



Adopted Budget Fiscal Year 2019-2020



City of Naples, Florida



City of Naples Principal Officers



Pictured left to right: Top Row: Council Member Terry Hutchison, Vice-Mayor Gary Price, Council Member Ray Christman, Bottom Row: City Manager Charles T. Chapman IV, Council Member Reg Buxton, Council Member Michelle McLeod, Mayor Bill Barnett, Council Member Ellen Seigel, City Clerk Patricia Rambosk, and City Attorney James D. Fox.

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'
Dana A. Souza
Gary Young
Pete DiMaria
Denise K. Matson
Robin D. Singer
Thomas Weschler
Gregg Strakaluse
Brian Dye
Robert Middleton



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Naples
Florida**

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morrill

Executive Director

CITY OF NAPLES



VISION

To preserve the city's culture, maintain an extraordinary life for the residents, strengthen the economic health of the city, make Naples the green jewel of SWFL and to maintain & enhance the governance capacity for public service and leadership.



TABLE OF CONTENTS

INTRODUCTION

- i Letter of Transmittal
- viii Organizational Chart
- ix Organization Chart Cross Reference

BUDGET OVERVIEW

- 1 Budget Overview
- 7 Changes in Fund Balance
- 10 Revenue Detail All Funds
- 13 Expenditure Detail All Funds
- 16 Staffing Levels All Funds
- 17 Distribution of Tax Levy
- 18 Budget Planning Calendar

GENERAL FUND OVERVIEW

- 21 General Fund Summary
- 22 General Fund Discussion
- 30 Revenue Detail
- 32 General Fund Revenue to Expenditures
- 33 Expenditures Line Item Detail – All Departments
- 35 General Fund All Department Position Summary
- 37 Mayor & City Council
- 43 City Attorney
- 47 City Clerk
- 53 City Manager
- 63 Planning
- 69 Finance
- 75 Fire-Rescue
- 83 Community Services
- 105 Police
- 117 Human Resources
- 121 Non-Departmental

SPECIAL REVENUE FUNDS

- 125 Building Permits Fund
- 133 East Naples Bay
- 136 Moorings Bay Tax District
- 139 Fifth Ave. S. Business Improvement District
- 143 Port Royal Dredging
- 147 Community Redevelopment Agency
- 161 Streets Fund



The City of Naples acknowledges:

City Staff for their contributions to this report.

This operating budget has been prepared and compiled by the City of Naples Finance Department.

ENTERPRISE FUNDS

- 171 Water & Sewer Fund
- 195 Gulf Acres/Rosemary Heights
- 199 Naples Beach Fund
- 213 Solid Waste Fund
- 227 City Dock Fund
- 235 Stormwater Fund
- 247 Tennis Fund

INTERNAL SERVICE FUNDS

- 255 Risk Management Fund
- 261 Employee Benefits Fund
- 267 Technology Services Fund
- 275 Equipment Services Fund

CAPITAL & DEBT

- 283 Capital Improvement Narrative
- 287 Public Service Tax/Debt and Capital Projects Fund Summaries
- 292 Capital Projects All Funds
- 298 Operating Budget Impact
- 301 Community Development Block Grant
- 305 Debt Administration Overview
- 307 Debt Service Schedules

ONE CENT SALES TAX

- 317 One Cent Sales Tax Capital Projects

SUPPLEMENTAL INFORMATION

- 321 General Information
- 330 Five Year Fiscal Stability Report
- 338 Vision Plan
- 342 Financial Policy (Resolution 19-14301)
- 346 Fund Balance Policy (Resolution 16-13831)
- 351 Resolution 19-14399 Tax Levy and Final Millage Rate, City of Naples
- 353 Resolution 19-14400 Adoption of Final Budget, City of Naples
- 360 Resolution 19-14401 Tax Levy and Final Millage Rate, East Naples Bay
- 362 Resolution 19-14403 Adoption of Final Budget, East Naples Bay
- 364 Resolution 19-14402 Tax Levy and Final Millage Rate, Moorings Bay
- 366 Resolution 19-14404 Adoption of Final Budget, Moorings Bay

GLOSSARY OF TERMS

- 368 Glossary



Pictured on the left is Baker Park, officially named for Patty and Jay Baker, lead donors. Located along the Gordon River in Naples, some of its features are: Kayak launch, outdoor fitness facility, performance stage, playgrounds, picnic areas, and boat dock.

TOP TEN MOST COMMON BUDGET QUESTIONS

At a Glance

1. *What's the City's tax rate?*Page ii

City of Naples millage rate = 1.1800

2. *What's the Total Budget of the City?*Page 7

Budgeted Expenditures for FY 2019-20 is \$152.4 million

3. *What are the fund balances (net position) of the City?*Page 7

Budgeted Fund Balance/net position at 9/30/2020 is \$50.2 million

4. *How much of the City's revenue comes from taxes?*Page 8

\$37.7 million (27.6%) of the City's revenue is projected to come from taxes for FY2019-20

5. *What are the other sources of revenue?*.....Pages 1 & 10-12

Other sources of projected revenue for FY2019-20 are:

Permits and Fees \$8.9 million (6.6%)

Intergovernmental Revenue \$15.1 million (11.1%)

Charges for services \$58.9 million (43.1%)

Fines & other Sources \$.3 million (.3%)

6. *How many employees work for the City and where?*Page 16

Fund	FY 19-20 Budget
General Fund*	253.30
Water & Sewer Fund	105.00
Solid Waste Fund	26.00
Stormwater Fund	11.00
Streets & Traffic Fund	6.50
Building Permits Fund	32.50
Community Redevelopment Agency	6.30
City Dock Fund	4.10
Tennis Fund	4.00
Naples Beach Fund	15.40
Technology Services Fund	4.00
Equipment Services Fund	8.50
Risk Management	1.00
GRAND TOTAL	477.60

* see more detail in each departmental summary

7. *Does the City have a financial policy that guides how funds are reported, invested and audited? Page 346*

Yes - Resolution 19-14301

8. *What does “GAAP” mean? Page 374*

Generally Accepted Accounting Principles (GAAP) – is a framework of accounting standards, rules and procedures defined by the professional accounting industry, which has been adopted by nearly all publicly traded U.S. companies.

9. *What is the City’s population?Page 65 & 319*

As of 2018 Naples has a population of 20,344 with a potential seasonal population of 33,748.

10. *What are the Five-Year Capital Improvement Projects? Page 295*

The Five-Year Capital Improvement Program represents slightly more than \$166.57 million in projects. The FY 2019-20 budget of \$40.99 million is focused on public safety, water/sewer improvements and recreation.

See more detail in the Table of Contents





City of Naples

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

October 18, 2019

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

Dear Mayor and City Council:

I am pleased to present the approved operating budget for the City of Naples for the fiscal year beginning October 1, 2019 and ending September 30, 2020. This budget was adopted by City Council on September 18, 2019 and provides the financial framework for the upcoming fiscal year. It reflects the City Council's policy direction and guidance, while considering community input and recommendations of the City Manager and your professional staff.

The budget was developed using a millage rate of 1.18 mills, the same as the FY 2018-19 millage rate.

The Collier County Property Appraiser estimates an increase of 4.5% in taxable values; FY 2019-20 taxable value is estimated at \$24.102 billion, as compared to \$23.065 billion in FY 2018-19. Adjusted for the Community Redevelopment Agency's tax increment, the taxable value increase is 4.0%.

The gross budgeted expenditures in this document are \$152.48 million, compared to the FY 2018-19 adopted budget of \$144.67 million, an increase of \$7.81 million. The increase includes \$3.46 million in personal services, \$3.0 million in operating, and \$1.35 million in capital expenses.

Highlights of the budget:

- General Fund recommended millage rate is 1.1800.
- The East Naples Bay Taxing District and the Moorings Bay Taxing District will remain at their current millage rates of 0.5000 and 0.0125, respectively.
- The gross budgeted expenditures in this document are \$152.48 million, compared to the FY 2018-19 adopted budget of \$144.67 million, an increase of \$7.81 million.
- Health insurance rates increased 20% in addition to the 5% increase authorized in the FY 2018-19 adopted budget and the additional \$1.0 million contribution Council

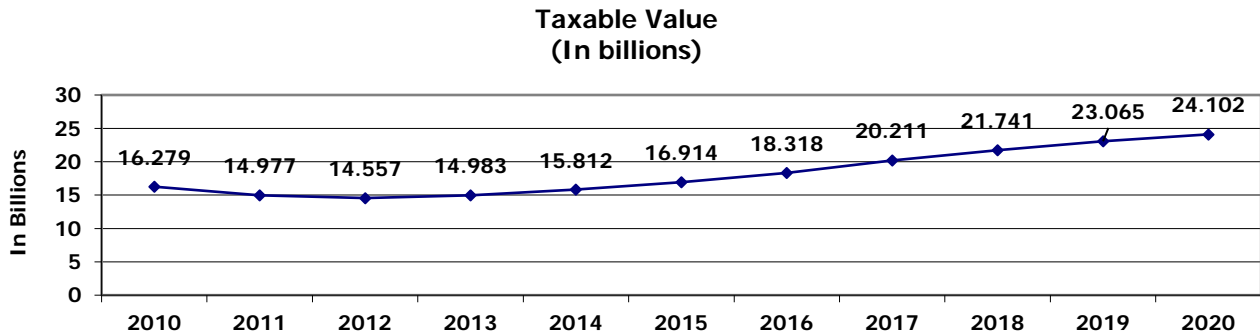
Ethics above all else... Service to others before self... Quality in all that we do.

will be asked to authorize before the end of FY 2018-19 to eliminate the expected fund deficit.

- The budget invests more than \$40.7 million into the community with capital improvements in building, multi-modal transportation, ADA improvements, park and parkway improvements, tree restoration, water quality-beach restoration-outfall improvements and utility system upgrades and enhancements, as discussed and presented in the Capital Improvement Program.
- Water/Sewer, Solid Waste and Storm water rates will increase by the April CPI, or 1.8% as approved on June 5, 2019.
- There is a net increase of 4.0 Full Time Equivalent (FTE) positions from current approved staffing level.
- City pension contribution rates are budget at 13% of salaries for General employees, 46% for Police officers and 48% for Firefighters.
- Required principal and interest expense increased in FY 2019-20 due to the anticipated issuance of debt for the Gulf Acres Rosemary Heights Special Assessment. This debt issuance is set for closing in September 2019.

Millage Rate

Taxable value for the City increased 4.5%; FY2019-20 taxable value is \$24.102 billion, as compared to FY18-19 which was \$23.065 billion.



Property tax revenue is calculated by multiplying the taxable value by the millage rate. A collection rate of 95% is assumed and budgeted, as allowed by state law.

At the June 12, 2019 City Council meeting, there was a consensus to proceed with millage rate of 1.1800 unchanged from FY 2019-20. Property tax revenue, using the millage rate of 1.1800, is calculated as follows:

	Rate	Total Levy	Amount to CRA	General Fund Amount	Budgeted General Fund 95%
Millage Rate	1.1800	\$28,440,368	\$1,228,623	\$27,211,745	\$25,851,158

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. Rolled back

rate is computed in the aggregate (includes all three millage rates of the City) to meet the statute. The aggregate millage rate is 1.1954. The aggregate rolled back rate is 1.1656. The current year proposed rate is 2.56% greater than the rolled back rate.

Staffing and Employee Issues

For all employees of collective bargaining units, this budget includes a wage increase in accordance with their respective contracts. For non-bargaining positions, a 3% wage increase is included.

The City’s health insurance benefits are an important component of attracting and retaining quality personnel. The City had maintained health insurance rates with no increase for five years prior to FY 2018-19. However, escalating claims in FY 2017-18 resulted in a rate increase of 5% for FY 2018-19. FY 2018-19 actual claims are expected to exceed estimates by over \$1.2 million. The FY 2018-19 estimated actual column for the Health Insurance contribution line item includes a recommended increase to the self-insurance fund of \$1.0 million to offset this second consecutive year of significantly higher claims. In addition, City staff recommends both employee and employer premium contributions increase by 20% in FY 2019-20 to maintain the current 85% employer and 15% employee cost sharing of healthcare premiums and comply with the labor contracts.

For FY 2019-20 there are requests for 6.0 new positions and the elimination of 2.0 positions for a net change of 4.0 from FY 2018-19.

The following list summarizes the position changes by Fund/Department.

Full Time Equivalent	Title	Fund/Department
1.0	Employee Relations Manager	General/Human Resources
-1.0	Executive Assistant	General/City Manager
2.0	Landscape Technician	General/Community Services – Parks & Parkways
1.0	Custodian	General/Community Services – Facilities Maintenance
1.0	GIS Specialist	Water & Sewer/Administration
1.0	Senior Utility Technician	Streets & Traffic
-1.0	GIS Manager	Technology Services
4.0	Total	

Fund Balance

When preparing a budget, the goal is to have revenues equal expenditures. However, actual revenues will not equal actual expenditures in a fiscal year. Either a decrease or increase of fund balance should be expected. The fund balance increases when actual expenditures in a fiscal year fall below actual revenues.

The City’s fund balance policy is primarily directed at the General Fund and requires an unassigned Fund Balance to be between 16 and 30% of the prior year’s adopted budget. In Enterprise funds, the term working capital (Current Assets minus Current Liabilities) is

used to recommend how much funding is available. Working Capital requirements are 3-6 months of regular operating expenses, plus an infrastructure replacement account.

City Council's fund balance policy as adopted by Resolution 16-13831 is followed in all budgetary funds unless otherwise noted.

General Fund

The following chart explains the components of fund balance in the General Fund. Unassigned fund balance is the amount that is typically tracked for management purposes, other components are assigned or reserved for specific functions.

	Budgeted 9/30/20	Estimated 9/30/19	Actual 9/30/18	Actual 9/30/17	Actual 9/30/16
Total Fund Balance	12,787,900	12,621,195	12,590,080	12,266,809	19,938,862
Unassigned (Plus Prepaid)	7,251,177	7,147,304	7,107,902	6,327,028	16,356,280
Emergency	4,086,723	3,823,891	3,562,759	3,562,759	3,443,051
Nonspendable	900,000	1,100,000	1,075,874	1,187,500	33,940
Other	550,000	550,000	843,545	1,189,522	105,590

Other Funds

As provided 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, there may be a plan to reduce the fund balance to a certain level, or a fund balance may have increased in recognition of a major capital project(s) in future years. The size of 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.

This year, four funds have fund balances that may not fall within the policy requirements. The Solid Waste Fund continues to operate below recommended unrestricted net position. City staff recommends a new rate study in FY 2019-20. The Stormwater Fund will fall below the required unrestricted net position due to appropriating \$9.5 million in capital projects in FY 2019-20 including \$7.9 million of the \$10.9 million Water Quality, Beach Restoration and Outfall Improvement project. City Council will need to consider rates, speed and scope of stormwater improvement projects, fund balance and potential financing options when considering present and future projects. The Health & Employee Benefits Fund with an increase in insurance claims. The Equipment Services Fund, an internal service fund, continues to operate below the required unrestricted net position due to negative affect of unfunded pension liability on the fund. The internal chargeback rate structure is evaluated annually to assure the fund can meet its obligations and provide adequate working capital to meet its operating cost.

The prudent use of fund balance and preservation of liquidity has ensured that debt is easily obtained when needed, interim financing such as tax anticipation notes are never needed, major projects can be accomplished, and in the event of a natural disaster or economic downturn, the City can sustain its essential services to its residents.

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.

A significant topic of discussion for the past several years has been the funding of the unfunded liability. The city's three pension funds are funded at 75.6% for Police, 82.4% for Fire and 83% for General employee pension funds. However, the pension board's decision to reduce the assumed rate of return from 7.5% to 7.4%, then ten basis points per year until a 7.0% rate of return is obtained, will increase the actuarial unfunded liability. Unfunded liability for all three pensions total \$40.9 million as of 9/30/2018.

City pension contribution rates are budgeted in FY 2019-20 at 46% of salaries for Police, 48% for Firefighters, and 13% for General employees. The actuarial report required 39.34% of salaries for Police, 43.79% for Firefighters, and 11.98% for General employees. The City estimates these rates will result in an additional \$858,000 in contributions above the amount required by the actuarial report. Establishing fixed percentages above historical rates is designed to stabilize rates for budgetary purposes and continue to add additional contributions to reduce the unfunded pension obligation.

In 2018, voters of Collier County voted in favor of a one cent infrastructure sales tax, expected to increase county-wide revenue by \$490 million, and the city is expected to get \$25-30 million of that to use on city specific facility improvements. The FY 2019-20 budget includes \$6.2 million in capital projects from this revenue stream.

When possible, grant funding is requested from other agencies, including Department of Environmental Protection, Collier County (for shared projects), and South Florida Water Management District. Although grants are considered during the budget process, grant funds are only budgeted if the grant has been awarded or accepted. For grants accepted during the year, budget adjustments are made when the grant is accepted.

In June, the Fiscal Stability Report was presented. The report identifies trends that could affect the General Fund in and beyond the current budget cycle. In this report, included in the Supplemental Information section of this document, projections for five years assist in determining if current expenditure trends such as payroll, insurance or other costs are sustainable, compared to the revenue trends. Revenue trends and issues, such as unfunded mandates, require continuous monitoring.

Capital

Public discussion for this budget occurred in June 2019, where staff prepared and presented the Five-Year Capital Improvement Program (CIP) at a council workshop. The discussion was not limited to capital as it also includes projections for available funding sources. The development of the Capital Improvement Program balances needed capital equipment, 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 following changes to the CIP as presented in June, reflect a decrease of \$1,966,550, from \$42,957,503 to \$40,990,953:

Fund	Amount	Description
Water Sewer Fund	875,000	Adjustment to Replacement of Sewer Mains/Laterals
	(2,000,000)	Decreased Reclaimed Water Distribution System
	(900,000)	Adjustment to Septic Tank Replacement Program
CDBG	8,450	Paved Public Pathway Project adjusted for verified Grant
One Cent Sales Tax	50,000	Corrected ADA & Mobility Improvements Project
Total	<u>(1,966,550)</u>	

City Goals

The City’s 10-year Vision Plan was adopted on June 13, 2007. The vision contained five major goals, with several activities and elements to achieve these goals.

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

The 10-year Vision Plan expired with the 2016-17 budget, and in June 2018, Naples City Council approved a contract with Stantec Inc. to facilitate and update the Vision Plan. Additional work toward this objective continues and is expected to be completed prior to the end of FY 2019-20. Until then, staff continues to follow the original Vision Plan which remains relevant.

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 coming year by allocating the sources of funds for City services, and authorizing expenditures for those services.

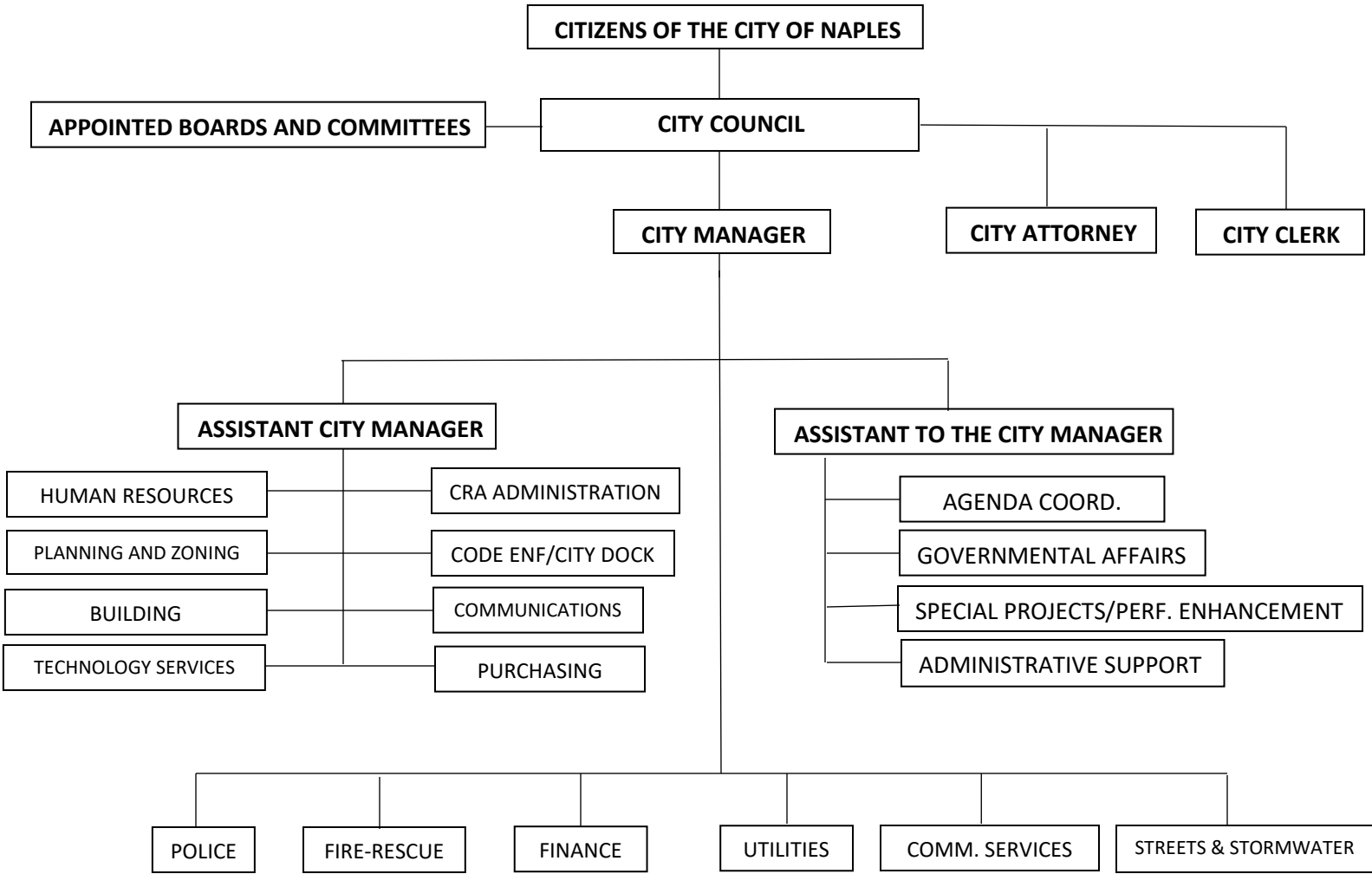
I would like to express my appreciation to the many people who have contributed to this document, including City Council, members of the Presidents' Council, homeowner associations, City advisory boards, residents and staff.

With 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" atmosphere 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,

Charlie T. Chapman IV
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	150	151	155	180	190	340	350	420	426	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"/>					<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 Permits		<input checked="" type="checkbox"/>																			
Finance	<input checked="" type="checkbox"/>										<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"/>							<input checked="" type="checkbox"/>
Technology Services																					<input checked="" type="checkbox"/>

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

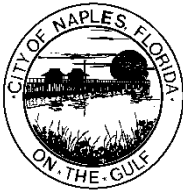
1	General Fund	426	Gulf Acres/Rosemary Heights
110	Building Permits Fund	430	Naples Beach Fund
138	Business Imp. District	450	Solid Waste Fund
150	East Naples Bay District	460	City Dock Fund
151	Moorings Bay District	470	Storm Water Fund
155	Port Royal Dredging	480	Tennis Fund
180	Community Redevelopment	500	Risk Management
190	Streets and Traffic	510	Health Benefits
340	Public Service Tax Capital Projects	520	Technology Services
350	One Cent Sales Tax	530	Equipment Services
420	Water and Sewer Fund		

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 Permits	239-213-5020		

This page was left blank intentionally





City of Naples

All Fund Revenue and Expenditure Analysis

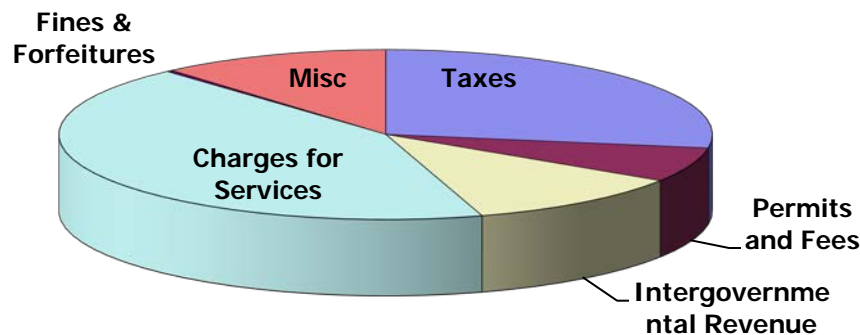
Fund Overview

The City of Naples budget is structured based on 20 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 2019-20 budget is balanced in accordance with the City's Code of Ordinances. Total revenues are budgeted at \$136,768,032 and expenditures are budgeted at \$152,479,914, using \$15,711,882 of reserves/fund balances. Use of fund balances is allowed by the policy when the use is for one-time purposes such as capital expenses.

Revenue Overview

The combined FY 2019-20 revenues of the City's budgeted funds are as follows:

	FY 2019-20 Budget	%	FY 2018-19 Budget	%
Taxes	\$37,729,647	27.6%	\$36,638,290	27.7%
Permits and Fees	9,017,053	6.6%	8,879,398	6.7%
Intergovernmental Revenue	15,143,030	11.1%	11,212,394	8.5%
Charges for Services	58,957,916	43.1%	57,533,432	43.5%
Fines and Forfeitures	363,250	0.3%	339,050	0.3%
Miscellaneous/Transfers	15,557,136	11.4%	17,710,560	13.4%
Total	\$136,768,032		\$132,313,124	



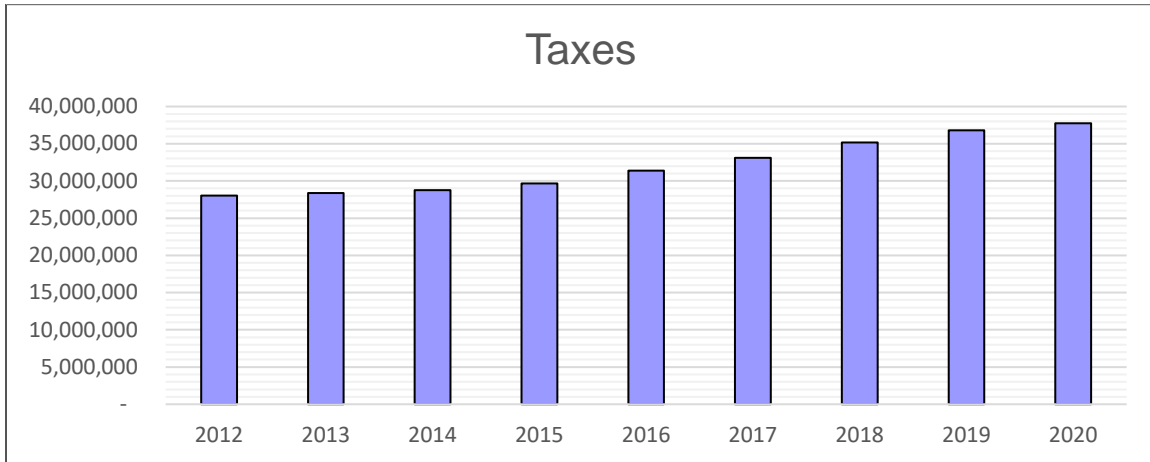
Taxes (\$37,729,647)

City wide, taxes make up 27.6% of the City's revenues, with Ad Valorem Taxes being the largest tax, at \$27,431,462. For FY 2019-20, the General Fund Operating Millage Rate is 1.180, no change from FY 2018-19. There are also millage rates of 0.0125 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 not less than 5% of gross sales for the Water Sewer Fund and the Solid Waste Fund totaling \$2,067,600. The PILOT is reviewed every other year. Revenue for the Local Communications Tax, which is 5.22% of allowable charges, is estimated to be \$2.0 million. Communications Tax is allocated to the Streets fund, Public Service Tax fund and General Fund. The State of Florida Department of Revenue's Office of Tax Research has not released its projection as of the date of this report. Historical trends did not support that significant of an increase. However, if the current year collections show a positive trend, this revenue amount could be revised for the adopted budget.

All Fund Revenue and Expenditure Analysis

The Public Service Taxes on Electric, Gas and Propane are 7% and the budget is based on historical collections.



Permits, Fees and Special Assessments (\$9,017,053)

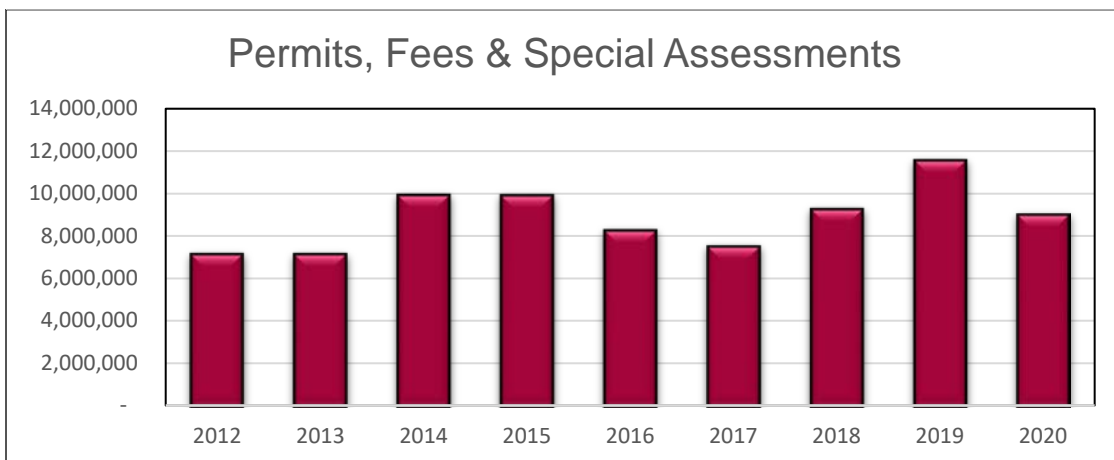
Under Florida's Constitution, local governments may utilize a variety of revenue sources to fund services and improvements without express statutory authorization. Franchise fees, impact fees, special assessments, and user fees such as building permit fees are examples of these home rule revenue sources.

Permits, Fees and Special Assessments make up 6.6% of the City's revenues. The City is budgeted to collect \$9.01 million in this segment. Building Permits are budgeted at \$4.59 million.

Franchise fees, budgeted at \$3.45 million, 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.

Impact fees, at \$200,000, reflect the City's share of the Collier County Road Impact fee, which is collected by the Building Department as part of the permitting process. The City retains the first \$200,000, and collections greater than that are forwarded to Collier County quarterly.

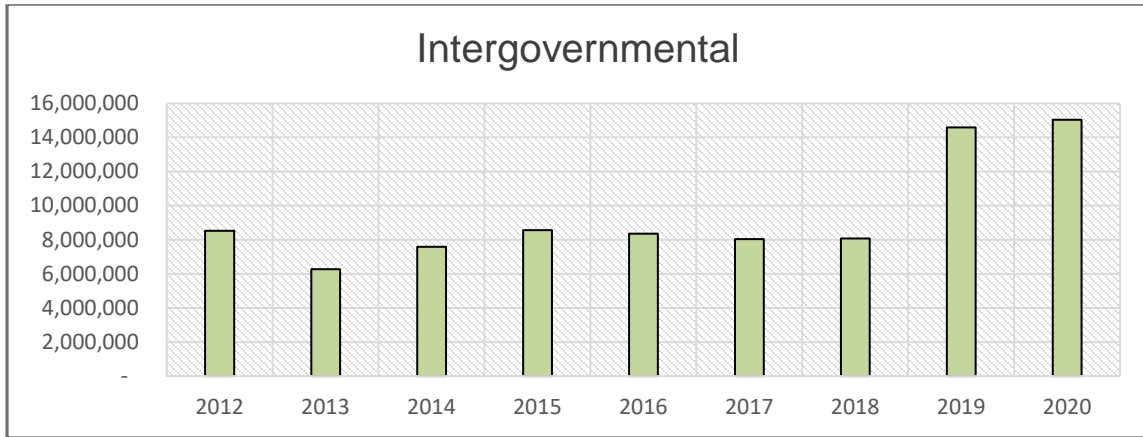
In the chart below for FY14 and FY15, the revenue trend shows an increase due to two new special assessments, Port Royal Dredging and Bembury Area Sewer Assessment. Many residents chose to prepay their assessment, rather than through installments, thus reducing their costs of interest and fees. FY19 includes assessments collected for Gulf Acres/Rosemary Heights area & FY20 includes the Aqualane Shores Utility Line Assessments.



Intergovernmental (\$15,143,030)

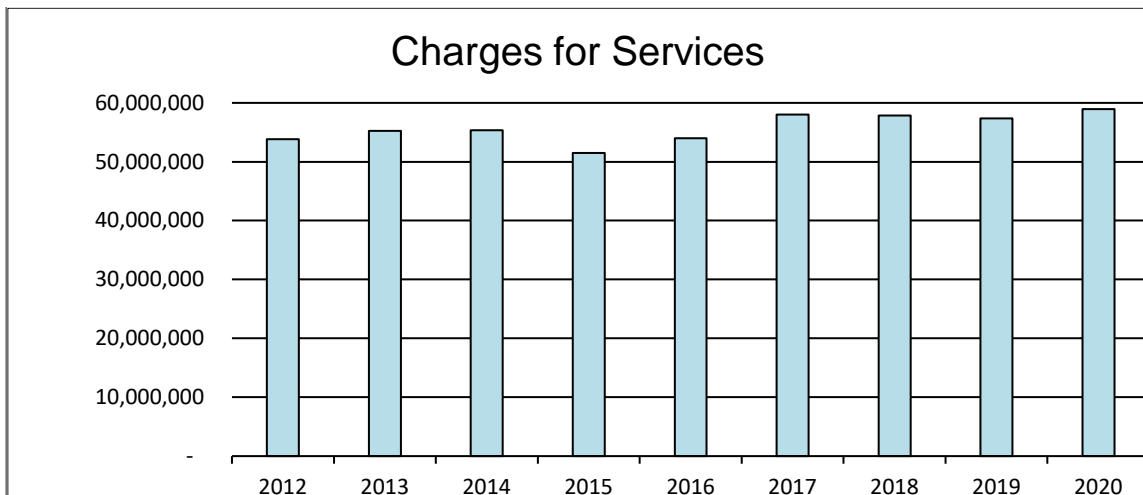
Intergovernmental Revenue includes revenue from Federal or State grants, state revenue sharing and Collier County agreements. Funds from Collier County include a \$1.5 million Interlocal Agreement that provides funding for recreation programs, including beach operations that serve the County residents. This also includes the Community Redevelopment Agency (CRA)'s Tax Increment revenue from Collier County, budgeted at \$3.711 million. General Use Sales Tax (\$2,609,513) 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.

The One Cent Sales tax began in FY 2018-19 and accounts for the significant increases in FY's 2018-19 and 2019-20 reflected in the chart below.



Charges for Services (\$58,957,916)

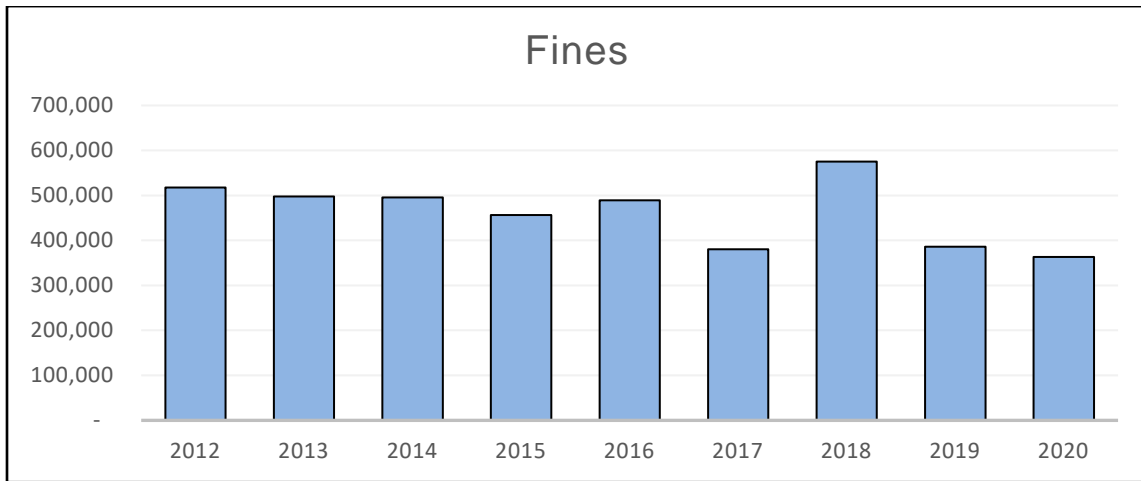
Making up 43.1% of City revenues, Charges for Services represents the largest source of budgeted revenues City-wide. The largest portions include charges to Water/Sewer customers (\$32.7 million), Solid Waste customers (\$7.2 million), City Dock customers (\$2.3 million) and Stormwater customers (\$4.8 million). This year's charges for services are based on the history of the revenue source, as there is only a minor CPI increase in rates.



Fines (\$363,250)

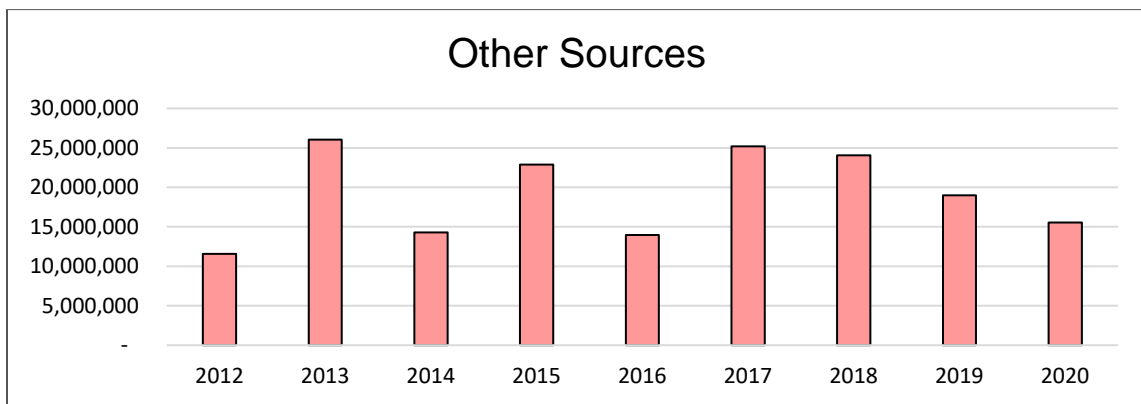
Fines are received by the General and Beach Funds. The primary sources of fines are parking or traffic citations issued by the Naples Police Department.

While parking and traffic citation revenue tends to remain steady, this revenue source can be influenced by fluctuations in code enforcement fines collected. Recently, the code enforcement division has avoided the assessment of some fines by encouraging prompt compliance. In prior years, there have been fines in excess of \$50,000 levied by the Code Enforcement Board which significantly affected past revenue.



Miscellaneous/Other Sources (\$15,557,136)

The City is projected to earn \$1.21 million in interest earnings in FY 2019-20. There is \$4.33 million in interfund transfers. (Interfund transfers are not the same as interfund revenue. Interfund revenue represents fees charged for services provided, such as equipment service fees or general insurance fees.) This revenue source includes both City and employee shares of health insurance premiums for \$8.7 million (Internal Service Fund), Water Sewer System Development Fees and auction income.

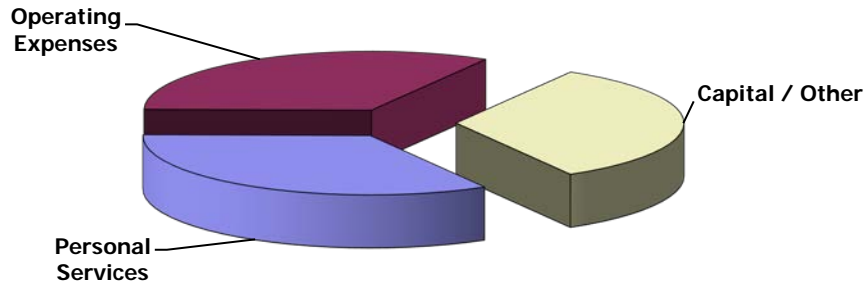


Expenditure Overview

The appropriations of the twenty budgeted funds are \$152,479,914. The following chart shows a summary of the combined budget by category:

	FY 2019-20 Budget	%	FY 2018-19 Budget	%
Personal Services	\$52,035,966	34.1%	\$48,578,395	33.6%
Operating Expenses	50,948,023	33.4%	47,946,748	33.1%
Capital Expenses/Other	49,495,925	32.5%	48,144,556	33.3%
Total Expenditures	\$152,479,914		\$144,669,699	

Where the Money Goes



Personal Services (\$52,035,966)

Personal Services budgeted at \$52,035,966 and includes all salaries and benefits for City employees. Salaries and benefits, city wide, increased \$3,457,571 over adopted budget or 7.12% and \$2,043,435 or 4.08% over Estimated Actual Personal Expenses detailed in this report. The primary causes for this increase include: the annual raise (in accordance with collective bargaining agreements) to employees effective October 1 and a 20% increase in health insurance costs. Pension rates are budgeted at 13% of salaries for General employees, 46% for Police Officers and 48% for Firefighters.

The FY 2019-20 pension account was budgeted according to the table below. The City is committed to continuing proactive steps to continue reduce the unfunded liability in all plans. The table includes the fixed percentage budgeted, compares the actuarial rates recommended, identifies the percentage difference between those rates, and what that rate translates into monetarily above the required contribution. The aggregate amount budgeted in FY2019-20 budget above the actuarial amount in All Funds is \$858,250.

FY 2019-20 Pension Contributions					
	Funded Ratio	Budgeted Contribution Rate	Actuarial Rate	% Diff	Unfunded Contribution Greater than Actuarial
All Funds	10/1/2018				
Police	75.60%	46.00%	39.34%	6.66%	\$ 432,900.00
Fire	82.40%	48.00%	43.79%	4.21%	\$ 231,550.00
General	83.00%	13.00%	11.98%	1.02%	\$ 193,800.00
					\$ 858,250.00

All Fund Revenue and Expenditure Analysis

The City of Naples has a contract with the Naples Airport Authority (NAA) to provide fire safety coverage at the Airport Fire Station. The contract provides reimbursement for city firefighters to staff the station on overtime hours. The NAA reimburses exact costs, plus a small markup. The city budget includes \$740,317 in revenue for this contract. The NAA contract term (Resolution 15-13715) is from December 1, 2015 to September 30, 2020.

There is a net increase of 4.0 Full Time Equivalent (FTE) positions from FY 2018-19, see chart below for explanation.

Fund	Title		Rate of Pay
General Fund	Human Resources (Employee Relations Manager)	1.0	\$ 69,367
General Fund	City Manager (Eliminate Executive Assistant)	(1.0)	(\$ 57,390)
General Fund	Community Services – Parks & Parkways (Landscape Technician)	2.0	\$ 70,442
General Fund	Community Services – Facilities Maintenance (Custodian)	1.0	\$ 30,365
Water & Sewer Fund	Administration - GIS Specialist	1.0	\$ 46,691
Streets & Traffic Fund	Senior Utility Tech	1.0	\$ 55,000
Technology Services	Eliminate GIS Manager	(1.0)	(\$ 64,525)
	Total	4.0	\$149,950

Operating Expenses (\$50,948,023)

Operating Expenditures increased by \$3,001,275. Some of the more significant increases include Health Claims for \$750,000, Litigation for \$200,000, Software Maintenance \$249,109, Technology Service Charge \$244,730, Chemicals for \$183,658 and Credit Card Fees for \$125,900.

Significant changes will be discussed within each fund's narrative.

Non-Operating: Capital Outlay, Debt, and Other Expenditures (\$49,495,925)

The FY 2019-20 budget includes \$49,495,925 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). Capital in this budget totals \$40.99 million. Information on the projects specifically budgeted for FY 2019-20 are included in each funds' schedules and in the Capital Section of this document.

The city's debt service payments total \$4.21million in principal and interest for all funds. Details on these and all the city's debt can be found in the debt section of this document.

Interfund transfers include

Public Service Tax Fund to the Capital Project fund	\$3,200,000
General Fund to Tennis Fund	47,500
CRA to Public Service Tax/Debt Service Fund	990,669
Port Royal Special Assessment to Capital Project Fund	<u>46,400</u>
Total	\$4,284,569

**All Funds
Changes in Fund Balance
Fiscal Year 2019-20**

The following spreadsheet shows the actual September 2018 fund balance and the projected fund balance for September 2019. The budgeted September 30, 2020 ending fund balance is based on budgeted revenue and expenditures. Reasons for changes can be found in the fund discussions and below. For ease of use, the term Fund Balance is used, although for Proprietary Funds, the data used is Unrestricted Net Assets.

Fund Title	Actual	Projected	FY 19-20 Budget		Change in Fund Balance	Budgeted 9/30/2020 Fund Balance
	9/30/2018 Fund Balance	9/30/2019 Fund Balance	Revenues	Expenditures		
General Fund	7,107,902	7,147,304	40,976,868	40,872,995	103,873	7,251,177
Special Revenue Funds						
Building Permits (110)	4,103,232	2,768,173	4,883,831	4,972,003	(88,172)	2,680,001
Community Block Grant (130)	93,784	103,794	118,450	108,450	10,000	113,794
Fifth Avenue Business (138)	5,048	5,048	623,253	623,253	0	5,048
East Naples Bay District (150)	630,770	772,775	334,100	387,000	(52,900)	719,875
Moorings Bay District (151)	1,208,400	1,206,582	43,581	37,250	6,331	1,212,913
Port Royal Dredging (155)	166,163	166,163	50,000	50,000	0	166,163
Community Redevelopment (180)	2,211,854	32,363	4,950,002	2,892,647	2,057,355	2,089,718
Streets and Traffic (190)	2,590,312	2,362,271	3,354,688	3,268,044	86,644	2,448,915
Utility Tax/ Debt Service (200)	1,325,386	1,303,226	5,268,254	5,305,763	(37,509)	1,265,717
Capital Projects Fund (340)	3,133,166	2,863,578	3,381,400	3,104,530	276,870	3,140,448
One Cent Sales Tax (350)	0	1,959,000	4,378,575	6,282,000	(1,903,425)	55,575
Total Capital, Debt and Special Revenue Funds	15,468,115	13,542,972	27,386,134	27,030,940	355,194	13,898,166
Enterprise Funds						
Water and Sewer (420)	33,346,831	27,645,160	34,978,500	43,369,261	(8,390,761)	19,254,399
Gulf Acres Rosemary Heights (426)	0	364,926	-	250,000	(250,000)	114,926
Naples Beach Fund (430)	3,433,011	3,297,730	2,385,000	2,650,295	(265,295)	3,032,435
Solid Waste Fund (450)	1,342,190	631,069	7,275,000	7,607,433	(332,433)	298,636
City Dock Fund (460)	702,119	889,737	2,312,700	2,085,667	227,033	1,116,770
Storm Water Fund (470)	9,241,706	6,974,841	5,063,000	11,896,630	(6,833,630)	141,211
Tennis Fund (480)	372,240	352,190	686,500	683,254	3,246	355,436
Total Enterprise Funds	48,438,097	40,155,653	52,700,700	68,542,540	(15,841,840)	24,313,813
Internal Service Funds						
Risk Management (500)	4,271,355	4,470,585	2,841,280	3,554,570	(713,290)	3,757,295
Employee Benefits (510)	294,776	262,356	8,766,861	8,366,471	400,390	662,746
Technology Services (520)	432,590	357,016	1,837,630	1,849,571	(11,941)	345,075
Equipment Services (530)	(62,752)	(41,677)	2,258,559	2,262,827	(4,268)	(45,945)
Total Internal Service Funds	4,935,969	5,048,280	15,704,330	16,033,439	(329,109)	4,719,171
TOTAL	75,950,083	65,894,209	136,768,032	152,479,914	(15,711,882)	50,182,327

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.

Water and Sewer	Planned capital projects are planned
Solid Waste Fund	Planned capital projects; increase landfill costs
Storm Water Fund	Planned capital projects
Risk Management	Planned reduction in fund balance to remain in compliance with fund balance policy

City of Naples
FY 2019-20 All Funds Revenue by Type
Including Interfund Charges and Transfers

Fund and Description	Taxes	Permits & Fees	Intergovernmental	Charges for Services	Fines	Other Sources	Total
1 General Fund	29,615,758	3,546,800	4,887,513	2,433,497	172,300	321,000	40,976,868
110 Building Permits Fund	0	4,521,000	0	200	0	362,631	4,883,831
130 Community Block Grant	0	0	108,450	10,000	0	0	118,450
138 Business Imp. District	0	623,253	0	0	0	0	623,253
155 Port Royal Dredging	0	50,000	0	0	0	0	50,000
150 East Naples Bay District	326,100	0	0	0	0	8,000	334,100
151 Moorings Bay District	25,581	0	0	0	0	18,000	43,581
180 Community Redevelopment	1,228,623	0	3,711,379	0	0	10,000	4,950,002
190 Streets and Traffic	2,266,000	275,000	773,688	0	0	40,000	3,354,688
200 Debt Service	4,267,585	0	0	0	0	1,000,669	5,268,254
340 Capital Project Fund	0	0	0	0	0	3,381,400	3,381,400
350 One Cent Sales Tax	0	0	4,350,000	0	0	28,575	4,378,575
420 Water and Sewer Fund	0	0	1,062,000	32,765,500	0	1,151,000	34,978,500
426 Gulf Acres/Rosemary Hts	0	0	0	0	0	0	0
430 Naples Beach Fund	0	0	175,000	1,950,000	190,000	70,000	2,385,000
450 Solid Waste Fund	0	0	0	7,180,000	0	95,000	7,275,000
460 City Dock Fund	0	0	0	2,291,750	950	20,000	2,312,700
470 Storm Water Fund	0	1,000	75,000	4,867,000	0	120,000	5,063,000
480 Tennis Fund	0	0	0	633,000	0	53,500	686,500
500 Risk Management	0	0	0	2,741,280	0	100,000	2,841,280
510 Health Benefits	0	0	0	0	0	8,766,861	8,766,861
520 Technology Services	0	0	0	1,829,630	0	8,000	1,837,630
530 Equipment Services	0	0	0	2,256,059	0	2,500	2,258,559
Total	\$ 37,729,647	\$ 9,017,053	\$ 15,143,030	\$ 58,957,916	\$ 363,250	\$ 15,557,136	\$ 136,768,032

Fund and Description	Total	Internal		
		Transfers In	Services	Net Revenues
1 General Fund	40,976,868	3,690,990	171,500	37,114,378
110 Building Permits Fund	4,883,831	0	300	4,883,531
130 Community Block Grant	118,450	0	0	118,450
138 Business Imp. District	623,253	0	0	623,253
155 Port Royal Dredging	50,000	0	0	50,000
150 East Naples Bay District	334,100	0	0	334,100
151 Moorings Bay District	43,581	0	0	43,581
180 Community Redevelopment	4,950,002	0	0	4,950,002
190 Streets and Traffic	3,354,688	0	0	3,354,688
200 Debt Service	5,268,254	990,669	0	4,277,585
340 Capital Project Fund	3,381,400	3,246,400	0	135,000
350 One Cent Sales Tax	4,378,575	0	0	4,378,575
420 Water and Sewer Fund	34,978,500	0	0	34,978,500
426 Gulf Acres/Rosemary Hts	-	0	0	-
430 Naples Beach Fund	2,385,000	0	0	2,385,000
450 Solid Waste Fund	7,275,000	0	0	7,275,000
460 City Dock Fund	2,312,700	0	0	2,312,700
470 Storm Water Fund	5,063,000	0	0	5,063,000
480 Tennis Fund	686,500	47,500	0	639,000
500 Risk Management	2,841,280	0	2,741,280	100,000
510 Health Benefits	8,766,861	0	0	8,766,861
520 Technology Services	1,837,630	0	1,829,630	8,000
530 Equipment Services	2,258,559	0	2,172,938	85,621
Total	\$ 136,768,032	\$ 7,975,559	\$ 6,915,648	\$ 121,876,825

City of Naples
FY 2019-20 All Funds Expenditures by Type

Fund and Description	Personal Services	Operating Expenses	Capital/ Other	Gross Budget Total	Transfers Out	Internal Service Fund Charges	Net Budget
1 General Fund	32,932,560	7,631,935	308,500	40,872,995	47,500	7,159,970	33,665,525
110 Building Permits Fund	3,354,128	1,617,875	0	4,972,003	372,370	844,168	3,755,465
130 Community Block Grant	0	0	108,450	108,450	0	0	108,450
138 Business Imp. District	0	623,253	0	623,253	0	0	623,253
150 East Naples Bay District	0	37,000	350,000	387,000	0	0	387,000
151 Moorings Bay District	0	37,250	0	37,250	0	0	37,250
155 Port Royal Dredging	0	3,600	46,400	50,000	46,400	0	3,600
180 Community Redevelopment	594,253	651,725	1,646,669	2,892,647	1,121,349	131,459	1,639,839
190 Streets and Traffic	735,339	1,997,705	535,000	3,268,044	103,300	377,589	2,787,155
200 Debt Service	0	40,530	5,265,233	5,305,763	3,240,530	0	2,065,233
340 Capital Project Fund	0	73,630	3,030,900	3,104,530	73,630	0	3,030,900
350 One Cent Sales Tax	0	0	6,282,000	6,282,000	0	0	6,282,000
420 Water and Sewer Fund	8,370,038	14,966,574	20,032,649	43,369,261	1,592,410	2,818,363	38,958,488
426 Gulf Acres/Rosemary Hts	0	0	250,000	250,000	0	0	250,000
430 Naples Beach Fund	1,010,750	1,259,442	380,103	2,650,295	177,010	285,287	2,187,998
450 Solid Waste Fund	1,974,119	5,019,314	614,000	7,607,433	415,630	1,316,418	5,875,385
460 City Dock Fund	272,767	1,417,315	395,585	2,085,667	72,460	63,646	1,949,561
470 Storm Water Fund	1,207,915	973,779	9,714,936	11,896,630	232,540	263,384	11,400,706
480 Tennis Fund	241,998	381,756	59,500	683,254	48,950	38,532	595,772
500 Risk Management	167,087	3,387,483	0	3,554,570	78,920	1,373,024	2,102,626
510 Health Benefits	0	8,366,471	0	8,366,471	146,010	0	8,220,461
520 Technology Services	438,672	1,017,399	393,500	1,849,571	83,340	85,726	1,680,505
530 Equipment Services	736,340	1,443,987	82,500	2,262,827	123,210	166,235	1,973,382
Total	\$ 52,035,966	\$ 50,948,023	\$ 49,495,925	\$ 152,479,914	\$ 7,975,559	\$ 14,923,801	\$ 129,580,554

**FISCAL YEAR 2019-20
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19	% Change
Ad Valorem Taxes-Current	24,431,766	26,168,605	26,522,199	27,431,462	1,262,857	
Local Option Fuel Tax	781,906	748,500	748,500	786,000	37,500	
5th Cent County Gas Tax	592,243	564,000	564,000	591,000	27,000	
Fire Insurance Premium	539,925	835,000	550,000	550,000	(285,000)	
Casualty Insurance Premium	718,404	610,000	700,000	700,000	90,000	
Payment in Lieu of Taxes	2,067,600	2,067,600	2,067,600	2,067,600	0	
Public Service Tax/Electric	3,244,866	3,150,000	3,150,000	3,100,000	(50,000)	
Public Service Tax/ Propane	197,233	175,000	175,000	175,000	0	
Public Service Tax/Gas	41,393	41,000	41,000	45,000	4,000	
Local Communication Tax	2,287,817	2,002,585	2,002,585	2,002,585	0	
City Business Tax	214,021	245,000	245,000	250,000	5,000	
City Bus Tax/Changes	5,224	5,000	5,000	5,000	0	
City Bus Tax/Insurance	1,124	1,000	1,000	1,000	0	
City Bus Tax/Collier County	36,490	25,000	25,000	25,000	0	
Total Taxes	\$ 35,160,011	\$ 36,638,290	\$ 36,796,884	\$ 37,729,647	\$ 1,091,357	2.98%
Building Permits	4,888,788	4,567,000	4,867,000	4,596,000	29,000	
Franchise Fees-FPL	3,443,287	3,350,000	3,350,000	3,350,000	0	
Franchise Fees-Natural Gas	107,677	95,000	95,000	95,000	0	
Franchise Fees-Trolley	2,000	2,000	2,000	2,000	0	
Impact Fees	200,000	200,000	200,000	200,000	0	
Special Assessments/Other	(32,443)	0	2,367,648	0	0	
Special Assessment Port Royal	63,734	58,000	54,429	50,000	(8,000)	
Spec Assess/Bus Impr District	509,650	545,898	564,967	623,253	77,355	
Permits/Special	25,394	19,000	19,000	20,000	1,000	
Permits/Temp Use Permit	1,780	1,500	1,500	1,800	300	
Permits/Outdoor	13,210	2,000	2,000	2,000	0	
Permits/Coastal Construction	2,812	1,000	1,200	1,000	0	
Permits/Landscape	0	0	0	0	0	
Planning Fees/Zoning Fee	41,823	38,000	38,000	76,000	38,000	
Total Permits and Fees	\$ 9,267,712	\$ 8,879,398	\$ 11,562,744	\$ 9,017,053	\$ 137,655	1.55%
Grants	299,108	1,914,536	2,493,993	1,690,688	(223,848)	
State Revenue Sharing	883,206	855,000	855,000	884,000	29,000	
Mobile Home Licenses	6,828	6,000	6,000	6,000	0	
Alcohol Beverage Licenses	65,566	60,000	60,000	60,000	0	
General Use Sales Tax	2,576,547	2,564,036	2,604,036	2,609,513	45,477	
Capital Use Sales Tax	0	0	2,650,000	4,350,000	4,350,000	
Firefighters Education	20,244	18,000	18,000	18,000	0	
Fuel Tax Refund	31,529	25,000	25,000	30,000	5,000	
Collier County	3,856,874	5,508,822	5,308,822	5,211,379	(297,443)	
Collier County/CDBG	154,200	100,000	223,304	108,450	8,450	
TDC Beach Maintenance	175,000	161,000	174,519	175,000	14,000	
Other Grants	0	0	0	0	0	
Total Intergovernmental Revenue	\$ 8,069,103	\$ 11,212,394	\$ 14,418,674	\$ 15,143,030	\$ 3,930,636	35.06%

**FISCAL YEAR 2019-20
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19	% Change
City Fees/Maps, Codes & Copies	1,411	1,500	1,500	1,700	200	
City Fees/Election Fee	1,700	0	0	0	0	
City Fees/Planning	65,110	67,000	67,000	134,000	67,000	
City Fees/State Certifications	0	0	0	0	0	
City Fees/County Billing	36,000	36,000	36,000	36,000	0	
Other Miscellaneous Service Fees	0	0	0	0	0	
Internal Svc Fee/Equipment Services	1,887,405	1,594,577	1,591,307	1,586,977	(7,600)	
Internal Svc Fee/Technology Svc	1,419,880	1,584,900	1,584,900	1,829,630	244,730	
Internal Svc Fee/External Charges	22,068	124,687	89,687	83,121	(41,566)	
Internal Service Fuel	66,325	621,541	614,141	585,961	(35,580)	
Insurance Fees/ Internal Service	3,291,405	2,686,332	2,686,332	2,741,280	54,948	
False Alarms & Fingerprinting	27,597	20,000	20,000	20,000	0	
Investigation Fees	30,470	19,000	19,000	20,000	1,000	
Police Security Services	203,192	170,000	210,000	210,000	40,000	
911 Salary Subsidy	80,636	65,000	65,000	65,000	0	
Fire Contract Services	714,866	745,450	745,450	760,317	14,867	
EMS Space Rental	41,400	41,400	41,400	41,400	0	
Water Sales	15,540,342	15,640,000	15,440,000	16,030,000	390,000	
Hydrant Services	65,827	40,000	68,000	45,000	5,000	
Tapping fees	103,480	108,000	95,000	100,000	(8,000)	
Reinstall Fees	5,948	1,000	10,000	1,000	0	
Connection Charges	137,055	130,000	130,000	130,000	0	
Water Surcharge	1,229,434	1,280,000	1,260,000	1,300,000	20,000	
Water Delinquent Fees	196,221	140,000	180,000	142,000	2,000	
Water Miscellaneous Fees	33,942	40,000	31,000	40,000	0	
Plan Review Fees	50,565	48,000	40,000	48,000	0	
Application Fees	18,550	18,000	18,000	18,000	0	
Water Inspection Fees	6,220	5,500	5,500	5,500	0	
Garbage/Trash	6,182,551	6,297,000	6,097,000	6,400,000	103,000	
Special Pick-up	31,196	60,000	50,000	50,000	(10,000)	
Recycle Material	0	5,000	0	0	(5,000)	
Commercial Roll Offs	879,697	715,000	725,000	730,000	15,000	
Sewer Service Charges	12,806,508	12,400,000	12,400,000	12,500,000	100,000	
Connection Charges	26,011	35,000	25,000	30,000	(5,000)	
Inspection Charges	3,560	3,000	3,000	3,000	0	
Surcharge Sewer	631,942	630,000	630,000	635,000	5,000	
Irrigation/Reclaimed Water	1,838,042	1,715,000	1,815,000	1,730,000	15,000	
Application Fees	8,970	8,000	8,000	8,000	0	
Phy Env/Stormwater Fee	4,796,515	4,796,000	4,796,000	4,867,000	71,000	
Lot Mowing Fees	1,092	1,200	1,200	1,200	0	
Parking Facilities/Meter	1,579,294	1,750,000	1,670,000	1,750,000	0	
Parking Facilities/Sticker Sales	2,035	0	0	0	0	
Fifth Avenue PILOP	810,925	0	0	0	0	
Economic Env/CDBG Revenue	10,000	10,000	10,010	10,000	0	
Fac Prog/Sponsorship N	5,000	5,000	5,000	5,000	0	
Fleischmann Park Revenue	487,665	389,800	417,194	429,300	39,500	
Skate Park Memberships	22,765	34,000	25,000	25,000	(9,000)	
Norris Center Revenue	227,282	242,600	256,300	299,000	56,400	
River Park Revenue	131,203	107,000	114,000	119,000	12,000	
Baker Park Revenue	0	0	0	120,000	120,000	
Aquatic Center Classes	50,215	42,800	30,950	40,950	(1,850)	
Lowdermilk Park Revenue	122,114	95,000	105,000	105,000	10,000	
Fishing Pier Revenue	27,885	90,000	90,000	90,000	0	
Boat Dock Rent	383,599	580,000	731,900	717,000	137,000	
Boat Dock Fuel	649,034	1,414,000	1,364,000	1,414,000	0	
Bait Sales	15,802	50,000	45,000	40,000	(10,000)	
Misc. Dock Revenue	20,310	44,815	41,815	35,000	(9,815)	
Naples Landings	76,623	60,000	70,000	60,000	0	
Mooring Ball Rental	1,381	3,500	5,000	5,000	1,500	
Cat/Boat Storage Fee	4,071	1,000	9,000	5,000	4,000	

**FISCAL YEAR 2019-20
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19	% Change
Electric Recovery Revenue	12,643	13,000	13,000	13,000	0	
Water Recovery Revenue	1,671	5,000	5,000	4,000	(1,000)	
Non Refundable Applications	5,917	1,000	3,750	3,750	2,750	
Tennis Courts Membership	189,331	180,000	180,000	180,000	0	
Tennis Courts Daily Play	53,118	51,000	51,000	52,000	1,000	
Tennis Courts Tournaments	57,718	59,000	59,000	59,000	0	
Tennis Courts Lessons	240,735	245,000	280,000	280,000	35,000	
Tennis Courts Ball Machine	5,025	4,000	4,000	4,000	0	
Tennis Courts Retail Sales	24,072	24,000	24,000	24,000	0	
Tennis Courts Restrung	9,242	9,000	9,000	9,000	0	
Tennis Courts Miscella	0	0	0	0	0	
Tennis Courts Sponsors	25,763	24,000	24,000	25,000	1,000	
Pensions Reimb	105,830	105,830	105,830	105,830	0	
Total Charges for Services	\$ 57,841,398	\$ 57,533,432	\$ 57,348,166	\$ 58,957,916	\$ 1,424,484	2.48%
County Court Fines	45,042	65,000	60,000	60,000	(5,000)	
Police Training Fees	5,905	9,000	7,000	6,000	(3,000)	
City Fines	296,176	215,750	270,750	250,750	35,000	
Handicap accessibility	2,000	4,000	4,000	3,000	(1,000)	
Late Fees	17,907	20,000	18,750	18,200	(1,800)	
Code Enforcement Fines	191,432	10,000	10,000	10,000	0	
Civil Ordinance Infrac	115	300	300	300	0	
Parking Crossing Guard	16,792	15,000	15,000	15,000	0	
Total Fines and Penalties	\$ 575,370	\$ 339,050	\$ 385,800	\$ 363,250	\$ 24,200	7.14%
Misc. Revenue/Interest	1,692,020	1,029,000	1,567,550	1,210,075	181,075	
Rents	60,000	54,000	66,300	66,000	12,000	
Scrap Surplus	3,499	1,000	1,000	1,000	0	
Scrap/Auction Proceeds	128,763	145,000	180,098	145,000	0	
Misc. Revenue	48,733	0	0	0	0	
Other Donation Revenues	27,250	25,000	44,732	25,000	0	
Baker Park /Other Park Donations	2,119,182	0	0	0	0	
Other Misc. Income	60,485	272,000	25,000	326,631	54,631	
Health Insurance Fund Revenue	6,979,578	7,416,767	8,416,767	8,748,861	1,332,094	
Bond Proceeds	3,427,883	0	0	0	0	
Loan Proceeds	0	3,700,000	3,500,000	0	(3,700,000)	
Interfund Transfers	8,447,904	4,367,793	5,471,743	4,334,569	(33,224)	
Water System Development	493,166	400,000	400,000	400,000	0	
Sewer System Development	551,138	300,000	300,000	300,000	0	
Total Misc Revenue and Transfers	\$ 24,039,601	\$ 17,710,560	\$ 19,973,190	\$ 15,557,136	\$ (2,153,424)	-12.16%
Total All Fund Revenue by Type	\$134,953,194	\$ 132,313,124	\$ 140,485,458	\$ 136,768,032	\$ 4,454,908	3.37%

**FISCAL YEAR 2019-20
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19	% Change
<u>PERSONAL EXPENSES</u>						
510200 REGULAR SALARIES & WAGES	27,686,321	28,958,886	29,561,858	30,088,620	1,129,734	
510300 OTHER SALARIES	992,431	1,464,784	1,092,222	1,665,282	200,498	
510320 STATE INCENTIVE PAY	98,330	102,575	100,740	102,900	325	
510330 EDUCATION REIMBURSEMENT	53,448	58,000	61,828	75,000	17,000	
510400 OVERTIME	1,057,352	1,198,085	1,190,833	1,268,198	70,113	
510410 SPECIAL DUTY PAY	191,746	223,500	258,710	253,000	29,500	
510420 HOLIDAY PAY	336,635	380,694	373,267	398,885	18,191	
510440 NAA OVERTIME	583,730	715,282	715,282	740,317	25,035	
525010 FICA	2,266,131	2,158,522	2,365,145	2,475,588	317,066	
525030 RETIREMENT CONTRIBUTIONS	5,818,406	5,824,971	6,128,162	6,689,369	864,398	
525040 LIFE/HEALTH INSURANCE	5,225,139	5,758,211	6,637,083	6,817,204	1,058,993	
525070 EMPLOYEE ALLOWANCES	182,797	187,750	190,266	144,468	(43,282)	
525130 EARLY RETIREMENT INCENTIVE	114,270	57,135	57,135	57,135	0	
525220 STATE INSURANCE PREMIUM TAX	1,236,924	1,445,000	1,250,000	1,250,000	(195,000)	
529000 OTHER	36,803	45,000	10,000	10,000	(35,000)	
TOTAL PERSONAL EXPENSES	\$ 45,880,464	\$ 48,578,395	\$ 49,992,531	\$ 52,035,966	\$ 3,457,571	7.12%
<u>OPERATING EXPENSES</u>						
530000 OPERATING EXPENDITURES	4,266,334	969,003	1,993,396	983,628	14,625	
530010 CITY ADMINISTRATION	0	0	0	0	0	
530050 COUNTY LANDFILL	1,785,405	1,888,000	1,880,000	1,924,500	36,500	
530070 SMALL TOOLS	26,716	31,900	34,400	33,900	2,000	
530110 DOG PARK	6,301	15,000	15,000	15,000	0	
530150 ADMIN CHARGE - UTILITY BILLING	0	0	0	0	0	
530200 FIELD TRIPS	7,360	10,500	10,500	10,100	(400)	
530310 TV PRODUCTION EXPENDITURE	43,178	54,000	54,000	54,000	0	
530510 BOTTLED WATER	15	0	0	0	0	
531000 PROFESSIONAL SERVICES	29,635	54,500	64,500	55,000	500	
531001 CREDIT CARD ACCEPTANCE	465,215	386,100	470,100	512,000	125,900	
531010 PROFESSIONAL SERVICES-OTHER	1,627,530	2,457,790	2,969,818	2,623,695	165,905	
531020 ACCOUNTING & AUDITING	81,200	85,600	85,600	85,600	0	
531040 OTHER CONTRACTUAL SERVICES	3,955,557	4,664,060	4,403,662	4,757,461	93,401	
531041 HORTICULTURE SERVICES CONTRACT	687,553	688,000	688,000	688,000	0	
531070 MEDICAL/TOBACCO SERVICES	52,225	51,200	48,700	47,400	(3,800)	
531080 DENTAL PROGRAM	420,736	455,846	455,846	432,829	(23,017)	
531130 STOP LOSS PREMIUMS	911,387	1,022,898	1,022,898	1,125,200	102,302	
531140 LONG TERM DISABILITY	78,708	78,928	78,928	84,380	5,452	
531150 LIFE INSURANCE	392,865	393,980	393,980	401,461	7,481	
531160 VISION INSURANCE	36,540	36,067	36,067	38,017	1,950	
531220 INVESTMENT ADVISORY SERVICE	49,943	60,000	60,700	55,500	(4,500)	
531230 CULTURAL ARTS-THEATRE	17,760	35,000	35,000	62,000	27,000	
531300 CITY MANAGER SEARCH	30,867	0	4,330	0	0	
531420 GAS TAX OVERLAY	995,375	500,000	547,374	650,000	150,000	
531430 LAWN LANDSCAPE CERTIFICATION	795	15,000	5,000	15,000	0	
531500 ELECTION EXPENSE	36,736	0	50,663	8,000	8,000	
531510 DOCUMENT IMAGING	361	4,000	4,000	4,000	0	
532010 CITY ATTORNEY	280,045	285,000	285,000	285,000	0	
532040 OTHER LEGAL SERVICES	56,283	50,500	9,000	50,500	0	
532100 LITIGATION SERVICES	298,224	205,000	385,000	405,000	200,000	
532120 LABOR ATTORNEY	0	20,000	5,000	0	(20,000)	
534010 UNSAFE STRUCTURE	579	10,000	10,000	10,000	0	
538010 PAYMENT IN LIEU OF TAXES	2,067,600	2,067,600	2,067,600	2,067,600	0	
540000 TRAINING & TRAVEL COSTS	237,701	323,430	319,255	376,960	53,530	
541000 COMMUNICATIONS	220,453	274,945	272,330	292,994	18,049	
541010 TELEPHONE	47,497	64,886	64,680	64,826	(60)	
541020 TECHNOLOGY COMMUNICATIONS	61,428	70,200	65,000	70,500	300	
542000 TRANSPORTATION	7,263	10,100	10,100	10,100	0	
542020 POSTAGE & FREIGHT	86,603	93,000	93,000	93,000	0	
542100 EQUIP. SERVICES - REPAIRS	1,584,747	1,594,577	1,591,307	1,586,977	(7,600)	
542110 EQUIP. SERVICES - FUEL	509,183	621,541	614,141	585,961	(35,580)	
543010 ELECTRICITY	2,587,111	3,335,076	2,765,111	3,394,298	59,222	
543020 WATER, SEWER, GARBAGE	865,996	897,154	912,891	890,180	(6,974)	

**FISCAL YEAR 2019-20
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19	% Change
544000 RENTALS & LEASES	73,682	104,560	97,560	107,560	3,000	
544020 EQUIPMENT RENTAL	139,070	189,000	171,800	189,000	0	
545010 UNEMPLOYMENT COMPENSATION	3,312	5,000	2,500	3,500	(1,500)	
545020 HEALTH CLAIMS PAID	5,802,433	3,625,000	4,700,000	4,350,000	725,000	
545030 PRESCRIPTION CLAIMS	507,828	625,000	625,000	750,000	125,000	
545050 HEALTHCARE REIMBURSEMENT	609,634	575,500	575,500	600,000	24,500	
545060 EMPLOYEE FLEX PLAN	169,169	186,000	186,000	180,000	(6,000)	
545090 HEALTH/FITNESS REIMBURSEMENT	17,550	30,600	30,600	37,440	6,840	
545100 WORKERS COMP STATE ASSESS	19,101	22,000	15,000	18,000	(4,000)	
545110 WORKERS COMPENSATION	1,135,043	680,806	680,806	704,775	23,969	
545120 CANCER BILL	0	0	0	50,000	50,000	
545200 GENERAL LIABILITY	946,046	788,564	788,564	770,559	(18,005)	
545210 AUTO COLLISION	151,928	385,767	386,436	401,099	15,332	
545220 SELF INSURANCE CHARGE	3,291,405	2,686,332	2,686,332	2,741,280	54,948	
545230 REIMBURSEMENTS/REFUNDS	(910,412)	(175,000)	(950,000)	(200,000)	(25,000)	
545250 PROPERTY/FLOOD INSURANCE	515,497	1,255,264	1,255,264	1,347,844	92,580	
545290 DISASTER DATA RECOVERY	23,095	21,640	21,640	21,640	0	
546000 REPAIR AND MAINTENANCE	1,070,993	1,329,868	1,343,495	1,437,218	107,350	
546020 BUILDINGS & GROUND MAINT.	259,337	284,500	284,500	374,780	90,280	
546030 EQUIP. MAINT. CONTRACTS	6,186	19,000	19,000	19,000	0	
546040 EQUIP. MAINTENANCE	497,229	630,000	617,900	672,500	42,500	
546050 STORM REPAIR COSTS	6,480	25,000	23,000	25,000	0	
546060 OTHER MAINTENANCE	308,128	166,000	171,000	225,000	59,000	
546070 BUOYS AND MARKERS	4,739	15,000	10,000	15,000	0	
546080 LAKE MAINTENANCE	19,345	30,000	30,000	30,000	0	
546090 STREET LIGHT & POLE MAINTENANCE	23,014	45,000	47,388	45,000	0	
546100 SUBLET REPAIR COSTS	145,721	220,000	220,000	220,000	0	
546120 ROAD REPAIRS	146,686	195,000	200,000	205,000	10,000	
546130 ROAD REPAIRS	213,480	235,000	235,000	245,000	10,000	
546140 HYDRANT MAINTENANCE	2,140	2,400	2,400	2,700	300	
546160 HARDWARE MAINTENANCE	147,838	77,165	75,000	79,107	1,942	
546170 SOFTWARE MAINTENANCE	287,464	318,052	308,400	567,161	249,109	
546190 PRINTERS	1,688	7,500	6,000	7,500	0	
546340 REPAIR & MAINT LEVEL OF SERVICE	434,119	469,000	492,309	493,500	24,500	
547000 PRINTING AND BINDING	60,763	78,590	86,512	78,750	160	
547010 LEGAL ADS	32,839	31,125	30,125	31,250	125	
547020 ADVERTISING (NON LEGAL)	23,519	22,180	21,180	23,600	1,420	
547060 DUPLICATING	3,999	16,320	13,320	16,600	280	
549000 OTHER CURRENT CHARGES	6,079	16,200	16,100	16,100	(100)	
549020 TECHNOLOGY SERVICE CHARGE	1,419,880	1,584,900	1,584,900	1,829,630	244,730	
549040 EMPLOYEE DEVELOPMENT	20,880	19,770	19,770	15,000	(4,770)	
549050 SPECIAL EVENTS	154,159	169,250	169,225	82,000	(87,250)	
549060 AWARDS	5,436	11,000	11,000	11,000	0	
549070 EMPLOYEE RECOGNITION	3,178	3,500	3,500	3,500	0	
549080 HAZARDOUS WASTE DISPOSAL	3,838	4,500	4,500	4,500	0	
551000 OFFICE SUPPLIES	67,229	104,750	104,269	106,350	1,600	
551020 OTHER OFFICE SUPPLIES	4,765	4,000	5,000	5,000	1,000	
551060 RESALE SUPPLIES	36,572	76,000	73,500	58,500	(17,500)	
552000 OPERATING SUPPLIES	818,119	931,090	936,297	964,320	33,230	
552020 FUEL	1,185,877	1,883,879	1,819,938	1,825,861	(58,018)	
552030 OIL & LUBE	7,352	9,500	10,720	13,500	4,000	
552060 TIRES	44,956	90,000	110,000	100,000	10,000	
552070 UNIFORMS	132,588	154,163	154,831	164,736	10,573	
552080 SHOP SUPPLIES	13,044	9,000	9,000	9,000	0	
552090 OTHER CLOTHING	32,230	36,187	34,550	42,594	6,407	
552100 JANITORIAL SUPPLIES	115,869	129,670	134,670	149,420	19,750	
552210 NEW INSTALLATION SUPPLIES	442,298	450,000	441,000	450,000	0	
552220 REPAIR SUPPLIES	253,421	240,000	275,000	260,000	20,000	
552230 VESTS	8,247	6,000	6,000	22,000	16,000	
552250 BUNKER GEAR	47,657	28,420	28,420	18,420	(10,000)	
552260 FIRE HOSE & APPLIANCES	5,764	15,850	15,850	15,850	0	
552270 SPECIALTY TEAM EQUIPMENT	24,185	24,300	24,300	24,450	150	
552410 POOL - OPERATING SUPPLIES	33,784	44,000	40,000	44,000	0	
552510 DUMPSTERS	84,340	85,000	85,000	85,000	0	

**FISCAL YEAR 2019-20
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19	% Change
552520 MINOR OPERATING EQUIPMENT	29,992	30,000	25,000	20,000	(10,000)	
552800 CHEMICALS	2,148,667	2,608,400	2,603,400	2,792,058	183,658	
552990 INVENTORY (OVER/SHORT)	(13,293)	0	0	0	0	
554000 BOOKS, PUBS, SUBS, MEMBS	1,667	3,000	3,500	2,739	(261)	
554010 MEMBERSHIPS	51,681	67,080	68,630	71,090	4,010	
554020 BOOKS, PUBS, SUBS.	3,013	4,225	4,225	4,475	250	
559000 DEPRECIATION	11,764,186	0	0	0	0	
TOTAL OPERATING EXPENSES	\$ 60,064,760	\$ 47,946,748	\$ 49,213,504	\$ 50,948,023	\$ 3,001,275	6.26%
<u>NON-OPERATING EXPENSES</u>						
560200 BUILDINGS	4,771,143	1,475,000	7,360,398	1,971,000	496,000	
560300 IMPROVEMENTS O/T BUILDING	17,637,720	30,346,789	33,453,286	29,545,950	(800,839)	
560400 MACHINERY EQUIP	3,208,339	4,306,633	4,956,730	7,306,800	3,000,167	
560700 VEHICLES	804,299	2,245,325	2,989,635	1,902,703	(342,622)	
560800 COMPUTER SOFTWARE	223,770	0	449,531	20,000	20,000	
570110 PRINCIPAL	1,669,825	3,458,403	3,458,403	3,635,062	176,659	
570120 INTEREST	357,607	494,663	508,932	579,841	85,178	
582100 AID FOR HOUSING	0	0	0	0	0	
591000 INTERFUND TRANSFERS	8,047,904	4,317,743	4,314,743	4,284,569	(33,174)	
591340 TRANSFER TO EMERGENCY RESERVE	0	1,000,000	500,000	0	(1,000,000)	
599000 CONTINGENCY	(9)	500,000	0	250,000	(250,000)	
TOTAL NON-OPERATING EXPENSES	\$ 36,720,597	\$ 48,144,556	\$ 57,991,657	\$ 49,495,925	\$ 1,351,369	2.81%
TOTAL EXPENSES	\$ 142,665,821	\$ 144,669,699	\$ 157,197,692	\$ 152,479,914	\$ 7,810,215	5.40%

City of Naples, Florida
Full-Time Equivalent Staffing Levels

Fund Department	Adopted FY 16-17	Adopted FY 17-18	Adopted FY 18-19	Adopted FY 19-20	Change from 18-19
General Fund					
Mayor & Council	1.0	1.0	1.0	1.0	-
City Attorney	1.0	1.0	1.0	1.0	-
City Clerk	6.0	6.0	6.0	6.0	-
City Manager's Office	4.7	4.7	4.7	3.7	(1.00)
City Manager/Code Enforce	1.2	2.2	2.2	2.2	-
Purchasing	3.0	3.0	3.0	3.0	-
Human Resources	4.0	4.0	4.0	5.0	1.00
Planning Department	5.0	6.0	6.0	6.0	-
Finance Department	10.8	10.5	10.5	10.5	-
Police Administration	5.0	5.0	5.0	6.0	1.00
Police Patrol	71.4	71.4	71.4	70.4	(1.00)
Police Support Services	22.0	23.0	22.0	22.0	-
Fire Operations	65.0	66.0	66.0	66.0	-
Community Serv Admin	5.0	5.0	5.0	5.0	-
Community Serv Parks/Pkys	16.0	14.0	14.0	16.0	2.00
Community Serv Recreation	9.5	10.5	11.5	11.5	-
Facilities Maintenance	12.0	16.0	17.0	18.0	1.00
TOTAL FUND	242.6	249.3	250.3	253.3	3.00
Water & Sewer Fund					
Administration	9.0	9.0	9.0	10.0	1.00
Utility Billing/Customer Service	7.0	7.0	7.0	7.0	-
Water Plant	35.0	35.0	35.0	35.0	-
Wastewater Plant	37.0	37.0	37.0	37.0	-
Utilities Maintenance	16.0	16.0	16.0	16.0	-
TOTAL FUND	104.0	104.0	104.0	105.0	1.00
Solid Waste Fund					
Administration	4.0	4.0	4.0	4.0	-
Residential Collection	11.0	12.0	12.0	12.0	-
Commercial Collection	6.0	5.0	5.0	5.0	-
Recycling	5.0	5.0	5.0	5.0	-
TOTAL FUND	26.0	26.0	26.0	26.0	-
Stormwater Fund					
Stormwater	8.5	8.5	8.5	8.5	-
Natural Resources	2.5	2.5	2.5	2.5	-
TOTAL FUND	11.0	11.0	11.0	11.0	-
Streets & Traffic Fund	5.5	5.5	5.5	6.5	1.00
Building Permits Fund	34.0	33.5	32.5	32.5	-
Community Redevelopment Agency	6.3	6.3	6.3	6.3	-
City Dock Fund	3.6	3.6	4.1	4.1	-
Tennis Fund	4.0	4.0	4.0	4.0	-
Naples Beach Fund	13.2	15.4	15.4	15.4	-
Technology Services Fund	6.0	6.0	5.0	4.0	(1.00)
Equipment Services Fund	8.5	8.5	8.5	8.5	-
Risk Management	1.0	1.0	1.0	1.0	-
GRAND TOTAL	465.70	474.10	473.60	477.60	4.00

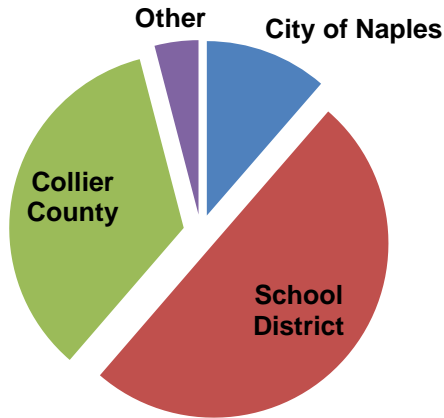
Detailed explanations of staff changes are included in each department summary and in the Letter of Transmittal.

**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2019-20**

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

Taxable Value	\$1,250,000		
Homestead Exemption	\$50,000		
Taxable Value	\$1,200,000		
	<u>Taxes</u>	<u>Millage Rate</u>	Percent of Tax Bill
CITY OF NAPLES	\$1,416.00	1.1800	11.36%
School District	\$6,226.68	5.0830	49.97%
Collier County	\$4,312.56	3.5938	34.61%
Water Management/Cypress Basin	\$292.80	0.2440	2.35%
Mosquito Control	\$213.00	0.1775	1.71%
TOTAL	\$12,461.04	\$10.28	

DIVISION OF TAX BILL, BY AGENCY



City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2019-2020

- January 18, 2019.....Distribute 2019-2020 Budget Planning Calendar
- January 23, 2019Finance to distribute Capital Improvement Project (CIP) forms,
One-Cent Sales Tax form and instructions to departments
- February 15, 2019.....One-Cent Sales Tax requests due to Finance by noon
- March 1, 2019Draft of preliminary One-Cent Sales Tax Requests distributed to
Directors and City Manager
- March 4, 2019CIP Requests due to Finance by noon
- March 7, 2019Directors meet with City Manager to review preliminary One-Cent
Sales Tax requests
- March 15, 2019One-Cent Sales Tax Report completed and distributed to City
Council
- April 3, 2019.....Council Workshop on One-Cent Sales Tax
- April 8, 2019.....Draft Capital Improvement Project document to City Manager for
review
- April 9 & 10, 2019Directors meet with City Manager to review submitted CIP
- April 15, 2019.....CIP completed and to the printers;
- April 18, 2019.....Director budget meeting (concurrent with staff meeting)
- April 22, 2019.....Finance to distribute Operating Budget forms and instructions to
departments
- April 29, 2019.....Deadline for CIP document for May 13 Council agenda packet (CIP
due by June 1 per City Code 2-691)
- May 3, 2019Internal Service Fund Budgets with goals and performance
measures, due to Finance
- May 10, 2019Special Revenue Fund Budgets (building Permits, CDBG, CRA,
BID, East Naples Bay, Moorings Bay, Streets and Traffic) with
goals and performance measures due to Finance
- May 13, 2019Presentation of General Fund 5-Year Fiscal Stability Report
.....Council Workshop on CIP
- May 17, 2019General Fund budgets with Goals and Objectives due to Finance
- May 24, 2019Water/Sewer Fund, Beach Fund, Solid Waste Fund, Dock Fund,
Stormwater Fund and Tennis Fund budget requests with goals and
performance measures, due to Finance

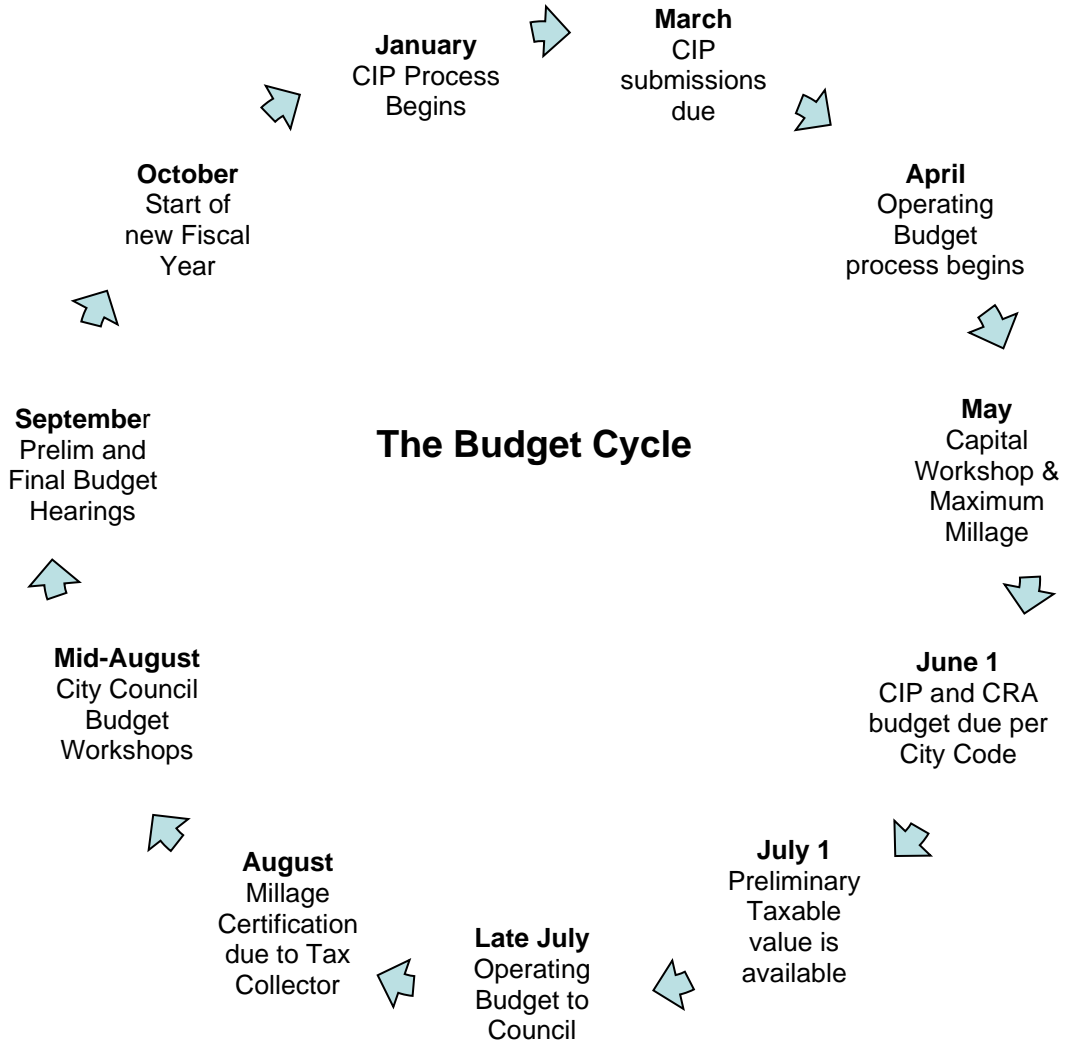
City of Naples

BUDGET PLANNING CALENDAR

- June 1, 2019 Tentative receipt of Preliminary Taxable Value from Collier County Property Appraiser
- June 5, 2019 Agenda item on Council meeting to discuss and obtain direction on maximum millage rate.
- June 4,6, & 7, 2019..... City Manager meets with Directors on Operating Budgets
- June 10, 2019 Tentative Council workshop
- June 28, 2019 Collier County to Certify Taxable Value (prior to or on July 1)
- July 19, 2019..... Deliver Preliminary Operating Budget to City Council
- July 26, 2019..... Deadline to send DR 420 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)
- August 19, 2019..... Budget Workshop
- August 24, 2019..... TRIM notices mailed by Collier County
- September 4, 2019 Tentative Budget Hearing 5:05 pm
- September 13-15, 2019..... Dates to advertise the Final Hearing
- September 18, 2019 Final Budget Hearing 5:05 pm
- October 1, 2019 Start of Fiscal Year 2019-2020

City of Naples

BUDGET PLANNING CALENDAR

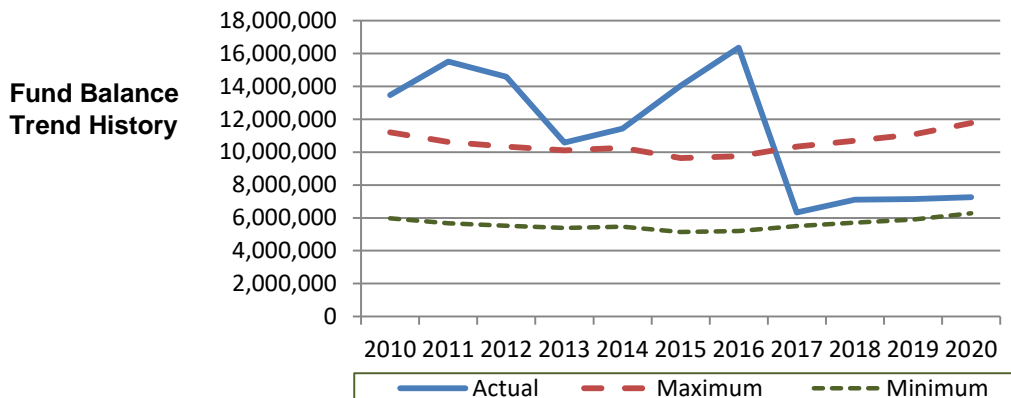




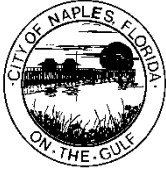
GENERAL FUND FINANCIAL SUMMARY

Fiscal Year 2019-20

Beginning Unassigned Fund Balance - as of Sept. 30, 2018	\$7,107,902
Projected Revenues FY 2018-19	40,035,769
Projected Expenditures FY 2018-19	39,996,367
Net Increase/(Decrease) in Fund Balance	39,402
Expected Unassigned Fund Balance as of Sept. 30, 2019	\$7,147,304
Add Fiscal Year 2019-20 Budgeted Revenues	
Ad Valorem Tax at 1.1800 mills	25,851,158
Other Taxes	3,764,600
Permits and Fees	3,546,800
Intergovernmental Revenue	4,887,513
Charges for Services	2,433,497
Fines & Other Revenue	493,300
Transfers In	0
	40,976,868
TOTAL AVAILABLE RESOURCES:	\$48,124,172
Less Fiscal Year 2019-20 Budgeted Expenditures	
Mayor and City Council	541,391
City Attorney	839,320
City Clerk	695,986
City Manager's Office	1,202,375
Planning Department	717,106
Finance Department	1,151,478
Fire Rescue Department	11,184,130
Community Services	10,111,042
Police Department	14,154,256
Human Resources	669,271
Non Departmental	3,000,130
Contingency	250,000
Reimbursements	(3,690,990)
Transfers Out	47,500
	40,872,995
BUDGETED CASH FLOW	\$103,873
Projected Unassigned Fund Balance as of September 30, 2020	\$7,251,177



Projected Unassigned Fund Balance complies with Fund Balance Policy.



General Fund Discussion

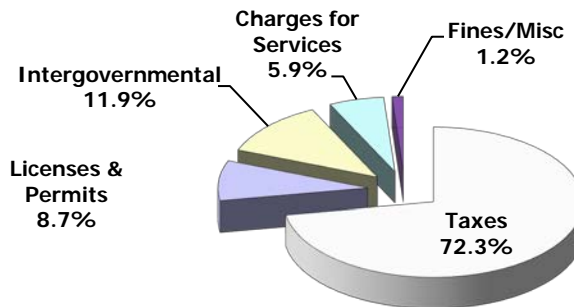
The Budget for the General Fund includes \$40,976,868 in revenue and \$40,872,995 in expenditures for a projected cash flow of \$103,873.

Revenues

Revenue line items in the General Fund are separated into seven basic categories, established by the State of Florida's Uniform Accounting System. These are: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, Fines and Forfeitures, Miscellaneous Income, and Other Sources. Expected revenues for Fiscal Year 2019-20 for the General Fund are \$40,976,868. Shown below is a comparison to FY 2018-19.

	FY 2018-19		FY 2019-20	
	<u>Budget</u>	%	<u>Budget</u>	%
Taxes	\$28,733,565	72.5%	\$29,615,758	72.3%
Licenses & Permits	3,507,500	8.8%	3,546,800	8.7%
Intergovernmental Revenue	4,823,036	12.2%	4,887,513	11.9%
Charges for Services	2,093,280	5.3%	2,433,497	5.9%
Fines & Other Sources	484,300	1.2%	493,300	1.2%
Total	\$39,641,681		\$40,976,868	

Where the Money Comes From

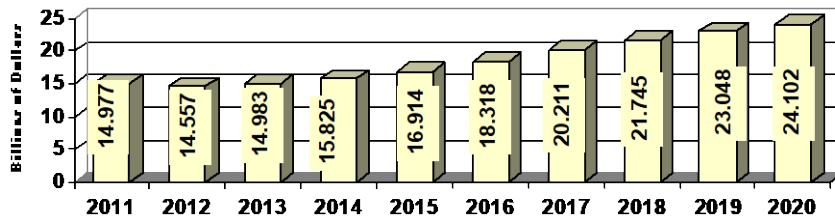


Local Taxes (\$29,615,758)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$25,851,158. 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 by July 1st to aid in the budgeting process. For FY 2019-20 the taxable value (per Property Appraiser's report DR420) of all properties within the City is \$ **24,102,006,719**.

The following chart shows taxable values of property within the City of Naples (in billions of dollars).

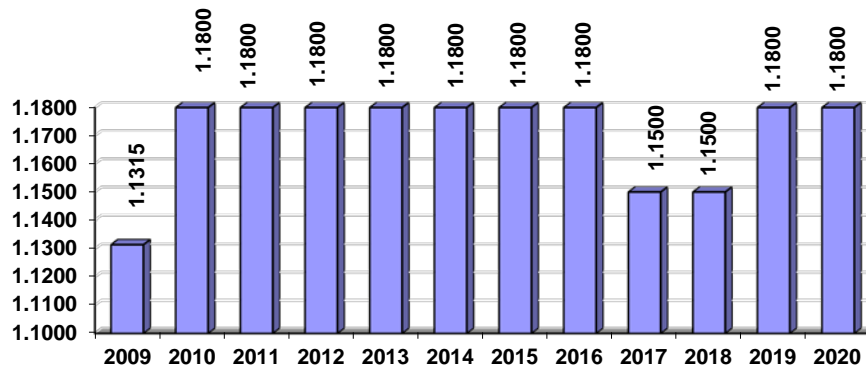


	2012	2013	2014	2015	2016	2017	2018	2019	2020
Change in value	(2.8%)	2.9%	5.6%	6.9%	8.2%	10.4%	7.6%	5.9%	4.5%

For Fiscal Year 2019-20 the millage rate is 1.1800 (or \$1.18 per thousand dollars of property value). Based on the 1.1800 millage rate, maximum collected revenue would be \$28,440,368. However, Florida Statutes allow for an adjustment of up to five percent (5%) to account for uncollected funds and prepayment discounts. For FY 2019-20, adjusted tax revenue for Ad Valorem Taxes is budgeted at \$27,079,787.

In 1994, the City Council created the Community Redevelopment Agency (CRA). The CRA is funded by Tax Increment Financing (described separately within the CRA Fund section). Based on the 1.1800 FY 2019-20 tax rate, \$1,228,623 of the City's Ad Valorem Taxes will be assigned to the CRA. The remaining projected revenue of \$25,851,158 is allocated to the General Fund.

The chart below shows the trend for the ad valorem tax rate for Fiscal Year 2019-20 and prior years.



Other Local Taxes

The City of Naples assesses a Payment in Lieu of Taxes (PILOT) on two Enterprise Funds. The PILOT is established at not less than 5% of revenues and is similar to franchise fees charged to private sector utilities. For FY 2019-20, both fees are charged at approximately 5% of revenues as follows;

Water and Sewer	\$1,722,000
Solid Waste	\$345,600

Insurance Premium Taxes (Fire and Police) are local taxes on property and liability insurance premiums that partially fund pensions for Police and Fire Department personnel. These taxes are received near the end of the fiscal year, deposited in the General Fund, and immediately disbursed to Police and Fire Pension Funds. This budget estimate is \$1,250,000 for FY 2019-20.

The Communications Services Tax (also called the Telecommunications Tax) is based on telephone and cable television subscriber bills. The tax is collected by telephone and cable providers, remitted to the State of Florida, and distributed to local governments. The City's distributions for FY 2019-20 are projected to be \$2,002,585. The estimated Capital Improvement fund portion will be \$947,585, with \$889,000 allocated to the Streets Fund and \$166,000 to General Fund.

Statewide Communications Services Tax revenue has been declining since 2010. The chart below shows the gross revenue trend for the City of Naples, and Statewide, as presented by the State of Florida Office of Economic and Demographic Research: (in \$ millions)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Naples	1.7	1.9	2.1	2.3	2.8	3.0	2.4	2.2	2.2	2.3	2.4
State	532.9	576.9	528.6	495.4	485.3	474.9	437.8	421.8	396.3	383.3	364.1

This trend is a result of changes in consumers' usage patterns, such as replacing home phones with cell phones, changing to lower priced plans or options, or changing from cable service to Hulu, Netflix or similar platforms.

Business Tax Receipts are a tax assessed on all persons for the privilege of engaging in, or managing any business, profession or occupation within the corporate limits of the City of Naples. State law allows the City to increase those rates by 5% every two years. The last Business Tax increase was April 2008. City Business Tax Receipts are projected at \$250,000, based on approximately 3,600 receipts issued. The Florida State legislature has recently discussed the reduction or elimination of Business Tax Receipt revenue putting the future of this revenue source at risk. Although not a primary revenue to the General Fund, these taxes help manage and track businesses within the City.

The City expects to collect \$25,000 from Collier County for the City's proportionate share of County Business Tax Receipts as well as \$5,000 for Business Tax address changes.

Permits and Fees (\$3,546,800)

Total Permits and Fees revenue is estimated at \$3,546,800 for FY 2019-20. This category includes Franchise Fees. The City assesses non-exclusive Franchise Fees for the Electric, Trolley, and Gas companies.

The Electric Franchise Fee of 5.9% is a negotiated contract with Florida Power and Light (FPL). Projected City revenue for this fee is \$3,350,000. In August 2001, the City entered into a 20-year agreement with TECO Gas, for a 6% franchise fee. Based on current Gas Franchise Fee revenue of approximately \$7,900 monthly, forecasted revenue for FY 2019-20 in this category is \$95,000.

Also included in this category for FY 2019-20 are projected receipts of \$20,000 for special event permits, \$2,000 for outdoor dining permits, and \$76,000 for zoning fees.

Intergovernmental Revenue (\$4,887,513)

Intergovernmental Revenue in the General Fund is budgeted at \$4,887,513 with the largest source being the General Use Sales Tax at \$2,609,513. This sales tax revenue represents a portion of the state's 6% sales tax collected within Collier County and distributed to municipalities based on a population formula. Projected figures for this revenue source are provided by the State of Florida's Department of Revenue.

The Municipal Revenue Sharing program is expected to bring in \$884,000, with \$664,000 allocated to the General Fund. The Revenue Sharing Program includes a variety of taxes that are pooled and distributed based on a State-calculated formula. The formula's components include population, sales tax collections and relative ability to raise revenue. Projections for this revenue source are provided by the State of Florida Department of Revenue and were not available at the time of adoption but have since been estimated by the State at \$921,000. Municipal Revenue Sharing is shared between to the General Fund and the Streets Fund with approximately 24.8% allocated to the Streets Fund as required by state law.

Other intergovernmental revenues are:

- Mobile Home Licenses \$6,000
(In the State of Florida, mobile homes and certain trailers are considered vehicles and require licenses. The City receives a portion of that license for those vehicle types registered within the City limits.)
- Firefighters Education \$18,000 (State of Florida program)
- Fuel Tax Refund \$30,000 (per F.S. 336.025)
- Alcohol Beverage License \$60,000 (per F.S. 561.342)

In December 2017 the City and County modified the Interlocal Agreement to fund expenses that the City's recreation programs (including beaches within the City limits) incur related to serving non-City residents. For FY 2019-20, the full agreement amount (\$1,500,000) will be allocated to the General Fund. The interlocal agreement expires on September 30, 2022.

City staff does not typically include grants in the budget unless the grant award amount is known during the budget process. Including grant amounts in the budget that have been applied for but not yet awarded, can be misleading. However, the acceptance of an awarded grant by City Council, automatically amends the fiscal year budget, as allowed by ordinance.

Charges for Services (\$2,433,497)

Charges for Services reflect revenues related to services performed for private individuals or outside governmental units. The General Fund is budgeted to collect \$2,433,497 in Charges for Services for FY 2019-20.

The City Police and Fire departments charge for services provided for special events. There is \$210,000 budgeted for services provided to special events. The budget also includes \$740,317 for the Naples Airport Authority (NAA) contract related to staffing a fire station at the Naples Airport. The interlocal agreement with the NAA was revised in February 2018, requiring the NAA to pay for the actual costs based on overtime for these services, and \$5,000 per quarter for administrative type costs.

A 911 subsidy of \$65,000 will be paid by Collier County for dispatch services provided to the County by the City's telecommunication staff.

Another 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	\$454,300	\$961,904	47%
Norris Community Center (Cambier)	\$299,000	\$560,089	53%
River Park, Anthony Park	\$119,000	\$733,969	16%
River Park, Aquatic Center (Pool)	\$40,950	\$441,382	9%

As shown above, 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, funding from alternate sources such as taxes and proceeds from Interlocal Agreement, is expected. For more information on the relationship of costs of these programs as compared to revenues, see the Community Services Department pages in the General Fund section.

Several years ago, the City entered into an Interlocal Agreement requiring Collier County pay \$36,000 for the City to include County sewer fees on City water bills, where applicable. The Interlocal Agreement, dated January 28, 2003, does not have a termination date, but does have a fee review clause.

Various other charges for services are budgeted at \$448,930 for FY 2019-20.

Fines (\$172,300)

The General Fund is budgeted to receive \$172,300 in fines for FY 2019-20. The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department and is budgeted to be \$60,000 for FY 2019-20. All non-parking ticket and violation revenues are collected by the Collier County Court system and remitted to the City.

Police Training, projected to be \$6,000, represents funds received from a \$2 fee imposed in accordance with Section 2-632 of the City of Naples Code of Ordinances.

Non-beach related parking violation revenue is budgeted at \$70,000, to reflect recent historical collections trends. Beach parking violation revenue is budgeted in the Beach fund.

The City expects to receive approximately \$3,000 for Handicapped Parking fines, and \$10,000 for Code Enforcement violation fines. Two thirds of Handicapped Parking fines must be used for improvements to accessibility. These funds are set up in a reserve account to be used by Streets or Community Services, when budgeted.

Other fines are budgeted at \$23,300 for FY 2019-20.

Miscellaneous Income (\$321,000)

The primary Miscellaneous Income for all funds is Interest Income, budgeted at \$300,000 for FY 2019-20. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For FY 2019-20 the assumed interest rate is 1.95%.

Other Miscellaneous Income is budgeted at \$21,000. This estimate will cover revenues that are unusual and not classified elsewhere, such as prior year reimbursements, insufficient fund fees, witness fees, scrap surplus or other revenues of this type.

Expenditures

The General Fund budget for FY 2019-20 is \$40,872,995, an increase of \$1,634,081 compared with FY 2018-19 original budget.

FY 2019-20 budgeted expenditures have increased \$1.63million over the \$39,996,367 projected expenditures for FY 2018-19. This is mainly attributable to the annual salaries increases, 20% increase in health insurance costs, the unfunded pension liability contribution and increases in professional services and litigation costs.

The City has an established fund balance policy authorized by Council which requires a 10% Emergency Reserve for this purpose. The table below indicates the Emergency Reserve Balance in recent years, and the estimated 9/30/2019.

	9/30/2015	9/30/2016	9/30/2017	9/30/2018	Estimated 9/30/19
Emergency Reserves	\$3,289,944	\$3,443,052	\$3,562,759	\$3,562,759	\$3,823,891

The City recognized that any sustained depletion of Emergency Reserves, due to costs related to Hurricane Irma, would be contrary to the fund balance policy and provide instability and uncertainty when dealing with future hurricanes or emergencies. To ensure the City was not in a position of vulnerability, the FY 2018-19 budget included an appropriation to transfer \$1 million to the Emergency Reserves to return to pre-hurricane levels. The FY 2017-18 year-end projections were vastly different than the actual FY 2017-18 Emergency Reserve balance and the unassigned net position in the FY 2017-18 CAFR. However, the City did utilize \$261,132 in FY 2018-19 to increase the Emergency Reserve to \$3,823,8991 and bring this reserve in compliance with the City’s fund balance policy. The Emergency Reserve is estimated to exceed \$4 million to begin FY 2020-21 as required by the City’s fund balance policy.

Personal Services in the General Fund increased \$2,167,324. Contractual pay increases as well as other employee contractual obligations comprise most of the increase. The budget for wages and other negotiated compensation is approximately \$21.2 million, employee pensions, medical insurance and other benefits is \$10.2 million, while \$1.5 million is for payroll related taxes.

Although the overall staff of the City increases in this budget by 4.0 full-time equivalent (FTE) positions, the General Fund budget accounts for 3.0 of these increases. An Employee Relations Manager, 1.0, is being added in the Human Resources Department. Community Services Department is adding 3.0 positions: 2.0 full-time Landscape Technicians in the Parks and Parkways Division and 1.0 Custodian within the Facilities Maintenance Division. There is also an elimination of 1.0 Executive Assistant position within the City’s Manager Department.

The City has three Pension Plans that affect the General Fund budget. The following percentage of wages was budgeted for FY 2019-20.

General	13%
Police	46%
Fire	48%

The FY 2019-20 pension account was budgeted according to the table below. The City is committed to continuing proactive steps to continue reduce the unfunded liability in all plans. The table includes the fixed percentage budgeted, compares the actuarial rates recommended, identifies the percentage difference between those rates, the total percentage of the actuarial

budgeted, and what that percentage translates into monetarily above the required contribution. The aggregate amount budgeted in FY 2019-20 budget above the actuarial amount in the General Fund is \$723,610.

FY 2019-20 Pension Contributions					
	Funded	Budgeted	Actuarial	%	Unfunded
General	Ratio	Contribution	Rate	Diff	Contribution
Fund	10/1/2018	Rate	Rate	Diff	Greater than
					Actuarial
Police	75.60%	46.00%	39.34%	6.66%	\$ 432,900
Fire	82.40%	48.00%	43.79%	4.21%	\$ 231,550
General	83.00%	13.00%	11.98%	1.02%	\$ 59,160
					\$ 723,610

Escalating Health Insurance claims in both FY 2017-18 and FY 2018-19 have resulted in a need to increase rates by 20% in FY 2019-20. The General Fund FY 2019-20 budget reflects an increase related to these costs. This increase will be shared by both employer and employee to maintain the current 85% employer and 15% employee cost sharing of healthcare premiums as negotiated in the labor agreements.

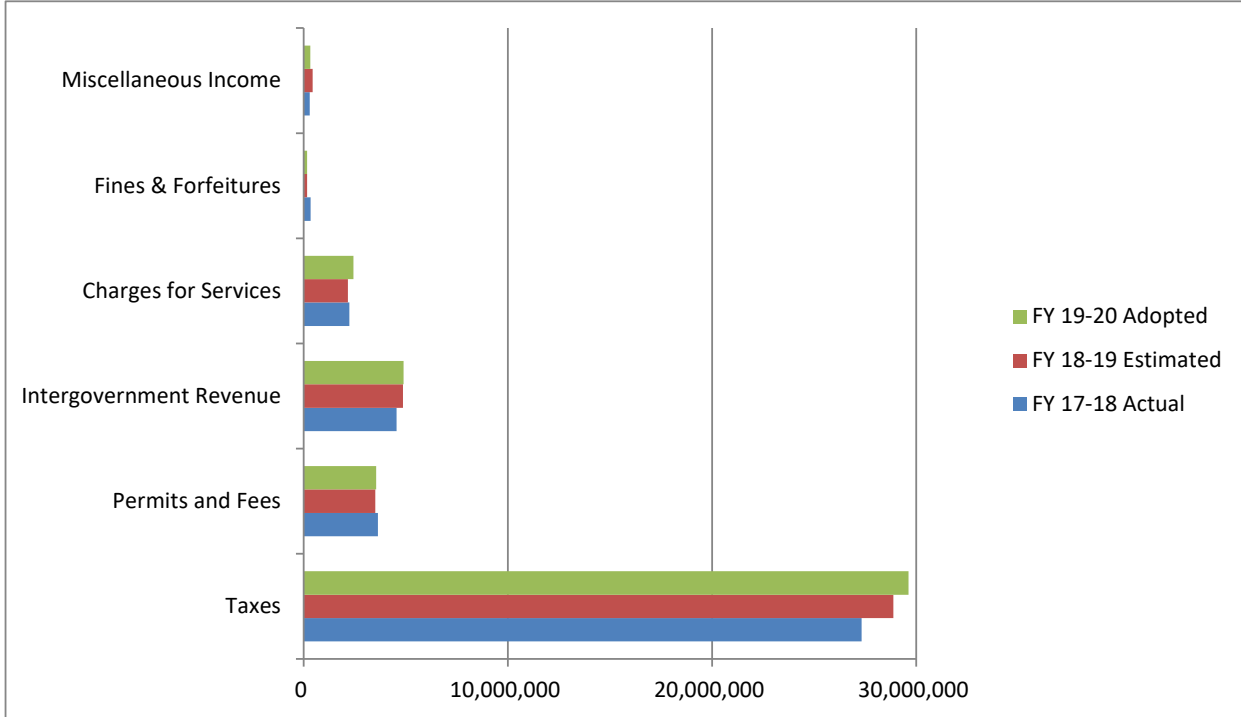
Operating Expenditures increased by \$725,757, or 10.5%. An explanation of costs is included in each department’s budget narrative.

Contingency Reserve for FY 2019-20 is budgeted at \$250,000. Expenses from Contingency can only be made with City Council authorization during the fiscal year.

Summary

General Fund revenue for FY 2019-20 is budgeted at \$40,976,868 and expenditures are budgeted at \$40,872,995. With the ad valorem tax set 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 Revenue Sources



	FY 17-18 Actual	FY 18-19 Adopted	FY 18-19 Estimated	FY 19-20 Adopted	% of General Fund Revenues
Taxes	27,331,096	28,733,565	28,885,409	29,615,758	72.27%
Permits and Fees	3,635,171	3,507,500	3,507,500	3,546,800	8.66%
Intergovernment Revenue	4,555,393	4,823,036	4,863,036	4,887,513	11.93%
Charges for Services	2,233,392	2,093,280	2,160,524	2,433,497	5.94%
Fines & Forfeitures	338,493	203,300	174,300	172,300	0.42%
Miscellaneous Income	298,974	281,000	445,000	321,000	0.78%
TOTAL	\$ 38,392,520	\$ 39,641,681	\$ 40,035,769	\$ 40,976,868	100%

City of Naples General Fund
Fiscal Year 2019-20 Revenue Detail

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
311000 Taxes/ Ad Valorem Taxes	23,233,077	24,778,965	25,125,809	25,851,158	1,072,193
312510 Fire Insurance Premium	539,925	835,000	550,000	550,000	(285,000)
312520 Police Fire/ Casualty Ins Prem	718,404	610,000	700,000	700,000	90,000
313500 Fran Fees/ Pym Lieu of Taxes	2,067,600	2,067,600	2,067,600	2,067,600	0
315101 Local Communication Tax	515,232	166,000	166,000	166,000	0
316101 City Business Tax	214,021	245,000	245,000	250,000	5,000
316102 City Bus Tax/Changes & Penalty	5,224	5,000	5,000	5,000	0
316103 City Bus Tax/Insurance Co.	1,124	1,000	1,000	1,000	0
316104 City Bus Tax/Collier Cty Shrd	36,490	25,000	25,000	25,000	0
Taxes/ Ad Valorem Taxes	\$ 27,331,096	\$ 28,733,565	\$ 28,885,409	\$ 29,615,758	\$ 882,193
323100 Franchise Fees-FPL	3,443,287	3,350,000	3,350,000	3,350,000	0
323400 Franchise Fees-Natural Gas	107,677	95,000	95,000	95,000	0
323900 Franchise Fees-Trolley	2,000	2,000	2,000	2,000	0
329102 Permits/Special Events	25,394	19,000	19,000	20,000	1,000
329103 Permits/ Temp Use Permit	1,780	1,500	1,500	1,800	300
329104 Permits/Outdoor Dining	13,210	2,000	2,000	2,000	0
329201 Planning Fees/Zoning Fees	41,823	38,000	38,000	76,000	38,000
Permits and Fees	\$ 3,635,171	\$ 3,507,500	\$ 3,507,500	\$ 3,546,800	\$ 39,300
334500 Grants/State/ Other	34,000	0	0	0	0
335120 State Revenue Sharing	678,206	650,000	650,000	664,000	14,000
335140 Mobile Home Licenses	6,828	6,000	6,000	6,000	0
335150 Alcohol Beverage Licenses	65,566	60,000	60,000	60,000	0
335160 General Use Sales Tax	2,576,547	2,564,036	2,604,036	2,609,513	45,477
335210 Firefighters Education	20,244	18,000	18,000	18,000	0
335401 Fuel Tax Refund	31,529	25,000	25,000	30,000	5,000
337100 Collier Cty Interlocal	1,142,473	1,500,000	1,500,000	1,500,000	0
Intergovernmental	\$ 4,555,393	\$ 4,823,036	\$ 4,863,036	\$ 4,887,513	\$ 64,477
341102 City Fees/Xerox Copies	1,368	1,200	1,200	1,500	300
341103 City Fees/Election Fees	1,700	0	0	0	0
341105 City Fees/Planning Dept Fees	65,110	67,000	67,000	134,000	67,000
341109 City Fees/County Billing Serv	36,000	36,000	36,000	36,000	0
342101 False Alarm Fingerprinting Rep	27,597	20,000	20,000	20,000	0
342102 Investigation Fees	30,470	19,000	19,000	20,000	1,000
342103 Police Security Services	203,192	170,000	210,000	210,000	40,000
342105 911 Salary Subsidy	80,636	65,000	65,000	65,000	0
342201 Fire Contract Services	714,866	745,450	745,450	760,317	14,867
342203 EMS Space Rental	41,400	41,400	41,400	41,400	0
343901 Lot Mowing Fees	1,092	1,200	1,200	1,200	0
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	29,801	35,000	22,000	35,000	0
347212 Fleischmann Park Camp Fees	421,153	250,000	250,000	250,000	0
347213 Fleischmann Park Field Trips	1,093	0	894	0	0
347214 Fleischmann Park Space Rentals	7,395	50,000	75,000	75,000	25,000
347215 Fleischmann Park Other Fees	6,386	14,000	3,500	3,500	(10,500)
347216 Fleischmann Park Spec Events	898	800	800	800	0
347217 Fleischmann Park League Fees	20,821	40,000	65,000	65,000	25,000

City of Naples General Fund
Fiscal Year 2019-20 Revenue Detail

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
347221 Skate Park Memberships	22,765	34,000	25,000	25,000	(9,000)
347231 Norris Center Classes	14,000	13,000	13,500	15,000	2,000
347232 Norris Center Camp Fees	62,602	80,000	80,000	85,000	5,000
347234 Norris Center Space Rental	106,946	120,000	120,000	120,000	0
347235 Norris Center Other Fees	7,146	1,600	1,800	2,000	400
347236 Norris Center Theatre Tickets	36,588	28,000	41,000	77,000	49,000
347241 River Park Classes	14,781	20,000	14,000	18,000	(2,000)
347242 River Park Camp Fees	82,049	65,000	75,000	75,000	10,000
347244 River Park Space Rentals	23,610	15,000	18,000	18,000	3,000
347245 River Park Other Fees	2,808	2,000	2,000	2,000	0
347247 River Park Fitness Room	7,955	5,000	5,000	6,000	1,000
347264 Baker Park Space Rentals	0	0	0	120,000	120,000
347291 Aquatic Center Class Swim Fee	19,701	25,000	12,000	20,000	(5,000)
347292 Aquatic Center Camp Fees	1,055	1,000	1,000	1,000	0
347294 Aquatic Center Space Rentals	26,505	16,000	16,000	18,000	2,000
347295 Aquatic Center Other Fees	2,954	800	1,950	1,950	1,150
348365 Spc Rev Rd Pensions Reimb	105,830	105,830	105,830	105,830	0
Charges for Services	\$ 2,233,392	\$ 2,093,280	\$ 2,160,524	\$ 2,433,497	\$ 340,217
351101 County Court Fines	45,042	65,000	60,000	60,000	(5,000)
351103 County Fines- Police Training Fee	5,905	9,000	7,000	6,000	(3,000)
351201 City Fines	70,157	90,000	70,000	70,000	(20,000)
351202 Handicap accessibility	2,000	4,000	4,000	3,000	(1,000)
351203 Late Fees	7,050	10,000	8,000	8,000	(2,000)
351204 Code Enforcement Fines	191,432	10,000	10,000	10,000	0
351206 Civil Ordinance Infraction	115	300	300	300	0
351207 Parking Crossing Guard Fee	16,792	15,000	15,000	15,000	0
Fines	\$ 338,493	\$ 203,300	\$ 174,300	\$ 172,300	\$ (31,000)
361000 Misc. Revenue/Interest Earning	238,142	260,000	300,000	300,000	40,000
365000 Scrap Surplus	3,499	1,000	1,000	1,000	0
369300 Other Misc. Income	57,334	20,000	20,000	20,000	0
381199 Transfer From/Loan to	0	0	124,000	0	0
389100 Beginning Cash Balance	0	0	0	0	0
Miscellaneous Income	\$ 298,974	\$ 281,000	\$ 445,000	\$ 321,000	\$ 40,000
Total General Fund Revenue	\$ 38,392,520	\$ 39,641,681	\$ 40,035,769	\$ 40,976,868	\$ 1,335,187

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2019-20

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
Revenue					
Local Taxes	27,331,096	28,733,565	28,885,409	29,615,758	882,193
Permits and Fees	3,635,171	3,507,500	3,507,500	3,546,800	39,300
Intergovernmental	4,555,393	4,823,036	4,863,036	4,887,513	64,477
Charges for Service	2,233,392	2,093,280	2,160,524	2,433,497	340,217
Fines	338,493	203,300	174,300	172,300	(31,000)
Miscellaneous Income	298,974	281,000	445,000	321,000	40,000
TOTAL REVENUE	\$ 38,392,520	\$ 39,641,681	\$ 40,035,769	\$ 40,976,868	\$ 1,335,187
Expenditures					
Mayor and City Council	443,185	509,127	493,164	541,391	32,264
City Attorney	733,725	652,835	783,946	839,320	186,485
City Clerk	630,996	649,266	669,379	695,986	46,720
City Manager's Office	1,223,449	1,252,056	1,285,881	1,202,375	(49,681)
Planning	605,916	683,217	697,235	717,106	33,889
Finance Department	1,119,337	1,158,193	1,271,980	1,151,478	(6,715)
Fire Rescue	10,171,099	10,563,042	10,847,687	11,184,130	621,088
Community Services	8,282,844	9,387,589	9,243,835	10,111,042	723,453
Police Services	12,588,541	13,112,203	13,269,684	14,154,256	1,042,053
Human Resources	545,923	569,287	578,213	669,271	99,984
Non-departmental	4,945,591	2,713,969	3,867,233	3,000,130	286,161
Contingency/Emerg. Res.	0	1,500,000	500,000	250,000	(1,250,000)
Transfers	(3,301,860)	(3,511,870)	(3,511,870)	(3,643,490)	(131,620)
TOTAL EXPENDITURES	\$ 37,988,746	\$ 39,238,914	\$ 39,996,367	\$ 40,872,995	\$ 1,634,081
Change in Financial Position	\$ 403,773	\$ 402,767	\$ 39,402	\$ 103,873	

**FISCAL YEAR 2019-20
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	16,454,794	17,075,128	17,622,149	17,825,071	749,943
510300 OTHER SALARIES	398,271	647,985	416,710	746,526	98,541
510305 SPECIALTY PAY AND LONGEVITY	335,039	357,207	353,913	375,210	18,003
510320 STATE INCENTIVE PAY	94,630	99,935	97,850	99,780	(155)
510330 EDUCATION REIMBURSEMENT	53,448	55,000	60,828	72,000	17,000
510400 OVERTIME	623,673	661,578	722,026	688,215	26,637
510410 SPECIAL DUTY PAY	191,746	223,500	258,710	253,000	29,500
510420 HOLIDAY PAY	334,385	377,306	370,938	390,440	13,134
510440 NAA OVERTIME	583,730	715,282	715,282	740,317	25,035
525010 FICA	1,393,464	1,289,486	1,458,104	1,523,228	233,742
525030 RETIREMENT CONTRIBUTIONS	4,562,139	4,335,157	4,620,521	4,971,972	636,815
525040 LIFE/HEALTH INSURANCE	2,947,030	3,237,427	3,701,228	3,837,998	600,571
525070 EMPLOYEE ALLOWANCES	139,677	143,110	143,626	91,668	(51,442)
525130 EARLY RETIREMENT INCENTIVE	114,270	57,135	57,135	57,135	0
525220 STATE INSURANCE PREMIUM	1,236,924	1,445,000	1,250,000	1,250,000	(195,000)
529000 GENERAL & MERIT	36,803	45,000	10,000	10,000	(35,000)
TOTAL PERSONAL EXPENSES	\$ 29,500,025	\$ 30,765,236	\$ 31,859,019	\$ 32,932,560	\$ 2,167,324
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,531,359	706,250	1,166,880	688,300	(17,950)
530010 CITY ADMIN REIMBURSEMENT	(3,349,360)	(3,559,370)	(3,559,370)	(3,690,990)	(131,620)
530110 DOG PARK EXPENSES	6,301	15,000	15,000	15,000	0
530200 FIELD TRIPS	7,360	10,500	10,500	10,100	(400)
530310 TV PRODUCTION	43,178	54,000	54,000	54,000	0
531010 PROFESSIONAL SERVICES-OTHER	394,601	597,092	563,817	750,192	153,100
531020 ACCOUNTING & AUDITING	81,200	85,600	85,600	85,600	0
531040 OTHER CONTRACTUAL SVCS	2,179,273	2,615,087	2,554,725	2,625,297	10,210
531070 MEDICAL SERVICES	31,877	34,500	32,000	32,000	(2,500)
531220 INVESTMENT ADVISORY FEES	14,377	15,000	15,000	16,000	1,000
531230 CULTURAL ARTS - THEATRE	17,760	35,000	35,000	62,000	27,000
531300 CITY MANAGER SEARCH	30,867	0	4,330	0	0
531500 ELECTION EXPENSE	36,736	0	50,663	8,000	8,000
531510 DOCUMENT IMAGING	361	4,000	4,000	4,000	0
532010 CITY ATTORNEY	280,045	285,000	285,000	285,000	0
532040 OTHER LEGAL SERVICES	56,283	35,500	6,500	35,500	0
532100 LITIGATION COUNSEL	298,224	200,000	380,000	400,000	200,000
532120 LABOR ATTORNEY	0	20,000	5,000	0	(20,000)
534040 CHARGE FOR FIRE INSPECTORS	(266,976)	(274,985)	(274,985)	(283,235)	(8,250)
540000 TRAINING & TRAVEL COSTS	172,107	237,455	238,555	267,860	30,405
541000 COMMUNICATIONS	138,983	152,838	151,908	165,939	13,101
542000 TRANSPORTATION	7,263	10,100	10,100	10,100	0
542020 POSTAGE & FREIGHT	41,603	45,000	45,000	45,000	0
542100 EQUIP. SERVICES - REPAIRS	702,370	637,107	637,107	636,107	(1,000)
542110 EQUIP. SERVICES - FUEL	191,351	210,108	210,108	208,000	(2,108)
543010 ELECTRICITY	352,211	498,064	442,799	563,769	65,705
543020 WATER, SEWER, GARBAGE	517,277	526,170	536,407	551,616	25,446
544000 RENTALS & LEASES	32,568	35,560	35,560	36,560	1,000
544020 EQUIPMENT RENTAL	8,779	12,500	10,800	12,500	0
545220 SELF INSURANCE CHARGE	1,569,515	1,245,934	1,245,934	1,293,455	47,521
545290 DISASTER DATA RECOVERY	23,095	21,640	21,640	21,640	0
546000 REPAIR AND MAINTENANCE	89,351	113,055	114,325	173,272	60,217
546020 BUILDINGS & GROUND MAINT.	15,283	13,900	15,000	19,950	6,050

**FISCAL YEAR 2019-20
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
546140 HYDRANT MAINTENANCE	2,140	2,400	2,400	2,700	300
546340 REPAIR AND MAINT LEVEL OF SERV	417,619	452,000	473,909	467,000	15,000
547000 PRINTING AND BINDING	32,000	35,590	44,612	39,750	4,160
547010 LEGAL ADS	32,839	31,125	30,125	30,750	(375)
547020 ADVERTISING (NON LEGAL)	22,492	21,680	20,680	23,100	1,420
547060 DUPLICATING	3,647	8,100	8,100	8,100	0
549000 OTHER CURRENT CHARGES	4,943	12,000	12,000	12,000	0
549020 TECHNOLOGY SERVICE CHARGE	934,200	1,011,890	1,011,890	1,184,410	172,520
549040 EMPLOYEE DEVELOPMENT	20,880	19,770	19,770	15,000	(4,770)
549050 SPECIAL EVENTS	53,595	53,000	53,000	57,000	4,000
549060 AWARDS	5,436	11,000	11,000	11,000	0
549070 EMPLOYEE RECOGNITION	3,178	3,500	3,500	3,500	0
551000 OFFICE SUPPLIES	50,651	71,400	73,919	74,000	2,600
552000 OPERATING SUPPLIES	136,774	165,070	162,297	197,300	32,230
552020 FUEL	25,930	39,800	39,800	39,800	0
552070 UNIFORMS/OTHER CLOTHING	81,912	95,303	94,988	100,199	4,896
552100 JANITORIAL SUPPLIES	69,587	69,670	74,670	88,420	18,750
552230 VESTS	8,247	6,000	6,000	22,000	16,000
552250 BUNKER GEAR	47,657	28,420	28,420	18,420	(10,000)
552260 FIRE HOSE & APPLIANCES	5,764	15,850	15,850	15,850	0
552270 SPECIALTY TEAM EQUIPMENT	24,185	24,300	24,300	24,450	150
552410 POOL - OPERATING SUPPLIES	33,784	44,000	40,000	44,000	0
554010 MEMBERSHIPS/BOOKS	31,870	46,705	49,135	50,654	3,949
TOTAL OPERATING EXPENSES	\$ 8,304,554	\$ 6,906,178	\$ 7,449,268	\$ 7,631,935	\$ 725,757
<u>NON-OPERATING EXPENSES</u>					
570100 INTEREST EXPENSE/DOCK	32,500	0	0	0	0
560400 MACHINERY EQUIP	25,502	20,000	140,074	11,000	(9,000)
560810 COMPUTER SOFTWARE	102,896	0	506	0	0
591340 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
591480 TRANSFER TO TENNIS FUND	47,500	47,500	47,500	47,500	0
591911 TRANSFER TO EMERGENCY RES.	0	1,000,000	500,000	0	(1,000,000)
599010 OPERATING CONTINGENCY	0	500,000	0	250,000	(250,000)
TOTAL NON-OPERATING	\$ 208,398	\$ 1,567,500	\$ 688,080	\$ 308,500	\$(1,259,000)
TOTAL EXPENSES	\$ 38,012,977	\$ 39,238,914	\$ 39,996,367	\$ 40,872,995	\$ 1,634,081

FISCAL YEAR 2019-20
Full Time Equivalent Positions
GENERAL FUND - ALL DEPARTMENTS

	Adopted 16-17	Adopted 17-18	Adopted 18-19	Adopted 19-20	Change
Mayor & Council	1.0	1.0	1.0	1.0	-
City Attorney	1.0	1.0	1.0	1.0	-
City Clerk	6.0	6.0	6.0	6.0	-
City Manager's Office	4.7	4.7	4.7	3.7	(1.0)
City Manager/Code Enforce	1.2	2.2	2.2	2.2	-
Purchasing	3.0	3.0	3.0	3.0	-
Human Resources	4.0	4.0	4.0	5.0	1.0
Planning Department	5.0	6.0	6.0	6.0	-
Finance Department	10.8	10.5	10.5	10.5	-
Fire Operations	65.0	66.0	66.0	66.0	-
Community Serv Admin	5.0	5.0	5.0	5.0	-
Community Serv Parks/Pkys	16.0	14.0	14.0	16.0	2.0
Community Serv Recreation	9.5	10.5	11.5	11.5	-
Facilities Maintenance	12.0	16.0	17.0	18.0	1.0
Police Administration	5.0	5.0	5.0	6.0	1.0
Police Patrol	71.4	71.4	71.4	70.4	(1.0)
Police Support Services	22.0	23.0	22.0	22.0	-
TOTAL GENERAL FUND	242.6	249.3	250.3	253.3	3.0

Position changes are discussed in each department's narrative.

Changes

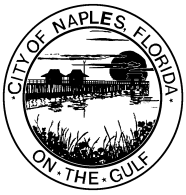
Human Resources - New position - Employee Relations Manager

Parks & Parkways - 2 new Landscape Technicians

Facilities Maintenance - 1 new Custodian

This page was left blank intentionally





General Fund

Mayor and City Council

Mission Statement:

The mission of the Mayor and City Council is to preserve the City's distinctive small town 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 limited benefits. All the powers of the City are vested in the City Council and their actions are governed by the City Charter, City Code of Ordinances and the General Laws of the State of Florida.

2018-19 Department Accomplishments

- Approved a balanced budget.
- Hired a new City Manager following a nationwide search.
- Continued support for the Blue Zones Project.
- Initiated a community visioning process.
- Amended the Comprehensive Plan, consistent with Florida Statutes.
- Opened Phase 1 of the new Baker Park.
- Approved a Final Assessment Resolution to establish the Gulf Acres/Rosemary Heights Special Assessment District to fund the installation of central sanitary sewer and remove septic tanks within the City's water and sewer service area.
- Entered into a three-party construction agreement with Collier County and an underground contractor to construct a centralized sanitary sewer system, thereby eliminating septic tanks, and to construct a stormwater management system to alleviate flooding and improve water quality. In addition, council adopted a resolution approving the SFWMD Governmental Grant Agreement increasing the grant funding from \$800,000 to \$1,675,877. The grant funding will be used to reduce the Assessment for each property owner.
- Worked with the Pension Board Trustees and the Pension Board Actuary to modify actuarial assumptions for the purpose of reducing risk to the city and reduced the amortization period for paying unfunded pension liabilities.
- Thoughtfully worked and collaborated with stakeholders on projects throughout the city, gathering valuable input to make beneficial decisions for our neighborhoods and community, i.e. 8th Street, Anthony Park, D Downtown, Ridge Street, Old Naples Hotel and Naples Beach Club.
- Approved the construction of improvements to the 8th Street Corridor including, safety improvements, improvements to the stormwater system, the water and sewer system, additional fire hydrant connections, multi-modal functionality, lighting and the streetscape.

2019-20 Departmental Goals and Objectives

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

- Maintain beach protection efforts.
- Maintain the high aesthetic standards of the community.
- Adopt policies, ordinances, and resolutions that preserve and enhance the community's character.
- Collaborated with the Planning Advisory Board to assess the 2007 Community Vision.

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

- Prioritize water quality initiatives to minimize negative effects on the environment including red tide.

General Fund

Mayor and City Council (continued)

- Continue planned open space, park and recreation facilities and program enhancements and improvements to include completion of Baker Park and appropriate implementation of the Parks Master Plan.
- Maintain a strong sense of community, and a neighborly feel.
- Provide recreational experiences that are enjoyable, safe and of a high quality.
- Adopt measures that preserve, protect, and rehabilitate the City's natural resources.

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 where appropriate.
- 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.

- Promote and participate in the Blue Zones Project.
- Develop commercial parking options to reduce parking impacts in adjacent residential neighborhoods while supporting commercial businesses.
- Support the designation of landmarks and districts throughout the City.
- Support the cultural and economic benefits of tourism through the Fifth Avenue South Business Improvement District, Tourist Development Council, Visitor Information Center, Greater Naples Chamber of Commerce, Naples Historical Society, Third Street Merchants Association, 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, and other governmental agencies and departments on projects and initiatives that affect the City.
- Successfully lobbied the state legislature, in cooperation with Collier County and with the assistance of professional lobbyists, to obtain a state funding appropriation to reduce the cost for residents in the Rosemary Heights/Gulf Acres Assessment District for the removal of septic tanks and installation of central sanitary sewer to improve water quality within the City's water and sewer service area.

2019-20 Significant Budgetary Issues

The FY 19-20 budget for the Mayor and City Council's Office is \$541,391 which is \$32,264 more than the budget adopted for FY 18-19.

This office has eight (8) positions budgeted, consisting of seven (elected) members of the Council and one (non-elected) Executive Assistant position.

General Fund

Mayor and City Council (continued)

The budget for Operating Expenses is \$27,700, which is \$6,200 more than the budget adopted for FY 18-19. Major expenditures budgeted for this office includes \$15,000 for City Council Members' training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference or the Legislative Action Days) and \$6,200 for office and other supplies.

There are no other significant costs in this budget.

**FUND: 001 GENERAL FUND
MAYOR AND CITY COUNCIL
FISCAL YEAR 2019-20**

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
ADMINISTRATION				
1	1	1	Mayor (elected)	\$50,000
6	6	6	Council Members (elected)	240,000
1	1	1	Executive Assistant	60,472
8	8	8		350,472
Regular Salaries				350,472
Employer Payroll Expenses				163,219
Total Personal Services				\$ 513,691

**FISCAL YEAR 2019-20
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY**

001.0101.511

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	293,033	344,869	331,984	350,472	5,603
525010 FICA	22,799	25,606	25,136	28,205	2,599
525030 RETIREMENT CONTRIBUTIONS	6,580	5,940	5,940	7,801	1,861
525040 LIFE/HEALTH INSURANCE	77,048	84,812	76,335	100,813	16,001
525070 EMPLOYEE ALLOWANCE	23,800	26,400	25,500	26,400	0
TOTAL PERSONAL EXPENSES	\$ 423,259	\$ 487,627	\$ 464,895	\$ 513,691	\$ 26,064
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	3,144	3,000	3,000	3,000	0
<i>Lunches/meals for council meetings, proclamation folders, special activity items</i>					
540000 TRAINING & TRAVEL COSTS	10,059	9,800	13,500	15,000	5,200
541000 COMMUNICATIONS	603	2,800	2,800	2,800	0
551000 OFFICE SUPPLIES	887	1,200	1,200	1,200	0
551020 OTHER OFFICE SUPPLIES	4,765	4,000	5,000	5,000	1,000
<i>General office supplies, shipping, business cards</i>					
554010 BOOKS/MEMBERSHIPS	467	700	700	700	0
<i>Florida League of Mayors and books</i>					
TOTAL OPERATING EXPENSES	\$ 19,926	\$ 21,500	\$ 26,200	\$ 27,700	\$ 6,200
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	0	0	\$ 2,069	0	0
TOTAL NON-OPERATING	\$ -	\$ -	\$ 2,069	\$ -	\$ -
TOTAL EXPENSES	\$ 443,185	\$ 509,127	\$ 493,164	\$ 541,391	\$ 32,264

This page was left blank intentionally





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 legal affairs in a thorough and proficient manner and to prosecute and defend vigorously, litigation before judicial and administrative agencies.

Department Description

According to the City Charter, Section 2.11, the Naples City Council may 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.

2019-20 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.

- Attend and provide legal advice at all Regular Meetings of the City Council, Planning Advisory Board, and Code Enforcement Board, monitor or attend Workshops; assist other committees, boards and administrative staff as needed in special circumstances.
- Represent the City before all State and Federal Courts and all agencies in civil matters daily.
- Provide a timely and accurate response to requests for opinions and legal assistance.
- Complete the recodification of the Code of Ordinances.
- Prepare and circulate legal protocols.
- Update and standardize legal documents such as: contracts, liens, releases, resolutions, ordinances, orders, notices and appeals; review and update processes and procedures for compliance with Federal and State law.
- Continue enhanced training.

2019-20 Significant Budgetary Issues

The FY 2019-20 budget of the City Attorney's office is \$839,320, a \$186,485 increase over the adopted FY 2018-19 budget.

There is one position budgeted in the City Attorney's office.

The department has \$736,110 budgeted in Operating Expenses. The following list summarized the major line items.

Professional Services (i.e. transcribing, reporting)	\$10,000
City Attorney Contract	\$285,000
City Attorney Litigation as needed	\$400,000
Other Legal Services (i.e. PAB, public records)	\$35,000

The \$200,000 increase in litigation budget is a reflection of the observed trend in litigation costs due to lawsuits involving the City that are not funded in the Risk Management fund. This should result in a budget that more accurately reflects actual costs and may not require transfer of contingency funds.

General Fund

City Attorney's Office (continued)

In the non-departmental division of the General Fund, there is \$40,000 for professional services budgeted to recodify the Code of Ordinances. This is the final part of a multi-year project. The cost for Labor Attorney of \$20,000 was moved to non-departmental as it is reflective of the collective bargaining costs shared by all departments of the city.

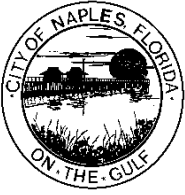
FUND: 001 GENERAL FUND
CITY ATTORNEY
FISCAL YEAR 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
1	1	1	Executive Assistant	<u>\$72,838</u>
1	1	1	Regular Salaries	72,838
			Employer Payroll Expenses	<u>30,372</u>
			Total Personal Services	<u>\$ 103,210</u>

**FISCAL YEAR 2019-20
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	68,927	70,716	70,976	72,838	2,122
525010 FICA	5,131	5,204	5,204	5,516	312
525030 RETIREMENT CONTRIBUTIONS	8,480	7,885	8,496	9,391	1,506
525040 LIFE/HEALTH INSURANCE	12,373	12,920	12,920	15,465	2,545
TOTAL PERSONAL SERVICES	\$ 94,911	\$ 96,725	\$ 97,596	\$ 103,210	\$ 6,485
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	40	600	600	600	0
531010 PROFESSIONAL SERVICES	867	10,000	6,000	10,000	0
<i>Reporting, process serving, transcription services, and expert fees</i>					
532010 CITY ATTORNEY	280,045	285,000	285,000	285,000	0
<i>City Attorney Contract</i>					
532040 OTHER LEGAL SERVICES	56,183	35,000	6,000	35,000	0
<i>Planning Advisory Board Representation plus special legal including public records email redaction</i>					
532100 LITIGATION	298,224	200,000	380,000	400,000	200,000
532120 LABOR ATTORNEY	0	20,000	5,000	0	(20,000)
<i>Moved to Non-Departmental</i>					
540000 TRAINING & TRAVEL COSTS	68	1,500	100	1,500	0
541000 COMMUNICATIONS	165	510	150	510	0
551000 OFFICE SUPPLIES	941	1,000	1,000	1,000	0
554020 BOOKS, PUBS, SUBS.	2,281	2,500	2,500	2,500	0
TOTAL OPERATING EXPENSES	\$ 638,815	\$ 556,110	\$ 686,350	\$ 736,110	\$ 180,000
TOTAL EXPENSES	\$ 733,725	\$ 652,835	\$ 783,946	\$ 839,320	\$ 186,485



General Fund

City Clerk

Mission Statement:

The Mission of the City Clerk's Office is to provide 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, as the custodian of the official records of the City of Naples, records and maintains all proceedings of the City Council, boards, committees and commissions of the City, prepares minutes for each, and processes all legislation (ordinances and resolutions) for filing. Upon request, the City Clerk provides information to the public from these documents as well as providing assistance to all persons in accessing nonexempt City records, in conformance with state laws. In addition, the Clerk's Office directs the retention program for all City records, 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.

2018-2019 Department Accomplishments

- Monitored and/or processed the responses to over 3,600 public records requests ensuring compliance with the State's public records laws.
- Managed and participated in all matters pertaining to the April 2, 2019 Special Election, including: (1) served as the Qualifying Officer; (2) served on the Canvassing Board; (3) established the qualifying period; (4) facilitated agreements for the 7 polling locations; (5) calculated the filing dates and created the election calendar; (6) created a new Election Handbook; (7) provided public access to information through the Clerk's webpage, including candidate election forms, financial reports, legal notices, and precinct maps; and (8) met with candidates and monitored receipt of financial reports.
- Created a Voting Record of actions of the City Council beginning January 1, 2019, and continuously updated following Council meetings and posted to the City Clerk's webpage for public access.
- Managed the board and committee appointment process for all members appointed by Council; continued to maintain technology to make civic participation easier through the online application process; monitored attendance of all members.
- Created a reference Handbook for Boards and Committees and posted it to the website.
- Created an informational brochure, for the public's reference, containing information (description, liaisons, bylaws, rules, meetings) of all boards and committees, and posted it to the City Clerk's webpage.
- Created a brochure containing information (appointments, terms, liaisons, meetings) of all Council appointments to outside boards and committees, for City Council and staff reference.
- Continued to monitor changes in laws and regulations (public records, elections and legal notices).
- Maintained: (1) digital recording software; (2) applications for Granicus Meeting Efficiency Suite and Granicus Boards and Committees; (3) the Questys records management platform; and (4) the JustFOIA application for public records tracking.
- Maintained and updated the City Clerk's webpage to continue to promote transparency and easy access to public records.
- Administered the operation of the City's Records Management Center and filed the required annual compliance statements with the State of Florida.
- Shredded 152 boxes of confidential and/or exempt records that met retention during free recycling events thereby eliminating the need to contract for shredding services.
- Digitized over 200 large supplemental maps referenced in legislation as being attached or on file in the City Clerk's office and added them to the online library.

General Fund

City Clerk (continued)

- Coordinated the selection process of City Council's appointment of a board or committee member for the annual Sam Noe Award.
- Clerked over 100 additional meeting hours over the last 12- months for the Planning Advisory Board regarding the Comprehensive Plan amendment and the Vision Plan.
- Improved the legislative process with the Design Review Board by posting signed Resolutions to the website immediately following meetings.
- City Clerk provided training for City Records Coordinators and presented continuing education to the Paralegal Association of Florida, Inc., staff, boards, and committee members regarding public records laws.
- City Clerk expanded network of leadership connections in the community for the purpose of recruiting board and committee members by participating in Leadership Collier, Class of 2019.
- Participated in continuing education programs through the International Institute of Municipal Clerks and the Florida Association of City Clerks.
- Updated the City Clerk's Office Standard Operating Procedures and workflow instructions.
- Administered the operations of the Citizens' Police Review Board.
- Prepared legal notices and coordinated publication to ensure compliance with all State and local regulations.
- Participated on the City's Core Values Project and the Blue Zones Project.

2019-2020 Department Goals and Objectives

As part of Vision Goal 3 - Promote community health.

- Support and participate in the city-wide Blue Zones Project.
- Coordinate the City's Blood Drives.

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

- Enhance news releases for new board and committee appointments to include photographs and background of new members.
- Research and explore options and make recommendations to maintain electronic records stored on individual computers, network drives, messaging systems, personal devices, and in the cloud to ensure proper governance of these critical assets.
- Explore implementing a 'Historical Wall' at City Hall and providing historical information on the website.
- Allow public's access to public speakers' comments by inserting a direct link from meeting minutes to the video recordings.
- Continue to build the Clerk's library of records and provide the actions of City Council on the website to further enhance transparency with the community.
- Implement procedures for compliance with ADA accessible records.

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

- Manage and participate in all election matters for the 2020 General Election.
- Provide community outreach for the public to easily access public records and information.
- Complete codification project of the City's Comprehensive Plan and provide public access in the same manner as the Code of Ordinances.
- Continue to ensure legal compliance and response to all public records requests resulting in increased public confidence and continue providing a quarterly report to City Council.
- Continue the quality assurance process for maintaining the accuracy of archived records.
- Improve monthly community outreach to recruit board and committee applicants through Facebook, property owner associations, local chapters of architects, landscape architects, and the website.
- Continue to provide training to City staff on records management practices in accordance with State retention laws, and on responding to public records requests.

General Fund

City Clerk (continued)

- Maintain inventory of all disposed City records in accordance with State guidelines and continue to identify and permanently preserve historically valuable records.
- Continue to coordinate codification of the City's legislation to maintain accuracy of the Code of Ordinances and verify supplements as received.
- Continue to convert records to digital format, including maps and plats, and upload records to the City website to continue enhancing transparency.
- Continue to research more efficient processes to expedite the accessibility of information by the public.
- Continue research and draft text messaging policy.
- Continue to maintain coordination with Granicus, FTR, Questys and MCCi for troubleshooting and technology updates.
- City Clerk and staff to attend training to improve customer service and professional development.
- City Clerk to expand network of peer connections by serving on the Board of Directors of the Florida Association of City Clerks as the Southwest Director (2019-2020) and continue participating in training programs.

2019-20 Significant Budgetary Issues

The FY 2019-20 budget for the City Clerk is \$695,986 which is \$46,720 more than the budget adopted for FY 2018-19.

The budget for Personal Services is \$624,536, an increase of \$44,720 over the adopted FY 2018-19 budget. The department has six positions, no change from FY 2018-19.

The budget for Operating Expenses increased by \$1,500 for travel expenses and \$500 for professional services, an increase of \$2,000 over the adopted FY 2018-19 budget.

Performance Measures and Benchmarking

Activity	Actual 2016-2017	Actual 2017-2018	Expected 2018-2019
Records disposed (cubic feet)	215	338	100
Board/committee applications processed	41	50	33
Legislation processed	162	167	173
Council meeting hours logged	159	192	176
All other Boards/Committees meeting hours logged	157	213	209
Contracts processed	132	79	145

Public records requested¹:

• Total	3415	3611	2759
• Building	2919	3229	2466
• Police	119	76	62
• General	377	306	231

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 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
1	1	1	City Clerk*	112,873
3	3	3	Executive Assistant	206,861
2	2	2	Administrative Coordinator	95,052
6	6	6		414,786
			Other Salaries/Authorized Compensation	26,095
			Overtime	1,000
			Employer Payroll Expenses	182,655
			Total Personal Services	\$ 624,536

* Increase pending Council approval

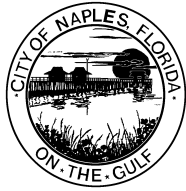
**FISCAL YEAR 2019-20
BUDGET DETAIL
CITY CLERK**

001.0301.519

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	419,813	402,705	434,141	414,786	12,081
510300 OTHER SALARIES	0	17,480	0	26,095	8,615
<i>Other authorized compensation & Temporary Part Time Scanner position - Actual expense was charged to 510200</i>					
510330 EDUCATION REIMBURSEMENT	4,658	5,000	5,000	5,000	0
510400 OVERTIME	340	1,000	1,000	1,000	0
525010 FICA	31,496	29,990	32,496	31,740	1,750
525030 RETIREMENT CONTRIBUTIONS	54,678	50,820	53,846	59,898	9,078
525040 LIFE/HEALTH INSURANCE	64,684	67,541	67,541	80,737	13,196
525070 EMPLOYEE ALLOWANCES	5,280	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES	\$ 580,949	\$ 579,816	\$ 599,304	\$ 624,536	\$ 44,720
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,459	2,500	2,500	2,500	0
<i>Board member nameplates, commemorative plaques, shredding</i>					
531010 PROFESSIONAL SERVICES	9,899	15,500	16,125	16,000	500
<i>Supplementary amendments to the Code of Ordinances; new eNotify, CodeBank Compare, etc.</i>					
531510 DOCUMENT IMAGING	361	4,000	4,000	4,000	0
540000 TRAINING & TRAVEL COSTS	5,535	5,500	5,500	7,000	1,500
541000 COMMUNICATIONS	1,256	2,000	2,000	2,000	0
544000 RENTALS & LEASES	10,946	3,400	3,400	3,400	0
546000 REPAIR AND MAINTENANCE	56	9,600	9,600	9,600	0
<i>Microfiche/Microfilm Reader, Granicus, Transcription Reporting, JustFOIA software, Records Management - Questys</i>					
547010 LEGAL ADS	8,465	14,000	14,000	14,000	0
<i>Public Hearing Notices for City Council, land use matters, notices of proposed ordinances</i>					
547060 DUPLICATING	719	1,300	1,300	1,300	0
549000 OTHER CURRENT CHARGES	2,000	2,000	2,000	2,000	0
<i>Recording of documents such as ordinances, resolutions, variances and Interlocal Agreements</i>					
551000 OFFICE SUPPLIES	3,029	3,050	3,050	3,050	0
552000 OPERATING SUPPLIES	3,915	4,000	4,000	4,000	0
554010 MEMBERSHIPS/BOOKS	1,408	2,600	2,600	2,600	0
TOTAL OPERATING EXPENSES	\$ 50,047	\$ 69,450	\$ 70,075	\$ 71,450	\$ 2,000
TOTAL EXPENSES	\$ 630,996	\$ 649,266	\$ 669,379	\$ 695,986	\$ 46,720

This page was left blank intentionally





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 oversees the Code Enforcement Board, which has 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 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. The Division also manages the sales of surplus equipment, the Purchasing Card program, and the acquisition and monitoring of grants.

218-19 Department Accomplishments

- Managed the City Operating Budget in a fiscally prudent and responsible manner; continued providing quality services; and met the challenges that are part of sustaining the status of a premier city.
- Provided City Council 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.
- 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.
- Initiated all budgeted capital improvement projects unless the project was curtailed for sound reason.

General Fund

City Manager's Office (continued)

- Completed southern and eastern portions of Baker Park in March and commemorated the event with a ceremonial ribbon cutting.
- Managed the City's work force to attain objectives established by City Council's Vision Plan.
- Administered collective bargaining agreements with five employee bargaining units.
- Collaborate with community partners, as directed by City Council, to support the Blue Zones Project. The goal of the Blue Zones Project is to provide a community-based approach to transform the environment to improve the emotional, physical, and social health of the community.
- Completed construction of the building housing Fire Station No.1, Fire-Rescue Administration and the City's Emergency Operations Center. The building is designed and constructed to withstand a Category 5 hurricane.
- Continued to advance public communication through social media, and improved communication with citizens through email.

2019-20 Department 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 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.
- Maintain the city web site to enhance transparency and to encourage public access to information; expand the use of social media and regular communication of information via email that may be of interest to Naples residents.
- Complete a successful community visioning process through collaboration with the community, City Council, Planning Advisory Board, a professional facilitator and staff.

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 comply 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.

As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents, maintain and improve public amenities for residents, promote community health, and enhance mobility in the City), offer a built environment that encourages healthy behavior.

- Successfully lobbied the state legislature, in cooperation with Collier County and with the assistance of professional lobbyists, to obtain a state funding appropriation to reduce the cost for residents in the Rosemary Heights/Gulf Acres Assessment District for the removal of septic tanks and installation of central sanitary sewer to improve water quality with the City's water and sewer service area.
- Support the Blue Zones Project in Naples and Collier County. The goal of the Blue Zones Project is to provide a community-based approach to transform the environment to improve the emotional, physical, and social health of the community.
- Collaborate in the community assessment process and report to City Council the action required of the City of Naples to become a Blue Zone Community.
- Continue to collaborate with the Community Services Advisory Board, and Community Services Department to implement design and development improvements identified in the Parks Master Plan.

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.
- Strive to achieve compliance, thereby reducing Code Enforcement Board costs.
- Monitor short term rental properties in the city to achieve compliance with city regulations.
- Enforce the City of Naples Ordinances to ensure 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 24 hours.
- Maintain effective working relationships with local, regional, state and federal regulatory agencies as well as other City of Naples Departments.
- Continue to review City of Naples Ordinances and make appropriate recommendations as to additions and 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.

General Fund

City Manager's Office (continued)

- Reduce printing of Purchase Orders (PO) by sending electronically to vendors. The goal is to have 25% or more of active vendors receive a PO by email. Currently, 634/1912 active vendors receive POs by email (33%).
- Acquire and post W9 forms and insurance certificates for all active vendors to the vendor's electronic file in Munis that is accessible by City staff.
- Post all bid related documents, i.e., Specifications, Addendums, Declaration of Intent to Award and their executed contracts to Purchasing's webpage.
- Submit 2019 Achievement of Excellence of Procurement (AEP) application.
- Submit 2019 UPPCC Fully Certified Agency application with a requirement of an agency's Purchasing Staff all being certified with a recognized certification. Said Staff certification must be maintained for three consecutive years.
- Bids & Grants Coordinator Recertified under Certification CPPB May 2019.
- Provide 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, including one on one vendor training and a (RTS) Reverse Trade Show.

2019-20 Significant Budgetary Issues

The budget for the City Manager's Department is \$1,202,375 which is \$49,681 less than the FY 2018-19 adopted budget.

The **Office of the City Manager** has a budget of \$646,140, a decrease of \$88,659. The decrease is primarily due to the removal of the part-time executive assistant position. There is also a significant decrease in employee allowances.

The budget for the **Code Enforcement Division** is \$181,387, an increase of \$6,078 from the FY 2018-19 adopted budget. The Code Enforcement Division has two full-time Code Enforcement Officers and is managed by the Code and Harbor Manager, which continues to be funded by three funds: General Fund, the City Dock Fund and the Beach Fund. Operating Expenses are \$11,150, a \$1,000 decrease from FY 2018-19.

The budget for the **Purchasing Division** is \$374,848 or \$32,900 more than the FY 2018-19 budget. The main part of the increases consists under salaries and fringe benefits including insurance at \$13,458 and an increase in Other Salaries from FY 2018-2019 at \$10,000 to \$18,225 for temporary staffing.

General Fund

City Manager's Office (continued)

Performance Measures

Activity - Purchasing Division	Actual 2016-17	Actual 2017-18	Expected 2018-19	Projected 2019-20
Purchase Orders Issued	1741	1779	1800	1800
Active Vendors Issued a PO(s)	1811	1912	1950	2000
VSS – Self Service Status Vendors	714	838	900	950
Percentage of Active Vendors to POs	96%	93%	92%	90%
City of Naples Total Vendors	11,883	12,620	12,650	12,750
Bids, FWQs or Solicitations Issued	45	75	65	65
Bid Protests Received	1	0	0	1

Activity - Code Enforcement Division	Actual 2016-17	Actual 2017-18	Expected 2018-19	Projected 2019-20
Number of Citations	9	8	9	10
Days from complaint to initial inspection	1	1	1	1
Violations brought to Code Board Hearing	25	54	50	50

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2019-20**

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
			ADMINISTRATION (0401)	
1	1	1	City Manager	206,000
0.7	0.7	0.7	Assistant City Manager*	103,986
1	1	0	Executive Assistant	-
1	1	1	Assistant to the City Manager	91,306
1	1	1	Communications Video Production Manager	80,520
4.7	4.7	3.7		481,812
			CODE ENFORCEMENT (0405)	
0.2	0.2	0.2	Code and Harbor Manager**	19,636
2	2	2	Code Enforcement Officer	89,209
2.2	2.2	2.2		\$108,845
			PURCHASING (0408)	
1	1	1	Purchasing and Contracts Manager	103,847
1	1	1	Bids and Grants Coordinator	69,643
1	1	1	Purchasing Coordinator	59,315
3	3	3		\$232,805
9.9	9.9	8.9	Regular Salaries	\$823,462
			Other Salaries/Authorized Compensation	33,901
			Employer Payroll Expenses	282,532
			Total Personal Services	\$1,139,895

* 30% of the Assistant City Manager is 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 2019-20
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY**

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	848,610	877,179	887,029	823,462	(53,717)
510300 OTHER SALARIES	0	10,000	9,541	33,801	23,801
510400 OVERTIME	555	100	100	100	0
525010 FICA	58,912	61,253	68,195	57,172	(4,081)
525030 RETIREMENT CONTRIBUTIONS	74,369	68,867	75,404	82,456	13,589
525040 LIFE/HEALTH INSURANCE	91,933	105,042	106,241	126,956	21,914
525070 EMPLOYEE ALLOWANCES	68,237	68,590	70,106	15,948	(52,642)
TOTAL PERSONAL EXPENSES	\$ 1,142,617	\$ 1,191,031	\$ 1,216,616	\$ 1,139,895	\$ (51,136)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,855	4,250	4,250	4,250	0
530310 OPERATING EXP. TV PRODUCTION	43,178	0	0	0	0
531040 OTHER CONTRACTUAL SERVICES	525	3,400	3,400	3,000	(400)
540000 TRAINING & TRAVEL COSTS	12,801	15,600	14,750	21,300	5,700
541000 COMMUNICATIONS	1,243	3,590	3,020	2,220	(1,370)
542100 EQUIP. SERVICES - REPAIRS	1,306	2,000	2,000	1,000	(1,000)
542110 EQUIP. SERVICES - FUEL	831	1,600	1,600	1,600	0
544000 RENTALS & LEASES	3,912	7,360	7,360	7,360	0
547010 LEGAL ADS	4,810	8,125	7,125	7,750	(375)
551000 OFFICE/OPERATING SUPPLIES	2,974	8,000	5,000	6,500	(1,500)
552070 UNIFORMS	123	400	400	400	0
554010 MEMBERSHIPS	7,274	6,700	7,550	7,100	400
TOTAL OPERATING EXPENSES	\$ 80,833	\$ 61,025	\$ 56,455	\$ 62,480	\$ 1,455
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	0	0	12,810	0	0
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ 12,810	\$ -	\$ -
TOTAL EXPENSES	\$ 1,223,449	\$ 1,252,056	\$ 1,285,881	\$ 1,202,375	\$ (49,681)

**FISCAL YEAR 2019-20
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE**

001.0401.512

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	501,436	545,477	549,344	481,812	(63,665)
510300 OTHER SALARIES	0	0	0	8,296	8,296
525010 FICA	32,621	35,015	41,368	31,312	(3,703)
525030 RETIREMENT CONTRIBUTIONS	29,591	27,687	28,919	32,027	4,340
525040 LIFE/HEALTH INSURANCE	34,464	35,870	43,490	51,985	16,115
525070 EMPLOYEE ALLOWANCES	66,837	67,150	68,666	14,508	(52,642)
TOTAL PERSONAL EXPENSES	\$ 664,948	\$ 711,199	\$ 731,787	\$ 619,940	\$ (91,259)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,564	3,500	3,500	3,500	0
530310 TV AND COMMUNICATION PRODUCTION	43,178	0	0	0	0
<i>Moved to Non-Departmental</i>					
540000 TRAINING & TRAVEL COSTS	6,896	6,600	6,600	10,000	3,400
541000 COMMUNICATIONS	603	1,800	1,800	1,000	(800)
544000 RENTALS & LEASES	2,247	4,000	4,000	4,000	0
<i>Copier lease payments and related costs</i>					
551000 OFFICE SUPPLIES	694	3,500	3,500	3,500	0
554010 MEMBERSHIPS	4,073	4,200	4,200	4,200	0
<i>ICMA, FCMA, and Miscellaneous</i>					
TOTAL OPERATING EXPENSES	\$ 59,254	\$ 23,600	\$ 23,600	\$ 26,200	\$ 2,600
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	0	0	1,607	0	0
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ 1,607	\$ -	\$ -
TOTAL EXPENSES	\$ 724,203	\$ 734,799	\$ 756,994	\$ 646,140	\$ (88,659)

**FISCAL YEAR 2019-20
BUDGET DETAIL
CITY MANAGER
CODE ENFORCEMENT**

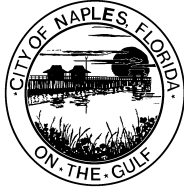
001.0405.524

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	103,906	105,674	110,850	108,845	3,171
510300 OTHER SALARIES	0	0	0	7,280	7,280
510400 OVERTIME	23	100	100	100	0
525010 FICA	8,195	7,604	8,193	8,311	707
525030 RETIREMENT CONTRIBUTIONS	14,124	12,749	14,809	16,328	3,579
525040 LIFE/HEALTH INSURANCE	22,690	36,072	23,816	28,413	(7,659)
525070 EMPLOYEE ALLOWANCES	920	960	960	960	0
TOTAL PERSONAL SERVICES	\$ 149,859	\$ 163,159	\$ 158,728	\$ 170,237	\$ 7,078
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	291	750	750	750	0
<i>Lien fees-County charge; Code Board expenses</i>					
531040 OTHER CONTRACTUAL SRVCS	525	3,400	3,400	3,000	(400)
<i>Typically \$75/lot for code related lot mowing services</i>					
540000 TRAINING & TRAVEL COSTS	1,708	3,000	3,000	3,400	400
<i>Code Enforcement Certification \$400; Annual Conference \$1,000</i>					
541000 COMMUNICATIONS	165	500	500	500	0
542100 EQUIP. SERVICES - REPAIRS	1,306	2,000	2,000	1,000	(1,000)
542110 EQUIP. SERVICES - FUEL	831	1,600	1,600	1,600	0
551000 OFFICE SUPPLIES	316	500	500	500	0
552070 UNIFORMS	123	400	400	400	0
TOTAL OPERATING EXPENSES	\$ 5,265	\$ 12,150	\$ 12,150	\$ 11,150	\$ (1,000)
TOTAL EXPENSES	\$ 155,123	\$ 175,309	\$ 170,878	\$ 181,387	\$ 6,078

**FISCAL YEAR 2019-20
BUDGET DETAIL
CITY MANAGER
PURCHASING DIVISION**

001.0408.513

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	243,268	226,028	226,835	232,805	6,777
510300 OTHER SALARIES	0	10,000	9,541	18,225	8,225
<i>Temporary part-time help as needed</i>					
510400 OVERTIME	532	0	0	0	0
525010 FICA	18,096	18,634	18,634	17,549	(1,085)
525030 RETIREMENT CONTRIBUTIONS	30,655	28,431	31,676	34,101	5,670
525040 LIFE/HEALTH INSURANCE	34,779	33,100	38,935	46,558	13,458
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$ 327,809	\$ 316,673	\$ 326,101	\$ 349,718	\$ 33,045
<u>OPERATING EXPENSES</u>					
540000 TRAINING & TRAVEL COSTS	4,197	6,000	5,150	7,900	1,900
<i>FAPPO training; NIGP local; Purchasing card conference; and National Conference</i>					
541000 COMMUNICATIONS	475	1,290	720	720	(570)
544000 RENT/ LEASES	1,666	3,360	3,360	3,360	0
<i>Lease and toner on copier</i>					
547010 LEGAL ADS	4,810	8,125	7,125	7,750	(375)
552000 OPERATING SUPPLIES	1,964	4,000	1,000	2,500	(1,500)
554010 MEMBERSHIPS	3,201	2,500	3,350	2,900	400
TOTAL OPERATING EXPENSES	\$ 16,313	\$ 25,275	\$ 20,705	\$ 25,130	\$ (145)
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	0	0	11,203	0	0
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ 11,203	\$ -	\$ -
TOTAL EXPENSES	\$ 344,123	\$ 341,948	\$ 358,009	\$ 374,848	\$ 32,900



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 Land Development Code. This Department also manages the review process for granting zoning variances, planned developments, rezone requests and other land-use issues and provides staff support to the Planning Advisory Board and Design Review Board.

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.

2019-20 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.**

- Process amendments to the Comprehensive Plan as recommended by the Planning Advisory Board and as may result from the Vision and statutory changes.
- Conduct monthly workshops with the Planning Advisory Board to identify and address long term planning issues.

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

- Coordinate with the City Attorney on changes to the Code of Ordinances with specific focus on the Land Development Regulations.
- Coordinate neighborhood specific changes to the ordinances governing docks and piers.
- Work with the Public Art Advisory Committee on public art installations on private property by improving the website and encouraging private development to install artwork on-site.

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 and assist in the implementation of City View software to allow for faster service.

General Fund

Planning Department (continued)

2019-20 Significant Budgetary Issues

The Planning Department is projected to collect \$134,000 in planning and petition fees. These are shown as General Fund Revenues. The Planning Department has conducted a study of the fees charged in communities of a similar size or characteristics and will be seeking to increase fees for planning petitions this increase is taken into consideration in the \$134,000.

The budget of the Planning Department is \$717,106, a \$33,889 increase over the FY 2018-19 adopted budget.

Personal Services, at \$670,039, represents an increase of \$22,142 over the FY 2018-19 budget. The part-time temporary planner position normally budgeted was taken out. The increase consists of the annual cost of living adjustment and increased health insurance costs.

Operating expenditures are projected to be \$47,067 an increase of \$11,747 over FY 2018-19. This increase is due to the software maintenance agreement for City View.

General Fund

Planning Department (continued)

2019-20 Performance Measures and Benchmarking

Petition Type	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
Administrative Variance Petitions	6	14	8	6	10
Annexation Requests	0	0	0	0	0
Comprehensive Plan Amendments	0	1	0	1	1
Conditional Use Requests	9	6	7	10	6
Development of Significant Environmental Impact	0	0	0	0	0
Fence and Wall Waiver Requests	3	0	0	3	2
Live Entertainment	8	8	10	3	6
Minor Subdivision			2	6	5
Nonconformity Requests	5	1	5	4	4
Rezoning Requests	5	5	6	6	3
Text Amendment Requests	4	3	3	6	8
Variance Requests	10	10	11	5	6
Waiver of Distance Requests	3	0	0	1	1
Design Review Board Petitions	45	49	55	40	50
D-Downtown Waiver Requests	0	0	0	0	0
Subdivision Plat Requests	2	8	5	4	4
Site Plan Review	13	17	30	8	20
Site Plan with Deviations	4	6	8	4	10
Development Agreement	1	1	2	2	2
Parking Allocation D-Downtown	2	0	3	2	3
Outdoor Dining Public Property	2	2	1	0	2
Outdoor Dining Private Property	11	9	15	6	10
Zoning Verification Letters	-	78	66	30	40
Total Petitions	133	218	237	147	193

City	Population	Potential Seasonal Pop	Staff	Ratio (pop/staff)	Seasonal Ratio
Naples	20,344	34,786	6	3,390	5,797
Boca Raton	93,417	111,071	20	4,671	5,553
Delray Beach	66,580	83,225	26	2,561	3,201
Tarpon Springs	25,455	30,518	4	6,364	7,629
Winter Park	30,212	32,898	6	5,035	5,483

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 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
1	1	1	Planning Director	142,562
2	2	2	Planner II	152,538
1	1	1	Senior Planner	84,621
0	1	1	Zoning Plans Examiner	49,789
1	1	1	Planning and Zoning Specialist	44,558
<u>5</u>	<u>6</u>	<u>6</u>		<u>\$474,068</u>
5	6	6	Regular Salaries	474,068
			Other Payroll Expenses	195,971
				<hr/>
			Total Personal Services	<u>\$ 670,039</u>

**FISCAL YEAR 2019-20
BUDGET DETAIL
PLANNING DEPARTMENT**

001.0502.515

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	420,640	459,052	468,788	474,068	15,016
510300 OTHER SALARIES	5,231	22,350	17,350	0	(22,350)
<i>Part-time temporary position</i>					
510400 OVERTIME	797	300	2,500	1,000	700
525010 FICA	31,361	33,616	34,744	34,745	1,129
525030 RETIREMENT CONTRIBUTIONS	46,109	46,410	49,896	55,260	8,850
525040 LIFE/HEALTH INSURANCE	59,886	80,889	83,357	99,686	18,797
525070 EMPLOYEE ALLOWANCES	5,280	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES	\$ 569,304	\$ 647,897	\$ 661,915	\$ 670,039	\$ 22,142
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,449	3,000	3,000	3,000	0
531010 PROFESSIONAL SERVICES	5,106	5,000	5,000	5,000	0
<i>Scanning of PAB and DRB Files</i>					
540000 TRAINING & TRAVEL COSTS	2,037	3,600	3,600	3,600	0
<i>AICPA Certifications, CEU requirements</i>					
541000 COMMUNICATIONS	329	1,520	1,520	1,520	0
544020 EQUIPMENT RENTAL	2,033	2,500	2,500	2,500	0
546000 REPAIR AND MAINTENANCE	0	400	400	12,147	11,747
547000 PRINTING AND BINDING	0	1,500	1,500	1,500	0
547010 LEGAL ADS	19,564	9,000	9,000	9,000	0
551000 OFFICE SUPPLIES	2,838	5,000	5,000	5,000	0
554010 MEMBERSHIPS	2,255	3,800	3,800	3,800	0
TOTAL OPERATING EXPENSES	\$ 36,612	\$ 35,320	\$ 35,320	\$ 47,067	\$ 11,747
TOTAL EXPENSES	\$ 605,916	\$ 683,217	\$ 697,235	\$ 717,106	\$ 33,889

This page was left blank intentionally





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 (with 10.5 positions) 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 monitoring of grants. The Division also collects revenues for the City, such as parking fines and utility bill payments.

Utility Billing/Customer Service (with seven positions) is shown in the Water Sewer Fund. This division is responsible for reading meters, turn offs, customer assistance, billing, estoppels, general billing, utility billing and business tax receipts.

Beach Fund Administration (with one position) is responsible for the maintenance of the 44 pay stations at beach end, including collection of quarters and the handling of parking tickets.

2018-19 Department Accomplishments

- Presented the annual fiscal stability report 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 Officers Association (GFOA) for the 37th consecutive year.
- GFOA recognized the City's budget with the Distinguished Budget Presentation Award for the 13th consecutive year.
- Conducted the 8th Annual Pension Educational Symposium.
- Completed the RFP (request for proposal) process for the Pension Actuary.
- Updated and replaced the city's Financial Policy.
- Conducted all meter readings on a 59-61 day schedule and billed within a week of these reads.
- Billed \$50.8 million in utility services provided, which includes garbage, stormwater, reclaimed water, water and wastewater, while maintaining an outstanding receivable of less than 1% of the total amount billed.
- Billed water and electric service fees for the City Dock for the 1st time.
- Prepared, mailed and summarized the undergrounding gas and fiber optics ballot in Aqualane Shores area in preparation for a special assessment.
- Received and tallied all payment options regarding the Gulf Acres / Rosemary Heights special assessment.

General Fund

Finance Department (continued)

2019-20 Departmental Goals and Objectives

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City)

- Automate Fixed Assets in Munis to feed directly from Accounts Payable to maximize use of Munis and minimize time spent on data entry.
- Update Finance/Accounting division of the City's Website to include current financial information on revenue and expenses by fund.
- Publish the FY 2019 CAFR and submit to GFOA's Award Program before March 25, 2020 and maintain an unmodified opinion by the independent external auditors.
- Publish the FY 2019-20 Budget and submit to GFOA's Award Program by December 25, 2019.
- Publish the quarterly financial reports by the 11th of the following month and soft closing of the books by the 16th of the month.
- Conduct assessment of business tax receipt renewals.
- Conduct audit of Interdepartmental utility billing for three of the six departments.
- Conduct audit of general billing recurring invoices for accuracy against contracts.
- Train additional team members on billing.
- Review utility account holders against Collier County Property Appraiser ownership database for accuracy. This is a multiple year project.
- Simplify quarterly reports.
- Conduct an RFP (request for proposal) process for the Pension Attorney.
- Reduce accounting-based object codes (chart of accounts) for the same expense so the city financial reporting system is more uniform.

2019-20 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,151,478, a decrease of \$6,715 from the FY 2018-19 adopted budget.

Operating Expenses are \$138,340. Advertising costs increased due to the cost for advertising the annual budget as required by Florida Statutes. Training costs are \$9,850 and are an important item in this budget, due to the number of employees certified or attempting to be certified (CGFO, CPFO, CGFM and CPPT) who need education hours, and the ever-changing accounting regulations. Printing and Binding budget is increasing by \$660. Although electronic documents are prepared, this department still prints preliminary budgets, final budgets and comprehensive annual reports (about 35-45 each) and the Citizens' Guide Booklet, designed to inform new and existing residents about all aspects of Naples.

General Fund

Finance Department (continued)

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

Performance Measures and Benchmarking

Benchmarking	Naples	Fort Myers	Marco Island	Punta Gorda
FY 2018-19 Millage Rate (per TRIM)	1.1800	8.45	1.8492	3.1969

Performance Measures	Actual 2016-17	Actual 2017-18	Expected 2018-19	Projected 2019-20
Business Tax Receipts Issued	4,000	3,248*	3,573*	3,900
New BTRs Issued	500	192	325	350
Utility Customers on IVR	11,200	10,326	10,824	11,000
Utility Customers on Bank Draft	6,794	7,307	7,400	7,600
Utility Bills Generated	137,367	139,597	144,601	145,000
Utility Notification of Shut-offs	12,500	12,024	15,747	16,000
New Utility Customers	1,110	1,244	1,040	1,201
General Billing Customers on Bank Draft	184	173	164	170
Estoppel Requests	3,000	2616	2,679	2,730
Parking Ticket Collection Rate	80%	79%	80%	80%
Naples Landings Passes (calendar year)	130	121	158	160
\$ of Utility Accounts over 120 days late	\$225,872	\$280,940**	\$314,741	\$260,000
Retirements processed	20	19	18	20
DROP retirements processed	4	1	4	2
DROP exits	n/a	n/a	9	2
Return of Pension Contributions processed	33	32	34	34
Retirement Estimates processed	39	39	32	32
Accounts Payable Printed Checks	3,072	3,285	3,300	3,200
Accounts Payable EFT payments	1,927	1,985	2,050	2,100
Purchasing Card Transactions	7,356	8,222	8,350	8,500
Finance Employees with relevant certifications	2	2	3	4
GFOA Awards/Other Certifications	2	3	4	4

*The number of business tax receipts reflect removing closed businesses that were previously included in the reported numbers.

FUND : 001 GENERAL FUND

FINANCE DEPARTMENT

FISCAL YEAR 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
ACCOUNTING				
1	1	1	Finance Director	142,402
1	1	1	Deputy Finance Director (6 months)	55,000
1	1	1	Accounting Manager	82,772
3	3	3	Senior Accountant	203,616
0	1	1	Senior Accounting Clerk	43,297
3	2	2	Accounting Clerk	76,918
1	1	1	Administrative Coordinator	45,480
0.5	0.5	0.5	Administrative Specialist 1 (a)	17,675
10.5	10.5	10.5		
				<hr/>
Regular Salaries				667,160
Other Salaries/Authorized Compensation				20,589
Overtime				5,000
Employer Payroll Expenses				320,389
				<hr/>
Total Personal Services				\$ 1,013,138
				<hr/>
Other Finance Department Positions				
7	7	7	Water Sewer Fund	
1	1	1	Beach Fund	
18.5	18.5	18.5	Total Finance Department All Funds	

(a) Split 50/50 with the beach fund

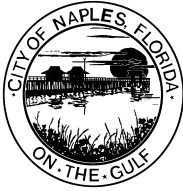
**FISCAL YEAR 2019-20
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	718,897	731,615	830,357	667,160	(64,455)
510300 OTHER SALARIES	4,130	9,000	4,000	20,589	11,589
510400 OVERTIME	5,005	4,000	5,400	5,000	1,000
525010 FICA	51,592	51,587	57,912	49,349	(2,238)
525030 RETIREMENT CONTRIBUTIONS	89,908	85,298	93,479	97,709	12,411
525040 LIFE/HEALTH INSURANCE	124,630	134,103	137,551	167,571	33,468
525070 EMPLOYEE ALLOWANCE	5,760	5,760	5,760	5,760	0
TOTAL PERSONAL SERVICES	\$ 999,921	\$ 1,021,363	\$ 1,134,459	\$ 1,013,138	\$ (8,225)
<u>OPERATING EXPENSES</u>					
531020 ACCOUNTING & AUDITING	81,214	85,600	85,600	85,600	0
531040 OTHER CONTRACTUAL SVCS	2,075	1,900	1,900	1,900	0
540000 TRAINING & TRAVEL COSTS	7,528	10,750	8,400	9,850	(900)
541000 COMMUNICATIONS	1,022	750	750	900	150
542100 EQUIP. SERVICES - REPAIRS	0	0	0	0	0
542110 EQUIP. SERVICES - FUEL	0	0	0	0	0
547000 PRINTING AND BINDING	6,234	12,590	14,112	13,250	660
547002 ADVERTISING	8,870	3,500	3,500	5,100	1,600
551000 OFFICE SUPPLIES	2,433	9,500	11,019	9,500	0
552000 OPERATING SUPPLIES	9,497	11,000	11,000	11,000	0
554010 MEMBERSHIPS	543	1,240	1,240	1,240	0
TOTAL OPERATING EXPENSES	\$ 119,416	\$ 136,830	\$ 137,521	\$ 138,340	\$ 1,510
TOTAL EXPENSES	\$ 1,119,337	\$ 1,158,193	\$ 1,271,980	\$ 1,151,478	\$ (6,715)

This page was left blank intentionally





General Fund

Fire- Rescue Department

Mission Statement

The City of Naples Fire-Rescue Department was established to provide professional fire and rescue services needed to secure, sustain and bolster the quality of life in Naples. We are responsive to the needs of our citizens and provide rapid, compassionate and professional services essential to the health, safety, and well-being of our community. Personnel shall demonstrate exceptional ethics and work seamlessly to achieve public safety excellence.

Department Description

The City of Naples Fire-Rescue Department serves a total area of 16.45 square miles and a permanent population of 21,948 residents (2017), which increases significantly during the peak winter months. The Fire-Rescue Department fulfills its commitment to the community with three Fire Stations which are strategically located within the City to provide prompt fire rescue service.

Fire-Rescue Department's scope of responsibilities includes fire suppression, Advance Life Support, rescue operations, aircraft firefighting, marine search and rescue, hazardous materials response, environmental mitigation and technical rescue responses. The department also provides fire investigation support and fire prevention, community outreach programs and emergency management operations. These functions are all handled by the Naples Fire Rescue Department which is recognized as an ISO Class 1 Department.

2018-19 Department Accomplishments

- Fire-Rescue managed a new Fire Administration / Fire Station / Emergency Operations Center (EOC) construction project. The project incorporated Fire-Rescue headquarters with Fire Station No. 1 and included an Emergency Operations Center for major emergencies. This facility will ensure that the City's infrastructure is secure, the project guarantees long-term lifespan for the facility, it is compliant to national standards and is a safe place for operations within the City of Naples.
- The new Emergency Operations Center (EOC) is a valuable part of the new Fire-Rescue Administrative Headquarters. In order for the EOC to be fully operational and able to handle potential disasters, critical technology was needed, including advanced video monitors, computer desks / tables. These items were specified to advance the mission of keeping the City of Naples operational post disaster.
- Fire-Rescue personnel worked on creating a Fire-Rescue "Blue Zone" department. The objectives include eating healthy, exercising and overall well-being throughout the organization. Personnel worked with Blue Zone personnel and after much work, completed all the objectives and achieved this goal of wellness throughout the organization.
- Fire-Rescue staff purchased new heart monitors as the lifespan of current monitors approached conclusion. This purchase of heart monitors, using bulk purchasing power, enabled Fire-Rescue to advance the mission of providing the highest level of advanced life support by adding additional monitors to all fire apparatus.
- A grant was submitted, then awarded by Florida Forestry for a High-Water Rescue / Brush apparatus. The grant was for a surplus vehicle; personnel then added the needed equipment to prepare it for fire service work. Department employees worked on the project while off duty and included painting, graphics, radio, emergency lights and then outfitted with equipment to operate. The completed apparatus was placed in service and can be used to assist when the area floods and deployed during brush and wildland fires.

General Fund

Fire-Rescue Department (continued)

- Fire-Rescue personnel respond to vehicle accidents daily. Many accidents require specialized equipment to gain access to patients before life-saving care can be administered, when every minute counts. The equipment used to gain access and ultimately free the patient from the entanglement is a priority. Fire-Rescue purchased and deployed state-of-the-art extrication equipment to provide firefighters the tools necessary to assist patients in severe motor vehicle accidents.
- Fire-Rescue responders are a lifeline to our community, providing fire and medical services when residents and guests of the City of Naples need assistance is paramount. Rapid responses to these emergencies are important and delays put property and lives at risk. The City of Naples Streets and Traffic Division has installed receivers on the major intersections throughout the City of Naples. These receivers are used in conjunction with emitters that enable emergency vehicles to maneuver quickly and safely through intersections. These signal preemption devices were installed on all fire apparatus and will reduce the likelihood of intersection accidents by moving all traffic through the intersection in one direction and will decrease response times.

2019-20 Departmental Goals and Objectives

As part of Vision Goal # 2 (Make Naples the Green Jewel of Southwest Florida) ensure that fire apparatus emissions are controlled and minimized.

- Work to provide a safer working environment for firefighters and reduce pollution within our community. Fire-Rescue will install diesel exhaust capture systems on fire apparatus, this system is a direct source capture system and when installed on the exhaust system, it will filter the hazardous emissions for vehicle exhaust systems.

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

- Continue to construct and renovate Fire-Rescue infrastructure and facilities to ensure professional, effective and proficient long-term operations within the City of Naples.
- Work to provide the highest level of communications and connectivity with fire stations by exploring options for dispatch and incident monitoring at Fire Station No. 3.

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.

- Follow National Standards and deploy necessary Self-Contained Breathing Apparatus (SCBA) and cylinders to provide high levels of protection for firefighters, allowing them to operate within Immediate Danger to Life and Health (IDLH) atmospheres and safely provide the level of service expected.
- Develop, investigate and research personal protective bunker gear to begin a replacement program. Purchasing personal protective gear in this fashion and adopting a 10-year program will save money and provide a higher level of cancer prevention gear contamination.

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.

- Continue to research, develop and promote programs that improve and enhance the community outreach initiatives.
- Advance the emergency medical mission by working to enhance Fire-Rescue's delivery of naloxone (Narcan) for opioid overdoses, including working to provide Naples Police with a delivery system to reverse opioid overdose.

General Fund

Fire-Rescue Department (continued)

FY 19-20 Significant Budgetary Issues

The Fire-Rescue Department's operating budget for FY 2019-20 is \$11,184,130. This represents an increase of \$621,088 or 5.88% over the FY 2018-19 adopted budget. Most of the increase is for a negotiated Personal Services salary increase of 3.5% for bargaining unit employees. Additionally, there is an increase to utilities, janitorial supplies and custodian services due to the Fire-Rescue Department now operating from the new Fire Administration / Fire Station 1 building.

Fire-Rescue Department's budget includes \$740,317 for the Naples Airport Authority overtime. This will be the second full fiscal year for this item and this item accounts for 6.62% of the budget and is paid for by the Naples Airport Authority.

Operating costs in the Fire-Rescue Department for FY 2019-20 total \$760,695, an increase of \$62,649 over FY 2018-19.

Salaries make up 93% of the Fire Department budget, but some of the other major expenses of the Fire-Rescue Department are:

Vehicle Maintenance and Fuel	\$250,000
Utilities	\$95,900
Training and Education	\$43,250
Software Maintenance	\$62,400

FY 2019-20 Capital Budget

The Fire Department has capital expenses budgeted in two places: The General Fund, and the Public Service Tax Fund. In the General Fund there are capital items that do not qualify as a capital project or major capital acquisition (over \$10,000). These General Fund, capital expenditures total \$8,000 to replace a mobile radio and add a needed storage box to the Fire Boat. These items cost less than the established minimum (\$10,000) for the Capital Improvement Program (CIP) threshold and are therefore not part of the CIP.

In the Public Service Tax Fund, the major capital projects are budgeted, and these are listed at the end of this section. The budget for the Fire-Rescue Department capital projects is \$381,500. Projects include diesel exhaust capture system, Self-Contained Breathing Apparatus (SCBA), SCBA cylinders, personal protective bunker gear, replacement of a staff vehicle and running an important communication fiber optic line to the new Fire Station No. 3.

General Fund

Fire-Rescue Department (continued)

Performance Measures City of Naples Fire-Rescue Department 2009 – 2018 Fire Operations Report

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Building Fires	9	26	34	42	32	37	32	12	29	25
Vehicle Fires	6	5	14	15	9	21	10	11	6	12
Outside Equipment Fires	2	5	7	14	5	2	6	1	5	7
Cooking Fire, confined to container	~	~	~	~	~	~	~	8	3	6
Boat fires	~	~	~	~	~	~	~	3	3	1
Brush	10	12	33	19	16	30	34	29	27	35
Outside Gas or Vapor Combustion	~	~	~	~	~	~	~	~	1	1
Refuse/Rubbish Fires	8	9	7	4	7	5	11	12	6	10
Special Outside Fires, Other	~	~	~	~	~	~	~	~	3	1
Fires, Others	3	4	2	2	0	3	3	1	1	4
Total Fires	38	61	97	96	69	98	96	77	84	102
Contents Loss Total Fire	154,601	1,108,200	378,975	29,205	4,064,055	686,500	1,710,362	90,737	1,152,765	506,750
Property Loss Total Fire	462,002	417,150	979,000	717,640	661,075	1,474,750	6,698,051	1,602,801	863,810	1,571,688
Contents Loss Total Non-Fire	2,000	45,275	1,000	200,000	0	16,000	0	2,500	15,000	0
Property Loss Total Non-Fire	0	60,000	92,300	100,000	155,000	20,000	6,000	55,000	1,000	1,050
Contents Pre-Incident Value	~	~	~	~	~	~	~	~	~	~
Property Pre-Incident Value	~	~	~	~	~	~	~	~	~	~
Total Loss	\$618,603	\$1,630,625	\$1,451,275	\$1,046,845	\$4,880,130.00	\$2,197,250	\$8,414,413	\$1,751,038	\$2,032,575	\$2,079,488
Total Save Value (Estimated)										
Overpress Rupture, Explosion, Overheat	~	~	~	~	~	~	~	7	8	6
Hazardous Conditions	146	130	142	154	153	159	187	212	234	181
Service Calls	347	323	361	277	358	378	352	589	591	552
Good Intent Calls	294	247	231	231	238	282	252	249	550	968
Total Service Calls	787	700	734	662	749	819	791	1057	1383	1707
Dropped Incident Report	3	56	62	84	86	81	64	72	87	59
Alert 3 Airport Drill	16	11	13	9	11	9	6	10	6	16
Severe Weather / Lighting Strike	1	2	0	3	2	1	1	50	14	3
Fire Alarms	767	694	678	770	722	758	849	872	958	981
Medical Incident Responses	2598	2667	2997	2979	3007	3197	3450	3403	3437	3505
Vehicle Accidents	184	214	219	224	253	255	257	252	242	288
Extrications (Vehicle/Elevator)	44	64	60	72	63	62	61	60	75	93
Water Rescue	5	10	14	23	25	30	28	23	35	19
Electrical Rescues/High Angle	1	0	0	0	0	0	0	1	0	0
Total Medical Rescues	2832	2955	3290	3298	3348	3544	3796	3739	3789	3905
Patient Contacts	1788	1868	2688	2656	2819	3194	3497	3633	3431	3629
Aid Given	20	23	46	42	45	54	60	60	123	108
Aid Received	3	5	6	8	11	15	26	8	120	101
Dispatched into GDFD	~	~	~	~	~	~	~	~	404	822
Dispatched into NCFD	~	~	~	~	~	~	~	~	245	547
Total Mutual Aid Calls	23	28	52	50	56	69	86	68	243	209
Total Calls	4441	4423	4812	4838	4901	5229	5539	5805	6234	6714
Non-Medical Responses	1843	1756	1815	1859	1894	2032	2089	2402	2797	3209
% Medical Response	63.77%	66.81%	68.37%	68.17%	68.31%	67.78%	68.53%	64.41%	60.78%	58.16%
* ~ Previously not reported										

FUND: 001 GENERAL FUND
FIRE-RESCUE DEPARTMENT
FISCAL YEAR 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
1	1	1	Fire Chief	142,402
1	1	1	Deputy Chief	135,716
4	4	4	Battalion Chief	477,793
1	1	1	Fire Marshall	109,203
12	15	15	Fire Lieutenants	1,333,655
39	36	36	Firefighters	2,386,318
6	4	4	Fire Inspectors	241,357
1	3	3	Plans Examiners	215,437
0	1	1	Executive Assistant	63,062
1	0	0	Administrative Coordinator	0
<u>66</u>	<u>66</u>	<u>66</u>		<u>5,104,943</u>
				<hr/>
				Regular Salaries 5,104,943
				Other Salaries/Authorized Compensation 72,019
				Specialty Pay/Longevity 188,460
				State Incentive Pay 21,000
				Education Reimbursement 20,000
				Overtime 319,000
				Special Event Pay 60,000
				Holiday Pay 214,008
				NAA Overtime 740,317
				Fire Early retirement payment 57,135
				State Insurance Premium 550,000
				Employer Payroll Expenses 3,351,788
				Charges for Fire Inspectors (283,235)
				<hr/> Total Personal Services <hr/> <u>\$ 10,415,435</u> <hr/>

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

**FISCAL YEAR 2019-20
BUDGET DETAIL
FIRE-RESCUE DEPARTMENT**

001.0810.522

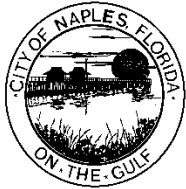
	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	4,799,191	4,886,574	5,145,168	5,104,943	218,369
510300 OTHER SALARIES	0	0	0	72,019	72,019
510305 SPECIALTY PAY/LONGEVITY	173,733	185,958	180,958	188,460	2,502
510320 STATE INCENTIVE PAY	20,570	19,680	19,680	21,000	1,320
510330 EDUCATION REIMBURSEMENT	17,113	15,000	20,828	20,000	5,000
510400 OVERTIME	293,726	319,000	319,000	319,000	0
510410 SPECIAL EVENT OVERTIME	41,510	41,500	65,000	60,000	18,500
510420 HOLIDAY PAY	166,656	206,771	206,771	214,008	7,237
510440 NAA OVERTIME	583,730	715,282	715,282	740,317	25,035
<i>Overtime for providing fire service at the Naples Airport Authority (fully reimbursed by NAA)</i>					
525010 FICA	443,997	364,347	462,903	501,347	137,000
525030 RETIREMENT CONTRIBUTIONS	1,650,649	1,557,911	1,784,922	1,792,314	234,403
525040 LIFE/HEALTH INSURANCE	839,521	908,143	849,919	1,049,487	141,344
525070 EMPLOYEE ALLOWANCES	7,680	7,680	7,680	8,640	960
525130 EARLY RETIREMENT INCENTIVE	114,270	57,135	57,135	57,135	0
525220 STATE INS. PREMIUM TAX	518,520	835,000	550,000	550,000	(285,000)
534040 FIRE INSPECTOR REIMBURSE	(266,976)	(274,985)	(274,985)	(283,235)	(8,250)
TOTAL PERSONAL SERVICES	\$ 9,403,889	\$ 9,844,996	\$ 10,110,261	\$ 10,415,435	\$ 570,439
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	18,596	18,850	18,850	20,600	1,750
<i>Small appliances, biohazard disposal supplies, oil dry and LP</i>					
531000 PROFESSIONAL SERVICES	3,006	4,500	4,500	5,000	500
<i>HazMat Team Physicals</i>					
531040 OTHER CONTRACTUAL SVCS	59,912	63,026	63,026	62,400	(626)
<i>Image Trend, Telestaff, 800 MHZ Radio, Inspection Software, Target Solutions etc.</i>					
540000 TRAINING, EDUC & TRAVEL	37,320	43,175	43,175	43,250	75
541000 COMMUNICATIONS	10,129	17,340	17,340	23,600	6,260
542100 EQUIP. SERVICES - REPAIRS	337,248	250,000	250,000	250,000	0
542110 EQUIP. SERVICES - FUEL	37,072	45,000	45,000	45,000	0
543010 ELECTRICITY	25,466	27,820	38,975	57,000	29,180
543020 WATER, SEWER, GARBAGE	26,948	27,880	34,778	38,900	11,020
544000 RENTALS & LEASES	5,154	5,600	5,600	6,600	1,000
<i>Copiers at the stations, boat slip</i>					
546000 REPAIR AND MAINTENANCE	20,621	16,400	16,400	20,100	3,700
<i>Equipment maintenance, SCBA, SCUBA, AED, Fire Boat and general maintenance, etc</i>					
546020 BUILDING MAINTENANCE	15,283	13,900	15,000	19,950	6,050
546140 HYDRANT MAINTENANCE	2,140	2,400	2,400	2,700	300
<i>Hydrant markers, graphite, reflective tape, etc</i>					
551000 OFFICE SUPPLIES	1,186	1,950	1,950	3,050	1,100
552000 OPERATING SUPPLIES	41,540	41,150	41,377	46,200	5,050
<i>Oxygen, disease control, rescue supplies, medical supplies, foam, oil dry, AED supplies, public education supplies, etc.</i>					
552090 OPERATING SUPPLIES OTHER CLOTHING	1,508	1,000	1,000	1,000	0
552070 UNIFORMS	22,000	26,450	26,450	29,500	3,050
552100 JANITORIAL SUPPLIES	10,727	13,870	13,870	17,620	3,750
552250 BUNKER GEAR	47,657	28,420	28,420	18,420	(10,000)
552260 FIRE HOSE & APPLIANCES	5,764	15,850	15,850	15,850	0
552270 SPECIALTY TEAM EQUIPMENT	24,185	24,300	24,300	24,450	150
<i>HazMat, Technical, Dive Rescue Teams and ALS Equipment</i>					
554010 BOOKS/MEMBERSHIPS	4,227	9,165	9,165	9,505	340
TOTAL OPERATING EXPENSES	\$ 757,690	\$ 698,046	\$ 717,426	\$ 760,695	\$ 62,649
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	9,520	20,000	20,000	8,000	(12,000)
<i>AED Heart Starter; Storage Box for the Fire Boat</i>					
TOTAL NON-OPERATING EXPENSES	\$ 9,520	\$ 20,000	\$ 20,000	\$ 8,000	\$ (12,000)
TOTAL EXPENSES	\$ 10,171,099	\$ 10,563,042	\$ 10,847,687	\$ 11,184,130	\$ 621,088

CAPITAL IMPROVEMENT PROJECTS
FIRE-RESCUE DEPARTMENT - PUBLIC SERVICE TAX FUND

CIP NUMBER	PROJECT DESCRIPTION	Requested 2019-20	2020-21	2021-22	2022-23	2023-24
20E05	Diesel Exhaust Source Capture System	110,000	0	0	0	0
20E04	Self Contained Breathing Apparatus	90,000	0	0	0	0
20E06	Cylinders for SCBA	30,000	30,000	0	0	0
20E07	Bunker Gear Replacement	60,000	60,000	60,000	0	0
20E02	Training Battalion Chief Vehicle	65,000	0	0	0	0
20E03	Fiber Optics installation to FS#3	26,500	0	0	0	0
	Fire-Rescue Notebook	0	55,000	0	0	0
	Fitness Equipment for Wellness Pgm - St #2	0	0	70,000	0	0
	Extrication Equipment	0	0	0	60,000	60,000
	Training Tower	0	0	150,000	0	0
	Emergency Call Stations with AED Access	0	150,000	0	150,000	0
	Engine Co. 1 - Fully Equipped (Repl.)	0	750,000	0	0	0
	Training Center Renovations	0	20,000	20,000	0	0
	Lucas II Chest Compression Devices	0	48,000	48,000	0	0
	CCEMS area upgrades at Fire Station #2	0	0	0	0	125,000
	Special Operations Trailers	0	0	75,000	0	0
	Multi-Force Training Doors	0	0	0	18,500	0
	Hazardous Identification Devices	0	0	0	125,000	0
	Live Fire Burn Trailer	0	0	150,000	0	0
	Fire Marshal and Prevention Vehicles (5)	0	0	65,000	130,000	0
	Battalion Chief Vehicle	0	0	90,000	0	0
	Command and Control console	0	0	40,000	0	0
	Light Air and Special Operation Vehicle	0	0	0	0	550,000
	Mecury 250 Verado Motors for Fire Boat	0	0	0	0	45,000
	New Training Classroom at Water Trtmt Plant	0	0	0	200,000	0
TOTAL FIRE RESCUE		381,500	1,113,000	768,000	683,500	780,000

This page was left blank intentionally





General Fund

Community Services Department

Mission Statement

To provide the residents of Naples and department customers with the highest level of customer care and to serve as exceptional stewards of facilities, parks, beaches and services the department is charged with.

Vision Statement

The Naples Community Services Department will enrich the lives of residents and meet their high standards by consistently providing a beautiful city with exceptional programs, parks and services.

Department Description

The **Community Services Department** consists of four major divisions:

- Administration
- Facilities Maintenance
- Parks and Parkways
- Recreation

Administration is responsible for the management and oversight of all the department divisions, personnel management, community relations, long and short-term planning, providing staff support to the Community Services Advisory Board and the Public Arts Advisory Committee, coordinating City sponsored special events, processing special event applications from the non-profit and private sectors, managing and providing oversight for capital projects and managing various enterprise funds and special revenue funds including:

- Beach Fund – Maintenance
- Beach Fund – Naples Pier
- Beach Fund – Lowdermilk Park
- CRA - Maintenance
- Tennis Fund

Facilities Maintenance is responsible for the repair and maintenance of City owned facilities (other than Utilities Facilities) including the Naples Pier, the City parking garages and managing facilities capital projects.

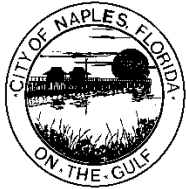
Parks and Parkways is responsible for the care and maintenance of the City's beach areas, City's landscaped rights-of-ways, landscaped medians, 20,000 City owned trees (reduced by Hurricane Irma in 2017), developing the City's Urban Forestry Plan, managing contractor services and managing multiple capital projects.

Recreation is responsible for developing, delivering and managing a broad range of recreation programs, athletic programs and special events. The Division is also responsible for managing the following recreation facilities:

- Anthony Park Center
- Cambier Park Performance Stage
- Naples Preserve
- Norris Center
- Fleischmann Park Fields/Courts
- Johnny Nocera Skate Park
- River Park Aquatic Center
- River Park Community Center

2018-2019 Department Accomplishments

- Completed the construction Baker Park.
- Completed the development of the City's Parks Master Plan, which was adopted, in principle, by City Council in April 2019.
- Completed construction of restrooms at Charlie C. Anthony Park.
- Completed removal of invasive plant material at Charlie C. Anthony Park's shoreline.



General Fund

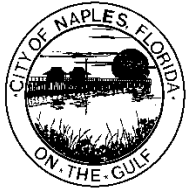
Community Services Department

- Completed the installation of an emergency generator at the Riverside Park Community Center.
- Completed HVAC improvements at the Norris Center and River Park Community Center.
- Replaced flooring at the Norris Center and River Park Community Center.
- Completed the outdoor plaza renovation at the Norris Center.
- Installed shade structures at the Charlie C. Anthony playground.
- Replaced interior doors at the Fleischmann Park Community Center.
- Completed Phase 2 upgrades to the wooden ramps at the Edge Johnny Nocera Skate Park.
- Completed renovations to the Seagate Park restrooms.
- Completed interior renovations at the Naples Preserve Eco Center.
- Completed exterior painting at City Hall.
- Completed renovations at City Council Chamber.
- Completed improvements to the docks at the Naples Landings.
- Completed interior painting at the Community Development building.
- Replaced 50% of the fitness equipment at the River Park Community Center.
- Replaced all vehicles and equipment budgeted in FY19's budget.
- Completed a drainage study and sidewalk construction at Lowdermilk Park.
- Completed the ATV Storage Garage at Lowdermilk Park (Police/Community Services.)
- Completed the ADA study for City beach access areas.
- Completed dune vegetation improvements at Central Ave., 3rd Ave. N., 1st Ave. S., 17th Ave. S. and 18th Ave. S.
- Planted 321 trees through the Tree Fill-In Program and Blair Foundation Tree Challenge funds.
- Designed and improved US41 medians between Fleischmann Blvd. and 7th Ave. N.
- Jennifer Fox completed the two-year Revenue Development and Management School development program offered through the National Recreation and Park Association.

2019-2020 Goals and Objectives.

Administration:

- 1. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
 - a. Continue accreditation process for the department with the National Recreation and Park Association's Commission for Accreditation of Park and Recreation Agencies (CAPRA).
- 2. In accordance with Vision Goal 1 (Preserve the Town's distinctive character and culture):**
 - a. Complete design projects for Cambier Park, Fleischmann Park, Landings Park, Seagate Park and Anthony Park with public engagement and CSAB.
- 3. In accordance with Vision Goal 1 (Preserve the Town's distinctive character and culture):**
 - a. Complete development of a Public Art Master Plan in collaboration with the PPAC.
- 4. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
 - a. Complete a Statistically Valid Survey to measure resident's satisfaction level with City parks, recreation facilities, beaches, trails, special events and programs offered



General Fund

Community Services Department

through the Community Services Department. This survey will serve as an update to the 2015 parks survey.

Facilities Maintenance:

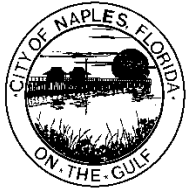
- 1. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
 - a. Complete all priority safety work orders within an average of 3 working days non-safety work orders within an average of 7 working days.
- 2. In Accordance with Vision Goal 3A and 3C (Maintain an extraordinary quality of life for residents):**
 - a. Monitor and maintain all City Playgrounds according to national playground safety standards.
 - b. Monitor and maintain the Naples Pier, Lowdermilk Park, and City Beach Access areas to the highest possible level.
 - c. Expediently manage Capital improvement Projects.
- 3. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
 - a. Complete CIP projects on schedule and within budget that meet or exceed the expectations of residents and users.

Parks and Parkways:

- 1. In accordance with Vision Goal 1 (Preserve the Town's distinctive character and culture):**
 - a. Update the Urban Forest Plan.
 - b. Complete the Urban Forest Preparedness Plan utilizing Florida Urban and Community Forest Grant funds.
- 2. In accordance with Vision Goal 2 (Make Naples the green jewel of Southwest Florida):**
 - a. Develop landscape planting plans with increased Florida Friendly plant materials.
 - b. Assess irrigation systems to reduce water consumption.
- 3. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
 - a. Complete CIP projects on schedule and within budget that meet or exceed the expectations of residents and users.

Recreation:

- 1. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
 - a. Maintain quarterly program development plans for all recreation programs to be delivered by or through the City to ensure cost effective management of all recreation programming.
 - b. Maintain quarterly and annual reports for revenue/expenditures for each recreation program delivered by or through the City.



General Fund

Community Services Department

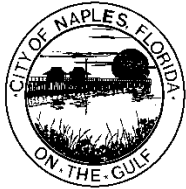
- c. Evaluate expiring contractual agreements to ensure partnership and service contracts are executed in the best interest of City residents.
- 2. In accordance with Vision Goal 3A and 3C (Maintain an extraordinary quality of life for residents):**
- a. Develop a quarterly review of all recreational facilities and grounds with designated recreation staff and facilities staff by utilizing the established inspection process as determined by Facilities Maintenance Section #2A.
 - b. Complete CIP projects on schedule and within budget that meet or exceed the expectations of residents and users.
 - c. Continually evaluate and seek opportunities to develop new recreation programming to meet the needs of residents in a cost-effective manner.
 - d. Proactively seek grant, donor and sponsorship funding opportunities that may assist the City in the delivery of recreation programs.
- 3. In accordance with Vision Goal 3A and 3C (Maintain an extraordinary quality of life for residents):**
- a. Evaluate all recreation program instructor services and attendance and develop a plan to increase attendance for any programs that have low attendance.
 - b. Evaluate all recreation program instructors to ensure they have performed a current background and fingerprint check at their own expense according to State of Florida guidelines and City requirements.
 - c. Continue to develop new classes/programs that were considered as an unmet service according to the 2015 survey i.e. fitness/health, senior, environmental, etc.

2019-20 Significant Budgetary Issues

The FY 2019-20 budget of the Community Services Department is \$10,111,042, a \$723,453 (7.7%) increase over the adopted budget of FY 2018-19. The department has offsetting revenues from program income such as camp fees, 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	\$454,300	\$961,904	47%
Norris Community Center (Cambier)	\$299,000	\$560,089	53%
River Park, Anthony Park	\$119,000	\$733,969	16%
River Park, Aquatic Center (Pool)	\$40,950	\$441,382	9%



General Fund

Community Services Department

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 funds from an inter-local agreement with Collier County.

The Community Services Department hires several part-time and temporary employees for camp and recreational programming and to staff the City’s community centers. Some positions are seasonal while other staff members work throughout the year. Wages totaling approximately \$407,673 are appropriated annually for approximately 54 temporary part-time positions. The actual number of positions varies, depending on the number of hours each employee can 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 table below illustrates which divisions employ part-time and temporary part-time employees that are not accounted for in the Full-Time Equivalents summary.

Division	Part-Time Year Round	Part-Time Seasonal	Total Part-Time Employees	Cost
Fleishman Park	4	0	4	78,550
Cambier Park/Norris Ctr.	2	0	2	29,550
River Park/Anthony Park	17	16	33	188,693
River Park Aquatics	15	0	15	110,880
Total	38	16	54	\$ 407,673

The number of employees in the Community Services Department increased by three Full-Time Equivalents. This includes a full-time Custodian in the Facilities Maintenance Division and two full-time Landscape Technicians in the Parks & Parkways Division.

The **Administration** Division budget is \$784,537, a \$46,655 increase over the adopted budget of FY 2018-19. Major increases include an annual salary wage increase and an increase in health insurance costs. Other significant expenditures are Credit Card Fees (\$60,000), Operating Expenditures (\$27,000) which is for advisory board expenses, special event advertisements and the Ambassador Program and Printing (\$22,000) for brochures, fliers and promotional materials.

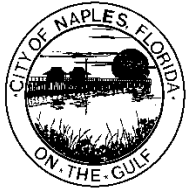
The **Parks and Parkways** Division, which maintains and beautifies City rights-of-way and medians, has a budget of \$4,128,220, a \$263,568 increase from the adopted budget of FY2018-19. This increase includes the addition of two Landscape Technicians, annual salary increases and health insurance costs.

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 \$1,979,974, representing a \$72,913 increase which includes a new request for exotic tree removal/replacement. Overall operating expenditures increased \$51,075.

The **Facilities Maintenance** Division budget is \$2,278,392 or \$190,408 more than FY 2018-19. Personal Services of \$1,282,808 increased \$160,465 over FY 2018-19, due to the addition of a Custodian position, salary and health care increases.

Operating Expenses are \$995,584, an increase of \$29,943 from FY 2018-19. Janitorial supplies are budgeted to increase by \$15,000.



General Fund

Community Services Department

The **Recreation** Divisions' budgets are \$2,919,893, representing a \$222,822 increase over the FY 2018-19 budget. This includes the expenses of Fleischmann Park, Cambier Park/Norris Center, River Park/ Anthony Parks, River Park Aquatic Center, Naples Preserve and Baker Park.

There are 11.5 budgeted positions in the Recreation Divisions, no change from FY 2018-19.

2019-20 Capital Improvement Projects

Capital projects for the Community Services Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340) and are also listed at the end of this section. The budgeted capital cost is \$1,899,000.

2019-20 Performance Measures and Benchmarking

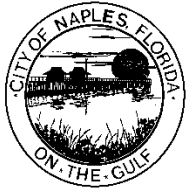
ATHLETICS:

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral	Vero Beach
Coed Softball Adult	14 Teams \$650	18 Teams \$800	12 Teams \$650	N/A	N/A
Volleyball Adult	18 / \$120	N/A	60 / \$175	N/A	N/A
Soccer Youth	N/A	120 / \$45	415 / \$199	Cape Coral Soccer Private 1000+	N/A
Flag Football Youth	N/A	120-150 / \$45	60 / \$75	190 / \$80 R \$104 NR	40 players \$60
Sports Camps Youth	See specialty camp total	38 / \$100 per week	NA	NA	2 / \$90 R \$105 NR

PERFORMANCE MEASURES	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Projected 2019-2020
Leagues Adult – Teams	20	14	36	45
Leagues Youth – Teams	90	60	60	60
Tournament Adult - Teams	20	6	14	14
Tournament Youth - Teams	40	42	40	40
Pickleball Adult - Members	125	131	158	160
Camps, Classes - Participants	2000	2000	2000	2000

THE EDGE JOHNNY NOCERA SKATE PARK:

BENCHMARKS	City of Naples	East Naples (Velocity)	Golden Gate (Wheels)	Bonita Springs
Annual Fee	\$60/ea; \$120 Family \$60/6 month Non-Res	N/A	\$10 / \$25	NA
Visitor Fee	\$20 / day	NA	\$5 / day	NA
Size	40,000	NA	20,000	NA
Members	687	NA	1200	NA



General Fund

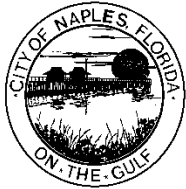
Community Services Department

PERFORMANCE MEASURES	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Projected 2019-2020
Campers	80	80	80	80
Special Events	350	350	350	350

RECREATION:

BENCHMARKS	Lee County- 5 centers	Collier County- Golden Gate Community Center	Vero Beach	City of Naples Fleischmann Park, River Park and Norris Center
After School Programs # kids registered	709	42	0	31 RP 45 FP
Summer Day camp # kids registered	957	160	300	76 RP
Specialty Camps # camps offered	6	1	3	3 RP 4 AP 28 NC 143 FP
Toddler Recreation Classes offered weekly	2	2	5	1 FP
Gymnastics Classes offered weekly	3	1	18	6 FP
Dance Classes (all ages) offered weekly	13	2	13	4 RP 4 FP
Martial Arts Classes (all ages) offered weekly	11	2	3	2 FP
Special Events (annual)	13	5	5	2 RP 3 FP
Art Classes	10	0	3	2 RP 3 NC 2 FP
Fitness/Aerobics/Yoga Classes	28	5	11	5 RP 1 FP
Productions/Theater/Music	0	7	8	6 RP 210 NC

PERFORMANCE MEASURES	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Projected 2019-2020
After school FP	45	42	45	45
# Participants RP/AP (Drop in only)	41	35	31 RP / 10 AP	25/RP 8/AP
Summer Day Camp RP/AP # Participants	80	82	80 RP	80 RP
Specialty Camps FP	115	123	123	143
# camps offered RP/AP	6	11	10	10
RPAC	3	2	2	2
NC	25	28	28	28
Meetings, Clubs FP	2	2	2	1
RP/AP	8	8	8	8
NC	13	12	12	12
Fitness/Aerobics/Yoga FP	25	28	30	0
# of Participants RP	49	55	55	55
Gymnastics FP	9	8	86	4
# classes per month				



General Fund

Community Services Department

PERFORMANCE MEASURES		Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Projected 2019-2020
Dance Classes	FP	5	8	4	4
Kids and adults	RP/AP	7	6	5	4
Per session	NC	4	0	0	0
Martial Arts	FP	2	2	2	2
# classes offered per session					
Swim Team	RPAC	42	42	30	30
# of Participants					
Swim Lessons	RPAC	650	650	600	600
# of Participants					
Special Events:					
# of participants					
Santa's Visit	RP	165	295	131	175
Back to School Bash	RP	175	287	250	250
Yard Sale (2 per year)	FP	2000	1500	1000	1000

FP = Fleischmann Park
 RP = River Park
 RP/AP = River Park and Anthony Park
 RPAC = River Park Aquatic Center
 NC = Norris Center/Cambier Park

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2019-20**

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
ADMINISTRATION - 0901				
1	1	1	Community Services Director	142,402
1	1	1	Deputy Director	125,429
1	1	1	Business Analyst	62,603
1	1	1	Administrative Specialist Sr	43,717
1	1	1	Administrative Specialist II	55,361
5	5	5		429,512
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	90,041
1	1	1	Parks & Parkways Supervisor	62,660
1	1	1	Contract Services Manager	74,036
2	2	2	Sr Landscape Technician	99,740
4	4	4	Irrigation Technicians	212,749
5	5	7	Landscape Technician II/III (2 new positions)	262,835
14	14	16		802,061
FACILITIES MAINTENANCE - 0917				
1	1	1	Facilities Maintenance Superintendent	90,041
1	1	1	Facilities Maintenance Supervisor	64,181
0	1	1	Project Coordinator	46,551
0	2	2	Sr. Custodian	79,997
7	5	6	Custodians (1 new position)	210,233
0	2	2	Sr. Tradesworker	98,652
5	3	3	Tradesworker	132,302
2	2	2	Service Worker III	75,481
16	17	18		797,438
RECREATION/FLEISCHMANN PARK - 0925				
0.5	0.5	0.5	Parks and Recreation Manager	43,375
1	1	1	Athletic Supervisor	67,561
1	1	1	Recreation Supervisor	70,028
2.5	2.5	2.5		180,964
RECREATION/CAMBIER PARK & NORRIS - 0926				
0.5	0.5	0.5	Parks and Recreation Manager	43,375
1	1	1	Recreation Coordinator	43,925
1	1	1	Recreation Supervisor	49,107
2.5	2.5	2.5		136,407

50% of the Parks and Recreation Manager is in Fleischmann Park 0925 and 50% is in Cambier Park

FUND: 001 GENERAL FUND

COMMUNITY SERVICES

FISCAL YEAR 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
RECREATION/ RIVER PARK & ANTHONY PARK - 0927				
1	1	1	Parks and Recreation Manager	81,811
1	1	1	Recreation Coordinator	39,083
1	1	1	Recreation Supervisor	67,982
<u>3</u>	<u>3</u>	<u>3</u>		<u>188,876</u>
RECREATION/ AQUATIC CENTER - 0929				
0.5	0.5	0.5	Recreation Coordinator	18,421
0	1	1	Aquatic Coordinator	46,551
1	1	1	Aquatic Supervisor	52,982
<u>1.5</u>	<u>2.5</u>	<u>2.5</u>		<u>117,954</u>
NAPLES PRESERVE				
1	1	1	2 Part-Time Staff	43,050
<u>1</u>	<u>1</u>	<u>1</u>		<u>43,050</u>
45.5	47.5	50.5	Regular Salaries	2,696,262
			Other Salaries/Authorized Compensation	481,665
			Overtime	60,115
			Employer Payroll Expenses	1,404,451
				<u>2,642,493</u>
			Total Personal Services	\$ 4,642,493
Other positions managed by Community Services:				
9.0	9.0	9.0	Beach fund (Fund 430)	
4.0	4.0	4.0	Naples Tennis fund (Fund 480)	
3.0	3.0	3.0	Naples CRA Maintenance (Fund 180)	
<u>61.5</u>	<u>63.5</u>	<u>66.5</u>	Total	

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	2,343,798	2,508,099	2,523,167	2,696,262	188,163
510300 OTHER SALARIES	346,776	429,055	367,819	481,665	52,610
510400 OVERTIME	40,595	55,178	60,026	60,115	4,937
525010 FICA	200,902	186,866	224,539	243,233	56,367
525030 RETIREMENT CONTRIBUTIONS	305,549	307,647	317,532	367,614	59,967
525040 LIFE/HEALTH INSURANCE	548,171	614,121	589,459	776,204	162,083
525070 EMPLOYEE ALLOWANCES	16,680	16,680	17,060	17,400	720
TOTAL PERSONAL EXPENSES	\$ 3,802,470	\$ 4,117,646	\$ 4,099,602	\$ 4,642,493	\$ 524,847
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	555,087	661,550	631,700	641,850	(19,700)
530200 FIELD TRIPS	7,360	10,500	10,500	10,100	(400)
531010 PROFESSIONAL SERVICES	307,671	471,900	442,000	474,000	2,100
531040 OTHER CONTRACTUAL SVCS	1,975,880	2,244,186	2,140,916	2,319,214	75,028
530110 DOG PARK OPERATING COSTS	6,301	15,000	15,000	15,000	0
531230 CULTURAL ARTS - THEATRE	17,760	35,000	35,000	62,000	27,000
540000 TRAINING & TRAVEL COSTS	20,879	38,310	38,310	46,360	8,050
541000 COMMUNICATIONS	45,034	46,328	46,328	46,889	561
542000 TRANSPORTATION	7,263	10,100	10,100	10,100	0
542100 EQUIP. SERVICES - REPAIRS	119,916	123,107	123,107	123,107	0
542110 EQUIP. SERVICES - FUEL	48,714	54,400	54,400	51,400	(3,000)
543010 ELECTRICITY	255,779	385,244	318,824	419,269	34,025
543020 WATER, SEWER, GARBAGE	464,299	475,790	479,129	490,216	14,426
544000 RENTALS & LEASES	2,486	6,000	6,000	6,000	0
544020 EQUIPMENT RENTAL	6,745	10,000	8,300	10,000	0
546000 REPAIR AND MAINTENANCE	25,556	24,000	24,000	49,000	25,000
546340 REPAIR & MAINT LEVEL OF SERV	417,619	452,000	473,909	467,000	15,000
547000 PRINTING AND BINDING	22,982	18,500	26,000	22,000	3,500
547020 ADVERTISING (NON-LEGAL)	13,622	17,180	17,180	18,000	820
547060 DUPLICATING	2,928	6,800	6,800	6,800	0
549050 SPECIAL EVENTS	13,147	18,000	18,000	17,000	(1,000)
551000 OFFICE SUPPLIES	19,580	23,200	23,200	23,700	500
552070 UNIFORMS	21,829	28,453	27,921	30,099	1,646
552100 JANITORIAL SUPPLIES	49,037	45,000	50,000	60,000	15,000
552410 POOL-OPERATING SUPPLIES	33,784	44,000	40,000	44,000	0
554010 MEMBERSHIPS	4,938	5,395	5,395	5,445	50
TOTAL OPERATING EXPENSES	\$ 4,466,197	\$ 5,269,943	\$ 5,072,019	\$ 5,468,549	\$ 198,606
<u>NON-OPERATING EXPENSES</u>					
560XXX CAPITAL OUTLAY	14,176	0	72,214	0	0
NON-OPERATING EXPENSES	\$ 14,176	\$ 0	\$ 72,214	\$ 0	\$ 0
TOTAL EXPENSES	\$ 8,282,844	\$ 9,387,589	\$ 9,243,835	\$ 10,111,042	\$ 723,453

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	415,742	417,002	428,268	429,512	12,510
510300 PERSONAL SERVICES/ OTHER	210	11,520	2,520	10,119	(1,401)
510400 OVERTIME	769	1,273	1,236	1,311	38
525010 FICA	30,325	30,563	33,050	32,041	1,478
525030 RETIREMENT CONTRIBUTIONS	47,760	44,411	46,817	51,502	7,091
525040 LIFE/HEALTH INSURANCE	66,024	68,937	68,996	82,532	13,595
525070 EMPLOYEE ALLOWANCES	10,680	10,680	10,680	10,680	0
TOTAL PERSONAL SERVICES	\$ 571,510	\$ 584,386	\$ 591,567	\$ 617,697	\$ 33,311
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	17,342	25,800	25,000	27,000	1,200
<i>Board costs, mail charges, Ambassador Program, special event ads</i>					
531001 PROF SERV/CREDIT CARD	48,898	60,000	55,000	60,000	0
<i>Formerly charged against revenue, this expense is now being budgeted in its own line expense line item</i>					
530110 DOG PARK OPERATING COSTS	6,301	15,000	15,000	15,000	0
<i>This item is fully refunded by dog park donations.</i>					
531040 OTHER CONTRACTUAL SVCS	7,849	10,000	10,000	10,000	0
<i>Copier maintenance and annual recreation software maintenance</i>					
540000 TRAINING & TRAVEL COSTS	2,609	7,000	7,000	15,000	8,000
541000 COMMUNICATIONS	581	950	950	950	0
543010 ELECTRICITY	4,142	7,186	7,186	7,330	144
547000 PRINTING AND BINDING	22,982	18,500	26,000	22,000	3,500
<i>Printing three seasonal brochures, fliers and promotional materials</i>					
551000 OFFICE SUPPLIES	5,218	6,000	6,000	6,500	500
552070 UNIFORMS AND OTHER CLOTHING	0	750	750	750	0
<i>Shirts and Uniforms for administrative staff</i>					
554010 MEMBERSHIPS	2,828	2,310	2,310	2,310	0
TOTAL OPERATING EXPENSES	\$ 118,749	\$ 153,496	\$ 155,196	\$ 166,840	\$ 13,344
TOTAL EXPENSES	\$ 690,259	\$ 737,882	\$ 746,763	\$ 784,537	\$ 46,655

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS**

001.0913.572

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	690,314	705,994	717,630	802,061	96,067
510300 OTHER SALARIES	0	0	0	7,351	7,351
510400 OVERTIME	4,473	18,354	18,354	18,904	550
525010 FICA	49,682	49,076	55,510	61,567	12,491
525030 RETIREMENT CONTRIBUTIONS	90,319	84,245	91,197	110,292	26,047
525040 LIFE/HEALTH INSURANCE	180,623	196,747	192,281	266,734	69,987
525070 EMPLOYEE ALLOWANCES	3,360	3,360	3,360	3,360	0
TOTAL PERSONAL SERVICES	\$ 1,018,770	\$ 1,057,776	\$ 1,078,332	\$ 1,270,269	\$ 212,493
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	238,190	308,500	284,450	284,950	(23,550)
<i>Mulch, Landscaping and Playground: Nursery Stock; Fertilizer and Chemicals; Irrigation Supplies; Fill; Sod; Hardware and Safety Equipment</i>					
531020 PROFESSIONAL SERVICES	10,300	15,000	15,000	15,000	0
<i>Outsource design work</i>					
531040 OTHER CONTRACTUAL SVCS	1,683,186	1,907,061	1,799,756	1,979,974	72,913
<i>Tree/Palm Trimming, Mulch, Sod installation, Exotic tree removal, Pest Control and Fertilization</i>					
540000 TRAINING & TRAVEL COSTS	1,798	5,000	5,000	5,000	0
541000 COMMUNICATIONS	974	1,100	1,100	1,100	0
542100 EQUIP. SERVICES - REPAIRS	98,626	95,000	95,000	95,000	0
542110 EQUIP. SERVICES - FUEL	32,734	40,000	40,000	35,000	(5,000)
543010 ELECTRICITY	39,067	36,279	36,279	36,414	135
543020 WATER, SEWER, GARBAGE	304,493	303,495	303,495	308,958	5,463
544000 RENTALS & LEASES	186	6,000	6,000	6,000	0
546340 REPAIR & MAINT LEVEL OF SERV	71,143	75,000	70,000	75,000	0
551000 OFFICE SUPPLIES	2,202	3,000	3,000	3,000	0
552070 UNIFORMS	7,570	10,531	10,531	11,595	1,064
554010 MEMBERSHIPS	910	910	910	960	50
TOTAL OPERATING EXPENSES	\$ 2,491,379	\$ 2,806,876	\$ 2,670,521	\$ 2,857,951	\$ 51,075
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	2,111	0	40,035	0	0
NON-OPERATING EXPENSES	\$ 2,111	\$0	\$ 40,035	\$0	\$0
TOTAL EXPENSES	\$ 3,512,260	\$ 3,864,652	\$ 3,788,888	\$ 4,128,220	\$ 263,568

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY SERVICES
FACILITIES MAINTENANCE**

001.0917.519

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	676,064	736,772	723,209	797,438	60,666
510300 OTHER SALARIES	8,190	13,701	13,302	22,919	9,218
<i>Standby pay</i>					
510400 OVERTIME	16,320	17,043	21,928	20,000	2,957
525010 FICA	50,712	51,979	56,503	65,178	13,199
525030 RETIREMENT CONTRIBUTIONS	88,866	87,923	91,973	111,318	23,395
525040 LIFE/HEALTH INSURANCE	185,241	213,245	196,124	264,275	51,030
525070 EMPLOYEE ALLOWANCE	1,680	1,680	1,680	1,680	0
TOTAL PERSONAL SERVICES	\$ 1,027,072	\$ 1,122,343	\$1,104,719	\$ 1,282,808	\$ 160,465
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	220,152	225,100	225,100	225,100	0
<i>Maintenance & janitorial supplies, minor repair items</i>					
531010 PROFESSIONAL SERVICES	1,900	25,000	25,000	25,000	0
531040 OTHER CONTRACTUAL SVCS	274,152	281,100	287,965	287,965	6,865
<i>City wide pest control, window cleaning, elevator maintenance, A/C contract services</i>					
540000 TRAVEL AND TRAINING	732	3,500	3,500	3,500	0
<i>Training for Facilities Maintenance staff</i>					
541000 COMMUNICATIONS	555	1,500	1,500	1,500	0
542100 EQUIP. SERVICES - REPAIRS	17,506	24,000	24,000	24,000	0
542110 EQUIP. SERVICES - FUEL	15,008	12,000	12,000	14,000	2,000
543010 ELECTRICITY	68,487	93,024	93,024	96,747	3,723
<i>Electricity at City Hall locations and 13th St Warehouse</i>					
543020 WATER, SEWER, GARBAGE	70,022	70,995	70,995	73,018	2,023
544020 EQUIPMENT RENTAL	6,745	10,000	8,300	10,000	0
546340 REPAIR & MAINT LEVEL OF SERV	138,913	165,000	191,909	165,000	0
552070 UNIFORMS AND OTHER CLOTHING	8,841	9,172	8,640	9,504	332
552100 JANITORIAL SUPPLIES	49,037	45,000	50,000	60,000	15,000
554010 MEMBERSHIPS	0	250	250	250	0
TOTAL OPERATING EXPENSES	\$ 872,051	\$ 965,641	\$1,002,183	\$ 995,584	\$ 29,943
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	9,865	0	638	0	0
NON-OPERATING EXPENSES	\$ 9,865	\$0	\$ 638	\$0	\$0
TOTAL EXPENSES	\$ 1,908,989	\$ 2,087,984	\$2,107,540	\$ 2,278,392	\$ 190,408

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0925.572

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	176,590	175,695	180,830	180,964	5,269
510300 OTHER SALARIES	71,527	75,900	75,900	84,260	8,360
510400 OVERTIME	3,739	6,180	6,180	6,365	185
525010 FICA	18,462	18,378	20,113	20,134	1,756
525030 RETIREMENT CONTRIBUTIONS	28,716	30,914	30,914	31,415	501
525040 LIFE/HEALTH INSURANCE	42,230	44,129	44,129	52,857	8,728
525070 EMPLOYEE ALLOWANCES	100	0	220	240	240
TOTAL PERSONAL SERVICES	\$ 341,363	\$ 351,196	\$ 358,286	\$ 376,235	\$ 25,039
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	20,753	35,000	35,000	35,000	0
531010 PROFESSIONAL SERVICES	157,830	247,500	227,500	247,500	0
531040 OTHER CONTRACTUAL SVCS	2,210	7,000	7,000	7,000	0
540000 TRAINING & TRAVEL COSTS	2,361	3,400	3,400	3,400	0
541000 COMMUNICATIONS	13,570	13,580	13,580	13,400	(180)
542000 TRANSPORTATION	2,500	0	0	0	0
542100 EQUIP. SERVICES - REPAIRS	870	3,000	3,000	3,000	0
542110 EQUIP. SERVICES - FUEL	383	1,500	1,500	1,500	0
543010 ELECTRICITY	77,083	126,978	97,914	129,518	2,540
543020 WATER, SEWER, & GARBAGE	43,418	58,414	53,414	59,851	1,437
544000 RENTALS & LEASES	0	0	0	0	0
546000 REPAIR & MAINTENANCE	25,556	24,000	24,000	24,000	0
547020 ADVERTISING (NON-LEGAL)	1,792	4,180	4,180	5,500	1,320
546340 REPAIR & MAINT LEVEL OF SERV	47,512	50,000	50,000	50,000	0
551000 OFFICE SUPPLIES	3,011	4,000	4,000	4,000	0
552070 UNIFORMS & OTHER CLOTHING	1,132	1,500	1,500	1,500	0
554010 MEMBERSHIPS	230	500	500	500	0
TOTAL OPERATING EXPENSES	\$ 400,211	\$ 580,552	\$ 526,488	\$ 585,669	\$ 5,117
<u>NON-OPERATING EXPENSES</u>					
560300 CAPITAL IMPROVEMENT/OTHER	0	0	31,541	0	0
NON-OPERATING EXPENSES	\$ -	\$ -	\$ 31,541	\$ -	\$ -
TOTAL EXPENSES	\$ 741,574	\$ 931,748	\$ 916,315	\$ 961,904	\$ 30,156

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0926.572

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	124,315	132,434	135,261	136,407	3,973
510300 OTHER SALARIES-TEMP	14,524	28,400	17,595	32,618	4,218
<i>Temporary employees</i>					
510400 OVERTIME	2,126	1,590	1,590	1,800	210
525010 FICA	10,493	11,816	11,816	12,740	924
525030 RETIREMENT CONTRIBUTIONS	16,313	17,672	17,711	19,540	1,868
525040 LIFE/HEALTH INSURANCE	21,583	24,080	24,080	28,771	4,691
525070 EMPLOYEE ALLOWANCES	380	480	480	480	0
TOTAL PERSONAL SERVICES	\$ 189,733	\$ 216,472	\$ 208,533	\$ 232,356	\$ 15,884
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	13,964	15,350	15,350	15,350	0
<i>Costs of classes and events</i>					
531010 PROFESSIONAL SERVICES	72,407	93,400	91,000	96,000	2,600
<i>Science, art/nature, Italian language and acting camps and classes; Offset by fees.</i>					
531040 OTHER CONTRACTUAL SVCS	2,203	2,175	3,345	2,175	0
<i>Copier lease \$1515 and maintenance \$660</i>					
531230 CULTURAL ARTS THEATRE	17,760	35,000	35,000	62,000	27,000
540000 TRAINING & TRAVEL COSTS	7,286	7,900	7,900	7,950	50
<i>FRPA conference & training, NRPA conference, Leadership training/conference.</i>					
541000 COMMUNICATIONS	13,618	13,545	13,545	13,854	309
<i>Comcast Fiber Optic Lease and Verizon cell phones. Wifi service - \$12,000 (\$1,000/month).</i>					
543010 ELECTRICITY	29,333	54,419	34,063	54,620	201
543020 WATER, SEWER, & GARBAGE	12,886	5,480	14,819	5,579	99
544000 RENTALS & LEASES	0	0	0	0	0
546340 REPAIR & MAINT LEVEL OF SERV	61,751	60,000	60,000	50,000	(10,000)
547020 ADVERTISING (NON-LEGAL)	8,485	8,500	8,500	10,000	1,500
547060 DUPLICATING	2,280	5,000	5,000	5,000	0
551000 OFFICE SUPPLIES	2,711	3,500	3,500	3,500	0
552070 UNIFORMS & OTHER CLOTHING	997	1,000	1,000	1,000	0
554010 MEMBERSHIPS	570	705	705	705	0
TOTAL OPERATING EXPENSES	\$ 246,250	\$ 305,974	\$ 293,727	\$ 327,733	\$ 21,759
TOTAL EXPENSES	\$ 435,983	\$ 522,446	\$ 502,260	\$ 560,089	\$ 37,643

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0927.572

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	186,066	183,376	192,707	188,876	5,500
510300 OTHER SALARIES	178,052	199,527	183,527	194,558	(4,969)
<i>Temporary counselors</i>					
510400 OVERTIME	8,899	8,238	8,238	8,485	247
525010 FICA	27,687	13,081	30,412	29,118	16,037
525030 RETIREMENT CONTRIBUTIONS	25,969	23,972	25,953	28,338	4,366
525040 LIFE/HEALTH INSURANCE	45,965	48,040	48,071	57,498	9,458
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$ 473,118	\$ 476,714	\$ 489,388	\$ 507,353	\$ 30,639
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	27,771	24,800	24,800	19,700	(5,100)
530020 FIELD TRIPS	7,360	10,000	10,000	9,600	(400)
531010 PROFESSIONAL SERVICES	16,336	27,000	27,000	27,000	0
<i>Funding for Independent Contract instructors covered by fees.</i>					
531040 OTHER CONTRACTUAL SVCS	5,264	14,200	10,200	14,200	0
<i>Kinolta copier lease, Water cooler svc, Kitchen cleaning & maint., Duck relocation, flooring maint. & piano tuning</i>					
540000 TRAINING & TRAVEL COSTS	4,223	7,660	7,660	7,660	0
541000 COMMUNICATIONS	15,462	15,253	15,253	15,301	48
<i>Comcast Fiber Optic Lease and Verizon cell phones. Wifi service - \$12,000 (\$1,000/month).</i>					
542000 TRANSPORTATION	4,763	10,000	10,000	10,000	0
542100 EQUIP. SERVICES - REPAIRS	2,913	1,107	1,107	1,107	0
542110 EQUIP. SERVICES - FUEL	589	900	900	900	0
543010 ELECTRICITY	15,241	30,233	20,233	30,838	605
543020 WATER, SEWER, & GARBAGE	19,506	18,750	19,750	18,750	0
544000 RENTALS & LEASES	2,300	0	0	0	0
546340 REPAIR & MAINT LEVEL OF SERV	48,767	45,000	45,000	45,000	0
547020 ADVERTISING (NON-LEGAL)	2,153	2,000	2,000	0	(2,000)
547060 DUPLICATING	168	800	800	800	0
549050 SPECIAL EVENTS	13,147	18,000	18,000	17,000	(1,000)
<i>Back to School Bash, Santa's Visit & special event supplies</i>					
551000 OFFICE SUPPLIES	5,199	5,200	5,200	5,200	0
552070 UNIFORMS	1,923	3,000	3,000	3,000	0
554010 MEMBERSHIPS	400	560	560	560	0
TOTAL OPERATING EXPENSES	\$ 193,485	\$ 234,463	\$ 221,463	\$ 226,616	\$ (7,847)
TOTAL EXPENSES	\$ 666,603	\$ 711,177	\$ 710,851	\$ 733,969	\$ 22,792

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK AQUATIC CENTER**

001.0929.572

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	74,708	115,176	103,612	117,954	2,778
510300 OTHER SALARIES <i>Lifeguards</i>	74,273	100,007	74,975	110,880	10,873
510400 OVERTIME	4,270	2,500	2,500	3,250	750
525010 FICA	11,687	8,691	13,853	17,712	9,021
525030 RETIREMENT CONTRIBUTIONS	7,608	13,268	12,967	15,209	1,941
525040 LIFE/HEALTH INSURANCE	6,505	18,943	15,778	23,537	4,594
525070 EMPLOYEE ALLOWANCES	0	0	160	480	480
TOTAL PERSONAL SERVICES	\$ 179,050	\$ 258,585	\$ 223,845	\$ 289,022	\$ 30,437
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	5,970	15,000	10,000	12,750	(2,250)
531010 PROFESSIONAL SERVICES <i>Aqua Fitness Instructor & Summer Swin Team Coach</i>	0	3,000	1,000	3,000	0
531040 OTHER CONTRACTUAL SVCS	366	700	700	2,950	2,250
540000 TRAINING & TRAVEL COSTS	1,507	2,850	2,850	2,850	0
541000 COMMUNICATIONS	219	300	300	300	0
543010 ELECTRICITY	19,936	33,860	26,860	34,537	677
543020 WATER, SEWER, & GARBAGE	11,186	16,409	14,409	16,813	404
546340 REPAIR & MAINT LEVEL OF SERV	25,931	32,000	32,000	32,000	0
551000 OFFICE SUPPLIES	1,000	1,000	1,000	1,000	0
552070 UNIFORMS/OTHER CLOTHING	1,058	2,000	2,000	2,000	0
552410 POOL OPERATING SUPPLIES	33,784	44,000	40,000	44,000	0
554010 MEMBERSHIPS	0	160	160	160	0
TOTAL OPERATING EXPENSES	\$ 100,956	\$ 151,279	\$ 131,279	\$ 152,360	\$ 1,081
<u>NON-OPERATING EXPENSES</u>					
560300 CAPITAL IMPROVEMENT/OTHER	2,200	0	0	0	0
NON-OPERATING EXPENSES	\$ 2,200	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 282,206	\$ 409,864	\$ 355,124	\$ 441,382	\$ 31,518

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0963.572

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	24,231	41,650	41,650	43,050	1,400
525010 FICA	1,854	3,282	3,282	3,293	11
525030 RETIREMENT CONTRIBUTIONS	0	5,242	0	0	(5,242)
TOTAL PERSONAL SERVICES	\$26,084	\$ 50,174	\$ 44,932	\$ 46,343	\$ (3,831)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	10,944	12,000	12,000	12,000	0
<i>Miscellaneous supplies and equipment, office supplies, Preserve brochure, and special event supplies.</i>					
530200 FIELD TRIPS	0	500	500	500	0
531010 PROFESSIONAL SVCS	0	1,000	500	500	(500)
<i>Animal events at ShyWolf Sanctuary (\$500), guest speakers (\$300)</i>					
531040 OTHER CONTRACTUAL SVCS	650	3,450	3,450	3,450	0
<i>Maintenance such as carpet cleaning and horticultural pickup</i>					
540000 TRAVEL AND TRAINING	365	1,000	1,000	1,000	0
<i>Golpher Tortoise/FWC/Licenses (\$1,000), Volunteer Training (\$500)</i>					
541000 COMMUNICATIONS	55	100	100	484	384
542000 TRANSPORTATION COST	0	100	100	100	0
543010 ELECTRICITY	2,491	3,265	3,265	3,265	0
543020 WATER, SEWER, AND GARBAGE	2,789	2,247	2,247	2,247	0
546000 REPAIR & MAINTENANCE	0	0	0	0	0
546340 REPAIR & MAINTENANCE LEVEL OF SVC	23,602	25,000	25,000	25,000	0
<i>Exotic plant removal, miscellaneous repairs, sign project</i>					
547020 ADVERTISING (NON-LEGAL)	1,193	2,500	2,500	2,500	0
547060 DUPLICATING	480	1,000	1,000	1,000	0
551000 OFFICE SUPPLIES	240	500	500	500	0
552070 UNIFORMS	308	500	500	500	0
TOTAL OPERATING EXPENSES	\$ 43,116	\$ 53,162	\$ 52,662	\$ 53,046	\$ (116)
TOTAL EXPENSES	\$ 69,201	\$103,336	\$ 97,594	\$ 99,389	\$ (3,947)

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY SERVICES
BAKER PARK**

001.0966.572

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510300 OTHER SALARIES <i>Part time staff</i>	0	0	0	18,960	18,960
525010 FICA	0	0	0	1,450	1,450
525030 RETIREMENT CONTRIBUTIONS	0	0	0	0	0
TOTAL PERSONAL SERVICES	0	0	0	20,410	20,410
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	0	0	0	10,000	10,000
531040 OTHER CONTRACTUAL SVCS	0	18,500	18,500	11,500	(7,000)
543010 ELECTRICITY	0	0	0	26,000	26,000
543020 WATER, SEWER, AND GARBAGE	0	0	0	5,000	5,000
546000 REPAIR & MAINTENANCE	0	0	0	25,000	25,000
546340 REPAIR & MAINTENANCE LEVEL OF SVC	0	0	0	25,000	25,000
552070 UNIFORMS	0	0	0	250	250
TOTAL OPERATING EXPENSES	\$0	\$18,500	\$18,500	\$ 102,750	\$ 84,250
TOTAL EXPENSES	\$0	\$18,500	\$18,500	\$ 123,160	\$ 104,660

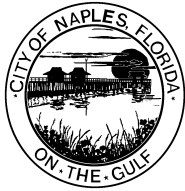
**CAPITAL IMPROVEMENT PROJECTS
FUND 340 - COMMUNITY SERVICES DEPARTMENT**

The following items are budgeted in the Capital Projects Fund, fund 340, but are part of the Community Services Department.

CIP NUMBER	PROJECT DESCRIPTION	Requested 2019-20	2020-21	2021-22	2022-23	2023-24
Landscaping/Parks & Parkways Continuing and New Projects						
20F01	Vehicle Replacement (2) - Pk/Pkwys	116,000	0	0	0	0
20F02	Small Equipment Replacement - Pk/Pkwys	83,000	0	0	0	0
	Naples Preserve - Exotic Removal/Native Plantings	0	0	0	0	0
20F03	Tree Fill In and Replacement Program	500,000	500,000	500,000	500,000	500,000
20F32	Landscape Median Restoration	150,000	150,000	150,000	75,000	75,000
	Clam Truck Replacement	0	0	0	0	0
Recreation Facilities Continuing and New Projects						
20G08	Cambier Park Improvements	130,000	350,000	250,000	30,000	30,000
20G03	River Park Aquatic Center - Improvements	45,000	0	0	0	0
20G24	River Park Improvements	91,000	37,000	30,000	0	0
20G25	Norris Center Improvements	56,000	75,000	25,000	25,000	25,000
20G23	Skate Park Wooden Ramp Replacement and Renovation	60,000	60,000	25,000	25,000	25,000
20G09	Fleischmann Park Improvements Projects	35,000	70,000	35,000	45,000	30,000
20G11	Fleischmann Pk Design Development	150,000	1,000,000	1,000,000	1,000,000	1,000,000
20G13	Anthony Park Improvements	75,000	1,500,000	1,500,000	0	0
20G26	Seagate Park Improvements	25,000	150,000	200,000	200,000	150,000
	River Park Playground	0	30,000	30,000	0	0
	Van Replacement (1) - Recreation	0	50,000	0	0	0
City Facilities Continuing and New Projects						
20I05	Vehicle(s) Replacement - Facilities (2)	103,000	0	0	0	0
20I21	Naples Landing Improvements	80,000	0	250,000	0	0
20I08	Facility Painting (interior and exterior)	50,000	50,000	50,000	50,000	0
20I22	Parking Lot Maintenance	150,000	60,000	0	60,000	75,000
	Parks-Facilities-Warehouse Relocation	0	450,000	2,300,000	600,000	0
TOTAL COMMUNITY SERVICES DEPARTMENT		1,899,000	4,532,000	6,345,000	2,610,000	1,910,000

This page was left blank intentionally





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 is comprised of two divisions. The Patrol Division 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. The Criminal Investigations Division is 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, Beach Patrol 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.

2019-20 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.
- 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.

General Fund

Police Department (continued)

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 priority one 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 by CID 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.

2019-20 Significant Budgetary Issues

The **Police Department's** budget is \$14,154,256, which is an increase of \$1,042,053 from the FY 18-19 budget. There are no changes in staffing levels for FY 19-20

The **Police Administration Bureau's** budget is \$1,038,083, which is an increase of \$224,939 from the FY 18-19 budget. The increase is due to the reassignment of a police detective from the Operations Bureau to the Administration Bureau, the annual salary increases, increased health insurance costs and employees participating in college/education reimbursement. Travel and Training increases relate to police state accreditation re-certification.

The **Police Operations Bureau's** budget is \$10,238,307, which is an increase of \$628,559 from the budget of FY 18-19. Increases are due to contractual payroll, benefit obligations and operating supplies.

The **Support Services Bureau's** budget is \$2,877,866, an increase of \$188,555 from the budget of FY 18-19. The budget increase is due to annual wage increases and the and job re-classifications in the Communications Division. Support Services pays for the general operating costs for the Department such as phones, uniforms, office and building supplies, and vehicle maintenance. There are also increases in the cost of software licenses, building repair, maintenance and communications costs.

General Fund

Police Department (continued)

2019-20 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 19-20 totals \$750,400.

PERFORMANCE MEASURES				
	FY 2016-17	FY 2017-18	Estimated FY 2018-19	Projected FY 2019-20
Total Police Incidents Handled	79,787	73,878	68,104	71,000
Directed Patrols	30,460	28,202	24,448	26,280
Traffic Stops	12,102	12,240	9,408	10,125
Traffic Written Warnings Issued	6,499	8,907	6,008	6,250
Traffic Citations Issued	4,934	4,169	3,200	3,875
Parking Citations Issued	10,158	11,534	12,694	12,800
Marine Vessel Stops	462	450	602	568
Marine Warnings Issued	333	389	510	500
Marine Vessel Inspections	212	138	158	160
Marine Citations Issued	78	66	124	130
Arrests Made	373	433	424	425
Incoming Phone Calls Answered (911 and non-emergency)	75,863	69,935	75,220	75,225
Average Priority Call Response Time	See note below	See note below	5.37 minutes	5.37 minutes
Percentage of 911 of calls answered within 10 seconds	91.4%	94.5%	93.78%	93.7%
Average time from receipt of 911 calls to dispatch for priority 1 call types	See note below	See note below	54.5 seconds	54.5 seconds

Note 1: We switched to P1 CAD on August 1, 2017 and reporting parameters were insufficient to give accurate data during the first months after the switch-over. Significant modifications of the reporting system were required.

General Fund

Police Department (continued)

UNIFORM CRIME REPORT COMPARISON			
Crime Type	FY 2016-17	FY 2017-18	% Change
Homicide	1	1	0
Sex Offense	2	3	+50%
Robbery	5	0	-100%
Agg. Assault	11	15	+36.4%
Burglary	51	26	-49%
Larceny	329	298	-9.4%
Auto Theft	14	24	+71.4%
Arson	0	0	0
Total Part 1 Crimes	413	367	-11.1%
Clearance Rate	33%	26%	

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
ADMINISTRATION (1101)				
1	1	1	Chief of Police	155,984
1	1	1	Police Lieutenant	107,786
1	1	1	Police Sergeant	79,182
0	0	1	Police Officer	76,750
1	1	1	Administrative Coordinator	53,902
1	1	1	Professional Standards Coordinator	54,300
<u>5</u>	<u>5</u>	<u>6</u>		<u>\$527,904</u>
POLICE OPERATIONS (1120)				
1	1	1	Assistant Chief	121,997
3	3	3	Police Lieutenants	287,509
10	10	10	Police Sergeant	867,701
51	51	50	Police Officers (C.O.P. /Detective)	3,393,752
1	1	1	Crime Scene Analyst	65,106
2	2	2	Administrative Specialist II	97,244
1	1	1	Property & Evidence Technician	53,038
1	1	1	Criminal Research Analyst	55,863
1.4	1.4	1.4	F.T.E. School Crossing Guard (4)	44,312
<u>71.4</u>	<u>71.4</u>	<u>70.4</u>		<u>\$4,986,522</u>
69	69	69	General Fund Certified Officers	
3	3	3	CRA Certified Officers	
72	72	72	Total Certified Police Officers	

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
SUPPORT SERVICES (1121)				
1	1	1	Assistant Chief	121,997
1	1	1	Communications Manager	100,406
1	1	1	Records & Fiscal Services Manager	95,625
3	3	3	Communications Shift Supervisor	225,434
12	12	12	Public Safety Telecommunicator	592,452
1	1	1	Inventory Control Clerk	46,121
1	1	1	Administrative Specialist II	49,036
2	2	2	Records Specialist	80,203
1	0	0	Custodian	0
<u>23</u>	<u>22</u>	<u>22</u>		<u>1,311,274</u>
99.4	98.4	98.4	Regular Salaries	6,825,700
			Other Authorized Compensation	298,625
			State Incentive Pay	78,780
			Overtime	302,000
			Special Duty Pay	185,000
			Holiday Pay	176,432
			State Insurance Tax	700,000
			Other Payroll Expenses	4,412,580
			Total Personal Services	<u>\$ 12,979,117</u>
OTHER FUND EMPLOYEES MANAGED BY POLICE DEPT.				
3	3	3	Enforcement Division in CRA Fund 180	
<u>5.2</u>	<u>5.2</u>	<u>5.2</u>	Enforcement Division in Beach Fund 430	
107.6	106.6	106.6	Total Employees	

**FISCAL YEAR 2019-20
BUDGET DETAIL
POLICE DEPARTMENT SUMMARY**

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	6,220,092	6,565,241	6,598,745	6,825,700	260,459
510300 SPECIALTY PAY AND LONGEVITY	161,306	171,249	181,665	298,625	127,376
510320 STATE INCENTIVE PAY	74,060	80,255	78,170	78,780	(1,475)
510330 EDUCATION REIMBURSEMENT	30,458	35,000	35,000	47,000	12,000
510400 OVERTIME	290,798	289,000	334,000	302,000	13,000
510410 SPECIAL DUTY PAY	142,094	175,000	185,000	185,000	10,000
510420 HOLIDAY PAY	167,729	170,535	164,167	176,432	5,897
525010 FICA	521,829	513,133	520,216	551,158	38,025
525030 RETIREMENT CONTRIBUTIONS	2,280,122	2,174,333	2,185,071	2,441,295	266,962
525040 LIFE/HEALTH INSURANCE	1,093,371	1,218,957	1,175,306	1,371,447	152,490
525070 EMPLOYEE ALLOWANCE	1,680	2,160	1,680	1,680	(480)
525220 STATE INSURANCE PREMIUM	718,404	610,000	700,000	700,000	90,000
TOTAL PERSONAL EXPENSES	\$ 11,701,944	\$ 12,004,863	\$ 12,159,020	\$ 12,979,117	\$ 974,254
<u>OPERATING EXPENSES</u>					
531010 OTHER PROFESSIONAL SERVICES	4,547	4,192	4,192	4,192	0
531040 OTHER CONTRACTUAL SERVICES	74,458	168,750	168,800	169,958	1,208
532040 OTHER LEGAL SERVICES	100	500	500	500	0
540000 TRAINING & TRAVEL COSTS	63,783	94,720	94,720	100,500	5,780
541000 COMMUNICATIONS	78,497	77,000	77,000	84,500	7,500
542100 EQUIP. SERVICES - REPAIRS	243,900	262,000	262,000	262,000	0
542110 EQUIP. SERVICES - FUEL	104,734	109,108	109,108	110,000	892
543010 ELECTRICITY	70,967	85,000	85,000	87,500	2,500
543020 WATER, SEWER, GARBAGE	26,030	22,500	22,500	22,500	0
544000 RENTALS & LEASES	10,069	13,200	13,200	13,200	0
546000 REPAIR AND MAINTENANCE	28,854	47,925	47,925	57,425	9,500
547000 PRINTING AND BINDING	2,784	3,000	3,000	3,000	0
549000 OTHER CURRENT CHARGES	485	1,000	1,000	1,000	0
549070 EMPLOYEE RECOGNITION	3,178	3,500	3,500	3,500	0
551000 OFFICE SUPPLIES	11,944	16,000	16,000	16,000	0
552000 OPERATING SUPPLIES	76,476	97,420	97,420	117,600	20,180
552020 FUEL	25,930	39,800	39,800	39,800	0
552070 UNIFORMS	36,452	39,000	39,217	39,200	200
552100 JANITORIAL SUPPLIES	9,823	10,800	10,800	10,800	0
552230 VEST	8,247	6,000	6,000	22,000	16,000
554010 MEMBERSHIPS/BOOKS	2,800	5,925	6,685	6,964	1,039
TOTAL OPERATING EXPENSES	\$ 884,060	\$ 1,107,340	\$ 1,108,367	\$ 1,172,139	\$ 64,799
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY/EQUIPMENT	2,537	0	2,298	3,000	3,000
TOTAL NON-OPERATING EXPENSES	\$ 2,537	\$ -	\$ 2,298	\$ 3,000	\$ 3,000
TOTAL EXPENSES	\$ 12,588,541	\$ 13,112,203	\$ 13,269,684	\$ 14,154,256	\$ 1,042,053

**FISCAL YEAR 2019-20
BUDGET DETAIL
POLICE DEPARTMENT
ADMINISTRATION**

001.1101.521

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	442,071	438,400	446,675	527,904	89,504
510300 SPECIALTY PAY AND LONGEVITY	7,000	13,195	21,905	32,476	19,281
510320 STATE INCENTIVE PAY	4,620	5,265	6,180	5,580	315
510330 EDUCATION REIMBURSEMENT	30,458	35,000	35,000	47,000	12,000
510400 OVERTIME	8,867	9,000	2,000	9,000	0
510420 HOLIDAY PAY	0	0	3,347	6,432	6,432
525010 FICA	32,918	49,345	36,728	44,065	(5,280)
525030 RETIREMENT CONTRIBUTIONS	124,886	119,192	119,192	161,125	41,933
525040 LIFE/HEALTH INSURANCE	58,631	62,032	62,032	114,429	52,397
525070 EMPLOYEE ALLOWANCES	1,400	1,200	1,680	1,200	0
TOTAL PERSONAL SERVICES	\$ 710,850	\$ 732,629	\$ 734,739	\$ 949,211	\$ 216,582
<u>OPERATING EXPENSES</u>					
531040 OTHER CONTRACTUAL SERVICES	5,460	5,700	5,750	8,935	3,235
<i>Internal Affairs software maintenance and Power DMS Standards software maintenance</i>					
540000 TRAINING & TRAVEL COSTS	16,807	34,820	34,820	35,700	880
<i>Training, including new motorola training and accreditation conference, and additional recruiting and testing.</i>					
547000 PRINTING AND BINDING	2,784	3,000	3,000	3,000	0
549070 EMPLOYEE RECOGNITION	3,178	3,500	3,500	3,500	0
<i>Citizens Police Academy, DARE Graduation, Employee Recognition</i>					
552000 OPERATING SUPPLIES	24,626	29,590	29,590	33,250	3,660
<i>Ammunition and other operating costs</i>					
554010 MEMBERSHIPS/BOOKS	1,110	3,905	4,165	4,487	582
TOTAL OPERATING EXPENSES	\$ 53,966	\$ 80,515	\$ 80,825	\$ 88,872	\$ 8,357
<u>NON-OPERATING EXPENSES</u>					
560400 CAPITAL OUTLAY MACHINERY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 764,816	\$ 813,144	\$ 815,564	\$ 1,038,083	\$ 224,939

**FISCAL YEAR 2019-20
BUDGET DETAIL
POLICE DEPARTMENT
PATROL / POLICE OPERATIONS**

001.1120.521

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	4,612,881	4,895,575	4,894,000	4,986,522	90,947
510300 OTHER AUTHORIZED COMPENSATION	154,306	158,054	159,760	254,018	95,964
<i>Includes Master Officer Pay (\$1,500 *17), Longevity & Cashing out Personal Leave</i>					
510320 STATE INCENTIVE PAY	69,440	74,990	71,990	71,640	(3,350)
510400 OVERTIME	186,863	160,000	212,000	173,000	13,000
510410 SPECIAL DUTY PAY	142,094	175,000	185,000	185,000	10,000
510420 HOLIDAY PAY	167,729	170,535	160,820	170,000	(535)
525010 FICA	395,726	373,956	381,606	414,311	40,355
525030 RETIREMENT CONTRIBUTIONS	2,004,989	1,875,307	1,882,834	2,061,809	186,502
525040 LIFE/HEALTH INSURANCE	836,338	919,623	895,972	1,012,863	93,240
525070 EMPLOYEE ALLOWANCE	280	480	0	0	(480)
525220 STATE INSURANCE PREMIUM	718,404	610,000	700,000	700,000	90,000
<i>Insurance premium is paid to the pension funds within 5 days of receipt, per state law.</i>					
TOTAL PERSONAL SERVICES	\$ 9,289,050	\$ 9,413,520	\$ 9,543,982	\$ 10,029,163	\$ 615,643
<u>OPERATING EXPENSES</u>					
531010 PROFESSIONAL SERVICES	4,547	4,192	4,192	4,192	0
<i>K-9 Veterinarian, boarding and care, forensic examinations</i>					
531040 OTHER CONTRACTUAL SERVICES	41,156	57,456	57,456	47,413	(10,043)
<i>Camera licenses, False Alarm Software Maintenance, forensic software, E-Crash, and other software maintenance</i>					
532040 OTHER LEGAL SERVICES	100	500	500	500	0
<i>State Attorney fees for certain arrests per FSS: 27.34 (1)(a)</i>					
540000 TRAINING & TRAVEL COSTS	44,991	54,900	54,900	54,800	(100)
<i>Includes travel costs for investigations and specialty training</i>					
544000 RENTALS & LEASES	0	0	0	0	0
546000 REPAIR AND MAINTENANCE	3,991	13,900	13,900	23,900	10,000
552000 OPERATING SUPPLIES	49,203	59,280	59,280	71,800	12,520
<i>Uniform allowances, AED batteries, evidence supplies, K9 supplies, Crime Scene supplies, Police boat supplies, etc.</i>					
552070 UNIFORMS	4,700	4,500	4,717	4,700	200
554010 MEMBERSHIPS/BOOKS	1,192	1,500	2,000	1,839	339
TOTAL OPERATING EXPENSES	\$ 149,881	\$ 196,228	\$ 196,945	\$ 209,144	\$ 12,916
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY/EQUIPMENT	2,537	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$ 2,537	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 9,441,468	\$ 9,609,748	\$ 9,740,927	\$ 10,238,307	\$ 628,559

**FISCAL YEAR 2019-20
BUDGET DETAIL
POLICE DEPARTMENT
SUPPORT SERVICES**

001.1121.521

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	1,165,140	1,231,266	1,258,070	1,311,274	80,008
510300 OTHER AUTHORIZED COMPENSATION	0	0	0	12,131	12,131
510320 STATE INCENTIVE PAY	0	0	0	1,560	1,560
510400 OVERTIME	95,068	120,000	120,000	120,000	0
525010 FICA	93,186	89,832	101,882	92,782	2,950
525030 RETIREMENT CONTRIBUTIONS	150,247	179,834	183,045	218,361	38,527
525040 LIFE/HEALTH INSURANCE	198,402	237,302	217,302	244,155	6,853
525070 EMPLOYEE ALLOWANCES	0	480	0	480	0
TOTAL PERSONAL SERVICES	\$ 1,702,044	\$ 1,858,714	\$ 1,880,299	\$ 2,000,743	\$ 142,029
<u>OPERATING EXPENSES</u>					
531040 OTHER CONTRACTUAL SERVICES	27,841	105,594	105,594	113,610	8,016
<i>Telestaff, elevator, radio, fire extinguisher, and A/C maintenance, new records mgmt software</i>					
540000 TRAINING & TRAVEL COSTS	1,984	5,000	5,000	10,000	5,000
<i>FDLE/CJIS, Accreditation, Conferences and Internal Affairs Training</i>					
541000 COMMUNICATIONS	78,497	77,000	77,000	84,500	7,500
<i>Data lines, laptop lines, city phone system, etc</i>					
542100 EQUIP. SERVICES - REPAIRS	243,900	262,000	262,000	262,000	0
542110 EQUIP. SERVICES - FUEL	104,734	109,108	109,108	110,000	892
543010 ELECTRICITY	70,967	85,000	85,000	87,500	2,500
543020 WATER, SEWER, GARBAGE	26,030	22,500	22,500	22,500	0
544000 RENTALS & LEASES	10,069	13,200	13,200	13,200	0
546000 REPAIR AND MAINTENANCE	24,863	34,025	34,025	33,525	(500)
<i>General or non-scheduled repairs, i.e. plumbing, radar, generators, doors</i>					
549000 OTHER CURRENT CHARGES	485	1,000	1,000	1,000	0
<i>Postage (\$400), VIPS administrative costs (\$600)</i>					
551000 OFFICE SUPPLIES	11,944	16,000	16,000	16,000	0
552000 OPERATING SUPPLIES	2,647	8,550	8,550	12,550	4,000
<i>Bulbs, batteries, flags, radios and emergency supplies</i>					
552020 FUEL	25,930	39,800	39,800	39,800	0
<i>Generator fuel, motorcycle fuel and boat fuel.</i>					
552070 UNIFORMS	31,752	34,500	34,500	34,500	0
552100 JANITORIAL SUPPLIES	9,823	10,800	10,800	10,800	0
552230 VESTS	8,247	6,000	6,000	22,000	16,000
554010 MEMBERSHIPS / BOOKS	498	520	520	638	118
TOTAL OPERATING EXPENSES	\$ 680,213	\$ 830,597	\$ 830,597	\$ 874,123	\$ 43,526
<u>NON-OPERATING EXPENSES</u>					
560400 CAPITAL OUTLAY MACHINERY	0	0	2,298	3,000	3,000
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ 2,298	\$ 3,000	\$ 3,000
TOTAL EXPENSES	\$ 2,382,257	\$ 2,689,311	\$ 2,713,194	\$ 2,877,866	\$ 188,555

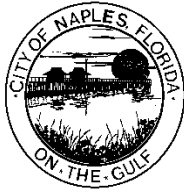
**CAPITAL IMPROVEMENT PROJECTS
FUND 340 -POLICE DEPARTMENT**

The following items are budgeted in the Capital Projects fund, Fund 340, but are costs of the Police Department.

CIP NUMBER	PROJECT DESCRIPTION	Requested 2019-20	2020-21	2021-22	2022-23	2023-24
20H04	Portable Radio Lifecycle Replacement	73,000	73,000	76,000	76,000	73,000
20H02	Mobile Radio (Vehicle) Lifecycle Replacement (5)	20,500	20,500	21,000	21,000	22,000
20H01	Marked Vehicle Replacement (5)	280,500	283,000	396,200	113,200	113,200
20H03	Unmarked Police Vehicle Replacement (2)	81,600	70,000	35,000	70,000	105,000
20H08	Unmarked Police Vehicle New (2)	70,000	0	0	0	0
20H12	Taser Replacement (26)	44,800	42,100	0	0	40,000
20H14	Operations Renovation, Furniture & Fixtures	150,000	50,000	0	0	0
20H15	Property/Evidence Software Upgrade	20,000	0	0	0	0
20H16	Facility Lighting Replacement	10,000	0	0	0	0
	In-Car Camera Replacement (25)	0	0	0	0	150,000
	Administration Building Furniture Replacement	0	60,000	0	0	0
	Marine Outboard Motor Replacement	0	49,000	49,000	0	0
	Marine Vessel Replacement	0	0	85,000	165,000	0
	Police Notebook Replacements (MDT's)	0	0	85,000	0	0
	Motorcycle Replacement (2)	0	0	0	72,000	0
	In-Car AVL GX450s Replacement (37)	0	0	0	0	35,000
	AED Replacements (35)	0	0	0	0	42,000
TOTAL POLICE DEPARTMENT		750,400	647,600	747,200	517,200	580,200

This page was left blank intentionally





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.

2018-19 Department Accomplishments

- Coordinated the Core Values Project team to develop and implement the City's core values that identify the organizational culture and desired behaviors of City employees.
- Conducted Leadership training for all Supervisors/Managers.
- Assisted in the development and implementation of the City's Customer Service Standards.
- Continued recognition at the national, state and local levels for the City's wellness initiatives.
- Enhanced the City's recruitment process through implementation of electronic scoring and evaluation of candidates that decreased time to hire.
- Conducted recruitment of approximately 100 positions.
- Received and processed over 3200 applications for employment.
- Coordinated on-site retirement planning/consulting services for employees with representatives from the City's current 401-A and 457 plan administrator.

2019-20 Departmental Goals and Objectives

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City), continue to enhance the health and well-being of the workforce utilizing Blue Zone Project best practices.

- Offer workshops and activities to employees that enhance and strengthen leadership skills, purpose, employee engagement, and policy best practices.

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.

- Conduct a compensation study to ensure the City's compensation plans are competitive to recruit and retain a quality workforce.
- Continue to develop and conduct a variety of employee training and learning programs that embrace the City's Core Values and enhance specific skills in the areas of leadership, supervision, customer service, effective communication and performance management.
- Implement electronic onboarding of new employees.

General Fund

Human Resources Department

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.
- Research electronic storage of employee personnel files/records that will comply with record retention requirements.

2019-20 Significant Budgetary Issues

The budget of the Human Resources department is \$669,271, an \$99,984 increase over the FY 2018-19 budget.

The Human Resources Department is requesting a reclassification of a Human Resources Generalist to Employee Relations Manager and the addition of one Human Resources Generalist. These changes will address an additional level of support needed for Human Resources work programs and initiatives.

The Department is requesting to add \$9,700 to implement and facilitate the onboarding process for new hires, as well as \$10,000 to replace the current Identification Card System software and printer. Other increases are due to increased costs in maintenance agreements, travel and training.

Performance Measures

	FY 17-18 ACTUAL	FY 18-19 PROJECTED	FY 19-20 PROPOSED
Total Number of FTE* Employees	474	478	478
Total Number of Seasonal Employees	75	75	75
Positions Recruited (FTE & Seasonal)	125	100	125
Number of Applicants	3500	3200	3500
In-House Training Programs Offered	12	15	25
Grievances - AFSCME (218 members)	0	0	1
Grievances - GSAF/OPEIU (25 members)	0	0	0
Grievances - FOP (65)	1	1	1
Grievances - IAFF (51)	0	1	1
Grievances - Non-Bargaining (103)	0	0	0
Percent Turnover	12.00%	12.00%	12.00%
Average Operating Cost per Employee	\$1,363	\$1,200	\$1,500

*FTE = Full Time Equivalent

FUND: 001 GENERAL FUND

**HUMAN RESOURCES
FISCAL YEAR 2019-20**

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
1	1	1	Human Resources Director	\$142,402
2	2	2	Human Resources Generalist	102,908
0	0	1	Employee Relations Manager (new position)	69,367
1	1	1	Compensation & Benefits Manager	80,703
				<u>395,380</u>
4	4	5	Regular Salaries	395,380
			Temporary (Part-time) Employee Wages	-
			Employer Payroll Expenses	142,391
				<u>142,391</u>
			Total Personal Services	<u><u>\$537,771</u></u>

**FISCAL YEAR 2019-20
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	317,778	327,787	331,794	395,380	67,593
510300 OTHER SALARIES	17,903	18,000	18,000	0	(18,000)
<i>Temporary staff assistance</i>					
525010 FICA	24,975	25,436	26,759	29,245	3,809
525030 RETIREMENT CONTRIBUTIONS	45,176	42,109	45,935	58,234	16,125
525040 LIFE/HEALTH INSURANCE	35,275	34,675	34,675	49,632	14,957
525070 EMPLOYEE ALLOWANCE	5,280	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES	\$ 446,387	\$ 453,287	\$ 462,443	\$ 537,771	\$ 84,484
<u>OPERATING EXPENSES</u>					
531011 PROFESSIONAL SERVICES	12,356	16,000	16,000	16,000	0
531070 MEDICAL SERVICES	31,877	34,500	32,000	32,000	(2,500)
<i>Drug screens, reasonable suspicion or post accident, pre-employment physicals and flu vaccines</i>					
540000 TRAINING & TRAVEL COSTS	12,096	14,500	16,500	19,500	5,000
541000 COMMUNICATIONS	705	1,000	1,000	1,000	0
546000 REPAIR AND MAINTENANCE	14,263	14,730	16,000	25,000	10,270
<i>Xerox Lease; NEOGOV App Track, Government Jobs Agmt, Openonline</i>					
547020 ADVERTISING (NON-LEGAL)	0	1,000	0	0	(1,000)
549040 EMPLOYEE DEVELOPMENT	20,880	19,770	19,770	15,000	(4,770)
<i>Training for employees and supervisors; training materials; instructors</i>					
551020 OTHER OFFICE SUPPLIES	2,037	2,500	2,500	2,500	0
552000 OPERATING SUPPLIES	3,381	7,500	7,500	16,000	8,500
<i>ID Card supplies, Scanner, Tablets, Projector</i>					
554010 MEMBERSHIPS	1,941	4,500	4,500	4,500	0
TOTAL OPERATING EXPENSES	\$ 99,536	\$ 116,000	\$ 115,770	\$ 131,500	\$ 15,500
TOTAL EXPENSES	\$ 545,923	\$ 569,287	\$ 578,213	\$ 669,271	\$ 99,984



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.

2019-20 Significant Budgetary Issues

Non-Departmental

Non-Departmental has a budget of \$3,000,130, an increase of \$286,161 from the adopted FY 2018-19 budget. Several significant changes include:

- The net increase of \$150,000 under Professional Services includes \$40,000 for the recodification of the Code of Ordinances, \$40,000 for the preparation of the City Visioning Plan, \$50,000 for a Statistically Valid Survey and \$20,000 for Labor Attorney, moved from the City Attorney budget.
- Other Contractual Services decreased by \$65,000. FY 2018-19 included \$15,000 for Tyler enhancements and \$50,000 for a Pay & Class Study.
- Self-insurance charges of \$1,293,455 represents an increase of \$47,521.
- Technology Service Charge increased \$172,520, primarily due to the addition of Capital Projects within this division.

Contingency and Transfers

Contingency is budgeted at \$250,000. 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.

The FY 2019-20 General Fund includes one transfer to other funds:

- \$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. 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.

City Administrative Reimbursement

Administrative Reimbursement is budgeted at \$3,690,990. This is a contra-expense to the General Fund, which means that it is a reduction in this fund's expenditures, funded by the other funds of the City.

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 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.

General Fund

Non-Departmental, Transfers and Contingency

The administrative services in the General Fund 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 an allocation method based on dollar value of budget and number of employees, then smoothed over two years to avoid any large changes.

The City recalculates the Administrative Reimbursement at least every two years; this year, the charge was recalculated with an increased reimbursement of \$131,620.

The following list represents the funds participating in the Administrative Reimbursement, and the change in the reimbursement from FY 2018-19.

DESCRIPTION	FY18-19 Budget	FY19-20 Budget	Change
Building Fund	365,120	372,370	2%
CRA Fund	124,190	130,680	5%
Streets Fund	103,250	103,300	0%
Public Service Tax/Debt Fund	36,660	40,530	11%
Public Service Tax/Capital Fund	67,430	73,630	9%
Water/Sewer Fund	1,628,700	1,672,410	3%
Beach Fund	165,010	177,010	7%
Solid Waste Fund	354,720	375,630	6%
City Dock Fund	63,230	72,460	15%
Stormwater Fund	190,770	192,540	1%
Tennis Fund	46,920	48,950	4%
Risk Management Fund	76,030	78,920	4%
Health Insurance Fund	134,620	146,010	8%
Technology Services Fund	84,740	83,340	-2%
Equipment Services Fund	117,980	123,210	4%
General Fund	(3,559,370)	(3,690,990)	4%

The treatment of the reimbursement as a contra-expense to the General Fund instead of as a revenue to the General Fund prevents an overstatement of the budget.

**FISCAL YEAR 2019-20
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	5,236	0	0	0	0
525010 FICA	469	0	0	0	0
525030 RETIREMENT CONTRIBUTIONS	520	0	0	0	0
525040 LIFE/ HEALTH INSURANCE	140	0	567,924	0	0
529000 OTHER GENERAL INCREASE	36,803	45,000	10,000	10,000	(35,000)
TOTAL PERSONAL SERVICES	\$ 43,168	\$ 45,000	\$ 577,924	\$ 10,000	\$ (35,000)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,947,728	12,500	502,980	12,500	0
<i>Memorial florals/donations per policy, City facility AED Batteries; Laws of Life Banquet</i>					
530310 TV AND COMM. PRODUCTION	0	54,000	54,000	54,000	0
<i>Granicus Streaming Video, social media management, closed captioning & TV production costs - moved from City Mgr Office</i>					
531010 PROFESSIONAL SERVICES	51,135	70,000	70,000	220,000	150,000
<i>Retirement Consultant (\$20,000), Recodify Code of Ordinances (\$40,000), collective bargaining aid \$50,000, City Visioning Plan (\$40,000), Statistically Valid Survey (\$50,000), Labor Attorney (\$20,000)</i>					
531040 OTHER CONTRACTUAL SVCS	66,423	133,825	176,683	68,825	(65,000)
<i>Partnership for Collier (\$15,000); Arbitrage (\$5,000); Tyler Enhancements (\$15,000); AHA website management (\$8,825); Visioning Speaker Series (\$25,000)</i>					
531220 INVESTMENT ADVISORS	14,377	15,000	15,000	16,000	1,000
531300 CITY MANAGER SEARCH	30,867	0	4,330	0	0
531500 ELECTION EXPENSE	36,736	0	50,663	8,000	8,000
542020 POSTAGE & FREIGHT	41,603	45,000	45,000	45,000	0
545220 SELF INSURANCE CHARGE	1,569,515	1,245,934	1,245,934	1,293,455	47,521
545290 DISASTER DATA RECOVERY	23,095	21,640	21,640	21,640	0
549000 OTHER CURRENT CHARGES	2,458	9,000	9,000	9,000	0
<i>Emergency supplies, Special Assessment Costs and Tax Roll Expenses</i>					
549020 TECHNOLOGY SVC CHARGE	934,200	1,011,890	1,011,890	1,184,410	172,520
549050 SPECIAL EVENTS	40,449	35,000	35,000	40,000	5,000
<i>Security and support for approved special events</i>					
549060 EMPLOYEE AWARDS	5,436	11,000	11,000	11,000	0
<i>Employee awards and appreciation for years of service</i>					
554010 MEMBERSHIPS	3,005	4,180	5,000	6,300	2,120
<i>Florida League of Cities, SWFLC, League of Mayors, Chamber of Commerce</i>					
560400 CAPITAL OUTLAY	102,896	0	31,189	0	0
571120 INTEREST EXPENSE - DOCK	32,500	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 4,902,422	\$ 2,668,969	\$ 3,289,309	\$ 2,990,130	\$ 321,161
TOTAL EXPENSES	\$ 4,945,591	\$ 2,713,969	\$ 3,867,233	\$ 3,000,130	\$ 286,161

**FISCAL YEAR 2019-20
BUDGET DETAIL
CONTINGENCY**

001.7272.582

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>NON-OPERATING EXPENSES</u>					
591911 TRANSFER TO EMER. RESERVE	0	1,000,000	500,000	0	(1,000,000)
599010 OPERATING CONTINGENCY	0	500,000	0	250,000	(250,000)
TOTAL EXPENSES	\$0	\$ 1,500,000	\$500,000	\$ 250,000	\$ (1,250,000)

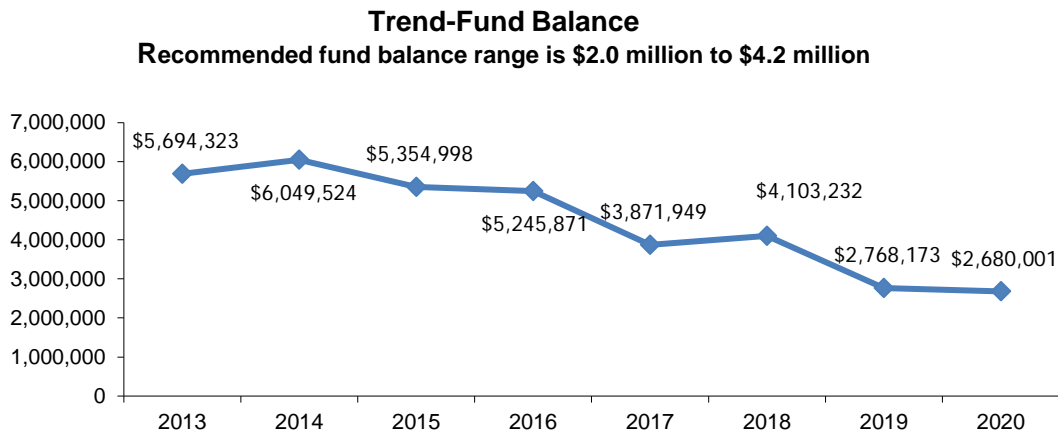
TRANSFERS IN AND OUT

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>NON-OPERATING EXPENSES</u>					
530010 CITY ADMIN REIMBURSEMENT	(3,349,360)	(3,559,370)	(3,559,370)	(3,690,990)	(131,620)
591120 TRANSFER TO BAKER PARK	0	0		0	0
591340 TRANSFER TO CAPITAL PROJ	0	0		0	0
591480 TENNIS FUND	47,500	47,500	47,500	47,500	0
TOTAL EXPENSES	\$(3,301,860)	\$ (3,511,870)	\$ (3,511,870)	\$(3,643,490)	\$ (131,620)

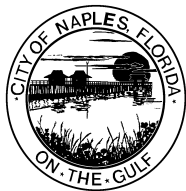


**BUILDING PERMIT FUND
FINANCIAL SUMMARY
Fiscal Year 2019-20**

Beginning Fund Balance - As of September 30, 2018		\$ 4,103,232
Projected Revenues FY 2018-19		4,862,300
Projected Expenditures FY 2018-19		6,197,359
Net Increase/(Decrease) in Fund Balance		<u>(1,335,059)</u>
Expected Fund Balance as of September 30, 2019		\$2,768,173
Add Fiscal Year 2019-20 Budgeted Revenues		
Building Permits	4,521,000	
Charges for Services	200	
Interest Income	56,000	
Grants and Miscellaneous Revenue	306,631	4,883,831
TOTAL AVAILABLE RESOURCES		7,652,004
Less Fiscal Year 2019-20 Budgeted Expenditures		
Personal Services	3,354,128	
Operating Expenses	653,217	
Technology Services	225,270	
Transfer - Self-Insurance	83,783	
Transfer - Administration & Fire Inspectors	655,605	
Capital Expenses	0	4,972,003
BUDGETED CASH FLOW		(88,172)
Projected Fund Balance as of September 30, 2020		<u><u>\$2,680,001</u></u>



Projected Fund Balance complies with Fund Balance Policy



Building Permit Fund

Building Department

Mission Statement:

The mission of the Building 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.

2018-19 Department Accomplishments

- Implemented CityView Electronic Permitting submittal process and review as required to obtain compliance with 2016 HB535 amending FS 553.79. System went Go Live in December 2018, On February 19, 2019 the City no longer accepted paper submitted permits. Permits that started as paper will continue to be serviced and closed out in the old system. The new electronic permit process will eliminate the use of paper, streamline the permitting process, and limit customer waiting times.
- Maintained focus on customer service. Continued review of the permit process and re-organized as needed to become more efficient and speed up permit processing. Implemented changes to enhance customer service and reduce permit processing time. Re-examine Customer service goals as applicable to new electronic system.
- Maintained the Department's Customer Service Initiative (CSI projects) for all new single-family applications approx. 5,000 square feet and above, and new commercial/multi-family permits. The initiative provides for expedited plan review and special inspection teams of staff and outside engineering firms to provide enhanced field inspection services.
- Updated the department's web site and expanded available information online. Provided electronic permitting information on the City web site.
- Maintained full-time & Saturday construction site inspection and added part-time inspection staff to better respond to resident complaints and the enforcement of City Code section 16-291 (construction site management).
- Completed construction on building Lobby renovations including air conditioning system replacement providing for a new Geothermal system to increase energy efficiency and decrease energy costs.
- Obtained a \$309,131 FEMA Hazard Mitigation Grant to help fund the Community Development Building renovations. The renovations will replace the existing roofing, windows, and doors as required to bring the building into compliance with current Florida Building codes for wind speed and wind pressures. Design is 95% complete, Bid was scheduled for the 2nd week of June with construction to begin in September 2019.

2019-20 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.

- Maintain focus on Customer Service.

Building Permit Fund

Building Department (continued)

- Continue review of the permit process and re-organize Teams as needed for the new CityView software system. Become more efficient and speed up permit processing. Implement changes to enhance customer service and reduce permit processing time.
- Complete construction of building renovations.
- Move critical records to the new Building record storage space in Firehouse #1.

As part of Vision Goal 4: Strengthen the economic health and vitality of the City: Maintain Building Code application consistency, increase staff efficiency to reduce permit processing time.

- Educate our customers on the changes incorporated in the new Florida Building Codes, 6th Edition effective date 12/31/17, and current Flood Plain code regulations.
- Implement new technologies to speed up the permitting process:
 1. Implement Levels of Customer Service for each permit type.
 2. Implement custom workflow software program for E-Permit submission and review.
 3. Implement custom report software that allows staff to quickly generate reports with charts and graphs to monitor staff activity and efficiency.
- Move critical records into CAT 5 protected records space in new Fire Station 1.

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. Enhance the Department's level of Customer Service.

- Meet with residents in an effort to educate all interested residents on the floodplain rules/regulations. The emphasis is in helping residents obtain a lower cost flood insurance policy through education and answering questions regarding this complex program.
- Meet with outside organizations to review new customer service initiatives and department policies. Establish working groups with the building association and architects/engineers, to review implementation of CityView electronic permitting.
- Meet with design professionals and contractors to review department policies.
- Educate and provide required training for staff and customers to use new systems.

2019-20 Significant Budgetary Issues

The FY 19-20 budget for the Building Permit Fund anticipates revenue totaling \$4,883,831 and expenditures totaling \$4,972,003. The budget uses \$88,172 of fund balance. Using fund balance is not unusual in building permit funds because the timing of the revenue stream does not always correspond to the timing of the permit review work required. The fund has a sufficient fund balance that is in excess of the maximum requirements of the fund balance policy.

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.

EXPENDITURES

Total expenditures for the FY 19-20 budget are \$4,972,003, a \$425,127 decrease from the FY 18-19 adopted budget.

Personal Services

Personal Services are budgeted at \$3,354,128, a \$205,267 increase over the FY 18-19 budget. The primary reasons are the annual salary increase, increased health insurance costs and the

Building Permit Fund

Building Department (continued)

reclassification of five Permit Technicians to Permit Coordinators. There are 32.5 positions for FY 19-20 no change from the prior year.

Operating Expenses

Operating Expenses are budgeted at \$1,617,875, a \$249,606 increase over the adopted budget of FY 18-19. The major components of this category are as follows:

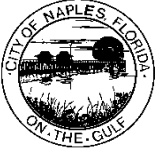
General Fund Chargeback/City Administration	\$372,370
General Fund/Three Fire Inspectors	\$283,235
Self-Insurance /Insurance Premium Charges	\$ 83,783
Equipment Services-Fuel and Repair	\$ 32,000
Technology Services Interfund Charge	\$225,270
Utilities	\$ 91,369

Non-Operating Expenses

There are no Capital projects planned for FY 19-20.

2019-20 Performance Measures and Benchmarking

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Projected 2018-19	Projected 2019-20
Permit applications reviewed	5,994	6,170	6,000	6,900	6,500	6,200
Certificates of Occupancy issued for Single Family Homes	235	198	158	111	150	140
Certificates of Occupancy issued for larger structures	4	20	7	6	5	5
Total inspections performed	35,989	35,978	31,500	39,715	35,000	32,000
Average daily inspections per inspector	18	15	14	18	17	14



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

	<u>FY 16-17 ACTUAL</u>	<u>FY 17-18 ACTUAL</u>	<u>FY 18-19 ADOPTED BUDGET</u>	<u>FY 18-19 ESTIMATED ACTUAL</u>	<u>FY 19-20 ADOPTED BUDGET</u>
Building Permits	3,089,718	4,805,726	4,492,000	4,792,000	4,521,000
Charges for Services	1,210	43	300	300	200
Interest Income	56,013	69,968	48,000	65,000	56,000
FEMA Mitigation Grant	0	0	247,000	0	301,631
Other Revenue	8,085	-2,761	5,000	5,000	5,000
Total	<u>\$ 3,155,026</u>	<u>\$ 4,872,976</u>	<u>\$ 4,792,300</u>	<u>\$ 4,862,300</u>	<u>\$ 4,883,831</u>

BUILDING PERMIT FUND (110)
BUILDING DEPARTMENT
FISCAL YEAR 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
1	1	1	Building Director/Building Official	142,402
1	1	1	Deputy Building Official	92,743
0.5	0.5	0.5	Traffic Engineer (a)	53,617
8	7	6	Building Inspector (d)	359,599
1	1	2	Construction Site Inspector (d)	101,757
5	5	5	Plans Examiner	389,755
1	1	1	Floodplain Coordinator	73,313
1	1	1	Land Management Coordinator	66,566
1	1	1	Community Development Analyst	44,934
0	1	1	Building Technology Analyst	46,551
3	2	8	Permit Coordinator	358,387
6	6	1	Permit Technician (b)	38,459
3	3	3	Records Clerk	115,028
1	1	1	Plans Review Engineer	90,458
1	1	0	Project Manager (c)	0
33.5	32.5	32.5		1,973,569
Regular Salaries				1,973,569
Other Salaries/Authorized Compensation				225,032
Overtime				200,000
Employer Payroll Expenses				955,527
Total Personal Services				\$ 3,354,128

- (a) 50% of this position is in the Streets Fund 190
 - (b) 5 Permit Technician positions upgraded to Permit Coordinator
 - (c) Position reclassified to Permit Coordinator in FY18-19
 - (d) Building Inspector reclassified to Construction Site Inspector
- This fund is also charged for 3 fire inspectors via an interfund charge*

**FISCAL YEAR 2019-20
BUDGET DETAIL
BUILDING PERMIT FUND**

110.0602.524

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	1,773,403	1,933,176	1,933,176	1,973,569	40,393
510300 OTHER SALARIES	155,310	263,550	180,000	225,032	(38,518)
	<i>Standby pay (\$10,140); temporary positions for peak periods (\$204,175)</i>				
510400 OVERTIME	158,995	160,000	160,000	200,000	40,000
525010 FICA	153,918	141,395	141,395	175,216	33,821
525030 RETIREMENT CONTRIBUTIONS	232,919	231,908	231,908	269,996	38,088
525040 LIFE/HEALTH INSURANCE	357,052	411,632	480,105	503,115	91,483
525070 EMPLOYEE ALLOWANCES	7,200	7,200	7,200	7,200	0
TOTAL PERSONAL SERVICES	\$ 2,838,797	\$ 3,148,861	\$ 3,133,784	\$ 3,354,128	\$ 205,267
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,761	4,000	4,000	4,000	0
530010 CITY ADMINISTRATION	339,210	365,120	365,120	372,370	7,250
531000 PROFESSIONAL SERVICES	78,051	100,000	108,787	90,000	(10,000)
	<i>Outside engineering inspection</i>				
531001 BANK/CREDIT CARD FEES	10,513	10,000	32,000	70,000	60,000
531220 INVESTMENT ADVISORY FEES	2,627	3,300	3,300	3,000	(300)
532100 OUTSIDE COUNSEL	0	5,000	5,000	5,000	0
534010 UNSAFE STRUCTURE MGT	579	10,000	10,000	10,000	0
534040 CHARGES FOR FIRE INSPECTOR	266,976	274,985	274,985	283,235	8,250
540000 TRAINING & TRAVEL COSTS	14,527	17,000	17,000	20,000	3,000
541000 COMMUNICATIONS	23,682	33,000	33,000	32,598	(402)
	<i>Monthly access for cellular phones, tablets and landlines</i>				
542100 EQUIP. SERVICES - REPAIRS	28,175	20,000	20,000	20,000	0
542110 EQUIP. SERVICES - FUEL	14,410	12,000	12,000	12,000	0
543010 ELECTRICITY	42,264	46,200	46,200	45,769	(431)
543020 WATER, SEWER, GARBAGE	47,994	75,000	75,000	45,600	(29,400)
545220 SELF INSURANCE CHARGE	85,450	85,164	85,164	83,783	(1,381)
546000 REPAIR AND MAINTENANCE	3,617	5,000	5,000	8,200	3,200
546020 BUILDING & GROUND MAINT.	3,600	20,000	20,000	21,730	1,730
546170 SOFTWARE MAINTENANCE	23,169	18,400	18,400	204,570	186,170
547000 PRINTING AND BINDING	1,839	9,000	9,000	5,000	(4,000)
547060 DUPLICATING	312	0	0	0	0
549020 TECHNOLOGY SVC CHARGE	178,460	197,300	197,300	225,270	27,970
551000 OFFICE SUPPLIES	1,315	1,000	1,000	1,000	0
552000 OPERATING SUPPLIES	18,812	33,000	33,000	30,000	(3,000)
	<i>Inspector supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot</i>				
552070 UNIFORMS	7,251	7,000	7,000	7,000	0
552090 OTHER CLOTHING/SAFETY SHOES	2,400	2,800	2,800	3,750	950
554010 MEMBERSHIPS	14,478	14,000	14,000	14,000	0
TOTAL OPERATING EXPENSES	\$ 1,212,473	\$ 1,368,269	\$ 1,399,056	\$ 1,617,875	\$ 249,606
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	436,145	800,000	1,190,694	0	(800,000)
560400 MACHINERY & EQUIPMENT	0	50,000	50,000	0	(50,000)
560700 VEHICLES	0	30,000	30,000	0	(30,000)
560810 COMPUTER SOFTWARE	120,873	0	393,825	0	0
TOTAL NON-OPERATING EXPENSES	\$ 557,019	\$ 880,000	\$ 1,664,519	\$ -	\$ (880,000)
TOTAL EXPENSES	\$ 4,608,289	\$ 5,397,130	\$ 6,197,359	\$ 4,972,003	\$ (425,127)

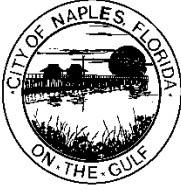
This page was left blank intentionally





EAST NAPLES BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2019-20

Beginning Balance - Fund Balance as of September 30, 2018		\$630,770
Projected Revenues FY 2018-19		\$328,005
Projected Expenditures FY 2018-19		\$186,000
Net Increase/(Decrease) in Fund Balance		<u>\$142,005</u>
Expected Fund Balance as of September 30, 2019		\$772,775
Add Fiscal Year 2019-20 Budgeted Revenues		
Property Tax (at 0.5000 mills)	326,100	
<i>Based on \$686,526,865 at .5000 mills and 95%</i>		
Interest Earnings	<u>8,000</u>	<u>\$334,100</u>
TOTAL AVAILABLE RESOURCES		\$1,106,875
Less Fiscal Year 2019-20 Budgeted Expenditures		
Operations & Maintenance	37,000	
Capital Projects	<u>350,000</u>	<u>\$387,000</u>
BUDGETED CASH FLOW		(\$52,900)
Projected Fund Balance as of September 30, 2020		<u><u>\$719,875</u></u>



Taxing District Funds

East Naples Bay Taxing District (Fund 150)

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 was established by referendum in 1987 to accomplish maintenance dredging in the channels and waterways within the district and to maintain necessary aids to navigation. The district was created by Ordinance 87-5330.

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

Administration of the District is handled by the Natural Resources Division in the Stormwater Fund and has an advisory board to collect public input.

2019-20 Significant Budgetary Issues**East Naples Bay**

The budget for the East Naples Bay Taxing District is \$387,000.

The estimated taxable value is \$686,526,865, a 6.0% increase over the final FY 2018-19 taxable value of \$647,632,348.

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. Assuming a collection rate of 95%, this fund is projected to collect \$326,100 in property tax and \$8,000 in interest income.

Expenditures

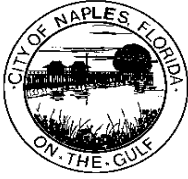
Budgeted expenditures for the East Naples Bay District total \$387,000. At the East Naples Bay Citizens Advisory Committee meeting on April 2, the board recommended to allocate funds in the five-year CIP budget towards design, permitting, and construction services for sediment and rock removal in the canals. The primary expense for FY19-20 is \$350,000 for this project and \$2,500,000 in FY20-21.

Minor recurring costs are postage, navigational markers and the Annual Special District Fee. There continues to be \$10,000 budgeted for signs (repair and maintenance).

**FISCAL YEAR 2019-20
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

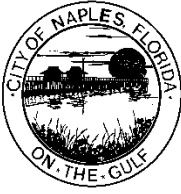
150.6062.537

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	233	1,000	1,000	2,000	1,000
531010 PROFESSIONAL SERVICES	0	175,000	175,000	25,000	(150,000)
546000 REPAIR AND MAINTENANCE <i>Sign repair or navigational aids as needed</i>	0	10,000	10,000	10,000	0
TOTAL OPERATING EXPENSES	\$ 233	\$ 186,000	\$ 186,000	\$ 37,000	\$ (149,000)
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	350,000	350,000
570120 INTEREST/INTERFUND LOAN	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
TOTAL EXPENSES	\$ 233	\$ 186,000	\$ 186,000	\$ 387,000	\$ 201,000



MOORINGS BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2019-20

Beginning Balance - Fund Balance as of September 30, 2018		\$1,208,400
Projected Revenues FY 2018-19		50,432
Projected Expenditures FY 2018-19		52,250
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(1,818)</u>
Expected Fund Balance as of September 30, 2019		\$1,206,582
Add Fiscal Year 2019-20 Budgeted Revenues		
Property Tax (at 0.0125 mills)	25,581	
<i>Based on \$2,154,194,904 at 0.0125 and 95%</i>		
Interest Income	<u>18,000</u>	<u>43,581</u>
TOTAL AVAILABLE RESOURCES		\$1,250,163
Less Fiscal Year 2019-20 Budgeted Expenditures		
Operations & Maintenance	37,250	
Capital Projects	<u>0</u>	<u>37,250</u>
BUDGETED CASH FLOW		6,331
Projected Fund Balance as of September 30, 2020		<u><u>\$1,212,913</u></u>



Taxing District Funds

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 Moorings Bay Taxing District was established by referendum in 1987 to accomplish maintenance dredging in the channels and waterways within the district and to maintain necessary aids to navigation. The district was created by Ordinance 87-5328.

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 District is handled by the Natural Resources Division in the Stormwater Fund and has an advisory board to collect public input.

2019-20 Significant Budgetary Issues**Moorings Bay**

The budget for the Moorings Bay Taxing District is \$37,250.

Revenues

The taxable value of the District is \$2,154,194,904, a 2.1% increase over the prior year's taxable value of \$2,108,955,524. At the current tax rate of 0.0125, and assuming a collection rate of 95%, this fund is projected to collect \$25,581 in property tax. In addition to the property taxes, the fund should receive approximately \$18,000 in interest income.

Expenditures

Expenditures for the Moorings Bay District are budgeted to be \$37,250.

This includes \$750 for state required fee and miscellaneous supplies; \$25,000 for continued water quality analysis; \$10,000 for navigational aids; poles, signs and storm drain medallions and \$1,500 for other operating supplies.

**FISCAL YEAR 2019-20
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

151.6062.537

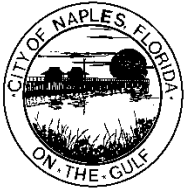
	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
OPERATING EXPENSES					
530000 OPERATING EXPENDITURES	1,670	250	250	750	500
531010 PROFESSIONAL SERVICES	12,299	20,000	18,000	25,000	5,000
<i>Water quality analysis</i>					
546000 REPAIR AND MAINTENANCE	330	32,000	32,000	10,000	(22,000)
<i>Replacement and repair of signs, navigational aids and storm drain medallions</i>					
552000 OPERATING SUPPLIES	550	2,000	2,000	1,500	(500)
TOTAL OPERATING EXPENSES	\$ 14,849	\$ 54,250	\$ 52,250	\$ 37,250	\$ (17,000)
TOTAL EXPENSES	\$ 14,849	\$ 54,250	\$ 52,250	\$ 37,250	\$ (17,000)



FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2019-20

Beginning Balance - Fund Balance as of September 30, 2018		\$5,048
Projected Revenues FY 2018-19		\$564,967
Projected Expenditures FY 2018-19		\$564,967
Net Increase/(Decrease) in Net Unrestricted Assets		<u>\$0</u>
Expected Fund Balance as of September 30, 2019		\$5,048
Add Fiscal Year 2019-20 Budgeted Revenues		
Special Assessments @ 2.5 millage rate		\$623,253
<i>Based on a taxable value of \$259,688,742*, 2.5% assessment @ 96%</i>		<u>\$623,253</u>
TOTAL AVAILABLE RESOURCES		\$628,301
Less Fiscal Year 2019-20 Budgeted Expenditures		
Paid to Fifth Ave BID	612,403	
BID operating expenditures	<u>10,850</u>	<u>\$623,253</u>
BUDGETED CASH FLOW		\$0
Projected Fund Balance as of September 30, 2020		<u><u>\$5,048</u></u>

** Excludes all residential properties*



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.

The Fifth Avenue South BID covers all of Fifth Avenue South from 9th Street South to 3rd Street South, between 6th Avenue South and 4th 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.

2019-20 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.

At the May 15, 2019 City Council meeting, the Fifth Avenue BID board presented the District's proposed budget. The board recommended maintaining the special assessment rate at 2.5 mills.

FY 2019-20 revenues for the BID are estimated based on an estimated taxable value of \$259,688,742. The total assessment is estimated to be \$649,222; allowing for a collection rate adjusted for discounts and various exemptions, the income will be \$623,253. The amount of revenue received for the BID assessment, minus direct expenses, will be transmitted to the BID.

Special Assessment Rate History

2010-11	2012	2013	2014	2015	2016	2017	2018	2019	2020
2.0	2.0	2.0	2.5	2.5	2.5	2.5	2.5	2.5	2.5

Expenditures

Budgeted expenditures for the Fifth Avenue South BID total \$623,253. After administrative expenses and required advertising expenses are paid, remaining money will be paid to the Fifth Avenue BID Corporation. With \$10,850 budgeted for the administrative costs of the Property Appraiser, Tax Collector and Assessment District Management firm and advertising, the 5th Avenue BID Corporation should receive \$612,403. Payments are made to the BID Corporation regularly and within 45 days after the City receives money from the County.

Fifth Avenue South

Business Improvement District

At the May 15, 2019 Council Meeting, the BID management presented this preliminary budget to Naples City Council. The actual budget will be subject to BID revenue funds received.

2018 PRELIMINARY ACTUAL VS BUDGET AND 2019/2020 BUDGETS				
	2018 PRELIMINARY ACTUAL	2018 APPROVED BUDGET	2019 APPROVED BUDGET	2020 PROJECTED BUDGET
REVENUE				
BID Assessment	\$498,998	\$500,000	\$530,000	\$530,000
Events Revenue/Sponsors	\$49,834	\$43,000	\$48,500	\$55,000
Interest Income	\$245	\$200	\$300	\$300
TOTAL INCOME	\$549,077	\$543,200	\$578,800	\$585,300
EXPENSES				
Administration	\$206,067	\$225,000	\$216,536	\$220,000
Avenue Enrichment	\$69,705	\$100,000	\$98,500	\$100,000
Marketing	\$150,873	\$160,000	\$190,864	\$190,000
Events	\$78,614	\$50,000	\$72,900	\$70,000
TOTAL EXPENSES	\$505,259	\$535,000	\$578,800	\$580,000
NET	\$43,818	\$8,200	\$0	\$5,300

For information about the Fifth Avenue Business Improvement District, visit

www.fifthavenuesouth.com

**FISCAL YEAR 2019-20
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT**

138.0511.552

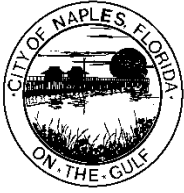
	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>REVENUE</u>					
325301 ASSESSMENTS	509,650	545,898	564,967	623,253	77,355
TOTAL REVENUE	\$ 509,650	\$ 545,898	\$ 564,967	\$ 623,253	\$ 77,355
<u>OPERATING EXPENSES</u>					
531010 PROFESSIONAL SERVICES <i>Paid to 5th Ave BID Corp.</i>	498,998	535,048	561,024	612,403	77,355
531040 OTHER CONTRACTUAL SERVICES <i>Fees for Special Assessment management, including property appraiser and tax collector.</i>	10,653	10,850	3,943	10,850	0
547020 ADVERTISING		0			0
TOTAL OPERATING EXPENSES	\$ 509,650	\$ 545,898	\$ 564,967	\$ 623,253	\$ 77,355
TOTAL EXPENSES	\$ 509,650	\$ 545,898	\$ 564,967	\$ 623,253	\$ 77,355



PORT ROYAL DREDGING
FINANCIAL SUMMARY
Fiscal Year 2019-20

Beginning Balance - Fund Balance as of September 30, 2018		\$166,163
Projected Revenues FY 2018-19		\$54,429
Projected Expenditures FY 2018-19		\$54,429
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(\$0)</u>
Expected Fund Balance as of September 30, 2019		\$166,163
Add Fiscal Year 2019-20 Budgeted Revenues		
Special Assessments (1)	<u>50,000</u>	<u>\$50,000</u>
TOTAL AVAILABLE RESOURCES		\$216,163
Less Fiscal Year 2019-20 Budgeted Expenditures		
Operating Expenditures	3,600	
Interfund Loan Repayments (1)	<u>46,400</u>	<u>\$50,000</u>
BUDGETED CASH FLOW		\$0
Projected Fund Balance as of September 30, 2020		<u><u>\$166,163</u></u>

(1) Annually, net payments will be returned to the Capital Project Fund, the fund that made the original loan.



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.

On April 9, 2010, the Port Royal Association approached the City of Naples to perform a dredging of the canals in their area, following the guidelines of the City’s Special Assessment Policy. After meetings and a ballot-based vote, the approximate 476 property owners became part of a dredging district to approve the project to be managed by the City, and repay the City using the tax bill method. The City funded the project from the Capital Projects Fund, and the annual assessments will replenish this use.

The assessment district, the Port Royal Canal Dredging District, was approved by Resolution 11-12978 for the purpose of providing a funding source, via special assessments, for maintenance dredging. In accordance with the enabling resolution, assessments could be prepaid, thus avoiding interest and finance charges, or be imposed for six years as an assessment, with interest and finance charges added. By September 2014, \$1,651,340 of the \$2 million project had already been prepaid, leaving just \$381,000 to be repaid by the property owners in the Special Assessment District, and these assessments were placed on the tax rolls to be repaid over six years.

On January 18, 2012, the \$2,013,252 dredging project began with \$355,270 from the Capital Projects Fund for the Engineering of the project, per Resolution 12-13029. Dredging was completed in FY 2015-16.

Revenues, either payoffs or tax bill assessments, are received in this fund, but returned to the Capital Project Fund on a quarterly basis, per resolution 14-13517.

2019-20 Significant Budgetary Issues

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

Port Royal Canal

Special Assessment District

Tax roll assessments began in November 2014 (FY 2014-15) for customers who chose to pay over the six-year period. Most customers chose to prepay; only 54 of the original 476 accounts remain outstanding. The revenue is projected assuming that the remaining customers pay over the remaining year, for approximately \$50,000 annually.

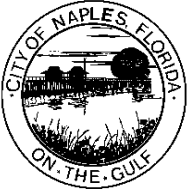
Expenditures

The operating expenditures for the Port Royal Dredging Assessment are for the costs of billing and assessment collections, which will be approximately for \$3,600. The Surplus is transferred to the lending fund, the Capital Projects Fund. This budget estimates that \$46,400 will be returned to the Capital Projects Fund in FY 2019-20.

**FISCAL YEAR 2019-20
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
PORT ROYAL AREA DREDGING**

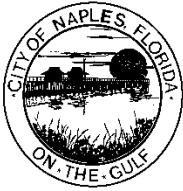
155.6062.537

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>REVENUE</u>					
331010 DREDGING ASSESSMENT	63,734	58,000	54,429	50,000	(8,000)
TOTAL REVENUE	\$ 63,734	\$ 58,000	\$ 54,429	\$ 50,000	\$ (8,000)
<u>EXPENSES</u>					
531010 PROFESSIONAL SERVICES	2,535	2,550	2,079	2,500	(50)
549000 OTHER CHARGES	1,136	1,200	1,100	1,100	(100)
571000 INTERFUND LOAN REPAYMENT	72,228	54,250	51,250	46,400	(7,850)
<i>Paid to the Capital Project Fund, Fund 340</i>					
TOTAL EXPENSES	\$ 75,900	\$ 58,000	\$ 54,429	\$ 50,000	\$ (8,000)
Net	\$ (12,166)	\$ -	\$ (0)	\$ -	\$ -



COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
FISCAL YEAR 2019-20

Fund Balance as of September 30, 2018		\$2,211,854
Projected Revenues FY 2018-19		5,298,775
Projected Expenditures FY 2018-19		7,478,266
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(2,179,491)</u>
Expected Fund Balance as of September 30, 2019		\$32,363
Add Fiscal Year 2019-20 Budgeted Revenues		
Tax Increment Financing City 1.1800	1,228,623	
Tax Increment Financing County 3.5645	3,711,379	
<i>Based on tax increment value of \$1,096,006,362</i>		
Interest Income	10,000	
		<u>4,950,002</u>
TOTAL AVAILABLE RESOURCES:		\$4,982,365
Less Fiscal Year 2019-20 Expenditures		
Personal Services	594,253	
Operating Expenses	651,725	
Capital Improvements	656,000	
Transfer out for Bonded Debt	990,669	
		<u>2,892,647</u>
BUDGETED CASH FLOW		2,057,355
Projected Fund Balance as of September 30, 2020		<u><u>\$2,089,718</u></u>



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 and to guide private and public initiatives in the Redevelopment Area to facilitate economic development, improve physical characteristics, and encourage investment, thus improving the quality of life for residents of the Redevelopment Area and the City of Naples.

Fund Description

The Community Redevelopment Agency (CRA) is a dependent special district governed by a Board comprised of the members of City Council. The Board is assisted by the Community Redevelopment Agency Advisory Board (CRAAB), consisting primarily of property and business owners from the redevelopment area and appointed by City Council. The CRA was originally established in 1994 by Resolutions 94-7098 and 94-7099. The Redevelopment Area is approximately the area south of 7th Avenue North, west of the Gordon River, north of 8th Avenue South, and east of 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 and preserve and enhance the taxable value of property in the redevelopment area. The law prescribes the use of Tax Increment Financing (TIF) as a means of funding redevelopment projects specified in the Redevelopment Plan. Florida Statutes confer broad authority to the CRA to undertake and carry out community redevelopment and related activities within the redevelopment area.

2018-19 Department Accomplishments

- Design of 8th Street improvements between 5th Avenue South and 7th Avenue North was completed. This project includes Complete Street concepts, stormwater improvements, potable water system improvements, and sewer system improvements. Funding from the Stormwater, Streets, and Water-Sewer Fund will supplement CRA funding to construct the project.
- Construction of the first phase of 8th Street improvements, from 5th Avenue South to Central Avenue, began in April 2019. Substantial completion is scheduled prior to Thanksgiving 2019. Phase 2, from Central Avenue to 7th Avenue North is scheduled for construction in 2020 (April to November).
- Completed funded improvements at Charlie C. Anthony Park and the River Park Community Center. Funded improvements include:
 - Removal of exotic vegetation from Charlie C. Anthony Park.
 - Installation of new indoor fitness equipment at the River Park Community Center. This is the first phase of a two-phase project.
 - Constructed a new storage area at the River Park Aquatic Center.
 - In conjunction with funding from a Community Development Block Grant, acquired outdoor fitness equipment for Charlie C. Anthony Park.
- Installed new street furniture along 10th Street in the Redevelopment Area.
- Cleaned and painted the public parking garage at 801 6th Avenue South.
- Continued an enhanced level of right-of-way maintenance in the Redevelopment Area.
- Continued Community Policing throughout the Redevelopment Area.
- Recommended a capital improvement program designed to coordinate public redevelopment efforts to coincide with private development, improve connectivity, and create a sense of place as envisioned for the Heart of Naples.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

2019-20 Departmental Goals and Objectives

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

- Complete construction of 8th Street improvements (Phase 1 - Central Avenue to 5th Avenue South, including the 800 block of 3rd Avenue South) and begin to construct the second phase from Central Avenue to 7th Avenue North. This project will improve safety and aesthetics while providing mobility options for residents and visitors.
- Complete the installation of new indoor fitness equipment at the River Park Community Center.
- Begin the process to design a 5th Avenue North Interconnect to allow east – west travel across US41 controlled by a traffic signal interconnected with the existing 4th Avenue North traffic signal. This project may not change north – south travel time and would increase connectivity from Goodlette-Frank Road to 8th Street South, providing another east – west travel corridor and potentially reducing traffic on the residential component of 7th Avenue North.
- Design improvements to the 1st Avenue South Corridor from 8th Street to Goodlette-Frank Road. The vision is to create a sense of place in the Heart of Naples. The possibility of increasing connectivity and allowing east – west travel across US41 and Goodlette-Frank Road will be explored.
- Engage property and business owners in the 41-10 corridor, and the community, in a conversation about future direction.
- Engage the 5th Avenue South Business Improvement District, and the community, in a design effort to refresh 5th Avenue South landscaping (project funded in 2018-19).
- Ensure the Redevelopment Area is maintained to a high standard of aesthetics, code compliance, and public safety.
- Continue Community Policing throughout the CRA.

As part of Vision Goal 4, strengthen the economic health of the City

- Cooperate with the Fifth Avenue South Business Improvement District to stabilize and enhance the business district and ensure that budgets and reports are timely and appropriate.
- Explore options for stabilizing and enhancing the business district within the 41-10 corridor in the Redevelopment Area.

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

- Engage residents, property owners, and merchants, in the redevelopment area to increase involvement with City and CRA decisions.

2019-20 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)

The 8th Street corridor includes a north - south collector road extending from the north at 7th Avenue North, through the Downtown area and south of 5th Avenue South to the Crayton Cove area at 12th Avenue South where a roundabout intersection exists. The southern limit of the CRA corridor improvement project is 5th Avenue South, the northern limit is 7th Avenue North, and the

Community Redevelopment Agency

Community Redevelopment Agency (continued)

project includes 3rd Avenue South between US41 and 8th Street. The project will improve safety, the stormwater system, the water and sewer system, provide additional fire hydrant connections, have multi-modal functionality, and lighting and landscape/streetscape improvements. Construction of the project was consistently planned to span two years and avoid the busy winter season.

As staff prepared to solicit the "Invitation to Bid" (ITB) for Phase 1 construction (South of Central), a discussion ensued about the viability, advantages, and disadvantages of soliciting bids for the entire project and securing current pricing. It was determined that soliciting bids for the entire project at one time, including both Phase 1 and Phase 2, would result in the best pricing and the strategy was in the best interest of the CRA and the City.

The FY2018-19 budget of the City included \$4,800,000 for the 8th Street Improvement project, budgeted in the CRA fund, the Stormwater fund, the Streets fund and the Utility fund. The Capital Improvement Program recommended an additional \$2,000,000 to the 8th Street Improvement project from the CRA fund and \$150,000 from the Streets fund in FY2019-20, for a full project budget of \$6,950,000. Based on the actual bids received, including construction, construction engineering and inspection services, the roundabout intersection design change, and contingency funding the total budget for the project is \$7.5 million. A budget amendment was approved in March 2019 to appropriate all the funding required for the contract award in FY2018-19. The planned FY2019-20 appropriations were accelerated into FY2018-19 and an additional \$550,000 was appropriated.

To appropriate the total amount in FY2018-19 three adjustments to the CRA budget were completed:

- The FY 2018-19 budget of \$300,000 for project 19C06 5th Ave North Interconnect was delayed until FY 19-20 making that money available in FY 18-19. This project to consider the addition of a traffic control signal at 5th Avenue North and US41 has been discussed with the Florida Department of Transportation as part of their design plans to reconstruct a segment of US41. The funding of \$300,000 was appropriated to the cost of the 8th Street improvements.
- The Fifth Avenue Payment in Lieu of Parking Fund had a balance of \$1,210,176 which was used to fund the FY 18-19 CRA debt of \$980,000 related to construction of the parking garage at 801 6th Avenue South, thus freeing up CRA funds for the 8th Street Project.
- \$1,270,000 was appropriated from the CRA fund balance to complete the CRA funding for the cost of the 8th Street improvements. The total CRA contribution was \$5,050,000.

Revenues

Budgeted revenues are \$4,950,002, \$666,227 more than the adopted FY 2018-19 budget. The primary revenue earned by the CRA is an amount equal to the ad valorem taxes collected on the value of 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 \$1,279,815,636, (compared to FY 2018-19 value of \$1,127,566,768) for a tax increment value of \$1,096,006,362. Taxable value increased 13.5%. The budget was developed using a tax rate of 1.1800 from the City and 3.5645 from the County, to bring in \$1,228,623 and \$3,711,379 respectively. State law requires that the tax increment revenues be distributed to CRAs by January 1.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

In addition to the tax increment revenue, the fund should receive approximately \$10,000 in interest income.

Several high value private developments in the redevelopment area have been approved and have been constructed or are in various stages of development and are expected to favorably impact tax increment revenue in the future. These developments include:

- Naples Square (225 units in the 300-unit residential development are complete)
- Naples Square (commercial development – start date pending)
- Mangrove Bay (52 single family home subdivision – under construction)
- 1111 Central (212-unit residential development – construction of first commercial building is complete; the first phase of residential construction is underway)
- 465 5th Avenue South (mixed use building constructed)
- 560 9th Street South (mixed use development – under construction)
- 505 5th Avenue South (mixed use development – under construction)
- 850 Central Avenue (mixed use development – demolition of existing structure underway)
- 101 8th Street South (commercial development – site work underway)
- 111 10th Street South (commercial development under construction)

Expenditures

The work program for the CRA is represented in this budget. Total expenditures for the FY 2019-20 budget are \$2,892,647, which is a decrease of \$2,312,601 from the budget of FY 2018-19.

During the CRA Board meeting of May 13, 2019, there was significant discussion of options for stabilizing and enhancing the business district within the 41-10 corridor in the Redevelopment Area. Funds were included in the operating budget that may be used in this manner consistent with the goals and objectives of the 2014 Redevelopment Plan.

Since 2015, the Board of the CRA has consistently adopted a capital plan intended to improve multi-modal connectivity in the redevelopment area. In addition to the completed improvements to Central Avenue and the 900 block of 3rd Avenue South, the following connectivity projects are underway or planned:

- 8th Street Improvements
- 3rd Avenue South Improvements (800 block)
- 1st Avenue South Improvements (design)
- 5th Avenue North Interconnect (investigation and design)

In 2018, two community brainstorming meetings provided participants the opportunity to prioritize suggestions through a process christened “Dotmocracy”. The combined results of the two meetings resulted in the top ranked project being consideration of a partnership with Gulfshore Playhouse to build a parking garage at 1st Avenue South and 12th Street, adjacent to the proposed Gulfshore Playhouse campus, in an area undergoing private redevelopment with opportunity for more, and walking distance to Baker Park.

The partnership was initially proposed by Gulfshore Playhouse in a letter dated December 8, 2017. As part of the partnership, Gulfshore Playhouse indicated they were willing to donate the land for the garage. A consultant was engaged to evaluate the site and a report to both the Advisory Board and CRA Board resulted in direction to discuss potential details with the Playhouse and other appropriate parties. Information gathered will provide the CRA Board with information to make informed decisions about the costs and benefits of the potential project.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

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 \$594,253 a \$31,763 increase over the FY 2018-19 budget. These positions consist of 3 community police officers, 3 landscape technicians, and thirty percent (30%) of the assistant city manager position.

Administration Division

The Administrative division is responsible for the implementation of the major capital projects. Budgeted at \$2,034,435, the Administration division's budget expenses are \$2,327,213 less than the FY 2018-19. This is primarily due to a decrease in capital expenses.

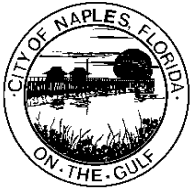
There is one bank loan outstanding for the CRA. In FY 2013 the debt obligations were refinanced at 1.42%, reduced from the prior interest rate of 2.18%. The annual debt service payment for the CRA is budgeted at \$990,669.

Maintenance Division

The Maintenance division's budget of \$489,519 is a \$6,250 decrease from the FY 2018-19 budget.

Law Enforcement Division

The Law Enforcement division's budget consists primarily of the salary and benefits of the three police officers assigned to the CRA. The budget of \$368,693 a \$20,862 increase over the FY 2018-19 adopted budget. The increase is reflective of the annual cost of living increase and an increase in health insurance rates.



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

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET
City Tax Increment	753,825	875,736	1,057,953	1,057,953	1,228,623
<i>Based on increment value of \$1,096,006,362, \$1.18 millage rate & 95%</i>					
Transfer from Parking Funds	0	0	0	980,000	0
<i>Parking Fund 185 was used for debt service related to parking garages</i>					
County Tax Increment	2,336,531	2,714,401	3,195,822	3,195,822	3,711,379
<i>Based on increment value of \$1,096,006,362, 3.5645 millage rate @ 95%</i>					
Interest Income	40,451	42,870	30,000	65,000	10,000
General Fund Transfer In	0	0	0	0	0
TOTAL REVENUES	\$ 3,130,807	\$ 3,633,007	\$ 4,283,775	\$ 5,298,775	\$ 4,950,002

FUND 180: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
Administration (1501)				
0.3	0.3	0.3	Assistant City Manager*	44,566
<u>0.3</u>	<u>0.3</u>	<u>0.3</u>		<u>44,566</u>
Parks & Parkways Maintenance (1517)				
3	3	3	Landscape Technician	114,766
<u>3</u>	<u>3</u>	<u>3</u>		<u>114,766</u>
Law Enforcement (1520)				
3	3	3	Community Police Officer	219,556
<u>3</u>	<u>3</u>	<u>3</u>		<u>219,556</u>
6.3	6.3	6.3	Regular Salaries	378,888
			State Incentive Pay	3,120
			Overtime	11,420
			Holiday Pay	8,445
			Other Payroll Expenses	192,380
			Total Personal Services	\$ 594,253

* 70% of the Assistant City Manager is in General Fund/City Manager Department.

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 180

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	367,035	367,960	373,844	378,888	10,928
510305 LONGEVITY & SPECIALTY PAY	6,000	7,760	7,760	6,750	(1,010)
510320 STATE INCENTIVE PAY	3,700	2,640	2,890	3,120	480
510400 OVERTIME	5,295	10,403	10,403	11,420	1,017
510420 HOLIDAY PAY	2,250	3,388	2,329	8,445	5,057
525100 FICA	28,205	27,323	29,081	29,077	1,754
525030 RETIREMENT CONTRIBUTIONS	96,823	81,089	83,475	82,799	1,710
525040 LIFE/HEALTH INSURANCE	60,782	61,927	73,317	73,754	11,827
TOTAL PERSONAL SERVICES	\$570,089	\$562,490	\$583,099	\$594,253	\$31,763
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENSE	19,439	64,000	64,000	73,200	9,200
530010 CITY ADMINISTRATION	114,390	124,190	124,190	130,680	6,490
531010 PROFESSIONAL SERVICES	0	110,000	125,000	85,000	(25,000)
531020 INVESTMENT ADVISORY FEES	1,500	700	1,400	1,500	800
532040 OTHER CONTRACTUAL SERVICES	96,727	168,189	101,710	136,700	(31,489)
540000 TRAVEL AND PER DIEM	395	1,500	1,500	5,500	4,000
541000 COMMUNICATIONS	0	1,500	1,500	2,940	1,440
543010 ELECTRICITY	21,923	37,128	37,128	38,613	1,485
545220 SELF INSURANCE CHARGE	67,870	55,811	55,811	56,065	254
546000 REPAIR & MAINTENANCE	61,701	106,000	98,000	111,000	5,000
547020 ADVERTISING-NON LEGAL	352	500	500	500	0
549020 TECHNOLOGY SVC CHARGE	1,040	1,460	1,460	1,640	180
551000 OFFICE SUPPLIES	147	500	500	500	0
552000 OPERATING SUPPLIES/MINOR EQUIP	1,650	2,500	2,500	2,500	0
552070 UNIFORMS	141	2,000	2,000	2,000	0
552090 OTHER CLOTHING	600	1,887	1,737	1,887	0
554010 MEMBERSHIPS	1,295	1,400	1,420	1,500	100
TOTAL OPERATING EXPENSES	\$ 389,170	\$ 679,265	\$ 620,356	\$ 651,725	\$ (27,540)
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDINGS	0	20,000	20,000	0	(20,000)
560300 IMPROVEMENTS O/T BUILDING	622,590	2,800,000	5,111,318	600,000	(2,200,000)
560400 MACHINERY & EQUIPMENT	0	162,500	162,500	56,000	(106,500)
591210 BOND SINKING FUND	991,411	980,993	980,993	990,669	9,676
TOTAL NON-OPERATING EXPENSES	\$ 1,614,001	\$ 3,963,493	\$ 6,274,811	\$ 1,646,669	\$(2,316,824)
TOTAL EXPENSES	\$ 2,573,259	\$ 5,205,248	\$ 7,478,266	\$ 2,892,647	\$(2,312,601)

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

180-1501-552

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	42,083	43,268	43,268	44,566	1,298
525010 FICA	2,811	2,911	2,911	2,954	43
525030 RETIREMENT CONTRIBUTIONS	4,188	3,895	3,895	4,233	338
525040 LIFE/HEALTH INSURANCE	516	520	616	628	108
TOTAL PERSONAL SERVICES	\$ 49,598	\$ 50,594	\$ 50,690	\$ 52,381	\$ 1,787
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	0	0	0	5,000	5,000
530010 CITY ADMINISTRATION	114,390	124,190	124,190	130,680	6,490
531010 PROFESSIONAL SERVICES	0	110,000	125,000	85,000	(25,000)
<i>Includes \$100,000 for 5th Ave S. landscape plan</i>					
531040 OTHER CONTRACTUAL SERVICES	0	0	0	0	0
531220 INVESTMENT ADVISORY FEES	1,500	700	1,400	1,500	800
540000 TRAVEL AND PER DIEM	395	1,500	1,500	1,500	0
541000 COMMUNICATIONS	0	1,500	1,500	1,500	0
543010 ELECTRICITY	0	0	0	0	0
545220 SELF INSURANCE CHARGE	67,870	55,811	55,811	56,065	254
546000 REPAIR AND MAINTENANCE	9,135	50,000	50,000	50,000	0
<i>Specialty 5th Ave maintenance</i>					
547020 ADVERTISING (NON LEGAL)	352	500	500	500	0
<i>Annual Report as required</i>					
549020 TECHNOLOGY SERVICE CHARGE	1,040	1,460	1,460	1,640	180
551000 OFFICE SUPPLIES	147	500	500	500	0
554010 MEMBERSHIPS	1,295	1,400	1,420	1,500	100
<i>FRA Dues, State fees, etc</i>					
TOTAL OPERATING EXPENSES	\$ 196,124	\$ 347,561	\$ 363,281	\$ 335,385	\$ (12,176)
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDINGS	0	20,000	20,000	0	(20,000)
560300 IMPROVEMENTS O/T BUILDING	618,127	2,800,000	5,111,318	600,000	(2,200,000)
560400 MACHINERY & EQUIPMENT	0	162,500	162,500	56,000	(106,500)
591250 TRANSFER/ BAKER PARK	0	0	0	0	0
591210 BOND SINKING FUND	991,411	980,993	980,993	990,669	9,676
<i>Transfer to the Debt Service Fund for principal and interest on fund's debt</i>					
TOTAL NON-OPERATING EXPENSES	\$ 1,609,538	\$ 3,963,493	\$ 6,274,811	\$ 1,646,669	\$(2,316,824)
TOTAL EXPENSES	\$ 1,855,259	\$ 4,361,648	\$ 6,688,782	\$ 2,034,435	\$(2,327,213)

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

180.1517.552

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	111,732	111,422	115,086	114,766	3,344
510400 OVERTIME	980	2,781	2,781	3,800	1,019
525010 FICA	8,208	8,024	8,428	8,720	696
525030 RETIREMENT CONTRIBUTIONS	14,882	13,494	14,860	16,398	2,904
525040 LIFE/HEALTH INSURANCE	32,266	33,844	40,025	40,435	6,591
TOTAL PERSONAL SERVICES	\$ 168,068	\$ 169,565	\$ 181,180	\$ 184,119	\$ 14,554
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENSES	19,439	64,000	64,000	68,200	4,200
<i>Plants, site furniture maintenance/replacement, trash bags</i>					
531040 OTHER CONTRACTUAL SERVICES	96,727	168,189	101,710	136,700	(31,489)
<i>Landscape maint., elevator maintenance, pressure washing, alarms, window cleaning</i>					
543010 ELECTRICITY	21,923	37,128	37,128	38,613	1,485
<i>Two Parking Garages</i>					
546000 REPAIR & MAINTENANCE	52,566	55,000	47,000	60,000	5,000
<i>Holiday lights, paver repair, lighting repairs</i>					
552090 OTHER CLOTHING	600	1,887	1,737	1,887	0
TOTAL OPERATING EXPENSES	\$ 191,255	\$ 326,204	\$ 251,575	\$ 305,400	\$ (20,804)
TOTAL EXPENSES	\$ 359,323	\$ 495,769	\$ 432,755	\$ 489,519	\$ (6,250)

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT**

180.1520.552

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	213,220	213,270	215,490	219,556	6,286
510305 LONGEVITY & SPECIALTY PAY	6,000	7,760	7,760	6,750	(1,010)
510320 STATE INCENTIVE PAY	3,700	2,640	2,890	3,120	480
510400 OVERTIME	4,314	7,622	7,622	7,620	(2)
510420 HOLIDAY PAY	2,250	3,388	2,329	8,445	5,057
525010 FICA	17,186	16,388	17,742	17,403	1,015
525030 RETIREMENT CONTRIBUTIONS	77,753	63,700	64,720	62,168	(1,532)
525040 LIFE/HEALTH INSURANCE	28,000	27,563	32,675	32,691	5,128
TOTAL PERSONAL SERVICES	\$ 352,423	\$ 342,331	\$ 351,228	\$ 357,753	\$ 15,422
<u>OPERATING EXPENSES</u>					
540000 TRAINING & TRAVEL COSTS	0	0	0	4,000	4,000
541000 COMMUNICATIONS	0	0	0	1,440	1,440
546000 REPAIR & MAINTENANCE	0	1,000	1,000	1,000	0
552000 OPERATING SUPPLIES	1,650	2,500	2,500	2,500	0
552070 UNIFORMS	141	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES	\$ 1,791	\$ 5,500	\$ 5,500	\$ 10,940	\$ 5,440
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY AND EQUIPMENT	4,462	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$4,462	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$ 358,677	\$ 347,831	\$ 356,728	\$ 368,693	\$ 20,862

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

CIP PROJECT NUMBER DESCRIPTION	Requested 2019-20	2020-21	2021-22	2022-23	2023-24
19C06 5th Avenue N Interconnect	300,000	0	0	0	0
20C02 1st Ave S Improvements	300,000	2,700,000	0	0	0
20C24 River Park Fitness Equipment	30,000	0	0	0	0
20C06 Sidewalk Sweeper	26,000	0	0	0	0
6th Avenue South Improvements	0	0	0	2,500,000	2,500,000
TOTAL CRA FUND	656,000	2,700,000	0	2,500,000	2,500,000

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: 1.72584%
Revenue Pledged: Non-Ad Valorem Revenues

CRA Portion

FY 2019-20	959,533	31,136	\$	990,669	1,284,889
FY 2020-21	1,021,534	14,227	\$	1,035,761	263,355
FY 2021-22	263,355	762	\$	264,117	0
	2,244,422	46,125		2,290,547	

Total CRA Balance Remaining at 9/30/2020

\$ 1,284,889



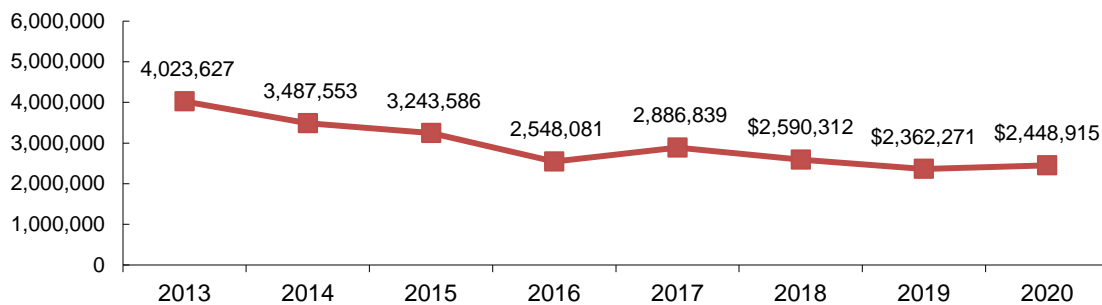
STREETS FUND

FINANCIAL SUMMARY

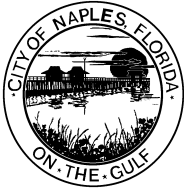
FISCAL YEAR 2019-20

Beginning Fund Balance as of September 30, 2018	2,590,312
Projected Revenues FY 2018-19	3,193,549
Projected Expenditures FY 2018-19	3,421,590
Net Increase/(Decrease) in Fund Balance	<u>(228,041)</u>
Expected Fund Balance as of September 30, 2019	\$2,362,271
Add Fiscal Year 2019-20 Budgeted Revenues	
6-Cent Gas Tax	786,000
5-Cent Gas Tax	591,000
Telecommunications Tax	889,000
State Revenue Sharing	220,000
Dept. of Transportation	553,688
Impact Fees	200,000
Interest Income	40,000
Right of Way Permits	75,000
	<u>3,354,688</u>
TOTAL AVAILABLE RESOURCES	\$5,716,959
Less Fiscal Year 2019-20 Budgeted Expenditures	
Personal Services	735,339
Operations & Maintenance	1,027,692
Transfer - Self-Insurance	216,713
Transfer - Administration	103,300
Overlay Program	650,000
CIP Projects	535,000
	<u>3,268,044</u>
BUDGETED CASH FLOW	86,644
Projected Fund Balance as of September 30, 2020	<u>\$2,448,915</u>

Trend - Fund Balance



Projected Fund Balance complies with Fund Balance Policy



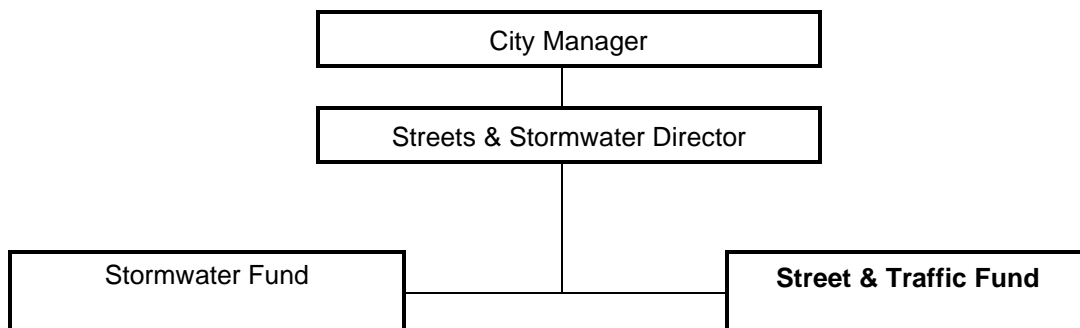
Streets Fund

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 has been primarily funded through gas taxes. Beginning in FY 2018-19, additional telecommunication tax revenue has become the secondary source of revenue to the fund for reasons explained below. 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.



2018-19 Department Accomplishments

- Worked with FDOT on the construction of new 5-foot sidewalk along Harbour Drive from Binnacle Drive to Crayton Road.
- Completed Phase I of the self-evaluation and planning of the City's ADA Transition Plan.
- Resurfaced approximately 6 miles of City roads.
- Repaired 10,714 square feet of sidewalks.
- Completed milling and resurfacing of 8th Street and 12th Avenue South in the Crayton Cove area.
- Completed reconstruction and paving of one City alley along with milling and resurfacing of the 800 block of 5th Avenue Parkway and four additional alleys.
- Completed 100% design of the Harbour Drive and Crayton Road roundabout intersection improvement project. Secured FDOT grant funding for construction in 2024.
- Processed approximately 615 right-of-way permit applications.
- Completed Phase II of the mast-arm repainting project.
- Designed Harbour Drive bridge improvements.

Streets Fund

Streets & Stormwater Department (continued)

- Staff applied and was accepted for the Community Development Block Grant for a paved public pathway connecting the sidewalks along 3rd Avenue North to those on 12th Street North.
- Phase I of the 8th Street Corridor Improvement Project (5th Avenue South to Central Avenue) began and will be completed in November 2019. Phase II (Central Avenue to 7th Avenue North) will begin in April 2020 for completion in late 2020.

2019-20 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 is scheduled 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.

2019-20 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2019-20 is \$3,268,044, an increase of \$381,210 from the FY 2018-19 budget.

Revenues

The most significant budgetary issue for this fund is a pending decrease in the amount of gas tax receipts. The primary recurring revenue in this fund is the Local Option Fuel Tax and the Fifth Cent option. Countywide, this amounts to approximately \$15,810,000 annually. Over the past 5 years, the City has received 8.21% of this amount, the rest

Streets Fund

Streets & Stormwater Department (continued)

distributed to Collier County (85.5%), Marco Island (6.1%) and Everglade City (0.2%). The method for determining the distribution of Countywide gas tax receipts is based on each agency's annual transportation expenditures over the past 5 years. The next 5 year period has been evaluated by Collier County, and the City has been informed that the portion of gas taxes that the City will receive should decrease to 6.35% as a direct result of higher transportation spending in Collier County and Marco Island when compared to the City of Naples. Collier County has indicated that the application of this new distribution will be deferred until a future fiscal year. Staff continues to work with Collier County to monitor the distribution formula to confirm the accuracy of the results. The FY 2019-20 budget maintains the current distribution percentage at 8.21%.

The City and County have an Interlocal Agreement for the collection of the County's transportation impact fees. The City keeps the first \$200,000 of the County's impact fees, and the balance is sent to the County. Impact fees can only be used for transportation projects that increase automobile capacity on roadways. Impact fees cannot be used for pedestrian, bicycle or transit programs, even though the City is seeing an expansion in these areas. Based on FY 2018-19 activity, the FY 2019-20 estimate for impact fee revenue for the fund is \$200,000, and approximately \$200,000 delivered to Collier County. As of this publication, \$780,273 in Impact Fees have been collected since October 1, 2018. In FY 2017-18, \$441,412 in Impact Fees were collected with \$241,412 reverting to Collier County. It should be noted that the impact fee revenue collected within the City is required to be used for automobile capacity improvements within District #3, which includes the City of Naples as well as surrounding unincorporated areas of the County.

The State of Florida has a revenue sharing program, funded by sales and use taxes and a state fuel tax. For FY 2019-20, it is estimated that \$220,000 will be dedicated to transportation. Estimates for the tax revenue sources noted above are provided by the Florida Department of Revenue.

Telecommunication Tax allocated to the Streets Fund for FY 2019-20 is \$889,000. The Streets & Traffic division allocates resources to review and issue permits to telecom companies for work within the right-of-way. The division also coordinates with telecom companies and neighborhood associations on infrastructure improvements such as underground utility lines. The division also inspects most major work done by communication companies within the right-of-way to ensure that City standards, particularly for restoration, are being met. At times, the Streets & Traffic division must repair damage and deterioration of the right-of-way from work done years ago by telecom companies.

The Streets Fund is also expected to receive \$40,000 in interest earnings. The estimate for right-of-way permitting revenue is \$75,000. While no increase is estimated from the previous fiscal year, the division continues to have an increase in permitting resulting from improved communications between staff and contractors, as well as a better understanding of permitting guidelines. Staff is currently evaluating the current application fee methodology to reduce costs for projects within the right-of-way that have minor public impacts and to creating financial incentives for early completion of larger,

Streets Fund

Streets & Stormwater Department (continued)

more disruptive projects that close the public right-of-way and require more significant staff time to review and inspect.

It is important to note that the City of Naples continues to sustain the division without General Fund contributions when many municipal agencies throughout the country allocate General Fund dollars towards operating expenses.

Expenditures

The Streets Fund has 6.50 positions budgeted; 1 additional FTE position, Senior Utility Technician, from FY 2018-19. The division supervises an additional 1.5 positions funded by the Building Department. These positions are dedicated to the review of transportation impacts associated with building plans, parking needs analysis, transportation impact studies, platting, easement and right-of-way vacations, and other building related services.

Shared positions with the Stormwater Fund are determined based on the amount of time the staff spent on each function. Personal Services, budgeted at \$735,339, is \$174,125 more than the FY 2018-19 adopted budget due to an annual cost of living adjustment as defined in bargaining agreements, increased healthcare costs and an additional position.

Operating Expenses for this fund are \$1,997,705 an increase of \$227,085 over the FY 2018-19 adopted budget.

The major Operating Expenses are as follows:

City Administration (General Fund Chargeback)	\$103,300
Street Overlay Program (Road Resurfacing)	\$650,000
Street Light/Other Electricity	\$350,000
Self-Insurance Transfer	\$216,713
Road Repairs	\$245,000
Other Maintenance (incl. mast arm replacement)	\$225,000

The Streets Fund has \$535,000 in Capital Improvements for FY 2019-20. The projects are listed in detail on Capital Improvement Program (CIP) page at the end of this section and are more fully explained in the Five-Year CIP. While Fund Balance continues to be maintained at levels required by the Finance Department, continued withdrawals would bring the Fund Balance below the recommended level of 30% of the prior year's operating budget.

Along with the Division managed capital projects, several other projects totaling \$553,688 are listed and fully funded and managed by the Florida Department of Transportation (FDOT) through staff's efforts to secure grant funding through the Metropolitan Planning Organization. Although these projects are not part of City operations, they impact City operations and infrastructure and need to be considered with other projects within the City.

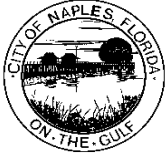
Streets Fund

Streets & Stormwater Department (continued)

2018-2019 Performance Measures

Performance Measures	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
# of Lane-Miles Resurfaced	10.0	12	9.5	6.0	8.0
Square-Feet of Sidewalk Repairs\ Improvements	1,150	4,325	13,362	10,714	12,000
# of Pothole Work Orders resolved	44	68	75	85	85
# of Sidewalk Work Orders resolved	19	29	200	168	200
# of Traffic Signal Work Orders resolved	12	220	163	228	230
# of Street Light Work Orders resolved (a)	41	325	798	760	800

(a) Increase reflects Hurricane Irma repairs in FY 2017-18.



CITY OF NAPLES STREETS FUND REVENUE SUMMARY

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET
6-CENT LOCAL GAS TAX	693,391	781,906	748,500	748,500	786,000
5-CENT LOCAL GAS TAX	528,018	592,243	564,000	564,000	591,000
TELECOMMUNICATIONS TAX	625,000	825,000	889,000	889,000	889,000
STATE REVENUE SHARING	215,000	205,000	205,000	205,000	220,000
DOT MAINTENANCE AGREEMENT	226,621	0	268,536	268,536	275,325
DOT GRANT (a)	364,283	265,108	0	207,513	278,363
IMPACT FEES	200,000	200,000	200,000	200,000	200,000
INTEREST INCOME	37,577	50,539	36,000	36,000	40,000
RIGHT OF WAY PERMITS	72,510	83,062	75,000	75,000	75,000
OTHER (b)	266,619	5,800	0	0	0
TOTAL REVENUE	\$3,229,019	\$3,008,657	\$2,986,036	\$3,193,549	\$3,354,688

(a) 19/20 South Golf Drive Improvements; 18/19 Traffic Pre-Emption Equipment; 17/18 Mobility Study

(b) 16/17 includes \$251,572 sale of land adjacent to 663 11th Ave S.

**FUND: 190 STREETS FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2019-20**

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
0.25	0.25	0.25	Streets & Stormwater Director (b)	35,601
0.50	0.50	0.50	Traffic Engineer (a)	53,617
1.00	1.00	1.00	Traffic Operations Supervisor	85,075
1.00	1.00	1.00	Signal Technician	54,550
2.00	2.00	2.00	Traffic Control Technician	115,257
0.25	0.25	0.25	Construction Project Coordinator (b)	25,225
0.25	0.25	0.25	Engineering Manager (b)	25,998
0.00	0.00	1.00	Senior Utility Technician (c)	55,000
0.25	0.25	0.25	Administrative Coordinator (b)	14,717
5.50	5.50	6.50	Regular Salaries	465,040
			Other Salaries/Authorized Compensa	70,140
			Employer Payroll Expenses	200,159
			Total Personal Services	\$ 735,339

(a) 50% budgeted in the Building Fund 110

(b) 75% of these positions are budgeted in the Stormwater Fund 470

(c) new position

FISCAL YEAR 2019-20
BUDGET DETAIL
STREETS FUND

190-6502-541

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	408,928	395,671	416,652	465,040	69,369
510300 OTHER SALARIES	10,140	10,140	10,140	60,640	50,500
<i>Stand by pay \$10,140, Part-time Right-of-way Inspector, Other authorized compensation</i>					
510400 OVERTIME	7,881	9,500	9,500	9,500	0
525010 FICA	31,086	28,290	31,418	43,455	15,165
525030 RETIREMENT CONTRIBUTIONS	54,333	49,335	53,360	58,858	9,523
525040 LIFE/HEALTH INSURANCE	60,054	64,198	77,252	93,286	29,088
525070 EMPLOYEE ALLOWANCES	3,600	4,080	4,080	4,560	480
TOTAL PERSONAL SERVICES	\$576,022	\$561,214	\$602,402	\$735,339	\$174,125
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	11,463	2,500	45,930	3,500	1,000
530010 CITY ADMINISTRATION FEE	99,150	103,250	103,250	103,300	50
531010 PROFESSIONAL SERVICES	36,158	40,000	65,193	40,000	0
<i>Surveys, Traffic Operations Programing and Systems, Design/Permitting costs</i>					
531420 ROAD RESURFACING	995,375	500,000	547,374	650,000	150,000
540000 TRAINING & TRAVEL COSTS	1,886	3,000	3,000	3,500	500
541000 COMMUNICATIONS	4,021	4,000	4,000	4,000	0
542100 EQUIP SERVICES - REPAIR	18,312	15,000	15,000	15,000	0
542110 EQUIP SERVICES - FUEL	15,529	10,000	10,000	12,000	2,000
543010 ELECTRICITY/STREET LIGHTS	335,773	352,000	330,000	350,000	(2,000)
545220 SELF INSURANCE CHARGE	196,280	213,410	213,410	216,713	3,303
546040 REPAIR AND MAINTENANCE	15,925	25,000	25,000	25,000	0
546060 OTHER MAINTENANCE	308,128	166,000	171,000	225,000	59,000
<i>Sign materials, flags, cones, pavement markings, intersection - mast arm maintenance</i>					
546090 STREET LIGHT & POLE MAINT	23,014	45,000	47,388	45,000	0
546130 ROAD REPAIRS	213,480	235,000	235,000	245,000	10,000
<i>Street patching, curb / valley gutter repairs, sidewalk repairs, grading of alleyways, and materials</i>					
549020 TECHNOLOGY SVC CHARGE	29,370	35,160	35,160	40,590	5,430
551000 OFFICE SUPPLIES	2,243	3,100	3,100	3,100	0
552000 OPERATING SUPPLIES	2,696	13,500	13,500	10,000	(3,500)
552070 UNIFORMS	2,698	3,200	3,200	4,502	1,302
554010 MEMBERSHIPS	1,233	1,500	1,500	1,500	0
TOTAL OPERATING EXPENSES	\$2,312,735	\$1,770,620	\$1,872,005	\$1,997,705	\$227,085
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENT O/T BLDG	394,380	485,000	877,183	535,000	50,000
560400 MACHINERY & EQUIPMENT	0	0	0	0	0
560700 VEHICLES	0	70,000	70,000	0	(70,000)
TOTAL NON-OPERATING EXPENSES	\$394,380	\$555,000	\$947,183	\$535,000	(\$20,000)
TOTAL EXPENSES	\$3,283,136	\$2,886,834	\$3,421,590	\$3,268,044	\$381,210

STREETS FUND 190

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

CIP NUMBER	PROJECT DESCRIPTION	Requested	2020-21	2021-22	2022-23	2023-24
		2019-20				
	*Annual Pavement Resurfacing Program	650,000	650,000	650,000	700,000	700,000
	Total Programs Budgeted in the Operations Budget	650,000	650,000	650,000	700,000	700,000
20U31	Alley Maintenance & Improvements	85,000	75,000	75,000	75,000	75,000
20U29	Pedestrian & Bicycle Master Plan Projects	65,000	150,000	150,000	150,000	150,000
20U21	Citywide ADA Accessibility Improvements**	15,000	15,000	15,000	15,000	15,000
20U07	City Road Bridge Improvements	150,000	150,000	100,000	0	0
20U08	Traffic Operations & Signal System Improvements	50,000	0	0	0	50,000
20U35	12th Avenue South Improvements	170,000	0	0	0	0
	Anchor Rode Traffic Calming Project	0	225,000	0	0	0
	Intersection/Signal System Improvements	0	0	400,000	0	0
	Vehicle Replacement	0	0	0	150,000	0
	Total Streets and Traffic CIP Budget	535,000	615,000	740,000	390,000	290,000
TOTAL STREETS AND TRAFFIC FUND		1,185,000	1,265,000	1,390,000	1,090,000	990,000

*Pavement Resurfacing is budgeted in the Operations Budget "Road Resurfacing" line item, and identified on the CIP list for information only.

(1) Coordinate with CRA 8th Street Improvements

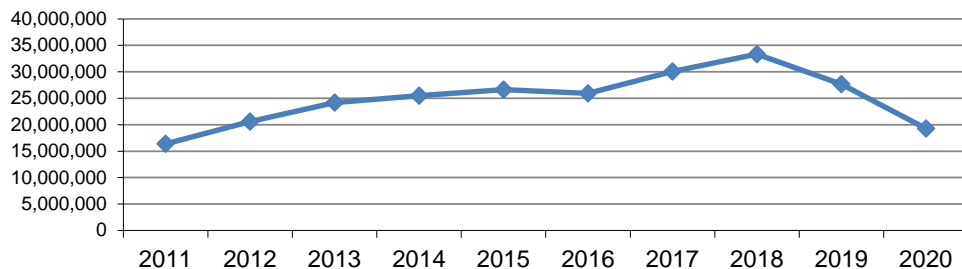
FDOT FUNDED PROJECTS		2019-20	2020-21	2021-22	2022-23	2023-24
FDOT	Reimbursement for Traffic Signal Operations on US41	98,217	100,779	103,538	106,455	109,568
FDOT	Reimbursement for US41 Street Lighting	147,108	151,521	156,064	160,745	165,566
FDOT	Reimbursement for Traffic Operations Center	30,000	30,000	30,000	30,000	30,000
FDOT	South Golf Drive Bike Lane/Sidewalk: Gulf Shore Blvd to W US41	278,363	0	0	1,975,749	0
FDOT	SIDEWALKS: Naples Beach Access	0	0	0	0	0
FDOT	SIDEWALK: 3rd Street North (Central Ave - 7th Ave N)	0	0	0	0	0
FDOT	SIDEWALK: 2nd Street S (6th Ave S - 11th Ave S)	0	0	0	0	0
FDOT	Mandarin Greenway sidewalks at various locations	0	44,311	0	349,407	0
FDOT	DRAINAGE: US-41 Drainage System Replacement Project	0	0	0	0	0
FDOT	*Crayton Road & Harbour Drive Improvements - Roundabout	0	0	0	0	760,480
	*Crayton Road & Mooring Line Drive Improvements - Roundabout	0	0	0	0	0
	*Golden Gate Parkway & US41 Improvements	0	0	0	0	55,400
	*Bicycle Detection Systems at 4 intersections	0	0	0	0	80,000
FDOT	TOTAL	553,688	326,611	289,602	2,622,356	1,201,014



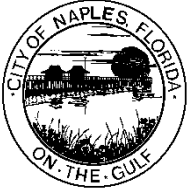
WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2019-20

Beginning Balance - Unrestricted Net Position as of September 30, 2018	\$33,346,831
Projected Revenues FY 2018-19	33,474,800
Projected Expenditures FY 2018-19	39,176,471
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(5,701,671)</u>
Expected Unrestricted Net Position as of September 30, 2019	\$27,645,160
Add Fiscal Year 2019-20 Budgeted Revenues	
OPERATING:	
Water Sales & Revenue	17,859,500
Sewer Charges & Revenue	14,906,000
NON-OPERATING	32,765,500
System Development Charges	700,000
Interest Income	300,000
Grant for Bypass Pumps	1,062,000
Sale of Surplus Property	35,000
Rents	66,000
Bembury Repayments	50,000
	<u>2,213,000</u>
	<u>34,978,500</u>
TOTAL AVAILABLE RESOURCES:	\$62,623,660
Less Fiscal Year 2019-20 Budgeted Expenditures	
Administration	4,100,702
Water Production	6,194,512
Water Distribution	2,752,962
Wastewater Treatment	4,188,524
Wastewater Collection	1,807,725
Utilities Maintenance	1,907,105
Customer Service	663,082
Debt Principal & Interest	1,264,149
Transfer - Pmt in Lieu of Taxes	1,722,000
Capital Projects	18,768,500
	<u>43,369,261</u>
BUDGETED CASH FLOW	<u>(8,390,761)</u>
Projected Unrestricted Net Position as of September 30, 2020	<u><u>\$19,254,399</u></u>

Trend - Unrestricted Net Position



With working capital of \$35.9 million as of 9/30/18, this fund meets the policy requirement of \$5.9 million or 3 months operating expense.



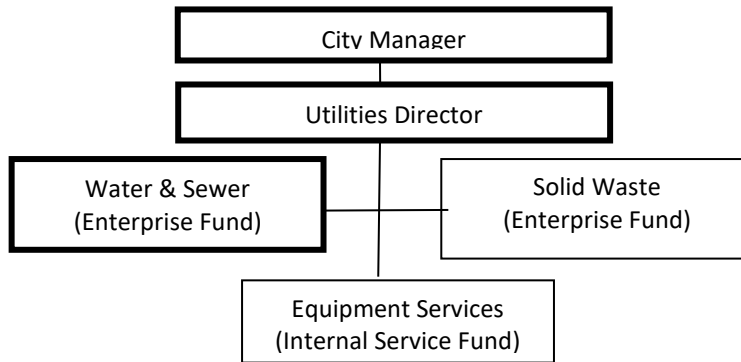
Water & Sewer Fund

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.



2019-20 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:

Integrated Water Resources Plan:

- Continue operation for ASR Wells 1, 2, and 3 located at the Wastewater Treatment Plant.

Water & Sewer Fund (continued)

- Continued utilization of the Golden Gate Canal Pumping Station for meeting the reclaimed water demand and recharge of the existing ASR wells.

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:

- Wastewater Collections - Target Naples Bath & Tennis and Poinciana Village neighborhoods 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 the removal and replacement of gravel, sand and anthracite material located within two filters located at the Water Plant.
- Water Production – Complete the renovation of Accelerator #3 and the final assessment of Accelerator 2 to determine the scope of the next structural renovation.
- Utilities Maintenance – Provide upgrades and rehab improvements to sewer pump station 12 located on Pine Court, and station 14 located at Crayton Road and Orchid Drive.
- Utilities Maintenance – Provide the annual replacement of generators that services remote pumping facilities operated by the Utilities Department.

2018-19 Significant Budgetary Issues

The budgeted expenditures for all divisions of the Water and Sewer Fund is \$43,369,261, an increase of \$759,056 from the FY 2018-19 budget. Major increases include the annual salary increase, increased healthcare costs and increased chemical costs.

Revenues

The City's water and sewer rates are based on the 2013 Water/Sewer Rate Study as prepared by the City's rate consultant. The rates were later reviewed and confirmed (i.e. no changes proposed) as part of the 2018 Rate Study update. The rates will increase based on the April annual Consumer's Price Index or 1.8%, which will be applied to the first full billing cycle in the new fiscal year.

Projected water revenues for FY 2019-20 are \$17,859,500 or \$409,000 more than FY 2018-19, to reflect the rate increase as well as consumption and usage trends.

Projected sewer revenues, including reclaimed water, for FY 2019-20 are budgeted at \$14,906,000 or \$115,000 more than FY 2018-19, to reflect the rate increase as well as consumption and usage trends.

Non-operating revenues are budgeted at \$2,213,000. There is \$700,000 budgeted for Water and Sewer System Development Charges (impact fees). Interest income is expected to be \$300,000. Included here is a FEMA Grant in the amount of \$1,062,000 for the purchase and installation of diesel driven by-pass pumps.

Water & Sewer Fund (continued)

The Bembury Special Assessment has been established for twenty years. Repayments from property owners were on the tax roll starting November 2015, and \$50,000 of assessment payments are budgeted as revenue to the Water Sewer Fund in FY 2019-20.

The impact of GASB 68 requires a reservation of \$2,439,162 in reserves for Pension Liability. Though the Water/Sewer Fund is in healthy condition, the net position of the fund did decline.

Expenditures

There are 105 positions in the Water and Sewer Fund, this is an increase of 1 position, GIS Specialist.

Administration Division

The Administrative Division manages and supports the overall operation of the department.

The budget for the Administration Division is \$7,086,851, a \$145,889 increase from the FY 2018-19 budget. The increase is primarily due to the addition of a GIS Specialist.

The Administration Division includes ten (10) positions. Personal Services are budgeted for \$1,022,738 an increase of \$114,289. It is important to note that the personal services budget within the entire fund includes the 3% contractual increase.

The Operating Expenditures are budgeted at \$4,799,964 an increase of \$31,169 from the FY 2018-19 budget. The following line items are the most significant expenses of the Administration budget.

City Administration (General Fund Reimbursement)	\$1,672,410
Taxes (Payment in Lieu of Taxes)	1,722,000
Self-Insurance Charge	738,723
Professional Services (i.e. studies, surveys, permitting)	250,000
Technology Services	235,880

Administration's Non-Operating costs, which are \$1,264,149, are for debt service payments (principal and interest) on the water and sewer debt.

Water Production Division

The main responsibility of the Water Production Division is to provide safe drinking water. The budget for the Water Production Division is \$6,194,512, an increase of \$221,767 increase from the FY 2018-19 budget.

The Water Production Division includes fifteen (15) positions. Personal Services for FY 2019-20 are budgeted at \$1,225,993, a \$54,238 increase from the FY 2018-19 budget.

The Operating Expenditures are \$4,968,519, an increase of \$167,529 from the FY 2018-19 budget. The following three line items are the most significant expenses of this section of the budget:

Chemicals (for water treatment)	\$2,440,084
Electricity (for wells and water plant)	1,200,000

Water & Sewer Fund (continued)

Contractual Services (mostly sludge hauling) 627,400

Water Distribution Division

The Water Distribution Division is responsible for installing and maintaining water transmission mains within the potable water distribution system. This Division also services and maintains the raw water wellfield piping from the potable water wells to the Water Treatment Plant. The budget for the Water Distribution Division is \$2,812,962 a \$213,898 increase from the FY 2018-19 budget.

The Water Distribution Division includes twenty (20) positions, the same as the FY 2018-19 budget. The cost of Personal Services is budgeted at \$1,629,628 an increase of \$147,208 from the FY 2018-19 budget.

The Operating Expenditures are \$1,123,334, which is an increase of \$32,190 from the FY 2018-19 budget. The major function of this Division is to ensure the supply of potable water arrives to the end user. Major costs include fire hydrants, electronic meters, related supplies, line repair, and maintenance/restoration supplies such as rock, sod, pipes, and subcontracted services for road repairs.

Machinery and equipment is budgeted within this Division in the amount of \$60,000, which includes: automatic flushing devices, tapping machine replacement, a mudhog pump replacement, trimble (GPS) handheld unit, locating equipment and an equipment trailer.

Wastewater Treatment Division

The Wastewater Treatment Division is responsible for treatment of the wastewater collected throughout the service area.

The budget for the Wastewater Treatment Division is \$4,278,524, a \$181,740 increase from the FY 2018-19 budget.

The Wastewater Treatment Division includes twenty (20) positions, the same as the FY 2018-19 budget. The cost of Personal Services is budgeted at \$1,627,277, an increase of \$90,393 over the FY 2018-19 budget.

The Operating Expenditures are \$2,561,247, which is an increase of \$91,347 from the FY 2018-19 budget. The following four items are the most significant expenses of this section of the budget.

Other Contractual Services (Sludge Hauling)	\$360,000
Electricity (for plant)	860,000
Chemicals	223,574
Equipment and Plant Maintenance	810,000

Machinery and equipment is budgeted within this Division in the amount of \$90,000, which includes the replacement of gear boxes, lab equipment replacement and chemical feed pump replacement.

Wastewater Collections Division

The responsibility of the Wastewater Collections Division is to ensure the safe and efficient collection of residential and commercial wastewater (sewage) from the site of collection to the Wastewater Treatment Plant. This division also services and maintains the reclaimed

Water & Sewer Fund (continued)

water distribution system. The budget for the Wastewater Collections Division is \$1,843,225, an increase of \$116,139 from FY 2018-19.

The Wastewater Collections Division includes seventeen (17) positions, the same as the FY 2018-19. The cost of Personal Services is budgeted at \$1,253,885, an increase of \$105,199 from the FY 2018-19 budget.

The Operating expenditures, at \$553,840, is an \$15,440 increase from the FY 2018-19 budget. The primary increase is due to road repairs which has increased based on new annual contracts. Other significant costs include vehicle maintenance, operating supplies such as manhole rings and covers, reclaimed water meters, sod for restoration, and rental equipment.

Machinery and equipment is budgeted within this Division in the amount of \$35,500, which includes a ring-saw replacement, air release valves, jet truck hose replacements, lamp camera cable replacement, manhole cold air blower replacement, confined space entry equipment replacement and dewatering pump replacements.

Maintenance Division

The Maintenance Division is responsible for servicing and maintaining the water and sewer remote facilities, including 51 raw water production wells and 125 sewer pump stations. The budget for this Division is \$2,017,105, an increase of \$51,777 over the FY 2018-19 budget.

The Maintenance Division includes sixteen (16) positions, the same as the FY 2018-19 budget. The cost of Personal Services is budgeted at \$1,174,845, an increase of \$52,138 over the FY 2018-19 budget.

Operating Expenditures of \$732,260 decreased by \$361 from the FY 2018-19.

Machinery and equipment is budgeted within this Division in the amount of \$110,000, which includes the replacement of inoperative valves at sewer pump stations, small pump/motor replacements, flow meters for well fields and replacing/upgrading telemetry equipment.

Customer Service Division

The Customer Service Division 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 staff read and bill accounts on a bi-monthly basis which consists of approximately 21,800 meters. The employees are funded by the Water/Sewer Fund but are managed by the Finance Department.

The budget for this Division is \$663,082, an increase of \$14,846 from the FY 2018-19 budget. The increase is primarily due to the cost of credit card processing fees.

The Customer Service Division includes seven (7) positions, the same as the FY 2018-19 budget. The cost of Personal Services is budgeted at \$435,672, a decrease of \$6,779 from the FY 2018-19 budget.

Water & Sewer Fund (continued)

This Division receives reimbursement in a total amount of \$80,000 from the Solid Waste fund (\$40,000) and the Stormwater fund (\$40,000) for providing billing services.

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 2019-20 total \$18.47 million, an increase of \$187,000 over the FY 2018-19 budget.

2019-20 Benchmarking

Water Production Benchmarking	Naples	Winter Park	Clearwater
Number of Potable Water Customer Accounts	18,116	24,000	43,350
Average Daily Use	14.115 MGD	10 MGD	11.5 MGD
Water Plant Operators	10	12	11
Ratio of Operations Staff per MG Treated	0.708 staff:1 MGD	1.2 staff:1 MGD	0.956 staff:1 MGD

Water Distribution Benchmarking	Naples	Marco Island	Collier County	Bonita Springs
Ratio of Water meters within system maintained to the number of employees (Utility Techs)	19,019:18	11,000:15	68,000:72	28,465:22

Wastewater Treatment Benchmarking	Naples	Collier County North Plant	Collier County South Plant	Marco Island
Total Flow Treated/Day	6.15 MGD	8.962 MGD	6.76 MGD	2.11 MGD
Plant Operators	9	14	12	9

Wastewater Collections Benchmarking	Naples	Marco	Sarasota	Collier County
Number of employees maintaining collection system	17	18	12	62
Number of manholes maintained	3,009	2,127	4,922	16,870
Number of linear feet of gravity mains maintained	691,680	713,621	1,056,000	3,780,480
Number of linear feet of force main maintained	295,680	253,903	179,520	2,370,720

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	123	800	144	96
Number of water producing wells maintained within system	51	104	Surface Water System	15
Number of telemetry sites maintained	177	800	144	96

Water Production Performance Measures	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
Volume Treated Gallons (treated annually)	5,180,970,000	5,152,033,000	5,050,000,000	5,150,000,000
Average Daily Demand (MG)	14.194	14.115	13.835	14.109
Unaccounted Water Loss	5.89%	6.97%	5.5%	5.5%
Number of Quality Control Tests Performed	103,000	103,000	103,000	103,000

Water Distribution Performance Measures	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
Number of meters changed	1,275 meters 4 Orions	1,111 meters 37 Orions	800 meters 15 Orions	1,000 meters 50 Orions
Water main, valves, and service line repairs performed	421	241	221	150
Number of large meters tested	11	23	20	55
Number of backflow devices tested	1,541	1,165	1,000	1,700
Number of valves exercised and maintained	800	600	650	800

Water & Sewer Fund (continued)

Wastewater Treatment Performance Measures	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
Chemical cost per million gallons treated	\$85	\$87	\$88	\$88
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	128	139	142	141

Wastewater Collections Performance Measures	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
Linear feet of pipe inspected	54,957	36,050	85,000	90,000
Linear feet of pipe cleaned	79,957	56,145	90,000	100,000
Sewer Forcemains/Gravity Lines/Laterals/Reclaimed Main Line Repairs	62	142	120	130
Sewer mains obstructions cleared	28	25	40	30

Utilities Maintenance Performance Measures	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	18	15	16	15
Number of wells chlorinated on an annual basis for algae/bacteria control.	14	10	15	15
Number of wells rehabbed for optimal performance and increased yield.	0	5	4	4



WATER & SEWER FUND REVENUE SUMMARY

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET
WATER:					
Water Sales	16,074,210	15,540,342	15,640,000	15,440,000	16,030,000
Water Surcharge	1,239,437	1,229,434	1,280,000	1,260,000	1,300,000
Hydrant	50,066	65,827	40,000	68,000	45,000
Tapping Fees	86,035	103,480	108,000	95,000	100,000
Reinstall Fees	1,740	5,948	1,000	10,000	1,000
Connection Charges	136,328	137,055	130,000	130,000	130,000
Delinquent Fees	195,869	196,221	140,000	180,000	142,000
Plan Review Fees	48,752	50,565	48,000	40,000	48,000
Application Fees	17,400	18,550	18,000	18,000	18,000
Water Inspection	5,200	6,220	5,500	5,500	5,500
Miscellaneous	39,956	33,942	40,000	31,000	40,000
Total Water	17,894,993	17,387,583	17,450,500	17,277,500	17,859,500
SEWER					
Service Charges	13,229,618	12,806,508	12,400,000	12,400,000	12,500,000
Sewer Surcharge	645,527	631,942	630,000	630,000	635,000
Connection Charges	35,683	26,011	35,000	25,000	30,000
Sewer Inspection	3,080	3,560	3,000	3,000	3,000
Irrigation Water	1,818,251	1,811,592	1,715,000	1,815,000	1,730,000
Application Fees	7,700	8,970	8,000	8,000	8,000
Miscellaneous	0	26,450	0	0	0
Total Sewer	15,739,859	15,315,034	14,791,000	14,881,000	14,906,000
NON-OPERATING					
System Development	799,835	1,044,304	700,000	700,000	700,000
Interest Income	195,699	472,646	280,000	460,000	300,000
Rents and Royalties	60,500	60,000	54,000	66,300	66,000
Sale of Property	49,513	75,005	30,000	40,000	35,000
Grants/Bank Loan	451,163	0	0	0	1,062,000
Assessment Payment	0	19,071	0	0	0
Bembury Assessments	73,882	73,882	50,000	50,000	50,000
Loan Repayment (ENB)	0	0	0	0	0
Total Non-Operating	1,630,592	1,744,908	1,114,000	1,316,300	2,213,000
TOTAL WATER & SEWER	\$35,265,444	\$34,447,525	\$33,355,500	\$33,474,800	\$34,978,500

**FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2019-20**

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
ADMINISTRATION (2001)				
1	1	1	Utilities Director	145,752
1	1	1	Deputy Director	107,233
1	1	1	Budget & CIP Manager	87,987
1	1	1	Project Manager	82,400
0	0	1	GIS Specialist	46,691
1	1	1	Administrative Coordinator	63,062
2	2	2	Administrative Specialist II	84,114
1	1	1	Utilities Permit Coordinator	54,298
1	1	1	Warehouse Coordinator	52,076
9	9	10		723,613
WATER PRODUCTION (2030)				
1	1	1	Plant Superintendent	94,322
1	1	1	Treatment Plant Supervisor	64,028
10	10	10	Plant Operators I - IV	451,542
1	1	1	Utilities Coordinator	48,623
1	1	1	Service Worker III	43,925
1	1	1	Equipment Operator III	55,153
15	15	15		757,593
WATER DISTRIBUTION (2031)				
1	1	1	Distribution Supervisor	85,075
2	2	2	Cross Control Technician	130,224
4	4	4	Sr. Utilities Technician	197,790
8	8	8	Utilities Technician	323,237
1	1	1	Utilities Coordinator	56,485
2	2	2	Utilities Locator	97,046
1	1	1	Utilities Inspector	56,485
1	1	1	Equipment Operator Sr	58,852
20	20	20		1,005,194

**FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2019-20**

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
WASTEWATER TREATMENT (3040)				
1	1	1	Treatment Plant Supervisor	95,625
1	1	1	Plant Superintendent	90,458
1	1	1	Laboratory Supervisor	60,497
3	3	3	Laboratory & Field Technician	139,653
9	9	9	Plant Operator	472,921
1	1	1	Industrial Waste Technician	47,948
2	2	2	Tradesworker	86,289
1	1	1	Equipment Operator III	42,641
1	1	1	Utilities Coordinator	49,362
20	20	20		1,085,394
WASTEWATER COLLECTION (3041)				
1	1	1	Collections Supervisor	85,075
1	1	1	Utilities Coordinator	44,934
0	1	0	GIS Specialist	-
3	4	4	Sr. Utilities Technician	199,167
1	1	1	Equipment Operator V	53,041
1	1	1	Equipment Operator IV	40,076
1	1	1	Utilities Locator	45,462
9	7	8	Utilities Technicians	316,692
17	17	17		784,447
UTILITIES MAINTENANCE (4050)				
1	1	1	Utilities Maintenance Supervisor	67,338
4	4	4	Instrument Technician	227,778
8	8	8	Utilities Maintenance Tech I/II	346,759
1	1	1	Tradesworker	53,591
1	1	1	Service Worker III	35,221
1	1	1	Utilities Coordinator	62,006
16	16	16		792,693
CUSTOMER SERVICE (0707)				
1	1	1	Utility Billing Manager	88,686
1	1	1	Accounting Associate/Billing	46,551
3	3	3	Billing & Collection Specialist	120,231
0	1	1	Lead Meter Technician	34,112
2	1	1	Meter Technician	30,767
7	7	7		320,347

**FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2019-20**

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
104	104	105	Regular Salaries	5,469,281
			Other Salaries/Authorized Compensation	128,090
			Overtime	176,000
			Employer Payroll Expenses	2,596,667
			Total Personal Services	<u>\$ 8,370,038</u>

**FISCAL YEAR 2019-20
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	4,977,104	5,349,282	5,287,281	5,469,281	119,999
510300 OTHER SALARIES	47,385	52,700	51,200	128,090	75,390
510400 OVERTIME	144,619	176,300	149,600	176,000	(300)
525010 FICA	375,552	386,595	405,821	411,203	24,608
525030 RETIREMENT CONTRIBUTIONS	507,484	652,106	656,823	769,745	117,639
525040 LIFE/HEALTH INSURANCE	1,050,566	1,178,849	1,344,765	1,396,999	218,150
525070 EMPLOYEE ALLOWANCES	16,920	17,520	17,520	18,720	1,200
525090 GENERAL & MERIT	0	0	0	0	0
TOTAL PERSONAL SERVICES	\$ 7,119,630	\$ 7,813,352	\$ 7,913,010	\$ 8,370,038	\$ 556,686
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	336,255	92,525	118,649	94,500	1,975
530010 CITY ADMINISTRATION	1,541,550	1,628,700	1,628,700	1,672,410	43,710
530015 REIMB FOR CUST SERVICE	(80,000)	(80,000)	(80,000)	(80,000)	0
530070 SMALL TOOLS	22,684	26,900	29,400	28,900	2,000
530510 BOTTLED WATER	0	0	0	0	0
531001 BANK/CREDIT CARD FEES	195,397	161,000	188,000	185,000	24,000
531010 PROFESSIONAL SERVICES	102,788	334,600	347,918	311,600	(23,000)
531018 OTHER PROFESSIONAL SERVICES	3,817	27,000	27,500	30,000	3,000
531040 OTHER CONTRACTUAL SERVICES	950,292	1,113,400	976,500	1,146,400	33,000
531220 INVESTMENT ADVISORY FEES	17,359	22,700	22,700	20,000	(2,700)
532040 OTHER LEGAL SERVICES	0	15,000	2,500	15,000	0
538010 PAYMENTS IN LIEU OF TAXES	1,722,000	1,722,000	1,722,000	1,722,000	0
540000 TRAINING & TRAVEL COSTS	28,581	38,300	35,400	50,200	11,900
540100 BOOK/SUBS/MEMBERSHIPS	3,453	4,800	4,400	4,700	(100)
541000 COMMUNICATIONS	10,870	23,626	22,010	23,626	0
541010 TELEPHONE/TELEMETRY	45,950	60,440	60,440	60,380	(60)
542020 POSTAGE & FREIGHT	45,000	48,000	48,000	48,000	0
542100 EQUIP. SERVICES - REPAIRS	288,919	337,000	336,000	322,500	(14,500)
542110 EQUIP. SERVICES - FUEL	112,226	137,733	132,733	124,261	(13,472)
543010 ELECTRICITY	1,762,522	2,309,500	1,810,500	2,304,300	(5,200)
543020 WATER, SEWER, GARBAGE	105,435	102,000	121,000	107,500	5,500
544020 EQUIPMENT RENTAL	77,156	92,700	91,000	92,700	0
545220 SELF INSURANCE CHARGE	990,310	774,171	774,171	738,723	(35,448)
546000 REPAIR AND MAINTENANCE	559,457	571,900	612,074	514,900	(57,000)
546020 BUILDINGS & GROUND MAINT.	240,454	250,600	249,500	333,100	82,500
546030 EQUIP. MAINT. CONTRACTS	3,098	15,000	15,000	15,000	0
546040 EQUIPMENT MAINTENANCE	469,889	595,000	582,900	637,500	42,500
546120 ROAD REPAIRS	92,117	125,000	130,000	135,000	10,000
547000 PRINTING AND BINDING	24,246	31,500	30,400	31,500	0
549000 OTHER CURRENT CHARGES	0	3,000	3,000	3,000	0
549020 TECHNOLOGY SVC CHARGE	179,010	208,840	208,840	235,880	27,040
549080 HAZARDOUS WASTE DISPOSAL	1,056	1,500	1,500	1,500	0
551000 OFFICE SUPPLIES	7,541	14,750	14,750	14,750	0
552000 OPERATING SUPPLIES	340,218	369,500	368,000	377,500	8,000
552020 FUEL	14,308	68,000	63,000	68,000	0
552030 OIL & LUBE	7,352	9,500	10,720	13,500	4,000
552070 UNIFORMS	30,677	32,950	33,950	38,040	5,090

**FISCAL YEAR 2019-20
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
552090 OTHER CLOTHING	13,600	17,600	15,396	19,146	1,546
552100 JANITORIAL SUPPLIES	1,756	2,500	2,500	3,500	1,000
552210 NEW INSTALLATIONS SUPPLY	442,298	450,000	441,000	450,000	0
552220 REPAIR SUPPLIES	253,421	240,000	275,000	260,000	20,000
552800 CHEMICALS	2,148,667	2,608,400	2,603,400	2,792,058	183,658
559000 DEPRECIATION/AMORTIZATION	8,273,051	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 21,384,778	\$ 14,607,635	\$ 14,080,451	\$ 14,966,574	\$ 358,939
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDING	5,209,529	16,135,000	12,840,425	12,750,000	(3,385,000)
560400 MACHINERY EQUIP	1,954,472	2,105,500	2,320,916	5,670,500	3,565,000
560700 VEHICLES	413,634	685,000	757,951	348,000	(337,000)
TOTAL CAPITAL EXPENSES	\$ 7,577,635	\$ 18,925,500	\$ 15,919,291	\$ 18,768,500	\$ (157,000)
570110 PRINCIPAL	173,594	1,031,080	1,031,080	1,056,473	25,393
570120 INTEREST	12,166	232,638	232,638	207,676	(24,962)
590010 OPERATING CONTINGENCY	0	0	0	0	0
TOTAL DEBT RELATED EXPENSES	\$ 185,759	\$ 1,263,718	\$ 1,263,718	\$ 1,264,149	\$ 431
TOTAL EXPENSES	\$36,267,803	\$42,610,205	\$39,176,471	\$43,369,261	\$759,056

**FISCAL YEAR 2019-20
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	591,647	653,369	648,678	723,613	70,244
510300 OTHER SALARIES	0	0	0	13,403	13,403
510400 OVERTIME	1,555	1,000	500	1,000	0
525010 FICA	41,981	47,258	47,258	53,898	6,640
525030 RETIREMENT CONTRIBUTIONS	76,756	79,777	81,674	101,450	21,673
525040 LIFE/HEALTH INSURANCE	104,238	120,085	124,815	121,214	1,129
525070 EMPLOYEE ALLOWANCES	6,960	6,960	6,960	8,160	1,200
TOTAL PERSONAL SERVICES	\$823,137	\$908,449	\$909,885	\$1,022,738	\$ 114,289
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	273,193	3,500	17,300	3,500	0
530010 ADMINISTRATIVE REIMBURSEMENT	1,541,550	1,628,700	1,628,700	1,672,410	43,710
530510 BOTTLED WATER	0	0	0	0	0
531010 PROFESSIONAL SERVICES	71,269	250,000	225,000	250,000	0
531040 OTHER CONTRACTUAL SERVICES	25,475	34,000	34,000	31,000	(3,000)
531220 INVESTMENT ADVISORY FEES	17,359	22,700	22,700	20,000	(2,700)
532040 OTHER LEGAL SERVICES	0	15,000	2,500	15,000	0
538010 PAYMENT IN LIEU OF TAXES	1,722,000	1,722,000	1,722,000	1,722,000	0
540000 TRAINING & TRAVEL COSTS	2,000	2,000	2,000	2,000	0
541000 COMMUNICATIONS	4,073	2,584	1,600	2,584	0
541010 TELEPHONE	5,122	10,500	10,500	10,500	0
542100 EQUIP. SERVICES - REPAIRS	2,115	3,000	2,000	3,000	0
542110 EQUIP. SERVICES - FUEL	3,730	1,000	4,000	2,000	1,000
543010 ELECTRICITY	18,949	25,000	22,000	25,000	0
543020 WATER, SEWER, GARBAGE	21,935	23,000	23,000	23,500	500
545220 SELF INSURANCE CHARGE	990,310	774,171	774,171	738,723	(35,448)
546000 REPAIR AND MAINTENANCE	16,351	16,200	16,200	16,200	0
546020 BUILDINGS & GROUND MAINT.	16,911	16,600	15,500	16,600	0
547000 PRINTING AND BINDING	2,032	2,000	2,000	2,000	0
549020 TECHNOLOGY SVC CHARGE	179,010	208,840	208,840	235,880	27,040
551000 OFFICE SUPPLIES	1,989	2,600	2,600	2,600	0
552000 OPERATING SUPPLIES	18,773	4,500	5,000	4,500	0
552090 OTHER CLOTHING	200	200	217	267	67
554010 MEMBERSHIPS	478	700	600	700	0
559000 DEPRECIATION/AMORTIZATION	962,041	0	0	0	0
TOTAL OPERATING EXPENSES	\$5,896,864	\$4,768,795	\$4,742,428	\$4,799,964	\$ 31,169
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	72,215	0	0	0	0
570110 PRINCIPAL	173,594	1,031,080	1,031,080	1,056,473	25,393
570120 INTEREST	12,166	232,638	232,638	207,676	(24,962)
590010 OPERATING CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$257,974	\$1,263,718	\$1,263,718	\$1,264,149	\$ 431
TOTAL EXPENSES	\$6,977,975	\$6,940,962	\$6,916,031	\$7,086,851	\$145,889

**FISCAL YEAR 2019-20
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	751,959	759,796	759,796	757,593	(2,203)
510300 OTHER SALARIES	0	2,000	500	11,614	9,614
510400 OVERTIME	25,455	45,000	28,800	45,000	0
525010 FICA	55,798	57,736	57,736	56,963	(773)
525030 RETIREMENT CONTRIBUTIONS	95,240	93,718	93,718	106,477	12,759
525040 LIFE/HEALTH INSURANCE	191,331	212,545	233,825	247,386	34,841
525070 EMPLOYEE ALLOWANCES	920	960	960	960	0
TOTAL PERSONAL SERVICES	\$1,120,704	\$1,171,755	\$1,175,335	\$1,225,993	\$54,238
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	8,100	28,750	18,620	28,750	0
530070 SMALL TOOLS	878	2,500	2,500	2,500	0
531018 PROFESSIONAL SERVICES	3,817	27,000	27,500	30,000	3,000
<i>Permitting (\$5,000), SCADA repair (\$10,000), Lab testing (\$12,000)</i>					
531040 OTHER CONTRACTUAL SERVICES	554,868	627,400	542,500	627,400	0
<i>Storage tank \$30,000, sludge hauling \$387,400, well rehab \$210,000</i>					
540000 TRAINING & TRAVEL COSTS	4,600	6,400	2,500	5,400	(1,000)
541000 COMMUNICATIONS	4,767	600	600	600	0
541010 TELEMETRY COMMUNICATIONS	40,612	49,340	49,340	49,280	(60)
542100 EQUIP. SERVICES - REPAIRS	20,479	18,000	18,000	10,000	(8,000)
542110 EQUIP. SERVICES - FUEL	3,132	2,400	2,400	2,400	0
543010 ELECTRICITY	935,228	1,200,000	890,000	1,200,000	0
543020 WATER, SEWER, GARBAGE	16,443	15,000	15,000	15,000	0
544020 EQUIPMENT RENTAL	1,409	4,000	3,200	4,000	0
546000 REPAIR AND MAINTENANCE	85,782	96,000	59,300	96,000	0
<i>Equipment calibration (\$17,000), switchgear maintenance (\$18,000), rewinds (\$14,000), electronic repair, etc.</i>					
546020 BUILDINGS & GROUND MAINT.	124,705	119,000	119,000	128,500	9,500
<i>Landscape Maint (\$30,000), Hurricane Shutter repl. (\$20,000), Plant/Station Painting (\$35,000), Handrail repl. (\$10,000) etc.</i>					
546040 EQUIP. MAINTENANCE	134,740	232,000	210,000	232,000	0
<i>Electrical supplies, chemical feed equipment, bearings, gears, pumps, filter media, pipes, etc</i>					
547000 PRINTING AND BINDING	66	1,500	400	1,500	0
<i>Blueprint copies</i>					
549000 OTHER CURRENT CHARGES	0	3,000	3,000	3,000	0
551000 OFFICE SUPPLIES	891	1,300	1,300	1,300	0
552000 OPERATING SUPPLIES	43,082	46,000	32,000	46,000	0
<i>Lab supplies, Bacti supplies, safety and cleaning supplies, etc.</i>					
552020 FUEL	8,095	25,000	20,000	25,000	0
552030 OIL & LUBE	6,073	7,000	8,220	10,000	3,000
552070 UNIFORMS	4,724	5,200	5,200	5,950	750
552090 OTHER CLOTHING	2,400	3,000	2,383	3,255	255
552800 CHEMICALS	1,890,468	2,280,000	2,280,000	2,440,084	160,084
554010 MEMBERSHIPS	0	600	300	600	0
559000 DEPRECIATION/AMORTIZATION	1,804,808	0	0	0	0
TOTAL OPERATING EXPENSES	\$5,700,167	\$4,800,990	\$4,313,263	\$4,968,519	\$167,529
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY & EQUIPMENT	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$6,820,871	\$5,972,745	\$5,488,598	\$6,194,512	\$221,767

**FISCAL YEAR 2019-20
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	888,256	991,911	949,140	1,005,194	13,283
510300 OTHER SALARIES	17,355	20,280	20,280	31,247	10,967
510400 OVERTIME	65,278	50,000	50,000	50,000	0
525010 FICA	69,914	69,570	74,570	74,966	5,396
525030 RETIREMENT CONTRIBUTIONS	118,342	122,236	122,236	141,204	18,968
525040 LIFE/HEALTH INSURANCE	190,162	226,023	281,088	325,097	99,074
525070 EMPLOYEE ALLOWANCES	1,920	2,400	2,400	1,920	(480)
TOTAL PERSONAL SERVICES	\$1,351,228	\$1,482,420	\$1,499,714	\$1,629,628	\$147,208
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	7,998	8,000	7,000	8,000	0
530070 SMALL TOOLS	5,151	5,000	5,500	5,000	0
531040 OTHER CONTRACTUAL SERVICES	70,365	80,000	45,000	80,000	0
	<i>Fire hydrant sand blasting (\$10,000); emergency repairs (\$50,000); leak detection services (\$20,000)</i>				
540000 TRAINING & TRAVEL COSTS	5,855	7,400	7,400	19,200	11,800
541000 COMMUNICATIONS	219	144	150	144	0
541200 EQUIP. SERVICES - REPAIRS	92,838	91,000	91,000	91,000	0
542110 EQUIP. SERVICES - FUEL	40,263	58,000	50,000	55,000	(3,000)
543020 WATER, SEWER, GARBAGE	8,385	8,000	12,000	10,000	2,000
544020 EQUIPMENT RENTAL	25,650	27,900	27,000	27,900	0
	<i>Mini Trackhoe rental (full year \$26,400), misc small equip rental (\$1,500)</i>				
546000 REPAIR AND MAINTENANCE	890	1,000	900	1,000	0
546040 EQUIP. MAINTENANCE	0	1,000	900	1,000	0
546120 ROAD REPAIRS	57,117	75,000	65,000	75,000	0
	<i>Road and driveway repairs due to line break or other circumstances</i>				
551000 OFFICE SUPPLIES	708	2,600	2,600	2,600	0
552000 OPERATING SUPPLIES	22,802	23,000	23,000	23,000	0
552070 UNIFORMS	8,768	9,100	9,100	10,150	1,050
552090 OTHER CLOTHING	3,000	4,000	3,700	4,340	340
552210 NEW INSTALLATIONS SUPPLY	442,298	450,000	441,000	450,000	0
	<i>Electronic meters</i>				
552220 REPAIR SUPPLIES	253,421	240,000	275,000	260,000	20,000
559000 DEPRECIATION/AMORTIZATION	1,255,448	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,301,176	\$1,091,144	\$1,066,250	\$1,123,334	\$32,190
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY & EQUIPMENT	29,304	25,500	23,000	60,000	34,500
	<i>Replacements including tapping machine, mudhog, trimble handeld unit, locating equipment, etc.</i>				
TOTAL NON-OPERATING EXPENSES	\$ 29,304	\$ 25,500	\$ 23,000	\$ 60,000	\$ 34,500
TOTAL EXPENSES	\$3,681,707	\$2,599,064	\$2,588,964	\$2,812,962	\$213,898

**FISCAL YEAR 2019-20
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	1,081,070	1,079,620	1,091,885	1,085,394	5,774
510300 OTHER SALARY/ON CALL	0	0	0	14,327	14,327
510400 OVERTIME	11,615	20,000	20,000	20,000	0
525010 FICA	79,987	77,977	85,059	82,192	4,215
525030 RETIREMENT CONTRIBUTIONS	141,738	132,862	132,862	156,500	23,638
525040 LIFE/HEALTH INSURANCE	202,000	223,545	262,115	266,464	42,919
525070 EMPLOYEE ALLOWANCES	2,880	2,880	2,880	2,400	(480)
TOTAL PERSONAL SERVICES	\$1,519,289	\$1,536,884	\$1,594,801	\$1,627,277	\$90,393
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	37,871	32,000	54,510	33,250	1,250
530070 SMALL TOOLS	3,884	4,000	4,000	4,000	0
531010 PROFESSIONAL SERVICES	31,519	84,600	122,918	61,600	(23,000)
<i>Outside lab services, lab testing, consulting, certifications</i>					
531040 OTHER CONTRACTUAL SERVICES	251,738	327,000	327,000	360,000	33,000
<i>Bio-solids handling</i>					
540000 TRAINING & TRAVEL COSTS	6,103	7,900	7,900	8,000	100
540100 BOOKS AND MEMBERSHIPS	475	1,000	1,000	400	(600)
541000 COMMUNICATIONS	875	1,100	1,100	1,100	0
541010 TELEPHONE	216	600	600	600	0
542100 EQUIP. SERVICES - REPAIRS	9,798	25,000	25,000	20,000	(5,000)
542110 EQUIP. SERVICES - FUEL	3,203	4,900	4,900	4,500	(400)
543010 ELECTRICITY	620,093	860,000	700,000	860,000	0
543020 WATER, SEWER, GARBAGE	45,948	44,000	55,000	44,000	0
544020 EQUIPMENT RENTAL	2,302	7,500	7,500	7,500	0
546000 REPAIR AND MAINTENANCE	426,920	422,000	495,674	362,000	(60,000)
<i>Electrical repairs (\$25,000), pump & motor repairs (\$55,000), valve replacements (\$50,000), Train repairs (\$90,000), etc.</i>					
546020 BUILDINGS & GROUND MAINT.	82,938	95,000	95,000	168,000	73,000
<i>Lawn Maint., tree trimming, gate, fence, irrigation, signage and paint supplies. A/C repairs, door and window replacement, etc.</i>					
546040 EQUIP. MAINTENANCE	224,317	237,500	237,500	280,000	42,500
<i>Instrument control, plumbing, grit, bar screens, conveyance, welding, coils, capacitors, belts, blowers, etc parts</i>					
549080 HAZARDOUS WASTE DISPOSAL	1,056	1,500	1,500	1,500	0
551000 OFFICE SUPPLIES	1,495	2,500	2,500	2,500	0
552000 OPERATING SUPPLIES	53,950	67,500	67,500	71,500	4,000
	7				
552020 FUEL	4,559	28,000	28,000	28,000	0
552030 OIL & LUBE	1,280	2,500	2,500	3,500	1,000
552070 UNIFORMS AND SHOES	6,027	7,500	7,500	8,100	600
552090 OTHER CLOTHING	2,600	3,800	3,032	4,123	323
552100 JANITORIAL SUPPLIES	1,756	2,500	2,500	3,500	1,000
552800 CHEMICALS	144,675	200,000	200,000	223,574	23,574
<i>Polymer for solids dewatering (\$25,000), FOG treatment (\$40,000), chlorine disinfection (\$96,824) etc.</i>					
559000 DEPRECIATION/AMORTIZATION	2,122,839	0	0	0	0
TOTAL OPERATING EXPENSES	\$4,088,436	\$2,469,900	\$2,454,634	\$2,561,247	\$91,347
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	79,075	90,000	136,995	90,000	0
TOTAL NON-OPERATING EXPENSES	\$79,075	\$90,000	\$136,995	\$90,000	\$0
TOTAL EXPENSES	\$5,686,800	\$4,096,784	\$4,186,430	\$4,278,524	\$181,740

**FISCAL YEAR 2019-20
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	635,070	770,141	750,141	784,447	14,306
510300 OTHER SALARIES	10,140	10,140	10,140	21,767	11,627
510400 OVERTIME	18,872	30,000	25,000	30,000	0
525010 FICA	47,963	55,185	55,185	58,713	3,528
525030 RETIREMENT CONTRIBUTIONS	86,047	95,092	95,092	111,208	16,116
525040 LIFE/HEALTH INSURANCE	145,519	185,728	211,303	244,390	58,662
525070 EMPLOYEE ALLOWANCES	2,320	2,400	2,400	3,360	960
TOTAL PERSONAL SERVICES	\$945,931	\$1,148,686	\$1,149,261	\$1,253,885	\$105,199
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	35	1,300	1,000	900	(400)
530070 SMALL TOOLS	6,651	7,400	7,400	7,400	0
531040 OTHER CONTRACTUAL SERVICES	43,588	40,000	20,000	40,000	0
540000 TRAINING & TRAVEL COSTS	4,831	7,600	7,600	7,600	0
541000 COMMUNICATIONS	55	550	100	550	0
542100 EQUIP. SERVICES - REPAIRS	99,316	130,000	130,000	130,000	0
542110 EQUIP. SERVICES - FUEL	26,829	35,000	35,000	30,361	(4,639)
543010 ELECTRICITY	2,828	4,500	3,500	4,300	(200)
544020 EQUIPMENT RENTAL	46,405	47,300	47,300	47,300	0
			<i>Trackhoe Rental Large & Small, Backhoe rental in lieu of replacement (\$46,800), Other minor rentals (\$500)</i>		
546000 REPAIR AND MAINTENANCE	10,265	10,700	14,000	14,700	4,000
546040 EQUIP. MAINTENANCE	3,568	4,500	4,500	4,500	0
546120 ROAD REPAIRS	35,000	50,000	65,000	60,000	10,000
			<i>Road repairs (\$55,000), driveway repairs (\$5,000)</i>		
551000 OFFICE SUPPLIES	908	1,750	1,750	1,750	0
552000 OPERATING SUPPLIES	160,109	182,000	188,000	186,000	4,000
			<i>Safety gear, sectional & lateral liners, manhole rings/ covers, meters for change-out/new installs, sod, fittings & misc supplies</i>		
552070 UNIFORMS AND SHOES	6,500	6,500	7,500	8,390	1,890
552090 OTHER CLOTHING	2,600	3,400	3,032	3,689	289
552800 CHEMICALS	3,196	3,400	3,400	3,400	0
554010 MEMBERSHIPS	2,500	2,500	2,500	3,000	500
559000 DEPRECIATION/AMORTIZATION	816,111	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,271,293	\$538,400	\$541,582	\$553,840	\$15,440
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	37,614	40,000	40,000	35,500	(4,500)
			<i>Air release valves, jet truck hoses and lamp camera cable, mini push lateral camera replacements</i>		
TOTAL NON-OPERATING EXPENSES	\$37,614	\$40,000	\$40,000	\$35,500	(\$4,500)
TOTAL EXPENSES	\$2,254,838	\$1,727,086	\$1,730,843	\$1,843,225	\$116,139

**FISCAL YEAR 2019-20
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	713,020	770,776	753,977	792,693	21,917
510300 OTHER SALARIES	19,890	20,280	20,280	31,985	11,705
510400 OVERTIME	18,502	25,000	20,000	25,000	0
525010 FICA	55,907	55,204	60,760	59,991	4,787
525030 RETIREMENT CONTRIBUTIONS	93,959	91,854	91,854	110,954	19,100
525040 LIFE/HEALTH INSURANCE	128,924	158,153	172,562	152,782	(5,371)
525070 EMPLOYEE ALLOWANCES	1,440	1,440	1,440	1,440	0
TOTAL PERSONAL SERVICES	\$1,031,642	\$1,122,707	\$1,120,873	\$1,174,845	\$52,138
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	3,198	5,000	6,000	6,000	1,000
530070 SMALL TOOLS	6,121	8,000	10,000	10,000	2,000
531040 PROFESSIONAL SERVICES	4,259	5,000	8,000	8,000	3,000
<i>SCADA software license fee</i>					
540000 TRAINING & TRAVEL COSTS	5,193	5,000	6,000	6,000	1,000
541000 COMMUNICATIONS	110	288	100	288	0
542100 EQUIP. SERVICES - REPAIRS	59,638	66,000	66,000	66,000	0
542110 EQUIP. SERVICES - FUEL	30,026	31,433	31,433	25,000	(6,433)
543010 ELECTRICITY	185,424	220,000	195,000	215,000	(5,000)
543020 WATER, SEWER, GARBAGE	12,724	12,000	16,000	15,000	3,000
544020 EQUIPMENT RENTAL	1,390	6,000	6,000	6,000	0
546000 REPAIR AND MAINTENANCE	19,249	25,000	25,000	25,000	0
<i>Diesel tank cleaning and pumps repairs</i>					
546020 BUILDINGS & GROUND MAINT.	15,899	20,000	20,000	20,000	0
546030 EQUIP. MAINT. CONTRACTS	3,098	15,000	15,000	15,000	0
546040 EQUIP. MAINTENANCE	107,264	120,000	130,000	120,000	0
<i>Parts, check valves, bearings, pump station electronics, etc.</i>					
551000 OFFICE SUPPLIES	1,437	1,500	1,500	1,500	0
552000 OPERATING SUPPLIES	40,693	45,000	51,000	45,000	0
<i>Misc. Hardware (nuts, bolts, etc.), lubricants, Electrical Supplies (wire, tape, conduit), Janitorial Supplies</i>					
552020 FUEL	1,653	15,000	15,000	15,000	0
552070 UNIFORMS & SHOES	4,176	4,200	4,200	5,000	800
552090 OTHER CLOTHING	2,800	3,200	3,032	3,472	272
552800 CHEMICALS	110,328	125,000	120,000	125,000	0
<i>Annual contract for odor and grease control for lift stations</i>					
559000 DEPRECIATION	1,299,441	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,914,121	\$732,621	\$729,265	\$732,260	(\$361)
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	107,352	110,000	110,000	110,000	0
<i>Small motor/pump replacements/telemetry equipment</i>					
TOTAL NON-OPERATING EXPENSES	\$107,352	\$110,000	\$110,000	\$110,000	\$0
TOTAL EXPENSES	\$3,053,114	\$1,965,328	\$1,960,138	\$2,017,105	\$51,777

**FISCAL YEAR 2019-20
BUDGET DETAIL
WATER & SEWER FUND
UTILITY BILLING / CUSTOMER SERVICE**

420.0707.533

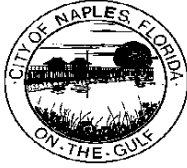
	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	316,083	323,669	333,664	320,347	(3,322)
510300 OTHER SALARIES	0	0	0	3,747	3,747
510400 OVERTIME	3,342	5,300	5,300	5,000	(300)
525010 FICA	24,002	23,665	25,253	24,480	815
525030 RETIREMENT CONTRIBUTIONS	(104,599)	36,567	39,387	41,952	5,385
525040 LIFE/HEALTH INSURANCE	88,393	52,770	59,057	39,666	(13,104)
525070 EMPLOYEE ALLOWANCE	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$327,700	\$442,451	\$463,141	\$435,672	(\$6,779)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	5,860	13,975	14,219	14,100	125
<i>Collections costs (transworld), lien recording</i>					
530015 CUST SERV REIMBURSEMENT	(80,000)	(80,000)	(80,000)	(80,000)	0
<i>The Solid Waste and Stormwater funds reimburse this department for a portion of the Utility Billing Operations</i>					
531001 CREDIT CARD PROCESSING	195,397	161,000	188,000	185,000	24,000
540000 TRAINING / TRAVEL	0	2,000	2,000	2,000	0
541000 COMMUNICATIONS	771	18,360	18,360	18,360	0
<i>Online payment system, IVR expense and cell phones</i>					
542020 POSTAGE & FREIGHT	45,000	48,000	48,000	48,000	0
542100 EQUIP. SERVICES - REPAIRS	4,735	4,000	4,000	2,500	(1,500)
542110 EQUIP. SERVICES - FUEL	5,043	5,000	5,000	5,000	0
546000 REPAIR AND MAINTENANCE	0	1,000	1,000	0	(1,000)
547000 PRINTING AND BINDING	22,148	28,000	28,000	28,000	0
<i>Outsourced printing and mailing of utility bills</i>					
551000 OFFICE SUPPLIES	113	2,500	2,500	2,500	0
552000 OPERATING SUPPLIES	809	1,500	1,500	1,500	0
552070 UNIFORMS & OTHER CLOTHING	482	450	450	450	0
559000 DEPRECIATION	12,362	0	0	0	0
TOTAL OPERATING EXPENSES	\$212,722	\$205,785	\$233,029	\$227,410	\$21,625
	\$540,422	\$648,236	\$696,170	\$663,082	\$14,846

**CAPITAL IMPROVEMENT PROJECTS
WATER SEWER FUND 420**

CIP PROJECT NUMBER DESCRIPTION	Requested 2019-20	2020-21	2021-22	2022-23	2023-24
Water Production					
19K17 Electrical Upgrades - MCC & Generator Controls	2,500,000	0	0	0	0
17K14 Accelerator Improvements	3,600,000	2,300,000	0	0	0
20K11 High Service Pump (HSP) Improvements	100,000	100,000	100,000	100,000	100,000
20K10 Filter Bed Replacement (2 per year)	250,000	250,000	250,000	250,000	0
20K02 Infrastructure Repairs - Water Plant	100,000	100,000	100,000	100,000	100,000
20K20 Washwater Transfer Sludge Pumps	30,000	0	30,000	0	30,000
20K21 Chemical Feed System Replacements	150,000	0	0	0	0
20K01 Influent Mag Flow Meter	40,000	40,000	0	0	0
Delroyd Gear Box Rebuilds	0	45,000	45,000	45,000	45,000
Filter Awnings Replacements	0	0	25,000	120,000	120,000
PAX Mixers for Port Royal	0	0	60,000	0	0
Service Truck Replacement	0	0	30,000	0	0
Golden Gate Well 426	0	0	0	85,000	600,000
Chemical Building Replacement	0	0	0	100,000	1,000,000
CO2 System Replacement	0	0	0	0	600,000
Slaker Replacements	0	0	0	0	475,000
TOTAL WATER PRODUCTION	6,770,000	2,835,000	640,000	800,000	3,070,000
Water Distribution					
20L02 Water Transmission Mains	3,000,000	2,000,000	3,500,000	3,500,000	3,500,000
20L05 Pipe Locating Equipment - Ground Penetrating Radar	20,000	0	0	0	22,000
20L06 Service Truck Replacements (2)	70,000	70,000	70,000	70,000	70,000
20L07 Valve Maintenance Equipment	60,000	0	0	0	0
G.G Blvd Expansion (Everglades Blvd to Desoto)	0	250,000	0	0	0
Trailer Mounted Water Jet/Tanker	0	35,000	0	0	0
Dump Truck Replacement	0	0	138,000	0	0
TOTAL WATER DISTRIBUTION	3,150,000	2,355,000	3,708,000	3,570,000	3,592,000
Wastewater Treatment					
20M07 WWTP Pumps	150,000	150,000	150,000	150,000	150,000
20M25 Infrastructure Repairs - Wastewater Plant	150,000	150,000	300,000	100,000	100,000
20M29 Clarifier Improvements	150,000	0	0	0	0
20M12 Service Truck Replacement	35,000	0	0	0	35,000
TOTAL WASTEWATER TREATMENT	485,000	300,000	450,000	250,000	285,000
Wastewater Collections					
20N04 Replace Sewer Mains, Laterals, etc.	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000
20N07 Service Vehicle - NEW (1)	35,000	0	0	0	0
20N05 Dump Truck Replacement	138,000	0	0	0	0
20N11 Service Truck Replacement (1)	70,000	70,000	70,000	70,000	70,000
17N12 Gulf Acres Sewer Project - Connection Program	0	900,000	0	0	0
20N14 Sanitary Sewer Installations (Unsewered Areas 1, 2, 3)	2,200,000	0	2,200,000	8,400,000	6,300,000
Box blade Tractor Replacement	0	55,000	0	0	0
High Velocity Jet Truck Replacement	0	250,000	0	0	0
Dewatering Pump Replacements	0	55,000	0	0	55,000
Ground Penetrating Radar	0	0	50,000	0	0
Heavy Equipment Trailer Replacement	0	0	0	15,000	0
TOTAL WASTEWATER COLLECTIONS	3,943,000	2,830,000	3,320,000	9,485,000	7,425,000
Utilities Maintenance					
20X08 Emergency By-pass Diesel Pump Installations	1,275,000	0	0	0	0
20X01 Replace/Upgrade Remote Pumping Facilities	300,000	150,000	150,000	150,000	150,000
20X02 Pump Stations Improvements	500,000	500,000	300,000	300,000	300,000
20X22 Generator Replacements	150,000	150,000	150,000	150,000	150,000
20X04 Replace Submersible Pumps	200,000	200,000	200,000	200,000	200,000
20X07 Power Service Control Panels	300,000	100,000	100,000	100,000	100,000
Service Truck Replacement (1)	0	150,000	90,000	90,000	90,000
Irrigation System Control Valves	0	50,000	50,000	50,000	0
Odor Control Systems	0	40,000	40,000	40,000	40,000
Telemetry Upgrades/Improvements (Sewer PS)	0	0	70,000	65,000	65,000
TOTAL UTILITIES MAINTENANCE	2,725,000	1,340,000	1,150,000	1,145,000	1,095,000

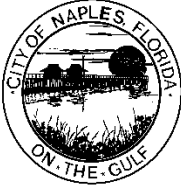
**CAPITAL IMPROVEMENT PROJECTS
WATER SEWER FUND 420**

CIP PROJECT NUMBER DESCRIPTION	2019-20	2020-21	2021-22	2022-23	2023-24
Utilities/Finance/Customer Service					
Meter Reading Truck Replacement	0	25,000	0	0	0
TOTAL CUSTOMER SERVICE	0	25,000	0	0	0
IWRP (Integrated Water Resource Plan)					
19K59 Reclaimed Water Transmission Mains	200,000	200,000	200,000	200,000	200,000
19K58 Reclaimed Water Distribution System	1,200,000	0	3,200,000	3,200,000	3,400,000
TOTAL IWRP	1,400,000	200,000	3,400,000	3,400,000	3,600,000
FUND TOTAL	18,473,000	9,885,000	12,668,000	18,650,000	19,067,000
Other capital assets not in CIP	295,500				
Total capital for FY 18-19	18,660,000				
Five Year Total			78,743,000		



GULF ACRES ROSEMARY HEIGHTS
FINANCIAL SUMMARY
Fiscal Year 2019-20

Beginning Balance - Fund Balance as of September 30, 2018		\$0
Projected Revenues FY 2018-19		\$6,795,685
Projected Expenditures FY 2018-19		\$6,430,759
Net Increase/(Decrease) in Net Unrestricted Assets		<u>\$364,926</u>
Expected Fund Balance as of September 30, 2019		\$364,926
Add Fiscal Year 2019-20 Budgeted Revenues		
Assessments	<u>0</u>	<u>\$0</u>
TOTAL AVAILABLE RESOURCES		\$364,926
Less Fiscal Year 2019-20 Budgeted Expenditures		
Debt Principal & Interest	<u>250,000</u>	<u>\$250,000</u>
BUDGETED CASH FLOW		(\$250,000)
Projected Fund Balance as of September 30, 2020		<u><u>\$114,926</u></u>



Special Assessment District Fund

Gulf Acres/Rosemary Heights (Fund 426)

Mission Statement:

The mission of this Special Assessment Area is to accomplish construction and provision of wastewater collection and treatment improvements in the Gulf Acres/Rosemary Heights area.

Fund Description

The Gulf Acres/Rosemary Heights assessment area was established to accomplish construction and provision of wastewater collection and treatment improvements to real property owners within this area. This assessment area is located within the City's utility service area, but outside the City's corporate limits. Collier County was working on a drainage project in the same area and had a significant interest in working these projects concurrently.

As a special assessment, it is expected that the assessment payments will fund the cost of the project construction. These payments will occur over time; property owners had the choice of prepayment (to save interest and fees), distributed on the tax bill annually over 20 years (to start in November 2021), or 20-year deferral with interest accruing.

There are three additional sources of revenue that provide funding for this assessment:

- Big Cypress Basin (South Florida Water Management District) grant agreement in the amount of \$1,675,877.
- Collier County Board and staff agreed to fund the City's share of the engineering design (\$313,000) and allocate contingency to the City's project (\$300,000) for a total of \$613,000.
- A bank loan, in the amount of \$3.5 million will bridge the gap between the time of the project starting and the last payment, expected to be in 20 years.

The construction of the sewer lines is expected to be completed by approximately November 2020.

The construction cost of \$5,846,343 includes a \$379,553 contingency. The contract with WPM Southern is part of a joint contact with Collier County, which was responsible for the original bid.

2019-20 Significant Budgetary Issues

The FY 2019-20 budget for the Gulf Acres/Rosemary Heights District is \$250,000 for the payment of principal & interest on the loan.

**FISCAL YEAR 2019-20
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
GULF ACRES/ROSEMARY HEIGHTS**

426-3043-535

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>REVENUE</u>					
325102 ASSESSMENT PAYMENTS	0	0	1,006,808	0	0
334101 SFWMD GRANT	0	1,646,000	1,675,877	0	(1,646,000)
337100 INTERLOCAL FUNDING	0	813,000	613,000	0	(813,000)
380401 CONSTRUCTION LOAN	0	3,700,000	3,500,000	0	(3,700,000)
TOTAL REVENUE	\$ -	\$ 6,159,000	\$ 6,795,685	\$ -	\$ (6,159,000)
<u>EXPENSES</u>					
531010 PROFESSIONAL SERVICES	0	0	438,000	0	0
549000 OTHER CHARGES	0	0	0	0	0
560300 CAPITAL PROJECT 17n12	0	5,731,789	5,992,759	0	(5,731,789)
570110 DEBT SERVICE/PRINCIPAL	0	0	0	110,000	110,000
570120 DEBT SERVICE/INTEREST	0	0	0	140,000	140,000
TOTAL EXPENSES	\$ -	\$ 5,731,789	\$ 6,430,759	\$ 250,000	\$ (5,481,789)
NET	\$ -	\$ 427,211	\$ 364,926	\$ (250,000)	\$ (677,211)

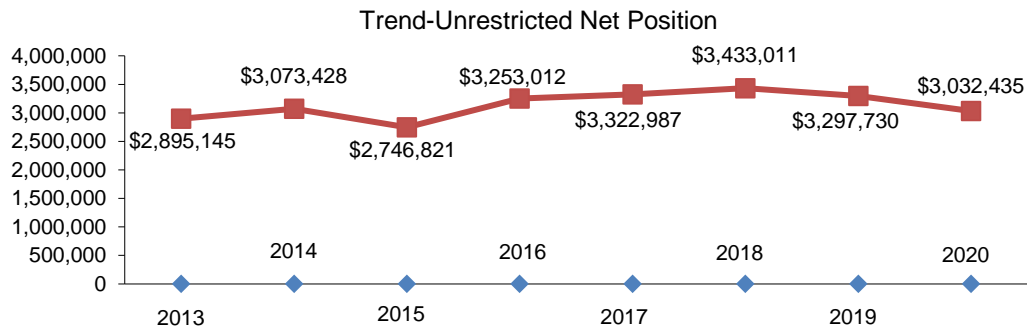
This page was left blank intentionally



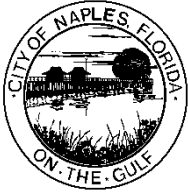


NAPLES BEACH FUND
FINANCIAL SUMMARY
Fiscal Year 2019-20

Unrestricted Net Position as of September 30, 2018	\$3,433,011
Projected Revenues FY 2018-19	2,353,519
Projected Expenditures FY 2018-19	2,488,800
Net Increase/(Decrease) in Net Unrestricted Assets	(135,281)
 Expected Unrestricted Net Position as of September 30, 2019	 \$3,297,730
 Add Fiscal Year 2019-20 Budgeted Revenues	
Meter Collections	1,750,000
Lowdermilk Concession Contract	105,000
Naples Pier Concession Contract	90,000
Parking Tickets	190,000
Tourist Development Council	175,000
Miscellaneous Revenue	75,000
	\$2,385,000
 TOTAL AVAILABLE RESOURCES	 \$5,682,730
 Less Fiscal Year 2019-20 Budgeted Expenditures	
Administration	\$508,548
Beach Maintenance	1,139,305
Beach Enforcement	456,092
Naples Pier	95,736
Lowdermilk Park	70,511
Capital projects	380,103
	\$2,650,295
 BUDGETED CASH FLOW	 (\$265,295)
 Projected Unrestricted Net Position as of September 30, 2020	 <u><u>\$3,032,435</u></u>



With working capital of \$3.7 million as of 9/30/18, this fund meets the policy requirement of \$517,000 or 3 months operating expense.



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 42 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.
- **Beach Maintenance** – Each of the 42 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.
- **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.
- **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.
- **Naples Pier** – A popular tourist spot, this Division tracks operating costs such as fishing permits and utilities. This is part of the Community Services 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.

2019-20 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.

Beach Fund (continued)

- Provide two beachfront concession facilities for public use, one at the Naples Pier and the other at Lowdermilk Park. These concessions offer 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.

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.

2019-20 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$2,650,295 an increase of \$264,794 over the FY 18-19 budget.

The Naples Beach Fund is projected to have a fund balance of \$3.03 million at the end of FY 2018-19. 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 \$2,385,000.

Parking pay stations provide the primary operating revenue to this fund at \$1,750,000. Residents and property owners of Collier County are eligible for a free parking sticker for the beaches and beach parks. Without the sticker, cars may park at pay stations for \$2.50 per hour. Parking stickers are no longer being sold to visitors in the City or Collier County.

The Tourist Development Council (TDC) is expected to continue an operating grant for the beach fund for \$175,000 to reimburse beach maintenance expenditures. Parking Tickets are budget at \$190,000.

The Beach fund is budgeted to receive \$25,000 as a contribution for the New Year's Eve Fireworks, from the Naples Backyard History organization. Other donations may come from the sales of the Pier Planks, although sales have declined to a negligible impact.

Beach Fund (continued)

Expenditures

Administration Division (Finance Department)

The budget of the Administration Division is \$583,548. This represents a \$102,122 decrease from FY 2018-19. This Division handles revenue management, parking meter collections and administrative functions for the fund.

Personal Services are budgeted at \$50,976, an increase of \$4,196. There continues to be one full time equivalent position budgeted in this division. The Administrative Specialist is split 50/50 with the General Fund/Finance Department. The part-time Meter Technician position is responsible for collecting money from the pay stations and repairing machines as needed.

Operating Expenses are \$457,572, a \$111,318 decrease from the prior year.

The largest expense in Administration is the General Fund Reimbursement, budgeted at \$177,010 an increase of \$12,000. Technology Services charges are budgeted at \$23,050 which is an increase of \$5,610. These interfund charges represent support for the entire Beach Fund. Special Events, which represents the cost of the Independence Day Fireworks Display and New Year's Eve Fireworks, has been moved to the maintenance division. Repair and maintenance costs are \$51,304, a decrease of \$75,650 from the previous year, due to the movement of paving to the maintenance division.

There is \$75,000 budgeted in Capital projects for the beach-end security camera program.

Beach Maintenance Division

The budget of the Maintenance Division is \$1,213,408 an increase of \$327,612 over FY 2018-19.

Personal Services budgeted at \$552,054, is a \$30,699 increase from FY 2018-19, mainly due to salary increases and changes in employees' health insurance costs. This budget includes 9 positions that report to Community Services and has no changes from the prior year.

Operating Expenses are budgeted at \$587,251 or \$236,810 more than the FY 2018-19 budget. Major operating expenses include \$320,000 for repair and maintenance which includes parking lot maintenance and paving, Independence Day and New Years' Eve fireworks, big belly trash receptacles, and dune walkover repairs. Professional services include \$65,000 for fish-kill clean-up. Other operating expenses are \$113,691 for utilities and \$28,000 for janitorial supplies. The Beach Fund budgets \$15,000 in "Storm Repair" for minor storm related repairs and disposal of seaweed.

Capital is detailed at the end of this section and in the Capital Improvement Program. Requested for this division are the replacement of a beach rake (\$61,103) and a beach maintenance cart (\$13,000).

Enforcement Division

The budget of the Enforcement Division is \$472,092, a \$52,754 decrease from the FY 2018-19 budget mainly contributed to capital projects.

Beach Fund (continued)

Personal Services is budgeted at \$407,720, an increase of \$21,546 primarily due to yearly salary increases and health insurance increases. Included for a third year is the pelican watch patrol as recommended by the Conservancy. At \$16,500, these two employees will provide the pelican watch from December through April. 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 are budgeted at \$48,372 a decrease of \$300 from FY 2018-19. Other major operating costs are vehicle maintenance and fuel (\$24,000), printing for parking tickets and envelopes (\$5,500), and supplies (\$3,500).

Capital Outlay is budgeted in the amount of \$16,000 for the replacement of a utility terrain vehicle.

Naples Pier Division

The expenditures at the Naples Pier are budgeted at \$230,736, which reflects an \$143,022 increase from the FY 2018-19 budget. This increase is due to the capital project of \$135,000 for pier corrosion mitigation. This Division tracks operating costs such as fishing permits and utilities. There are no personnel in this division, and the primary expenses are related to the DEP lease for the pier and supplies as needed.

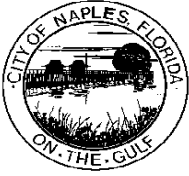
The Pier has offsetting revenue of \$90,000 from the concession contract at the pier.

Lowdermilk Park Division

Lowdermilk Park is located on the beach near Banyan Boulevard. The revenues earned from the Lowdermilk concession, estimated at \$105,000.

The total budget for this division is \$150,511, a \$50,964 decrease from the FY 2018-19 budget, mainly contributed to capital projects.

The operating costs of Lowdermilk Park are \$70,511 and include items such as electricity (\$9,711), operating supplies (\$7,800), contracted maintenance (\$18,000), repair and maintenance of buoys and signs (\$15,000) and janitorial supplies (\$12,000). The FY 2019-20 budget also includes \$80,000 for ADA improvements and removal of exotic/invasive vegetation.



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

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET
METER COLLECTION	1,559,541	1,579,294	1,750,000	1,670,000	1,750,000
BEACH STICKERS	45,031	2,035	0	0	0
LOWDERMILK CONTRACT	118,682	122,114	95,000	105,000	105,000
NAPLES PIER CONTRACT	94,656	27,885	90,000	90,000	90,000
CAT/BOAT STORAGE FEES	229	4,071	1,000	9,000	5,000
PARKING TICKETS & LATE FEES	152,337	236,311	135,000	210,000	190,000
TOURIST DEVEL. TAX	0	175,000	161,000	174,519	175,000
TOURIST DEVEL. TAX CAPITAL	100,000	0	0	0	0
DONATIONS (Fireworks, Planks and Gala)	27,100	26,900	25,000	25,000	25,000
INTEREST/SALES/MISC	45,337	73,157	40,000	70,000	45,000
TOTAL BEACH FUND	\$2,142,914	\$2,246,766	\$2,297,000	\$2,353,519	\$2,385,000

FUND: 430 BEACH FUND

FISCAL YEAR 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
ADMINISTRATION (1001)				
0.5	0.5	0.5	Administrative Specialist (a)	17,675
0.5	0.5	0.5	Meter Technician	16,220
<u>1</u>	<u>1</u>	<u>1</u>		<u>33,895</u>
MAINTENANCE (1017)				
1	1	1	Equipment Operator III Grant Funded	44,773
0	0	0	Tradesworker	0
3	3	3	Custodian	95,461
2	2	2	Landscape Tech II/III	85,797
3	3	3	Service Worker (2 Fulltime and 2 Part-time)	114,707
<u>9</u>	<u>9</u>	<u>9</u>		<u>\$340,738</u>
BEACH ENFORCEMENT (1018)				
0.2	0.2	0.2	Code & Harbor Manager (b)	19,636
5	5	5	Beach Specialist	241,346
0.2	0.2	0.2	Guards / Pelican Patrol *	16,500
<u>5.4</u>	<u>5.4</u>	<u>5.4</u>	<i>*(2 part-time positions to provide coverage for pelican protection from 12/18- 4/19)</i>	<u>277,482</u>
15.4	15.4	15.4	Regular Salaries	652,115
			Other Salaries/Authorized compensation	10,394
			Overtime	35,063
			Employer Payroll Expenses	313,178
			Total Personal Services	<u><u>\$1,010,750</u></u>

(a) This position is split with the General Fund

(b) The Code & Harbor Manager is also paid 20% in the General Fund and 60% in the Dock Fund.

**FISCAL YEAR 2019-20
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	580,999	618,396	631,772	652,115	33,719
510300 OTHER SALARIES & WAGES	2,808	21,879	21,879	10,394	(11,485)
510400 OVERTIME	23,314	37,804	37,804	35,063	(2,741)
525010 FICA	43,963	45,204	50,070	48,293	3,089
525030 RETIREMENT CONTRIBUTIONS	53,719	68,632	70,235	83,628	14,996
525040 LIFE/HEALTH INSURANCE	138,423	161,194	174,093	180,057	18,863
525070 EMPLOYEE ALLOWANCES	1,200	1,200	1,200	1,200	0
TOTAL PERSONAL EXPENSES	\$844,427	\$954,309	\$987,053	\$1,010,750	\$56,441
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	334,630	55,328	47,104	60,828	5,500
530010 CITY ADMINISTRATION	140,030	165,010	165,010	177,010	12,000
531010 PROFESSIONAL SERVICES	16,060	3,000	3,000	68,000	65,000
531100 CREDIT CARD CHARGES	115,687	86,500	106,500	110,000	23,500
531040 OTHER CONTRACTUAL SVCS	16,749	11,700	11,700	19,700	8,000
531220 INVESTMENT ADVISORY FEES	2,364	2,800	2,800	2,500	(300)
540000 TRAINING & TRAVEL COSTS	0	1,500	1,500	1,500	0
541000 COMMUNICATIONS	31,120	38,512	38,512	40,072	1,560
542100 EQUIP. SERVICES - REPAIRS	7,752	22,500	20,000	20,000	(2,500)
542110 EQUIP. SERVICES - FUEL	9,174	16,400	14,000	13,500	(2,900)
543010 ELECTRICITY	12,493	15,489	15,489	15,547	58
543020 WATER, SEWER, GARBAGE	117,500	111,681	111,681	113,691	2,010
544000 RENTALS & LEASES	29,116	42,000	35,000	44,000	2,000
545220 SELF INSURANCE CHARGE	44,910	30,848	30,848	48,680	17,832
546000 REPAIR AND MAINTENANCE	163,170	295,454	264,454	396,304	100,850
546070 REPAIR & MAINT: BUOYS & SIGNS	4,739	15,000	10,000	15,000	0
546050 STORM REPAIR	0	15,000	15,000	15,000	0
547000 PRINTING AND BINDING	1,260	5,500	2,500	5,500	0
547060 DUPLICATING	0	2,720	2,720	3,000	280
549020 TECHNOLOGY SVC CHARGE	10,600	17,440	17,440	23,050	5,610
549050 SPECIAL EVENTS	76,575	91,250	91,250	0	(91,250)
551000 OFFICE SUPPLIES	409	2,500	2,500	2,500	0
552000 OPERATING SUPPLIES	1,605	3,500	3,500	3,500	0
552070 UNIFORMS	1,705	3,060	3,060	3,060	0
552090 OTHER CLOTHING	1,000	1,000	1,000	1,000	0
552100 JANITORIAL SUPPLIES	44,433	56,000	56,000	56,000	0
559000 DEPRECIATION	429,288	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,612,369	\$1,112,192	\$1,073,068	\$1,259,442	\$147,250
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	0	90,000	90,000	0	(90,000)
560300 OTHER IMPROVEMENTS	17,992	145,000	179,626	215,000	70,000
560400 MACHINERY EQUIPMENT	24,970	70,000	120,753	75,000	5,000
560700 VEHICLES	38,757	14,000	38,300	90,103	76,103
TOTAL NON-OPERATING EXPENSES	81,718	319,000	428,679	380,103	61,103
TOTAL EXPENSES	\$2,538,514	\$2,385,501	\$2,488,800	\$2,650,295	\$264,794

**FISCAL YEAR 2019-20
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	22,684	32,348	29,035	33,895	1,547
510400 OVERTIME	502	2,500	2,500	2,500	0
525010 FICA	1,731	2,331	2,331	2,782	451
525030 RETIREMENT CONTRIBUTIONS	(10,480)	3,504	3,622	4,533	1,029
525040 LIFE/HEALTH INSURANCE	7,953	6,097	6,374	7,266	1,169
TOTAL PERSONAL SERVICES	\$22,390	\$46,780	\$43,862	\$50,976	\$ 4,196
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	326,121	3,128	12,904	3,128	0
530010 CITY ADMINISTRATION	140,030	165,010	165,010	177,010	12,000
531110 CREDIT CARD FEE	115,687	86,500	106,500	110,000	23,500
531220 INVESTMENT ADVISORY FEES	2,364	2,800	2,800	2,500	(300)
540000 TRAINING & TRAVEL COSTS	0	1,000	1,000	1,000	0
541000 COMMUNICATIONS	30,351	33,840	33,840	35,400	1,560
<i>Pay station line connections</i>					
542100 EQUIP. SERVICES - REPAIRS	0	2,500	0	0	(2,500)
542110 EQUIP. SERVICES - FUEL	0	2,400	0	0	(2,400)
545220 SELF INSURANCE CHARGE	44,910	30,848	30,848	48,680	17,832
546000 REPAIR AND MAINTENANCE	79,045	126,954	126,954	51,304	(75,650)
<i>Warranty / maintenance costs on paystations, coin counter and beach end renumbering and repaving as needed</i>					
547060 DUPLICATING	0	2,720	2,720	3,000	280
<i>Beach parking brochures and permits, weatherproof pay station stickers</i>					
549020 TECHNOLOGY SVC CHARGE	10,600	17,440	17,440	23,050	5,610
549050 SPECIAL EVENTS	76,575	91,250	91,250	0	(91,250)
551000 OFFICE SUPPLIES	83	2,000	2,000	2,000	0
554000 BOOKS, PUB, MEMBERSHIPS	0	500	500	500	0
TOTAL OPERATING EXPENSES	\$825,765	\$568,890	\$593,766	\$457,572	\$ (111,318)
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	0	70,000	70,000	75,000	5,000
TOTAL NON-OPERATING	\$ -	\$ 70,000	\$ 70,000	\$ 75,000	\$ 5,000
TOTAL EXPENSES	\$848,155	\$685,670	\$707,628	\$583,548	(\$102,122)

**FISCAL YEAR 2019-20
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	326,422	336,481	340,767	340,738	4,257
510300 OTHER SALARIES	2,808	5,379	5,379	5,964	585
<i>On Call Pay</i>					
510400 OVERTIME	11,844	11,330	11,330	12,563	1,233
525010 FICA	24,628	23,429	27,347	25,761	2,332
525030 RETIREMENT CONTRIBUTIONS	40,191	38,131	38,131	47,268	9,137
525040 LIFE/HEALTH INSURANCE	100,616	106,605	121,085	119,760	13,155
TOTAL PERSONAL SERVICES	\$506,509	\$521,355	\$544,039	\$552,054	\$30,699
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,732	30,000	20,000	30,000	0
<i>Rules signage replacement, fountain & shower parts, portalet rentals</i>					
531010 PROFESSIONAL SERVICES	16,060	3,000	3,000	68,000	65,000
542100 EQUIP. SERVICES - REPAIRS	832	5,000	5,000	5,000	0
542110 EQUIP. SERVICES - FUEL	2,820	4,700	4,700	4,500	(200)
543020 WATER, SEWER, GARBAGE	117,500	111,681	111,681	113,691	2,010
546000 REPAIR AND MAINTENANCE	63,662	150,000	120,000	320,000	170,000
<i>Dune Walkover repairs, big belly trash receptacles, parking lot maintenance</i>					
546050 STORM REPAIR	0	15,000	15,000	15,000	0
552070 UNIFORMS	898	2,060	2,060	2,060	0
552090 OTHER CLOTHING	1,000	1,000	1,000	1,000	0
552100 JANITORIAL SUPPLIES	16,960	28,000	28,000	28,000	0
TOTAL OPERATING EXPENSES	\$221,463	\$350,441	\$310,441	\$587,251	\$236,810
<u>NON-OPERATING EXPENSES</u>					
560300 OTHER IMPROVEMENTS	0	0	0	0	0
560400 MACHINERY EQUIPMENT	0	0	50,753	0	0
560700 VEHICLES	11,867	14,000	38,300	74,103	60,103
TOTAL NON-OPERATING EXPENSES	\$ 11,867	\$ 14,000	\$ 89,053	\$ 74,103	\$ 60,103
TOTAL EXPENSES	\$739,839	\$885,796	\$943,533	\$1,213,408	\$327,612

**FISCAL YEAR 2019-20
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	231,894	249,567	261,970	260,982	11,415
510300 OTHER SALARIES	0	16,500	16,500	20,930	4,430
					<i>Two Pelican Protection employees, part time from December to April, Other authorized compensation</i>
510400 OVERTIME	10,968	23,974	23,974	20,000	(3,974)
525010 FICA	17,604	19,444	20,392	19,750	306
525030 RETIREMENT CONTRIBUTIONS	24,008	26,997	28,482	31,827	4,830
525040 LIFE/HEALTH INSURANCE	29,854	48,492	46,634	53,031	4,539
525070 EMPLOYEE ALLOWANCES	1,200	1,200	1,200	1,200	0
TOTAL PERSONAL SERVICES	\$ 315,528	\$ 386,174	\$ 399,152	\$ 407,720	\$ 21,546
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	0	10,300	5,300	10,300	0
					<i>Includes \$6,700 for parking enforcement software annual license</i>
540000 TRAINING & TRAVEL COSTS	0	500	500	500	0
541000 COMMUNICATIONS	659	3,072	3,072	3,072	0
					<i>Software licenses</i>
542100 EQUIP. SERVICES - REPAIRS	6,919	15,000	15,000	15,000	0
542110 EQUIP. SERVICES - FUEL	6,354	9,300	9,300	9,000	(300)
546000 REPAIRS & MAINTENANCE	640	0	0	0	0
547000 PRINTING AND BINDING	1,260	5,500	2,500	5,500	0
551000 OFFICE SUPPLIES	326	500	500	500	0
552000 OPERATING SUPPLIES	1,605	3,500	3,500	3,500	0
552070 UNIFORMS	807	1,000	1,000	1,000	0
559000 DEPRECIATION	429,288	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 447,858	\$ 48,672	\$ 40,672	\$ 48,372	\$ (300)
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	0	90,000	90,000	0	(90,000)
560400 MACHINERY EQUIPMENT	24,970	0	0	0	0
560700 VEHICLES	26,890	0	0	16,000	16,000
TOTAL NON-OPERATING EXPENSES	\$ 51,859	\$ 90,000	\$ 90,000	\$ 16,000	\$ (74,000)
TOTAL EXPENSES	\$815,245	\$524,846	\$529,824	\$472,092	(\$52,754)

**FISCAL YEAR 2019-20
BUDGET DETAIL
BEACH FUND
NAPLES PIER**

430.1064.545

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	5,016	9,600	6,600	9,600	0
531040 CONTRACTUAL SERVICES	1,335	1,700	1,700	1,700	0
541000 COMMUNICATIONS	110	600	600	600	0
543010 ELECTRICITY	4,988	5,814	5,814	5,836	22
544000 RENTALS AND LEASES <i>FDEP lease fee for the pier</i>	29,116	42,000	35,000	44,000	2,000
546000 REPAIR AND MAINTENANCE <i>Pier boardwalk repairs</i>	11,976	12,000	11,000	18,000	6,000
552100 JANITORIAL SUPPLIES	15,659	16,000	16,000	16,000	0
TOTAL OPERATING EXPENSES	\$ 68,199	\$ 87,714	\$ 76,714	\$ 95,736	\$ 8,022
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS /BUILDING	0	0	0	135,000	135,000
560400 MACHINERY AND EQUIPMENT	0	0	0	0	0
TOTAL NON-OPERATING	\$ -	\$ -	\$ -	\$ 135,000	\$ 135,000
TOTAL EXPENSES	\$68,199	\$87,714	\$76,714	\$230,736	\$143,022

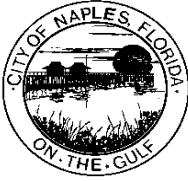
**FISCAL YEAR 2019-20
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1065.545

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,761	2,300	2,300	7,800	5,500
<i>Site furniture replacement</i>					
531040 OTHER CONTRACTUAL SERVICES	15,414	10,000	10,000	18,000	8,000
<i>Pressure washing, ADA compliace, and other maintenance</i>					
541000 COMMUNICATIONS	0	1,000	1,000	1,000	0
543010 ELECTRICITY	7,506	9,675	9,675	9,711	36
546000 REPAIR & MAINTENANCE	7,849	6,500	6,500	7,000	500
546070 REPAIR & MAINT: BUOYS & SIGNS	4,739	15,000	10,000	15,000	0
552100 JANITORIAL SUPPLIES	11,815	12,000	12,000	12,000	0
TOTAL OPERATING EXPENSES	\$ 49,083	\$ 56,475	\$ 51,475	\$ 70,511	\$ 14,036
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS /BUILDING	17,992	145,000	179,626	80,000	(65,000)
TOTAL ALL EXPENSES	\$67,075	\$201,475	\$231,101	\$150,511	(\$50,964)

**CAPITAL IMPROVEMENT PROJECTS
BEACH FUND (Fund 430)**

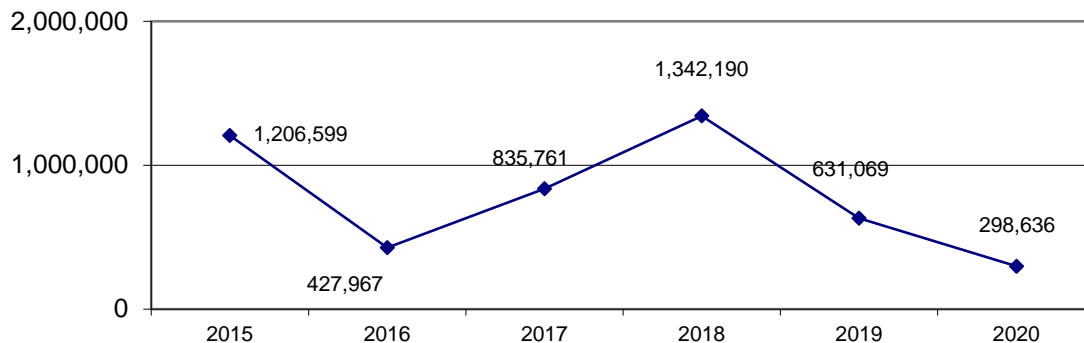
CIP NUMBER	PROJECT DESCRIPTION	Requested	2020-21	2021-22	2022-23	2023-24
		2019-20				
20R12	Beach Rake	61,103	0	0	0	0
20R15	Beach Maintenance Cart (1)	13,000	13,500	14,000	14,500	15,000
20R03	ADA Improvements - Beach Access	50,000	50,000	50,000	50,000	0
20R04	Dune Vegetation Improvements	30,000	30,000	30,000	30,000	30,000
20R13	Beach Specialist ATV Replacement (1)	16,000	0	16,000	0	16,000
20R16	Naples Pier Corrosion Mitigation	135,000	0	0	0	0
	Lowdermilk Park Improvements	0	100,000	50,000	50,000	50,000
	Beach Specialist ATV Storage Garage	0	0	0	0	0
	Security Cameras	0	0	0	0	0
	Parking Pay Stations Update	0	248,000	150,000	0	0
	Lowdermilk Parking Lot Repaving	0	0	0	0	0
	Beach Maint Vehicle Replacement (1)	0	0	0	0	0
	8th Ave S Beach Park Improvements	0	0	0	0	0
	Beach Specialist Vehicle Replacement	0	32,000	32,000	32,000	32,000
TOTAL BEACH FUND		305,103	473,500	342,000	176,500	143,000



**SOLID WASTE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2019-20**

Beginning Balance - Unrestricted Net Position as of September 30, 2018	\$1,342,190
Projected Revenues FY 2018-19	6,997,000
Projected Expenditures FY 2018-19	7,708,121
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(711,121)</u>
Expected Unrestricted Net Position as of September 30, 2019	\$631,069
Add Fiscal Year 2019-20 Budgeted Revenues	
Solid Waste Fees	6,400,000
Sale of Assets	75,000
Special Pickups, Rolloff and Other	<u>800,000</u>
	<u>7,275,000</u>
TOTAL AVAILABLE RESOURCES:	\$7,906,069
Less Fiscal Year 2019-20 Budgeted Expenditures	
Administration	641,930
Residential Pick-up	1,360,844
Horticultural Waste	688,000
Commercial Pick-up	2,734,487
Recycling Division	632,810
Capital Requests	614,000
Transfer - Administration	375,630
Transfer - Self Insurance	214,132
Payment in Lieu of Taxes	<u>345,600</u>
	<u>7,607,433</u>
BUDGETED CASH FLOW	(332,433)
Projected Unrestricted Net Position as of September 30, 2020	<u><u>\$298,636</u></u>

Trend - Unrestricted Net Position



Despite the continued decline in Unrestricted Net Position outlined above the working capital is \$2.15 million as of 9/30/18. Policy requires \$1.67 million or 3 months operating expense. The City's unrestricted net position and recycling expense uncertainty warrant a rate study recommendation in 2020.



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.

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.
- Replace 1 satellite collection vehicle and 1 large refuse truck.

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.

2019-20 Significant Budgetary Issues

In FY 2016-17, Naples City Council approved a revised rate structure as presented by the Rate Consultant. This increased revenue by approximately 3.5%. City Code provides for the rate to be adjusted annually automatically for the April Consumer Price Index (CPI). The CPI for April 2019 had a 1.8% increase which will be reflected in the billing cycle beginning October 2019.

The net position (similar to fund balance) of the Fund has been of significant note, due to its decline in the past three years. The Fund consumed a significant portion of its excess reserves by constructing a new facility in FY 2014-15. Then, the impact of GASB 68, requires a reservation of \$581,109 in reserves for Pension Liability. These two items caused the net position of the Fund to decline.

Solid Waste Fund (continued)

The new rate structure is intended to begin to reclaim part of that reduction. It is important to note that the City has a policy on Working Capital, not Net Position. The policy requires a minimum working capital balance of 3 months of operating budget to be on-hand as working capital. The Solid Waste Fund's working capital, or current assets minus current liabilities, was \$2.15 million as of 9/30/2018.

Revenues

Revenues into the fund total \$7,275,000. There are three main categories of revenue in this fund:

- Solid Waste Fees
- Special Pick-Up Fees
- Commercial Roll-offs

Solid Waste Fees are the primary source of revenue for this fund budgeted at \$6,400,000 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 disposal charge. City Code Chapter 32 declares an automatic annual price increase equal to the United States Consumer Product Index (CPI). For FY 2018-19, the Consumer Price Index rate increased 1.8% from FY 2017-18, which will be applied to City rates for FY 2019-20. Although the City does not apply a CPI increase to the disposal rates collection, Collier County has notified the City that they will be increasing disposal rates for the waste that is collected and hauled to the Collier County landfill by 2.0%. This is a direct pass through to the customer.

The City charges for special pick-ups, such as demolition debris. For FY 2019-20 the Fund is budgeted to collect \$50,000. Commercial roll-offs are budgeted at \$730,000.

Interest Earnings are budgeted at \$20,000. The budget also includes \$75,000 from the sale of surplus assets.

Expenditures

There are four (4) separate divisions in the Solid Waste Fund for a total budget of \$7,607,433, an overall increase of \$280,562 from FY 2018-19. There are 26 budgeted positions, no change from FY 2018-19.

Administration Division

The Administration Division coordinates the activities of this fund and includes the fund-wide overhead costs. The Administration budget is \$2,879,292, an increase of \$107,408 from the FY 2018-19 budget.

Horticulture collection services are provided by a subcontracted vendor and equate to an annual cost of \$688,000.

There are four (4) positions budgeted in Administration. Major costs in this division are General Fund Administrative Charge (\$375,630), Payment in Lieu of Taxes (\$345,600) and Self Insurance (\$214,132).

Residential Division

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,360,844; an increase of \$28,233 from the FY 2018-19 adopted budget. Personal Services for the twelve (12) employees in this section is \$804,140, an increase of \$47,429 from the FY 2018-19 budget.

Other significant costs include charges for waste taken to the County Landfill (\$260,000), and costs to operate and maintain the solid waste collection vehicles (\$285,000).

Solid Waste Fund (continued)

Commercial Division

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,734,487, an increase of \$65,278 from the FY 2018-19 budget.

The Commercial Division has five (5) employees. Personal Services costs are \$391,202 an increase of \$25,243 from the FY 2018-19 budget primarily due to employees benefit changes and the annual 3% contractual increase.

The largest expense in the Commercial Division is the County Landfill, at \$1,632,000. Other significant expenses include: \$262,250 for the hauling of roll off containers, \$310,900 for fuel and maintenance of the solid waste commercial vehicles, \$35,000 for compactor dumpster rentals, and \$85,000 to replace dumpsters and 96-gallon carts for the commercial cart route.

Recycling Division

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 2019-20 budget, the total budget is \$632,810, an increase of \$79,643 from the FY 2018-19 budget.

Personal Services for five (5) employees in this Division is \$426,475, a \$45,308 increase from the FY 2018-19 budget. Operating Expenses total \$206,335, which is an increase from FY 2018-19, with the largest cost being Equipment Services (Repairs and Fuel) for \$120,000. There is also an increase of \$28,000 for the payment to Lee County for recycling residue.

Capital Outlay

Total Capital budgeted for FY 2018-19 in the Solid Waste Fund is \$614,000, which includes the current year Capital Improvement Plan budget and \$12,000 for the purchase of roll-off dumpsters. For FY 2019-20, the Solid Waste Fund has budgeted \$100,000 to rebuild large refuse trucks, \$32,000 for a satellite collection replacement vehicle, \$270,000 for a large refuse truck replacement, and \$200,000 for a new grapple truck.

2019-20 Benchmarking

Description	City of Naples	City of Clearwater	City of Fort Myers	Collier County	Lee County
Annual Residential Solid Waste Fees	\$286.68	\$380.64	\$228.00	District I \$213.24 District II \$205.75	\$202 - \$247
Number of Collections for Garbage/Recycle/Horticulture Material – Per Week	2/1/1	1/1/1	1/1/1	2/1/1	1/1/1
Side-yard Service	Yes - No additional	No	No	Yes - for medically needy only	No

Solid Waste Fund (continued)

2019-20 Performance Measures

Description	Actual 2016-17	Actual 2017-18 **	Estimated 2018-19	Projected 2019-20
Residential Tons Collected	3,825	3,330	3,500	3,600
Commercial Tons Collected	13,531	12,193	12,200	12,500
Roll-off Tons Collected	8,062	8,393	8,100	8,300
Horticulture Collected (Cubic Yards)	21,592	10,265	15,000	18,000
Residential Recycling Tons Collected	5,762	3,159	3,100	3,500
Commercial Missed Collections/Complaints	11	5	7	8
Residential Missed Collections/Complaints and Concerns	73	45	35	31
Cost Per Ton of Waste Disposed (<i>Personnel & Operating Expenses / Total Tonnage</i>)	\$175	\$220	\$208	\$206

** Actual figures for 2017-18 are assumed to be impacted as a result of Hurricane Irma.

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

	<u>FY 16-17 ACTUAL</u>	<u>FY 17-18 ACTUAL</u>	<u>FY 18-19 ADOPTED BUDGET</u>	<u>FY 18-19 ESTIMATED ACTUAL</u>	<u>FY 19-20 ADOPTED BUDGET</u>
SOLID WASTE FEES	6,408,091	6,182,551	6,297,000	6,097,000	6,400,000
SPECIAL PICK-UP FEES	30,118	31,196	60,000	50,000	50,000
RECYCLED MATERIALS	11,124	0	5,000	0	0
OTHER FEES/COMM RLOFF	677,379	879,697	715,000	725,000	730,000
SALE OF SURPLUS ASSETS	78,895	10,104	75,000	100,000	75,000
INVESTMENT INCOME	13,029	17,604	10,000	25,000	20,000
TOTAL SOLID WASTE	<u><u>\$7,218,636</u></u>	<u><u>\$7,121,152</u></u>	<u><u>\$7,162,000</u></u>	<u><u>\$6,997,000</u></u>	<u><u>\$7,275,000</u></u>

FUND: 450 SOLID WASTE FUND
UTILITIES DEPARTMENT
FISCAL YEAR 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
ADMINISTRATION (1201)				
1	1	1	Solid Waste Superintendent	93,583
1	0	0	Administrative Specialist II	-
0	1	1	Senior Administrative Specialist	40,077
1	1	1	Solid Waste Supervisor	62,660
1	1	1	Customer Service Representative	35,221
<u>4</u>	<u>4</u>	<u>4</u>		<u>231,541</u>
RESIDENTIAL (1222)				
1	1	1	Equipment Operator III	36,839
3	3	3	Crew Leader III	140,037
8	8	8	Service Worker III	337,897
<u>12</u>	<u>12</u>	<u>12</u>		<u>514,773</u>
COMMERCIAL (1223)				
5	5	5	Heavy Equipment Operator	233,427
<u>5</u>	<u>5</u>	<u>5</u>		<u>233,427</u>
RECYCLING (1224)				
3	4	4	Heavy Equipment Operator	192,540
1	1	1	Recycling Coordinator	66,754
1	0	0	Equipment Operator III	-
<u>5</u>	<u>5</u>	<u>5</u>		<u>259,294</u>
26	26	26	Regular Salaries	1,239,035
			Other Salaries/Authorize compensation	14,732
			Overtime	96,000
			Employer Payroll Expenses	624,352
				<u><u>\$1,974,119</u></u>
			Total Personal Services	

**FISCAL YEAR 2019-20
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	1,216,949	1,224,703	1,250,105	1,239,035	14,332
510300 OTHER SALARIES	0	0	0	14,732	14,732
510400 OVERTIME	63,219	96,000	55,500	96,000	0
525010 FICA	94,797	87,555	94,178	93,885	6,330
525030 RETIREMENT CONTRIBUTIONS	120,333	146,175	152,258	173,641	27,466
525040 LIFE/HEALTH INSURANCE	276,220	272,090	357,285	355,866	83,776
525070 EMPLOYEE ALLOWANCES	880	960	960	960	0
TOTAL PERSONAL SERVICES	\$1,772,398	\$1,827,483	\$1,910,286	\$1,974,119	\$146,636
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	936	2,050	26,554	2,050	0
530010 CITY ADMINISTRATION	323,130	354,720	354,720	375,630	20,910
530050 COUNTY LANDFILL	1,766,931	1,858,000	1,855,000	1,892,000	34,000
530150 ADMIN CHARGE - UTILITY BILLING	40,000	40,000	40,000	40,000	0
531001 PROF SVCS- CREDIT CARD	33,679	25,000	25,000	25,000	0
531040 OTHER CONTRACTUAL SERVICES	273,830	308,750	321,000	384,250	75,500
531041 HORTICULTURAL SERVICES	687,553	688,000	688,000	688,000	0
531220 INVESTMENT ADVISORY FEES	640	900	900	900	0
538010 PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	345,600	0
540000 TRAINING & TRAVEL COSTS	964	3,000	1,500	3,000	0
541000 COMMUNICATIONS	439	784	400	784	0
541010 TELEPHONE	1,492	4,140	4,140	4,140	0
542100 EQUIP.SERVICES - REPAIRS	501,861	507,000	507,000	517,900	10,900
542110 EQUIP. SERVICES - FUEL	154,877	220,100	220,100	202,000	(18,100)
543010 ELECTRICITY	4,340	6,300	5,600	6,300	0
543020 WATER, SEWER, GARBAGE	20,659	18,000	5,000	8,000	(10,000)
544020 EQUIPMENT RENTAL	53,135	83,800	70,000	83,800	0
545220 SELF INSURANCE CHARGE	205,380	184,504	184,504	214,132	29,628
546000 REPAIR AND MAINTENANCE	32,836	39,800	39,800	44,000	4,200
547000 PRINTING AND BINDING	1,457	2,500	2,500	2,500	0
549020 TECHNOLOGY SVC CHARGE	20,670	26,440	26,440	26,520	80
551000 OFFICE SUPPLIES	1,624	2,000	2,000	2,000	0
552000 OPERATING SUPPLIES	19,112	27,000	27,000	27,000	0
552010 MINOR OPERATING EQUIPMENT	32,337	20,000	30,000	20,000	0
552070 UNIFORMS	9,472	10,000	9,800	11,400	1,400
552090 OTHER CLOTHING	4,543	4,800	5,034	5,208	408
552100 JANITORIAL SUPPLIES	92	1,500	1,500	1,500	0
552510 SOLID WASTE DUMPSTERS	84,340	85,000	85,000	85,000	0
554010 MEMBERSHIPS	0	700	700	700	0
559000 DEPRECIATION	649,812	0	0	0	0
TOTAL OPERATING EXPENSES	\$5,271,739	\$4,870,388	\$4,884,792	\$5,019,314	\$148,926
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDINGS	77,640	100,000	114,388	0	(100,000)
560400 MACHINERY & EQUIPMENT	74,593	12,000	12,000	12,000	0
560700 VEHICLES	55,881	517,000	786,655	602,000	85,000
TOTAL NON-OPERATING EXPENSES	\$208,114	\$629,000	\$913,043	\$614,000	(\$15,000)
TOTAL EXPENSES	\$7,252,250	\$7,326,871	\$7,708,121	\$7,607,433	\$280,562

**FISCAL YEAR 2019-20
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	216,044	242,367	220,642	231,541	(10,826)
510300 OTHER SALARIES	0	0	0	6,805	6,805
510400 OVERTIME	64	1,000	500	1,000	0
525010 FICA	17,074	18,002	16,918	17,571	(431)
525030 RETIREMENT CONTRIBUTIONS	(6,779)	28,568	27,243	31,514	2,946
525040 LIFE/HEALTH INSURANCE	48,744	33,229	61,488	63,391	30,162
525070 EMPLOYEE ALLOWANCES	400	480	480	480	0
TOTAL PERSONAL SERVICES	\$275,547	\$323,646	\$327,271	\$352,302	\$28,656
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	(75)	550	25,054	550	0
530010 CITY ADMINISTRATION	323,130	354,720	354,720	375,630	20,910
530150 ADMIN CHARGE - UTILITY BILLING	40,000	40,000	40,000	40,000	0
531001 PROF SVCS- CREDIT CARD	33,679	25,000	25,000	25,000	0
531040 OTHER CONTRACTUAL SERVICES	5,819	20,000	20,000	70,000	50,000
<i>Portable radio annual warranty (\$4,050); Floor cleaning (\$14,485), Rate study (\$50,000), etc</i>					
531041 HORTICULTURAL SERVICES	687,553	688,000	688,000	688,000	0
531220 INVESTMENT ADVISORY FEES	640	900	900	900	0
538010 PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	345,600	0
540000 TRAINING & TRAVEL COSTS	964	3,000	1,500	3,000	0
<i>Renewal of Code Enforcement Certification and DEP Conference</i>					
541000 COMMUNICATIONS/TELEPHONE	439	784	400	784	0
541010 TELEPHONE	1,492	4,140	4,140	4,140	0
<i>Cell phones, air cards and GPS units</i>					
542100 EQUIP. SERVICES - REPAIR	764	2,000	2,000	2,000	0
542110 EQUIP. SERVICES - FUEL	708	3,100	3,100	2,000	(1,100)
543010 ELECTRICITY	3,216	4,800	4,500	4,800	0
543020 WATER, SEWER, GARBAGE	20,659	18,000	5,000	8,000	(10,000)
544020 EQUIPMENT RENTAL	24,337	48,800	40,000	48,800	0
545220 SELF INSURANCE CHARGE	205,380	184,504	184,504	214,132	29,628
546000 REPAIR AND MAINTENANCE	30,223	34,800	34,800	39,000	4,200
<i>Repairs and landscape maintenance at the Solid Waste Site</i>					
547000 PRINTING AND BINDING	1,457	2,500	2,500	2,500	0
<i>Garbage grams, notices, holiday schedules, flyers and calendars</i>					
547020 ADVERTISING (NON-LEGAL)	0	0	0	0	0
549020 TECHNOLOGY SVC CHARGE	20,670	26,440	26,440	26,520	80
551000 OFFICE SUPPLIES	1,624	2,000	2,000	2,000	0
552000 OPERATING SUPPLIES	5,675	7,000	7,000	7,000	0
552090 OTHER CLOTHING	400	400	434	434	34
552100 JANITORIAL SUPPLIES	92	1,500	1,500	1,500	0
554010 MEMBERSHIPS	0	700	700	700	0
559000 DEPRECIATION	32,783	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,787,228	\$1,819,238	\$1,819,792	\$1,912,990	\$93,752
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDINGS	77,640	100,000	114,388	0	(100,000)
560400 MACHINERY & EQUIPMENT	74,593	12,000	12,000	12,000	0
<i>Roll off dumpsters</i>					
560700 VEHICLES	55,881	517,000	786,655	602,000	85,000
TOTAL NON-OPERATING EXPENSES	\$208,114	\$629,000	\$913,043	\$614,000	\$ (15,000)
TOTAL EXPENSES	\$2,270,889	\$2,771,884	\$3,060,106	\$2,879,292	\$107,408

**FISCAL YEAR 2019-20
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	501,415	503,968	525,267	514,773	10,805
510300 OTHER SALARIES	0	0	0	6,098	6,098
510400 OVERTIME	24,550	35,000	25,000	35,000	0
525010 FICA	38,682	35,633	40,095	39,134	3,501
525030 RETIREMENT CONTRIBUTIONS	61,794	58,176	62,769	70,296	12,120
525040 LIFE/HEALTH INSURANCE	116,807	123,934	143,749	138,839	14,905
TOTAL PERSONAL SERVICES	\$743,250	\$756,711	\$796,880	\$804,140	\$47,429
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	449	500	500	500	0
530050 COUNTY LANDFILL	225,351	270,000	255,000	260,000	(10,000)
542100 EQUIP.SERVICES - REPAIR	192,114	210,000	210,000	215,000	5,000
542110 EQUIP.SERVICES - FUEL	54,821	85,000	85,000	70,000	(15,000)
552000 OPERATING SUPPLIES	1,519	3,000	3,000	3,000	0
552070 UNIFORMS	4,736	5,000	4,500	5,600	600
552090 OTHER CLOTHING	2,108	2,400	2,400	2,604	204
559000 DEPRECIATION	28,432	0	0	0	0
TOTAL OPERATING EXPENSES	\$509,528	\$575,900	\$560,400	\$556,704	(\$19,196)
TOTAL EXPENSES	\$1,252,778	\$1,332,611	\$1,357,280	\$1,360,844	\$28,233

**FISCAL YEAR 2019-20
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1223.534

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	233,501	226,628	236,083	233,427	6,799
510400 OVERTIME	18,441	40,000	15,000	40,000	0
525010 FICA	18,525	15,962	19,207	17,640	1,678
525030 RETIREMENT CONTRIBUTIONS	31,036	28,071	30,886	34,054	5,983
525040 LIFE/HEALTH INSURANCE	50,637	55,298	64,995	66,081	10,783
TOTAL PERSONAL SERVICES	\$352,140	\$365,959	\$366,171	\$391,202	\$25,243
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	264	500	500	500	0
530050 COUNTY LANDFILL	1,541,579	1,588,000	1,600,000	1,632,000	44,000
531040 OTHER CONTRACTUAL SERVICES	248,462	264,750	255,000	262,250	(2,500)
<i>Roll off services and cardboard services</i>					
542110 EQUIP.SERVICES - REPAIR	188,628	230,000	230,000	230,900	900
542110 EQUIP.SERVICES - FUEL	63,465	83,000	83,000	80,000	(3,000)
543010 ELECTRICITY	1,123	1,500	1,100	1,500	0
544020 EQUIPMENT RENTAL	28,798	35,000	30,000	35,000	0
<i>Compactor (8) rentals</i>					
546000 REPAIR & MAINTENANCE	1,359	2,000	2,000	2,000	0
552000 OPERATING SUPPLIES	9,651	10,000	10,000	10,000	0
552070 UNIFORMS	2,368	2,500	2,800	3,050	550
552090 OTHER CLOTHING	800	1,000	900	1,085	85
<i>Safety shoe allowances</i>					
552510 SOLID WASTE DUMPSTERS	84,340	85,000	85,000	85,000	0
559000 DEPRECIATION	259,189	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,430,026	\$2,303,250	\$2,300,300	\$2,343,285	\$40,035
TOTAL EXPENSES	\$2,782,166	\$2,669,209	\$2,666,471	\$2,734,487	\$65,278

**FISCAL YEAR 2019-20
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1224.534

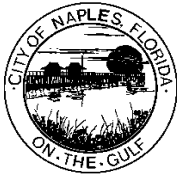
	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	265,989	251,740	268,113	259,294	7,554
510300 OTHER SALARIES	0	0	0	1,829	1,829
510400 OVERTIME	20,164	20,000	15,000	20,000	0
525010 FICA	20,516	17,958	17,958	19,540	1,582
525030 RETIREMENT CONTRIBUTIONS	34,281	31,360	31,360	37,777	6,417
525040 LIFE/HEALTH INSURANCE	60,032	59,629	87,053	87,555	27,926
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$401,461	\$381,167	\$419,964	\$426,475	\$45,308
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	298	500	500	500	0
531040 CONTRACT SERVICES	19,549	24,000	46,000	52,000	28,000
<i>Payment to Lee County for recycling residue</i>					
541200 EQUIP. SERVICES - REPAIRS	120,355	65,000	65,000	70,000	5,000
542110 EQUIP. SERVICES - FUEL	35,883	49,000	49,000	50,000	1,000
546000 REPAIR & MAINTENANCE	1,254	3,000	3,000	3,000	0
552000 OPERATING SUPPLIES	2,268	7,000	7,000	7,000	0
552010 OPERATING EQUIPMENT	32,337	20,000	30,000	20,000	0
<i>Recycling carts</i>					
552070 UNIFORMS	2,368	2,500	2,500	2,750	250
<i>T-shirts and Uniform rental</i>					
552090 OTHER CLOTHING	1,235	1,000	1,300	1,085	85
<i>Employees' safety shoe allowance</i>					
559000 DEPRECIATION	329,408	0	0	0	0
TOTAL OPERATING EXPENSES	\$544,956	\$172,000	\$204,300	\$206,335	\$34,335
TOTAL EXPENSES	\$946,417	\$553,167	\$624,264	\$632,810	\$79,643

**CAPITAL IMPROVEMENT PROJECTS
SOLID WASTE FUND 450**

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2020-21	2021-22	2022-23	2023-24
		2019-20				
20P01	Large Refuse Truck Replacements	270,000	270,000	270,000	270,000	270,000
20P21	Satellite Collection Vehicle Replacement	32,000	32,000	32,000	32,000	32,000
20P02	Rebuild Solid Waste Refuse Trucks	100,000	100,000	100,000	100,000	100,000
20P04	Grapple Trucks	200,000	200,000	200,000	0	0
	Roll-off Truck Replacement	0	165,000	0	165,000	0
	Service Vehicle Replacement	0	0	70,000	30,000	0
	Generator Installation for Solid Waste Facility	0	0	100,000	0	0
	Loader Replacement	0	0	0	300,000	0
	Large Refuse Truck Wash Station	0	0	0	0	250,000
FUND TOTAL		602,000	767,000	772,000	897,000	652,000

This page was left blank intentionally





DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2019-20

Beginning Balance - Unrestricted Net Position as of September 30, 2018	(\$5,092,881)
Adjusted for Interfund Loan	\$5,795,000
Adjusted Unrestricted Net Position	\$702,119
Projected Revenues FY 2018-19	\$2,299,063
Projected Expenditures FY 2018-19	\$2,111,445
Net Increase/(Decrease) in Net Unrestricted Assets	\$187,618

Expected Unrestricted Net Position as of September 30, 2019 **\$889,737**

Add Fiscal Year 2019-20 Budgeted Revenues

Monthly Dock Rentals	492,000	
Transient Rentals	225,000	
Fuel Sales	1,414,000	
Bait & Misc. Sales	75,000	
Naples Landing	60,000	
City Fines	950	
Mooring Ball Rentals	5,000	
Non-refundable application fees	3,750	
Other Charges	17,000	
Interest Income	20,000	
	<u>20,000</u>	<u>\$2,312,700</u>

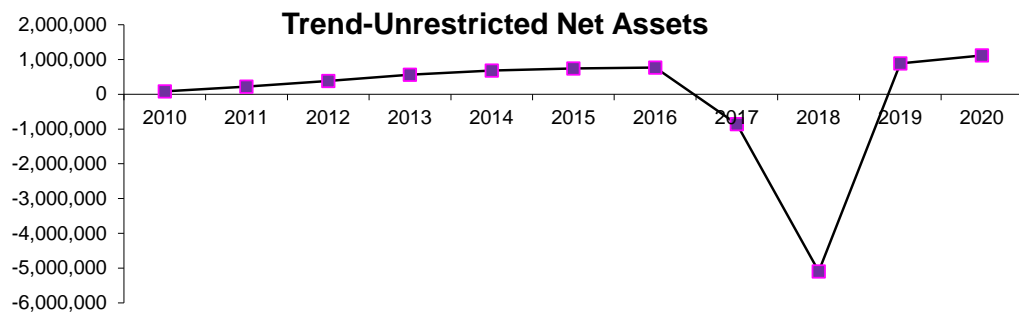
TOTAL AVAILABLE RESOURCES: **\$3,202,437**

Less Fiscal Year 2019-20 Budgeted Expenditures

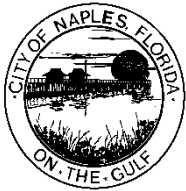
Personal Services	272,767	
Fuel Purchases	1,088,000	
Resale Inventory	45,000	
Operations & Maintenance	192,263	
Transfer - Administration	72,460	
Transfer - Self Insurance	19,592	
Debt (Principal & Interest) Payment	395,585	
	<u>395,585</u>	<u>\$2,085,667</u>

BUDGETED CASH FLOW **\$227,033**

Projected Unrestricted Net Position as of September 30, 2020 **\$1,116,770**



With working capital of \$500,000 as of 9/30/18, this fund meets the policy requirement of \$414,000 or 3 months operating expense.



City Dock Fund

City Manager's Office (Fund 460)

Mission Statement:

The new Naples City Dock aims to provide residents and visiting boaters with state-of-the-art 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 to the boating industry by promoting tourism and local business patronage.
- Promote Clean Marina practices.
- Maintain an environment that upholds integrity, credibility, quality service and responsible future planning.

Department Description

The Naples City Dock is located at 880 12th Ave South, at the end of the cul-de-sac, situated just west of marker 35 on Naples Bay. The dock monitors VHF channel 16 and assists all boaters in directions, emergencies, weather information, etc. Water depth at the T-head is approximately 14', the main channel is about 10'. Reservations are recommended for overnight slip stays; mooring balls are a first come first serve basis. The new dock has restrooms with showers, laundry room, bait, ice, and a Dock Masters office with assorted items. Fuel is available both gasoline (ethanol free) and diesel. The dock is open from 7:00am to 5:00pm seven days a week except Christmas Day. The City Dock is located in Crayton Cove with many commercial enterprises including restaurants, art galleries, and shops.

2019-20 Department Goals and Objectives

As part of Vision Plan #1 – Preserve the City'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.
- Work with the DEP to encourage other marinas to join the Clean Marina program.
- Act as a leader in educating the public on environment issues.
- Work with Natural Resources 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, Coast Guard, FWC, and Fire Patrol.
- Be the contact location for the Fort Myers Department of Environmental Protection.
- Act as a reference point for individuals attempting projects that require permits.
- Maintain a calendar of waterfront activities in the City.

Dock Fund (continued)

2019-20 Significant Budgetary Issues

Revenue

Total revenue for FY 2019-20 is budgeted at \$2,312,700 an increase of \$132,635 from FY 2018-19. Included are commercial and recreational license fee revenues of \$492,000, transient revenues of \$225,000 and fuel sales of \$1,414,000.

Expenses

Total expenditures of the fund are budgeted at \$2,085,667 an increase of \$30,039 from FY 2018-19.

Personal Services total \$272,767. There are 4.1 FTE staff members no change from FY 2018-19. There is an increase of \$24,621 over FY 2018-19 budget due to the annual salary increase and increased health costs.

The FY 2019-20 operating expenses are \$1,417,315 included is the cost of fuel budgeted at \$1,088,000.

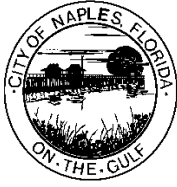
Principal and interest debt payment expense is budgeted at \$395,585. FY 2018-19 was the first full year of operations since reconstruction and the increase in unrestricted net position reflects the strength of usage and net sales revenue. In the event FY 2019-20 usage remains strong it is anticipated staff would come back to Council for a supplemental appropriation to make an additional principal payment in 2020 and re-amortize the new outstanding balance over the remaining 17 years.



FUND 460: DOCK FUND
FISCAL YEAR 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
0.6	0.6	0.6	Code & Harbor Manager (60%) *	58,906
1	1	1	Assistant Dockmaster	55,002
1	2	2	Dockkeeper	70,442
1	0.5	0.5	Dockkeeper	17,610
<hr/>				
3.6	4.1	4.1	Regular Salaries	201,960
			Overtime	4,000
			Employer Payroll Expenses	66,807
<hr/>				
				\$272,767
<hr/>				

* The Code & Harbor Manager is also paid 20% in General Fund and 20% in Beach Fund



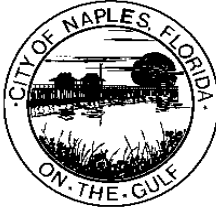
**FISCAL YEAR 2019-20
CITY DOCK FUND
REVENUE SUMMARY**

	<u>FY 16-17 ACTUAL</u>	<u>FY 17-18 ACTUAL</u>	<u>FY 18-19 ADOPTED BUDGET</u>	<u>FY 18-19 ESTIMATED ACTUAL</u>	<u>FY 19-20 ADOPTED BUDGET</u>
DOCK RENTALS	255,626	298,927	480,000	480,000	492,000
TRANSIENT RENTALS	86,949	84,672	100,000	251,900	225,000
FUEL SALES	722,808	649,034	1,414,000	1,364,000	1,414,000
BAIT & MISC. SALES	56,215	36,111	94,815	86,815	75,000
NAPLES LANDINGS REV	72,925	76,623	60,000	70,000	60,000
MOORING BALL RENTAL	4,190	1,381	3,500	5,000	5,000
NON-REFUNDABLE APPLICATION FEE	3,850	5,917	1,000	3,750	3,750
CITY FINES	2,980	565	750	1,500	950
OTHER CHARGES	0	14,314	18,000	18,098	17,000
INVESTMENT EARNINGS	13,648	14,104	8,000	18,000	20,000
TOTAL CITY DOCK	<u>\$1,219,189</u>	<u>\$1,181,649</u>	<u>\$2,180,065</u>	<u>\$2,299,063</u>	<u>\$2,312,700</u>

**FISCAL YEAR 2019-20
BUDGET DETAIL
CITY DOCK FUND**

460.0415.572

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	158,459	187,751	201,209	201,960	14,209
510400 OVERTIME	2,220	4,000	4,000	4,000	0
525010 FICA	11,466	14,096	15,698	15,729	1,633
525030 RETIREMENT CONTRIBUTIONS	11,520	20,572	22,877	25,014	4,442
525040 LIFE/HEALTH INSURANCE	18,191	21,727	28,358	26,064	4,337
TOTAL PERSONAL SERVICES	\$201,855	\$248,146	\$272,142	\$272,767	\$24,621
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	3,889	10,000	10,000	10,000	0
<i>Oil spill pads, printing, dock master boat supplies, rope, piling caps, deck cleats, etc.</i>					
530010 CITY ADMINISTRATION	59,300	63,230	63,230	72,460	9,230
531040 OTHER CONTRACTUAL SERVICES	0	0	0	0	0
531001 CREDIT CARD BANK FEE	23,177	24,000	38,000	38,000	14,000
540000 TRAINING AND TRAVEL COSTS	985	1,200	1,200	1,200	0
541000 COMMUNICATIONS	2,947	12,000	12,600	12,600	600
<i>Cellular and iPad service</i>					
542100 EQUIP. SERVICES - REPAIRS	3,610	1,500	1,500	1,000	(500)
542110 EQUIP. SERVICES - FUEL	0	2,000	2,000	2,000	0
543010 ELECTRICITY	12,392	29,395	35,395	29,000	(395)
543020 WATER, SEWER, GARBAGE	39,387	44,473	44,473	44,473	0
544000 RENTALS & LEASES	11,998	27,000	27,000	27,000	0
<i>Annual lease of Dock / property from DEP</i>					
545220 SELF INSURANCE CHARGE	25,110	20,796	20,796	19,592	(1,204)
546000 REPAIR AND MAINTENANCE	13,637	7,500	20,083	10,000	2,500
<i>Repair / maintenance of decking, safety, electrical, deck, fuel tank, fire protection, signage</i>					
547020 ADVERTISING (NON LEGAL)	0	0	0	0	0
549020 TECHNOLOGY SVC CHARGE	12,000	13,770	13,770	14,990	1,220
551000 OFFICE SUPPLIES	1,271	1,000	1,000	1,000	0
551060 RESALE SUPPLIES	23,122	60,000	60,000	45,000	(15,000)
552020 FUEL	550,683	1,088,000	1,086,638	1,088,000	0
552090 OTHER CLOTHING	779	1,000	1,000	1,000	0
554010 MEMBERSHIPS	270	0	0	0	0
559000 DEPRECIATION/AMORTIZATION	26,779	0	0	0	0
TOTAL OPERATING EXPENSES	\$811,337	\$1,406,864	\$1,438,685	\$1,417,315	\$10,451
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDINGS	4,413,643	0	0	0	0
570110 PRINCIPAL ON DEBT	0	305,000	305,000	305,000	0
570120 INTEREST ON DEBT	0	95,618	95,618	90,585	(5,033)
TOTAL NON-OPERATING	\$4,413,643	\$400,618	\$400,618	\$395,585	(\$5,033)
TOTAL EXPENSES	\$5,426,835	\$2,055,628	\$2,111,445	\$2,085,667	\$30,039



City Dock Fund

Outstanding Loan Amortization

Interest Rate: Variable up to 2.5%
 Term: 20 years
 Original Loan: \$ 6,500,000

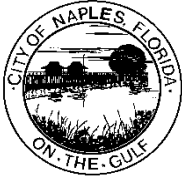
Pymt#	Year	Rate	Total Pymt	Int	Prin	\$ 6,500,000
1	2018	0.50%	\$ 737,500	\$ 32,500	\$ 705,000	\$ 5,795,000
2	2019	1.65%	\$ 400,618	\$ 95,618	\$ 305,000	\$ 5,490,000
3	2020	1.65%	\$ 395,585	\$ 90,585	\$ 305,000	\$ 5,185,000
4	2021	1.65%	\$ 390,553	\$ 85,553	\$ 305,000	\$ 4,880,000
5	2022	1.65%	\$ 385,520	\$ 80,520	\$ 305,000	\$ 4,575,000
6	2023	1.65%	\$ 380,488	\$ 75,488	\$ 305,000	\$ 4,270,000
7	2024	1.65%	\$ 375,455	\$ 70,455	\$ 305,000	\$ 3,965,000
8	2025	1.65%	\$ 370,423	\$ 65,423	\$ 305,000	\$ 3,660,000
9	2026	1.65%	\$ 365,390	\$ 60,390	\$ 305,000	\$ 3,355,000
10	2027	1.65%	\$ 360,358	\$ 55,358	\$ 305,000	\$ 3,050,000
11	2028	1.65%	\$ 355,325	\$ 50,325	\$ 305,000	\$ 2,745,000
12	2029	1.65%	\$ 350,293	\$ 45,293	\$ 305,000	\$ 2,440,000
13	2030	1.65%	\$ 345,260	\$ 40,260	\$ 305,000	\$ 2,135,000
14	2031	1.65%	\$ 340,228	\$ 35,228	\$ 305,000	\$ 1,830,000
15	2032	1.65%	\$ 335,195	\$ 30,195	\$ 305,000	\$ 1,525,000
16	2033	1.65%	\$ 330,163	\$ 25,163	\$ 305,000	\$ 1,220,000
17	2034	1.65%	\$ 325,130	\$ 20,130	\$ 305,000	\$ 915,000
18	2035	1.65%	\$ 320,098	\$ 15,098	\$ 305,000	\$ 610,000
19	2036	1.65%	\$ 315,065	\$ 10,065	\$ 305,000	\$ 305,000
20	2037	1.65%	\$ 310,033	\$ 5,033	\$ 305,000	\$ -
			\$ 7,488,675	\$ 988,675	\$ 6,500,000	

Actual Interest rate will vary.

Rate set at .25% higher than interest rate earned on City investments, see Resolution 17-13935

This page was left blank intentionally





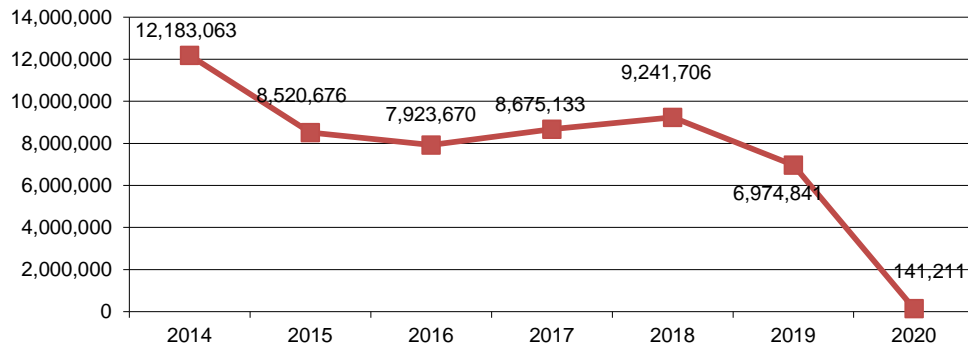
STORMWATER FUND

FINANCIAL SUMMARY

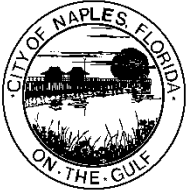
Fiscal Year 2019-20

Beginning Balance - Unrestricted Net Position as of Sept. 30, 2018	9,241,706
Projected Revenues FY 2018-19	\$5,279,267
Projected Expenditures FY 2018-19	\$7,546,132
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$2,266,865)</u>
Expected Unrestricted Net Position as of Sept. 30, 2019	\$6,974,841
Add Fiscal Year 2019-20 Budgeted Revenues	
Stormwater Fees	4,867,000
Other	76,000
Interest Income	120,000
	<u>\$5,063,000</u>
Less Fiscal Year 2019-20 Budgeted Expenditures	
Stormwater Division	1,758,007
Natural Resources Division	423,687
Debt - Principal and Interest	239,936
Capital Projects	9,475,000
	<u>\$11,896,630</u>
BUDGETED CASH FLOW	(\$6,833,630)
Projected Unrestricted Net Position as of September 30, 2020	<u><u>\$141,211</u></u>

Unrestricted Net Position



There is a decline in Unrestricted Net Position due to the appropriation of of capital projects. Working capital is \$9.4 million as of 9/30/18. Policy requires \$590,000 or 3 months of operating expense.



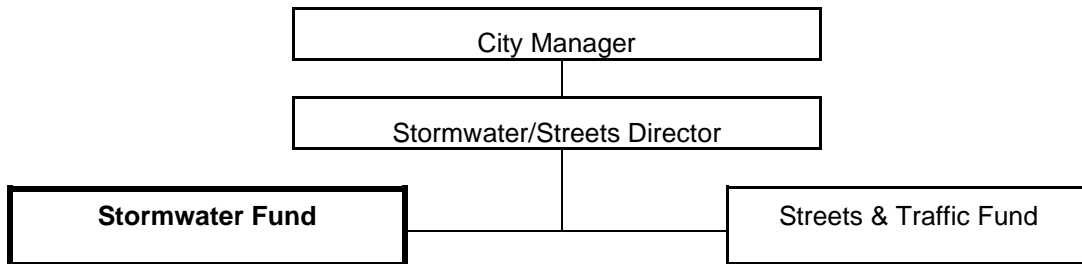
Stormwater Fund

Streets & Stormwater Department (Fund 470)

Mission Statement: The mission of the Stormwater and Natural Resources Divisions 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 and 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, established in 1993, is responsible for maintaining and improving the stormwater management system which includes storm drainage, flood protection, ecological systems, and water quality infrastructure and programs.



2018-19 Department Major Accomplishments

- Renewed the City’s National Pollutant Discharge Elimination System (NPDES) 5-year permit through the Florida Department of Environmental Protection (FDEP).
- Restored 5-acres (out of a planned 15-acres) of oyster reefs in Naples Bay as part of a National Oceanic Atmospheric Administration (NOAA) grant project.
- Held five community volunteer events for construction of Site 3 Oyster Reef Restoration project;
- Submitted grant application to NOAA for construction of additional oyster reefs.
- Submitted grant application to DEP for Climate Vulnerability Assessment.
- Completed 90% draft design plans for the Beach Restoration and Water Quality Improvement Project (a.k.a. beach outfall removal project).
- Awarded contract for the Naples Bay Restoration and Water Quality Project at Cove Outfall and 75% through construction.
- Adopted the 2018 Stormwater Master Plan Update.
- Updated the 2012 Stormwater Lakes Management Plan and completed the Spring Lake Engineering Study.
- Completed 50% construction of the Basin V Stormwater Improvement Project.
- Purchased a new street sweeper.

Stormwater Fund (continued)

2019-20 Department 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 to manage stormwater in ways to reuse, store, recharge the aquifer, improve water quality, and achieve the drainage level of service as provided for within the City's Comprehensive Plan, thereby protecting public health, property, and the environment.

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, seagrass 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.
- 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 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 3d (Maintain and enhance public safety).

- Continue with public outreach/education program.
- Continue to monitor water quality throughout the stormwater management system 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.

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.
- Continue to enhance street sweeping operations to provide additional debris recovery around stormwater lakes.
- Clean out drainage inlets, pipes, and manholes citywide.
- Improve the operational efficiency and pollution removal efforts at all pump stations.

Stormwater Fund (continued)

2019-20 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 2019-20 is \$11,896,630, an increase of \$5,550,101 from the FY 2018-19 budget. Capital expense increased by \$5,482,000.

Revenues

Revenues into the fund total \$5,063,000, an increase of \$176,000 due to an expected increase in stormwater fees and interest earnings. The primary revenue to the fund is the stormwater fee, collected via the bi-monthly utility bill.

In 2007, City Council approved stormwater utility rate increases 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 (CPI). The CPI for April 2019 had a 1.8% increase which will be reflected in the billing cycle beginning October 2019, increasing the monthly fee will increase from \$13.68 per Equivalent Residential Unit to \$13.93.

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.

Interest earnings are projected at \$120,000.

Expenditures

Personal Services cost is \$1,207,915, an increase of \$52,339. This is primarily due to the annual contractual raise. There continues to be 11 positions budgeted for FY 2019-20. Several positions are shared with the Streets fund (Fund 190).

Operating expenditures total \$973,779, an increase of \$15,747 over the FY 2018-19 adopted budget.

The largest of the expenses in this fund are listed below:

City Administration (General Fund Reimbursement)	\$192,540
Utility Billing Admin Fee	40,000
Professional Services	250,000
Road Repairs	70,000
Fuel and Repair & Maintenance	58,700
County Landfill (for disposal of street sweeping)	32,500

Non-operating expenditures total \$9,714,936. This includes debt service (principal and interest) in the amount of \$239,936 related to a debt issue where the State Revolving Loans were refinanced in 2013, this loan is expected to be paid in full in 2021. Capital costs total \$9,475,000, with a large portion of this being the Beach Restoration & Outfall Improvement Project at \$7.9 million. Additional detail of the \$9,475,000 in capital improvements is listed on the page that follows the line-item budget. Of the items in the FY 2019-20 Capital Improvement Program, none are expected to have an impact on the operating expenditures of this fund, as they are either major maintenance or enhancements to current infrastructure.

Stormwater Fund (continued)

2019-20 Performance Measures and Benchmarking

Performance Measures	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
Cleaning & Desilting of Storm Sewer / Drainage Inlets (Man-hours)	244	196	237	275	300
Repair of Storm Sewers and Drainage Inlets (Work Orders)	172	288	362	350	375
Street Sweeping (Miles Per Year)	4,111	4,430	2,745	1,500	4,000



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>FY 16-17 ACTUAL</u>	<u>FY 17-18 ACTUAL</u>	<u>FY 18-19 ADOPTED BUDGET</u>	<u>FY 18-19 ESTIMATED ACTUAL</u>	<u>FY 19-20 ADOPTED BUDGET</u>
Stormwater Fees	5,028,738	4,796,515	4,796,000	4,796,000	4,867,000
Landscape Certification	5,200	0	0	0	0
Interest Earned	103,517	144,314	90,000	140,000	120,000
Grants	0	0	0	342,067	75,000
Other and Sales of Assets	<u>6,497</u>	<u>3,724</u>	<u>1,000</u>	<u>1,200</u>	<u>1,000</u>
TOTAL STORMWATER	<u><u>\$5,143,952</u></u>	<u><u>\$4,944,554</u></u>	<u><u>\$4,887,000</u></u>	<u><u>\$5,279,267</u></u>	<u><u>\$5,063,000</u></u>

**FUND: 470 STORMWATER FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2019-20**

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
NATURAL RESOURCES (6061)				
1	1	1	Natural Resources Manager	118,180
1	1	1	Environmental Specialist	80,973
0.5	0.5	0.5	Project Coordinator / Public Outreach (b)	32,236
2.5	2.5	2.5		231,389
STORMWATER DIVISION (6002)				
0.75	0.75	0.75	Stormwater/Streets Director (a)	106,802
0.5	0.5	0.5	Project Coordinator / Public Outreach (b)	32,236
0.75	0.75	0.75	Engineering Manager (a)	77,994
0.75	0.75	0.75	Construction Project Manager (a)	75,673
1.00	1.00	1.00	Operations Supervisor	65,000
1.00	1.00	1.00	Project Manager	85,000
1.00	1.00	1.00	Heavy Equipment Operator	46,340
1.00	1.00	1.00	Utility Technician Sr	50,587
1.00	1.00	1.00	Utility Technician II	42,020
0.75	0.75	0.75	Administrative Coordinator (a)	44,151
8.50	8.50	8.50		625,803
11.00	11.00	11.00	Regular Salaries	857,192
			Other Salaries	28,140
			Overtime	5,000
			Employer Payroll Expenses	317,583
			Total Personal Services	\$1,207,915

(a) Funding is split 75%/25% with the Streets Fund 190

(b) Position was funded 50/50 between the Natural Resources division and the Stormwater division

Note: The Plans Review Stormwater Engineer identified and fully funded in the Building Fund is supervised within the Stormwater fund.

**FISCAL YEAR 2019-20
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY**

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	767,041	803,968	784,509	857,192	53,224
510300 OTHER SALARIES	14,770	25,140	25,140	25,140	0
510330 EDUCATION REIMBURSEMENT	0	3,000	1,000	3,000	0
510040 OVERTIME	1,743	7,500	4,000	5,000	(2,500)
525010 FICA	58,021	63,912	62,320	64,991	1,079
525030 RETIREMENT CONTRIBUTIONS	87,292	116,315	108,254	109,952	(6,363)
525040 LIFE/HEALTH INSURANCE	118,467	124,461	140,384	130,880	6,419
525070 EMPLOYEE ALLOWANCES	10,920	11,280	11,280	11,760	480
TOTAL PERSONAL SERVICES	\$1,058,254	\$1,155,576	\$1,136,887	\$1,207,915	52,339
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	949,714	21,000	500,029	23,500	2,500
530010 CITY ADMINISTRATION	181,780	190,770	190,770	192,540	1,770
530050 COUNTY LANDFILL	18,474	30,000	25,000	32,500	2,500
530070 SMALL TOOLS	2,078	3,000	3,000	3,000	0
530150 UTILITY BILLING ADMIN FEE	40,000	40,000	40,000	40,000	0
531000 PROFESSIONAL SERVICES	216,531	250,000	260,000	250,000	0
531005 CREDIT CARD FEES	26,174	19,600	25,600	24,000	4,400
531040 OTHER CONTRACTUAL SERVICES	5,164	11,000	9,000	11,000	0
531430 LAWN & LANDSCAPE CERTIFICATION	795	15,000	5,000	15,000	0
531220 INVESTMENT ADVISORY FEES	5,282	7,200	7,200	6,000	(1,200)
540000 TRAINING & TRAVEL COSTS	5,553	8,000	8,000	8,000	0
541000 COMMUNICATIONS	1,756	0	700	2,000	2,000
541010 TELEPHONE	3,694	5,000	5,000	4,750	(250)
542100 EQUIP. SERVICES - REPAIR	31,197	49,000	49,000	49,000	0
542110 EQUIP. SERVICES - FUEL	9,876	10,700	10,700	9,700	(1,000)
543010 ELECTRICITY	32,730	30,000	30,000	30,000	0
543020 WATER, SEWER, GARBAGE	1,826	2,000	2,000	2,000	0
545220 SELF INSURANCE CHARGE	31,820	26,082	26,082	28,144	2,062
546000 REPAIR & MAINTENANCE	12,532	8,000	8,000	8,000	0
546040 EQUIPMENT MAINTENANCE	9,853	10,000	10,000	10,000	0
546080 LAKE MAINTENANCE	19,345	30,000	30,000	30,000	0
546120 ROAD REPAIRS	54,569	70,000	70,000	70,000	0
547010 LEGAL ADS	0	0	0	500	500
549020 TECHNOLOGY SVC CHARGE	30,100	43,480	43,480	45,660	2,180
551000 OFFICE SUPPLIES	5,539	9,500	7,500	9,500	0
552000 OPERATING SUPPLIES	45,236	50,000	50,000	50,000	0
552020 FUEL	4,638	12,500	10,500	12,500	0
552070 UNIFORMS	1,999	2,200	2,200	2,400	200
552090 OTHER CLOTHING	800	1,000	866	1,085	85
554010 MEMBERSHIPS	2,672	3,000	3,000	3,000	0
559000 DEPRECIATION	1,974,907	0	0	0	0
559110 BAKER PARK/ STMWR EXP	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$3,726,635	\$958,032	\$1,432,627	\$973,779	15,747
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDING	1,231,139	3,550,000	4,293,697	9,400,000	5,850,000
560400 MACHINERY/ EQUIPMENT	28,750	48,000	48,000	35,000	(13,000)
560700 VEHICLES	0	395,000	395,000	40,000	(355,000)
570110 PRINCIPAL	0	231,891	231,891	235,033	3,142
570120 INTEREST	12,637	8,030	8,030	4,903	(3,127)
TOTAL NON-OPERATING EXPENSES	1,272,525	4,232,921	4,976,618	9,714,936	5,482,015
TOTAL EXPENSES	\$6,057,415	\$6,346,529	\$7,546,132	\$11,896,630	\$5,550,101

**FISCAL YEAR 2019-20
BUDGET DETAIL
STORMWATER DIVISION**

470.6002.539

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	548,396	579,320	559,320	625,803	46,483
510300 OTHER SALARIES	8,875	10,140	10,140	10,140	0
<i>On call pay --- nights and weekends</i>					
510330 EDUCATION REIMBURSEMENT	0	3,000	1,000	3,000	0
510400 OVERTIME	1,743	7,500	4,000	5,000	(2,500)
525010 FICA	40,992	46,924	43,946	47,300	376
525030 RETIREMENT CONTRIBUTIONS	55,522	86,771	76,771	75,236	(11,535)
525040 LIFE/HEALTH INSURANCE	101,001	106,430	118,838	109,149	2,719
525070 EMPLOYEE ALLOWANCES	9,960	10,320	10,320	10,800	480
TOTAL PERSONAL SERVICES	\$766,489	\$850,405	\$824,335	\$886,428	\$36,023
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	935,478	3,500	482,529	4,000	500
530010 CITY ADMINISTRATION	181,780	190,770	190,770	192,540	1,770
530050 COUNTY LANDFILL	18,474	30,000	25,000	32,500	2,500
<i>Disposal of street sweepings and storm drain debris</i>					
530070 SMALL TOOLS	2,078	3,000	3,000	3,000	0
531005 PROF SERC/CREDIT CARD	26,174	19,600	25,600	24,000	4,400
531010 PROFESSIONAL SERVICES	189,901	200,000	200,000	200,000	0
<i>Professional surveying, design, permitting, and inspection services, continue water quality monitoring, project mgr</i>					
530150 UTILITY BILLING ADMIN FEE	40,000	40,000	40,000	40,000	0
531040 CONTRACTUAL SERVICES	5,164	11,000	9,000	11,000	0
<i>Street sweeper hauling, video inspection software</i>					
531220 INVESTMENT ADVISORY FEES	5,282	7,200	7,200	6,000	(1,200)
<i>Formerly expensed as an offset to revenue, the fund's share of investment advisor services is now being expensed</i>					
540000 TRAINING & TRAVEL COSTS	2,878	5,000	5,000	5,000	0
541000 TELEPHONE/COMMUNICATIONS	3,694	5,000	5,000	4,750	(250)
542100 EQUIP. SERVICES - REPAIR	27,829	45,000	45,000	45,000	0
542110 EQUIP. SERVICES - FUEL	9,456	10,000	10,000	9,000	(1,000)
543010 ELECTRICITY	32,730	30,000	30,000	30,000	0
543020 WATER, SEWER, GARBAGE	1,826	2,000	2,000	2,000	0
545220 SELF INSURANCE CHARGE	31,820	26,082	26,082	28,144	2,062
546000 REPAIR & MAINTENANCE	9,795	5,000	5,000	5,000	0
546040 EQUIPMENT MAINTENANCE	9,853	10,000	10,000	10,000	0
546080 LAKE MAINTENANCE	19,345	30,000	30,000	30,000	0
<i>Floating island maintenance, aerator maintenance, exotic vegetation treatment of lakes</i>					
546120 ROAD REPAIRS	54,569	70,000	70,000	70,000	0
549020 TECHNOLOGY SVC CHARGE	30,100	43,480	43,480	45,660	2,180
551000 OFFICE SUPPLIES	1,809	6,500	4,500	6,500	0
552000 OPERATING SUPPLIES	45,236	50,000	50,000	50,000	0
<i>Pipe fittings, valves, manhole covers, inlets, and supplies. Landscape restoration products and services</i>					
552020 FUEL	4,638	12,500	10,500	12,500	0
552070 UNIFORMS/CLOTHING	1,999	2,200	2,200	2,400	200
552090 OTHER CLOTHING	800	1,000	866	1,085	85
554010 MEMBERSHIPS	1,500	1,500	1,500	1,500	0
559000 DEPRECIATION	1,974,907	0	0	0	0
TOTAL OPERATING EXPENSES	\$3,669,117	\$860,332	\$1,334,227	\$871,579	\$11,247
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDING	1,223,084	3,450,000	3,587,613	9,150,000	5,700,000
560400 MACH EQUIP	24,603	18,000	18,000	0	(18,000)
560700 VEHICLES	0	395,000	395,000	0	(395,000)
570110 PRINCIPAL	0	231,891	231,891	235,033	3,142
570120 INTEREST	12,637	8,030	8,030	4,903	(3,127)
TOTAL NON-OPERATING EXPENSES	1,260,323	4,102,921	4,240,534	9,389,936	5,287,015
TOTAL EXPENSES	\$5,695,929	\$5,813,658	\$6,399,096	\$11,147,943	\$5,334,285

**FISCAL YEAR 2019-20
BUDGET DETAIL
NATURAL RESOURCES DIVISION**

470.6061.537

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	218,646	224,648	225,189	231,389	6,741
510300 OTHER SALARIES	5,895	15,000	15,000	15,000	0
<i>Part-time intern</i>					
525010 FICA	17,029	16,988	18,374	17,691	703
525030 RETIREMENT CONTRIBUTIONS	31,770	29,544	31,483	34,716	5,172
525040 LIFE/HEALTH INSURANCE	17,466	18,031	21,546	21,731	3,700
525070 EMPLOYEE ALLOWANCES	960	960	960	960	0
TOTAL PERSONAL SERVICES	\$291,766	\$305,171	\$312,552	\$321,487	\$16,316
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	14,236	17,500	17,500	19,500	2,000
<i>Signs, buoys, markers, water quality supplies, outreach/ education materials and supplies, City Dock slip rental</i>					
531000 PROFESSIONAL SERVICES	26,629	50,000	60,000	50,000	0
<i>Water Quality Sampling & Analysis; Naples Bay trawling</i>					
531430 LAWN & LANDSCAPE CERTIFICATION	795	15,000	5,000	15,000	0
540000 TRAINING & TRAVEL COSTS	2,674	3,000	3,000	3,000	0
<i>Conference and Seminars</i>					
541000 COMMUNICATIONS	1,756	0	700	2,000	2,000
542100 EQUIP. SERVICES - REPAIR	3,368	4,000	4,000	4,000	0
542110 EQUIP. SERVICES - FUEL	420	700	700	700	0
546000 REPAIR & MAINTENANCE	2,737	3,000	3,000	3,000	0
547010 LEGAL ADS	0	0	0	500	500
551000 OFFICE SUPPLIES	3,731	3,000	3,000	3,000	0
554010 MEMBERSHIPS	1,172	1,500	1,500	1,500	0
TOTAL OPERATING EXPENSES	\$57,518	\$97,700	\$98,400	\$102,200	\$4,500
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDING	8,055	100,000	706,084	250,000	150,000
560400 MACHINERY & EQUIPMENT	4,147	30,000	30,000	35,000	0
560700 VEHICLES	0	0	0	40,000	0
TOTAL NON-OPERATING EXPENSES	12,202	130,000	736,084	325,000	\$150,000
TOTAL EXPENSES	\$361,485	\$532,871	\$1,147,036	\$748,687	\$170,816

**CAPITAL IMPROVEMENT PROJECTS
FUND 470 - STORMWATER ENTERPRISE FUND**

CIP NUMBER	PROJECT DESCRIPTION	Requested 2019-20	2020-21	2021-22	2022-23	2023-24
20V02	Citywide Stormwater Improvements	700,000	700,000	700,000	700,000	700,000
20V26	Beach Restoration & Outfall Improvement *	7,900,000	50,000	50,000	50,000	50,000
20V12	Oyster Reef & Seagrass Restoration Project (2)	100,000	0	0	0	0
20V05	Stormsewer Pipe Lining	100,000	100,000	100,000	100,000	100,000
20V27	Citywide Lake Maint. & Improvements	350,000	75,000	2,000,000	75,000	350,000
20V03	Basin Assessments	100,000	30,000	30,000	30,000	30,000
20V07	Vehicle Replacement: Natural Resources	40,000	0	0	0	0
20V04	Climate Vulnerability Assessment (1A)	150,000	0	0	0	0
20V09	Water Quality Monitoring Equipment	35,000	35,000	35,000	35,000	0
	Climate Adaptation and Resiliency Plan (1B)	0	275,000	0	0	0
	Stormwater Camera Inspection Trailer Replacement	0	0	0	0	100,000
	Naples Bay Habitat Protection Feasibility Study (1C)	0	0	0	0	150,000
	Natural Resources Workboat Motor Replacement	0	0	0	0	20,000
TOTAL STORMWATER FUND		9,475,000	1,265,000	2,915,000	990,000	1,500,000

* Includes an additional \$3,000,000 in One-Cent Sales Tax Fund

(1A) Contingent upon receiving a \$75,000 grant; City to provide a \$75,000 match for contract services

(1B) Contingent upon receiving partial grant funding.

(1C) Contingent upon receiving partial grant funding.

(2) \$514,244 grant funding was received for this project; City required match funding balance of \$100,000 remaining commitment in FY19-20.

This page was left blank intentionally

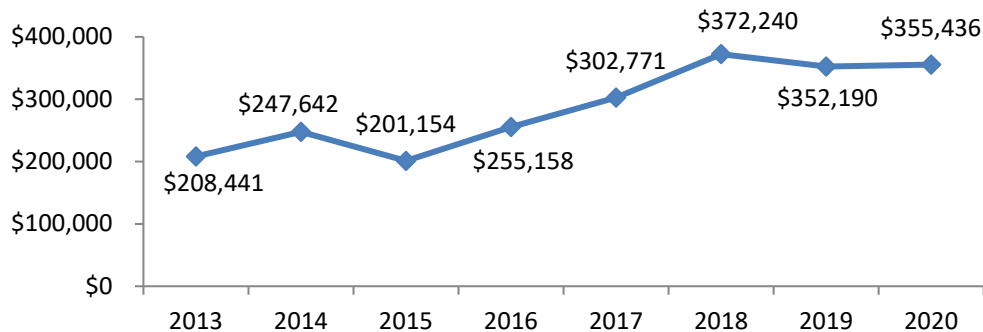




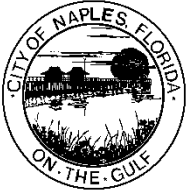
TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2019-20

Beginning Balance - Unrestricted Net Position as of September 30, 2018	\$372,240
Projected Revenues FY 2018-19	686,500
Projected Expenditures FY 2018-19	706,550
Net Increase/(Decrease) in Net Unrestricted Assets	(20,050)
Expected Unrestricted Net Position as of September 30, 2019	\$352,190
Add Fiscal Year 2019-20 Budgeted Revenues	
Memberships	\$180,000
Daily Play	52,000
Lessons	280,000
Ball Machine/Other Income	13,000
Tournaments	59,000
Sponsorships	25,000
Retail Sales	24,000
Transfers In	47,500
Investment Income	6,000
	686,500
TOTAL AVAILABLE RESOURCES	\$1,038,690
Less Fiscal Year 2019-20 Budgeted Expenditures	
Personal Services	\$241,998
Operating Expenses	322,810
Capital Expenditures	59,500
Transfer - Administration	48,950
Transfer - Self Insurance	9,996
	683,254
BUDGETED CASH FLOW	\$3,246
Projected Unrestricted Net Position as of September 30, 2020	\$355,436

Trend - Unrestricted Net Position



With working capital of \$485,000 as of 9/30/18, this fund meets the policy requirement of \$164,000 or 3 month operating expense.



Tennis Fund

Community Services Department (Fund 480)

Mission Statement

To provide an attractive, fully programmed tennis facility that delivers exceptional services and promotes healthy active lifestyles for the Naples community and our patrons.

Vision Statement

The Arthur Allen Tennis Center will serve as Southwest Florida's premiere Tennis facility.

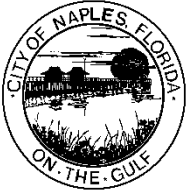
The Tennis Fund is an Enterprise Fund established to monitor the revenues and expenditures of the Arthur L. Allen Tennis Center at Cambier Park. The facility includes twelve (12) hydro-grid Har-Tru clay courts (lit) and pro shop with an elevated viewing area. Chickee Hut shade structures with cold water fountains are located between each court. The full-service center is professionally staffed and delivers youth and adult programs for novice through advanced players. In addition, the Arthur L. Allen Tennis Center provides leagues, clinics, lessons and other social events for residents and visitors. It has been recognized as one of the most dynamic and beautiful public tennis facilities in the country.

2018-19 Accomplishments

- Four (4) courts were completely leveled, re-lined & re-surfaced.
- The lights on seven (7) courts were replaced and converted to new LED Lights.
- Replaced two (2) sets of net posts on courts.
- Replaced three (3) nets on the courts.
- Hosted the 50th Annual Tennis Tournament with 481 participants.
- Hosted 12 USTA Junior and Adult Sanctioned Tournaments drawing over 2050 participants from the local and south-east region.

2019-2020 Goals and Objectives.

- 1. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
 - a. Continue to develop and maintain a long-term facility plan in collaboration with members, the CSAB and staff.
 - b. Continue to maintain quarterly program development plans for all tennis programs to ensure cost effective management of all recreation programming.
 - c. Maintain quarterly and annual reports for revenue/expenditures for tennis center programs and services.
- 2. In accordance with Vision Goal 3A and 3C (Maintain an extraordinary quality of life for residents):**
 - a. Monitor and maintain the courts and facilities at the highest possible level.
 - i. Continue quarterly review of all tennis facilities and grounds with designated tennis staff and facility staff by utilizing the established inspection process as determined by Community Services Department.



Tennis Fund

Community Services Department (Fund 480)

- ii. Implement plan of action to maintain and upgrade tennis facilities based on quarterly review.
 - b. Exeditiously manage capital improvement projects.
3. **In accordance with Vision Goal 1 (Preserve the Town's distinctive character and culture):**
 - a. Assist the Community Services Department with accreditation requirements.

2019-2020 Significant Budgetary Issues

Revenue

Total Tennis Fund revenues are \$686,500. The primary recurring revenue to the fund is the Membership fee, budgeted at \$180,000 for FY 2019-20.

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

The 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 payment to the Fund, in the amount of \$47,500 is provided, the same as was provided in FY 2017-18 and FY 2018-19.

Expenditures

Expenditures of the fund are \$683,254, an increase of \$26,741 over the FY 2018-19 budget.

Personal Services total \$241,998, a \$24,565 increase from FY 2018-19 which includes the 3% contractual increase and an increase in health insurance costs.

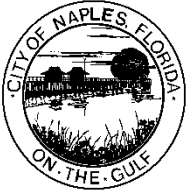
Operating Expenses total \$381,756, which is a \$42,676 increase over the FY 2018-19 budget, mainly due to the increase in the cost of professional services.

Other major costs of this Fund are Resale Supplies at \$13,500 and tournament costs (Special Events) for \$25,000. The remaining costs in this budget are primarily related to the facility operation and maintenance.

This budget includes capital improvement projects totaling \$55,000 for the replacement of existing court lighting with LED lights.

2019-20 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.



Tennis Fund

Community Services Department (Fund 480)

BENCHMARKS	Collier County Pelican Bay	City of Marco Island	Academy Sanchez-Casal	City of Naples Cambier Park
Annual Adult Fee	\$400	\$330	\$3,100	\$450 - Res \$597 - NR
Couples Fee	\$702	N/A	\$4,360	N/A
	Naples YMCA	Sunrise Tennis Club	Long Boat Key Tennis Center	City of Ft. Myers Racquet Club
Annual Adult Fee	\$675	\$325	\$590	\$403 - Res \$537 - NR
Couples Fee	\$1,012	\$450	\$815	\$806

All above fees do not include tax

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

PERFORMANCE MEASURES	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19
Number of Adult Memberships City/County	300/45	315/55	325/50	295/65
Number of Youth Memberships City/County	115/10	85/40	110/35	95/35
Number of Executive Memberships City/County	110/15	75/15	95/20	75/15
Tournament Player Participation	2200	1600	2000	2050
Racquet Restrings	350	325	325	350
Guest Players	3400	3400	3400	3550
Ball Machine Rentals	200	200	200	200

**CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY**

Fund 480	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
Memberships	172,113	189,331	180,000	180,000	180,000	0
Daily Play	46,311	53,118	51,000	51,000	52,000	1,000
Tournament Play	53,075	57,718	59,000	59,000	59,000	0
Lessons/Clinics	224,331	240,735	245,000	280,000	280,000	35,000
Ball Machine/Other	4,160	5,025	4,000	4,000	4,000	0
Retail Sales	26,609	24,072	24,000	24,000	24,000	0
Restrings	8,537	9,242	9,000	9,000	9,000	0
Sponsorships	25,954	25,763	24,000	24,000	25,000	1,000
Transfer from the Gen. Fund	47,500	47,500	47,500	47,500	47,500	0
Investment/Misc Income	5,410	7,915	5,000	8,000	6,000	1,000
TOTAL TENNIS FUND	\$614,002	\$660,418	\$648,500	\$686,500	\$686,500	\$38,000

FUND: 480 TENNIS FUND
TENNIS FUND
FISCAL YEAR 2019-20

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
1	1	1	Tennis Services Manager	73,024
0	1	1	Tennis Assistant Manager	46,551
1.5	0	0	Recreation Coordinator*	0
1.5	2.0	2.0	Recreation Assistant**	55,218
4.0	4.0	4.0	Regular Salaries	174,793
			Other Salaries/Authorized Compensation	3,748
			Overtime	3,000
			Employer Payroll Expenses	60,457
			Total Personal Services	\$241,998

*Position upgraded to Tennis Assistant Manager

** Represents 4 part time positions

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS FUND**

480.0912.572

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	161,054	165,844	180,396	174,793	8,949
510300 OTHER SALARIES	0	0	0	3,748	3,748
510400 OVERTIME	1,836	3,000	3,000	3,000	0
525010 FICA	12,200	11,927	14,029	13,311	1,384
525030 RETIREMENT CONTRIBUTIONS	12,714	16,047	20,816	22,790	6,743
525040 LIFE/HEALTH INSURANCE	20,101	20,135	23,674	23,876	3,741
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$208,386	\$217,433	\$242,395	\$241,998	\$24,565
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	3,216	3,500	3,500	14,400	10,900
<i>First aid supplies, trophies, awards</i>					
530010 CITY ADMINISTRATION	43,330	46,920	46,920	48,950	2,030
531010 PROFESSIONAL SERVICES	192,613	200,000	224,000	224,000	24,000
<i>Court reservation system, Instructors and officials for clinics, camps lessons and tournaments.</i>					
540000 TRAVEL & TRAINING	2,002	2,100	2,100	2,200	100
541000 COMMUNICATIONS	1,529	2,000	2,000	2,000	0
542100 EQUIP. SERVICES - REPAIRS	0	1,000	1,000	1,000	0
543020 WATER, SEWER, GARBAGE	1,037	1,330	1,330	1,300	(30)
545220 SELF INSURANCE CHARGE	14,540	11,770	11,770	9,996	(1,774)
546000 REPAIR AND MAINTENANCE	9,009	7,500	6,100	7,500	0
546340 REPAIR & MAINT/LEVEL OF SVC	16,500	17,000	18,400	26,500	9,500
<i>Tennis court renovations</i>					
549020 TECHNOLOGY SVC CHARGE	2,420	3,260	3,260	3,660	400
549050 SPECIAL EVENTS	23,988	25,000	24,975	25,000	0
551000 OFFICE SUPPLIES	907	1,000	1,000	1,000	0
551060 RESALE SUPPLIES	13,450	16,000	13,500	13,500	(2,500)
554010 MEMBERSHIPS/BOOKS	347	700	700	750	50
559000 DEPRECIATION/AMORTIZATION	50,662	0	0	0	0
TOTAL OPERATING EXPENSES	\$375,549	\$339,080	\$360,555	\$381,756	\$42,676
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDINGS	32,721	100,000	103,600	55,000	(45,000)
560400 MACHINERY EQUIP	0	0	0	4,500	4,500
560700 VEHICLES	15,550	0	0	0	0
570110 PRINCIPAL	0	0	0	0	0
570120 INTEREST	0	0	0	0	0
TOTAL NON-OPERATING	\$48,271	\$100,000	\$103,600	\$59,500	(\$40,500)
TOTAL EXPENSES	\$632,207	\$656,513	\$706,550	\$683,254	\$26,741

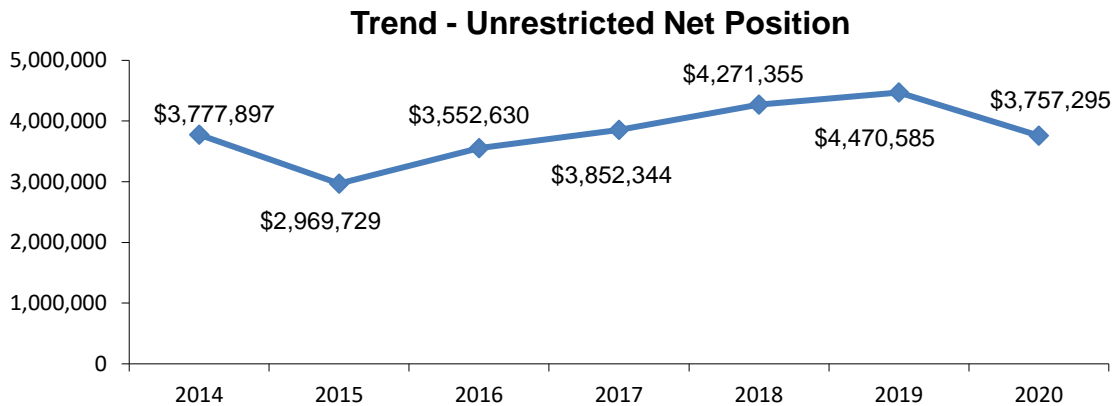
CAPITAL IMPROVEMENT PROJECTS
ARTHUR L. ALLEN TENNIS CENTER TENNIS FUND (Fund 480)

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2020-21	2021-22	2022-23	2023-24
		2019-20				
19G20	Tennis Court Lighting	55,000	0	0	0	0
	Tennis Facility Building - Exterior/Interior Painting	0	35,000	0	0	0
	Tennis Court Irrigation/Surface Replacement (2 Cts)	0	0	100,000	100,000	0
TOTAL TENNIS FUND		55,000	35,000	100,000	100000	0

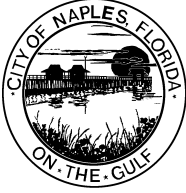


RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2019-20

Beginning Balance - Unrestricted Net Assets as of September 30, 2018	\$4,271,355
Projected Revenues FY 2018-19	2,826,332
Projected Expenditures FY 2018-19	2,627,102
Net Increase/(Decrease) in Net Unrestricted Assets	<u>199,230</u>
Expected Unrestricted Net Position as of September 30, 2019	\$4,470,585
Add Fiscal Year 2019-20 Budgeted Revenues	
Charges for Services	2,741,280
Interest Earnings	100,000
	<u>2,841,280</u>
TOTAL AVAILABLE RESOURCES	\$7,311,865
Less Fiscal Year 2019-20 Budgeted Expenditures	
Premiums and Claims	3,295,777
Claims Management Services	94,980
Reimbursements & Refunds	(100,000)
Personal Services	167,087
Operating Expenses	17,806
Transfer - Administration	78,920
	<u>3,554,570</u>
BUDGETED CASH FLOW	(713,290)
Projected Unrestricted Net Position as of September 30, 2020	<u><u>\$3,757,295</u></u>



Note: Does not include reserve for future claims of \$2.931 million



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 type fund, part of the Human Resources Department, designed to coordinate the expenses related to the general liability of the City.

2018-19 Department Accomplishments

- Processed property damage claims totaling \$105,499; recovered \$52,583 for City property damage caused by third parties during FY 2017-18.
- Processed property damage claims totaling \$64,099; recovered \$31,427 for City property damage caused by third parties for FY 2018-19 (as of May 1, 2019).

2019-20 Departmental Goals and Objectives

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) ensure the Risk Management Fund is fiscally sound and compliant with State and Federal regulations

- Perform annual actuarial analysis of risk management fund to determine appropriate claim funding levels
- Review insurance coverages annually and consider insurance coverage options to ensure a fiscally sound risk management program.

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) providing continued support of the Blue Zones Project

- Implement Blue Zones habitat/physical environment best practices

2019-20 Significant Budgetary Issues

The budget for the Risk Management Fund is \$3,554,570, a \$147,266 increase over the FY 2018-19 budget.

Unrestricted net position is projected to be \$3.76 million at the end of FY 2019-20. In addition to this amount, the fund has \$2.9 million in restricted reserves for future claims.

Revenues

The primary source of revenue for this internal service fund is the charge to each fund for insurance and risk management. These charges are based on a four-year analysis of loss experience (claims) and risk exposure (number of vehicles, number of employees, and risk related ratings). The budget amount will be charged to each fund throughout the fiscal year. There is \$100,000 of revenue budgeted for interest on reserves. The revenue for FY 2019-20 is \$2,841,280, an increase of \$74,948.

Expenditures

Personal Services

Personal Services are budgeted at \$167,087, an increase of \$10,650 over the FY 2018-19 budget due to the annual salary wage increase and change in health insurance coverage.

Risk Management Fund

Human Resources Department (continued)

Operating Expenses

Operating costs for the Risk Management Fund are \$3,387,483, a \$136,616 increase over the FY 2018-19 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 (less than 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. Other contractual services for FY 2019-20 have increased over FY 2018-19 by \$250.

Professional Services

Brokerage Service Fee	\$45,000
Third Party Administrator	\$45,980
Actuarial Analyses	\$4,000

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	\$18,000
Workers Comp – Current Year Claims	\$704,775
General Liability	\$770,559
Auto and Collision	\$401,099
Property Damage	\$1,347,844
Unemployment Compensation	\$3,500

Budgeted as a contra-expense is \$100,000 for insurance claim refunds and reimbursements.

2019-20 Performance Measures

Description	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
Incident Reports Processed	248	166	130	130
Preventable Employee Injuries	7	6	8	5
Preventable Vehicle Accidents	13	8	12	10
Work Comp Medical only Claims	30	35	20	22
Work Comp Lost Time Claims	10	6	4	5
Average Cost per Claim Work Comp Med Only	\$644	\$1,964	\$850	\$750
Average Cost per Claim Work Comp Lost Time	\$6,684	\$3,248	\$1,500	\$1,750

**FISCAL YEAR 2019-20
REVENUE DETAIL
RISK MANAGEMENT**

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
Charges for Services:						
General Fund	1,553,140	1,569,515	1,245,934	1,245,934	1,293,455	47,521
Building Permits Fund	80,710	85,450	85,164	85,164	83,783	(1,381)
CRA Fund	65,450	67,870	55,811	55,811	56,065	254
Streets Fund	198,590	196,280	213,410	213,410	216,713	3,303
Water & Sewer Fund	894,110	990,310	774,171	774,171	738,723	(35,448)
Beach Fund	46,730	44,910	30,848	30,848	48,680	17,832
Solid Waste Fund	197,410	205,380	184,504	184,504	214,132	29,628
City Dock Fund	22,780	25,110	20,796	20,796	19,592	(1,204)
Stormwater Fund	30,280	31,820	26,082	26,082	28,144	2,062
Tennis Fund	13,650	14,540	11,770	11,770	9,996	(1,774)
Technology Services Fund	39,040	22,450	9,794	9,794	11,314	1,520
Equipment Services Fund	36,190	37,770	28,048	28,048	20,683	(7,365)
Subtotal	3,178,080	3,291,405	2,686,332	2,686,332	2,741,280	54,948
Interest Earnings	78,062	120,116	80,000	140,000	100,000	20,000
Total	\$3,256,142	\$3,411,521	\$2,766,332	\$2,826,332	\$2,841,280	\$ 74,948

FUND: 500 RISK MANAGEMENT
RISK MANAGEMENT
FISCAL YEAR 2019-20

<i>2018 Adopted</i>	<i>2019 Adopted</i>	<i>2020 Adopted</i>	JOB TITLE	FY 2020 Adopted
1	1	1	FY Risk Manager	\$115,778
1	1	1	Regular Salaries	\$115,778
			Employer Payroll Expenses	51,309
			Total Personal Services	\$167,087

**FISCAL YEAR 2019-20
RISK MANAGEMENT**

500.7101.519

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	115,213	112,405	112,405	115,778	3,373
525010 FICA	8,070	8,250	8,250	8,759	509
525030 RETIREMENT CONTRIBUTIONS	12,990	14,783	14,783	17,370	2,587
525040 LIFE/HEALTH INSURANCE	21,180	20,999	24,834	25,180	4,181
TOTAL PERSONAL SERVICES	\$157,452	\$156,437	\$160,272	\$167,087	\$10,650
<u>OPERATING EXPENSES</u>					
530010 CITY ADMINISTRATION	74,180	76,030	76,030	78,920	2,890
531040 OTHER CONTRACTUAL SVCS	94,755	94,730	94,730	94,980	250
<i>Broker fee \$45,000, TPA fee \$45,980, actuary \$4,000</i>					
531070 MEDICAL SERVICES	4,820	5,000	5,000	5,000	0
531220 INVESTMENT ADVISORY FEES	4,560	5,400	5,400	4,500	(900)
540000 TRAINING & TRAVEL COSTS	4,746	4,000	4,000	5,000	1,000
<i>Travel to mediations, seminars and conferences</i>					
541010 TELEPHONE	55	306	100	306	0
545010 UNEMP. COMPENSATION (CITYWIDE)	3,312	5,000	2,500	3,500	(1,500)
545100 WORKERS COMP STATE ASSESSMENT	19,101	22,000	15,000	18,000	(4,000)
545110 WORKERS COMP CURRENT YEAR	1,135,043	680,806	680,806	704,775	23,969
545120 INSURANCE - CANCER BILL	0	0	0	50,000	50,000
545200 GEN. LIABILITY & BUS PKG	946,046	788,564	788,564	770,559	(18,005)
545210 AUTO COLLISION	151,928	385,767	386,436	401,099	15,332
545250 PROPERTY AND FLOOD INSURANCE	515,497	1,255,264	1,255,264	1,347,844	92,580
545230 REIMBURSEMENT & REFUNDS	(177,370)	(75,000)	(850,000)	(100,000)	(25,000)
551000 OFFICE SUPPLIES	0	1,500	1,500	1,500	0
552000 OPERATING SUPPLIES	7	500	500	500	0
554010 MEMBERSHIPS	745	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES	\$2,777,425	\$3,250,867	\$2,466,830	\$3,387,483	\$136,616
TOTAL EXPENSES	\$2,934,877	\$3,407,304	\$2,627,102	\$3,554,570	\$147,266



**HEALTH AND EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2019-2020**

Beginning Balance - Unrestricted Net Assets as of September 30, 2018	\$294,776
Projected Revenues FY 2018-19 (Included \$1.0 million supplement)	8,434,767
Projected Expenditures FY 2018-19	8,467,187
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(32,420)</u>

Expected Unrestricted Net Assets as of September 30, 2019 **\$262,356**

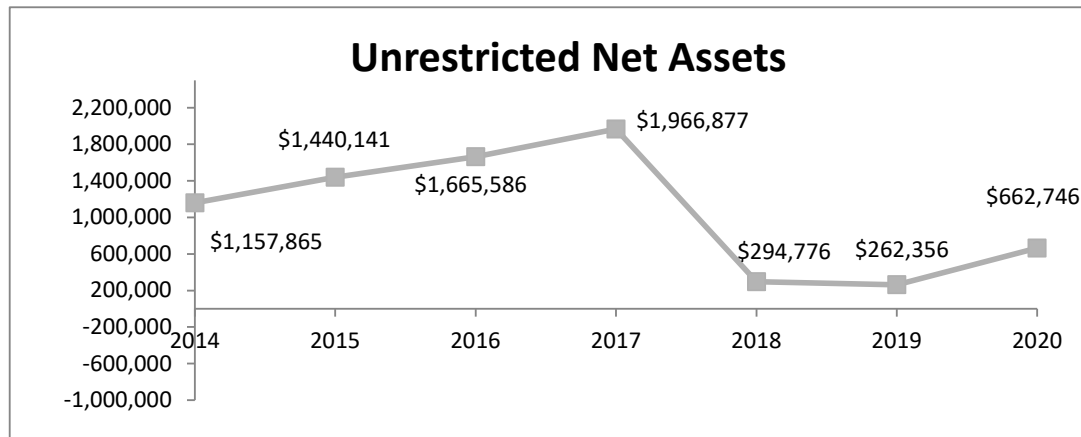
Add Fiscal Year 2019-20 Budgeted Revenues		
Health Coverage:	City Paid	6,178,330
	Employee Paid	1,090,294
Dental Coverage:	City Paid	184,832
	Employee Paid	209,555
Retiree & COBRA	Employee Paid	492,528
Flexible Spending	Employee Paid	152,000
Dependent Care	Employee Paid	28,000
Life Insurance:	City Paid	171,668
	Employee Paid	108,857
Vision Insurance	Employee Paid	38,017
Long Term Disability	City Paid	84,380
Tobacco Use Surcharge		10,400
Interest Earnings		18,000
		<u>8,766,861</u>

TOTAL AVAILABLE RESOURCES: **\$9,029,217**

Less Fiscal Year 2019-20 Budgeted Expenditures		
Transfer-Administration		146,010
Contractual Services		309,634
Dental Premium		432,829
Stop Loss		1,125,200
Healthcare Reimbursement		600,000
Life/Vision/Long Term Disability		523,858
Health Paid Claims		4,350,000
Prescription Claims		750,000
Other Expenditures		128,940
		<u>8,366,471</u>

BUDGETED CASH FLOW **400,390**

Projected Unrestricted Net Assets as of September 30, 2020 **\$662,746**



Unrestricted Net Assets complies with Fund Balance Policy

Employee Benefits Fund

Human Resources Department (continued)



Health & 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 Health and 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 Health and 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.

2018-19 Department Accomplishments

- Conducted on-site biometric screenings for employees with 92% participation.
- Received the American Heart Association GOLD Workplace Health Achievement Award.

2019-20 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 the 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 communication targeting specific health risks, programs, resources, and services available locally and through Cigna.
- Develop and implement health, well-being, and fitness initiatives and incentives.

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City) by continued support of the Blue Zones Project.

- Promote Blue Zones Project inspired activities, initiatives, and principles.
- Sustain the City's Blue Zones Project approved worksite status.

Employee Benefits Fund

Human Resources Department (continued)

2019-20 Significant Budgetary Issues

Revenues

The budgeted revenues to this fund total \$8,766,861. 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, budgeted at \$6,619,210, are from the Personal Services section of each department. Employee (or former employee) contributions budgeted at \$2,129,651 are deducted from an employee's pay or are billed. In addition to premiums, there is \$18,000 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 an increase of 20% in premium rates. In addition, there is 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 \$8,366,471, \$974,284 more than the budget of FY 2018-19.

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 \$4.35 million. Prescription Claims are budgeted at \$750,000. 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 Resources Department.

Employee Benefits Fund

Human Resources Department (continued)

2019-20 Performance Measures

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
Healthy Habits Reimbursement Participation	78	68	75	85	85
Total Health Engagement	N/A	63%	61%	65%	65%
Preventative Care Utilization	N/A	52%	54.3%	55%	50%
EAP utilization/Overall Presentation Rate	N/A	21.9%	19.95%	25%	25%

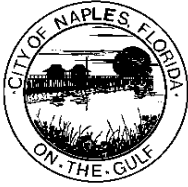
**FISCAL YEAR 2019-20
REVENUE DETAIL
EMPLOYEE BENEFITS FUND**

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
CITY FUNDED BENEFITS					
Health Insurance	4,770,526	5,044,143	6,044,143	6,178,330	1,134,187
Life Insurance	167,491	164,082	164,082	171,668	7,586
Long-Term Disability	38,260	78,928	78,928	84,380	5,452
Dental	178,296	195,019	195,019	184,832	(10,187)
Total City Funded Portion	\$5,154,574	\$5,482,172	\$6,482,172	\$6,619,210	\$1,137,038
EMPLOYEE- FUNDED BENEFITS					
Health Insurance (Employee Portion)	857,638	890,143	890,143	1,090,294	200,151
Employee Flexible Spending	158,619	158,000	158,000	152,000	(6,000)
Retiree/Cobra Premiums	393,836	492,255	492,255	492,528	273
Dependent Care	28,000	28,000	28,000	28,000	0
Life Insurance	96,337	97,929	97,929	108,857	10,928
Tobacco Use Surcharge	12,825	11,700	11,700	10,400	(1,300)
Vision Insurance	36,491	36,067	36,067	38,017	1,950
Dental	241,259	220,501	220,501	209,555	(10,946)
Total Employee Funded Portion	\$1,825,004	\$1,934,595	\$1,934,595	\$2,129,651	\$195,056
OTHER REVENUE					
Interest Earnings	30,947	24,000	18,000	18,000	(6,000)
Total Other	\$30,947	\$24,000	\$18,000	\$18,000	(\$6,000)
Total All Sources	\$7,010,526	\$7,440,767	\$8,434,767	\$8,766,861	\$1,326,094

**FISCAL YEAR 2019-20
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

510.7173.519

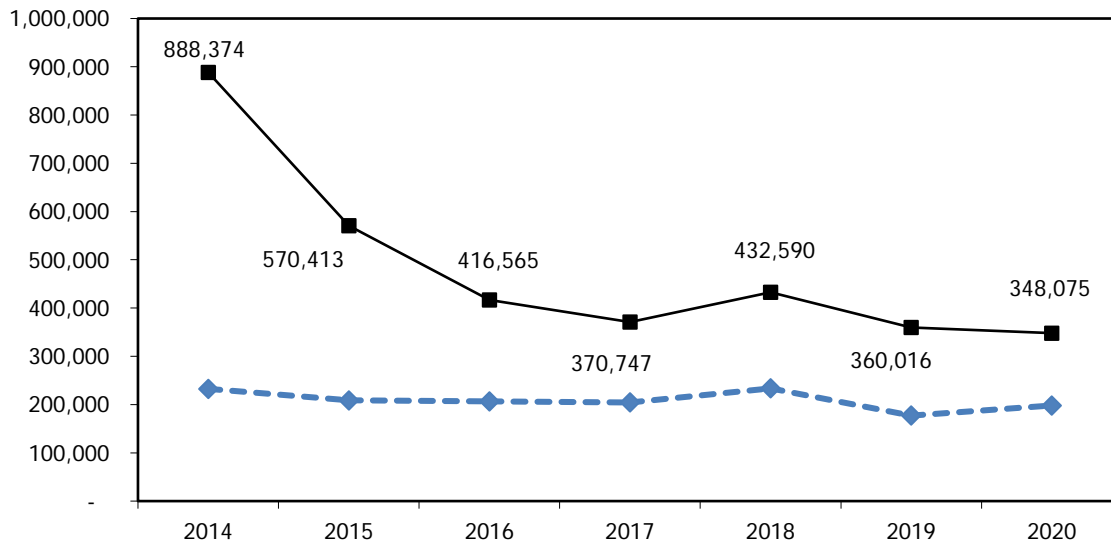
	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>OPERATING EXPENSES</u>					
530010 CITY ADMINISTRATION	129,020	134,620	134,620	146,010	11,390
531040 OTHER CONTRACTUAL SERVICES	313,540	314,048	314,048	309,634	(4,414)
	<i>Broker Fee \$75,000; ASO Fee \$230,368; FSA \$4,266</i>				
531050 TOBACCOS USE/WELLNESS	15,528	11,700	11,700	10,400	(1,300)
	<i>Related to the Tobacco Use Surcharge</i>				
531080 DENTAL INSURANCE	420,736	455,846	455,846	432,829	(23,017)
531130 STOP LOSS PREMIUM	911,387	1,022,898	1,022,898	1,125,200	102,302
531140 LONG TERM DISABILITY	78,708	78,928	78,928	84,380	5,452
531150 LIFE INSURANCE	392,865	393,980	393,980	401,461	7,481
531160 VISION INSURANCE	36,540	36,067	36,067	38,017	1,950
531220 INVESTMENT ADVISORY FEES	1,233	2,000	2,000	1,100	(900)
545020 HEALTH PAID CLAIMS	5,802,433	3,625,000	4,700,000	4,350,000	725,000
545030 SCRIPT CARD EXPENSES	395,647	625,000	625,000	750,000	125,000
545050 HEALTHCARE REIMBURSEMENT	721,816	575,500	575,500	600,000	24,500
545060 EMPLOYEE FLEX	169,169	186,000	186,000	180,000	(6,000)
545090 HEALTH REIMBURSE/FITNESS	17,550	30,600	30,600	37,440	6,840
545230 REIMBURSEMENTS & REFUNDS	(733,042)	(100,000)	(100,000)	(100,000)	0
TOTAL OPERATING EXPENSES	\$8,673,132	\$7,392,187	\$8,467,187	\$8,366,471	\$974,284
TOTAL EXPENSES	\$8,673,132	\$7,392,187	\$8,467,187	\$8,366,471	\$974,284



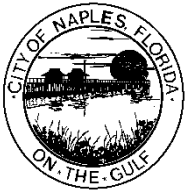
TECHNOLOGY SERVICES
FINANCIAL SUMMARY
FISCAL YEAR 2019-20

Beginning Balance - Unrestricted Net Position as of September 30, 2018	432,590
Projected Revenues FY 2018-19	\$1,592,900
Projected Expenditures FY 2018-19	1,665,474
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$72,574)</u>
Expected Unrestricted Net Position as of September 30, 2019	\$360,016
Add Fiscal Year 2019-20 Budgeted Revenues	
Charges for Services	1,829,630
Interest Earnings	8,000
	<u>1,837,630</u>
TOTAL AVAILABLE RESOURCES	\$2,197,646
Less Fiscal Year 2019-20 Budgeted Expenditures	
Personal Services	438,672
Operating Expenses	922,745
Transfer - City Administration	83,340
Transfer - Self Insurance	11,314
Capital Expenditures	393,500
	<u>\$1,849,571</u>
BUDGETED CASH FLOW	(\$11,941)
Projected Unrestricted Net Position as of September 30, 2020	<u><u>\$348,075</u></u>

Trends - Unrestricted Net Position
 (Minimum Recommended is shown as the dotted line)



Unrestricted Net Assets complies with Fund Balance Policy



Technology Services Fund

Technology Services Department (Fund 520)

Mission Statement:

Technology Services is dedicated to using technology that is flexible and responsive to the citizens we serve, enhancing and promoting a Smart city concept that protects and connects citizens to their government.

Fund Description

Technology Services is the City's department responsible for maintaining computer network operations, communications, and providing strategic technology direction. Staff are highly skilled in the disciplines of Operations, Networking, Cyber Security and Geographic Information Systems (GIS). The department is committed to providing integrated technology solutions developed by collaborating with City departments and the community to provide effective and efficient services.

In support of this mission, the department will:

- Partner with internal and external stakeholders to understand their technology needs and implement Smart City initiatives where appropriate.
- Provide leadership and planning for the effective and strategic use of emerging technologies, such as ALPR (automated license plate recognition), AI (artificial intelligence), edge and cloud computing.
- Ensure the security, integrity, and availability of the City's networks and data.
- Demonstrate technical and operational excellence through a commitment to professionalism and continuous improvement.
- Maintain the highest level of protection of technology assets with a goal to reduce overall threats.

Our Customers

The Technology Services team understands that the services we provide are for the citizens of the City, either directly, or by ensuring that other City staff have the means to efficiently interact with them. Every city service provided relies on the network, telephones, and data infrastructure administered by Technology Services. The team provides technological services to every department in the City, including 24x7 support for Public Safety.

Cooperation with Other Government Agencies

The need for governmental cooperation in the area of information, infrastructure, software and security intelligence sharing has never been greater. Technology Services understands these initiatives and is actively seeking closer ties with other governmental organizations within Collier County.

Strategic Goals and Objectives

- Ensure that networks and technology equipment is maintained to obtain maximum performance, ease of access, reliability and survivability.

Technology Services Fund

Technology Services Department (continued)

- Continue with the goal of connecting all sites and mission critical facilities with a dedicated underground fiberoptic network that is secure and hardened against storm and flooding events.
- Support the core technologies of data networks, telephone services, application systems, and police and fire communication systems.
- Plan and provide for disaster recovery services in the event catastrophic failures from hurricanes, floods and cyber related attacks.
- Continue to standardize technology acquisition processes by working with the City Purchasing Department and following the City of Naples procurement procedures.
- Empower users to make decisions quickly and effectively.
- Continue to evolve a comprehensive end-user cyber security training and education program using various learning techniques and tools.
- Protect and secure the City's networks and data by providing improved security training, tools and procedures.
- Continue to monitor GPS electric/communications infrastructure located within the City controlled intersections.
- Deploy Smart City technologies where appropriate enabling real time monitoring of data so City assets can be managed efficiently.
- Integrate additional live feeds into the City self-developed SharePoint EOC solution. (Traffic and SCADA)
- Work with Streets to do an inventory of signs. This would also allow Streets to upload the sign inventory into Crisis Track for more efficient after storm damage assessments.

Emerging Technologies / Challenges

Our citizens have an expectation that many local government functions are available 24 x 7 through applications or the internet, just like consumer business. These citizens want the availability to pay their utility bills, check a permit's status, pay for business licenses, and pay parking tickets online. They also want the opportunity to report issues and get updates as they occur. Technology Services must continue to work with each department within the City to ensure that the City's residents have secure access to its services whenever needed.

In addition to providing access to government services, the Technology Services department is evaluating and planning for Smart City technologies (integrated sensors that provide real-time data to manage assets) that can improve the quality of life for residents, and efficiency with which City employees perform their work. Current initiatives include improved traffic monitoring systems to reduce congestion using new traffic systems, controls, and traffic counters. Future initiatives can include smart lighting to reduce electrical usage, as well as lights that can be programmed to use reduced wattage during turtle season or planning 5G wireless corridors.

The number of Mobile devices in use by City departments has rapidly grown in the past several years, and along with it the need to connect to the City email, networks and applications. Providing the best solution without compromising security has been a major

Technology Services Fund

Technology Services Department (continued)

challenge. Latest numbers indicate 25% of the City staff now can connect remotely from anywhere at any time.

Another major technology trend is cloud computing and SaaS (software as a service). Technology Services looks at every business need to determine the most efficient solution and platform. We continue to evaluate the use of Cloud computing where it is smart to do so and where it has proven successful.

Virtualization is an effective way to reduce IT expenses while being more efficient and agile to handle today's Technology demands. Both server and desktop virtualization have become a proven technological advancement in addition to leaving a smaller footprint for green initiatives. All city servers are now virtualized, and the department goal is to further explore desktop virtualization.

Cyber Threats

The Technology Services department is focused on securing the City's networks against the increasing number of cyber threats that are occurring on an almost daily basis. While there have been well known attacks against city's such as Atlanta, the threat is very real locally with Fort Myers International airport being listed in the top five airports that users are likely to get hacked while using Wi-Fi, and the Collier County Mosquito Control that received a phishing email that resulted in the agency being scammed out of \$100,000.

The Technology Services department will continue to invest in smart solutions to make sure it is prepared to support our evolving information, cybersecurity, and technology needs. Technology Services will continue to protect sensitive data through robust security and privacy programs, implement and monitor compliance with security and privacy policies, standards, and practices, raise awareness of information security risks and train and educate technology users, and implement next generation security tools. All employees now have regular security awareness training and testing that is managed by the Technology Services department.

The department is constantly monitoring the network for vulnerabilities and threats using the most updated software. The following protective measures are also in place:

- Web Filtering – Monitoring and restricting internet access and blocking malicious web sites
- Penetration Testing – Performed periodically to evaluate computer and network security by simulating cyber-security attacks from internal and external threats
- Risk Assessments – Performed annually by a 3rd party
- Anti-virus software – Monitoring, detecting and cleaning all city devices
- Patch Management Software – Ensuring all computers are updated to protect against the most recent threats including zero-day
- Network Access Controls – Restricts network access to those computers found to be not in compliance

**TECHNOLOGY SERVICES
FISCAL YEAR 2019-20**

<i>2018 Adopted</i>	<i>2019 Adopted</i>	<i>2020 Adopted</i>	JOB TITLE	FY 2020 Adopted
0	0	1	Chief Information Officer *	0
1	1	1	Technology Services Director	118,000
2	1	1	Sr. Network Specialist	69,783
2	2	1	Network Specialist	66,460
0	1	0	Deputy Director	0
1	0	0	GIS Manager	0
<hr/>				
6	5	4	Regular Salaries	\$254,243
			Other Salaries & Wages	26,982
			Overtime	20,000
			Employer Payroll Expenses	137,447
			Total Personal Services	<u>\$438,672</u>
			* Outsourced Softrim -see Contract Services	
 1	 1	 1	GIS Specialist	
<hr/> 7	<hr/> 6	<hr/> 5	<i>Funded by and assigned to Water/Sewer Fund</i>	

**FISCAL YEAR 2019-20
BUDGET DETAIL
TECHNOLOGY SERVICES**

FUND 520
520.8082.590

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	225,274	287,140	290,955	254,243	(32,897)
510300 OTHER SALARIES	10,140	10,140	10,140	26,982	16,842
510330 EDUCATION REIMBURSEMENT	0	3,000	0	0	(3,000)
510400 OVERTIME	7,205	12,000	20,000	20,000	8,000
525010 FICA	17,215	20,943	21,235	23,045	2,102
525030 RETIREMENT CONTRIBUTIONS	25,937	32,777	32,777	33,030	253
525040 LIFE/HEALTH INSURANCE	59,153	83,183	94,498	74,412	(8,771)
525070 EMPLOYEE ALLOWANCES	960	960	2,960	6,960	6,000
TOTAL PERSONAL SERVICES	\$345,884	\$450,143	\$472,565	\$438,672	(\$11,471)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,238	3,600	2,500	3,600	0
530010 CITY ADMINISTRATION	84,310	84,740	84,740	83,340	(1,400)
531010 PROFESSIONAL SERVICES	163,336	178,000	170,000	225,000	47,000
	<i>Network wiring additions (\$15,000), Softrim (\$200,000), Upwork (\$10,000)</i>				
540000 TRAINING & TRAVEL COSTS	3,394	2,875	2,000	5,500	2,625
	<i>Tyler Conference (\$1,000), Online training (\$4,500)</i>				
541000 COMMUNICATIONS	494	385	300	385	0
541020 TECHNOLOGY COMMUNICATIONS	61,428	70,200	65,000	70,500	300
	<i>T3 for internet, Pier, & Lowdermilk (\$46,740), Primary Fiber Redundancy Upgrade (\$19,200), Comcast & Verizon Wireless</i>				
545220 SELF INSURANCE CHARGE	22,450	9,794	9,794	11,314	1,520
546000 REPAIR & MAINTENANCE	128,189	137,659	135,659	144,042	6,383
	<i>Tyler maintenance for all modules (\$128,746), Tyler Executime (\$5,296), storm repairs (\$10,000)</i>				
546160 HARDWARE MAINTENANCE	147,838	77,165	75,000	79,107	1,942
546170 SOFTWARE MAINTENANCE	264,295	299,652	290,000	362,591	62,939
	<i>Microsoft Office 365 Agreement (\$156,595), ESRI (\$25,500), ONNSI Ocularis (\$17,745), CodeRed (\$9,875), Cyber Security training & additional software pkgs (\$30,000)</i>				
546190 PRINTERS	1,688	7,500	6,000	7,500	0
552000 OPERATING SUPPLIES	3,062	4,520	4,000	4,520	0
520520 MINOR OPERATING EQUIPMENT	29,992	30,000	25,000	20,000	(10,000)
559000 DEPRECIATION	312,927	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,225,642	\$906,090	\$869,993	\$1,017,399	\$111,309
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY & EQUIPMENT	98,063	320,000	322,916	393,500	73,500
TOTAL NON-OPERATING EXPENSES	\$98,063	\$320,000	\$322,916	\$393,500	\$73,500
TOTAL EXPENSES	\$1,669,588	\$1,676,233	\$1,665,474	\$1,849,571	\$173,338

**CAPITAL IMPROVEMENT PROJECTS
TECHNOLOGY SERVICES FUND (Fund 520)**

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2018-19	2019-20	2020-21	2021-22	2022-23
20T11	Hyper-V Virtual Host Servers	45,000	0	0	0	45,000
20T13	Storage Area Network	45,000	0	0	0	90,000
20T15	Disaster Recovery Appliance	175,000	0	0	0	0
20T08	Security Camera Project	30,000	30,000	30,000	30,000	30,000
20T16	Fiber Optics	75,000	0	0	0	0
20T17	Replacement Vehicle	23,500	0	0	0	0
	Time Clock Replacement	0	0	40,000	0	0
	PC Replacment Program	0	0	380,000	0	0
	Replace UPS	0	32,000	0	0	0
	Phone System Upgrade	0	400,000	0	0	0
	Station 1 Data Center	0	0	0	0	0
TOTAL TECHNOLOGY SERVICES FUND		393,500	462,000	450,000	30,000	165,000

Other major projects managed

Camera Infrastructure/Fiber Optics	157,000	0	0	0	0
------------------------------------	---------	---	---	---	---

**FISCAL YEAR 2019-20
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION**

Charges to	BUDGET FY 15-16	BUDGET FY 16-17	BUDGET FY 17-18	BUDGET FY 18-19	BUDGET FY 19-20	Increase/ (Decrease)
General Fund	938,184	1,020,290	934,200	1,011,890	1,184,410	172,520
Building Permits Fund	189,677	195,620	178,460	197,300	225,270	27,970
CRA Fund	11,084	9,300	1,040	1,460	1,640	180
Streets Fund	28,746	28,290	29,370	35,160	40,590	5,430
Water & Sewer Fund	281,660	241,490	179,010	208,840	235,880	27,040
Beach Parking Fund	24,330	18,150	10,600	17,440	23,050	5,610
Solid Waste Fund	49,451	40,830	20,670	26,440	26,520	80
City Dock Fund	5,074	9,860	12,000	13,770	14,990	1,220
Storm Water Fund	21,703	31,200	30,100	43,480	45,660	2,180
Tennis Fund	4,095	8,740	2,420	3,260	3,660	400
Equipment Services Fund	25,166	26,110	22,010	25,860	27,960	2,100
Total	1,579,170	1,629,880	1,419,880	1,584,900	1,829,630	244,730
				Expected	Budgeted	
Interest Earnings				8,000	8,000	
Transfer In from Public Service Tax				0	0	
Total Revenue				1,592,900	1,837,630	

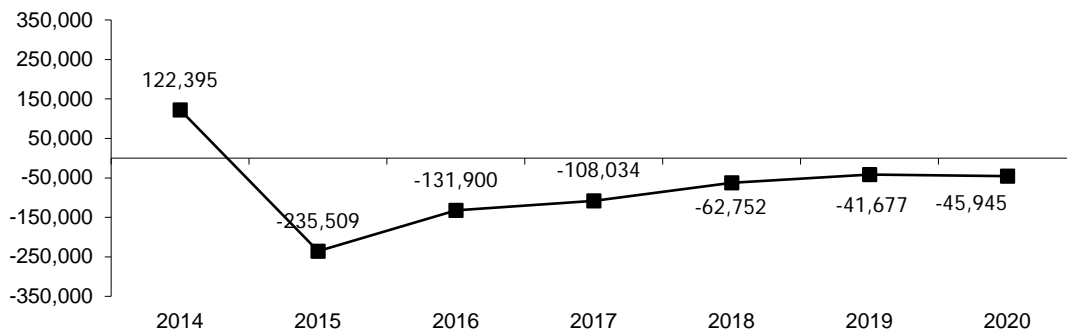
The customers of the Technology Services Department are the various departments of the City. Fees are prorated using prior years' use of services such as work orders and number of employees in each department. Actual charges to departments will be the same as budgeted.



**EQUIPMENT SERVICES
FINANCIAL SUMMARY
FISCAL YEAR 2019-20**

Beginning Balance - Unrestricted Net Position as of September 30, 2018	(\$62,752)
Projected Revenues FY 2018-19	2,297,635
Projected Expenditures FY 2018-19	2,276,560
Net Increase/(Decrease) in Net Unrestricted Assets	<u>\$21,075</u>
<i>(Negative net position was due to \$241,921 Net Pension Liability)</i>	
 Expected Unrestricted Net Position as of September 30, 2019	 (\$41,677)
Add Fiscal Year 2019-20 Budgeted Revenues	
Charges for Services:	
Charges to Other Funds/Fuel	585,961
Charges to Other Funds/Maintenance	1,586,977
Collier EMS/Naples Airport	83,121
Other Revenue	2,500
	<u>2,258,559</u>
TOTAL AVAILABLE RESOURCES	\$2,216,882
 Less Fiscal Year 2019-20 Budgeted Expenditures	
Personal Services	736,340
Operations & Maintenance	1,272,134
Transfer - Self Insurance	20,683
Administrative Fee - General Fund	123,210
Transfer - Technology Services	27,960
Capital Expenditures	82,500
	<u>2,262,827</u>
BUDGETED CASH FLOW	(\$4,268)
Projected Unrestricted Net Position as of September 30, 2020	<u><u>(\$45,945)</u></u>

Trend - Unrestricted Net Position



This fund continues to operate below the required unrestricted net position however, there is adequate working capital as of 9/30/18 of \$265,631.



Equipment Services Fund

Utilities Department (Fund 530)

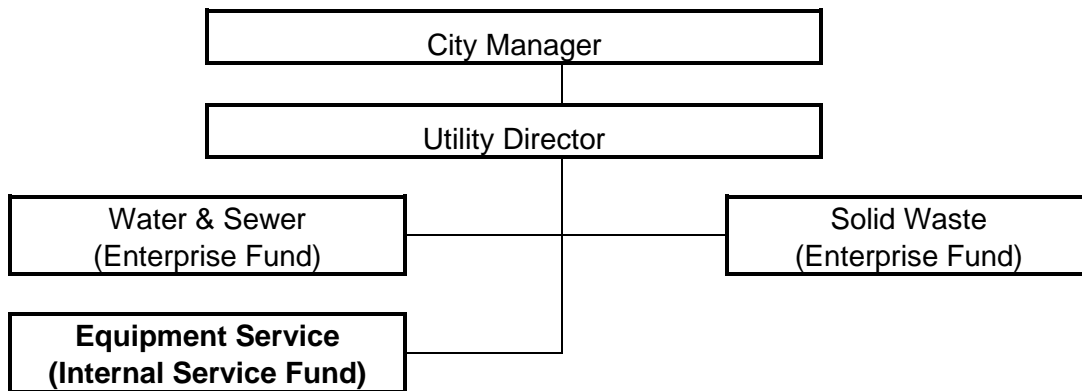
Mission Statement:

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.



2019-20 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.

Equipment Services Fund (continued)

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.

2019-20 Benchmarks

	Naples	Boynton Beach	Palm Beach Gardens	Collier County
Total Light Duty Vehicles up to 26,000 LB	177	432	365	827
Total Heavy Duty Vehicles 26,000 – 80,000 LB	38	67	102	174
Total Fuel Used	245,841	450,100	295,300	1,482,813
Total Fleet Technician Employees	5	8	8	20
Percentage of labor hours billed compared to employee hours paid	80%	74%	81%	76%

2019-20 Performance Measures

	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
Preventive Maintenance services performed annually	245	258	260	260
Work orders completed annually	2,720	2835	3,000	3,000
Number of vehicles/equipment replaced annually	34	47	24	30

2019-20 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$2,262,827, a \$76,481 decrease from the FY 2018-19 budget.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. The total revenue is budgeted at \$2,258,559. The Finance Department generates billing on a weekly basis via the Tyler/Munis work order system to account for charges that accrue for each department that have products and services rendered by the Equipment Services Department. The revenue budget primarily consists of two parts: fuel and maintenance.

The revenues for both fuel and maintenance are based on the use and number of vehicles that are assigned to each Department. Annual budgets for each Department consider a multi-year historic trend, vehicle/equipment fluctuations, and changes with the intended use of the assigned equipment. The budgeted cost of fuel is based on the current price of fuel at the time the budget is prepared plus 15%. Fuel prices in this budget are estimated with the expected use of 134,662 gallons of gasoline and 83,652 gallons of

Equipment Services Fund (continued)

diesel respectively. Actual charges for the year are tracked using a computerized fuel card system, which tracks vehicle, driver, mileage and usage.

Equipment Services also provides fuel to the Collier County Emergency Management Department and equipment repair services for the Naples Airport Authority. The Collier County EMS and Naples Airport will reimburse this fund an estimated \$83,121.

Expenditures

Personal Services

This fund has eight full-time employees and one part-time position. The FY 2019-20 budget for personal services is \$736,340 which is an \$18,625 increase from FY 2018-19 budget.

Operating Costs

Operating and capital expenditures of this fund total \$1,526,487 which is a \$95,106 decrease from FY 2018-19. The primary reason for this decrease is related to the cost of fuel and capital expenditures.

The most significant expenses are:

Sublet repairs	\$220,000
Operating Supplies	\$240,000
Fuel	\$617,561
City Administrative Costs	\$123,210
Tires	\$100,000

**Equipment Services Fund
Revenue and Interdepartmental Billings**

Fund	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET
General Fund	730,471	893,721	847,215	847,215	844,107
Building Permits	28,823	42,585	32,000	32,000	32,000
Streets Fund	23,451	33,841	25,000	25,000	27,000
Water & Sewer Fund	335,842	401,145	474,733	468,733	446,761
Beach Fund	17,979	16,926	38,900	34,000	33,500
Solid Waste Fund	572,325	656,737	727,100	727,100	719,900
City Dock Fund	2,703	3,610	3,500	3,500	3,000
Storm Water Fund	28,805	41,073	59,700	59,700	58,700
Tennis Fund	944	0	1,000	1,000	1,000
Technology Services Fund	0	0	0	0	0
Equipment Services Fund	8,584	4,292	6,970	7,200	6,970
Total Chargebacks	1,749,927	2,093,930	2,216,118	2,205,448	2,172,938
Collier EMS/Naples Airport	61,487	22,068	124,687	89,687	83,121
Total Charges	\$1,811,413	\$2,115,998	\$2,340,805	\$2,295,135	\$2,256,059
Other Revenue Sources					
Interest Income	1,164	1,679	2,000	2,500	2,500
Other Miscellaneous	15,698	0	0	0	0
Total Other Sources	\$16,862	\$1,679	\$2,000	\$2,500	\$2,500
Total All Sources	\$1,828,275	\$2,117,678	\$2,342,805	\$2,297,635	\$2,258,559

**FUND 530 EQUIPMENT SERVICES
UTILITIES DEPARTMENT
FISCAL YEAR 2019-20**

2018 Adopted	2019 Adopted	2020 Adopted	JOB TITLE	FY 2020 Adopted
1	1	1	Equipment Services Superintendent	106,173
1	1	1	Service Coordinator	50,580
3	3	3	Lead Mechanic	175,165
2	2	2	Mechanic	83,392
1	1	1	Auto Parts Controller	40,381
0.5	0.5	0.5	Service Worker III	17,092
<hr/>				
8.5	8.5	8.5	Regular Salaries	\$472,783
			Other Salaries/Authorized Compensation	25,538
			Overtime	20,000
			Employer Payroll/Other Expenses	218,019
<hr/>				
			Total Personal Services	\$736,340
<hr/> <hr/>				

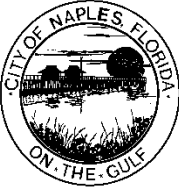
**FISCAL YEAR 2019-20
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

530.1302.590

	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	482,494	477,405	477,405	472,783	(4,622)
510300 OTHER SALARIES	10,140	25,340	15,340	25,538	198
<i>Standby pay \$195 x 52 weeks and ASE/EVT certification bonuses per contract</i>					
510400 OVERTIME	17,353	20,000	15,000	20,000	0
525010 FICA	38,176	33,546	33,546	35,863	2,317
525030 RETIREMENT CONTRIBUTIONS	50,159	60,075	60,075	70,574	10,499
525040 LIFE/HEALTH INSURANCE	93,591	100,389	117,290	110,622	10,233
525070 EMPLOYEE ALLOWANCES	960	960	960	960	0
TOTAL PERSONAL SERVICES	\$692,874	\$717,715	\$719,616	\$736,340	\$18,625
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,947	3,000	3,000	3,000	0
530010 CITY ADMINISTRATION	112,170	117,980	117,980	123,210	5,230
530070 TOOL ALLOWANCE	1,954	2,000	2,000	2,000	0
531040 OTHER CONTRACTUAL SVCS	14,573	16,306	16,306	18,650	2,344
<i>FASTER System (\$9,000), Trak (\$2,500), Mitchell On-Demand (\$2,500), etc.</i>					
540000 TRAINING & TRAVEL COSTS	2,466	3,500	3,500	3,500	0
541000 COMMUNICATIONS	919	1,300	400	1,300	0
542100 EQUIP. SERVICES -REPAIRS	2,552	4,470	4,700	4,470	0
542110 EQUIP. SERVICES -FUEL	1,740	2,500	2,500	2,500	0
543010 ELECTRICITY	10,463	11,000	12,000	11,000	0
543020 WATER, SEWER, GARBAGE	14,882	16,500	16,000	16,000	(500)
545220 SELF INSURANCE CHARGE	37,770	28,048	28,048	20,683	(7,365)
546000 REPAIR AND MAINTENANCE	5,879	6,000	6,000	10,000	4,000
546030 EQUIP. MAINTENANCE	3,088	4,000	4,000	4,000	0
<i>Fire Systems testing and Compressor Maintenance</i>					
546100 SUBLET REPAIRS	145,721	220,000	220,000	220,000	0
<i>Transmission, painting, body work, welding and generator maintenance</i>					
549020 TECHNOLOGY SVC CHARGE	22,010	25,860	25,860	27,960	2,100
549080 HAZARDOUS WASTE DISPOSAL	2,781	3,000	3,000	3,000	0
551000 OFFICE SUPPLIES	348	500	500	500	0
552000 OPERATING SUPPLIES	231,048	240,000	240,000	240,000	0
<i>Repair parts for City vehicles and equipment</i>					
552020 FUEL	590,318	675,579	620,000	617,561	(58,018)
<i>Est. 134,662 gallons of gas @ \$2.41 per gallon; 83,652 gallons of diesel @ \$2.54; +15% plus contingency</i>					
552060 TIRES	44,956	90,000	110,000	100,000	10,000
552070 UNIFORMS	3,441	3,200	3,400	3,700	500
552080 SHOP SUPPLIES	13,044	9,000	9,000	9,000	0
552090 OTHER CLOTHING	1,800	1,350	1,950	1,953	603
559000 DEPRECIATION	46,759	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,313,630	\$1,485,093	\$1,450,144	\$1,443,987	(\$41,106)
<u>NON-OPERATING EXPENSES</u>					
560700 VEHICLE	0	0	0	0	0
560300 CAPITAL IMPROVEMENTS	0	0	0	0	0
560400 MACHINERY & EQUIPMENT	7,991	136,500	106,800	82,500	(54,000)
TOTAL NON-OPERATING EXPENSES	\$7,991	\$136,500	\$106,800	\$82,500	(\$54,000)
TOTAL EXPENSES	\$2,014,495	\$2,339,308	\$2,276,560	\$2,262,827	(\$76,481)

**CAPITAL IMPROVEMENT PROJECTS
EQUIPMENT SERVICES FUND (Fund 530)**

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2019-20	2020-21	2021-22	2022-23	2023-24
20S03	Portable Vehicle Lifts	75,000	0	0	0	0
	Facility Generator Replacement	0	0	0	0	0
	Forklift Replacement	0	45,000	0	0	0
	Air Compressor Replacement	0	0	18,000	0	0
	Fuel Tracking Software Upgrades (Trak)	0	0	0	50,000	0
	Service Truck Replacement	0	0	0	0	35,000
TOTAL EQUIPMENT SERVICES FUND		75,000	45,000	18,000	50,000	35,000



City of Naples, Florida

Capital Improvements Budget

Program Description

By June 1, in accordance with Chapter 2, Section 691 of the City Code of Ordinances, the City Manager presents City Council with a Five-Year 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 Finance Department. The summary in the operating budget is less detailed, but identifies the projects specifically budgeted for FY 2019-20.

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 69-1-73.003 (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 to fund the CIP, either from their own revenue generation, grants, donations and retained earnings or debt:

- Public Service Tax Fund
- Water & Sewer Fund
- Building Permits Fund
- CRA Fund
- Streets and Traffic Fund
- Solid Waste Fund
- Stormwater Fund
- Tennis
- Beach Fund
- Technology Services Fund
- Equipment Services Fund
- Community Development Block Grant (CDBG)
- One Cent Sales Tax

2019-20 Significant Budgetary Issues

The capital budget for FY 2019-20 is focused on public safety, water/sewer improvements and recreation. Maintaining the current quality of life and aesthetic appeal of Naples is a priority. Capital projects that maintain existing infrastructure, such as buildings roadways, alleys, landscape, and rights-of-way have also received priority.

The Five-Year Capital Improvement Program represents \$166.6 million in projects. Capital projects for FY 2019-20 total \$41 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** (Fund 200) 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** (Fund 340) was established to account for capital projects funded by the City's Public Service Taxes.

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.

Public Service Taxes, generated from Electric, Telecommunications, Gas and Propane, are allowed by Florida Statutes and City Code.

Electric Public Service Tax	\$3,100,000
Propane Gas	\$175,000
Natural Gas	\$45,000
Telecommunications	\$947,585

The City imposes a 5.22% Communications Services Tax, as allowed by Florida Statute Chapter 202. The City allocates these revenues to:

General Fund	166,000
Public Services Tax Fund	947,585
Streets Fund	889,000
Total	\$2,002,585

There is a transfer in from the Community Redevelopment Agency (\$990,669) 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 Stormwater funds' debt, which are reflected separately in those funds:

Type	Amount outstanding	2019-20 payment
Public Service Tax bonds	\$1,555,759	\$687,061
Redevelopment bonds	\$2,244,422	\$990,669
Series 2018 Capital Improvement Note	\$3,052,626	\$387,504

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 2019-20, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is \$3,200,000.

Capital Improvement Budget (continued)

This leaves projected unrestricted net assets in this fund of \$1.27 million at the end of FY 2019-20.

Public Service Tax - Capital Improvement Fund (Fund 340)

Revenues

The Capital Improvement Fund's primary source of funds is the \$3,200,000 transfer-in from the Debt Service Fund.

This fund will receive \$46,400 in assessment payments from the Port Royal Dredging District, which was established by resolution 11-12978. That assessment will be completed in FY 2019-20.

Expenditures

The City's Capital Improvement Program was presented to City Council in June 2019. This 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 amount presented in June for the for the Capital Improvement Fund was \$3,030,900, no changes were recommended for the budget.

The Public Service Tax fund (the 340 fund) pays a \$73,630 Administrative Charge for overhead costs.

All Funds Summary

Refer to the next section for a listing of the projects funded for FY 19-20 in all 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 Finance Department office and on the City's website.

The CIP document presented in June totaled \$42,957,503. The total shown on the chart on the following pages is \$40,990,953, a decrease of \$1,966,550. The following capital projects have been adjusted since the June workshop.

20C04	Paved Public Pathway	\$8,450	Community Development Block Grant (Grant amount verified)
20X08	Emergency By-pass Diesel Pump Installations	\$875,000	Water/Sewer Fund (Utilities Maintenance)
19K58	Reclaimed Water Distribution System	(\$2,000,000)	Water/Sewer Fund (IWRP)
17N12	Gulf Acres Sewer Project – Connection Program	(\$900,000)	Water/Sewer Fund (Wastewater Collections)
19Z02	ADA and Mobility Improvements to City Buildings	\$50,000	One Cent Sales Tax (adjustment from PY)
	Total Changes	(\$1,966,550)	

Capital Improvement Budget (continued)

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 is shown following the list of projects in the Capital Improvement Program.

**PUBLIC SERVICE TAX
DEBT SERVICE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2019-20**

Fund 200

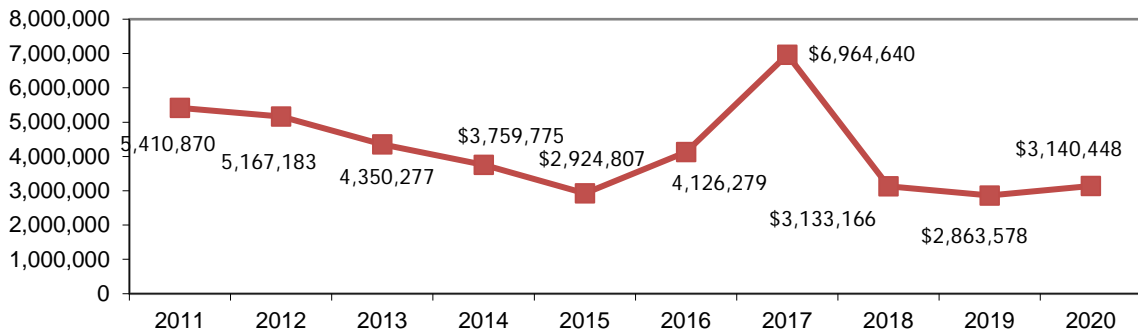
Beginning Fund Balance - Unrestricted September 30, 2018		1,325,386
Projected Revenues FY 2018-19		5,312,578
Projected Expenditures FY 2018-19		5,334,738
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(22,160)</u>
Expected Unrestricted Net Assets as of September 30, 2019		\$1,303,226
ADD: BUDGETED REVENUES:		
Public Service Taxes		
Electric (FPL)	3,100,000	
Propane Gas	175,000	
Natural Gas	45,000	
Local Telecommunication Tax	947,585	
Interest Earned	10,000	
Transfer - CRA Bonds	990,669	
		<u>5,268,254</u>
TOTAL AVAILABLE RESOURCES		\$6,571,480
LESS: BUDGETED EXPENDITURES:		
Public Service Tax Debt Service	1,074,564	
CRA Debt Service	990,669	
General Fund Admin. Reimbursement	40,530	
<i>Transfer to Capital Projects Fund</i>	<u>3,200,000</u>	
		<u>5,305,763</u>
BUDGETED CASH FLOW		(\$37,509)
Projected Unrestricted Net Assets as of September 30, 2020		<u><u>\$1,265,717</u></u>

**PUBLIC SERVICE TAX
CAPITAL PROJECTS FUND
FINANCIAL SUMMARY
FISCAL YEAR 2019-20**

Fund 340

Beginning Fund Balance - Unrestricted September 30, 2018	\$3,133,166
Projected Revenues FY 2018-19	4,840,140
Projected Expenditures FY 2018-19	5,109,728
Net Increase/(Decrease) in Net Assets	<u>(269,588)</u>
Expected Fund Balance as of September 30, 2019	\$2,863,578
Add Fiscal Year 2019-20 Budgeted Revenues	
<i>Transfer - Public Service Tax</i>	\$3,200,000
Interest Earned	100,000
Surplus property	35,000
Interfund Loan Repayment (Port Royal)	46,400
	<u>3,381,400</u>
TOTAL AVAILABLE RESOURCES	\$6,244,978
Less Fiscal Year 2019-20 Budgeted Expenditures	
Capital Projects	3,030,900
General Fund Admin. Reimbursement	73,630
	<u>3,104,530</u>
BUDGETED CASH FLOW	276,870
Projected Fund Balance as of September 30, 2020	<u><u>\$3,140,448</u></u>

Fund Balance Trend



**PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	<u>2018 ACTUAL</u>	<u>2019 ADOPTED</u>	<u>2019 ESTIMATED</u>	<u>2020 BUDGETED</u>
Ad Valorem Proceeds - Aqualane Shores	5	0	1,360,840	0
Electric Public Service Tax	3,244,866	3,150,000	3,150,000	3,100,000
Propane/Gas Public Service Tax	197,233	175,000	175,000	175,000
Natural Gas Tax	41,393	41,000	41,000	45,000
Local Communications	947,585	947,585	947,585	947,585
Interest Income	13,085	8,000	18,000	10,000
Misc. Income	166,182	0	0	0
Sale of Fixed Assets	36,974	40,000	40,000	35,000
Other Interest Income	175,852	80,050	150,050	100,000
Impact Fees or Transfers In	200,000	0	0	0
Interfund Loan Transfers	72,228	54,250	54,250	46,400
Bond Proceeds	3,427,883	0	0	0
Transfer CRA Bonds	991,411	980,993	980,993	990,669
COMBINED REVENUES	<u>\$9,514,696</u>	<u>\$5,476,878</u>	<u>\$6,917,718</u>	<u>\$5,449,654</u>
SOURCE: Fund 200	5,435,578	5,302,578	5,312,578	5,268,254
SOURCE: Fund 340	4,079,118	174,300	1,605,140	181,400
Combined Revenues	\$9,514,696	\$5,476,878	\$6,917,718	\$5,449,654



CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND FISCAL YEARS 2019-23

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2019-20	2020-21	2021-22	2022-23	2023-24
ADMINISTRATION DEPARTMENTS						
	Citywide Records Management System	0	75,000	0	0	0
	Accounting/Budget Software	0	20,000	0	0	0
TOTAL ADMINISTRATION		0	95,000	0	0	0
POLICE DEPARTMENT						
20H04	Portable Radio Lifecycle Replacement	73,000	73,000	76,000	76,000	73,000
20H02	Mobile Radio (Vehicle) Lifecycle Replacement (5)	20,500	20,500	21,000	21,000	22,000
20H01	Marked Vehicle Replacement (5)	280,500	283,000	396,200	113,200	113,200
20H03	Unmarked Police Vehicle Replacement (2)	81,600	70,000	35,000	70,000	105,000
20H08	Unmarked Police Vehicle New (2)	70,000	0	0	0	0
20H12	Taser Replacement (26)	44,800	42,100	0	0	40,000
20H14	Operations Renovation, Furniture & Fixtures	150,000	50,000	0	0	0
20H15	Property/Evidence Software Replacement	20,000	0	0	0	0
20H16	Facility Lighting Replacement	10,000	0	0	0	0
	In-Car Camera Replacement (25)	0	0	0	0	150,000
	Administration Building Furniture Replacement	0	60,000	0	0	0
	Marine Outboard Motor Replacement	0	49,000	49,000	0	0
	Marine Vessel Replacement	0	0	85,000	165,000	0
	Police Notebook Replacements (MDT's)	0	0	85,000	0	0
	Motorcycle Replacement (2)	0	0	0	72,000	0
	In-Car AVL GX450s Replacement (37)	0	0	0	0	35,000
	AED Replacements (35)	0	0	0	0	42,000
TOTAL POLICE DEPARTMENT		750,400	647,600	747,200	517,200	580,200
FIRE AND RESCUE DEPARTMENT						
20E05	Diesel Exhaust Source Capture System	110,000	0	0	0	0
20E04	Self Contained Breathing Apparatus	90,000	0	0	0	0
20E06	Cylinders for SCBA	30,000	30,000	0	0	0
20E07	Bunker Gear Replacement	60,000	60,000	60,000	0	0
20E02	Training Battalion Chief Vehicle	65,000	0	0	0	0
20E03	Fiber Optics installation to FS#3	26,500	0	0	0	0
	Fire-Rescue Notebook	0	55,000	0	0	0
	Fitness Equipment for Wellness Pgm - St #2	0	0	70,000	0	0
	Extrication Equipment	0	0	0	60,000	60,000
	Training Tower	0	0	150,000	0	0
	Emergency Call Stations with AED Access	0	150,000	0	150,000	0
	Engine Co. 1 - Fully Equipped (Repl.)	0	750,000	0	0	0
	Training Center Renovations	0	20,000	20,000	0	0
	Lucas II Chest Compression Devices	0	48,000	48,000	0	0
	Special Operations Trailers	0	0	75,000	0	0
	Multi-Force Training Doors	0	0	0	18,500	0
	Hazardous Identification Devices	0	0	0	125,000	0
	Live Fire Burn Trailer	0	0	150,000	0	0
	Fire Marshal and Prevention Vehicles (5)	0	0	65,000	130,000	0
	Battalion Chief Vehicle	0	0	90,000	0	0
	Command and Control console	0	0	40,000	0	0
	Light Air and Special Operation Vehicle	0	0	0	0	550,000
	Mercury 250 Verado Motors for Fire Boat	0	0	0	0	45,000
	New Training Classroom at Water Trtmt Plant	0	0	0	200,000	0
TOTAL FIRE RESCUE		381,500	1,113,000	768,000	683,500	780,000



CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND FISCAL YEARS 2019-23

CIP NUMBER	PROJECT DESCRIPTION	REQUEST	2020-21	2021-22	2022-23	2023-24
		2019-20				
COMMUNITY SERVICES DEPARTMENT						
Landscaping/Parks & Parkways Continuing and New Projects						
20F01	Vehicle Replacement (2) - Pk/Pkwys	116,000	0	0	0	0
20F02	Small Equipment Replacement - Pk/Pkwys	83,000	0	0	0	0
20F03	Tree Fill In and Replacement Program	500,000	500,000	500,000	500,000	500,000
20F32	Landscape Median Restoration	150,000	150,000	150,000	75,000	75,000
Recreation Facilities Continuing and New Projects						
20G08	Cambier Park Improvements	130,000	350,000	250,000	30,000	30,000
20G03	River Park Aquatic Center - Improvements	45,000	0	0	0	0
20G24	River Park Improvements	91,000	37,000	30,000	0	0
20G25	Norris Center Improvements	56,000	75,000	25,000	25,000	25,000
20G23	Skate Park Ramp Replacement and Renovation	60,000	60,000	25,000	25,000	25,000
20G09	Fleischmann Park Improvements Projects	35,000	70,000	35,000	45,000	30,000
20G11	Fleischmann Pk Design Development	150,000	1,000,000	1,000,000	1,000,000	1,000,000
20G13	Anthony Park Improvements	75,000	1,500,000	1,500,000	0	0
20G26	Seagate Park Improvements	25,000	150,000	200,000	200,000	150,000
	River Park Playground	0	30,000	30,000	0	0
	Van Replacement (1) - Recreation	0	50,000	0	0	0
City Facilities Continuing and New Projects						
20I05	Vehicle(s) Replacement - Facilities (2)	103,000	0	0	0	0
20I21	Naples Landing Improvements	80,000		250,000	0	0
20I08	Facility Painting (interior and exterior)	50,000	50,000	50,000	50,000	0
20I22	Parking Lot Maintenance	150,000	60,000	0	60,000	75,000
	Parks-Facilities-Warehouse Relocation	0	450,000	2,300,000	600,000	0
TOTAL COMMUNITY SERVICES DEPARTMENT		1,899,000	4,532,000	6,345,000	2,610,000	1,910,000
TOTAL PUBLIC SERVICE TAX		3,030,900	6,387,600	7,860,200	3,810,700	3,270,200

CITY OF NAPLES
 FIVE YEAR CAPITAL IMPROVEMENT PROJECTS OVERVIEW
 ALL FUNDS

	Amended Budget 2018-19	Request 2019-20	2020-21	2021-22	2022-23	2023-24
Public Service Tax/Capital Projects Fund						
Administrative Departments	24,000	0	95,000	0	0	0
Police Department	1,164,038	750,400	647,600	747,200	517,200	580,200
Fire and Rescue Department	5,949,568	381,500	1,113,000	768,000	683,500	780,000
Community Services Department	2,340,925	1,899,000	4,532,000	6,345,000	2,610,000	1,910,000
Public Service Tax Fund Subtotal	9,478,531	3,030,900	6,387,600	7,860,200	3,810,700	3,270,200
Water Sewer Fund	15,460,000	18,473,000	9,885,000	12,668,000	18,650,000	19,067,000
Community Redevelop. Agency (CRA)	5,232,500	656,000	2,700,000	0	2,500,000	2,500,000
Streets & Traffic Fund	1,055,000	1,185,000	1,265,000	1,390,000	1,090,000	990,000
Solid Waste Fund	617,000	602,000	767,000	772,000	897,000	652,000
Stormwater Fund	4,067,636	9,475,000	1,265,000	2,915,000	990,000	1,500,000
Tennis Fund	100,000	55,000	35,000	100,000	100,000	0
Beach Fund	369,753	305,103	473,500	342,000	176,500	143,000
Technology Services Fund	320,000	393,500	462,000	450,000	30,000	165,000
Equipment Services	130,000	75,000	45,000	18,000	50,000	35,000
East Naples Bay Dredging	0	350,000	2,500,000	0	0	0
Community Development Block Grant	223,304	108,450	0	0	0	0
One Cent Sales Tax	695,000	6,282,000	4,400,000	4,075,000	4,550,000	3,638,000
TOTAL ALL CAPITAL PROJECTS	37,748,724	40,990,953	30,185,100	30,590,200	32,844,200	31,960,200

Five Year Total	\$ 166,570,653
-----------------	----------------

The above list shows, by funding source, the projected Five Year Capital Improvement Program. For reference, the current budget of FY 18-19 is provided.



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2019-2023**

PROJECT DESCRIPTION	Budget	REQUEST	2020-21	2021-22	2022-23	2023-24
	2018-19	2019-20				
ADMINISTRATION DEPARTMENTS						
Citywide Records Management System	0	0	75,000	0	0	0
Code Enforcement vehicle	24,000	0	0	0	0	0
Accounting/Budget Software	0	0	20,000	0	0	0
TOTAL ADMINISTRATION	24,000	0	95,000	0	0	0
POLICE SERVICES						
20H04 Portable Radio Lifecycle Replacement	71,000	73,000	73,000	76,000	76,000	73,000
20H02 Mobile Radio (Vehicle) Lifecycle Replacement (5)	0	20,500	20,500	21,000	21,000	22,000
20H01 Marked Vehicle Replacement (5)	206,400	280,500	283,000	396,200	113,200	113,200
20H03 Unmarked Police Vehicle Replacement (2)	70,000	81,600	70,000	35,000	70,000	105,000
20H08 Unmarked Police Vehicle New (2)	0	70,000	0	0	0	0
20H12 Taser Replacement (26)	30,000	44,800	42,100	0	0	40,000
20H14 Operations Renovation, Furniture & Fixtures	0	150,000	50,000	0	0	0
20H15 Property/Evidence Software Replacement	0	20,000	0	0	0	0
20H16 Facility Lighting Replacement	0	10,000	0	0	0	0
In-Car Camera Replacement (25)	117,505	0	0	0	0	150,000
Administration Building Furniture Replacement	0	0	60,000	0	0	0
Marine Outboard Motor Replacement	0	0	49,000	49,000	0	0
Marine Vessel Replacement	0	0	0	85,000	165,000	0
Police Notebook Replacements (MDT's)	0	0	0	85,000	0	0
Motorcycle Replacement (2)	0	0	0	0	72,000	0
In-Car AVL GX450s Replacement (37)	31,000	0	0	0	0	35,000
AED Replacments (35)	0	0	0	0	0	42,000
License Plate Recognition System	618,133	0	0	0	0	0
Special Event Vehicle	20,000	0	0	0	0	0
TOTAL POLICE DEPARTMENT	1,164,038	750,400	647,600	747,200	517,200	580,200
FIRE AND RESCUE DEPARTMENT						
20E05 Diesel Exhaust Source Capture System	0	110,000	0	0	0	0
20E04 Self Contained Breathing Apparatus	0	90,000	0	0	0	0
20E06 Cylinders for SCBA	0	30,000	30,000	0	0	0
20E07 Bunker Gear Replacement	0	60,000	60,000	60,000	0	0
20E02 Training Battalion Chief Vehicle	0	65,000	0	0	0	0
20E03 Fiber Optics installation to FS#3	0	26,500	0	0	0	0
Fire-Rescue Notebook	0	0	55,000	0	0	0
Fitness Equipment for Wellness Pgm - St #2	0	0	0	70,000	0	0
Fire Station Design and Construction	5,444,568	0	0	0	0	0
Fire Station No. 2 Renovation/Hardening	0	0	0	0	0	0
Multimedia and AV equipment for EOC	175,000	0	0	0	0	0
Extrication Equipment	45,000	0	0	0	60,000	60,000
Opticom Traffic Preemption	50,000	0	0	0	0	0
Heart Monitors	235,000	0	0	0	0	0
Training Tower	0	0	0	150,000	0	0
Emergency Call Stations with AED Access	0	0	150,000	0	150,000	0
Engine Co. 1 - Fully Equipped (Repl.)	0	0	750,000	0	0	0
Training Center Renovations	0	0	20,000	20,000	0	0
Lucas II Chest Compression Devices	0	0	48,000	48,000	0	0
CCEMS area upgrades at Fire Station #2	0	0	0	0	0	125,000
Special Operations Trailers	0	0	0	75,000	0	0
Multi-Force Training Doors	0	0	0	0	18,500	0
Hazardous Identification Devices	0	0	0	0	125,000	0
Live Fire Burn Trailer	0	0	0	150,000	0	0
Fire Marshal and Prevention Vehicles (5)	0	0	0	65,000	130,000	0
Battalion Chief Vehicle	0	0	0	90,000	0	0
Command and Control console	0	0	0	40,000	0	0
Light Air and Special Operation Vehicle	0	0	0	0	0	550,000
Mercury 250 Verado Motors for Fire Boat	0	0	0	0	0	45,000
New Training Classroom at Water Trtmt Plant	0	0	0	0	200,000	0
TOTAL FIRE RESCUE	5,949,568	381,500	1,113,000	768,000	683,500	780,000



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2019-2023**

PROJECT DESCRIPTION	Budget	REQUEST	2020-21	2021-22	2022-23	2023-24
	2018-19	2019-20				
COMMUNITY SERVICES DEPARTMENT						
Landscaping/Parks & Parkways Continuing and New Projects						
20F01 Vehicle Replacement (2) - Pk/Pkwys	78,925	116,000	0	0	0	0
20F02 Small Equipment Replacement - Pk/Pkwys	107,000	83,000	0	0	0	0
20F03 Tree Fill In and Replacement Program	550,000	500,000	500,000	500,000	500,000	500,000
20F32 Landscape Median Restoration	150,000	150,000	150,000	150,000	75,000	75,000
Clam Truck Replacement	200,000	0	0	0	0	0
Recreation Facilities Continuing and New Projects						
20G08 Cambier Park Improvements	0	130,000	350,000	250,000	30,000	30,000
20G03 River Park Aquatic Center - Improvements	0	45,000	0	0	0	0
20G24 River Park Improvements	80,000	91,000	37,000	30,000	0	0
20G25 Norris Center Improvements	140,000	56,000	75,000	25,000	25,000	25,000
20G23 Skate Park Wooden Ramp Replacement and Renovations	70,000	60,000	60,000	25,000	25,000	25,000
20G09 Fleischmann Park Improvements Projects	40,000	35,000	70,000	35,000	45,000	30,000
20G11 Fleischmann Pk Design Development	0	150,000	1,000,000	1,000,000	1,000,000	1,000,000
20G13 Anthony Park Improvements	0	75,000	1,500,000	1,500,000	0	0
20G26 Seagate Park Improvements	50,000	25,000	150,000	200,000	200,000	150,000
River Park Playground	0	0	30,000	30,000	0	0
Van Replacement (1) - Recreation	0	0	50,000	0	0	0
Naples Preserve Kitchen and Bathroom Renovation	50,000	0	0	0	0	0
Hurricane Preparedness - River Park	95,000	0	0	0	0	0
City Facilities Continuing and New Projects						
20I05 Vehicle(s) Replacement - Facilities (2)	85,000	103,000	0	0	0	0
20I21 Naples Landing Improvements	0	80,000	0	250,000	0	0
20I08 Facility Painting (interior and exterior)	50,000	50,000	50,000	50,000	50,000	0
20I22 Parking Lot Maintenance	0	150,000	60,000	0	60,000	75,000
City Hall Improvements	220,000	0	0	0	0	0
Naples Landing – Ramp and Dock Renovation	325,000	0	0	0	0	0
Equipment Replacement - Facilities	50,000	0	0	0	0	0
Parks-Facilities-Warehouse Relocation	0	0	450,000	2,300,000	600,000	0
TOTAL COMMUNITY SERVICES DEPARTMENT	2,340,925	1,899,000	4,532,000	6,345,000	2,610,000	1,910,000
TOTAL PUBLIC SERVICE TAX	9,478,531	3,030,900	6,387,600	7,860,200	3,810,700	3,270,200
WATER SEWER FUND (Fund 420)						
Water Production						
20K17 Electrical Upgrades - MCC & Generator Controls	100,000	2,500,000	0	0	0	0
17K14 Accelerator Improvements	1,400,000	3,600,000	2,300,000	0	0	0
20K11 High Service Pump (HSP) Improvements	100,000	100,000	100,000	100,000	100,000	100,000
20K10 Filter Bed Replacement (2 per year)	200,000	250,000	250,000	250,000	250,000	0
20K02 Infrastructure Repairs - Water Plant	100,000	100,000	100,000	100,000	100,000	100,000
20K20 Washwater Transfer Sludge Pumps	0	30,000	0	30,000	0	30,000
20K21 Chemical Feed System Replacements	0	150,000	0	0	0	0
20K01 Influent Mag Flow Meter	40,000	40,000	40,000	0	0	0
Delroyd Gear Box Rebuilds	0	0	45,000	45,000	45,000	45,000
Filter Awnings Replacements	0	0	0	25,000	120,000	120,000
Chlorine Scrubber System Replacement	150,000	0	0	0	0	0
PAX Mixers for Port Royal	0	0	0	60,000	0	0
Service Truck Replacement	0	0	0	30,000	0	0
Chemical Building Replacement	0	0	0	0	100,000	1,000,000
CO2 System Replacement	0	0	0	0	0	600,000
Slaker Replacements	0	0	0	0	0	475,000
TOTAL WATER PRODUCTION	2,090,000	6,770,000	2,835,000	640,000	800,000	3,070,000
Water Distribution						
20L02 Water Transmission Mains	4,500,000	3,000,000	2,000,000	3,500,000	3,500,000	3,500,000
20L05 Pipe Locating Equipment - Ground Penetrating Radar	0	20,000	0	0	0	22,000
20L06 Service Truck Replacements (2)	70,000	70,000	70,000	70,000	70,000	70,000
20L07 Valve Maintenance Equipment	0	60,000	0	0	0	0
G.G Blvd Expansion (Everglades Blvd to Desoto)	250,000	0	250,000	0	0	0
Trailer Mounted Water Jet/Tanker	0	0	35,000	0	0	0
Dump Truck Replacement	0	0	0	138,000	0	0
TOTAL WATER DISTRIBUTION	4,820,000	3,150,000	2,355,000	3,708,000	3,570,000	3,592,000



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2019-2023**

PROJECT DESCRIPTION	Budget	REQUEST	2020-21	2021-22	2022-23	2023-24
	2018-19	2019-20				
Wastewater Treatment						
20M07 WWTP Pumps	150,000	150,000	150,000	150,000	150,000	150,000
20M25 Infrastructure Repairs - Wastewater Plant	75,000	150,000	150,000	300,000	100,000	100,000
20M29 Clarifier Improvements	100,000	150,000	0	0	0	0
20M12 Service Truck Replacement	0	35,000	0	0	0	35,000
Generator Improvements	1,400,000	0	0	0	0	0
Belt Filter Press Conveyer Replacement	160,000	0	0	0	0	0
TOTAL WASTEWATER TREATMENT	1,885,000	485,000	300,000	450,000	250,000	285,000
Wastewater Collections						
20N04 Replace Sewer Mains, Laterals, etc.	3,000,000	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000
20N07 Service Vehicle - NEW (1)	0	35,000	0	0	0	0
20N05 Dump Truck Replacement	0	138,000	0	0	0	0
20N11 Service Truck Replacement (1)	70,000	70,000	70,000	70,000	70,000	70,000
17N12 Gulf Acres Sewer Project - Connection Program	0	0	900,000	0	0	0
20N14 Sanitary Sewer Installations (Areas 1, 2, 3, 6)	0	2,200,000	0	2,200,000	8,400,000	6,300,000
Box blade Tractor Replacement	0	0	55,000	0	0	0
High Velocity Jet Truck Replacement	0	0	250,000	0	0	0
Dewatering Pump Replacements	0	0	55,000	0	0	55,000
Ground Penetrating Radar	0	0	0	50,000	0	0
Heavy Equipment Trailer Replacement	0	0	0	0	15,000	0
Combination Jet/Vacuum Truck (Repl)	450,000	0	0	0	0	0
Large Truck Awning (Design and Installation)	100,000	0	0	0	0	0
TOTAL WASTEWATER COLLECTIONS	3,620,000	3,943,000	2,830,000	3,320,000	9,485,000	7,425,000
Utilities Maintenance						
20X08 Emergency By-pass Diesel Pump Installations	400,000	1,275,000	0	0	0	0
20X01 Replace/Upgrade Remote Pumping Facilities	250,000	300,000	150,000	150,000	150,000	150,000
20X02 Pump Stations Improvements	300,000	500,000	500,000	300,000	300,000	300,000
20X22 Generator Replacements	150,000	150,000	150,000	150,000	150,000	150,000
20X04 Replace Submersible Pumps	150,000	200,000	200,000	200,000	200,000	200,000
20X07 Power Service Control Panels	300,000	300,000	100,000	100,000	100,000	100,000
Service Truck Replacement (1)	95,000	0	150,000	90,000	90,000	90,000
Irrigation System Control Valves	0	0	50,000	50,000	50,000	0
Odor Control Systems	0	0	40,000	40,000	40,000	40,000
Telemetry Upgrades/Improvements (Sewer PS)	0	0	0	70,000	65,000	65,000
TOTAL UTILITIES MAINTENANCE	1,645,000	2,725,000	1,340,000	1,150,000	1,145,000	1,095,000
Utilities/Finance/Customer Service						
Meter Reading Truck Replacement	0	0	25,000	0	0	0
TOTAL CUSTOMER SERVICE	0	0	25,000	0	0	0
IWRP (Integrated Water Resource Plan)						
19K59 Reclaimed Water Transmission Mains	200,000	200,000	200,000	200,000	200,000	200,000
19K58 Reclaimed Water Distribution System	1,200,000	1,200,000	0	3,200,000	3,200,000	3,400,000
TOTAL IWRP	1,400,000	1,400,000	200,000	3,400,000	3,400,000	3,600,000
TOTAL UTILITIES FUND	15,460,000	18,473,000	9,885,000	12,668,000	18,650,000	19,067,000
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)						
19C06 5th Avenue N Interconnect	0	300,000	0	0	0	0
20C02 1st Ave S Improvements	0	300,000	2,700,000	0	0	0
20C24 River Park Fitness Equipment	30,000	30,000	0	0	0	0
20C06 Sidewalk Sweeper	0	26,000	0	0	0	0
18C14 8th Street S Improvements	5,050,000	0	0	0	0	0
6th Avenue South Improvements	0	0	0	0	2,500,000	2,500,000
River Park Aquatic Center - Storage Area	20,000	0	0	0	0	0
C. C. Anthony Park Outdoor Fitness Equip	132,500	0	0	0	0	0
Parking Garage Partnership (unfunded)	0	0	0	Unfunded	0	0
TOTAL CRA FUND	5,232,500	656,000	2,700,000	0	2,500,000	2,500,000



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2019-2023**

PROJECT DESCRIPTION	Budget	REQUEST	2020-21	2021-22	2022-23	2023-24
	2018-19	2019-20				
STREETS & TRAFFIC FUND (Fund 190)						
Annual Pavement Resurfacing Program	500,000	650,000	650,000	650,000	700,000	700,000
20U31 Alley Maintenance & Improvements	75,000	75,000	75,000	75,000	75,000	75,000
20U29 Pedestrian & Bicycle Master Plan Projects	150,000	75,000	150,000	150,000	150,000	150,000
20U21 Citywide ADA Accessibility Improvements	15,000	15,000	15,000	15,000	15,000	15,000
20U07 City Road Bridge Improvements	175,000	150,000	150,000	100,000	0	0
20U08 Traffic Operations & Signal System Improvements	70,000	50,000	0	0	0	50,000
20U35 12th Avenue South Improvements	0	170,000	0	0	0	0
Anchor Rode Traffic Calming Project	0	0	225,000	0	0	0
Intersection/Signal System Improvements	0	0	0	400,000	0	0
Vehicle Replacement	70,000	0	0	0	150,000	0
TOTAL STREETS AND TRAFFIC FUND	1,055,000	1,185,000	1,265,000	1,390,000	1,090,000	990,000
SOLID WASTE FUND (Fund 450)						
20P01 Large Refuse Truck Replacements	285,000	270,000	270,000	270,000	270,000	270,000
20P21 Satellite Collection Vehicle Replacement	32,000	32,000	32,000	32,000	32,000	32,000
20P02 Rebuild Solid Waste Refuse Trucks	100,000	100,000	100,000	100,000	100,000	100,000
20P04 Grapple Trucks	200,000	200,000	200,000	200,000	0	0
Roll-off Truck Replacement	0	0	165,000	0	165,000	0
Service Vehicle Replacement	0	0	0	70,000	30,000	0
Generator Installation for Solid Waste Facility	0	0	0	100,000	0	0
Loader Replacement	0	0	0	0	300,000	0
Large Refuse Truck Wash Station	0	0	0	0	0	250,000
TOTAL SOLID WASTE FUND	617,000	602,000	767,000	772,000	897,000	652,000
STORMWATER FUND (Fund 470)						
20V02 Citywide Stormwater Improvements	653,474	700,000	700,000	700,000	700,000	700,000
20V26 Beach Restoration & Outfall Improvement	100,000	7,900,000	50,000	50,000	50,000	50,000
20V12 Oyster Reef & Seagrass Restoration Project (2)	100,000	100,000	0	0	0	0
20V05 Stormsewer Pipe Lining	100,000	100,000	100,000	100,000	100,000	100,000
20V27 Citywide Lake Maint. & Improvements	150,000	350,000	75,000	2,000,000	75,000	350,000
20V03 Basin Assessments	0	100,000	30,000	30,000	30,000	30,000
20V07 Vehicle Replacement: Natural Resources	0	40,000	0	0	0	0
20V04 Climate Vulnerability Assessment (1A)	0	150,000	0	0	0	0
20V09 Water Quality Monitoring Equipment	30,000	35,000	35,000	35,000	35,000	0
Climate Adaptation and Resiliency Plan (1B)	0	0	275,000	0	0	0
Stormwater Camera Inspection Trailer Replacement	0	0	0	0	0	100,000
Naples Bay Habitat Protection Feasibility Study (1C)	0	0	0	0	0	150,000
Natural Resources Workboat Motor Replacement	0	0	0	0	0	20,000
Stormwater Push Camera	18,000	0	0	0	0	0
Basin V Drainage System Improvements	350,000	0	0	0	0	0
Street Sweeper Replacement	395,000	0	0	0	0	0
8th Street Stormwater Improvements	1,050,000	0	0	0	0	0
Naples Bay Restoration & Water Quality at Cove PS	1,121,162	0	0	0	0	0
TOTAL STORMWATER FUND	4,067,636	9,475,000	1,265,000	2,915,000	990,000	1,500,000
TENNIS FUND (Fund 480)						
19G20 Tennis Court Lighting	100,000	55,000	0	0	0	0
Tennis Facility Building - Exterior/Interior Painting	0	0	35,000	0	0	0
Tennis Court Irrigation/Surface Replacement (2 Cts)	0	0	0	100,000	100,000	0
TOTAL TENNIS FUND	100,000	55,000	35,000	100,000	100,000	0



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2019-2023**

PROJECT DESCRIPTION	Budget	REQUEST	2020-21	2021-22	2022-23	2023-24
	2018-19	2019-20				
BEACH FUND (Fund 430)						
20R12 Beach Rake	50,753	61,103	0	0	0	0
20R15 Beach Maintenance Cart (1)	14,000	13,000	13,500	14,000	14,500	15,000
20R03 ADA Improvements - Beach Access	45,000	50,000	50,000	50,000	50,000	0
20R04 Dune Vegetation Improvements	30,000	30,000	30,000	30,000	30,000	30,000
20R13 Beach Specialist ATV Replacement (1)	0	16,000	0	16,000	0	16,000
20R16 Naples Pier Corrosion Mitigation	0	135,000	0	0	0	0
Lowdermilk Park Improvements	70,000	0	100,000	50,000	50,000	50,000
Beach Specialist ATV Storage Garage	90,000	0	0	0	0	0
Security Cameras	70,000	0	0	0	0	0
Parking Pay Stations Update	0	0	248,000	150,000	0	0
Beach Specialist Vehicle Replacement	0	0	32,000	32,000	32,000	32,000
TOTAL BEACH FUND	369,753	305,103	473,500	342,000	176,500	143,000
TECHNOLOGY FUND (Fund 520)						
20T11 Hyper-V Virtual Host Servers	45,000	45,000	0	0	0	45,000
20T13 Storage Area Network	95,000	45,000	0	0	0	90,000
20T15 Disaster Recovery Appliance	0	175,000	0	0	0	0
20T08 Security Camera Project	30,000	30,000	30,000	30,000	30,000	30,000
20T16 Fiber Optics	0	75,000	0	0	0	0
20T17 Replacement Vehicle	0	23,500	0	0	0	0
Time Clock Replacement	0	0	0	40,000	0	0
PC Replacment Program	0	0	0	380,000	0	0
Replace UPS	0	0	32,000	0	0	0
Phone System Upgrade	0	0	400,000	0	0	0
Station 1 Data Center	150,000	0	0	0	0	0
TOTAL TECHNOLOGY SERVICES FUND	320,000	393,500	462,000	450,000	30,000	165,000
EQUIPMENT SERVICES (Fund 530)						
20S03 Portable Vehicle Lifts	50,000	75,000	0	0	0	0
Facility Generator Replacement	80,000	0	0	0	0	0
Forklift Replacement	0	0	45,000	0	0	0
Air Compressor Replacement	0	0	0	18,000	0	0
Fuel Tracking Software Upgrades (Trak)	0	0	0	0	50,000	0
Service Truck Replacement	0	0	0	0	0	35,000
TOTAL EQUIPMENT SERVICES FUND	130,000	75,000	45,000	18,000	50,000	35,000
EAST NAPLES BAY (Fund 150)						
20A01 Dredge and Rock Removal	0	350,000	2,500,000	0	0	0
TOTAL EAST NAPLES BAY FUND	0	350,000	2,500,000	0	0	0
COMMUNITY DEVELOPMENT BLOCK GRANT (Fund 130)						
20C04 Paved Public Pathway Connecting 3rd Ave N & 12 St N	0	108,450	0	0	0	0
Charlie C. Anthony Park Outdoor Fitness Equipment	100,000	0	0	0	0	0
Anthony Park Restrooms	123,304	0	0	0	0	0
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT	223,304	108,450	0	0	0	0
ONE CENT SALES TAX (Fund 350)						
19Z01 Emergency Stand-By Generator Replacement	255,000	0	0	0	0	0
Fire Station No. 2 Bay Hardening/Renovations	0	0	0	75,000	1,050,000	0
20Z05 Automatic Retractable Bollards	0	500,000	500,000	500,000	500,000	0
19Z02 ADA and Mobility Improvements to City Buildings	100,000	550,000	0	0	0	500,000
19Z03 City Hall Improvements	250,000	1,200,000	0	0	0	0
20Z06 Government Buildings Hardening Program	0	575,000	1,200,000	1,200,000	1,200,000	1,200,000
20C02 1st Avenue South Improvements	0	300,000	2,700,000	2,000,000	0	0
6th Avenue S Improvements	0	0	0	0	1,500,000	1,500,000
ADA Infrastructure Improvements	0	0	0	300,000	300,000	300,000
19Z04 Emergency Portable Generators for Signal. Intersections	90,000	0	0	0	0	0
20V26 Naples Bay Water Quality & Beach Restoration	0	3,000,000	0	0	0	0
20Z08 Camera Infrastructure/Fiber Optics	0	157,000	0	0	0	138,000
TOTAL ONE CENT SALES TAX	695,000	6,282,000	4,400,000	4,075,000	4,550,000	3,638,000
TOTAL ALL CAPITAL PROJECTS	37,748,724	40,990,953	30,185,100	30,590,200	32,844,200	31,960,200

Capital Projects - All Funds
Operating Budget Impact
 Fiscal Year 2019-20

	Impact in	
	2019-20	Comment
POLICE SERVICES		
20H04		Portable Radio Lifecycle Replacement 0 Replacement - no impact on operating budget
20H02		Mobile Radio (Vehicle) Lifecycle Replacement (5) 0 Replacement - no impact on operating budget
20H01		Marked Vehicle Replacement (5) 0 Replacement - no impact on operating budget
20H03		Unmarked Police Vehicle Replacement (2) 0 Replacement - no impact on operating budget
20H08	2,000	Unmarked Police Vehicle New (2) Annual maintenance, tires, fuel
20H12		Taser Replacement (26) 0 Future year cartridge and battery replacements
20H14		Operations Renovation, Furniture & Fixtures 0 No impact on operating budget
20H15		Property/Evidence Software Replacement 0 Future year annual maintenance \$1500/year
20H16		Facility Lighting Replacement 0 Future year LED replacement
FIRE AND RESCUE DEPARTMENT		
20E05		Diesel Exhaust Source Capture System 0 Future year annual maintenance and filters \$1,000/year
20E04		Self Contained Breathing Apparatus 0 Replacement - no impact on operating budget
20E06		Cylinders for SCBA 0 Replacement - no impact on operating budget
20E07		Bunker Gear Replacement 0 Replacement - reduction in Operating Expense line item
20E02		Training Battalion Chief Vehicle 0 Replacement - no impact on operating budget
20E03		Fiber Optics installation to FS#3 0 Not yet determined
COMMUNITY SERVICES DEPARTMENT		
Landscaping/Parks & Parkways Continuing and New Projects		
20F01		Vehicle Replacement (2) - Pk/Pkwys 0 Replacement - no impact on operating budget
20F02		Small Equipment Replacement - Pk/Pkwys 0 Replacement - no impact on operating budget
20F03	\$10,500	Tree Fill In and Replacement Program Annual maintenance of trees
20F32		Landscape Median Restoration 0 Replacement - no impact on operating budget
Recreation Facilities Continuing and New Projects		
20G08		Cambier Park Improvements 0 No impact on operating budget
20G03		River Park Aquatic Center - Improvements 0 No impact on operating budget
20G24		River Park Improvements 0 No impact on operating budget
20G25		Norris Center Improvements 0 Replacement - no impact on operating budget
20G23		Skate Park Wooden Ramp Replacement and Renovation 0 Replacement - no impact on operating budget
20G09		Fleischmann Park Improvements Projects 0 Replacement - no impact on operating budget
20G11		Fleischmann Pk Design Development 0 No impact on operating budget
20G13		Anthony Park Improvements 0 No impact on operating budget
20G26		Seagate Park Improvements 0 No impact on operating budget
City Facilities Continuing and New Projects		
20I05		Vehicle(s) Replacement - Facilities (2) 0 Replacement - no impact on operating budget
20I21		Naples Landing Improvements 0 Replacement - no impact on operating budget
20I08		Facility Painting (interior and exterior) 0 No impact on operating budget
20I22		Parking Lot Maintenance 0 No impact on operating budget
WATER SEWER FUND		
Water Production		
20K17		Electrical Upgrades - MCC & Generator Controls 0 Replacement - no impact on operating budget
17K14		Accelerator Improvements 0 Replacement - no impact on operating budget
20K11		High Service Pump (HSP) Improvements 0 Replacement - no impact on operating budget
20K10		Filter Bed Replacement (2 per year) 0 Replacement - no impact on operating budget
20K02		Infrastructure Repairs - Water Plant 0 No impact on operating budget
20K20		Washwater Transfer Sludge Pumps 0 Replacement - no impact on operating budget
20K21		Chemical Feed System Replacements 0 Replacement - no impact on operating budget
20K01		Influent Mag Flow Meter 0 Replacement - no impact on operating budget
Water Distribution		
20L02		Water Transmission Mains 0 No impact on operating budget
20L05		Pipe Locating Equipment - Ground Penetrating Radar 0 Replacement - no impact on operating budget
20L06		Service Truck Replacements (2) 0 Replacement - no impact on operating budget
20L07		Valve Maintenance Equipment 0 No impact on operating budget
Wastewater Treatment		
20M07		WWTP Pumps 0 Replacement - no impact on operating budget
20M25		Infrastructure Repairs - Wastewater Plant 0 No impact on operating budget
20M29		Clarifier Improvements 0 No impact on operating budget
20M12		Service Truck Replacement 0 Replacement - no impact on operating budget

Capital Projects - All Funds
Operating Budget Impact
 Fiscal Year 2019-20

	Impact in	
	2019-20	Comment
Wastewater Collections		
20N04		Replace Sewer Mains, Laterals, etc. 0 Replacement - no impact on operating budget
20N07	1,500	Service Vehicle - NEW Annual maintenance, tires, fuel
20N05		Dump Truck Replacement 0 Replacement - no impact on operating budget
20N11		Service Truck Replacement 0 Replacement - no impact on operating budget
17N12		Gulf Acres Sewer Project - Connection Program 0 Impact not yet determined
20N14		Sanitary Sewer Installations (Areas 1, 2, 3, 6) 0 Impact not yet determined
Utilities Maintenance		
20X08	2,000	Emergency By-pass Diesel Pump Installations Annual maintenance
20X01		Replace/Upgrade Remote Pumping Facilities 0 Replacement - no impact on operating budget
20X02		Pump Stations Improvements 0 Replacement - no impact on operating budget
20X22		Generator Replacements 0 Replacement - no impact on operating budget
20X04		Replace Submersible Pumps 0 Replacement - no impact on operating budget
20X07		Power Service Control Panels 0 Replacement - no impact on operating budget
IWRP (Integrated Water Resource Plan)		
19K59		Reclaimed Water Transmission Mains 0 Impact not yet determined - offset by reclaimed revenue
19K58		Reclaimed Water Distribution System 0 Impact not yet determined - offset by reclaimed revenue
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)		
19C06		5th Avenue N Interconnect 0 No impact on operating budget
20C02		1st Ave S Improvements 0 No impact on operating budget
20C24		River Park Fitness Equipment 0 Replacement - no impact on operating budget
20C06		Sidewalk Sweeper 0 Future year maintenance
STREETS & TRAFFIC FUND		
		Annual Pavement Resurfacing Program 0 Replacement - no impact on operating budget
20U31		Alley Maintenance & Improvements 0 No impact on operating budget
20U29		Pedestrian & Bicycle Master Plan Projects 0 No impact on operating budget
20U21		Citywide ADA Accessibility Improvements 0 No impact on operating budget
20U07		City Road Bridge Improvements 0 No impact on operating budget
20U08		Traffic Operations & Signal System Improvements 0 Replacement - no impact on operating budget
20U35		12th Avenue South Improvements 0 No impact on operating budget
SOLID WASTE FUND (Fund 450)		
20P01		Large Refuse Truck Replacements 0 Replacement - no impact on operating budget
20P21		Satellite Collection Vehicle Replacement 0 Replacement - no impact on operating budget
20P02		Rebuild Solid Waste Refuse Trucks 0 No impact on operating budget
20P04		Grapple Trucks 0 Future year annual maintenance \$500/year
STORMWATER FUND (Fund 470)		
20V02		Citywide Stormwater Improvements 0 No impact on operating budget
20V26		Beach Restoration & Outfall Improvement 0 No impact on operating budget
20V12		Oyster Reef & Seagrass Restoration Project 0 No impact on operating budget
20V05		Stormsewer Pipe Lining 0 No impact on operating budget
20V27		Citywide Lake Maint. & Improvements 0 No impact on operating budget
20V03		Basin Assessments 0 No impact on operating budget
20V07		Vehicle Replacement: Natural Resources 0 Replacement - no impact on operating budget
20V04		Climate Vulnerability Assessment (1A) 0 No impact on operating budget
20V09		Water Quality Monitoring Equipment 0 No impact on operating budget
TENNIS FUND (Fund 480)		
19G20		Tennis Court Lighting 0 Replacement - no impact on operating budget
BEACH FUND (Fund 430)		
20R12		Beach Rake 0 Replacement - no impact on operating budget
20R15		Beach Maintenance Cart (1) 0 Replacement - no impact on operating budget
20R03		ADA Improvements - Beach Access 0 No impact on operating budget
20R04		Dune Vegetation Improvements 0 No impact on operating budget
20R13		Beach Specialist ATV Replacement (1) 0 Replacement - no impact on operating budget
20R16		Naples Pier Corrosion Mitigation 0 No impact on operating budget
TECHNOLOGY FUND (Fund 520)		
20T11		Hyper-V Virtual Host Servers 0 Replacement - no impact on operating budget
20T13		Storage Area Network 0 Replacement - no impact on operating budget
20T15		Disaster Recovery Appliance 0 Replacement - no impact on operating budget
20T08		Security Camera Project 0 Replacement - no impact on operating budget
20T16		Fiber Optics 0 Impact not determined yet
20T17		Replacement Vehicle 0 Replacement - no impact on operating budget

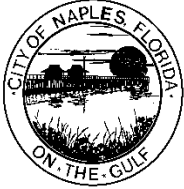
Capital Projects - All Funds
Operating Budget Impact
 Fiscal Year 2019-20

		Impact in	
		2019-20	Comment
EQUIPMENT SERVICES (Fund 530)			
20S03	Portable Vehicle Lifts	0	Replacement - no impact on operating budget
EAST NAPLES BAY			
20A01	Dredge and Rock Removal	0	No impact on operating budget
COMMUNITY DEVELOPMENT BLOCK GRANT			
20C04	Paved Public Pathway Connecting 3rd Ave N & 12 St N	0	No impact on operating budget
ONE CENT SALES TAX (Fund 350)			
20Z05	Automatic Retractable Bollards	0	Impact not determined yet
19Z02	ADA and Mobility Improvements to City Buildings	0	No impact on operating budget
19Z03	City Hall Improvements	0	No impact on operating budget
20Z06	Government Buildings Hardening Program	0	No impact on operating budget
20C02	1st Avenue South Improvements	0	No impact on operating budget
20V26	Naples Bay Water Quality & Beach Restoration	0	No impact on operating budget
20Z08	Camera Infrastructure/Fiber Optics	0	Impact not determined yet



COMMUNITY DEVELOPMENT BLOCK GRANT
FINANCIAL SUMMARY
Fiscal Year 2019-20

Beginning Balance - Fund Balance as of September 30, 2018		\$93,784
Projected Revenues FY 2018-19		233,314
Projected Expenditures FY 2018-19		223,304
Net Increase/(Decrease) in Net Unrestricted Assets		<u>10,010</u>
Expected Fund Balance as of September 30, 2019		\$103,794
Add Fiscal Year 2019-20 Budgeted Revenues		
CDBG Entitlement Funds	\$108,450	
Other Revenue	<u>\$10,000</u>	
TOTAL AVAILABLE RESOURCES		118,450
Less Fiscal Year 2019-20 Budgeted Expenditures		
Paved Public Pathway	<u>\$108,450</u>	<u>\$108,450</u>
BUDGETED CASH FLOW		10,000
Projected Fund Balance as of September 30, 2020		<u><u>\$113,794</u></u>



Community Development Block Grant (CDBG) (Fund 130)

Mission Statement:

To provide administration of Community Development Block Grant (CDBG) funding in a manner that best meets the City's needs in full compliance with all Federal requirements.

Fund Description

The CDBG Program is a federally funded grant program designed to help communities with their greatest community development needs. All projects must be designed to principally benefit low and moderate-income families. The program was established by the Federal Housing and Community Development Act of 1974 (42 USC 5301) and is administered nationally by the U.S. Department of Housing and Urban Development (US HUD).

In 2006, the City of Naples entered into a cooperative agreement with Collier County to continue entitlement status for receiving CDBG Entitlement program funding from USHUD. The Entitlement program provides annual grants on a formula basis to entitled communities to carry out a wide range of community development activities directed toward neighborhood revitalization, economic development, and improved community facilities and services.

Each year, City departments participate in a discussion to determine what projects are the best-suited for that year's CDBG grant. The annual funding is subsequently managed by the project manager.

2019-20 Significant Budgetary Issues

Revenues

The primary revenue in this fund is the City's share of the grant allocation from the United States Department of Housing and Urban Development under the Community Development Block Grant (CDBG) Entitlement Program.

In FY 2018-19, two projects were underway; the Charlie C. Anthony Park Restroom project (\$123,304), leftover from the prior year, and the Charlie C. Anthony Park outdoor fitness equipment project (\$100,000). CDBG funding is committed for a total of \$223,304 that is expected to be received in FY 2018-19.

On February 6, 2019 City Council approved a resolution to submit an application for a paved, public pathway connecting the sidewalk along 3rd Avenue North to those on 12th Street North. On March 20, 2019 the City received a letter from Collier County confirming a conditional approval. At the June 5, 2019 Council meeting a resolution was approved authorizing the execution of an agreement with Collier County for the grant in the amount of \$108,450.

CDBG (continued)

In addition to the CDBG revenue, there is a \$10,000 annual payment from Jasmine Cay. In 1993, the City entered into an agreement with Robb, Dering & Associates to build Jasmine Cay Affordable Housing. In return for a donation of the City owned property, they agreed to pay \$10,000 per year for 50 years. This revenue is treated as a local contribution and there are no Federal guidelines regarding its disposition. Funds are used to supplement CDBG projects when needed.

Expenditures

The following chart shows the current, budgeted and historical CDBG projects.

FISCAL YEAR	PROGRAMMED PROJECTS	STATUS	AMOUNT
FY2001	Completion of River Park Center	Completed	149,000
FY2002	N/A		0
FY 2003	Installation of Street Lighting	Completed	141,000
FY 2004	Stormwater Repair / Street	Completed	137,000
FY 2005	Street and Drainage Improvements	Completed	129,135
FY 2006	Fun Time Playground / Cameras	Completed	116,079
FY 2007	River Park Community Center Sound Baffles	Completed	111,802
FY 2008	5th Ave. North Improvements (North Side)	Completed	115,849
FY 2009*	Cambridge Perry Park	Completed	112,005
FY 2009 ARRA	Anthony Landscaping / Moved to Sidewalk	Eliminated	0
FY 2009 ARRA	3rd Ave. North Sidewalk	Completed	30,365
FY 2010	Anthony Landscaping	Completed	120,434
FY2011	5th Ave. North Improvements (South Side)	Completed	101,356
FY2012	Land Purchase / Moved to Play Structure	Eliminated	0
FY 2012	Playground Play Structure	Completed	105,835
FY 2012	Carver Apartments Stormwater/Alt Funding	Completed	56,000
FY2013	Traffic Safety - 5th Ave. North & Goodlette	Completed	30,959
FY2013	Traffic Safety - Central Ave. & Goodlette	Completed	49,500
FY 2017	Sidewalk Improvements River Park	Completed	166,930
FY 2018	Anthony Park Restrooms	Underway	123,304
FY 2019	Charlie C Anthony Park Fitness Equipment	Proposed	100,000
FY 2020	Paved Public Pathway	Proposed	108,450
	TOTAL - ALL YEARS		\$ 2,005,003

**FISCAL YEAR 2019-20
BUDGET DETAIL
COMMUNITY DEVELOPMENT BLOCK GRANT**

130.0917-519

ACCOUNT DESCRIPTION	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDINGS <i>FY19 Anthony Park Restrooms</i>	119,820	0	123,304	0	0
560400 MACHINERY AND EQUIPMENT <i>FY20 Paved Public Pathway; FY19 Outdoor Fitness Equipment at Charlie C. Anthony Park</i>	0	100,000	100,000	108,450	8,450
TOTAL NON-OPERATING EXPENSES	\$ 119,820	\$ 100,000	\$ 223,304	\$ 108,450	\$ 8,450
TOTAL EXPENSES	\$119,820	\$100,000	\$223,304	\$108,450	\$8,450



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.

	9/30/2015	9/30/2016	9/30/2017	9/30/2018	Estimated 9/30/19
Total Outstanding Debt Per Capita	\$1,366	\$1,130	\$1,092	\$1,057	\$919
General Obligation Debt per Capita	\$0	\$0	\$0	\$0	\$0
Per capital personal income	\$84,721	\$84,721	\$88,608	\$89,862	\$90,950
Debt per capita Personal Income. <i>A general guide is that general obligation debt per capita should not exceed 2% of per capital income</i>	0	0	0	0	0

Interfund loans

An **interfund loan** allows borrowing between city funds, with or without an interest component. One fund (or funds) provides cash to another fund for some specified purpose, such as capital, operating or cash flow. The fund that received the cash repays it over time.

Under certain circumstances, the City will create an interfund loan to assist a fund in accomplishing a goal of the City. Generally, interfund loans are of a small dollar amount, and of a short term nature, such that costs of a bank loan or bond would have been disproportionate. In the case of the City Dock Fund, it was not fiscally prudent to issue a bond or obtain a bank loan

Debt Administration Overview

before utilizing the other available city government funds. After consideration of the above factors, interfund loan financing of the City Dock Fund was approved with Resolution 17-13935. During FY 2017-18 the Dock project final cost finished lower than budgeted, therefore staff proceeded to adjust the loan by prepaying \$400,000, thus lowering the annual interest cost.

The City has not established a policy related to interfund loans, because each need is analyzed on a case by case basis. Terms of interfund loans are extremely flexible but usually include an interest rate for a similar term of the Bloomberg Municipal Bond Index.

The following interfund loans are budgeted and outstanding.

Recipient Fund	Approximate Balance 9/30/2019	Expected Payoff
Port Royal Dredging Interfund Loan	\$57,800	2020
City Dock Fund Interfund Loan	\$5,490,000	2037

Summary

The City has seven debt obligations outstanding noted below.

Series	Approximate Balance 9/30/2019	Expected Payoff
2013 Public Service Tax (see refinancing history below)	\$1,556,578	2022
-----2013 Public Service Tax (CRA portion)	\$2,244,422	2022
2012A Water Sewer Revenue	\$4,712,000	2027
2012B Water Sewer Revenue	\$2,728,000	2027
2013 State Revolving Fund (SRF) Utility Refunding	\$830,725	2022
2015 Bembury Special Assessment	\$408,999	2025
2018 Capital Improvement Revenue Note – Station 1	\$3,052,626	2028
2019 Gulf/Rosemary Special Assessment Bond	\$3,377,000	2039

The following pages provide an issue by issue detail of each debt of the City, with a summary of the debt service budgeted for FY 2019-20. The 2013 Public Service Tax note is a refunding of the 2010 note, which was also a refunding note. The chart below details the background of the 2013 Public Service Tax note, which is further shown on the debt page.

Public Service Tax refinancing history:

- The purpose of this note was to refund the Series 2010 Capital Improvement Refunding Note
- The purpose of 2010 Capital Improvement Refunding Note was to refund Series 2001 Public Service Tax note, and refund Series 2003 Redevelopment Revenue note, and refund Series 2008 Capital Improvement Note (Parking Garage)
- The purpose of Series 2001 Public Service Tax note was to construct and refinance certain recreation facilities
- The purpose of Series 2003 Redevelopment note was to construct certain infrastructure improvements in the CRA and refund the 1998 Bond which was for the parking garage

CITY OF NAPLES

COMBINED DEBT SERVICE SCHEDULE ALL FINANCING SOURCES

Year Ending 9/30	Principal	Interest	Total Requirement
2020	3,327,062	420,474	\$3,747,536
2021	3,497,375	368,125	\$3,865,500
2022	1,934,606	305,729	\$2,240,335
2023	1,456,203	267,049	\$1,723,251
2024	1,495,878	228,777	\$1,724,655
2025	1,533,840	189,462	\$1,723,303
2026	1,501,215	149,148	\$1,650,363
2027	1,541,039	109,484	\$1,650,523
2028	539,132	79,138	\$618,270
2029	166,000	54,184	\$220,184
2030	170,000	49,868	\$219,868
2031	175,000	45,448	\$220,448
2032	179,000	40,898	\$219,898
2033	184,000	36,244	\$220,244
2034	189,000	31,460	\$220,460
2035	194,000	26,546	\$220,546
2036	199,000	21,502	\$220,502
2037	204,000	16,328	\$220,328
2038	209,000	11,024	\$220,024
2039	215,000	5,590	\$220,590
Total	<u>\$ 18,910,350</u>	<u>\$ 2,456,478</u>	<u>\$ 21,366,828</u>

Includes:

- Public Utilities Refunding Revenue Bond (Series 2013)
- Capital Improvement Refunding Revenue Note (Series 2013)
- Water Sewer (Series 2012 A & B)
- Bembury Special Assessment Note (2015)
- Capital Improvement Revenue Note (Series 2018)
- Gulf/Rosemary Special Assessment Bone (Series 2019)

Not Included:

- Interfund loan to City Dock Fund

**CITY OF NAPLES
CAPITAL IMPROVEMENT REVENUE NOTE - SERIES 2018**

Type: Revenue Bonds
 Authorized and Issued: \$3,427,883
 Dated: March 23, 2018
 Final Maturity: September 1, 2027
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 2.75%
 Revenue Pledged: NON-AD VALOREM REVENUES

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
2020	303,556	83,947	387,503	\$2,749,070
2021	311,904	75,599	387,503	\$2,437,166
2022	320,481	67,022	387,503	\$2,116,685
2023	329,294	58,209	387,503	\$1,787,391
2024	338,350	49,153	387,503	\$1,449,041
2025	347,655	39,849	387,504	\$1,101,386
2026	357,215	30,288	387,503	\$744,171
2027	367,039	20,465	387,504	\$377,132
2028	377,132	10,371	387,503	\$0
Total	\$ 3,052,626	\$ 434,903	\$ 3,487,529	

Purpose: Fire Station #1

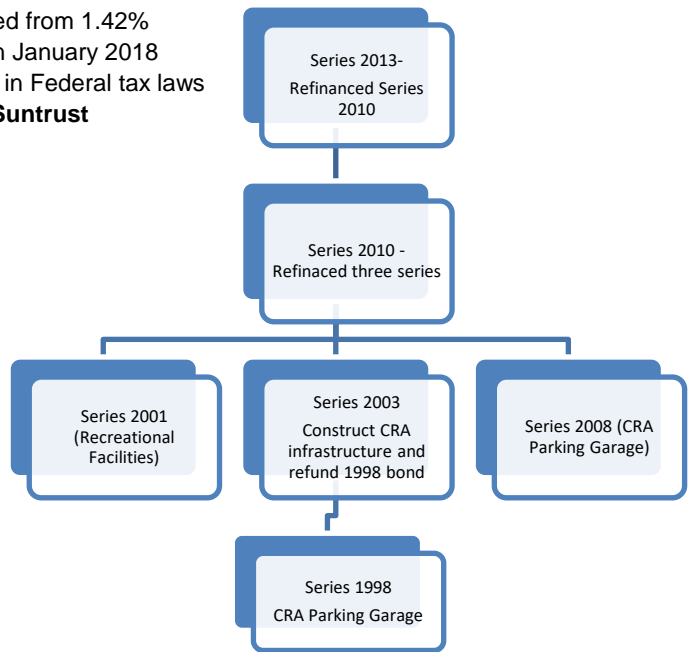
**CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE NOTE, SERIES 2013**

Authorized and Issued: \$14,000,000 Dated: February 27, 2013 Final Maturity: December 1, 2021 Principal and Interest Payment: Monthly Interest Rate: 1.72584% Revenue Pledged: Non-Ad Valorem Revenues

	Public Service Tax Portion		Total Payment	Balance Remaining
	Principal	Interest		
FY 2019-20	665,467	21,594	\$ 687,061	891,111
FY 2020-21	708,466	9,867	\$ 718,333	182,645
FY 2021-22	182,645	528	\$ 183,173	(0)
CRA Portion				
FY 2019-20	959,533	31,136	\$ 990,669	1,284,889
FY 2020-21	1,021,534	14,227	\$ 1,035,761	263,355
FY 2021-22	263,355	762	\$ 264,117	0
	<u>3,801,000</u>	<u>78,114</u>	<u>3,879,114</u>	

Total Balance Remaining at 9/30/2020 \$ 2,176,000

Rates increased from 1.42% to 1.72584% in January 2018 due to change in Federal tax laws
Lender: STI/Suntrust



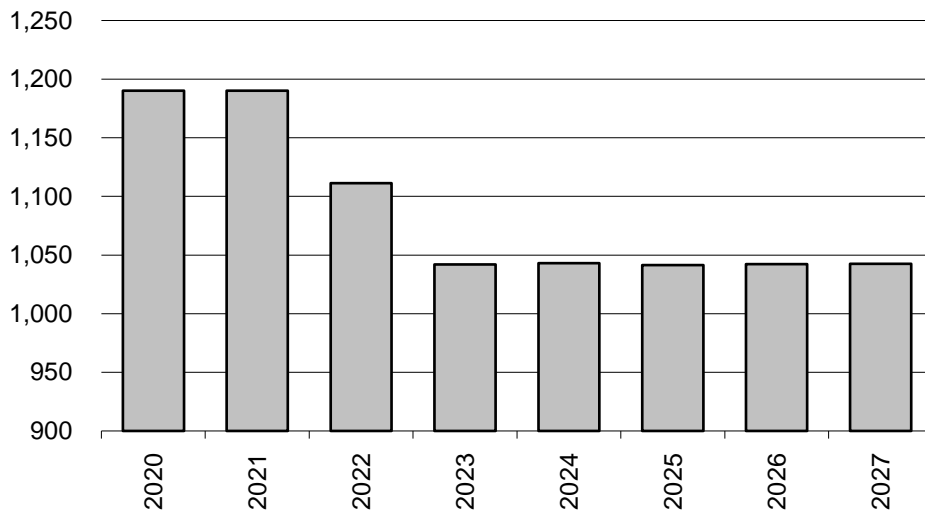
CITY OF NAPLES

**WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE**

<u>Year Ending 9/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2020	992,203	198,065	1,190,268
2021	1,016,112	173,979	1,190,091
2022	961,799	149,351	1,111,150
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	<u>\$ 7,797,114</u>	<u>\$ 905,808</u>	<u>\$ 8,702,922</u>

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
 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

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
2020	537,000	124,868	661,868	\$4,175,000
2021	551,000	110,638	661,638	\$3,624,000
2022	565,000	96,036	661,036	\$3,059,000
2023	580,000	81,064	661,064	\$2,479,000
2024	596,000	65,694	661,694	\$1,883,000
2025	611,000	49,900	660,900	\$1,272,000
2026	628,000	33,708	661,708	\$644,000
2027	644,000	17,066	661,066	\$0
Total	<u>\$ 4,712,000</u>	<u>\$ 578,972</u>	<u>\$ 5,290,972</u>	

Purpose: refunding of Series 2007A Bank Loan

The 2007 A Bank Loan defeased the 2002 Water and Sewer Revenue Refunding B

The 2002 Water and Sewer Revenue Refunding Bonds refunded the 1992 bonds

The 1992 Bonds were issued for wellfields, storage tanks and other system improve

CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2012B

Type: Revenue Bonds
 Authorized and Issued: \$4,835,000
 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

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
2020	312,000	69,291	381,291	2,416,000
2021	320,000	61,366	381,366	2,096,000
2022	328,000	53,238	381,238	1,768,000
2023	336,000	44,907	380,907	1,432,000
2024	345,000	36,373	381,373	1,087,000
2025	353,000	27,610	380,610	734,000
2026	362,000	18,644	380,644	372,000
2027	372,000	9,449	381,449	0
Total	<u>\$ 2,728,000</u>	<u>\$ 320,878</u>	<u>\$ 3,048,878</u>	

Purpose: Refunding of Series 2007B Bank Loan

The 2007B Bank Loan redeemed the 2005 Capital Improvement Note
 The 2005 Capital Improvement Note was a short term construction

CITY OF NAPLES

2013 Utility Refunding

Refunding of All SRF loans
 Original Issue \$12,225,534.68
 Date of Issue: February 27, 2013
 Final Maturity: October 30, 2021
 Interest Rate: 1.34%

Year	Stormwater Principal	Water/Sewer Principal	Stormwater Interest	Water/Sewer Interest	Total Payment	Balance Remaining
2019-20	235,033	143,203	4,903	3,906	387,045	\$ 452,489
2020-21	238,578	145,112	1,332	1,975	386,997	\$ 68,799
2021-22	0	68,799	0	77	68,876	\$ -
Total	\$ 473,611	\$ 357,114	\$ 6,235	\$ 5,958	\$ 842,918	

The original SRF loans were issued for water and stormwater and were refunded for interest savings

One portion was issued for Wastewater treatment plant upgrades starting in 1996
 a four-year project that cost approximately \$25 million.

One Portion was Issued for Stormwater project for pump stations in Basin VI

*Payments are monthly
 Debt is through STI Corporation*

**CITY OF NAPLES
SPECIAL ASSESSMENT REVENUE BONDS
SERIES 2015**

<p>Authorized and Issued: \$650,000 Dated: May 21, 2015 Final Maturity: July 1, 2025 Principal and Interest Payment: Semi-Annual Interest Rate: 2.35% Revenue Pledged: Assessments and Non-Ad Valorem Revenues</p>

	Principal	Interest	Total Payment	Balance Remaining
FY 2019-20	64,270	9,611	73,882	\$ 344,729
FY 2020-21	65,781	8,101	73,882	\$ 278,948
FY 2021-22	67,326	6,555	73,882	\$ 211,622
FY 2022-23	68,909	4,973	73,882	\$ 142,713
FY 2023-24	70,528	3,354	73,882	\$ 72,185
FY 2024-25	72,185	1,696	73,882	\$ -
Total	\$ 408,999	\$ 34,291	\$ 443,290	

*Issued for the Bembury Area Water and Sewer line extensions
Debt is repaid by a special assessment on affected properties*

Purchaser is Pinnacle Public Finance Inc.

CITY OF NAPLES
ASSESSMENT BOND, SERIES 2019 (Gulf/Rosemary)

Type: Assessment Bond
 Authorized and Issued: \$3,377,000
 Dated: September 09, 2019
 Final Maturity: July 1, 2039
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 2.60%
 Revenue Pledged: SPECIAL ASSESSMENT

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
2020	107,000	71,217	178,217	\$3,270,000
2021	135,000	85,020	220,020	\$3,135,000
2022	139,000	81,510	220,510	\$2,996,000
2023	142,000	77,896	219,896	\$2,854,000
2024	146,000	74,204	220,204	\$2,708,000
2025	150,000	70,408	220,408	\$2,558,000
2026	154,000	66,508	220,508	\$2,404,000
2027	158,000	62,504	220,504	\$2,246,000
2028	162,000	58,396	220,396	\$2,084,000
2029	166,000	54,184	220,184	\$1,918,000
2030	170,000	49,868	219,868	\$1,748,000
2031	175,000	45,448	220,448	\$1,573,000
2032	179,000	40,898	219,898	\$1,394,000
2033	184,000	36,244	220,244	\$1,210,000
2034	189,000	31,460	220,460	\$1,021,000
2035	194,000	26,546	220,546	\$827,000
2036	199,000	21,502	220,502	\$628,000
2037	204,000	16,328	220,328	\$424,000
2038	209,000	11,024	220,024	\$215,000
2039	215,000	5,590	220,590	\$0
Total	\$ 3,377,000	\$ 986,755	\$ 4,363,755	

Note: Principal & Interest amounts in budget are estimated higher than actual amounts on the amortization schedule. Closing date was subsequent to the budget hearing.

This page was left blank intentionally





**ONE CENT SALES TAX
FINANCIAL SUMMARY
FISCAL YEAR 2019-20**

Fund 350

Beginning Fund Balance - Unrestricted September 30, 2018		0
Projected Revenues FY 2018-19		2,654,000
Projected Expenditures FY 2018-19		695,000
Net Increase/(Decrease) in Net Unrestricted Assets		<u>1,959,000</u>
Expected Unrestricted Net Assets as of September 30, 2019		\$1,959,000
ADD: BUDGETED REVENUES:		
Capital Use Tax	4,350,000	
Interest Earned	<u>28,575</u>	<u>4,378,575</u>
TOTAL AVAILABLE RESOURCES		\$6,337,575
LESS: BUDGETED EXPENDITURES:		
Capital Projects	<u>6,282,000</u>	<u>6,282,000</u>
BUDGETED CASH FLOW		(\$1,903,425)
Projected Unrestricted Net Assets as of September 30, 2020		<u><u>\$55,575</u></u>



City of Naples, Florida

One Cent Sales Tax Capital Projects

On November 6, 2018, Collier County voters approved a 1.0% local governmental infrastructure surtax on transactions in Collier County. This surtax began January 1, 2019 and will end either at the end of seven years, December 31, 2026, or the year that \$490 million has been collected, whichever happens first. The referendum reads as follows:

To enhance safety, mobility, and hurricane preparedness in Collier County and its cities by constructing, repairing, and maintaining roads, bridges, signals, sidewalks, parks, evacuation shelters, governmental, and emergency services facilities; acquire land and support construction for workforce housing and career and technical training, veterans' nursing home and expand mental health facilities; shall the County levy a one-cent sales surtax beginning January 1, 2019, and automatically ending December 31, 2025, with oversight by citizen committee.

The proceeds will be shared between Collier County, Marco Island, Everglades City and Naples according to a statutory formula. The City of Naples share is estimated at \$25.57 million.

Based on referendum language, City staff identified specific projects as high priority in order to maintain the current level of service and meet the City's overall goal and vision.

On June 3, 2019 this plan was presented to City Council with projects to begin in FY 2018-19 and continue through FY 2025-26. A summary of the entirety of projects is depicted at the end of this section.

**FISCAL YEAR 2019-20
BUDGET DETAIL
ONE CENT SALES TAX**

FUND 350

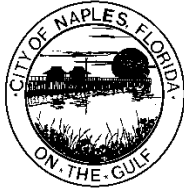
	FY 17-18 ACTUAL	FY 18-19 ADOPTED BUDGET	FY 18-19 ESTIMATED ACTUAL	FY 19-20 ADOPTED BUDGET	CHANGE FROM FY 18-19
<u>REVENUE</u>					
335161 CAPITAL USE SALES TAX	0	0	2,650,000	4,350,000	4,350,000
361000 INTEREST	0	0	4,000	28,575	28,575
TOTAL REVENUE	\$ -	\$ -	\$ 2,654,000	\$ 4,378,575	\$ 4,378,575
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	0	0	0	1,750,000	1,750,000
560300 CAPITAL IMPROVEMENTS	0	0	350,000	3,875,000	3,875,000
560400 MACHINERY & EQUIPMENT	0	0	345,000	657,000	657,000
TOTAL EXPENSES	\$ -	\$ -	\$ 695,000	\$ 6,282,000	\$ 6,282,000
NET	\$ -	\$ -	\$ 1,959,000	\$ (1,903,425)	\$ (1,903,425)



**ONE-CENT SALES TAX CAPITAL PROJECTS
FISCAL YEARS 2019-2026**

PROJECT DESCRIPTION	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Total 2019-2026								
Expected Sales Tax Revenue	2,650,000	4,350,000	4,350,000	4,350,000	4,350,000	4,350,000	1,100,000	0
Investment Income	4,000	28,575	1,445	183	7,337	2,328	20,901	7,716
Prior Year Carryforward	0	1,959,000	55,575	7,020	282,202	89,540	803,868	296,768
Total Available Funds	2,654,000	6,337,575	4,407,020	4,357,202	4,639,540	4,441,868	1,924,768	304,484
POLICE SERVICES								
19Z01 Emergency Stand-By Generator Replacement	255,000	0	0	0	0	0	0	0
TOTAL POLICE DEPARTMENT	255,000	0	0	0	0	0	0	0
FIRE AND RESCUE DEPARTMENT								
19Z02 Fire Station No. 2 Bay Hardening/Renovations	0	0	0	75,000	1,050,000	0	0	0
20Z05 Automatic Retractable Bollards	0	500,000	500,000	500,000	500,000	0	0	0
TOTAL FIRE RESCUE	0	500,000	500,000	575,000	1,550,000	0	0	0
COMMUNITY SERVICES DEPARTMENT								
19Z02 ADA and Mobility Improvements to City Buildings	100,000	550,000	0	0	0	500,000	600,000	0
19Z03 City Hall Improvements	250,000	1,200,000	0	0	0	0	0	0
20Z06 Government Buildings Hardening Program	0	575,000	1,200,000	1,200,000	1,200,000	1,200,000	500,000	0
TOTAL COMMUNITY SERVICES DEPARTMENT	350,000	2,325,000	1,200,000	1,200,000	1,200,000	1,700,000	1,100,000	0
COMMUNITY REDEVELOPMENT AGENCY-CRA								
20C02 1st Avenue South Improvements	0	300,000	2,700,000	2,000,000	0	-	0	0
6th Avenue S Improvements	0	0	0	0	1,500,000	1,500,000	0	0
TOTAL CRA	0	300,000	2,700,000	2,000,000	1,500,000	1,500,000	0	0
STREETS & TRAFFIC								
19Z04 ADA Infrastructure Improvements	0	0	0	300,000	300,000	300,000	300,000	300,000
Emergency Portable Generators for Signalized Intersections	90,000	0	0	0	0	0	0	0
TOTAL STREETS AND TRAFFIC	90,000	0	0	300,000	300,000	300,000	300,000	300,000
STORMWATER FUND								
20V26 Naples Bay Water Quality & Beach Restoration *	0	3,000,000	0	0	0	0	0	0
TOTAL STORMWATER	0	3,000,000	0	0	0	0	0	0
TECHNOLOGY								
20Z08 Camera Infrastructure/Fiber Optics	0	157,000	0	0	0	138,000	228,000	0
TOTAL TECHNOLOGY SERVICES	0	157,000	0	0	0	138,000	228,000	0
TOTAL ONE-CENT CAPITAL PROJECTS	695,000	6,282,000	4,400,000	4,075,000	4,550,000	3,638,000	1,628,000	300,000
Ending Balance	1,959,000	55,575	7,020	282,202	89,540	803,868	296,768	4,484

* Includes \$7,900,000 in the Stormwater Fund



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 20,000. 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 an investor in 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 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 accessed electric power, and the Naples Depot began providing train service to the area in January of 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 and wife Lois (an heir to the Jergens Company family fortune), 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 September 10, 1960, Hurricane Donna caused 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's 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 turned museum, is the oldest house in Naples. Built in 1895 made of Tabby Mortar (a handmade 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 Florida Southwestern 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 operates a Tennis Center in Cambier Park providing youth and adult recreational and competitive tennis programs and tournaments.

In February 2000, Naples voters approved a referendum to issue \$8.4 million in General Obligation bonds to finance the purchase of “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 Naples Preserve site contains an older structure housing an Eco-Center that is believed to have been designed by students of Frank Lloyd Wright and utilized by the Chamber of Commerce as its administrative office and visitor information center during the 1960s and 1970s. This building has particular significance because it is further believed to be one of the few remaining commercial structures that survived the 1960 Hurricane Donna. The mission of the Preserve is to retain the property with its native habitats and ground vegetation, provide interpretive programs and allow the site to serve as an outdoor laboratory to enhance environmental education. The site provides linkages to other recreational areas, linear parks, and greenway networks within the City and Collier County.

The Naples Preserve is located on the same street as Fleischmann Park, a popular destination for youth and adult athletic programs, Skate Park, instructional and fitness activities for all ages.

Other park areas managed by the City include the Naples Pier, the beaches, the City Dock, Cambier Park and the Norris Community Center, Seagate Park, Lowdermilk Beach Park, River Park, Baker Park, plus many other smaller neighborhood passive parks. Cambier Park is home to numerous concert bands, art organizations and art shows, professional theatre, a large community built playground and many community fundraisers benefitting local non-profit and charitable organizations.

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

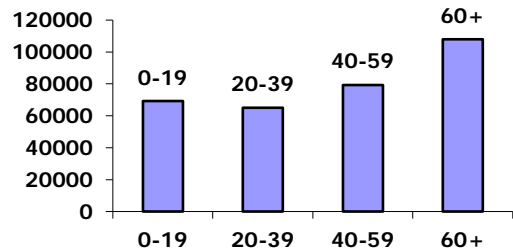
Based on the most recent (2014) census estimates, Naples and the surrounding area have one of the highest per capita incomes in the state. Naples median income was, at that time, estimated to be \$80,571, compared to the state average of \$47,212. Although most demographic data is not tracked for Naples 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.

The median age in Collier County is 64 years old. For December 2015 the Naples' unemployment rate is 4.9%, an improvement over December 2014, which was 5.9% 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

Collier County Age Groups



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	

acres) and the land use (7,733 acres) is due to the bodies of water calculated within the City's land area.

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)			112
Parks and Recreation			
Swimming Pools			1
Community Centers			3
Pier			1
Dock			1
Water Utility			
Active Accounts		17,078	
Plants			1
Capacity	per	Day	30
(MGD)			
Sewer Utility			
Active Accounts		8,820	
Plants			1
Capacity	per	Day	10
(MGD)			

Top Ten Property Tax Payers		
Taxpayer	Value	% Total
The Moorings, Inc.	119,277,596	0.66%
Florida Power & Light	116,461,693	0.64%
Coastland Center, LLC	69,033,004	0.38%
Westbury Properties, Inc.	46,658,721	0.26%
Sandra Gerry	45,961,626	0.25%
Randal D Bellestri Trust	42,677,283	0.24%
Harold Square Land Trust	34,762,967	0.19%
Montana Realty Company LLC	32,644,524	0.18%
Linda Buonanno Trust	29,180,884	0.16%
Arthur L Allen Jr.	11,337,310	0.06%

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.



Pictured left to right: City Manager A. William Moss, City Clerk Patricia Rambosk, Mayor Bill Barnett, Council Member Terry Hutchison, Council Member Michelle McLeod, Vice-Mayor Gary Price, Council Member Ellen Seigel, Council Member Reg Buxton, Council Member Linda Penniman and City Attorney Robert Pritt.

The terms of the City Council for the period represented by this report are as follows:

Member	Term Ends
Bill Barnett	February 2020
Ray Christman	February 2022
Terry Hutchison	February 2022
Gary Price	February 2022
Reg Buxton	February 2020
Michelle McLeod	February 2020
Ellen Seigel	February 2020

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. Charles T. Chapman IV was selected to be Naples' City Manager effective January 2019.

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.

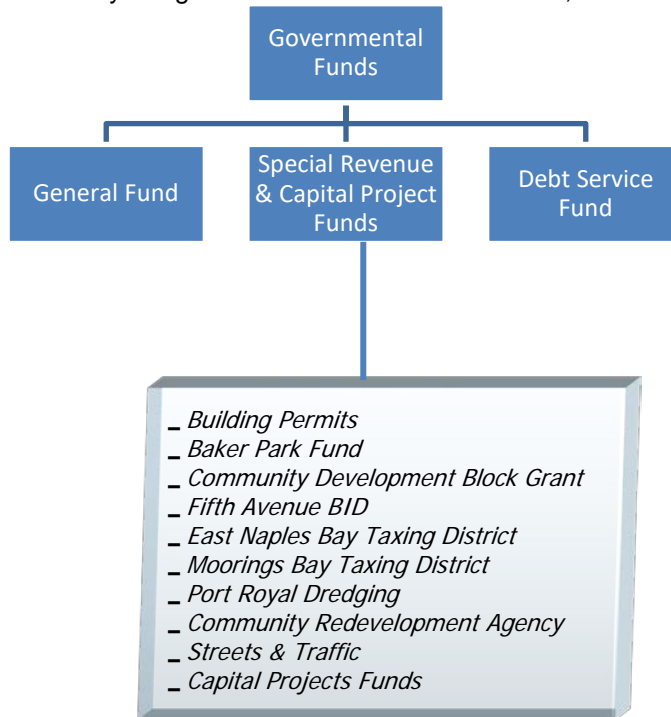
- Kiplinger's Personal Finance, August 2016; Naples was ranked the highest in the Top 12 Great Places to Retire for Good Health, and considered "top grade from the American Lung Association for air quality".
- In 2016, Naples ranked the highest well-being community in the United States by Gallup-Healthways Well Being Index and headlined National NBC News as "the happiest, healthiest city in the US".
- On September 2015, USA Today named the City of Naples the "Best Destination for Luxury Travelers".
- CIGNA Well-being Award – 3rd Place/Honorable Mention
- American Heart Association – Platinum Award for Fit Friendly Worksites
- 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 since 1999
- GFOA Certificate of Achievement in Financial Reporting
- GFOA Distinguished Budget Presentation Award
- Fall 2015 Bronze Level Bicycle Friendly Community Award from the League of American Bicyclists
- Achieved ISO Class 1 fire department rating

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:



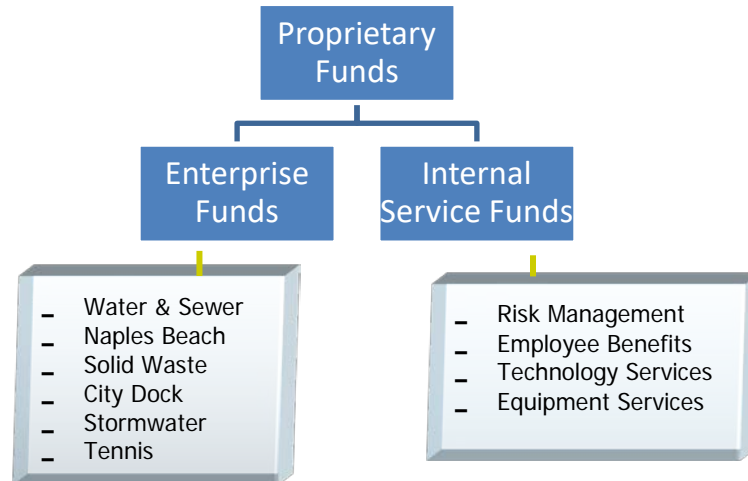
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

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, Impact Fee Fund, Parking Trust Fund and the Public Art Fund.

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, three impact fee funds, Public Arts fund and the Parking Trust fund. Pension funds will never be included, and the other noted funds will be budgeted only 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 level discussions. 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 the General Fund Sustainability Report. This document provides a five year outlook to see what the impact will be of current decisions and current trends.

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. Council approved budget resolutions are published on the Finance Department's webpage, in addition to being recorded with all other Council actions with the City Clerk.

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.

City of Naples General Fund

Five-Year Fiscal Stability Report

Presented May 2019

The purpose of the Five-Year Fiscal Stability Report is to forecast the City's future financial status of the City's General Fund. This report will assist City Council and staff to develop strategies in achieving long-term sustainability while considering the City's service objectives and financial condition. Understanding, acknowledging and preparing for financial changes will help guide City Council and employees in maintaining the City's strong financial condition.

Unless specifically noted, projections in this report assume the same level of service as in the current year (FY 2018-19) budget, any changes will result in a different outcome.

During FY 2018-19, the City began receiving disaster recovery funds from FEMA for the impact of Hurricane Irma which hit the City on 9/10/2017. Staff's best estimate is that the total amount of the recovery should be received by 12/30/2020.

Unfunded Pension Liability

During the past two years, Naples City Council has held several joint meetings with the Chairs of the three Pension Boards and the Plan Actuary. The focus of these meetings was to discuss experience studies, actuarial assumptions, amortization options, and unfunded liability. On March 29, 2018 City Council expressed a preference for certain changes to actuarial assumptions be considered by the pension boards.

At the April 26, 2018 Pension Board meetings, the three boards made changes to the actuarial assumptions for future valuations, using recommendations from the 2017 experience studies and preferences expressed by City Council. A second joint meeting was held on November 19, 2018 to address the reduction in the assumed interest rate. At the December 7, 2018 and December 12, 2018 Pension Board meetings, the boards directed that the interest rate be reduced from 7.5% to 7.4% in the first year, with each successive year decreasing 10 basis points, until a 7.0% assumed rate of return is reached.

The "funded ratio" of the unfunded pension liability equals the value of assets in the plan divided by the total pension obligation, with a fully funded plan having a 100% ratio. An 80% funded ratio is a generally accepted guide that indicates a plan may be financially sound. The following chart of funded ratios and total unfunded liability compares the 10/1/17 actuarial report to the 10/1/18 report.

	10/1/17	10/1/17	10/1/18	10/1/18
Police	72.4%	\$18,577,751	75.6%	\$16,808,352
Fire	80.8%	\$12,542,920	82.4%	\$12,232,829
General	80.3%	\$13,452,854	83.0%	\$11,850,381
Total		\$44,573,525		\$40,891,562

In an effort to address the unfunded pension liability, with direction by City Council members, this projection includes an \$800,000 funding of pension liability from the

General Fund. This represents approximately 4.2% of pensionable wages toward unfunded pensions. Options for applying this contribution includes:

- Prorate based on unfunded liability
- Apply to the lowest funded plan (Police)
- Base on number of employees in each plan
- Base on the current year contribution to each plan/current pensionable payroll

The unfunded liability affects multiple funds, therefore the recommendation for applying this contribution will be handled by a separate presentation, to avoid diluting the importance of either the five-year stability report or the pension liability discussion.

General Fund Projection Summary

Some of the main assumptions used for this projection are:

- Using the State of Florida Education Revenue Estimate Conference as a general guide, property tax revenues are estimated to grow 5.8% for FY19-20, followed by 5.5% for three years, then as a precaution, it is decreased to 3% for the fifth. The millage rate is projected to stay at 1.1800.
- Employee pay projections are increasing an average of 3.25% for the first year, then increasing to 3.5% for two years, then back to 3.0% for the last two years.
- Assumes one new position added to the General Fund. This is a generic (placeholder) position at \$60,000 including benefits; There are several positions being considered and discussed for FY 19-20, but it is not yet known what will be recommended in the budget.
- The cost of Baker Park maintenance will be \$200,000 more than the current year budget.
- The cost of maintaining Fire Station 1 will increase utility expenses by \$44,000 and maintenance by \$55,000.
- Health insurance rates are expected to increase by 20% in FY 19-20, 15% in 20-21, then stabilize at 5% per year thereafter.

The following chart shows an overall summary of the spreadsheets attached.

	FY18-19 EXPECTED	FY19-20 PROJECTED	FY20-21 PROJECTED	FY21-22 PROJECTED	FY22-23 PROJECTED	FY23-24 PROJECTED
Revenue	39,728,937	41,366,699	42,959,153	44,569,233	46,281,039	47,293,320
Expenditure	39,320,977	41,803,889	43,539,053	44,961,365	46,204,041	47,040,592
Change in Financial Position	407,960	(437,190)	(579,901)	(392,132)	76,999	252,728

The FY 19-20 through FY 21-22 show a negative change in financial position, recovering in FY 22-23. This negative change is the result of

1. increasing the pension contribution by \$800,000 while
2. continuing to replenish the emergency reserves, and
3. seeing a significant increase in health insurance rates

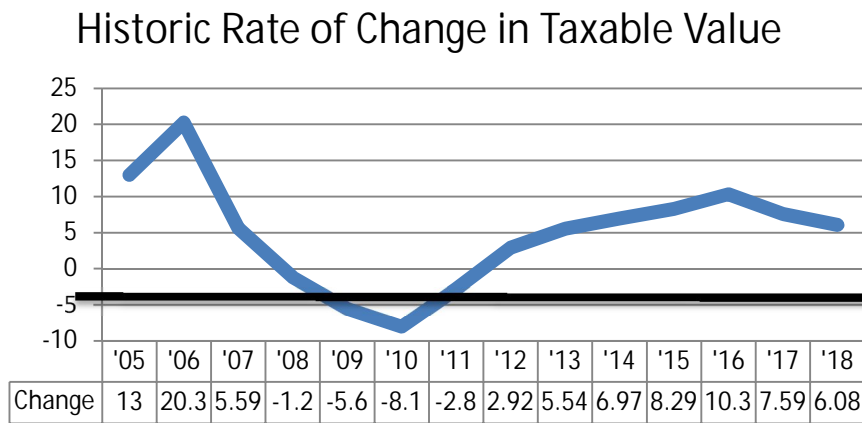
By FY 22-23, this projection has the cost of health insurance stabilizing, and by FY 23-24, the added contribution to the emergency reserves ends.

This projection assumes a conservative property growth rate, as noted above. Taxable values have the largest impact on the General Fund revenue. A revised projection can be made when preliminary taxable values are available at the end of May.

Revenue

Ad Valorem Taxes (property taxes) represent half of the General Fund revenue sources. Selecting a reasonable growth rate is essential to a realistic projection.

Taxable value of the City has been growing since 2012 with an average growth rate of 6.8%. The below chart indicates significant changes in taxable value since 2005, with growth rate still positive, but less so, starting in 2017. While the economy is showing signs of strength, it is prudent to consider the potential for a recession, resulting in a potential stall or even decline in taxable value.



In March 2019, the Florida Office of Economic & Demographic Research (EDR) presented their ad valorem revenue estimates for the next six years. The EDR projected the following taxable value growth through 2024 for the State and the County.

4-22-2019	2019-20	2020-21	2021-22	2022-23	2023-24
State of Florida	6.31%	6.26%	5.75%	5.90%	5.68%
Collier County	6.0%	6.1%	5.9%	6.2%	6.1%

In contrast, below is a chart of last year's projections; showing that the current economic outlook is less optimistic than last year. Last year projected much higher growth rates.

1-18-2018	2018-19	2019-20	2020-21	2021-22	2022-23
State of Florida	7.27%	9.91%	5.98%	5.96%	5.70%
Collier County	7.9%	10.2%	6.9%	7%	6.8%

In December 2018, the Florida School Revenue Estimating Conference also provided an estimate for taxable value growth rates.

	2019-20	2020-21	2021-22	2022-23	2023-24

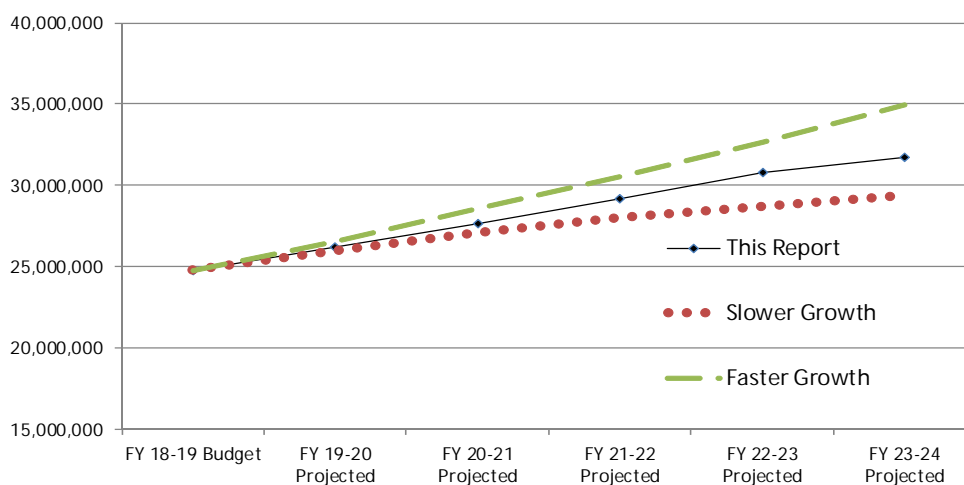
School Taxable Value growth rate	5.9%	5.98%	5.38%	5.48%	5.43%
----------------------------------	------	-------	-------	-------	-------

Consistent with these estimates, this report uses:

	2019-20	2020-21	2021-22	2022-23	2023-24
Data in this report	5.8%	5.5%	5.5%	5.5%	3.0%

The sensitivity of tax revenues to the taxable value growth rate selected can be significant. The following chart shows three of many possibilities. The middle line represents the growth applied in this report. The upper line shows faster growth and the lower line uses a slower growth rate (as low as 2.5%). As the fifth-year shows, depending on the economy, annual property tax revenue can vary as widely as \$6.0 million.

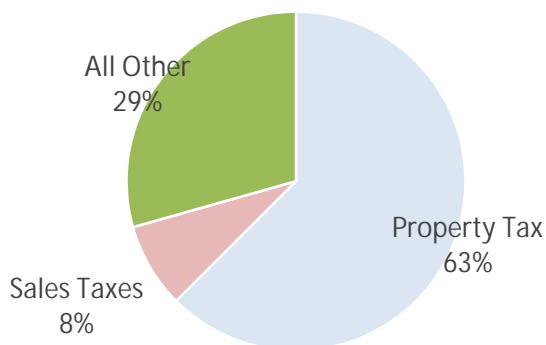
Impact of changes in taxable value over time



This Report	5.8%	5.5%	5.5%	5.5%	3.0%
Slower Growth	5.0%	4.0%	3.5%	2.5%	2.5%
Faster Growth	7.2%	7.5%	7.0%	7.0%	6.8%

With property taxes representing 63% of the General Fund’s revenue source, it has the largest impact on budgeted revenues.

General Fund Revenue Sources



The City's current taxable value is \$23,068,526,395, with General Fund budgeted to receive \$24,778,965 in tax revenue in the current year.

Franchise fees from FPL, a large revenue source in the General Fund, have had little or no growth over time. FPL Franchise Fees, which represents more than \$3 million to the General Fund, shows the following trend over the past few years; essentially, no growth.

	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Franchise Fees	3,286,415	3,215,470	3,482,532	3,459,483	3,352,393	3,426,061	3,443,287
Percent Change	-3.2%	-2.2%	8.3%	-0.7%	-3.1%	2.2%	0.5%

Local Telecommunications Tax, another large revenue source, is shared between the Public Service Tax fund, the Streets Fund, and the General fund. As the following chart shows, the revenue has been a stabilizing, after a general reduction statewide.

	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
General Fund	2,586,381	2,486,584	1,825,498	1,721,194	1,400,112	842,030	515,232
Streets Fund		300,000	300,000	300,000	625,000	625,000	825,000
Public Service Tax Fund	197,585	197,585	197,585	197,585	197,585	697,585	947,585
Total	2,783,966	2,984,169	2,323,083	2,218,779	2,222,697	2,164,615	2,287,817
		7.2%	-22.2%	-4.5%	0.2%	-2.6%	5.7%

City business tax continues to be a point of contention at the state level, as certain legislations have threatened to eliminate the authority for a local government to assess these tax receipts. Thus, the \$240,000-\$250,000 it is expected to bring in continues to be at risk. Business tax receipts (BTR) provide the City a way to manage businesses that operate within the City, primarily to ensure that the location is zoned for the type of business and that they comply with any state licensure requirements prior to setting up business. It appears that this year, the state legislature will not be pursuing the elimination of the BTR program, but staff continues to monitor the legislation.

The City has a \$1.5 million contract with the County related to beach parking and parks and recreation. It was amended on December 1, 2017 and is effective until September 30, 2022. These receipts are credited to the General Fund.

Expenditures

For this report, expenditures were developed at a macro level, unlike the budget process, where departmental line items will be detailed and scrutinized. The current year budget was used as a primary basis for future expenditures, applying percentage increases where appropriate.

One General Fund position is included for FY 19-20, with none in the following years. With an active economy, the needs of the operating departments are changing, resulting in changes in staffing requirements. Although at this time, several positions are being discussed, (such as a custodian or maintenance worker due to the new park, enhanced park facilities and fire station), the budgets haven't been started yet, and decisions about the best way to provide services are still several months away.

Each of the union contracts has a wage increase clause that will affect this budget. In this report, an average increase of 3.25% is applied in FY19-20, and a 3.5% increase is applied for FY 20-21 and 21-22 as the union contracts will be renegotiated. Pay raises are not the only consideration received by employees. Other benefit changes during the contractual period, such as health insurance and life insurance among others, affect an employee's compensation package. FY19-20 contractual pay increases are as follows, subject to certain maximums and limitations:

AFSCME	3%
OPEIU	3%
IAFF	3.5%
FOP Sergeants	4%
FOP Officers	3.5%

The City has had many successful years with its self-insured health program, with several consecutive years of no rate increases while maintaining an excellent health plan for city employees. The past two years, however, have not been as favorable. In April 2019, the City's health insurance consultant advised staff that, based on current year results, next year's rates need to be increased by 20%, an increase of nearly \$650,000 to General Fund expenditures. The details of this discussion and health plan will be presented to **City Council on May 15, 2019.**

The pension funding requirement per the actuary has stabilized for FY19-20, but the City Council has asked for staff to reduce the unfunded liability. Therefore, as discussed above, this five-year projection includes **\$800,000 per year** toward the unfunded liability.

Baker Park, with final construction expected to be finished in October 2019, will have increasing maintenance expenditures paid from the General Fund. For FY19-20, annual costs for parks maintenance will increase by **at least \$200,000** over the current year.

Fire Station 1/Administration will have its grand opening in May 2019. As a new building, significantly larger than either the temporary station or the original Station 1, it too is expected to have increased expenditures paid from the General Fund. For FY19-20, annual costs for utilities and maintenance is projected to increase by **at least \$95,000** over the current year.

The Short-Term Energy Outlook from the U.S. Energy Department indicates that gas prices should remain relatively stable in the near future. This report, however, shows **fuel costs increasing 2.0%** over current year budget.

Although the City is receiving disaster funds from FEMA for the impact of Hurricane Irma which hit the City on 9/10/2017, the City will not collect 100% of the loss. After a cost of about \$8.5 million, the city is expected to receive \$6.5-\$7.0 million for a **net cost of \$2.0 to \$2.5 million.** Starting in FY18-19, the City began replenishing reserves depleted from the loss by transferring \$1.0 million back to the reserves. This program continues with \$500,000 annually for the next four years; this contribution can be evaluated as the City's fund balance changes. Although the City dodged major damage during Irma, the incident reinforced the City's need for hardening and protection, as well as financial and practical preparation.

Economic Considerations

The state of the economy impacts the City in many ways. When prices are increasing, the costs of housing, goods and services can make it difficult to hire and keep workers, who may relocate to areas with a lower cost of living. Additionally, the cost of goods and services for government purposes, such as water plant supplies or construction materials can cause the budget to suffer. Business expansions in the private sector often results in employees and applicants choosing private employment, making recruitment for government jobs more difficult. Concurrently, business expansion can cause the need for city services such as planning, building, inspections, police and fire to increase.

According to the FGCU Regional Economic Institute, Southwest Florida's economy has continued to exhibit growth through the first quarter of calendar year 2019. Positive trends included an 11% annual increase in airline passenger activity, 4% increase in taxable sales for December 2018 versus December 2017, and a 2% increase in tourist tax revenues in January 2019 compared to January 2018.

Southwest Florida's seasonally adjusted unemployment rate declined to 3.5% in February 2019.

FGCU Regional Economic Institute also noted that single-family building permits for the coastal counties increased 19 percent in February 2019, compared to February 2018. Median home prices for Charlotte and Lee Counties rose moderately in February 2019 compared to February 2018; however, Collier's median price was \$472,000 in February 2018 compared to \$444,500 in February 2019.

These indicators provide a mixed message about whether the local economy is stabilizing or growing, and therefore this report is presented with cautious optimism.

In addition, changes in interest rates directly affect the City in three ways. Pensions earn more money when interest rates rise. Operating funds makes more money on surplus funds investments. Conversely, debt issuance becomes more expensive. Thus, this projection assumes no change in interest rates.

A discussion of the economy would be incomplete without acknowledging the Consumer Price Index (CPI). The CPI is the most widely used measure of inflation and helps estimate the growth of the cost of money and goods. CPI is not specifically used in this report but presented as a point of reference for the comparison of price increases. There are several CPI demographics which could be considered, including National, South, Miami or Tampa. Although the CPI of Miami seems to be more closely related to Naples than other demographics, it is also the highest and may not be representative of Naples. The CPI for December 2018 over 2017 in the Miami demographics was 2.9%, compared to U.S. average of 1.9%.

Summary

Information contained in this report reflects a projection, not a budget. A projection is used for discussion purposes only. These assumptions are based primarily on trends seen in the City.

Following this narrative are sheets that provide the basis for this report. The first two pages show revenue sources, using the same terms and format as the City's budget, and assumptions where applicable. The third through fifth pages show line-item expenditures, including the growth assumptions.

The development of the 2019-20 budget will require conservative planning and choices to maintain the stability of the General Fund and the recovery of fund balance. With this report as a basis from which to project, staff will be given direction to ensure a balanced and responsible budget is brought forth in August 2019.

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. Although this Vision Plan expired in 2017, the city continues to follow these goals and has budgeted \$150,000 to establish a new 10-year Visioning Plan in 17-18.

Goal 1:
Preserve the Town's distinctive character and culture.

Department	Objectives
Community Services	Implement an inspection process for all park and Facility Signage to establish a basis for all signage designs as well as identify areas for Blue Zone signage for mapping/distance markers to help promote a healthy lifestyle. Update the Urban Forest Plan to include a removal and replacement plan for the exotic trees inventoried. Discussion on the management of street tree stands that are in the decline stages. Evaluate the trees with the park systems for structure and growth space.
Planning	Coordinate with the City Attorney on a recodification of the Code of Ordinances with specific focus on the Land Development Regulations. Coordinate changes to the D Downtown zoning district following the completion of the CRA study. Improve the landscape code.
Mayor and City Council	Maintain beach protection efforts. Maintain the high aesthetic standards of the community. Adopt policies, ordinances, and resolutions that preserve and enhance the community's character.

Goal 2:
Make Naples the green jewel of Southwest Florida.

2(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. Work with Collier County and the Big Cypress Basin Board to design a project that diverts fresh water conveyed by the Golden Gate Canal away from Naples Bay.
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.

2(b) Promote community sustainability and environmental conservation

Solid Waste	Provide onsite visits with nonresidential recycling customers to encourage and enforce nonresidential recycling. Provide educational material and training to ensure compliance.
Streets	Provide maintenance and operational support services to maximize the service life of the City's transportation infrastructure.
Community Services	Develop landscape planting plans with increased Florida-friendly plant materials. Assess irrigation systems to reduce water consumption.
Building	Complete construction of building renovations including Air Conditioning system replacement.

2(c) Establish more open and green space in the City

Community Services	Work collaboratively with the Streets and Stormwater Department to complete construction documents for Baker Park. Seek grant, donor and sponsorship funding opportunities that may assist the City with the construction of Baker Park.
--------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Goal 3:

Maintain an extraordinary quality of life for residents.

3(a) Maintain and improve public amenities for residents

Water and Sewer	Complete the removal and replacement of gravel, sand and anthracite material located within two filters located at the Water Plant.
Community Services	Monitor and maintain all City Playgrounds according to national playground safety standards. Monitor and maintain the Naples Pier, Lowdermilk Park and City Beach Access areas to the highest possible level.
Community Redevelopment Agency	Complete funded improvements in Anthony Park and River Park neighborhood. Continue to communicate with the neighborhood to identify appropriate improvements to attain the goals of the Redevelopment Agency.

3(b) Promote community health

Tennis	Promote Allen Tennis Center as an affordable option for resident and visitor exercise and health improvement.
--------	---------------------------------------------------------------------------------------------------------------

City Manager	Serve in leadership position for the Blue Zones Project. The goal of the Blue Zones Project is to provide a community based approach to transform the environment to improve the emotional, physical and social health of the community.
--------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

3(c) Enhance mobility in the City

Streets	Continue to implement the Pedestrian and Bicycle Master Plan and work with the Metropolitan Planning Organization on the City multimodal transportation system.
Community Redevelopment Agency	Complete construction of 3 rd Avenue South improvements between US41 and 10 th Street.

3(d) Maintain and enhance public safety

Police	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.
Fire	Continue to construct or renovate Fire-Rescue infrastructure and facilities to ensure professional, effective and proficient long-term operations within the City of Naples.
Fire	Develop, promote and monitor policies, rules and regulations that achieve and enhance stated mission, education and performance of all employees.
Stormwater	Expand the installation of aerators, fountains and/or other mechanisms that improve water quality in lakes prior to discharge.

**Goal 4:
Strengthen the economic health and vitality of the City**

Finance	Develop a debt policy in compliance with the APT-USC criteria for award consideration.
Mayor and City Council	Develop commercial parking options to reduce parking impacts in adjacent residential neighborhoods while supporting commercial businesses. Support the designation of landmarks and districts throughout the City. Support the cultural and economic benefits of tourism through the Fifth Avenue South Business Improvement District, Tourist Development Council, Visitor Information Center, Greater Naples Chamber of Commerce, neighborhood groups, and nonprofit organizations.

Solid Waste	Conduct on-going survey of commercial customers to ensure compliance with City mandatory nonresidential recycling policy.
Building	Implement Electronic Permitting and allow revisions and other required submittals to be accepted. Move critical records into CAT 5 protected records space in new Fire Station 1.

Goal 5:

Maintain and enhance governance capacity for public service and leadership

Police	Meet all state mandatory training requirements for human diversity, emergency driving, firearms, ethical behavior, investigative techniques and community policing.
Community Services	Develop a plan for staff training and professional development that improves employee and organizational effectiveness and aids in successful planning and communication. Complete all priority safety work orders with an average of 3 working days and all non-safety work orders with an average of 7 working days. Competitively bid maintenance contracts as necessary to ensure the City receives high-quality and efficient contracted services at an affordable rate.
Community Redevelopment Agency	Engage residents, property owners and merchants in the redevelopment area to increase involvement with City and CRA decisions.
Building	Meet with residents in an effort to educate on the floodplain rules/regulations. The emphasis is in helping residents to obtain lower cost flood insurance policy through education regarding this complex program.
Human Resources	Conduct a compensation study to ensure the City's compensation plans are competitive to recruit and retain a quality workforce.

Financial Policy



The Government Finance Officers Association (GFOA) encourages an active and ongoing discussion of the financial policies of the City, and recommends the policies 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 and use of fund balance 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 in accordance with the City's fund balance policy.
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 Finance Department will establish an indirect cost allocation plan to charge all operating funds of the City where it is legal. The method used shall 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.
6. A Payment in Lieu of Taxes (PILOT) will be charged 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. The City's budget will be adopted by resolution and in accordance with section 166.241 Florida Statutes.
8. In accordance with FS 166.241, the proposed budget that will be heard by City Council must be posted to the City's website at least 2 days before the first budget.

hearing at which the tentative budget is approved. The final adopted budget must be posted to the website within 30 days after adoption.

9. Regular and moderate rate increases are preferred to avoid large increases at irregular intervals. Therefore, as part of the annual budget process, city departments shall review and consider for updating fees for services. Fees shall be analyzed as to whether the intent is to recover the full cost of providing the service or if it is practical to charge more or less than full cost. For example, certain recreation fees shall be established but the City may choose to subsidize the 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.
10. The City shall, at a minimum, determine the need for an impact fee update every five years. The most recent non-utility impact fee update and implementation was in 2008.
11. A diversity of revenue sources is preferred to improve the ability to handle fluctuations in individual sources. Revenue diversity shall be tracked in the budget document.
12. The City should avoid the use of one-time revenues for ongoing expenditures. Any such use shall be noted and justified.
13. The adopted budget may be amended at any time during the fiscal year or within sixty (60) days following the end of the fiscal year. If the amendment increases the total amount of expenditures by fund or department, the budget amendment must be adopted in the same manner as the original budget, which for the City is via Resolution.
14. 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.
15. 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.

II. Financial Reporting Policies

1. The City Finance Department shall prepare an annual Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles and shall apply for the GFOA Certificate of Achievement Program.
2. 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).

Resolution 2019-14301**Page 4**

3. The selection of an auditing firm shall occur at a minimum every five years, by an audit committee in accordance with F.S 218.391. Audit contracts shall be 3 years with 2 one-year renewals.
4. At a minimum, the Finance Department shall prepare quarterly reports to Council and the City Manager comparing actual to budgeted revenue and expense activity for all major operating funds.
5. The City Finance Department shall establish and maintain a set of standard accounting practices, which shall include internal controls.
6. Financial systems will maintain internal controls that enable users to monitor revenues and expenditures on an ongoing basis.
7. The City shall use the State of Florida, Department of Financial Services Uniform Accounting System Manual as a basis for the chart of accounts.
8. The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, with generally accepted accounting principles (GAAP) and with the standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
9. The Finance Department shall submit an Annual Financial Report (AFR) to the Department of Financial Services (DFS) within forty-five (45) days after the completion of the audit report but no later than nine (9) months after the end of the fiscal year, as prescribed by FS 218.32.

III. Capital Improvement Policies

1. Annually, the City Finance Department will coordinate the development of a five-year capital improvement program (CIP) as required by Chapter 2 of the City Code. Each project will be reviewed for its impact on the operating budget.
2. Capital improvement projects are defined as infrastructure or equipment purchases or construction costing more than \$10,000 and having a useful life of at least three years.
3. All city staff shall seek alternative funding sources, such as grants, whenever possible to finance the capital outlined in the CIP.
4. The Finance Department shall maintain a complete inventory of all fixed assets. This listing shall be annually distributed to departments to aid in the assessment of condition of the City's assets.
5. Fixed assets include property, buildings, equipment and infrastructure with an initial individual cost of more than \$1,000 and an estimated useful life over three years.

Resolution 2019-14301**Page 5**

6. Land and depreciable fixed assets shall be reported at their historical cost, including: (1) charges to place the asset in its intended location (for example, freight); (2) charges to place the asset in its intended condition for use (for example, installation, training or site preparation); and (3) subsequent additions or improvements that enhance the asset's functionality or extends its expected useful life. Expenditures for maintenance agreements and repairs are not included in historical cost. Donated assets are recorded at the value at the date of donation.
7. Capital assets shall be depreciated according to the following schedule. Land is not depreciated.

<u>Type</u>	<u>Years</u>
Computers	3
Vehicles	5
Equipment, other than heavy	5
Heavy Vehicles	7
Heavy Equipment, Pumps, Lift Stations	10
Beach Equipment/Docks/Pier/Meters	10
Infrastructure/Streets/Water-Sewer Mains	20
Buildings	20

V. Debt Management Policies

1. By resolution, the City Council will adopt a separate policy for Debt Management.
2. The Debt Policy will include a Post Issuance Tax Compliance component.

VI. Investment Policies

1. By resolution, the City Council has adopted a separate Investment Policy in accordance with State Law.

VII. Fund Balance Policy

1. By resolution, the City Council has adopted a separate Fund Balance Policy in accordance with Governmental Account Standards Board (GASB) Statement 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:

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 or notes receivable, and prepaid items.

Spendable (in order of relative strength)

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.

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.

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 its authority. At a minimum, Fund balances in a Special Revenue fund are "Assigned".

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 in a governmental fund.

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 unrestricted 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 because 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.

Working Capital: Current Assets minus Current Liabilities in a Proprietary Fund.

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. 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.

5. FUND BALANCE POLICY - SPECIAL REVENUE FUNDS.

A. The Community Redevelopment Agency (CRA) Fund

The CRA Fund (180) Undesignated Fund Balance shall comply with Florida Statutes 163.387 related to CRA Districts which states:

163.387 (7) On the last day of the fiscal year of the community redevelopment agency, any money which remains in the trust fund after the payment of expenses pursuant to subsection (6) for such year shall be:

(a) Returned to each taxing authority which paid the increment in the proportion that the amount of the payment of such taxing authority bears to the total amount paid into the trust fund by all taxing authorities for that year;

(b) Used to reduce the amount of any indebtedness to which increment revenues are pledged;

(c) Deposited into an escrow account for the purpose of later reducing any indebtedness to which increment revenues are pledged; or

(d) Appropriated to a specific redevelopment project pursuant to an approved community redevelopment plan which project will be completed within 3 years from the date of such appropriation.

B. The Streets Fund

The Streets Fund (190) Undesignated Fund Balance shall be between 16% and 30% of the prior year's original operating budget, with any surplus reserved for future planned or unplanned capital projects.

C. 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.

D. 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%.

6. 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.

7. 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.

8. 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.

9. WORKING CAPITAL – PROPRIETARY FUNDS**A. Enterprise Funds**

- a. The Enterprise Funds shall retain a Working Capital in an amount between 3 and 6 months of regular ongoing operating expenses.
- b. Enterprise Funds shall retain an infrastructure replacement account of 15-20% of Accumulated Depreciation.
- c. Surplus Enterprise Fund working capital, if any, shall be used or reserved for any lawful purpose.

B. 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. Other 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.

10. 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.

**Agenda Item 2-b(1)
Meeting of 9/18/19**

RESOLUTION 2019-14399

A RESOLUTION DETERMINING AND FIXING THE 2019 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 on line four (4) of the DR420 as Twenty-Four Billion, One Hundred Two Million, Six Thousand, Seven Hundred Nineteen Dollars (\$24,102,006,719); and

WHEREAS, Section 200.065(2)(a), Florida Statutes (2019), 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 must utilize not less than Ninety-Five percent (95%) 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, Section 200.065(1), Florida Statutes (2019), requires the taxing authority to compute a rolled back millage rate; and

WHEREAS, the City of Naples, Florida has performed the rolled back millage calculation as required by law and found the 2019-20 aggregate millage rate of 1.4954 to be 2.56 percent greater than the aggregate rolled back rate of 1.1656 mills; and

WHEREAS, the City of Naples adopted the tentative millage rate as required by Section 200.065, Florida Statutes (2019), on September 4, 2019; and

WHEREAS, the City of Naples, Florida conducted a public hearing for the millage rate as required by Section 200.065, Florida Statutes (2019), on September 18, 2019; and

WHEREAS, pursuant to state law, the City must adopt a tentative or final millage rate prior to adopting a final budget;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2019 tax levy and operating millage rate for the City of Naples, Florida is adopted at 1.1800 mills.

Section 2. That the 2019-20 aggregate millage rate is 1.1954 or 2.56 percent greater than the aggregate rolled back rate of 1.1656 mills; and.

Section 3. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

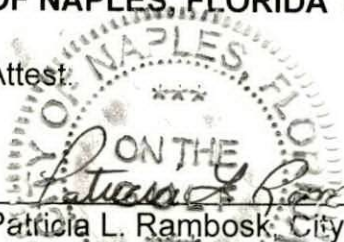
Total General Fund and Community Redevelopment Agency Operations:	
At 1.1800 millage rate	\$28,440,368
Adjusted for discount per statute	\$27,079,781

Section 4. 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 5. That this resolution shall take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 18TH DAY OF SEPTEMBER 2019.

Attest:



Patricia L. Rambosk
 Patricia L. Rambosk, City Clerk

Bill Barnett
 Bill Barnett, Mayor

Approved as to form and legality:

James D. Fox
 James D. Fox, City Attorney

Date filed with City Clerk: 9-18-19

Agenda Item 2-b(2)
Meeting of 9/18/19

RESOLUTION 2019-14400

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, FLORIDA EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES, FLORIDA 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, Florida 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 August 2, 2019 City Council received a preliminary budget document, a copy of which is on file in the City Clerk's Office as a public record; and

WHEREAS, at a public workshop on August 19, 2019 City Council 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 19, 2019 and at the public hearings will be prepared and distributed to represent the work plan of the City; and

WHEREAS, the City of Naples adopted a tentative budget following a public hearing on the Fiscal Year (FY) 2019-20 budget on September 4, 2019; and

WHEREAS, the City of Naples has conducted a public hearing on the fiscal year 2019-20 budget on September 18, 2019;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That this resolution will be known as the "Final Budget Resolution of the City of Naples" for fiscal year 2019-20 and will serve to appropriate the sums provided for herein.


Section 2. Appendix A, the City of Naples preliminary budget, as amended, a copy of which is on file with the City Clerk, is hereby tentatively 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, and a list of amendments from the preliminary budget document.

- Section 4.** Florida Statutes, the City Charter, and generally accepted accounting principles do not require budgets for grants, trusts, and agency funds that are governed by the terms of the source. City Council acceptance of such terms will 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 or functions within an individual fund may be authorized by the City Manager, excluding spending money or transferring money from budgeted Contingency Account. Funds may be transferred from the Contingency Account to another account by City Council 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 2019 in accordance with the City Charter. Approved Capital Improvement Projects are included in the 2019-20 budget. Budget adjustments which modify the intent of the Capital Improvement Budget for Fiscal Year 2019-20 require City Council approval by resolution.
- Section 7.** On October 1, 2019 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 the fiscal year ending September 30, 2019.
- 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, must accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records must 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 be declared unconstitutional or invalid, then the remainder of this resolution shall not be affected thereby and will remain in full force and effect. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.
- Section 11.** That this resolution shall take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 18TH DAY OF SEPTEMBER 2019.

Attest:


Patricia L. Rambosk

Patricia L. Rambosk, City Clerk

Bill Barnett

Bill Barnett, Mayor

Approved as to form and legality:

James D. Fox

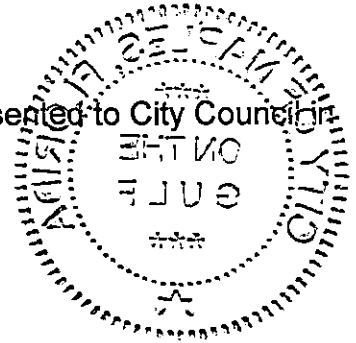
James D. Fox, City Attorney

Date filed with City Clerk: 9-18-19

Appendix A

This is the 356-page Proposed Budget document that was presented to City Council on August 2019.

(On file in the City Clerk's Office)



Appendix B

Summary of Proposed Budget (see Page 5 of Proposed Budget Book)

During the budget workshop, the following changes were recommended to the budget. These changes will appear in the final budget document and are adopted by reference within this resolution.

1. There were no budget adjustments made to the 2019-20 preliminary budget.

Appendix B (continued)

Fund Title	Actual	Projected	FY 19-20 Budget		Change In	Budgeted
	9/30/2018 Fund Balance	9/30/2019 Fund Balance	Revenues	Expenditures	Fund Balance	9/30/2020 Fund Balance
General Fund	7,107,902	7,147,304	40,976,868	40,872,995	103,873	7,251,177
Special Revenue Funds						
Building Permits (110)	4,103,232	2,768,173	4,883,831	4,972,003	(88,172)	2,680,001
Community Block Grant (130)	93,784	103,794	118,450	108,450	10,000	113,794
Fifth Avenue Business (138)	5,048	5,048	623,253	623,253	0	5,048
East Naples Bay District (150)	630,770	772,775	334,100	387,000	(52,900)	719,875
Moorings Bay District (151)	1,208,400	1,206,582	43,581	37,250	6,331	1,212,913
Port Royal Dredging (155)	166,163	166,163	50,000	50,000	0	166,163
Community Redevelopment (180)	2,211,854	32,363	4,950,002	2,892,647	2,057,355	2,089,718
Streets and Traffic (190)	2,590,312	2,362,271	3,354,688	3,268,044	86,644	2,448,915
Utility Tax/ Debt Service (200)	1,325,386	1,303,226	5,268,254	5,305,763	(37,509)	1,265,717
Capital Projects Fund (340)	3,133,166	2,863,578	3,381,400	3,104,530	276,870	3,140,448
One Cent Sales Tax (350)	0	1,959,000	4,378,575	6,282,000	(1,903,425)	55,575
Total Capital, Debt and Special Revenue Funds	15,468,115	13,542,972	27,386,134	27,030,940	355,194	13,898,166
Enterprise Funds						
Water and Sewer (420)	33,346,831	27,645,160	34,978,500	43,369,261	(8,390,761)	19,254,399
Gulf Acres Rosemary Heights (426)	0	364,926	-	250,000	(250,000)	114,926
Naples Beach Fund (430)	3,433,011	3,297,730	2,385,000	2,650,295	(265,295)	3,032,435
Solid Waste Fund (450)	1,342,190	631,069	7,275,000	7,607,433	(332,433)	298,636
City Dock Fund (460)	702,119	889,737	2,312,700	2,085,667	227,033	1,116,770
Storm Water Fund (470)	9,241,706	6,974,841	5,063,000	11,896,630	(6,833,630)	141,211
Tennis Fund (480)	372,240	352,190	686,500	683,254	3,246	355,436
Total Enterprise Funds	48,438,097	40,155,653	52,700,700	68,542,540	(15,841,840)	24,313,813
Internal Service Funds						
Risk Management (500)	4,271,355	4,470,585	2,841,280	3,554,570	(713,290)	3,757,295
Employee Benefits (510)	294,776	262,356	8,766,861	8,366,471	400,390	662,746
Technology Services (520)	432,590	357,016	1,837,630	1,849,571	(11,941)	345,075
Equipment Services (530)	(62,752)	(41,677)	2,258,559	2,262,827	(4,268)	(45,945)
Total Internal Service Funds	4,935,969	5,048,280	15,704,330	16,033,439	(329,109)	4,719,171
TOTAL	75,950,083	65,894,209	136,768,032	152,479,914	(15,711,882)	50,182,327

Appendix C

This is the 180-page Capital Improvement document that was presented to City Council
in June 2019.

(On file in the City Clerk's Office)

RESOLUTION 2019-14401

A RESOLUTION DETERMINING AND FIXING THE 2019 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 City of Naples, Florida conducted a public hearing for the millage rate as required by Section 200.065, Florida Statute (2019) on September 4, 2019 and September 18, 2019; and

WHEREAS, the City of Naples, adopted a tentative millage rate for the East Naples Bay and Moorings Bay Taxing Districts on September 4, 2019 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 2019-20 aggregate millage rate (the applied rate for the General Fund and the special districts) is 1.1954 which is 2.56 percent greater than the aggregate rolled back rate of 1.1656 mills; and

WHEREAS, the gross taxable value, for operating purposes not exempt from taxation within the East Naples Bay Special Taxing District, has been certified by the County Property Appraiser as Six Hundred Eighty-Six Million, Five Hundred Twenty-Six Thousand, Eight Hundred Sixty-Five Dollars (\$686,526,865);

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2019 tax levy and millage rate for the East Naples Bay Special Taxing District is tentatively adopted at 0.5000 mills, which is the same as FY 2018-19.

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	\$343,263
Adjusted for discount per statute	\$326,100

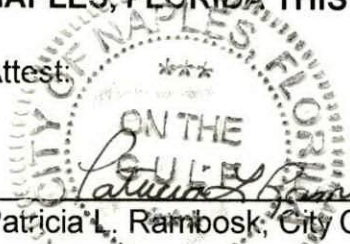
Resolution 2019-14401

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. That this resolution shall take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 18TH DAY OF SEPTEMBER 2019.

Attest:

 ON THE
GULF
Patricia L. Rambosk

Patricia L. Rambosk, City Clerk

Bill Barnett

Bill Barnett, Mayor

Approved as to form and legality:

James D. Fox

James D. Fox, City Attorney

Date filed with City Clerk: 9-18-19

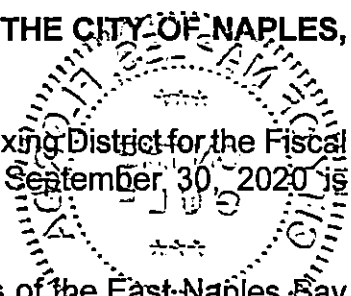
RESOLUTION 2019-14403

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE EAST NAPLES BAY SPECIAL TAXING DISTRICT, FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; 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 2019-20 budget;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:



Section 1. That the budget for the East Naples Bay Special Taxing District for the Fiscal Year commencing October 1, 2019 and ending September 30, 2020 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, 2020, 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. \$387,000

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, 2019 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 the year ended September 30, 2019.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said

receipts in the ledgers and financial records in each respective designated account.

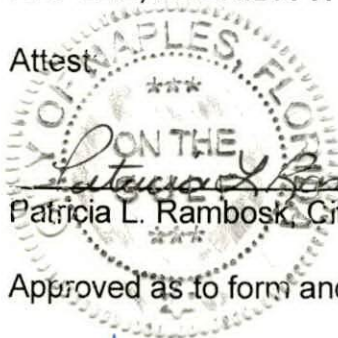
Section 6. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

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. That this resolution shall take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 18TH DAY OF SEPTEMBER 2019.

Attest

 ON THE
Patricia L. Rambosk

Patricia L. Rambosk, City Clerk

Bill Barnett

Bill Barnett, Mayor

Approved as to form and legality:

James D. Fox

James D. Fox, City Attorney

Date filed with City Clerk: 9-18-19

RESOLUTION 2019-14402

A RESOLUTION DETERMINING AND FIXING THE 2019 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 City of Naples, Florida conducted a public hearing for the millage rate as required by Section 200.065, Florida Statutes (2019), on September 4, 2019 and September 18, 2019; 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, adopted a tentative millage rate for the East Naples Bay and Moorings Bay Taxing Districts on September 4, 2019 and

WHEREAS, the 2019-20 aggregate millage rate (the applied rate for the General Fund and the special districts) is 1.1954 which is 2.56 percent greater than the aggregate rolled-back rate of 1.1656 mills; and

WHEREAS, the gross taxable value, for operating purposes not exempt from taxation within the Moorings Bay Special Taxing District, has been certified by the County Property Appraiser as Two Billion, One Hundred Fifty-Four Million, One Hundred Ninety-Four Thousand, Nine Hundred Four Dollars (\$2,154,194,904);

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2019 tax levy and millage rate for the Moorings Bay Special Taxing District is adopted at 0.0125 mills, which is the same as FY 2018-19.

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:	
0.0125 mills.	\$26,927
Adjusted for discount per statute	\$25,581

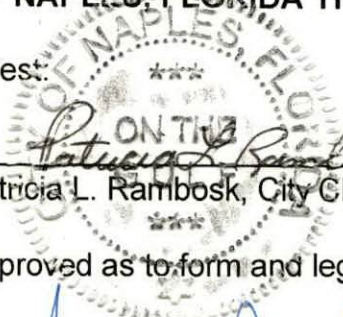
Resolution 2019-14402

Section 3. If any word, phrase, clause, subsection or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereto 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. That this resolution shall take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 18TH DAY OF SEPTEMBER 2019.

Attest:

 ON THE
Patricia L. Rambosk

Patricia L. Rambosk, City Clerk

Bill Barnett

Bill Barnett, Mayor

Approved as to form and legality:

James D. Fox

James D. Fox, City Attorney

Date filed with City Clerk: 9-18-19

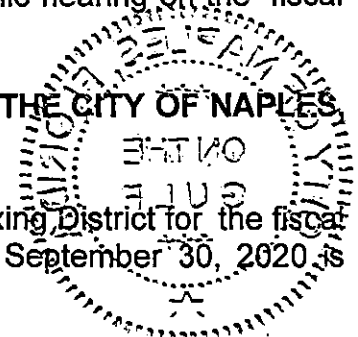
RESOLUTION 2019-14404

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION, AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples, Florida 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 a workshop and a public hearing on the fiscal year 2019-20 budget;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:



Section 1. That the budget for the Moorings Bay Special Taxing District for the fiscal year commencing October 1, 2019 and ending September 30, 2020 is hereby tentatively 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, 2020, 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. \$37,250

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, 2019 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 the year ended September 30, 2019.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said

receipts in the ledgers and financial records in each respective designated account.

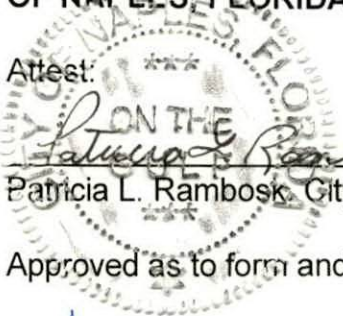
Section 6. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

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. That this resolution shall take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 18TH DAY OF SEPTEMBER 2019.

Attest:

 ON THE
Patricia L. Rambosk

Patricia L. Rambosk, City Clerk

Bill Barnett

Bill Barnett, Mayor

Approved as to form and legality:

James D. Fox

James D. Fox, City Attorney

Date filed with City Clerk: 9-18-19

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 – 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.

CGFO – Certified Government Finance Officer – A certification awarded to government finance professionals through the Florida Government Finance Officers Association, who have met the minimum requirements including passing the Code of Ethics for Public Officers, and Employees Exam and have additionally passed a five-part government finance/accounting exam. Bi-annual continuing professional education (CPE) is required to maintain certification.

Complete Streets - A transportation policy and design approach that requires streets to be planned, designed, operated, and maintained to enable safe, convenient and comfortable travel and access for users of all ages and abilities regardless of their mode of transportation.

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.

CPFO – Certified Public Finance Officer – A certification awarded to government finance professionals through the Government Finance Officers Association, who have met the minimum requirements, and have additionally passed a five-part government finance/accounting exam. Bi-annual continuing professional education (CPE) is required to maintain certification.

CPPT – Certified Public Pension Trustee– A certification awarded to government pension professionals through the Florida Public Pension Trustees Association, who have attended basic, intermediate and advanced education sessions and passed the exam. Annual continuing professional education (CPE) is required to maintain certification.

- 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.

Glossary (continued)

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.

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 -

Generally Accepted Accounting Principles (GAAP) – is a framework of accounting standards, rules and procedures defined by the professional accounting industry, which has been adopted by nearly all publicly traded U.S. companies.

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.

GFOA - Government Finance Officers Association – GFOA is the professional association of state/provincial and local finance officers of the US and Canada and has served the public finance profession since 1906.

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.

Glossary (continued)

- 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 – 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.

- 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 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.

Glossary (continued)

- N -

Net Budget – The total budget less all interfund charges and transfers.

Non Ad Valorem Assessments – Charges to property in 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 - Payments made to compensate the government for tax revenue lost because of the nature of a property's ownership. Usually this relates to foregone property tax revenue.

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.

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 generally regular basis throughout a facility's economic life, typically for operation, normal maintenance, 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.

Glossary (continued)

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.

Subsequent Year Budgeted - A portion of fund balance that may be used to eliminate a projected budgetary deficit in the upcoming year's budget.

- T -

Tax Base - Taxable property value from which the City receives tax dollars.

Tax Increment Financing – Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

Tax Stabilization Fund - A reservation of fund balance in the General Fund that sets aside reserves greater than the mandatory fund balance to use to help maintain a stable tax rate.

Taxable Valuation - The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the homestead exemption. There are also exemptions for disability, government owned and non-profit property.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit.

Tobacco Use Surcharge – The City charges an extra fee above the health insurance charge to employees who do not complete a non-tobacco use statement.

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.)

Tyler/Tyler Munis – The City's enterprise resource software that manages the core functions of the City, such as financials, business taxes, permitting and utility billing.

Glossary (continued)

- 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.

- W -

Wi-Fi – Wireless system that enables phones, computers, tablets and more to connect to the internet.

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
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 enterprise software that formerly ran 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

TCM EE = Tyler Content Manager Enterprise Edition (a file management system)
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