

City of Naples



Florida

**Adopted Budget
Fiscal Year 2007-2008**





City of Naples

Principal Officers

Mayor

Bill Barnett

Vice-Mayor

Johnny Nocera

City Council

William R. MacIlvaine

Gary B. Price II

John Sorey III

Penny Taylor

Bill Willkomm

City Attorney (Contract)

Robert Pritt

City Clerk

Tara Norman

City Manager

Dr. Robert E. Lee

Department Directors

Building Director/Building Official
Community Services Director
Construction Management Director
Planning Director
Finance Director
Human Resources Director
Technology Services Director
Police and Fire Director/Chief
Public Works Director

Paul Bollenback
David M. Lykins
Ronald A. Wallace
Robin D. Singer
Ann Marie S. Ricardi
Denise K. Perez
Stephen A. Weeks
Victor Morales
Dan Mercer

City of Naples, Florida
Adopted Budget
Fiscal Year 2007-08

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City of Naples

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

October 15, 2007

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

Honorable Mayor and Members of City Council:

I am pleased to present to you the City of Naples' 2007-08 adopted budget.

Good governance requires a set of goals and directions. The City's original vision, called Vision 2005, encompassed eleven basic strategies including neighborhood character maintenance, airport management, traffic management and commercial viability. The vision was intended to be a 10-year program, and was subsequently absorbed into the Comprehensive Plan. During 2006-07, the City developed an updated 10-year vision plan, which was adopted on June 13, 2007.

The process included analysis of data and information from many sources, including State, regional and city plans and reports; interviews with Naples business, government, and civic leaders; town hall meetings; focus groups; citizens' opinion survey; and final adoption by the City Council. This new vision contained five major goals, with several activities and elements to achieve these goals. In addition to incorporating these goals into this budget document, the comprehensive plan will be updated to include them as well.

Although the vision plan wasn't completed until well into the budget process, the staff had been following the process carefully, and managed to integrate many of the visioning goals into the departmental work plans. The five major goals of the vision plan include:

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

4. Strengthen the economic health and vitality of the City
5. Maintain and enhance governance capacity for public service and leadership

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

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

Integration of other planning processes

The City of Naples has several planning processes that affect the budget process. Many are on a different timeline, and therefore cannot be successfully integrated into this budget. For example, the development of the Evaluation and Appraisal Report (EAR) and certain annexation proceedings can only be integrated after decisions are completed.

The City has a process for the development of Special Assessment Districts. Special Assessment Districts cost the city money at the beginning; first as departments analyze the requests, and subsequently for minor engineering services before the actual special assessment is adopted and approved. The requests to consider the development of a District, used for items like dredging, reuse line extension, and sewer line extensions, are processed as received. Expenditures may be included with the budget process, or delayed until the next budget year. For this fiscal year, there are no pending requests for special assessment districts, although staff will be working on the Aqualane Shores dredging project.

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

Also, the Community Redevelopment Agency budget and work plan is presented to Council on June 1 per City Code.

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

Priorities and Issues for the 2007-2008 Budget

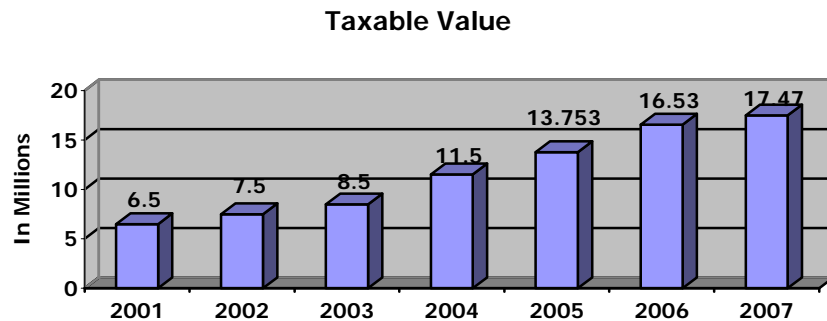
Property Tax Reform

Florida Governments have been facing the inevitability of property tax reform from the state legislature since January 2007, growing to a crescendo in June, when in special session, the state house and senate passed a two part property tax reform bill.

The first part of the tax reform bill is an immediate mandatory property tax revision to no greater than the 2006-07 roll back rate, adjusted down an additional percentage based on the past 6 years of valuation growth. The City's required adjustment was to subtract 9% from the rollback rate. With a rollback rate of 1.2084, that makes the legislative directed tax rate to be 1.0997. During preliminary budget discussions, the City was originally planning for a 1.345 maximum millage rate. Due to the state legislation, the maximum millage rate and the rate used to develop this budget is 1.0997.

The 2006-07 final tax levy was \$20,583,742. Using the 91% rollback rate, the new levy will be \$1,336,172 less than the 2006-07 levy. Note that these amounts represent the levy (or amount billed), not the amount to the general fund. The actual amount received by the General Fund will be decreased by the amount required to be transferred to the CRA and by 5% (as required by state law) to allow for pre-payment discounts and non-payments.

The preliminary taxable value in the City increased \$939,250,453 over the FY2006-07 taxable value. The new taxable value is \$17,472,376,401. The below chart shows the trend in taxable value.



The second part of the property tax reform relies on a voter referendum, scheduled for January 2008, which will change the way the homestead exemptions are calculated. Current estimates of this impact are not yet available, but if passed, it will decrease the city's taxable value. Coupled with the restrictions on increasing the millage rate, the impact will be even greater in 2008-09.

Expenditure Increases

With 40 public beach access points, the City Pier, and several vibrant commercial areas, the City of Naples continues to be the destination point for Collier County residents as well as residents from the east and northern coasts of Florida. The rapid growth in Southwest Florida (particularly Collier County) has had a direct impact on the City. Although the geographic boundaries of Naples reflect minimal increase, the population that Naples serves has grown tremendously and the City's infrastructure needs and level of service requirements have grown along with it. In fact, since 2000, the County population has grown by 33%, compared to the City's growth of only 9%

City staff originally proposed a maximum millage rate of 1.345 for this budget due to many expenditures that are expected to increase for 2007-08. Double digit health insurance increases, contractual raises for employees, increased requirements from the Police and Fire Pension Funds, maintenance requirements of the city's recent beautification efforts (i.e. medians and parkways) and continued jumps in the costs of fuel affecting all supplies, have caused budget expenses to increase again, like last year. In addition, service expectations from residents continue to increase. Still, staff additions were not considered this year, except in the Water and Sewer fund, which due to the addition of 10 miles of reuse line, four Utility Technicians have been added. To address the property tax reform challenge, there have been three positions eliminated:

- Planning Administrator – A reorganization separating the Community Development Department into two separate departments, Planning and Building & Inspections, has enabled the elimination of the vacant Planning Administrator position. In addition, GIS will become part of the Technology Services Department, instead of part of Community Development.
- Recreation Coordinator – The Norris Center had staffing levels exceeding that of the other parks, and a recent vacancy enabled this position to be eliminated.
- Marina Compliance Technician – This was a one-year, grant-funded position, where the funds were now depleted. The primary duties of the position have been moved to the Code Enforcement function of the Police and Emergency Services Department, where there was a vacancy.

The budget provides for employee raises in accordance with union agreements, where applicable. For employees not covered by a contract, or with a contract currently under negotiation, the same increase was assumed as for the union employees. The estimated increase to the budget is approximately \$2.5 million, with approximately \$1.5 million in the General Fund.

Health insurance expenses are budgeted to increase by \$672,585. A small portion of this increase is shared by the employee. The City has budgeted to fund employee pensions in accordance with pension actuarial reports. The required pension changes are shown below:

- Police Pension contribution rate increases 12.88% to 15.8%
- Fire Pension contribution rate increases from 15.65% to 22%
- General Pension – no change 9.1%

The City conducted an actuarial study of the future cost of post employment benefits, in accordance with GASB statement 45 (also called Other Post Employment Benefit or OPEB). That statement requires future disclosure of the annual costs of providing retirees' benefits other than their pensions. The city allows retirees to purchase health and life insurance at our group rate. According to GASB 45, this is a benefit to the retiree, which should be recorded at a minimum, as a long term liability on the books of the City.

Starting in next fiscal year, the city will be required to record the liability of the Other Post Employment Benefit. The city is not required to fund this liability, nor are we expected to budget for it. Although the disclosure is required, management does not believe that it will have any impact on the City's financial condition.

Fund Balance Analysis

An important responsibility in budget forecasting is the assessment of available net assets (surplus) and net income/(loss). Financial experts generally agree that net assets for a fund should equal at least 15% of the total annual budget, and that a negative net income (i.e. loss) should be avoided. These measures help the City prepare for future emergencies. The City adopted a fund balance policy, by Resolution 02-9845, which establishes limits and uses of fund balances for the major operating funds, and the City applies that policy to applicable funds. It defines the Undesignated Fund Balance as the total of all General Fund Assets, minus all General Fund Liabilities, minus all other Reserve or Designated Accounts. This is reported to the City Council within 90 days of the end of the fiscal year.

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

For this budget analysis, the document shows a minimum of three years of gross revenues and gross expenditures, and a summary of all funds (excluding Internal Service Funds) including beginning and ending fund balance for three years.

Of all the funds, the Stormwater fund is of the most significant concern in this budget. The Public Works department has a professional rate study underway, and the entire rate structure will be revised. Without a rate adjustment to make up for the ongoing capital construction needs, the fund will fall short for funding \$70 million in projects over the next 10 years.

General Fund

The City of Naples General Fund provides funding for the traditional services of municipal government. This includes elected officials, police and fire department services, parks and parkways, recreation, planning, and administrative activities. The residents of Naples have supported investment in enhanced service levels for public safety and extensive parks and landscape improvements, which denote the special quality of life in Naples. This year the Police and Fire Department (formerly named Police and Emergency Services) is undergoing a reorganization. This includes reassigning staff to a new division. This is further explained in the Police and Fire Department narrative.

As discussed above, the property tax reform has had a significant impact on the General Fund's ability to raise tax revenue. The City has always had a very low tax rate, well below the state maximum of 10 mills. Still, property taxes represent 40% of the revenue in the General Fund. It is important to note that the City's property tax typically represents only 10.4% of the City taxpayers' property tax bill. The remaining taxes paid by City residents are for the County Government, School Board, and other taxing districts.

In addition to the property tax reform, the City is also being affected by a nearly state-wide decrease in sales tax. According to the Florida Department of Revenue, for the past seven months, state-wide sales tax revenue collections fell below the estimates. The State has prepared preliminary revenue estimates for sales tax for next year that actually represents a \$160,000 decrease from the City's 2006-07 budget. This budget addresses part of this revenue loss by allocating more of the Telecommunications Tax to the General Fund. Formerly this revenue was split, with half going to the General Fund, and the other half going to the Utility Tax/Capital Projects fund. This 2007-08 budget has 90% going to the General Fund, with the balance assigned to Capital, an impact of approximately \$759,000 of additional revenue to the General Fund.

Water and Sewer Utility Fund

The City of Naples operates a Water and Sewer Utility, providing services to approximately 17,300 water and 8,600 sewer accounts within the City and in adjacent unincorporated areas of Collier County. Operated as an enterprise fund, charges to customers pay for the costs of operations and maintenance, debt service, payment in lieu of taxes and the prorated cost of central administration. Revenues also fund capital replacement and the annual charge for depreciation of the system. The City is currently performing a rate study, and is expecting a revised tier structure for water, including adding one or more tiers for high volume users. If the rate study is not completed and adopted, water and sewer rates will increase an amount equal to the Public Service Commission's Index (3.09%) in accordance with Chapter 66 of the City Code.

Naples Beach Fund

The Beach Fund provides for maintenance and enforcement activities along the City's beachfront. This enterprise fund is financed by meter collections, pay stations, parking fines, an annual cost sharing contract with Collier County, and payments from the concession operator at Lowdermilk Park and the Pier. The Naples Beach Fund is facing a challenging financial future. Currently, residents of both the City of Naples and Collier County are eligible to receive a free beach-parking sticker, allowing free parking at Lowdermilk Park, the Fishing Pier, and all beach ends. Tourists and guests may buy an annual pass for \$30, or continue to pay the meters or stations on a daily or hourly basis. This new guest pass program is integrated with Collier County, and has negatively impacted the meter and pay station collections. The long term goal would be to have fees from the annual pass offset the loss at meters. City and County staff are working on the details of a new interlocal agreement to make this situation fair and equitable. A final interlocal agreement will be presented to City Council.

Solid Waste Fund

The City of Naples operates a Solid Waste Utility Enterprise Fund, providing collection and disposal of solid waste material for residential and commercial customers. Naples is one of the few cities in Florida to offer twice a week back door service. Solid waste rates are comprised of two elements: fees to cover all operating expenses, including depreciation of fixed assets, and a pass-through "tipping" fee for disposal at the Collier County landfill. As directed by City Code, this year's City fee will be increased in accordance with the Consumer Price Index (CPI) or 2.6%, and landfill fees will be increased based on the tipping fee charged by the County.

City Dock Fund

The City owns and operates an 84-slip marina on Naples Bay, providing leased and transient mooring of boats and retail sales of fuel, bait, snacks and beverages. Fees and price schedules are established to cover all costs of operation, including indirect costs, in this enterprise fund. In 2006-07, the dock updated their fee structure to continue to cover the costs of operations.

Stormwater Fund

The City's Stormwater Fund is an enterprise fund, created in fiscal year 1993 with the goal of master planning a stormwater discharge system for the City of Naples, providing water quality monitoring, sweeping of streets, and repairing the existing stormwater system. Revenues for this fund are generated from a \$4.00 per month per equivalent residential unit on the customer's utility bill.

The cost of stormwater operation and maintenance has increased to more than 50% of the revenues generated from this charge, limiting capital funds available to complete the City's overall master plan and system improvements. Although grant dollars from other governmental agencies have been secured (and budgeted) in prior years, the capital needs have far surpassed available funds. In April, a presentation by a city consultant indicated a 10 year need of \$70 million in capital improvements; and the corresponding rate study, due in December 2007, is expected to increase available funds to cover those needs.

Tennis Fund

Revenues to support the Tennis Fund are generated from memberships, daily play, and retail sales. The tennis facility includes twelve state-of-the-art, tournament subsurface lighted clay courts, and a pro shop with elevated viewing area which allows views of Cambier Park's features. Although the Tennis Fund is an enterprise fund, it does not pay its full pro-rata share of central administration as is charged to all other enterprise funds. This is a decision made by City Council during budget discussions for Fiscal Year 2001, and staff has continued that commitment through this budget.

In fiscal year 2005-06, the City received a commitment for a five-year contribution that will fund the debt service on the Tennis Center. This contribution enabled the Tennis Center, renamed the Arthur L. Allen Tennis Center, after the donor, to have a positive cash flow.

Building Permit Fund

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

In addition to the positions showing in this fund, the Building Permit fund pays the cost of two Fire Inspector positions that were moved to the Police and Fire Services Department. The Police and Fire Services Department had two Fire Inspectors, and this move enabled the four positions to function more efficiently. The Building Permit Fund will be using a portion of its fund balance to complete the major capital project, Air Conditioning Upgrade, and will also be considering a future rate increase.

Canal Maintenance Taxing Districts

(East Naples Bay and Moorings Bay Special Taxing Districts)

The City of Naples maintains two special taxing district funds: Moorings Bay and East Naples Bay. These special taxing districts were established to finance dredging operations and maintenance of these two bay areas and for the retirement of existing debt. Due to the tax reform act, the tax levy for both districts will decrease slightly. This budget provides for a 0.455 mill tax levy for East Naples Bay Special Taxing District and a 0.0218 mill levy for Moorings Bay Special Tax District.

Community Redevelopment Agency

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

The primary purpose of the CRA is to make infrastructure improvements within the Redevelopment District. So far, improvements have included a parking garage, street lighting, rebuilding 2nd, 3rd and 4th Avenues North between U.S. 41 and 10th Street, major improvements to 6th Avenue South, relocating the traffic signal on Goodlette Road at Bayfront, rebuilding Menefee and Merrihue Parks on 5th Avenue South, installing decorative lighting on U.S. 41, and streetscaping 10th Street from U.S. 41 to Central. The 2007-08 budget includes a \$9,000,000 bond issue to fund the construction of a parking garage. There has been recent funding concerns for this bond issue, due to a judicial decision (the Strand case) requiring CRA debt to be approved by referendum. Staff is looking at alternative bond financing, and following the status of that case, as well.

Streets Fund

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

Proceeds of the five-cent gas tax must be expended on street projects authorized in the capital improvement section of the City's Comprehensive Plan. Street impact fee revenue can only be expended for capital projects that enhance roadway capacity. Reduced revenues, due to the recent fuel tax allocation change, have resulted in the fund having insufficient earned revenues to continue all desired capital projects. For this year, the Utility Tax Fund will provide a subsidy of \$500,000 for continued road repaving.

Internal Service Funds

The City has five Internal Service Funds. They include:

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

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

Conclusion

The annual budget is considered one of the most important documents the City Council approves each year. I want to express my gratitude to the many people who have contributed to this document, including residents who have provided needed input through their homeowner associations and neighborhood bus tours, City advisory board members who have made recommendations to City Council on many of the programs included in this budget, City employees who this year filled out individual budget survey forms and many of whom spent untold hours gathering information to enable expenditures to be appropriately forecasted, and especially to Finance Director Ann Marie Ricardi and Budget Manager Kathy Hankins for coordinating the data collection and outlining the budget format, enabling all departments to productively contribute to this document. Finally I want to express my gratitude to Mayor Barnett and all Members of City Council for their direction and support in the preparation of a fiscally sound and responsible budget.

Respectfully Submitted,



Dr. Robert E. Lee
City Manager



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.

In addition to its natural features, the City of Naples is known for its world class shopping, exceptional dining opportunities and abundance of challenging golf courses. The community is often considered to have a resort lifestyle.

The City of Naples is located on the Gulf of Mexico in Southwest Florida, and it is the cultural and activity center of Collier County. Still the City is less than 20 miles away from the tropical wilderness of the Florida Everglades.

Naples was incorporated on December 1, 1923. It is approximately 14 square miles in size and has 106.3 miles of streets. Naples has a full-time population of approximately 22,000. However, from November to May the population swells to over 33,500, as part-time residents migrate from all parts of the world.

Education and Recreation

Schools in the City are run by the Collier County Public School District. There are four schools within the City limits: Gulfview Middle, Seagate Elementary, Lake Park Elementary and Naples High School. St. Ann School is a private school also situated in the City. Located near the City are Florida Gulf Coast University and Edison Community College.

The City of Naples has wonderful lodging and dining, as well as world-famous historic shopping districts. Mention areas like "Fifth Avenue", "Third Street" or "Tin City" and locals and their guests smile with delight from memories of good times had. With miles of pristine Gulf beaches and gentle surf, the City of Naples is a wonderful beach destination.



Parking is available at the end of nearly every avenue, making the City beaches the most accessible beaches in the County. The City has excellent fishing, both salt and fresh water, and has the famous **Naples Pier** where fishing is free, because the City of Naples maintains a fishing license for the Pier.

The City of Naples and surrounding Collier County have excellent golf and tennis facilities. More than fifty golf courses are in the County, and many are the work of top golf designers such as Tom Fazio and Jack Nicklaus. The City Community Services Department manages a competitive class tennis facility in Cambier Park, and Collier County attracts top players each year to events such as the Nuveen Masters Tournament.

General Information (continued)

In February 2000, Naples voters approved a referendum to issue \$8.4 million in General Obligation bonds to finance the purchase of property now called “the Naples Preserve”. This 9-acre parcel, located in the center of the City on US 41, is the last large undisturbed tract of land in the City. The tract is on the same street as Fleishmann Park, a dynamic park with handball courts, skatepark and other activities for the young at heart. The goal of the purchase of the Preserve is to retain the property in a native pristine condition and allow for an interpretive boardwalk to allow visitors to enjoy the natural beauty.

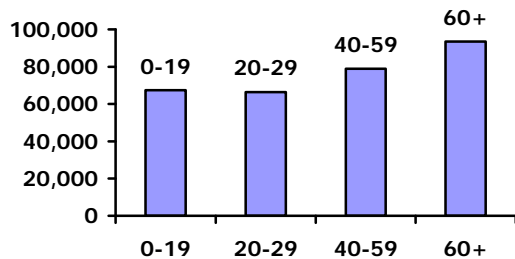
Other park areas managed by the City include the City Pier, the beaches, the City Dock, Cambier Park and the Norris Community Center, Seagate Park, Fleischmann Park, Lowdermilk Park, River Park, the City Tennis Center at Cambier, plus many other smaller neighborhood passive parks.

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

Economy and Transportation

Based on the most recent (2006) 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 \$42,846, compared to the state average of \$31,469. Although most demographic data is not tracked for Naples itself, Collier County has a population that is made up of 50.1% male, and 49.9% female, split relatively evenly among age groups, as shown on the adjacent graph. The median age in Collier County is 44 years old.

Collier County Age Groups



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.

City of Naples Top Ten Principal Employers

Employer	Employees
Collier County Public Schools	5,365
Collier County Government	3,788
NCH HealthCare System	2,269
Registry Resort/Naples Grand	880
Ritz Carlton Hotel	870
City of Naples	493
Naples Beach and Tennis Club	482
Allen Systems Group	221
Coler County Health Department	219
Wilson Miller Inc	140

General Information (continued)

The City of Naples is serviced by the Naples Municipal Airport. This 732-acre airport facility is a fully certificated air carrier airport. With two main runways, it is home to private, commercial and charter air carriers, plus fire/rescue services, Mosquito Control, car rental agencies, the Collier County Sheriff's Aviation Unit, flight schools, the Collier County Humane Society, and other aviation and non-aviation businesses. For more general aviation, the Southwest Florida International Airport is thirty miles north of the City, in Lee County. The City is relatively easy to access from Interstate 75, and is about a two-hour drive from Miami or Tampa.

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 390 bed hospital. A 24-hour emergency department offers a full range of traditional emergency services. In 1996 the county's first open heart surgery program was initiated at the NCH Naples Hospital.

The following chart shows that the primary land use in the City is residential, with recreational (including private) and conservation being the secondary land use. The difference between the total city area (10,200 acres) and the land use (7,733 acres) is primarily due to the bodies of water calculated within the City's land area.

Current Land Use	Acreage	Percent
Residential	3,991.40	51.61%
Commercial	789.94	10.22%
Public/Semi-Public (Institutional)	252.70	3.27%
Industrial	30.74	0.40%
Recreation or Conservation	1,612.81	20.86%
Vacant	415.71	5.38%
Airport	639.81	8.27%
Total Land Use	7,733.11	100.00%
Total Area (City Limits)	10,199.76	

Government

The City is managed with a Council-Manager form of government. The legislative body consists of a Mayor and six Council Members. Each member of the legislative body is elected at large for four-year staggered terms. Elections are held in January every two (even-numbered) years.

The members of the legislative body are:

- Mayor Bill Barnett
- Vice Mayor Johnny Nocera
- William R. MacIlvaine
- Bill Wilkomm
- Gary B. Price II
- John Sorey III
- Penny Taylor

The City Manager, as Chief Executive Officer, manages the operations of the City and reports directly to the Mayor and Council. Dr. Robert E. Lee was selected in June 2003 to be the City Manager. Dr. Lee announced his resignation effective October 19, 2007, and Assistant City Manager Chet Hunt was named Interim City Manager. In addition, Dr. Lee has been retained on contract for assistance during the transition.

The duties and responsibilities of the City Manager are outlined in the City Code.

City of Naples Primary Assets	
Police Stations	1
Fire Stations	3
Streets (Miles)	106
Parks and Recreation	
Swimming Pools	1
Community Centers	3
Pier	1
Dock	1
Water Utility	
Active Accounts	17,718
Plants	1
Capacity per Day (MGD)	30
Sewer Utility	
Active Accounts	8651
Plants	1
Capacity per Day (MGD)	10

The City's municipal services are authorized by Florida Statutes and by local charter. Primary services provided by the City are police and fire/rescue emergency services, highways and street construction and maintenance, parks and parkways, recreation, water and sewer, and solid waste (refuse, recyclables and yard waste).

All departments of the City, with the exception of the City Clerk and the City Attorney, are under the supervision and control of the City Manager. A director, appointed by the City Manager, leads each department listed below:

- Building Director/Building Official..... Paul Bollenback
- Police and Fire Services Director..... Victor Morales
- Planning Director..... Robin D. Singer
- Community Services Director David M. Lykins
- Construction Management Director..... Ronald A. Wallace
- Finance Director Ann Marie S. Ricardi
- Human Resources Director..... Denise K. Perez
- Information Services Director..... Stephen A. Weeks
- Public Works Director Dan Mercer

The City is the recipient of many awards. Below is a list of many of its recent achievements.

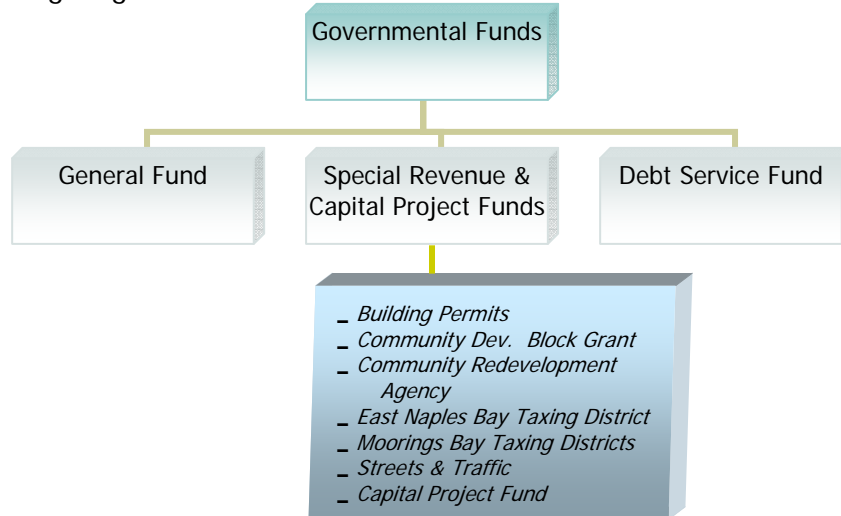
- The Naples Police and Emergency Services Department was accredited (CALEA) in October 2004.
- 2004 and 2006 Florida Recreation and Parks Association (FRPA) Media Excellence Award in the Print Category (for quarterly program guide)
- 2007 FRPA Agency Excellence Award in Category V (serving populations at or below 34,999)
- Coastal America Partnership Award presented to City of Naples in recognition of efforts to protect and restore South Florida's aquatic coastal resources -- Oyster Restoration Project
- The Moorings Property Association- Best Public Landscape Design Beautification Award 2006).
- Tree City U.S.A. Designation awarded annually from 1999 to 2007
- Florida Tree City of the Year 2003 award.
- Family Friendly Workplace by the Naples Alliance for Children awarded annually from 1999 to 2007
- GFOA Certificate of Achievement in Financial Reporting
- GFOA Distinguished Budget Presentation Award

- 2006 - Florida Rural Water Association - Special Recognition Award for Dedicated and Outstanding Service and Award Winning Accomplishments.

The Financial Structure

The City funds are organized according to standards established by the Governmental Accounting Standards Board (GASB) and the State of Florida’s Uniform Accounting System. The City’s computerized financial system is designed to provide timely and accurate feedback on the City’s overall financial position, and includes, at a minimum, monthly reports of receipts, monthly reports of budget variances, and monthly reports to Council on the overall financial status of the City. The City’s annual financial statements are prepared by the Finance Department and audited by independent certified public accountants.

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



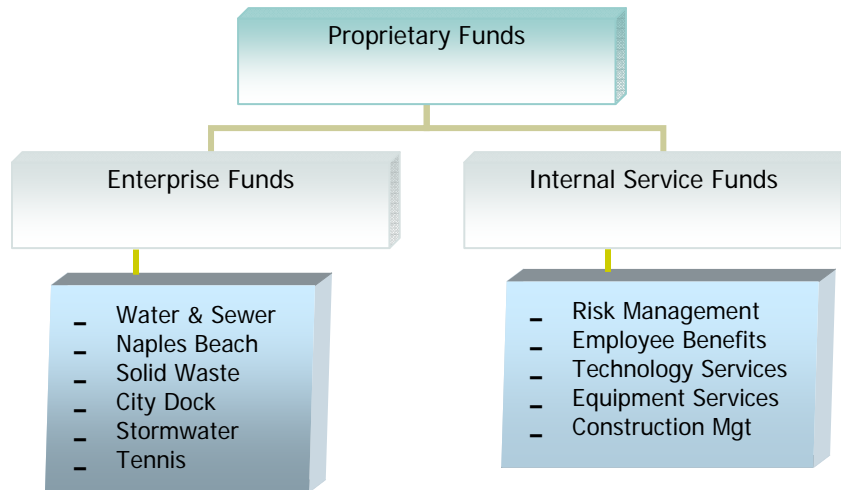
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

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 in size, and therefore usually do not meet the criteria of a major fund. For budgetary purposes only, a major fund is one whose revenues or expenditures are more than 10% of the total budget.

Capital Project Funds are, according to Generally Accepted Accounting Principles, to be used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund). In Naples, many of the funds originally established as Capital Project Funds have evolved into Special Revenue Funds, although they keep their original fund number and fund structure. Historically established to fund capital construction projects with dedicated revenues funds, several now fund operations and staffing to accomplish the goals of the revenue source. Therefore, in our budgeting process, the classification of “special revenue fund” or “capital project fund” is less relevant. Both are treated the same.

The City’s single Debt Service Fund tracks the current and future debt service requirements on general long term debt.

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



The primary difference between Enterprise Funds and Internal Service Funds is their customer base. Enterprise Funds primarily serve the residents or other external users, such as visitors to a special park. Internal Service Funds are used when the primary customers are other departments of the City.

Water and Sewer Fund is the largest fund in the City. It provides water, sewer and reuse 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.

Basis of Accounting. Naples' budgets are prepared on the modified accrual basis of accounting for most funds (except for the Proprietary Funds) where projected revenue is assumed to be recognized in the accounting period in which it becomes both measurable and available, and expenditures will be recorded when the liability is incurred, or when the cash disbursement is made, in the absence of the liability. Unexpended or uncommitted appropriations lapse at year-end, and appropriations committed by way of contract or purchase order are rolled into the new fiscal year. This basis for expenditures differs from the basis used in year-end reporting which is governed by Generally Accepted Accounting Principles (GAAP). Budgets for the Proprietary Funds are prepared on the full accrual basis of accounting.

The main differences between the City's budget basis and the GAAP basis are in the proprietary funds' accounting:

- The budget basis includes expenditures for capital outlay, which are not considered expenses on the accrual basis of accounting.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis because these items do not require an outlay of funds.
- The budget basis includes expenditures for debt retirement, which are not considered expenses on the accrual basis of accounting.
- The budget basis recognizes receipt of debt proceeds, which are not considered revenues on the accrual basis of accounting.

Budgeting Process. The City's Fiscal Year begins October 1. By January, staff is already gearing up for the next budget year. For the next budget year, the first step in the budget process will be staff and council goal-setting meetings. Additional inputs for budgets will also be gathered from neighborhood associations, other employees, city-council appointed committees and other city residents and business people.

During March, departments will begin preparing their capital improvement requests for the Capital Improvement Program. All departments that have Capital Projects in the next five years must submit a comprehensive plan that includes a complete explanation for each project with a cost greater than \$2,000, a useful life of more than one year 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 objective, 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*

General Information (continued)

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 in late July for their review and discussion at August workshops. A balanced budget is represented when recurring revenue equals or exceeds recurring expenditures. Fund balance, and one time revenues such as grants, bond proceeds, and gifts may be budgeted to be used for one time expenditures, such as capital or equipment purchases. Expenditures, revenues, and any rate changes are discussed during the August workshops. After final consensus, the budget and tax rate are adopted at public hearings in September.

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

The Finance Department provides monthly reports of financial condition to the Council, showing comparisons to last year's actual and to current year budget. In addition, all department heads provide monthly updates on the status of their goals and objectives, which are supplied in a separate report to Council.



City of Naples

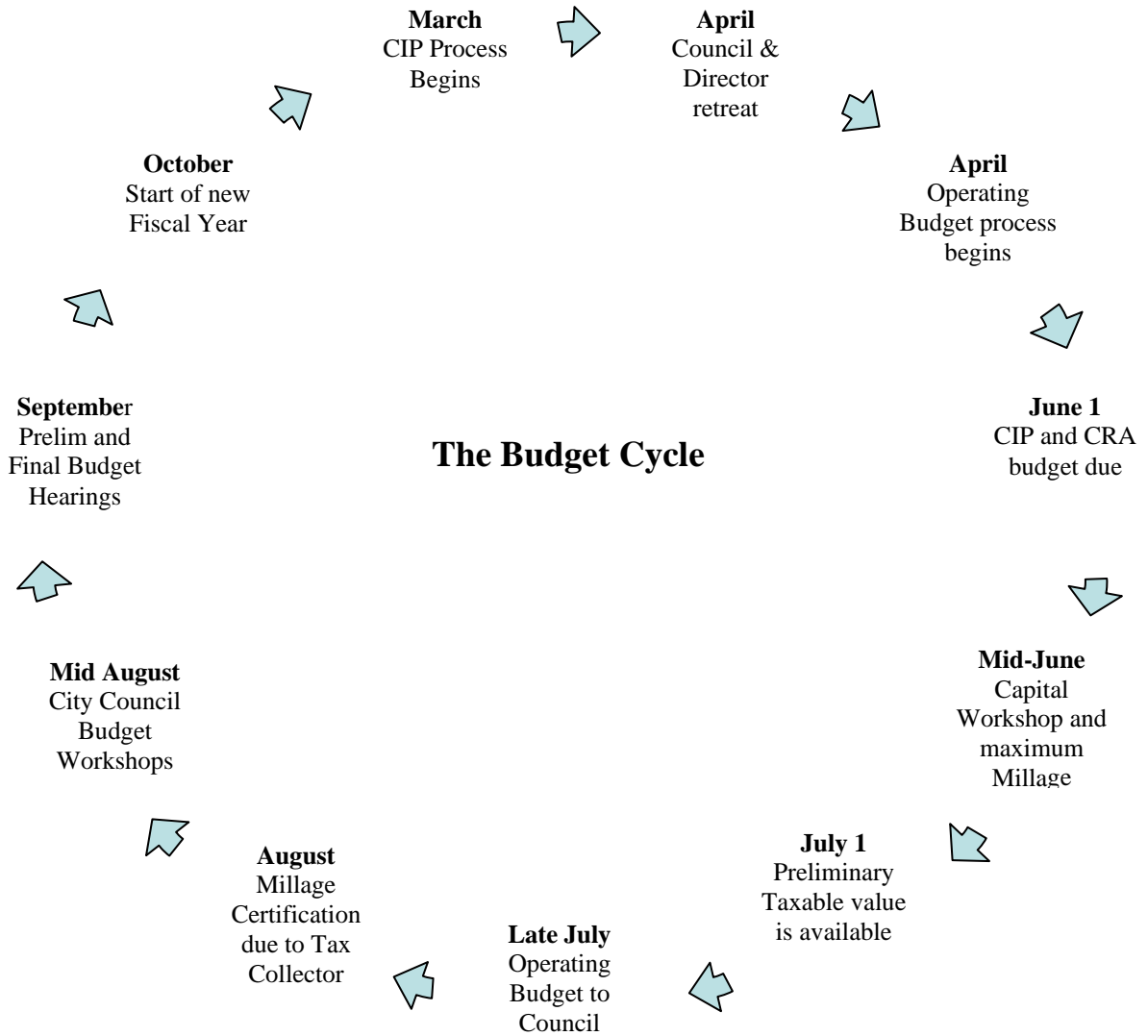
BUDGET PLANNING CALENDAR For Fiscal Year 2007-08

- March 5, 2007 Finance to distribute Capital Improvement Project forms and instructions to departments
- April 2, 2007 2007-08 Budget Priorities/City Council Recommendations due
- April 5, 2007 ... 11:30-4PM Director priority-setting retreat, bringing forth suggestions from the boards and committees
- April 11, 2007 Capital Improvement Project requests due to Finance
- April 19-26, 2007 City Manager meets Departments on CIP Requests
- May 14, 2007..... Community Redevelopment Agency operating budget due to City Manager
- May 14, 2007..... Draft Capital Improvement Project document to City Manager for final review
- May 16, 2007..... Internal Service Budgets, with goals and performance measures, due to Finance (Employee Benefits, Risk Management, Technology Services, Equipment Services, Construction Management)
- May 21, 2007..... CIP Document to Printer
- May 23, 2007..... All other Operating Budget requests due to Finance
- May 29, 2007..... City Manager meets with Directors on Operating Budgets
- June 1, 2007 Deliver CIP to City Council per City Code 2-371
Deliver CRA budget to City Manager
- June 4, 2007 Council Workshop on CIP and to consent to maximum millage rate
- July 1, 2007..... Collier County to Certify Taxable Value
- July 27, 2007 Deliver Preliminary Operating Budget to City Council
- August 3, 2007 Deadline for DR 422 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)
- August 13-15, 2007..... Budget Workshops
- August 22, 2007..... TRIM notices mailed by Collier County
- September 5, 2007..... Tentative Budget Hearing 5:05 pm

September 14-17, 2007..... Dates to advertise the Final Hearing

September 19, 2007..... Final Budget Hearing 5:05 pm

October 1, 2007..... Start of Fiscal Year 2007-08



**CITY OF NAPLES
SUMMARY OF ALL FUNDS
COMBINING BUDGET STATEMENT
EXCLUDING INTERNAL SERVICE FUNDS
FISCAL YEAR 2007-08**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	TOTALS		
						2005-06 ACTUAL	2006-07 BUDGET	2007-08 BUDGET
BEGINNING FUND BALANCE	\$11,157,848	\$11,188,416	\$626,337	\$4,449,588	\$17,436,603	\$53,240,504	\$44,891,792 *	\$44,858,792
ESTIMATED REVENUES:								
Taxes	24,691,547	2,619,320	3,253,603	-	-	29,266,896	31,263,469	30,564,470
Licenses and permits	360,200	2,525,500	-	-	-	3,787,237	2,988,500	2,885,700
Intergovernmental	3,239,300	3,486,879	-	871,000	2,445,532	16,294,541	9,394,197	10,042,711
Charges for services	1,898,000	224,000	-	-	38,598,456	34,502,119	36,517,662	40,720,456
Fines	369,000	-	-	-	231,500	615,795	630,700	600,500
Other sources	1,054,218	1,487,885	454,936	1,140,915	1,914,696	8,396,242	9,146,206	6,052,650
Loan Proceeds	-	11,810,000	-	-	-	31,942	9,157,418	11,810,000
TOTAL REVENUES	\$31,612,265	\$22,153,584	\$3,708,539	\$2,011,915	43,190,184	\$92,894,772	\$99,098,152	102,676,487
TOTAL AVAILABLE RESOURCES	\$42,770,113	\$33,342,000	\$4,334,876	\$6,461,503	60,626,787	\$146,135,276	\$143,989,944	\$147,535,279
EXPENDITURES/EXPENSES:								
General Government	12,144,868	-	-	2,411,929	-	23,662,880	14,071,947	14,556,797
Public Safety	18,233,226	3,435,639	-	2,110,300	-	19,765,449	20,991,644	23,779,165
Physical and economic environment	1,034,971	16,028,029	-	149,000	37,431,641	27,265,411	52,140,690	54,643,641
Culture and recreation	3,877,339	-	-	1,077,000	8,021,365	6,696,149	17,336,610	12,975,704
Transportation	-	3,157,343	-	396,703	1,270,767	4,821,591	7,691,059	4,824,813
Debt Service	-	503,654	1,902,732	-	-	2,781,519	2,434,760	2,406,386
Other Uses	600,644	-	-	-	-	-	449,554	600,644
TOTAL EXPENDITURES	35,891,048	23,124,665	1,902,732	6,144,932	46,723,773	84,992,999	115,116,264	113,787,150
Excess (deficiency) of revenues over expenditures	(4,278,783)	(971,081)	1,805,807	(4,133,017)	(3,533,589)	7,901,773	(16,018,112)	(11,110,663)
Other finance sources (uses)								
Transfers in	4,165,504	255,045	-	1,735,383	14,548	6,623,557	7,693,509	6,170,480
Transfers out	-	(804,989)	(1,805,807)	(500,000)	(2,692,378)	(6,113,750)	(6,028,062)	(5,803,174)
Total Other finance sources	4,165,504	(549,944)	(1,805,807)	1,235,383	(2,677,830)	509,807	1,665,447	367,306
ENDING FUND BALANCE	\$11,044,569	\$9,667,391	\$626,337	\$1,551,954	\$11,225,184	\$61,652,084	\$30,539,127	\$34,115,435

* Beginning Fund Balance is estimated for budget purposes

The goal of the City is to use available fund balances to maintain adequate funds to mitigate risks; ensure stable tax rates; reserve for next year's budget; pay down outstanding debt; use for capital projects or other one-time costs not funded during the current fiscal year and reserve for future capital projects or other one-time costs.

As explained below, the most common reason for a budgeted decrease in fund balance is the use of reserves for capital projects. For most funds, this is a planned use of funds, funds programmed from prior years. Fund balance increases occur when future projects are planned and funded on a pay as you go basis.

Special Revenue Funds

In the Building Permits Fund, reserves are exceeding desired thresholds, and are being used for a major air-conditioning upgrade. The Capital Projects Fund reserved and expects to use fund balance for several major projects such as Pulling Property and Fleischmann Park improvements. In East Naples Bay District and Moorings Bay District, the special revenue funds are increasing the fund balance to accumulate reserves for specific dredging projects.

The Streets and Traffic Fund (390) reflects a decrease in fund balance of \$514,058. The City of Naples is continuing the annual improvement programs for the streets, signal system, parking lots, sidewalks, and alleys, while receiving a smaller portion of the Gas Tax due to the 5-year allocation between Collier County, City of Naples, Marco Island and Everglades City.

Enterprise Funds

The enterprise funds are decreasing the fund balance to expend accumulated reserves for capital or construction projects. In the Water Sewer Fund, there are many projects that have been in the works for several years which are expected to be constructed in 2007-08. In the Solid Waste Fund, scheduled replacement of vehicles has caused 2007-08 to have an excessive use of funds, but funds will replenish prior to the next purchase. Finally, the Stormwater Fund is actually a concern in its use of Fund Balance. The City has some drainage issues and solving these will take more dollars than are available. The master plan scheduled for 07-08 will identify these gaps and solutions, including a new rate structure to increase revenues.

Internal Service Funds

The Equipment Services Fund is decreasing the fund balance by \$60,427 for equipment replacement that was scheduled and sufficiently funded.

City of Naples
FY 2007-08 Revenue by Fund
(With Actual Revenue from Prior Years)

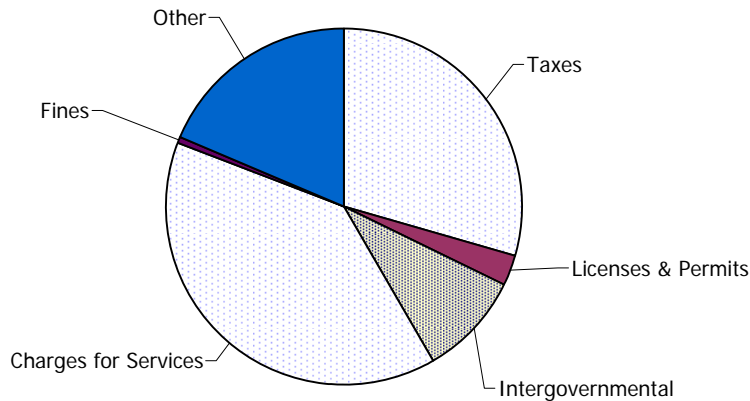
Fund Description	2004-05 Actual	2005-06 Actual	2006-07 Budgeted	2007-08 Adopted	Change from 2006-07	% of Change
001 General Fund	\$29,039,678	40,824,094	35,120,849	35,777,769	656,920	
Governmental Funds	\$29,039,678	\$40,824,094	\$35,120,849	\$35,777,769	\$656,920	2%
110 Building Permits Fund	2,904,313	3,936,673	3,010,254	2,996,545	(13,709)	0%
130 Community Dev. Block Grant	129,160	55,656	126,079	140,700	14,621	12%
Special Revenue Funds	3,033,473	3,992,329	3,136,333	3,137,245	912	0%
200 Utility Tax/ Debt Service	4,633,631	4,565,302	4,232,351	3,708,539	(523,812)	-12%
340 Capital Project Funds	963,898	4,169,682	4,164,276	3,747,298	(416,978)	-10%
Debt/Capital Funds	5,597,529	8,734,984	8,396,627	7,455,837	(940,790)	-11%
350 East Naples Bay District	163,865	208,141	262,500	257,787	(4,713)	-2%
360 Moorings Bay District	116,198	741,042	43,700	395,003	351,303	804%
380 Community Redevelopment	2,152,936	2,821,042	8,393,190	15,838,309	7,445,119	89%
390 Streets and Traffic	2,803,609	4,023,071	3,585,335	2,780,285	(805,050)	-22%
Capital Project Funds	5,236,608	7,793,296	12,284,725	19,271,384	6,986,659	57%
420 Water and Sewer Fund	22,424,724	25,675,075	32,821,288	28,047,700	(4,773,588)	-15%
430 Naples Beach Fund	1,379,791	1,599,867	1,333,600	1,495,532	161,932	12%
450 Solid Waste Fund	5,626,439	6,337,611	5,953,727	6,718,950	765,223	13%
460 City Dock Fund	1,889,786	1,955,225	2,222,000	2,313,500	91,500	4%
470 Storm Water Fund	1,465,083	1,608,868	3,388,448	4,032,850	644,402	19%
480 Tennis Fund	457,189	555,782	606,200	596,200	(10,000)	-2%
Enterprise Funds	33,243,012	37,732,428	46,325,263	43,204,732	(\$3,120,531)	-7%
500 Self Insurance	2,385,475	2,504,644	3,246,282	3,052,676	(193,606)	-6%
510 Health Benefits	4,609,942	4,795,435	5,898,692	6,386,637	487,945	8%
520 Technology Services	1,659,398	1,756,875	2,005,751	1,975,525	(30,226)	-2%
530 Equipment Services	2,211,751	2,311,048	2,820,790	2,716,076	(104,714)	-4%
540 Construction Management	837,000	851,820	955,200	981,990	26,790	3%
Internal Service Funds	11,703,566	12,219,822	14,926,715	15,112,904	\$186,189	1%
TOTAL	\$87,853,866	\$111,296,953	\$120,190,512	\$123,959,871	\$3,769,359	3%

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

City of Naples
FY 2007-08 All Funds Revenue by Type
Net of Interfund Charges and Transfers

As the following charts show, "Taxes" and "Charges for Services" are the largest source of budgeted revenues city-wide. "Other Sources", which represents the third largest source, is a variety of sources including use of fund balance, investment income and proposed debt. "Taxes", budgeted at more than \$30 million, includes ad valorem taxes (\$19,056,740), sales taxes and utility taxes. "Charges for Services" primarily consists of Enterprise Fund revenues, such as charges to dock and tennis club customers and water/sewer customers. For this chart, interfund charges for services, specifically those of the internal service funds and General Fund Administrative Service Charges, have been eliminated. Some internal service funds have external revenue sources and are therefore still shown on this chart.

Fund and Description	Taxes	Licenses & Permits	Intergovernmental	Charges for Services	Fines	Other Sources	Total
001 General Fund	24,691,547	360,200	3,239,300	1,898,000	369,000	1,054,218	31,612,265
110 Building Permits Fund	-	2,525,500	-	14,000	-	202,000	2,741,500
130 Community Dev. Block Grant	-	-	130,700	10,000	-	-	140,700
200 Utility Tax/ Debt Service	3,294,553	-	-	-	-	413,986	3,708,539
340 Capital Project Funds	-	-	871,000	-	-	1,140,915	2,011,915
350 East Naples Bay District	227,537	-	-	-	-	30,250	257,787
360 Moorings Bay District	34,303	-	325,000	-	-	35,700	395,003
380 Community Redevelopment	783,480	-	2,243,229	-	-	12,811,600	15,838,309
390 Streets and Traffic	1,574,000	-	287,950	-	-	345,000	2,206,950
420 Water and Sewer Fund	-	-	1,780,000	24,647,734	-	1,619,966	28,047,700
430 Naples Beach Fund	-	-	665,532	591,400	228,000	10,600	1,495,532
450 Solid Waste Fund	-	-	-	6,552,450	-	166,500	6,718,950
460 City Dock Fund	-	-	-	2,282,000	3,500	28,000	2,313,500
470 Storm Water Fund	-	-	-	3,940,672	-	77,630	4,018,302
480 Tennis Fund	-	-	-	584,200	-	12,000	596,200
500 Self Insurance	-	-	-	-	-	75,000	75,000
510 Health Benefits	-	-	-	-	-	1,250,711	1,250,711
520 Technology Services	-	-	-	-	-	30,000	30,000
530 Equipment Services	-	-	-	133,170	-	14,000	147,170
* TOTAL	\$30,605,420	\$2,885,700	\$9,542,711	\$40,653,626	\$600,500	\$19,318,076	\$103,606,033
	<i>29.5%</i>	<i>2.8%</i>	<i>9.2%</i>	<i>39.2%</i>	<i>0.6%</i>	<i>18.6%</i>	<i>100.0%</i>



* Excludes interfund charges and transfers of \$19,822,753

City of Naples
FY 2007-08 Expenditures by Fund
(With Actual Expenditures from Prior Years)

Fund	Description	2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Adopted	Change from 2006-07	
001	General Fund	\$26,741,940	37,301,906	35,060,339	35,891,048	830,709	
Governmental Funds		\$26,741,940	\$37,301,906	\$35,060,339	\$35,891,048	830,709	2%
110	Building Permits Fund	2,286,866	2,569,091	3,518,111	3,896,778	378,667	11%
130	Community Dev. Block Grant	116,735	-	126,079	131,360	5,281	4%
Special Revenue Funds		2,403,601	2,569,091	3,644,190	4,028,138	383,948	11%
200	Utility Tax/ Debt Service	4,436,372	4,240,920	4,232,351	3,708,539	(523,812)	-12%
340	Capital Project Funds	3,486,666	8,374,217	8,418,433	6,644,932	(1,773,501)	-21%
Debt/Capital Funds		7,923,038	12,615,137	12,650,784	10,353,471	(2,297,313)	-18%
350	East Naples Bay District	96,962	74,024	179,200	4,220	(174,980)	-98%
360	Moorings Bay District	89,619	714,603	305,200	360,200	55,000	18%
380	Community Redevelopment	3,139,075	1,747,652	9,396,904	16,242,753	6,845,849	73%
390	Streets and Traffic	2,589,275	3,396,620	4,562,281	3,294,343	(1,267,938)	-28%
Capital Project Funds		5,914,931	5,932,899	14,443,585	19,901,516	5,457,931	92%
420	Water and Sewer Fund	21,307,259	21,571,594	37,364,023	32,830,450	(4,533,573)	-12%
430	Naples Beach Fund	1,601,332	1,735,841	1,460,178	1,477,767	17,589	1%
450	Solid Waste Fund	5,193,587	5,445,626	6,673,124	6,779,141	106,017	2%
460	City Dock Fund	1,885,405	2,045,325	2,361,650	2,470,950	109,300	5%
470	Storm Water Fund	1,301,878	1,289,958	4,801,130	5,284,996	483,866	10%
480	Tennis Fund	452,043	488,508	576,857	572,847	(4,010)	-1%
Enterprise Funds		31,741,504	32,576,852	53,236,962	49,416,151	(3,820,811)	-7%
500	Self Insurance	1,977,662	2,387,354	3,237,074	3,008,719	(228,355)	-7%
510	Health Benefits	4,792,887	5,129,424	6,074,746	6,371,024	296,278	5%
520	Technology Services	1,532,587	1,601,598	2,210,504	2,035,952	(174,552)	-8%
530	Equipment Services	1,926,583	2,255,476	3,298,042	2,714,296	(583,746)	-18%
540	Construction Management	866,226	891,161	953,975	977,597	23,622	2%
Internal Service Funds		11,095,945	12,265,013	15,774,341	15,107,588	(666,753)	-4%
TOTAL		\$85,820,959	\$103,260,898	\$134,810,201	\$134,697,912	(112,289)	0%

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

**FISCAL YEAR 2007-08
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 04/05 ACTUALS	05/06 ACTUALS	06/07 ADOPTED BUDGET	06/07 ESTIMATED ACTUAL	07/08 ADOPTED BUDGET
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	20,252,860	21,671,470	24,225,598	23,192,929	26,730,052
10-30 OTHER SALARIES	842,151	889,256	907,069	1,008,691	944,373
10-32 STATE INCENTIVE PAY	92,651	80,688	82,080	93,274	103,080
10-40 OVERTIME	1,125,341	1,341,103	1,157,394	1,461,012	1,270,830
10-41 SPECIAL DUTY PAY	222,375	154,892	225,000	225,000	225,000
10-42 HOLIDAY PAY	188,841	240,898	235,693	263,138	249,120
10-43 TSA GRANT OVERTIME	65,838	66,749	70,000	58,400	82,000
25-01 FICA	1,714,398	1,808,813	1,832,970	1,923,301	2,021,277
25-03 RETIREMENT CONTRIBUTIONS	1,248,371	1,743,530	2,730,403	2,571,616	3,321,584
25-04 LIFE/HEALTH INSURANCE	3,639,810	3,671,869	4,849,944	4,376,147	5,481,926
25-07 EMPLOYEE ALLOWANCES	-	-	85,260	87,290	93,180
25-13 EARLY RETIREMENT INCENTIVE	175,664	175,664	175,664	175,664	175,664
25-22 STATE INSURANCE PREMIUM TAX	0	1,751,337	-	1,371,110	-
29-00 GENERAL OR MERIT INCREASE	-	-	277,000	-	35,000
TOTAL PERSONAL EXPENSES	29,568,300	33,596,269	36,854,075	36,807,572	40,733,086
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	436,981	432,549	569,272	549,037	875,568
30-01 CITY ADMINISTRATION	3,715,651	3,770,795	3,930,550	3,930,550	4,128,229
30-02 HOUSING ALLOWANCE	18,850	18,000	18,000	18,000	18,000
30-03 RIVER PARK/AFFDABLE HOUSING	0	7,381	-	-	-
30-05 COUNTY LANDFILL	1,216,561	1,162,962	1,356,735	1,318,750	1,574,523
30-07 SMALL TOOLS	20,819	22,895	25,800	24,800	24,400
30-10 AUTO MILEAGE	28,843	65,054	2,300	4,100	2,300
30-20 FIELD TRIPS	5,475	7,200	7,200	17,000	27,200
30-21 FLEISCHMANN PARK	34,179	32,141	45,000	45,000	45,000
30-23 RIVER PARK CENTER	4,955	1,464	10,000	10,000	0
30-31 TV PRODUCTION EXPENDITURE	2,950	11,419	27,400	20,000	29,000
30-40 CONSTRUCTION MGT FEE	837,000	851,820	954,700	898,000	981,990
30-51 BOTTLED WATER	11,956	13,091	20,000	14,000	20,000
30-91 LOSS ON FIXED ASSETS	2,921	-33,313	-	-	-
31-00 PROFESSIONAL SERVICES	63,278	267,363	414,948	408,214	348,790
31-01 PROFESSIONAL SERVICES	425,721	580,926	1,352,345	1,807,979	641,445
31-02 ACCOUNTING & AUDITING	91,154	106,927	79,000	79,000	83,500
31-04 OTHER CONTRACTUAL SVCS	2,737,673	3,337,787	4,542,215	4,879,553	4,930,435
31-05 INSURANCE - FIXED COSTS	517,931	50,316	-	-	-
31-07 MEDICAL SERVICES	45,503	40,750	65,336	62,836	60,328
31-08 ALLIED DENTAL PROGRAM	261,025	226,850	247,670	247,670	298,121
31-10 FEMA MAP- ENGINEERING	70,000	-	-	66,000	-
31-13 STOP LOSS PREMIUMS	0	240,169	319,293	319,293	351,355
31-14 LONG TERM DISABILITY	101,387	62,557	62,730	64,730	64,800
31-15 LIFE INSURANCE	290,815	316,138	288,364	267,000	282,000
31-16 VISION INSURANCE	19,105	21,867	18,661	27,000	28,137
31-23 CULTURAL ARTS-THEATRE	-	-	-	-	50,000
31-42 GAS TAX OVERLAY	162,947	49,924	1,000,000	1,353,362	500,000
31-43 LAWN LANDSCAPE CERTIFICATION	-	-	35,000	35,000	25,000
31-50 ELECTION EXPENSE	-716	58,710	-	-	8,000
31-51 DOCUMENT IMAGING	639	5,415	7,000	7,000	7,000
31-80 GRANT SERVICE	0	6,360	-	-	-
32-01 CITY ATTORNEY	166,759	256,609	276,000	276,000	292,630
32-04 OTHER LEGAL SERVICES	60,929	73,409	24,000	73,000	30,000
32-10 OUTSIDE COUNSEL	124,541	232,688	270,000	216,900	220,000
32-11 CABLE ATTORNEY	-	-	5,000	-	-
32-12 LABOR ATTORNEY	65,056	29,508	25,000	35,600	25,000
34-01 UNSAFE STRUCTURE	2,500	-	5,000	5,000	5,000
38-01 PAYMENT IN LIEU OF TAXES	1,676,358	1,708,000	1,763,380	1,763,380	1,964,530
40-00 TRAINING & TRAVEL COSTS	183,215	178,381	297,195	266,576	285,812
40-03 SAFETY	23,236	16,412	25,600	23,600	21,600
40-04 SAFETY PROGRAMS	823	502	6,640	1,400	6,740
41-00 COMMUNICATIONS	327,634	317,407	411,116	383,839	395,699
41-01 TELEPHONE	16,475	47,866	25,206	19,090	19,357
41-02 FAXES & MODEMS	9,700	8,651	29,136	15,684	29,940
41-03 RADIO & PAGER	252	603	2,000	550	2,860

**FISCAL YEAR 2007-08
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 04/05	05/06	06/07	06/07	07/08
ACCOUNT DESCRIPTION	ACTUALS	ACTUALS	ADOPTED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
42-00 TRANSPORTATION	42,500	48,500	70,000	84,000	85,200
42-02 POSTAGE & FREIGHT	95,849	87,758	120,510	119,155	123,370
42-10 EQUIP. SERVICES - REPAIRS	1,618,444	1,511,602	1,910,800	1,852,641	1,747,540
42-11 EQUIP. SERVICES - FUEL	514,780	615,137	797,820	798,199	797,431
43-01 ELECTRICITY	2,777,215	3,330,005	3,544,732	3,541,888	3,893,023
43-02 WATER, SEWER, GARBAGE	521,857	575,300	603,345	670,483	667,010
44-00 RENTALS & LEASES	116,729	90,180	149,178	108,158	112,676
44-01 BUILDING RENTAL	228,751	228,451	264,979	248,954	258,345
44-02 EQUIPMENT RENTAL	40,357	47,289	55,970	59,330	57,690
45-01 UNEMPLOYMENT COMPENSATION	11,346	20,098	24,000	7,200	24,000
45-02 HEATH CLAIMS PAID	3,553,190	3,865,211	3,726,723	3,934,000	4,002,577
45-03 SCRIPT CARD	652,338	680,929	899,564	821,000	832,621
45-06 EMPLOYEE FLEX PLAN	73,765	53,386	80,000	61,000	80,000
45-09 HEALTH/FITNESS REIMBURSEMENT	5,648	8,048	8,448	8,112	7,680
45-10 WORKMENS COMP STATE ASSESS	87,033	70,796	75,000	75,000	55,000
45-11 WORKMENS COMPENSATION	971,559	905,451	923,782	923,782	841,718
45-20 GENERAL LIABILITY	310,606	543,192	449,203	703,000	457,237
45-21 AUTO COLLISION	131,637	178,557	220,107	220,107	229,795
45-22 SELF INS. PROPERTY DAMAGE	2,572,086	2,718,714	4,262,712	4,244,459	3,930,863
45-23 REIMBURSEMENTS/REFUNDS	-830,838	-817,740	-	-	-
46-00 REPAIR AND MAINTENANCE	601,447	762,994	920,429	896,186	921,833
46-02 BUILDINGS & GROUND MAINT.	136,708	214,869	291,560	337,360	310,560
46-03 EQUIP. MAINT. CONTRACTS	12,466	12,877	16,650	16,650	17,450
46-04 EQUIP. MAINTENANCE	312,976	406,794	456,978	466,479	477,750
46-05 STORM REPAIR COSTS	274,019	7,100,529	15,000	90,000	15,000
46-06 OTHER MAINTENANCE	20,651	71,436	65,000	115,000	65,000
46-07 MARINE SIGN MAINTENANCE	12,744	-	5,600	5,600	5,600
46-08 LAKE MAINTENANCE	11,245	10,012	10,000	10,000	10,000
46-09 STREET LIGHT & POLE MAINTENANCE	-1,065	24,888	64,000	64,000	64,000
46-10 SUBLET REPAIR COSTS	101,646	158,677	175,000	175,000	175,000
46-12 ROAD REPAIRS	18,302	66,425	72,000	95,000	92,000
46-13 ROAD REPAIRS	0	59,445	175,000	175,000	200,000
46-14 HYDRANT MAINTENANCE	1,582	75	1,725	1,725	600
46-15 RED TIDE CLEAN UP	3,388	-	50,000	50,000	50,000
46-16 HARDWARE MAINTENANCE	14,385	23,802	22,400	22,400	28,800
46-17 SOFTWARE MAINTENANCE	144,363	176,859	187,340	178,200	173,627
47-00 PRINTING AND BINDING	95,313	79,825	119,050	116,189	114,920
47-01 LEGAL ADS	28,534	54,449	53,000	56,100	57,500
47-02 ADVERTISING (NON LEGAL)	17,557	34,555	49,650	47,900	39,200
47-05 PHOTOS & VIDEO	629	472	1,000	1,000	1,000
47-06 DUPLICATING	11,665	16,947	24,658	24,408	21,808
47-07 NAPLES ANNUAL REPORT	0	4,000	12,000	12,000	4,000
49-00 OTHER CURRENT CHARGES	118,562	176,661	50,342	78,399	49,892
49-02 INFORMATION SERVICES	1,642,355	1,718,781	1,975,750	1,975,750	1,945,275
49-04 EMPLOYEE DEVELOPMENT	3,494	967	11,000	8,500	8,500
49-05 SPECIAL EVENTS	135,263	164,516	184,000	160,929	158,000
49-06 AWARDS	17,848	28,508	28,000	28,500	48,000
49-07 EMPLOYEE RECOGNITION	1,246	525	2,000	2,000	2,000
49-08 HAZARDOUS WASTE DISPOSAL	3,444	2,737	4,300	4,100	4,200
51-00 OFFICE SUPPLIES	80,867	87,978	108,013	109,066	116,288
51-01 STATIONERY & PAPER	2,857	3,504	4,250	3,580	4,280
51-02 OTHER OFFICE SUPPLIES	3,903	4,794	5,200	4,700	5,285
51-06 RESALE SUPPLIES	160,532	142,742	168,000	128,000	135,500
52-00 OPERATING SUPPLIES	725,702	858,903	985,750	1,055,400	658,975
52-01 MINOR OPERATING EQUIPMENT	-	-	10,700	10,700	15,700
52-02 FUEL	1,449,396	1,729,175	2,135,386	2,168,371	2,206,669
52-03 OIL & LUBE	11,739	16,578	23,900	21,900	23,900
52-04 BATTERIES	10,922	8,998	12,239	12,239	11,765
52-06 TIRES	137,842	158,699	182,505	182,505	197,105
52-07 UNIFORMS	126,523	113,851	147,639	147,518	149,255
52-08 SHOP SUPPLIES	7,483	8,512	10,000	10,000	10,000
52-09 OTHER CLOTHING	26,813	29,019	37,915	37,597	41,141
52-10 JANITORIAL SUPPLIES	56,762	61,869	69,744	75,944	73,944
52-21 NEW INSTALLATION SUPPLIES	231,735	68,401	250,000	300,000	250,000

**FISCAL YEAR 2007-08
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 04/05 ACTUALS	05/06 ACTUALS	06/07 ADOPTED BUDGET	06/07 ESTIMATED ACTUAL	07/08 ADOPTED BUDGET
52-22 REPAIR SUPPLIES	206,552	168,148	220,000	200,000	220,000
52-23 VESTS	17,663	2,053	3,000	5,000	4,500
52-41 POOL - OPERATING SUPPLIES	7,739	13,503	15,000	15,000	15,000
52-42 BAND SHELL OPERATING SUPPLIES	4,950	4,587	5,000	5,000	5,000
52-51 DUMPSTERS	78,512	90,840	88,460	88,460	98,460
52-52 MINOR OPERATING EQUIPMENT	-	-	-	60,000	-
52-80 CHEMICALS	1,568,792	1,684,840	2,016,500	2,115,500	2,226,500
52-99 INVENTORY (OVER/SHORT)	2,188	1,518	-	-	-
54-00 BOOKS, PUBS, SUBS, MEMBS	2,013	2,048	3,719	2,694	3,085
54-01 MEMBERSHIPS	33,240	37,479	61,718	56,241	59,293
54-02 BOOKS, PUBS, SUBS.	6,143	6,741	13,328	12,254	12,828
59-00 DEPRECIATION & AMORTIZATION	6,955,394	6,156,515	-	-	-
59-01 AMORTIZATION	24,919	24,648	-	-	-
TOTAL OPERATING EXPENSES	42,957,881	52,224,985	48,373,063	50,077,005	48,514,053
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	0	11,381	-	-	-
60-20 BUILDINGS	1,105,174	301,815	8,075,150	790,650	12,385,443
60-30 IMPROVEMENTS O/T BUILDING	3,456,721	7,512,647	23,840,973	20,276,135	17,263,644
60-36 METERS LARGER THAN 2"	-	-	433,000	433,000	-
60-38 MAINS AND EXTENSIONS	-	-	-	585,059	-
60-40 MACHINERY EQUIP	1,639,107	2,179,501	4,082,054	5,475,946	4,590,382
60-70 VEHICLES	437,774	935,191	1,676,155	2,612,294	1,365,695
60-80 COMPUTER PURCHASES	22,008	103,596	410,587	405,484	183,400
60-81 COMPUTER SOFTWARE	-	-	29,525	11,750	-
70-10 PRINCIPAL & INTEREST	-	-	1,893,377	1,903,377	1,909,572
70-11 PRINCIPAL	978,603	994,107	2,785,061	2,785,061	2,824,362
70-12 INTEREST	2,343,244	2,199,041	1,297,772	1,297,771	1,559,119
70-21 AMORTIZED DEFERRED LOSS	76,602	76,602	-	-	-
70-30 CURRENT YEAR BOND EXPENSE	5,647	36,160	2,500	2,500	2,500
91-00 TRANSFERS OUT: TO	2,547,531	2,383,901	2,281,004	2,281,004	2,246,983
91-01 <i>GENERAL FUND</i>	0	20,775	124,218	124,218	124,218
91-21 <i>BOND SINKING FUND FD 200</i>	402,367	404,927	-	-	-
91-32 <i>LAND CONTINGENCY FUND</i>	-	-	400,000	400,000	100,000
91-34 <i>CAPITAL PROJECTS FUND</i>	-	-	147,572	147,572	147,572
91-39 <i>STREETS FUND</i>	280,000	280,000	1,073,335	1,073,335	73,335
91-47 <i>STORM WATER FUND</i>	-	-	14,548	14,548	14,548
99-00 CONTINGENCY	-	-	1,016,232	-	660,000
TOTAL NON-OPERATING EXPENSES	13,294,778	17,439,644	49,583,063	40,619,704	45,450,773
TOTAL EXPENSES	\$85,820,959	\$103,260,898	\$134,810,201	\$127,504,281	\$134,697,912

City of Naples, Florida Full-Time Equivalent Staffing Levels

Fund Department	Adopted FY 04-05	Adopted FY 05-06	Adopted FY 06-07	Adopted FY 07-08	Change
General Fund					
Mayor & Council	1	1	1	1	-
City Attorney	1	1	1	1	-
City Clerk	8	8	8	8	-
City Manager's Office	4	4	4	4	-
Human Resources	7	7	7	7	-
Planning Department	7	7	7	7	-
Finance Department	20.8	21.8	21.8	21.8	-
Administration (1)	4	5	5	3	(2.0)
Police Special Services (1)	0	0	0	12	12.0
Police Criminal Investigation(1)	18	18	18	17	(1.0)
Police Patrol (1)	65.7	64.7	64.7	58.7	(6.0)
Police Support Services	24	24	24	24	-
Police Code Enforcement (1)	3	3	3	0	(3.0)
Fire Operations	59	59	61	61	-
Community Serv Admin	6	6	9	9	-
Community Serv Parks/Pkys (2)	21	21	23	22	(1.0)
Community Serv Recreation (2)	14	14	13	12	(1.0)
CS Natural Resources	1	1	2.5	2.5	-
Facilities Maintenance	10	10	12	12	-
TOTAL FUND	274.5	275.5	285	283	(2.0)
Water & Sewer Fund					
Administration	8	8	8	8	-
Water	40	40	37	37	-
Wastewater (3)	35.5	35.5	35	39	4.0
Utilities Maintenance	16	16	16	16	-
TOTAL FUND	99.5	99.5	96	100	4.0
Solid Waste Fund					
Administration	3	3	3	3	-
Residential Collection	14	14	14	14	-
Commercial Collection	8	8	8	8	-
Recycling	0	0	4	4	-
TOTAL FUND	25	25	29	29	-
Streets & Traffic Fund	5.5	5.5	5.5	5.5	-
Building Permits Fund (4)	26	26	28	27	(1.0)
Community Redevel Agency	6	6	9	9	-
Stormwater Fund (5)	5.5	5.5	5.5	6	0.5
City Dock Fund	5	5	5	5	-
Tennis Fund	4	4	4	4	-
Naples Beach Fund (5)	14.1	14.1	14.3	13.8	(0.5)
Technology Services Fund	11	11	11	11	-
Equipment Services Fund	11	11	11	11	-
Risk Management	2	2	2	2	-
Construction Management	8	8	8	8	-
GRAND TOTAL	497.1	498.1	513.3	514.3	1.0

(1) The Police and Fire Service Department was reorganized by creating a new division "Police Special Services Operations" and reassigning twelve staff members into that division.

(2) Community Services has reduced staffing through attrition by two positions.

(3) Wastewater Collection Division is adding four Utilities Technicians due to the extended re-use lines.

(4) .5 of the Community Development Director and .5 of the Sr. Admin Specialists are moved from Building Permits to Planning Department. Vacant Planning Administrator position eliminated.

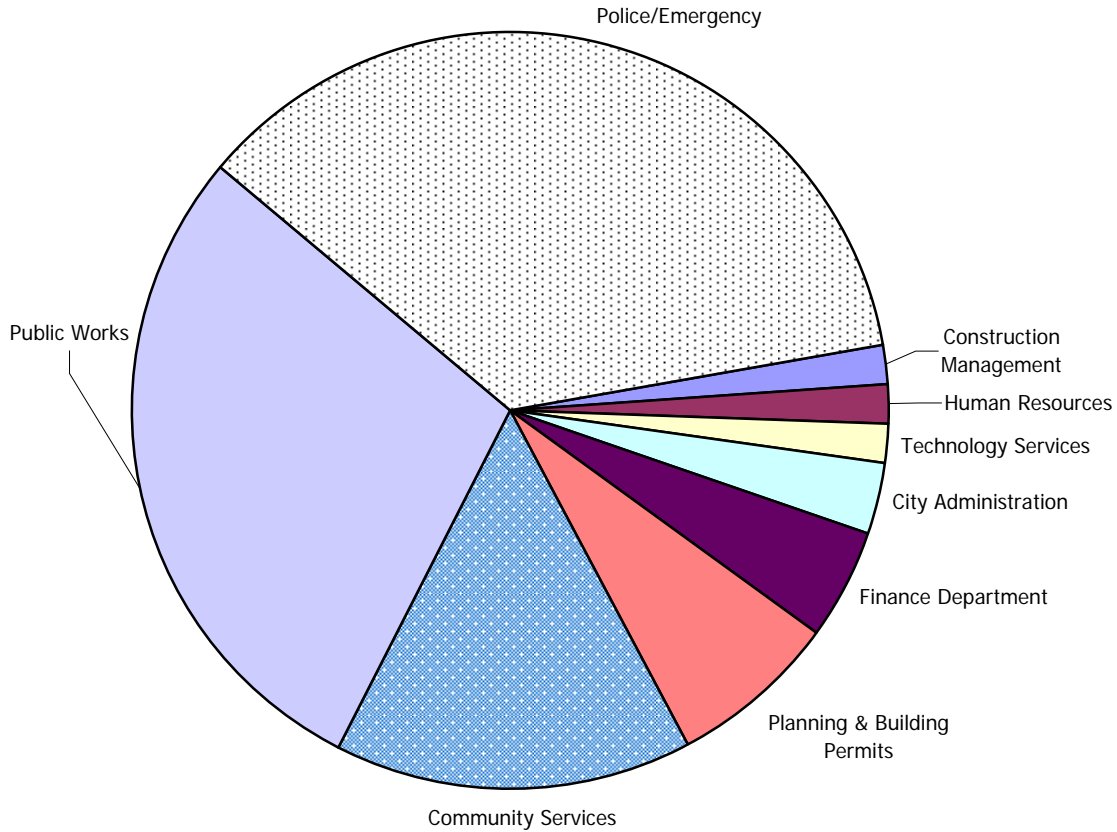
(5) .5 of the Natural Resources Manager position is now charged to the Stormwater Fund.

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

City of Naples, Florida Staffing Levels

Fund Department	Full Time FY 07-08	Part Time FY 07-08
General Fund		
Mayor & Council	1	0
City Attorney	1	0
City Clerk	8	0
City Manager's Office	4	0
Human Resources	7	0
Planning	7	0
Code Enforcement	3	0
Finance Department	21	1
Police Administration	3	0
Police Op-Special Services	12	0
Police CIB	17	0
Police Operations-Patrol	57	5
Police Support Services	24	0
Fire Operations	61	0
Community Services	43.5	4
Facility Maintenance	12	0
TOTAL FUND	281.5	10
Water & Sewer Fund		
Administration	8	0
Water	37	0
Wastewater	39	0
Utilities Maintenance	16	0
TOTAL FUND	100	0
Solid Waste Fund		
Administration	3	0
Residential Collection	14	0
Commercial Collection	8	0
Recycling	4	0
Horticultural Collection	0	0
TOTAL FUND	29	0
Streets & Traffic Fund	6	0
Building Permits Fund	28	0
Community Redevel Agency	9	0
Stormwater Fund	5.5	0
City Dock Fund	5	0
Tennis Fund	2	3
Naples Beach Fund	13	1
Technology Services Fund	11	0
Equipment Services Fund	11	0
Risk Management	2	0
Construction Management	8	0
GRAND TOTAL	511	14

Staffing Levels FY07-08



Department	Adopted FY 07-08
Construction Management	8.0
Human Resources	9.0
Technology Services	11.0
City Administration	16.0
Finance Department	23.8
Planning	7.0
Building Permits	27.0
Community Services	76.3
Public Works	151.5
Police/Emergency	184.7
	514.3

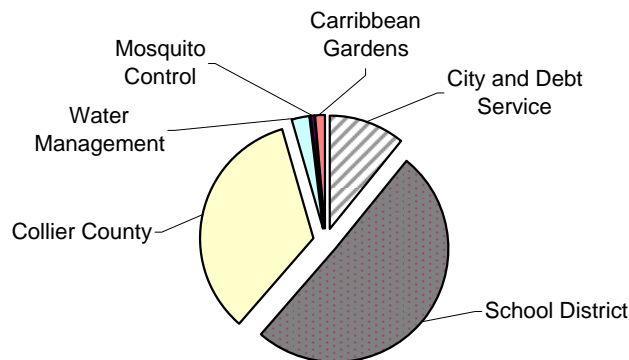
**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2007-08**

CITY OF NAPLES	1.0997	10.39%
Voted Debt Service	0.0350	0.33%
School District	5.3510	50.58%
Collier County	3.1469	29.74%
Pollution Control	0.0280	0.26%
Conservation Collier	0.1588	1.50%
Water Management	0.2549	2.41%
Mosquito Control	0.0635	0.60%
Big Cypress Basin	0.2265	2.14%
Caribbean Gardens	0.1500	1.42%
Conservation Collier Debt	<u>0.0654</u>	0.62%

Total **10.5797**

Example:	\$1,100,000	Residential Assessed Value
	\$25,000	Homestead Exemption
	\$1,075,000	Taxable Value
CITY OF NAPLES	\$1,182.18	
Voted Debt Service	\$37.63	
School District	\$5,752.33	
Collier County	\$3,382.92	
Pollution Control	\$30.10	
Conservation Collier	\$170.71	
Water Management	\$274.02	
Mosquito Control	\$68.26	
Big Cypress Basin	\$243.49	
Caribbean Gardens	\$161.25	
Conservation Collier Debt	\$70.31	
TOTAL	\$11,373.18	

DIVISION OF TAX BILL, BY AGENCY

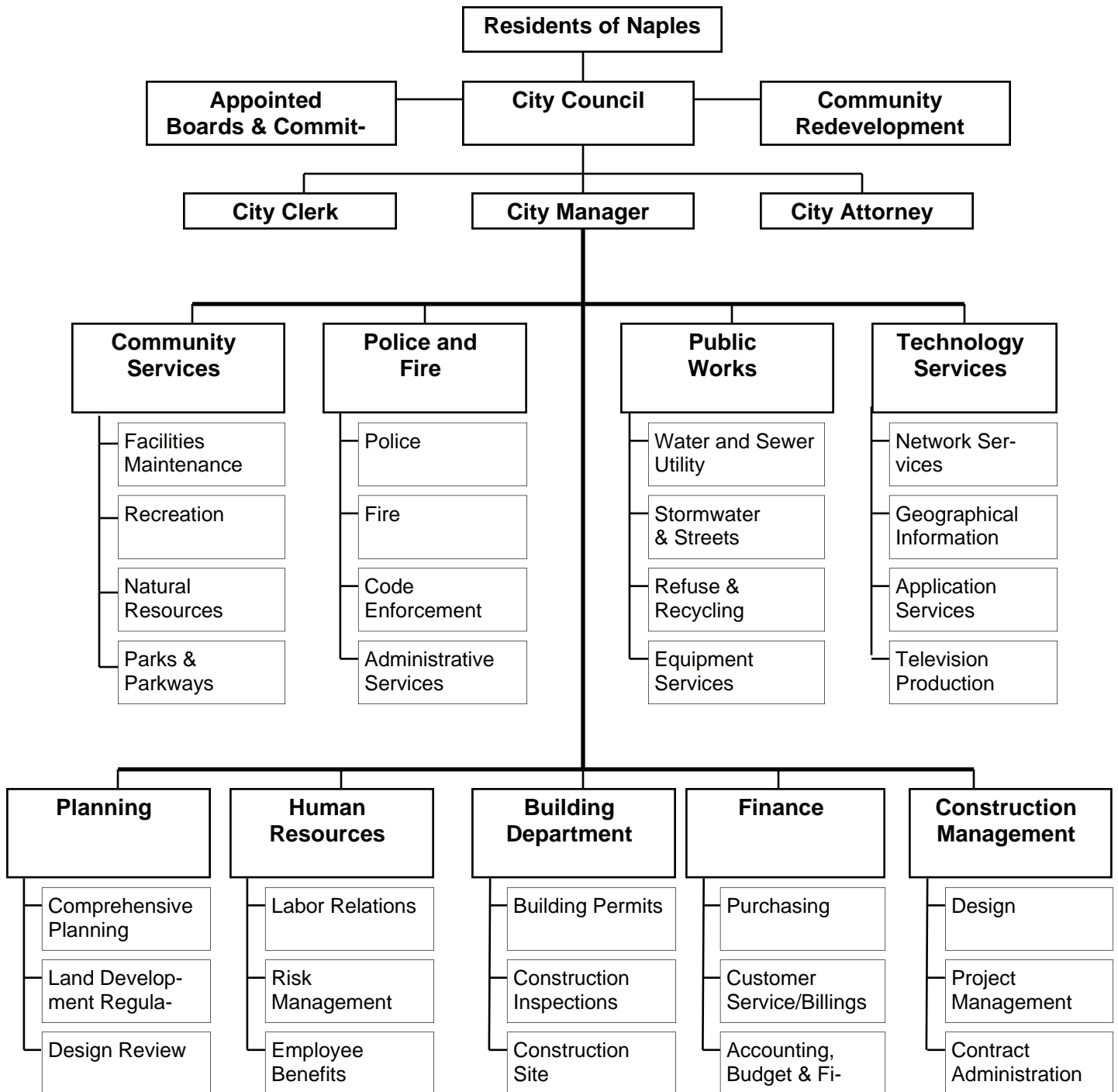


The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to the City of Naples, Florida for its annual budget for the Fiscal Year beginning October 1, 2006.

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

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

City of Naples Organizational Chart



City of Naples, Florida

About this document



The City of Naples' Annual Budget is made up of two separate books adopted by the City Council: the Annual Budget (this book) and the Capital Improvement Program. To get a brief summary of the City's budget, start with the Budget Overview Section.

The first item in the Budget Overview is a letter of transmittal with budget highlights presented by the City Manager. Other information in the Budget Overview section are summaries of revenues, expenditures, staffing levels, plus a description of the City, a budget calendar and a depiction of the Fund Balance Changes for all funds.

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

- Fund or Departmental Summary, which describes the fund or department, what it does, its goals and objectives and benchmarking and performance measures for the year
- Significant Budgetary Issues
- Position Summary
- Budget line-item Detail

In addition, if the department has capital projects in the Five –Year Capital Improvement Program (CIP), their portion of the five year will be included.

Next is a section devoted to the City's debt service and capital improvement program. In this section, a reader will find the consolidated listing for the CIP in this budget as well as the CIP projections by project for the next four years. It includes the debt service schedules and a debt administration overview. Finally, it describes individually the City's Capital Improvement Fund and Debt Service Fund.

The final section of this document provides appendixes for the Adopted Budget Ordinances, the Budget and Financial Planning Policies and a Glossary including abbreviations and acronyms used in the book.

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

TAB PAGE
GENERAL FUND



GENERAL FUND
FINANCIAL SUMMARY
 Fiscal Year 2007-08

Beginning Unreserved Fund Balance - as of Sept. 30, 2006	\$9,173,179
Projected Revenues FY 2006-07	\$37,753,294
Projected Expenditures FY 2006-07	\$35,768,625
Net Increase/(Decrease) in Net Unrestricted Assets	\$1,984,669

Expected Fund Balance as of Sept. 30, 2007 **\$11,157,848**

Add Fiscal Year 2007-08 Budgeted Revenues

Ad Valorem Tax at 1.0997	\$17,431,817	
Other Taxes	7,259,730	
Licenses & Permits	360,200	
Sales Tax	2,489,100	
Other Intergovernmental	750,200	
Charges for Services	971,900	
Recreation Revenues	926,100	
Fines & Forfeitures	369,000	
Transfers - Reimburse Admin.	4,165,504	
Other Revenue	1,054,218	
	\$35,777,769	\$35,777,769

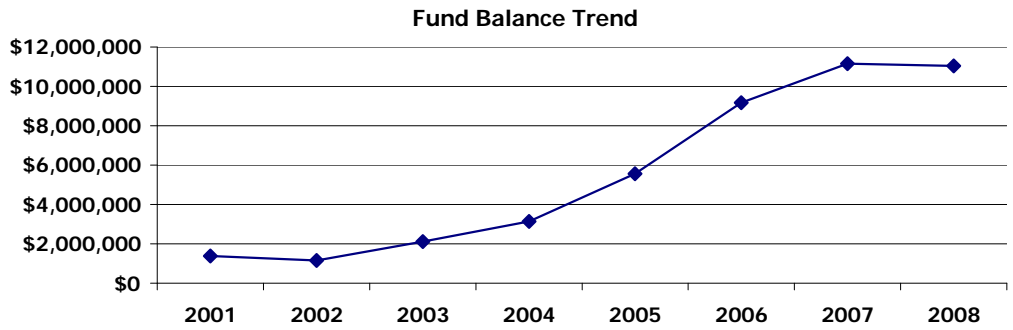
TOTAL AVAILABLE RESOURCES: **\$46,935,617**

Less Fiscal Year 2007-08 Budgeted Expenditures

Mayor and City Council	292,038	
City Attorney	688,756	
City Clerk	640,758	
City Manager's Office	592,384	
Planning Department	648,167	
Finance Department	1,713,219	
Police and Fire Services	18,233,126	
Community Services	7,653,539	
Human Resources	770,593	
Facilities/ Maintenance	1,118,936	
Non Departmental Other	2,977,932	
Contingency	350,000	
Transfers	211,600	
	\$35,891,048	\$35,891,048

BUDGETED CASH FLOW **(\$113,279)**

Projected Fund Balance as of September 30, 2008 **\$11,044,569**





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City of Naples

General Fund Revenue Analysis



Overview

This year the City of Naples, like other cities in the state, were faced with a challenge. Mandated budget rollbacks and cuts from Tallahassee reduced the city's ability to tax property for governmental services. Further, the new legislation restricts the growth of future revenues. The City of Naples' millage rate for Fiscal Year 2007-08 (abbreviated FY throughout this document) is 1.0997 mills or 11.8% less than the FY 2006-07 millage rate of 1.2450.

County and municipal tax sources are restricted by the Florida Constitution and by the Legislature. The City of Naples utilizes most of the allowable revenue sources to fund governmental services; however, there are still several options available if the City needed to raise revenue. One option is to increase property taxes within the new legislative guidelines. Other revenue options are to add a new utility tax (such as water), increase telecommunication taxes, or to increase or add user charges such as special assessments and fees.

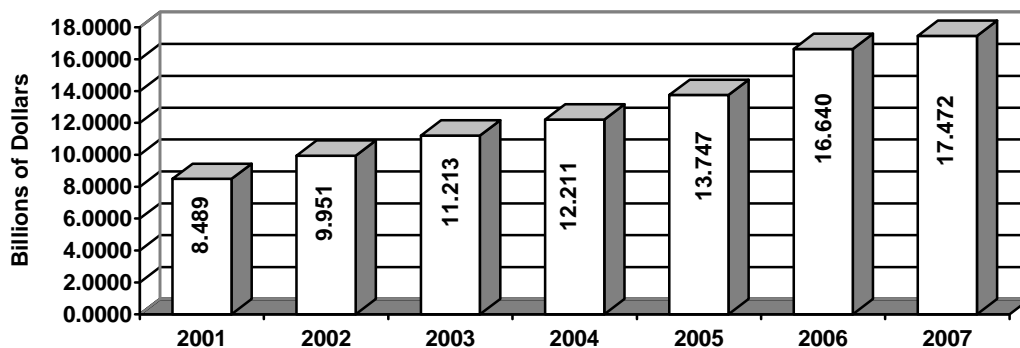
Revenue in the General Fund is separated into seven categories: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, Fines and Forfeitures, Miscellaneous Income and Fund Balance/Transfers. These categories are established by the State of Florida's Uniform Accounting System. For Fiscal Year 2007-08, the revenues for the General Fund are \$35,777,769.

Local Taxes (\$24,691,547)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$17,431,817. Collier County Property Assessor is assigned the responsibility for assessing property within the City. Florida Statutes require the Assessor to provide an estimate of property values to the City by July 1 to aid in the budgeting process. For FY 2007-08, the preliminary taxable value (per Property Appraiser's report DR420) of all properties within the City is \$17,472,376,401. The chart below shows the growth in taxable value. Local and national market analysts have indicated that Naples and Collier County are becoming overvalued, and prices (and assessed values) will slow substantially. The City will have to consider additional sources of revenue as noted above, if this occurs.

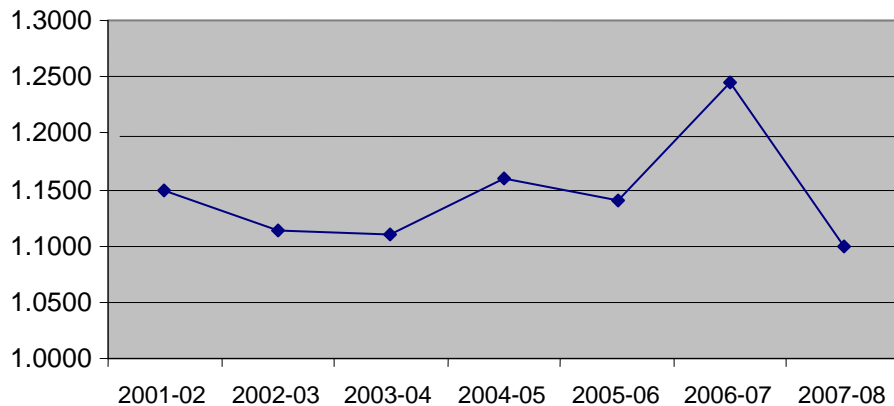
TAXABLE VALUE (in billions)



As the table below shows, property values have steadily increased, ranging from an increase of 24.7% to 5.0% over prior year.

Increase in value over prior year	24.7%	17.3%	12.6%	8.9%	8.9%	21.0%	5.0%
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For Fiscal Year 2007-08, the millage rate is 1.0997 (or \$1.0997 per thousand dollars of property value). Based on the 1.0997 rate, the City would expect to collect a maximum of \$19,214,372. In accordance with Florida Statutes, the City reduces this up to five percent (5%) to allow for uncollected funds and prepayment discounts. Therefore, for FY 2007-08, the budgeted tax revenue for Ad Valorem Taxes would have been \$18,253,653. In 1995, the City created a Community Redevelopment Agency (CRA), funded by Tax Increment Financing (which is described separately within the CRA fund). For 2007-08, \$783,480 of the City's Ad Valorem Taxes will be assigned to the CRA fund, leaving **\$17,470,173** as budgeted ad valorem tax income for the General Fund. The Chart below shows the trend for the ad valorem tax rate.



Other Local Taxes

The City assesses non-exclusive Franchise Fees for the Electric and Trolley companies. Because of the 2001 State of Florida's Simplified Telecommunications Tax, the City does not assess Telephone or Cable Franchise fees.

The Electric Franchise Fee is a negotiated contract with Florida Power and Light (FPL), and the fee is now 5.9%. It is expected to bring in \$3,750,000 of revenue to the City, based on prior year collections with small growth. In August 2001, the City entered into a 20-year agreement with TECO Gas, which includes a 6% franchise fee. The City is currently receiving approximately \$3,392 per month in Gas Franchise Fees, leading to a 2007-08 budget of \$40,700.

Naples assesses a Payment in Lieu of Taxes (PILOT) on the Enterprise Funds of the City. The PILOT is established at 6% of revenues, and it is similar to franchise fees charged to the private sector utilities. For 2007-08, the City has established the following PILOT charges:

Water and Sewer	\$1,504,530
Solid Waste	\$360,000
City Dock	\$100,000

The Simplified Telecommunications Tax passed by the Florida Legislature in 2001 set the City's telecommunications tax rate at 3.3%. This tax covers telephone and cable television bills and is collected by the telephone and cable providers. For the City, the telecommunication tax is shared

between the General Fund and the Utility Tax fund. In order to make up the losses in the fund from other taxes, the 2007-08 split is 90% to the General Fund, or \$1,504,000, and 10% to the Utility Tax fund. Future Telecommunications tax receipts could be affected by changes in technology, and growth may be limited.

Licenses and Permits (\$360,200)

The City of Naples is budgeted to collect \$360,200 in Licenses and Permits. The primary revenue in this category is the Occupational License Tax. Generally, the Occupational License Tax is a tax on all persons for the privilege of engaging in or managing any business, profession or occupation within the corporate limits of the City. State law allows the City to increase rates every two years. The last increase was November 2005 (for Fiscal Year 2006-07), so the next opportunity to raise rates will be for Fiscal Year 2008-09. Therefore, there is no rate increase in this budget. The City Occupational Licenses are projected to bring in \$233,000 for Fiscal Year 2007-08. This is based on an estimated 3,800 permits issued.

The City expects to collect \$50,000 from the County for the City's proportionate share of County Occupational Licenses.

Revenue of \$25,000 for Landscape Permits was authorized by Resolution 06-11245. It is projected that 143 permits will be issued.

Other revenues in this category include address changes for \$6,000; contractor exams for \$10,000; right of way permits for \$9,200; special event permits for \$25,000 and outdoor dining permits for \$2,000.

Intergovernmental Revenue (\$3,239,300)

Intergovernmental Revenue in the General Fund is budgeted at \$3,239,300, with the largest source of intergovernmental revenue being the General Use Sales Tax, budgeted at \$2,489,100. This sales tax revenue represents a small portion of the state's 6% sales tax that is collected within the county and distributed to municipalities based on a population formula. Projections for this revenue source are based on the State of Florida's Legislative Committee on Intergovernmental Relations. This group annually prepares a document that includes a projection of all state-shared revenues and this information is also available on its web site. This revenue source has a projected decrease, due to the economy.

Another notable revenue source is the State Revenue Sharing program, expected to bring \$630,000 to the general fund. The Revenue Sharing Program includes a variety of taxes that are pooled and allocated based on a State-calculated formula. The formula's components include population, sales tax collections and relative ability to raise revenue.

Other intergovernmental revenues are:

- **Mobile Home Licenses** \$6,200 (In the State of Florida, mobile homes and certain trailers are considered vehicles and require licenses. The City receives a portion of that license for those registered within the City limits.)
- **Firefighters Education** \$8,000 (Firefighters who meet certain educational requirements receive supplemental pay from by the State.)
- **Fuel Tax Refund** \$31,000
- **Alcohol Beverage License** \$75,000 (Distributed to the City per F.S. 561.342)

Historically, in the City's accounts, intergovernmental revenue shows several grants received, such as moneys received from FEMA, other federal agencies or TDC. However, the City does not typically include grants in the adopted budget, unless the grant award is known during the

budget process. Including non-awarded grants may appear to be a misleading budget, and may show appropriations that are not available. To adjust for this conservative practice, the budget ordinance states that acceptance of a grant automatically amends the budget.

Charges for Services (\$6,603,504)

Charges for Services reflects the revenues related to services performed, whether received from private individuals or other governmental units. The General Fund is budgeted to collect \$6,603,504 in Charges for Services.

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

The amount that should be charged to each fund was calculated using a modified step-allocation plan. The basis for this plan includes the number of employees, square feet of buildings and number of purchase orders issued. Until 2001-02, the fees were flat percentage based. Modifying the charge to more accurately reflect the non-general fund's impact has been unfavorable to the general fund. This improved method is both fair and well documented. The 2007-08 allocation was prepared based on either no change or a minor (5%) increase, depending on the fund's history. The allocation will be formally recalculated for FY07/08.

Administrative Charges to:	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Water/Sewer Fund	1,900,000	1,818,720	1,832,720	1,799,000	1,888,950
Naples Beach Fund	201,000	201,000	201,000	197,000	207,000
Solid Waste Fund	289,000	289,000	303,500	275,000	289,000
City Dock Fund	112,000	125,000	131,000	137,550	144,428
Stormwater Fund	135,000	125,000	125,000	125,000	131,000
Tennis Fund	24,000	28,000	28,000	30,000	32,000
Self Insurance Fund	65,500	65,500	68,775	65,500	68,775
Health Insurance Fund	31,000	32,500	32,500	35,500	37,275
Technology Services	85,000	85,000	85,000	89,750	94,238
Equipment Services Fund	139,000	139,000	139,000	132,500	139,125
Construction Management	41,000	98,000	103,000	71,500	75,075
Building Permits Fund	225,000	279,140	287,500	439,180	461,139
Utility Tax Fund	64,000	64,000	64,000	67,070	70,424
Capital Projects Fund	125,000	125,000	125,000	125,000	131,250
Community Redevelopment Fund	106,000	120,000	124,800	197,000	206,850
Streets and Traffic Fund	140,000	120,000	120,000	130,000	137,000
Pensions Fund	31,000	34,020	35,720	49,500	51,975
Total	\$3,738,500	\$3,748,880	\$3,806,515	\$3,966,050	\$4,165,504

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

The City projects to collect \$332,000 in Security Services, which is a reimbursement to the City for special police services provided to private entities. In addition, the budget includes \$471,800

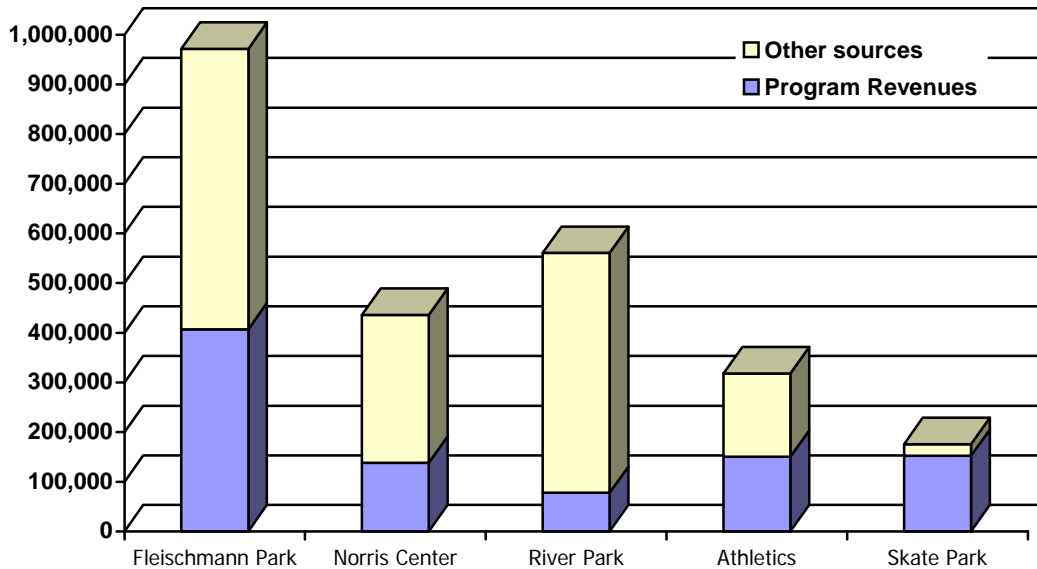
in accordance with the City's contract to provide fire service at the Naples Municipal Airport (APF).

Another major source of Charges for Services is the user fees for recreational programs. Most of these fees are from specialty camps, events and activities held at City facilities. Note that until 2003, the athletic programming revenue was included in Fleischmann Park's revenue. Therefore, trend history before that date is inconclusive.

Fleischmann Park.....	\$407,000
Norris Community Center (Cambier)	\$138,500
River Park Center.....	\$77,800
Athletic programming.....	\$150,300
Skate Park.....	\$152,500
Total.....	\$926,100

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

**Recreation Program Total Expenses
With Funding Sources**



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

The County Utility Billing Charge of \$36,000 represents revenue from an interlocal agreement for the City issuing county sewer bills for properties served by city water. This agreement, dated January 28, 2003, does not have a termination date, but does have a fee review clause. During 2007-08, Finance staff will evaluate the sufficiency of the \$36,000 to see if an adjustment is due.

Fines and Forfeitures (\$369,000)

The General Fund is budgeted to receive \$369,000 in fines for FY 2007-08.

The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department. This is budgeted to be \$275,000 for FY 2007-08. All non-parking ticket and violation revenues are collected by the County Court system and remitted to the City. In addition, any parking ticket violator who requests a court hearing will also have their fees collected by the County Court system, which will then be remitted to the City. New in 2005, City Code 62-158 authorized an additional fee on citations allocated specifically for School Crossing Guards. Funds received are put into a reserve account, and may only be credited to revenue equal to the cost of the guards. Annually, the City receives and credits approximately \$20,000 per year for the guards.

Police Training, at \$18,000, represents the funds received from a \$2 fee imposed in accordance with City Code Chapter 2-337.

City Fines are budgeted at \$40,000, which is consistent with receipts from prior years.

In 2004-05 the City's Code Enforcement staff was transferred into the General Fund, from the Building Permits fund, and with it came the approximately \$9,000 in fines assessed and collected for violations.

Miscellaneous Income (\$1,054,218)

The primary Miscellaneous Income for all funds is Interest Income. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For 07-08, the assumed interest rate is 5%, and the projected average invested funds will be \$18,000,000. Therefore, Interest Income is budgeted at \$900,000.

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

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

Summary

The General Fund Revenue for 2007-08 is budgeted at \$35,777,769. With the ad valorem tax at 1.0997, the city continues to enjoy one of the lowest tax rates in the State, and there are no general fund rate increases included in this budget.

City of Naples General Fund

Fiscal Year 2007-08 Revenue Detail

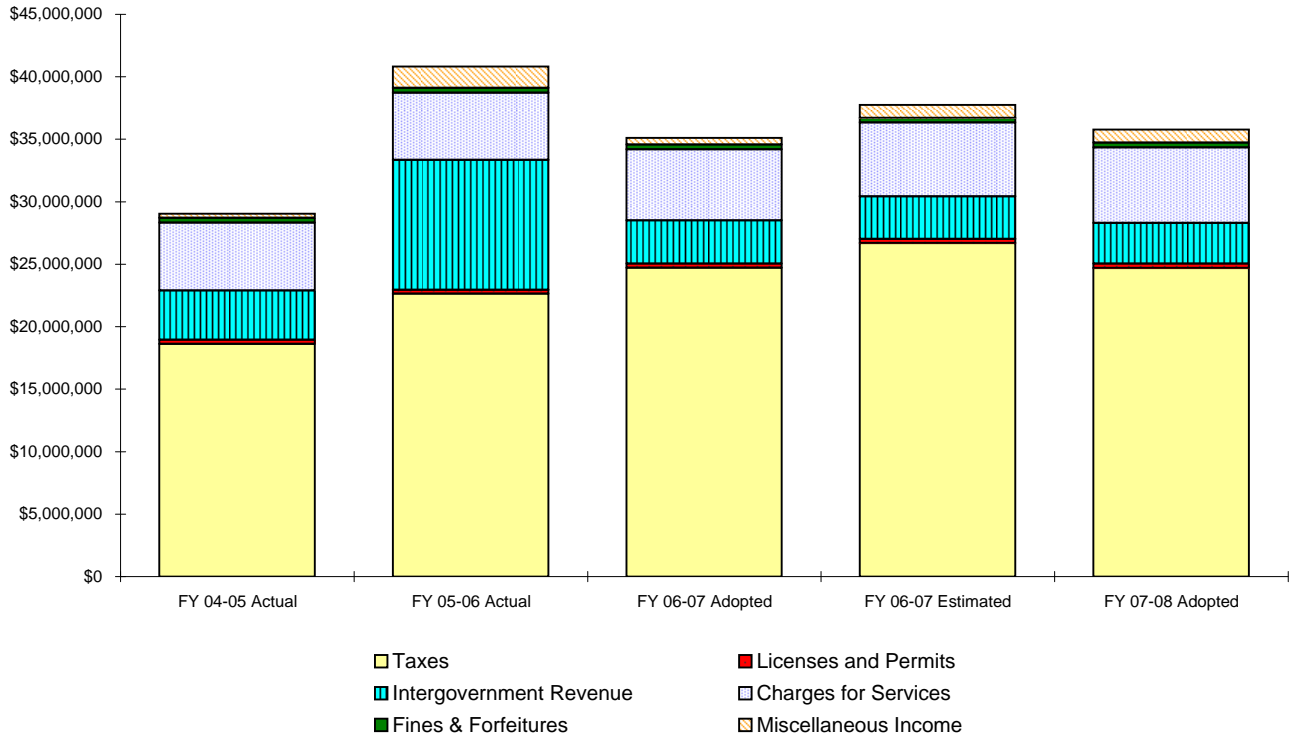
Description	FY 05-06 Actual	FY 06-07 Adopted	FY 06-07 Estimated	FY 07-08 Adopted	Change
Ad Valorem Taxes	14,529,127	19,043,401	19,043,401	17,431,817	(1,611,584)
Insurance Premium Taxes	1,751,337	0	1,371,090	0	0
Electric Franchise Fee	3,791,989	3,121,000	3,650,000	3,750,000	629,000
Trolley Franchise	500	500	500	500	0
Payment in Lieu of Taxes	1,708,000	1,763,380	1,763,380	1,964,530	201,150
Teco Gas Franchise	33,490	33,000	40,700	40,700	7,700
Telecommunications Tax	826,885	745,000	830,000	1,504,000	759,000
Taxes	22,641,328	24,706,281	26,699,071	24,691,547	(14,734)
Occupational Licenses	212,555	231,000	232,000	233,000	2,000
County Occupational License	52,539	52,000	45,000	50,000	(2,000)
Address Changes	4,295	4,000	6,000	6,000	2,000
Contractor Exams	9,879	8,500	8,100	10,000	1,500
Right of Way Permits	7,864	5,000	9,000	9,200	4,200
Special Events/Other Permits	20,884	14,000	25,950	25,000	11,000
Outdoor Dining Permits	2,772	1,000	2,000	2,000	1,000
Landscape Certification	0	35,000	1,750	25,000	(10,000)
Licenses and Permits	310,788	350,500	329,800	360,200	9,700
Other Grants	110,122	45,000	79,821	0	(45,000)
FEMA Hurricane	6,875,378	0	0	0	0
State Revenue Sharing	633,696	620,000	630,860	630,000	10,000
Mobile Home Licenses	5,090	8,000	6,200	6,200	(1,800)
Firefighters Education	9,957	10,500	8,926	8,000	(2,500)
Fuel Tax Refund	30,712	25,000	30,000	31,000	6,000
Alcohol Beverage License	82,852	80,000	75,000	75,000	(5,000)
General Use Sales Tax	2,651,227	2,650,000	2,509,000	2,489,100	(160,900)
Collier County or TDC	0	0	46,328	0	0
Intergovernmental Rev.	10,399,034	3,438,500	3,386,135	3,239,300	(199,200)
Maps and Codes Fees	1,137	1,000	1,000	1,000	0
Copies	3,599	3,500	3,500	3,500	0
Planning Dept Fees	48,493	40,000	40,000	40,000	0
County Utility Billing Charge	36,000	36,000	36,000	36,000	0
False Alarms/Reports	35,627	45,000	25,000	25,000	(20,000)
Investigation Fees	27,452	22,000	24,000	25,000	3,000
Security Services/TSA	268,889	290,000	335,000	332,000	42,000
Airport/Fire Contract	357,142	423,000	423,000	471,800	48,800
EMS Space Rental	28,800	31,800	35,400	35,500	3,700
Lot Mowing Fees	1,982	0	0	0	0
Fleischmann Park Fees	361,857	407,000	420,500	407,000	0
Norris Community Center Fees	92,185	100,500	203,000	138,500	38,000
River Park Center Fees	55,886	52,500	77,800	77,800	25,300
School/Athletics Fees	119,258	93,800	114,125	150,300	56,500
Skate Park Fees	138,095	185,500	144,500	152,500	(33,000)
Recreation /Naming Rgts	0	0	65,000	0	0
Vending Machine Commission	0	2,000	2,195	2,100	100
Water/Sewer Reimbursement	1,832,720	1,799,000	1,799,000	1,888,950	89,950
Naples Beach Reimbursement	201,000	197,000	197,000	207,000	10,000

City of Naples General Fund

Fiscal Year 2007-08 Revenue Detail

Description	FY 05-06 Actual	FY 06-07 Adopted	FY 06-07 Estimated	FY 07-08 Adopted	Change
Solid Waste Fund Reimb	303,500	275,000	275,000	289,000	14,000
City Dock Fund Reimb	131,000	137,550	137,550	144,428	6,878
Stormwater Fund Reimb	125,000	125,000	125,000	131,000	6,000
Tennis Fund Reimb	28,000	30,000	30,000	32,000	2,000
Self Insurance Fund Reimb	68,775	65,500	65,500	68,775	3,275
Health Insurance Fund Reimb	32,500	35,500	35,500	37,275	1,775
Technology Services Reimb	85,000	89,750	89,750	94,238	4,488
Equipment Service Reimb	139,000	132,500	132,500	139,125	6,625
Construction Mgt Reimb	103,000	71,500	71,500	75,075	3,575
Building Permits Reimb	287,500	439,180	439,180	461,139	21,959
Utility Tax Reimb	64,000	67,070	67,070	70,424	3,354
Capital Projects Reimb	125,000	125,000	125,000	131,250	6,250
CRA Reimb	124,800	197,000	197,000	206,850	9,850
Streets and Traffic Reimb	120,000	130,000	130,000	137,000	7,000
Pensions Reimb	35,720	49,500	49,500	51,975	2,475
Charges for Services	5,382,917	5,699,650	5,916,070	6,063,504	363,854
County Court Fines	297,115	276,000	276,000	275,000	(1,000)
Police Training Fees	17,751	8,200	18,000	18,000	9,800
City Fines	47,728	60,000	40,000	40,000	(20,000)
Handicap Accessibility Fines	6,398	6,000	7,000	7,000	1,000
Code Enforcement Fines	13,855	1,500	7,000	9,000	7,500
Civil Ord Infraction	0	0	0	0	0
Parking/Crossing Guard Fee	0	20,000	20,000	20,000	0
Fines & Forfeits	382,847	371,700	368,000	369,000	(2,700)
Interest Earnings	517,977	400,000	900,000	900,000	500,000
GASB 31 Mark to Market	42,197	0	0	0	0
Hurricane Wilma Insurance	1,088,553	0	0	0	0
CRA Repayment	0	124,218	124,218	124,218	0
Other Income	61,453	30,000	30,000	30,000	0
Miscellaneous Income	1,710,180	554,218	1,054,218	1,054,218	500,000
Total General Fund Revenue	40,827,094	35,120,849	37,753,294	35,777,769	656,920

City of Naples General Fund Revenue Sources



	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Adopted	FY 06-07 Estimated	FY 07-08 Adopted	% of General Fund Revenues
Taxes	\$18,629,365	\$22,641,328	\$24,706,281	\$26,699,071	\$24,691,547	69.01%
Licenses and Permits	332,262	310,788	350,500	329,800	360,200	1.01%
Intergovernment Revenue	3,930,930	10,399,034	3,438,500	3,386,135	3,239,300	9.05%
Charges for Services	5,444,253	5,382,917	5,699,650	5,916,070	6,063,504	16.95%
Fines & Forfeitures	370,115	382,847	371,700	368,000	369,000	1.03%
Miscellaneous Income	332,753	1,710,180	554,218	1,054,218	1,054,218	2.95%
TOTAL	\$29,039,678	\$40,827,094	\$35,120,849	\$37,753,294	\$35,777,769	100.00%

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2007-08

	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08	Change	
	Actual	Actual	Actual	Adopted	Adopted		
General Fund Revenue							
Local Taxes	16,884,913	18,629,365	22,641,328	24,706,281	24,691,547	(14,734)	-0.1%
Licenses and Permits	279,185	332,262	310,788	350,500	360,200	9,700	2.8%
Intergovernmental	3,758,480	3,930,930	10,399,034	3,438,500	3,239,300	(199,200)	-5.8%
Charges for Service	5,209,734	5,444,253	5,382,917	5,699,650	6,063,504	363,854	6.4%
Fines and Forfeitures	329,123	370,115	382,847	371,700	369,000	(2,700)	-0.7%
Miscellaneous Income	236,441	332,753	1,710,180	554,218	1,054,218	500,000	90.2%
TOTAL REVENUE	26,697,876	29,039,678	40,827,094	35,120,849	35,777,769	656,920	
Expenditures							
Mayor and City Council	200,144	220,249	233,103	266,002	292,038	26,036	9.8%
City Attorney	587,844	484,643	643,511	686,281	688,756	2,475	0.4%
City Clerk	457,856	453,136	479,991	550,811	640,758	89,947	16.3%
City Manager's Office	354,673	468,212	492,442	555,678	592,384	36,706	6.6%
Planning	466,859	465,329	514,759	609,627	648,167	38,540	6.3%
PESD - Code Enforcement	0	146,357	136,102	0	0	0	
Finance Department	1,431,864	1,378,256	1,515,489	1,614,990	1,713,219	98,229	6.1%
Police and Fire Services	12,784,185	13,490,778	16,184,897	16,368,959	18,233,126	1,864,167	11.4%
Community Services	4,914,846	5,141,577	5,331,176	7,245,740	7,653,539	407,799	5.6%
Human Resources	490,311	516,554	625,281	719,997	770,593	50,596	7.0%
Facilities/ Maintenance	811,539	882,227	889,923	1,117,244	1,118,936	1,692	0.2%
Non Departmental Other	2,920,414	2,814,622	9,978,432	3,524,366	2,977,932	(546,434)	-15.5%
Contingency	0	0	0	389,044	350,000	(39,044)	-10.0%
Transfers	0	280,000	285,800	1,411,600	211,600	(1,200,000)	-85.0%
TOTAL EXPENDITURES	25,420,535	26,741,940	37,310,906	35,060,339	35,891,048	830,709	2.4%
Change in Financial Position	1,277,341	2,297,738	3,516,188	60,510	(113,279)		

**FISCAL YEAR 2007-08
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	05/06 ACTUALS	06/07 ADOPTED BUDGET	06/07 ESTIMATED ACTUAL	07/08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	12,856,453	14,400,966	14,092,002	15,830,533	1,429,567
10-30 OTHER SALARIES	771,158	805,597	856,883	831,113	25,516
10-32 STATE INCENTIVE PAY	79,366	80,400	91,674	100,200	19,800
10-40 OVERTIME	793,748	721,150	837,232	756,050	34,900
10-41 SPECIAL DUTY PAY	154,892	225,000	225,000	225,000	0
10-42 HOLIDAY PAY	239,409	232,093	258,398	244,000	11,907
10-43 TSA GRANT OVERTIME	66,749	70,000	58,400	82,000	12,000
25-01 FICA	1,142,796	1,096,858	1,179,476	1,203,044	106,186
25-03 RETIREMENT CONTRIBUTIONS	981,864	1,733,900	1,695,057	2,232,968	499,068
25-04 LIFE/HEALTH INSURANCE	2,113,537	2,717,623	2,465,161	3,113,421	395,798
25-07 EMPLOYEE ALLOWANCES	0	51,210	49,580	56,160	4,950
25-13 EARLY RETIREMENT INCENTIVE	175,664	175,664	175,664	175,664	0
25-14 STATE INSURANCE PREMIUM	1,751,337	0	1,371,110	0	0
29-00 GENERAL OR MERIT INCREASE	0	200,000	0	35,000	(165,000)
TOTAL PERSONAL EXPENSES	21,126,973	22,510,461	23,355,637	24,885,153	2,374,692
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	295,115	410,778	410,058	713,538	302,760
30-02 HOUSING ALLOWANCE	18,000	18,000	18,000	18,000	0
30-05 COUNTY LAND FILL	0	5,000	5,000	5,000	0
30-10 AUTO MILEAGE	42,204	2,300	2,600	2,300	0
30-20 FIELD TRIPS	7,200	7,200	17,000	27,200	20,000
30-21 FLEISCHMANN PARK	32,141	45,000	45,000	45,000	0
30-23 RIVER PARK CENTER	1,464	10,000	10,000	0	(10,000)
30-31 TV PRODUCTION EXPENDITURE	0	0	0	0	0
30-40 CONSTRUCTION MGT FEE	165,720	177,200	177,200	98,200	(79,000)
31-00 PROFESSIONAL SERVICES	21,862	139,948	152,114	151,790	11,842
31-01 PROFESSIONAL SERVICES	301,349	439,450	488,950	331,950	(107,500)
31-02 ACCOUNTING & AUDITING	106,927	79,000	79,000	86,500	7,500
31-04 OTHER CONTRACTUAL SVCS	1,209,025	1,764,096	1,814,501	1,922,030	157,934
31-07 MEDICAL SERVICES	36,539	50,336	50,336	50,328	(8)
31-10 FEMA MAP- ENGINEERING	0	0	66,000	0	0
31-41 CULTURAL ARTS - THEATRE	0	0	0	50,000	50,000
31-43 LAWN LANDSCAPE CERTIFICATION	0	35,000	35,000	25,000	(10,000)
31-50 ELECTION EXPENSE	58,710	0	0	8,000	8,000
31-51 DOCUMENT IMAGING	5,415	7,000	7,000	7,000	0
31-62 GRANT SERVICES	6,360	0	0	0	0
32-01 CITY ATTORNEY	256,609	276,000	276,000	292,630	16,630
32-04 OTHER LEGAL SERVICES	66,746	20,000	18,000	20,000	0
32-10 LITIGATION COUNSEL	164,809	200,000	185,000	210,000	10,000
32-11 CABLE ATTORNEY	0	5,000	0	0	(5,000)
32-12 LABOR ATTORNEY	29,508	25,000	35,600	25,000	0
40-00 TRAINING & TRAVEL COSTS	109,825	186,145	172,538	174,622	(11,523)
41-00 COMMUNICATIONS	195,387	265,856	254,227	259,114	(6,742)
41-01 TELEPHONE	24,146	0	0	0	0
42-00 TRANSPORTATION	48,500	70,000	84,000	85,200	15,200
42-02 POSTAGE & FREIGHT	79,585	112,300	111,350	114,700	2,400
42-10 EQUIP.SERVICES - REPAIRS	717,678	812,780	793,070	787,321	(25,459)
42-11 EQUIP. SERVICES - FUEL	279,913	348,560	347,440	360,966	12,406
43-01 ELECTRICITY	411,775	350,158	386,500	391,000	40,842
43-02 WATER, SEWER, GARBAGE	323,223	353,923	358,923	360,423	6,500
44-00 RENTALS & LEASES	39,944	54,529	48,509	54,870	341
44-01 BUILDING RENTAL	54,288	64,206	48,181	49,961	(14,245)
44-02 EQUIPMENT RENTAL	1,000	1,500	1,500	1,500	0

**FISCAL YEAR 2007-08
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	05/06	06/07	06/07	07/08	CHANGE
	ACTUALS	ADOPTED BUDGET	ESTIMATED ACTUAL	APPROVED BUDGET	
45-22 SELF INS. PROPERTY DAMAGE	1,613,456	1,680,131	1,661,878	1,490,101	(190,030)
46-00 REPAIR AND MAINTENANCE	214,962	282,990	277,811	228,365	(54,625)
46-02 BUILDINGS & GROUND MAINT.	3,226	7,400	7,400	11,400	4,000
46-04 EQUIP. MAINTENANCE	19,551	27,000	25,501	25,150	(1,850)
46-10 STORM REPAIR COSTS	7,097,349	0	75,000	0	0
46-14 HYDRANT MAINTENANCE	75	1,725	1,725	600	(1,125)
46-15 RED TIDE CLEAN UP	0	50,000	50,000	50,000	0
47-00 PRINTING AND BINDING	56,979	74,840	74,869	72,400	(2,440)
47-01 LEGAL ADS	54,449	53,000	56,100	57,500	4,500
47-02 ADVERTISING (NON LEGAL)	29,501	40,600	40,600	31,500	(9,100)
47-06 DUPLICATING	10,494	18,058	18,108	15,308	(2,750)
47-07 NAPLES ANNUAL REPORT	4,000	12,000	12,000	4,000	(8,000)
49-00 OTHER CURRENT CHARGES	31,334	30,392	29,737	29,442	(950)
49-02 INFORMATION SERVICES	797,471	991,340	991,340	1,027,391	36,051
49-04 EMPLOYEE DEVELOPMENT	967	11,000	8,500	8,500	(2,500)
49-05 SPECIAL EVENTS	111,313	129,000	105,929	103,000	(26,000)
49-06 AWARDS	28,508	28,000	28,500	48,000	20,000
49-07 EMPLOYEE RECOGNITION	525	2,000	2,000	2,000	0
51-00 OFFICE SUPPLIES	66,476	78,240	79,566	85,215	6,975
51-01 STATIONERY & PAPER	2,501	3,100	2,680	3,100	0
51-02 OTHER OFFICE SUPPLIES	3,294	3,700	3,700	3,785	85
51-06 RESALE SUPPLIES	69,357	85,000	45,000	52,500	(32,500)
52-00 OPERATING SUPPLIES	368,832	452,535	547,683	133,315	(319,220)
52-02 FUEL	2,178	1,500	1,500	2,500	1,000
52-07 UNIFORMS	73,029	93,825	95,089	95,355	1,530
52-09 OTHER CLOTHING	8,449	11,900	11,825	11,936	36
52-10 JANITORIAL SUPPLIES	36,014	45,044	50,044	47,244	2,200
52-23 VESTS	2,053	3,000	4,500	4,000	1,000
52-41 POOL - OPERATING SUPPLIES	13,503	15,000	15,000	15,000	0
52-42 BAND SHELL OPERATING SUPPLIES	4,587	5,000	5,000	5,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	1,310	2,124	2,124	1,875	(249)
54-01 MEMBERSHIPS	21,626	30,635	26,486	28,230	(2,405)
54-02 BOOKS, PUBS, SUBS.	6,421	11,690	10,796	11,190	(500)
TOTAL OPERATING EXPENSES	15,864,757	10,618,034	10,866,588	10,434,045	(183,989)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	120,000	120,000	0	(120,000)
60-40 MACHINERY EQUIP	24,376	11,200	14,800	10,250	(950)
91-00 TRANSFERS OUT	5,800	411,600	411,600	111,600	(300,000)
91-39 TRANSFER STREETS FUND	280,000	1,000,000	1,000,000	0	(1,000,000)
99-00 TAX REFORM CONTINGENCY	0	0	0	100,000	100,000
99-01 OPERATING CONTINGENCY	0	389,044	0	350,000	(39,044)
TOTAL NON-OPERATING EXPENSES	310,176	1,931,844	1,546,400	571,850	(1,359,994)
TOTAL EXPENSES	\$37,301,906	\$35,060,339	\$35,768,625	\$35,891,048	830,709

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Mayor and City Council
FUND: General Fund

Mission:

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

Department Description

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

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

2007-08 Significant Budgetary Issues

The 2007-08 budget for the Mayor and City Council's Office is \$292,038, a \$26,036 increase over the budget adopted for Fiscal Year 2006-07.

The budget for Personal Services is \$261,383, making up 89% of this Office's budget. This Office has a total of eight (8) positions budgeted, consisting of seven (elected) members of the Council and one (non-elected) Executive Assistant. The biggest reason for the large increase is due to Life and Health Insurance, where an employee had a change in coverage from the prior year's budgeted coverage.

The budget for Operating Expenses decreased slightly, due to the elimination of a payment on a copier. Major expenditures budgeted for this office include \$10,000 for Council Members' training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference or the Legislative Action Day), and \$4,170 budgeted in Memberships for membership in the Florida League of Cities and the Southwest Florida League of Cities.

FUND: 001 GENERAL FUND

**MAYOR AND CITY COUNCIL
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 ADOPTED
ADMINISTRATION				
1	1	1	Mayor (elected)	\$23,500
6	6	6	Council Members (elected)	98,999
1	1	1	Executive Assistant	46,707
8	8	8		
DEPARTMENT TOTALS:				
8	8	8	Regular Salaries	169,206
			Employer Payroll Expenses	92,177
			Total Personal Services	<u>\$261,383</u>

**FISCAL YEAR 2007-08
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY**

001.0101.511

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 PROJECTED BUDGET	07-08 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	154,533	164,978	167,102	169,206	4,228
25-01 FICA	10,490	12,133	11,734	11,896	(237)
25-03 RETIREMENT CONTRIBUTIONS	3,576	3,891	4,086	4,241	350
25-04 LIFE/HEALTH INSURANCE	43,625	52,850	65,694	76,040	23,190
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TOTAL PERSONAL EXPENSES	212,224	233,852	248,616	261,383	27,531
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,714	1,400	1,400	1,400	0
40-00 TRAINING & TRAVEL COSTS	2,530	10,000	8,200	10,000	0
41-00 COMMUNICATIONS	5,796	8,600	8,400	9,000	400
44-00 RENTALS & LEASES	950	1,000	0	0	(1,000)
	<i>New copier has no lease payment, therefore no budget required in this line item</i>				
46-00 REPAIR AND MAINTENANCE	0	200	400	400	200
47-00 PRINTING AND BINDING	0	1,200	1,429	1,700	500
47-02 ADVERTISING (NON-LEGAL)	2,147	1,000	1,000	1,000	0
47-06 DUPLICATING	0	750	300	0	(750)
51-00 OFFICE SUPPLIES	1,157	1,200	1,100	1,200	0
51-02 OTHER OFFICE SUPPLIES	1,638	1,700	1,700	1,785	85
54-01 MEMBERSHIPS	2,946	5,100	3,790	4,170	(930)
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TOTAL OPERATING EXPENSES	20,878	32,150	27,719	30,655	(1,495)
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TOTAL EXPENSES	\$233,102	\$266,002	\$276,335	\$292,038	26,036
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***TAB PAGE
CITY ATTORNEY***

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Attorney
FUND: General Fund

Mission:

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

Department Description

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

2007-08 Goals and Objectives	Estimated Start	Estimated Completion
<p>As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), minimize legal exposure for the City</p> <p>Attend and provide legal advice at all regular meetings of City Council, Planning Advisory Board and Code Enforcement Board, monitor or attend workshops as needed and assist committees and administrative staff as needed in special circumstances.</p>	October 2007	September 2008
<p>Represent the City before all state and federal courts and all agencies in civil matters. (Daily basis).</p>	October 2007	September 2008
<p>Assist in the development of an annexation policy</p>	December 2007	March 2008
<p>As part of Vision Goal #5, (Maintain and enhance governance capacity for public service and leadership), improve the practice of preventive law on behalf of the City</p> <p>Conduct training sessions including Sunshine Law and Public Records Law to boards and committee</p>	January 2008	April 2008
<p>Provide legal assistance in code enforcement capabilities related to the reorganization and expanded enforcement program</p>	October 2007	December 2008
<p>Provide a timely and accurate response to requests for opinions and legal assistance.</p>	October 2007	September 2008

Departmental Summary Page (continued)

DEPARTMENT City Attorney's Office
FUND: General Fund

	Estimated Start	Estimated Completion
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), assist with the preparation of ordinances, resolutions, agreements, contracts, legal opinions and other legal instruments, including those that meet the goals and vision of the City		
Provide guidance with the development of historic site protection ordinances and resolutions	January 2008	June 2008
Improve the efficiency of the blank or sample common legal documents such as liens, releases, and resolutions	October 2007	February 2008
Ordinances-Draft and/or review all ordinances, resolutions and agreements. (Completed bi-weekly in conjunction with agenda item review.)	October 2007	September 2008
Prepare monthly litigation report to City Council.	October 2007	September 2008

2007-08 Significant Budgetary Issues

The 2007-08 budget of the City Attorney's office is \$688,756, a \$2,475 increase from the adopted FY06-07 budget.

The City Attorney's office has \$97,661 budgeted in Personal Services, which funds the salary and benefits of the one employee of the department. This represents a \$9,090 increase over the budget of 2006-07 primarily due to the general employee wage and benefit increases.

The Department has \$591,095 budgeted in Operating Expenses. This is a decrease of \$6,615 from the FY06-07 adopted budget. Although the contract with the City Attorney has built-in increases, other costs have been reduced or eliminated, including Other Contractual Services which was reduced by \$5,000, and Cable Attorney (previously budgeted as a contingency item), which was eliminated.

Professional Services (i.e. transcribing, reporting)	\$25,000
City Attorney Contract	\$292,630
City Attorney Litigation as needed	\$200,000
Labor Attorney	\$25,000

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

FUND: 001 GENERAL FUND

**CITY ATTORNEY
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Adopted	JOB TITLE	FY 2008 APPROVED
<u>1</u>	<u>1</u>	<u>1</u>	Legal Coordinator	<u>\$75,264</u>
DEPARTMENT TOTALS :				
1	1	1	Regular Salaries	75,264
			Employer Payroll Expenses	22,397
			Total Personal Services	<u><u>\$97,661</u></u>

**FISCAL YEAR 2007-08
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	67,807	68,451	71,874	75,264	6,813
25-01 FICA	5,119	5,169	5,431	5,691	522
25-03 RETIREMENT CONTRIBUTIONS	7,171	7,639	8,021	8,339	700
25-04 LIFE/HEALTH INSURANCE	6,645	7,312	7,318	8,367	1,055
TOTAL PERSONAL SERVICES	86,742	88,571	92,644	97,661	9,090
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,584	5,000	2,700	4,500	(500)
31-01 PROFESSIONAL SERVICES	38,923	30,000	24,500	25,000	(5,000)
31-04 OTHER CONTRACTUAL SERVICES	0	25,000	24,800	15,000	(10,000)
<i>Reporting & Transcription Services, Expert Fees</i>					
32-01 CITY ATTORNEY	256,609	276,000	276,000	292,630	16,630
<i>City Attorney in accordance with Contract 05-10941 - requires 5.6% increase 10/07</i>					
32-04 OTHER LEGAL SERVICES	66,746	20,000	18,000	20,000	0
<i>PAB Representation</i>					
32-10 LITIGATION	146,487	200,000	175,000	200,000	0
<i>City Attorney in accordance with Contract 05-10941 - requires 6.5% increase 10/07</i>					
32-11 CABLE ATTORNEY	0	5,000	0	0	(5,000)
32-12 LABOR ATTORNEY	29,508	25,000	28,000	25,000	0
<i>Roetzel & Andress Staff</i>					
40-00 TRAINING & TRAVEL COSTS	811	2,500	1,550	2,020	(480)
41-00 COMMUNICATIONS	1,012	1,500	1,250	1,200	(300)
46-04 EQUIP. MAINTENANCE	506	2,000	501	150	(1,850)
51-01 STATIONERY	1,126	1,500	1,080	1,500	0
54-01 MEMBERSHIPS	466	440	466	325	(115)
54-02 BOOKS, PUBS, SUBS.	2,990	3,770	2,977	3,770	0
TOTAL OPERATING EXPENSES	547,768	597,710	556,824	591,095	(6,615)
TOTAL EXPENSES	\$634,510	\$686,281	\$649,468	\$688,756	2,475

***TAB PAGE
CITY CLERK***

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Clerk
FUND: General Fund

Mission Statement

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

Department Description

The Naples City Clerk maintains the official records of the City of Naples, and per the City Code, is the primary point of contact for official records of all proceedings of the City Council, appointed boards, committees and commissions of the City. In addition, the Clerk's Office directs the records retention program for all City records, and provides assistance to all persons, upon request, in accessing non-exempt City records, regardless of who the actual custodian of those City records may be, in conformance with the State of Florida Public Records Law, Chapter 119, Florida Statutes. The City Clerk reports directly to the City Council.

Other duties of the Naples City Clerk's office include giving notice of City Council meetings and keeping the journal of the City Council proceedings, and coordinating City elections.

2007-08 Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), implement an organization-wide records disposition schedule		
Tabulate and analyze results of organization-wide records inventory	October 2007	September 2008
Implement program to notify departments of expiration dates of various records series.	October 2007	September 2008
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), complete a finding aid system following installation of new storage equipment in City Clerk's vault.		
Inventory records and project amount of space needed to accommodate storage for approximately ten years.	October 2007	December 2007

Departmental Summary Page (continued)

DEPARTMENT City Clerk's Office
FUND: General Fund

2007-08 Goals and Objectives

2007-08 Goals and Objectives	Estimated Start	Estimated Completion
Draft detailed descriptions of records series contained in City Clerk's Office for reference to those both inside and outside the organization.	October 2007	September 2008
Continue program of cross-training of staff members as work load permits.	Ongoing	

2007-08 Significant Budgetary Issues

The budget of the City Clerk's Office is \$640,758, an \$89,947 or 16.3% increase over the budget adopted for Fiscal Year 2006-07.

Personal Services expense makes up 86% of the City Clerk's budget and has increased 19.5% over the 2006-07 budget. The City Clerk's office has a total of eight (8) positions budgeted, no new positions. The increase is related to the general pay raise, a pay grade increase for the Technical Writing Specialists, and the related costs of benefits.

Operating Expenses, at \$89,858, is the same as the FY06-07 budget. The larger expenses are listed below:

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

The City budgets for the elections costs in "non-departmental". The City is anticipating minor costs related to the January 2008 election.

2007-08 Performance Measures and Benchmarking

Activity	Actual 2004-05	Estimated 2005-06	Projected 2006-07	Projected 2007-08
Board/committee appointments processed	44	52	50	50
Legislation processed (Ordinances and Resolutions)	360	427	400	400
Meeting hours logged	370	328	380	380
Public records requested - external only/internal not tabulated	281	307	300	300

FUND: 001 GENERAL FUND

**CITY CLERK
FISCAL YEAR 2008**

2006 Approved	2007 Approved	2008 Requested	JOB TITLE	FY 2008 REQUESTED
1	1	1	City Clerk	\$85,660
1	1	1	Deputy City Clerk	53,419
4	4	4	Technical Writing Specialist	165,477
1	1	1	Sr. Administrative Specialist	44,890
1	1	1	Administrative Specialist II	38,796
DEPARTMENT TOTALS :				
8	8	8	Regular Salaries	388,242
			Other Salaries & Wages	0
			Overtime	7,000
			Employer Payroll Expenses	155,658
			Total Personal Services	<u>\$550,900</u>

**FISCAL YEAR 2007-2008
BUDGET DETAIL
CITY CLERK**

001.0301.519

		05-06	06-07	06-07	07-08	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTED	APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	295,532	324,559	374,066	388,242	63,683
10-30	OTHER SALARIES	0	0	0		0
10-40	OVERTIME	5,145	4,000	7,000	7,000	3,000
25-01	FICA	22,174	24,076	27,387	28,475	4,399
25-03	RETIREMENT CONTRIBUTIONS	19,022	25,838	30,047	31,154	5,316
25-04	LIFE/HEALTH INSURANCE	64,571	82,480	83,407	96,029	13,549
29-00	GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES		406,444	460,953	521,907	550,900	89,947
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	3,801	3,900	3,900	3,900	0
	<i>Board members' nameplates, commemorative plaques, two optical scanners for attachments to minutes</i>					
31-01	PROFESSIONAL SERVICES	12,084	14,000	14,000	14,000	0
31-51	DOCUMENT IMAGING	5,415	7,000	7,000	7,000	0
40-00	TRAINING & TRAVEL COSTS	3,006	4,000	4,000	4,000	0
41-00	COMMUNICATIONS	4,139	6,800	6,800	6,800	0
46-00	REPAIR AND MAINTENANCE	3,695	5,000	5,000	5,000	0
47-01	LEGAL ADS	26,693	32,000	32,000	32,000	0
	<i>Public Hearings, Second Reading of Ordinances, Agendas, Re-zones and Comprehensive Plan Amendments</i>					
47-02	ADVERTISING (NON-LEGAL)	0	0	0	0	0
47-06	DUPLICATING	4,812	6,608	6,608	6,608	0
49-00	OTHER CURRENT CHARGES	1,792	2,000	2,000	2,000	0
	<i>Document recording for resolutions granting conditional uses, variances, vacations and interlocal agreements</i>					
51-00	OFFICE SUPPLIES	2,869	3,050	4,000	3,050	0
52-00	OPERATING SUPPLIES	3,844	4,000	4,000	4,000	0
54-01	MEMBERSHIPS	1,397	1,500	1,500	1,500	0
TOTAL OPERATING EXPENSES		73,547	89,858	90,808	89,858	0
TOTAL EXPENSES		\$479,991	\$550,811	\$612,715	\$640,758	\$89,947

***TAB PAGE
CITY MANAGER***

City of Naples, Florida

Departmental Summary Page

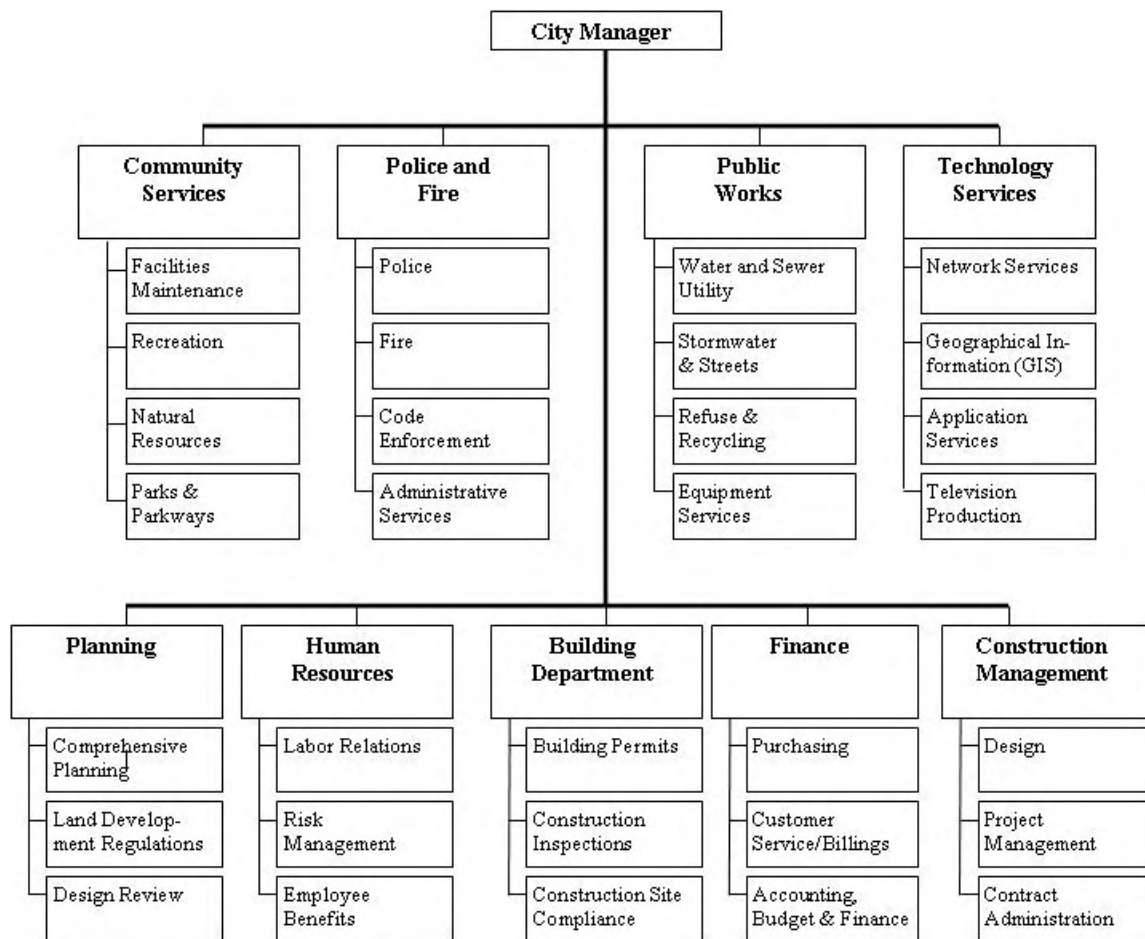


DEPARTMENT City Manager
FUND: General Fund

Mission Statement

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

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



Departmental Summary Page (continued)

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

Department Description

The City Manager serves as chief executive officer and head of the administrative branch of the city government. In accordance with the City Charter, the City Manager is responsible to council for the proper administration of all departments, except the Legal Department, Community Redevelopment Agency and the City Clerk.

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

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

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

2007-08 Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) work with city employees to achieve goals & objectives outlined in the city's budget		
Empower Department Directors to manage all aspects of their operations to achieve established goals & objectives.	October 2007	September 2008
Ensure that required accreditation and licensing of employees is maintained for the delivery of high quality service to residents.	October 2007	September 2008
Ensure all city employees receive comprehensive orientation to clarify expectations and their role in achieving the City's overriding goals & objectives.	October 2007	September 2008
Ensure that city plans remain current, particularly emergency and disaster response plans.	October 2007	September 2008

Departmental Summary Page (continued)

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

Meet monthly with all Department Directors, both individually and as a group, to assist in completing departmental goals, which are linked to the City's Vision Plan Implementation Strategy.	October 2007	September 2008
Meet quarterly with all supervisors to answer questions on City policies, facilitate divisional updates from those attending the meetings, and encourage discussion on ideas to improve City services.	October 2007	September 2008
Meet monthly with an employee committee represented by all departments to empower employees to develop programs to improve employee recognition and communication and to answer questions on City policy.	October 2007	September 2008
Continue to formally recognize City employees through the employee incentive program, the quarterly City Council employee awards program, and the annual employee appreciation luncheon.	October 2007	September 2008
Visit employee worksites throughout the year and spend time to understand job responsibilities and "get to know" the employees better.	October 2007	September 2008
Write a monthly column in the employee newsletter and respond to employee questions through the "Ask the City Manager" section within this newsletter.	October 2007	September 2008
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) strengthen effective Manager/Council relationship through professional and consistent communication methods		
Whenever possible inform all City Council members about major events or issues before they become newsworthy.	October 2007	September 2008
Provide all City Council members the same information so all members can make well informed decisions.	October 2007	September 2008
Prepare thorough, yet concise, agenda packets for all meetings of the City Council, and strive to deliver each packet by 5PM the Wednesday before the City Council workshop and regular meeting.	October 2007	September 2008
Provide a detailed monthly report to Council members on the status of goals & objectives, including budgetary matters, for all city departments.	October 2007	September 2008
Provide a weekly City Manager update on the City website describing the status of City services, construction and beautification projects, and other information of interest to residents and visitors.	October 2007	September 2008

Departmental Summary Page (continued)

DEPARTMENT City Manager's Office
FUND: General Fund

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

Host monthly meetings with the Presidents of each homeowner association at City Hall to provide updates on City services and to discuss neighborhood issues and ideas for improving services.

October 2007

September 2008

Schedule meetings with representatives from the Chamber of Commerce and other business and professional associations to discuss issues of interest to the business community and cooperatively develop balanced solutions where residential and commercial concerns conflict.

October 2007

September 2008

As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) encourage regional solutions and participate in regional governance forums

Enhance intergovernmental cooperation with Collier County and other governmental jurisdictions.

October 2007

September 2008

Meet monthly with the County Manager to discuss City/County issues and to develop solutions for City Council and County Commission considerations.

October 2007

September 2008

Exchange City Council and County Commission agendas at least two days before scheduled meetings to keep each other informed of items under consideration.

October 2007

September 2008

Schedule at least two Council/Commission workshops to discuss issues affecting both agencies and seek consensus on resolutions that best serve the citizens.

October 2007

September 2008

Schedule meetings throughout the year with regional, state, and federal agencies (i.e., MPO, SFWMD, DEP, etc.) to discuss intergovernmental grants, permits, and other important issues on behalf of the City.

October 2007

September 2008

Maintain active membership in Florida League of Cities and monitor legislative issues affecting Naples and its environs.

October 2007

September 2008

2007-08 Significant Budgetary Issues

The budget for the City Manager's Office is \$592,384, a \$36,706 increase over the budget adopted for Fiscal Year 2006-07.

The City Manager's Office has a total of four positions budgeted. Increases are primarily due to general raises and the increased cost of insurance. Other Salaries line item, at \$2,000, will be used to fund an intern or Manager in Transition for special projects during the year.

Departmental Summary Page (continued)

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

Operating Expenses decreased \$8,288. The major area of decrease is in the line item entitled Naples Annual Report. Published annually, the report has not been mailed to every residence due to its availability on-line and in public places for those wishing to have one. Therefore, mailing costs of the report have been eliminated.

2007-08 Benchmarking and Performance Measures

The City Manager's Office has the primary responsibility for implementing and monitoring the Performance Measurement Program. Performance measurement is the assessment of how well a department or division performs when providing goods and services. Ideally, it tells us not only how much is being done, but also how efficiently, at what quality, and to what effect.

	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
Coordinate City Council Agenda Process including creating and distributing bi-weekly agendas:				
Number of meetings	69	67	67	67
Number of agenda items	466	453	453	478
Total pages and copies	84,000	92,400	92,400	97,020

Percent of publications that met the distribution deadline:				
City Newsletter Message	100%	100%	100%	100%
Annual Report	95%	98%	N/A	98%
News Updates	100%	100%	100%	100%

Management Meetings Held:				
Department Directors	69	67	71	67
Supervisors	5	4	4	6

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 APPROVED
ADMINISTRATION				
1	1	1	City Manager	\$164,960
1	1	1	* Assistant City Manager	113,119
2	2	2	Executive Assistant to City Manager	128,833
<u>4</u>	<u>4</u>	<u>4</u>		
DEPARTMENT TOTALS:				
4	4	4	Regular Salaries	406,912
			Employer Payroll Expenses	127,157
				<hr/>
			Total Personal Services	<u><u>\$534,069</u></u>

*Retitled from Assistant to the City Manager

**FISCAL YEAR 2007-08
CITY MANAGER
DEPARTMENT SUMMARY**

001.0401.512

ACCOUNT DESCRIPTION		05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 PROJECTED BUDGET	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	342,676	366,708	345,000	406,912	40,204
10-30	OTHER SALARIES <i>Intern or Manager in Transition for Special Projects</i>	-	8,000	108	2,000	(6,000)
10-40	OVERTIME	-	-	-	-	0
25-01	FICA	23,149	28,430	26,200	31,598	3,168
25-03	RETIREMENT CONTRIBUTIONS	31,380	34,331	34,206	35,716	1,385
25-04	LIFE/HEALTH INSURANCE	35,726	41,586	38,050	47,763	6,177
25-07	EMPLOYEE ALLOWANCES	-	10,020	7,620	10,080	60
TOTAL PERSONAL EXPENSES		432,931	489,075	451,184	534,069	44,994
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Laws of Life Banquet (\$5,400) and other minor operating expenditures</i>	5,305	5,720	5,720	6,000	280
30-02	HOUSING ASSISTANCE PAYMENT	18,000	18,000	18,000	18,000	0
30-10	AUTO MILEAGE	8,700	0	0	0	0
40-00	TRAINING & TRAVEL COSTS	3,170	3,000	4,000	4,000	1,000
41-00	COMMUNICATIONS	5,561	7,228	7,228	5,500	(1,728)
44-00	RENTALS & LEASES <i>Copier Lease Payments and related Costs</i>	9,963	13,279	13,279	14,000	721
46-00	REPAIR AND MAINTENANCE	0	200	200	200	0
47-00	PRINTING AND BINDING	351	1,040	1,040	500	(540)
47-07	NAPLES ANNUAL REPORT <i>Reduced cost due to decision to not mail out annual report.</i>	4,000	12,000	12,000	4,000	(8,000)
51-00	OFFICE SUPPLIES	2,224	3,640	3,640	3,500	(140)
54-00	BOOKS, PUBS, SUBS, MEMBS	300	624	624	600	(24)
54-01	MEMBERSHIPS	1,937	1,872	1,200	2,015	143
TOTAL OPERATING EXPENSES		59,511	66,603	66,931	58,315	(8,288)
TOTAL EXPENSES		\$492,442	\$555,678	\$518,115	\$592,384	36,706

***TAB PAGE
PLANNING***

City of Naples, Florida

Departmental Summary Page



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

Mission:

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

Department Description

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

Until FY 2007-08, the GIS division and the Building Permits Function were part of the responsibility of Planning, formerly entitled Community Development. The GIS division was once associated with Planning as a mapping and graphics amenity; however, GIS has now become more closely associated with database analysis and maintenance. Therefore, it was a reasonable reorganization to have GIS become part of the Technology Services Department (Fund 520). The line between the Building Permits function and Planning has also become more distinct, and creating a separate department with a separate director for the Building Permits function was inevitable.

Planning Goals and Objectives

The Planning Department will be focused on the Comprehensive Plan and other related long range planning issues, such as incorporating the results of the visioning process into the Comprehensive Plan, updating the Capital Improvement Element of the plan per new statutory requirements and adding the new Public School Facilities Element. The timing of these amendments coincides with the required implementation of the changes, which are required to be adopted by June 2008 and are outlined in the Evaluation and Appraisal Report. The department will also be using this as an opportunity to work with other City departments and outside agencies to update the level of service standards, such as those for storm water and park facilities.

There has been discussion and some resolution regarding a number of code amendments including historic preservation and some new suggested changes regarding planned developments. The Planning Department intends to focus on these amendments and others that will help streamline the process and implement the City's vision.

DEPARTMENT Planning
FUND: General Fund

Planning Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #1 (preserve the City's distinctive character and culture), amend and update the City's Comprehensive Plan as required		
Amend the Capital Improvements Element for 2007, incorporating the findings of the Visioning Process, the Pathways Plan and the Stormwater Master Plan	October 2007	December 2007
Adopt Inter-local Agreement and New School Facilities Element	October 2007	March 2008
Conduct Public hearings on Comp Plan Amendments	January 2008	February 2008
Coordinate transmittal and adoption of EAR based Comp Plan Amendments	January 2008	June 2008
Amend Capital Improvements Element for 2008	May 2008	December 2008
As part of Vision Goal #3 (maintain an extraordinary quality of life for residents) oversee contractual requirements for planning services		
Assist with document and information gathering for River Park Master Plan	October 2007	November 2007
Coordinate notice and deadlines for River Park Master Plan	October 2007	December 2007
Assist with public information requirements for update of the Community Redevelopment Area Master Plan	October 2007	December 2007
As part of Vision Goal #2b (promote community sustainability and environmental conservation) amend the Code of Ordinances		
Adopt amendments related to drainage in single family districts	October 2007	November 2007
Adopt amendments to the D-Downtown District	October 2007	November 2007
Prepare and discuss amendments related to historic preservation	October 2007	December 2007
Conduct fee study	March 2008	June 2008
Create certificate of use program	March 2008	June 2008
Recommend code amendments to streamline processes, where appropriate	March 2008	June 2008
Amend property maintenance standards to include minimum housing requirements	March 2008	June 2008
Implement recommendations of the River Park Master Plan	March 2008	June 2008
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		
Create and update a list of pending petitions accessible to other departments	October 2007	December 2007
Provide for the electronic submittal of petition package materials	October 2007	December 2007
Coordinate the scanning of existing files	June 2008	September 2008

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

Significant Budgetary Issues

Revenues

In the 2005-2006 fiscal year, the Planning Department collected a total of \$48,493 in petition fees and fines, and expects to collect \$40,000 in both the current year (2006-07) and in 2007-08. These show as General Fund Revenues.

Expenditures

Planning has a budget of \$648,167. This represents an increase of \$38,540 over the adopted 2006-07 budget. The primary area of increase is in Personnel Services, up \$40,220. There are several changes made to the Planning structure that affected personnel services. First, one Planner I was upgraded to a Planner II. Second, a reorganization has impacted this department. The Director of the department was formerly in charge of Planning, GIS, and the Building Permits function. Effective October 1, a reorganization separated these three functions, thus the Planning Director and the Administrative Specialist will no longer have their costs split between the Building Permits Fund and General Fund. Finally, because the Department Director will be able to focus more on Planning, the Department has deleted the Planning Administrator position, which would have had an estimated 2007-08 cost of more than \$103,000. There may be another staff change later in the year, by upgrading a Planner II to a Senior Planner. That decision will be made after evaluating this reorganization; the change would be minimal in terms of cost.

For FY 2006-07, (the year just ending), expenditures were almost as expected with some exceptions. The visioning process and several larger projects warranted additional advertising and operating supplies, causing those line items to exceed budget. Therefore, these line items were increased for 2007-08.

2007-08 Performance Measures and Benchmarking

	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
Administrative Appeal Petitions	0	2	2	2
Administrative Variance Petitions	0	0	0	0
Annexation Requests	2	0	2	1
Comprehensive Plan Amendments	2	2	2	4
Conditional Use Requests	10	10	16	12
Development of Significant Environmental Impact	0	0	0	0
Easement Vacation Requests	3	1	2	2
Fence and Wall Waiver Requests	3	4	4	3
General Development and Site Plan	3	4	2	2
Live Entertainment	9	4	6	4
Nonconformity Requests	1	2	0	1
Rezoning Requests	8	7	4	4
Residential Impact Statement Requests	11	13	16	12
Text Amendment Requests	3	17	10	10
Variance Requests	7	11	8	10
Waiver of Distance Requests	0	4	3	2

Department Summary Page (continued)

DEPARTMENT Planning
FUND: General Fund

	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
Design Review Board Petitions	54	54	34	32
Staff Action Committee Petitions	82	66	65	65
Total Petitions	198	201	176	166

FUND: 001 General Fund

**PLANNING DEPARTMENT
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 ADOPTED
PLANNING & ZONING				
0.5	0.5	1	Planning Director	\$ 107,888
1	1	0	Planning Administrator	-
2	2	3	Planner II	177,875
2	2	1	Planner I	31,790
1	1	1	Planning Technician	38,244
0.5	0.5	1	Sr. Administrative Specialist	38,296
<u>7</u>	<u>7</u>	<u>7</u>		<u>394,093</u>
CODE ENFORCEMENT				
2	0	0	Code Enforcement Inspector	\$0
1	0	0	Administrative Specialist II	0
<u>3</u>	<u>0</u>	<u>0</u>	<i>All 3 positions moved to Police</i>	<u>0</u>
10	7	7	Regular Salaries	394,093
			Other Salaries & Wages	4,800
			Overtime	1,000
			Employer Payroll Expenses	133,087
				<u> </u>
			Total Personal Services	<u><u>\$532,980</u></u>

Until 2007-08, half of the Community Development Director and the One-half of the Senior Administrative Specialist were charged to the Building Inspections Fund.

Note - wages include contractual raises for 2007-08

**FISCAL YEAR 2007-08
BUDGET DETAIL
PLANNING DEPARTMENT**

001.0504.515

		05-06	06-07	06-07	07-08	
ACCOUNT DESCRIPTION		ACTUALS	ADOPTED BUDGET	PROJECTED BUDGET	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	321,733	358,537	302,000	394,093	35,556
10-30	OTHER SALARIES	0	4,800	4,800	4,800	0
10-40	OVERTIME	569	1,500	1,000	1,000	(500)
25-01	FICA	24,914	27,725	24,700	30,015	2,290
25-03	RETIREMENT CONTRIBUTIONS	26,869	33,089	25,800	29,008	(4,081)
25-04	LIFE/HEALTH INSURANCE	47,575	59,879	61,707	68,784	8,905
25-07	EMPLOYEE ALLOWANCES	0	7,230	7,130	5,280	(1,950)
TOTAL PERSONAL SERVICES		421,660	492,760	427,137	532,980	40,220
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	4,110	7,526	9,526	8,586	1,060
30-10	AUTO MILEAGE	6,620	300	300	300	0
31-01	PROFESSIONAL SERVICES	0	5,000	5,000	5,000	0
40-00	TRAINING & TRAVEL COSTS	7,183	7,800	7,800	6,400	(1,400)
41-00	COMMUNICATIONS	5,489	7,780	7,000	4,820	(2,960)
42-10	EQUIP. SERVICES - REPAIRS	1,415	690	690	694	4
42-11	EQUIP. SERVICES - FUEL	343	590	590	616	26
44-01	BUILDING RENTAL	42,263	48,181	48,181	49,961	1,780
	<i>Space used at the Building Permits Fund building</i>					
46-00	REPAIR AND MAINTENANCE	1,183	3,000	2,500	2,310	(690)
47-00	PRINTING AND BINDING	1,851	8,000	8,000	6,000	(2,000)
47-01	LEGAL ADS	13,218	14,000	17,000	16,000	2,000
47-06	DUPLICATING	998	2,500	2,500	2,500	0
51-00	OFFICE SUPPLIES	5,403	7,500	7,500	8,000	500
54-01	MEMBERSHIPS	3,022	4,000	4,000	4,000	0
TOTAL OPERATING EXPENSES		93,098	116,867	120,587	115,187	(1,680)
TOTAL EXPENSES		\$514,758	\$609,627	\$547,724	648,167	38,540

***TAB PAGE
FINANCE***

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Finance Department
FUND: General Fund

Mission:

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

Department Description

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

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

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

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

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

2007-08 Goals and Objectives	Estimated Start	Estimated Completion
<p>As part of Vision Goal #4 (Strengthen the Economic health and vitality of the City), improve efficiency in the finance divisions.</p> <p>Review opportunity for bi-weekly instead of weekly accounts payable</p>	<p>April 2008</p>	<p>June 2008</p>

DEPARTMENT Finance Department
FUND: General Fund

2007-08 Goals and Objectives	Estimated Start	Estimated Completion
Investigate Electronic Funds Transfer for Vendor Payments	December 2007	March 2008
Recommend alternative information source for non-finance questions, which are transferred to Customer Service.	December 2007	March 2008
Conduct Internal Training on budgeting, purchasing and accounts payable	March 2007	June 2008
Enhance the Click 2 Gov so that it's easier for customers	October 2007	December 2007
Convert bid notification to email and postcards	December 2007	March 2008
At least four times, encourage Direct Deposit for payroll	October 2007	March 2008
Review opportunity for privatization of utility bill mailing	March 2008	April 2008
Review pension buyouts to determine if there are any savings to encourage early retirements.	June 2008	July 2008
Research and bid if appropriate Utility bill/Phone bill audit	December 2007	March 2008
Modify Purchasing Vendor list procedure	October 2007	February 2008
As part of Vision Goal #4 (Strengthen the Economic health and vitality of the City), enhance revenues and/or revenue collections		
Research and develop opportunity for special taxing districts	December 2007	March 2008
Review outstanding debt for arbitrage compliance	February 2008	July 2008
Conduct zero-read audit for meters to improve collections	June 2008	August 2008
Pursue delinquent special assessments with direct contact for the customers	January 2008	February 2008
Improve Meter Reading Process for fewer zero reads or missed reads.	June 2008	September 2008
As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), enhance knowledge of finance employees, other staff, management and the public		
Ensure employees attend applicable professional training to keep up to date on trends	October 2007	September 2008
Publish the FY 2007 CAFR and submit to the GFOA's award program by March 25, 2008	November 2007	March 2008
Publish the FY 2008 budget and submit to the GFOA's award program by December 25, 2007	November 2007	December 2007
Publish the monthly financial reports by the 11 th of each month	October 2007	September 2008

DEPARTMENT Finance Department
FUND: General Fund

2007-08 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,713,219, an increase of \$98,229 over the adopted 2006-07 budget.

Finance and Accounting, budgeted at \$1,007,160, shows an increase of \$76,796 (8%) over FY 2006-07. There are 10.8 positions budgeted in this section, the same as in 2006-07. Personal Services is the largest area of increase. Increases are primarily due to the annual contracted raise and the increased cost of benefits.

Operating Expenses increased \$190 due to a contractual increase of \$4,500 in the auditing contract. Training and Travel costs are a significant item in this budget, due to the many professional certified (CGFO, CPFO and CPA) employees who are required to maintain education levels to keep their certification, and due to the ever changing requirements of the field that require regular training. Other Contractual Services includes one off-site storage unit for accounts payable and related records. There are no other major costs in this division.

Customer Service, with a budget of \$446,611, is an increase of \$15,376 (3.5%) over FY 2006-07. There is no major change in this section's expenditures; most areas have decreased, including the fuel costs, as the department is expecting to use less fuel with the new hybrid vehicles being used in meter reading.

Major Operating Expenditures in Customer Service include Postage (primarily for Utility Bills) (\$34,000), and Printing for utility bills and occupational licenses (\$13,500). Uniforms and Clothing costs represent the required shoes and shirts for the utility Meter Readers.

Purchasing, with a budget of \$259,448, is an increase of \$6,057 over the FY06-07 budget. There are four (4) positions budgeted in Purchasing. The primary area of increase, salary and benefits, which increased due to the contractual salary raises, was slightly offset by general operating line item decreases.

2007-08 Performance Measures and Benchmarking

Description	Naples	Fort Myers	Marco Island	Cape Coral
Fitch Bond Rating	AAA	A	AAA	A
Per Capita Taxable Value	\$611,237	\$66,776	\$606,342	\$101,040

Description	Actual 2004-05	Actual 2005-06	Expected 2006-07	Projected 2007-08
Purchasing Card Transactions	2,180	2,079	2,136	2,400
Purchase Orders Issued	3,345	3,384	3,500	3,500
Formal Bids and Quotes	74	116	115	95
Occupational Licenses Issued	4,343	4,658	4,678	4,678
Checks reissued due to error by either vendor or City	9	61	32	30
Funds received from Annual Auction	\$0	\$81,160	\$110,098	\$98,000

Departmental Summary Page (continued)

DEPARTMENT **Finance Department**
FUND: **General Fund**

Description	Actual 2004-05	Actual 2005-06	Expected 2006-07	Projected 2007-08
Utility Payments made by Click 2 Gov (Internet) - started in late FY05	19	1,822	2,062	2,400
Business License Payments made by Click 2 Gov	Not Used	106	158	220
Parking Tickets paid by Click 2 Gov	Not Used	374	552	800
City Employees on Direct Deposit	Data not tracked	Data not tracked	75.6%	80%
Delinquent Special Assessments (loans, percent, dollar value)	40 (11%) \$14,950.87	29 (8.2%) \$11,104.07	32 (9.2%) \$10,974.05	20 (5.8%) \$7,500.00
Finance Employees with relevant certifications	4	6	7	8
Awards received from GFOA	1	2	2	2
GFOA Budget Criteria deemed at least proficient	N/A	92%	92%	96%

FUND : 001 GENERAL FUND

**FINANCE DEPARTMENT
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 ADOPTED
ACCOUNTING				
1	1	1	Finance Director	114,453
1	1	1	Comptroller	108,653
1	1	1	Budget & Investment Manager	65,118
1	1	1	Accounting Manager	68,320
1	1	1	Pension & Financial Accountant	64,077
2	2	2	Finance Analyst	99,212
1	1	1	Accounting Clerk III	36,763
1	1	1	Accounting Clerk II	27,028
1	1	1	Sr. Administrative Specialist	41,092
0.8	0.8	0.8	Service Worker I (30 hours)	17,376
<u>10.8</u>	<u>10.8</u>	<u>10.8</u>		<u>642,092</u>
CUSTOMER SERVICE				
1	1	1	Customer Service Manager	66,038
2	2	2	Customer Service Representative	56,218
1	1	1	Billing & Collection Specialist	35,194
2	2	2	Meter Reader	53,763
1	1	1	Meter Technician	37,991
<u>7</u>	<u>7</u>	<u>7</u>		<u>249,204</u>
PURCHASING				
1	1	1	Purchasing Manager	68,445
1	1	1	Buyer	39,549
1	1	1	Warehouse Coordinator	34,986
1	1	1	Administrative Specialist II	30,986
<u>4</u>	<u>4</u>	<u>4</u>		<u>173,966</u>
21.8	21.8	21.8	Regular Salaries	1,065,262
			Other Salaries & Wages	5,200
			Overtime	7,150
			Employer Payroll Expenses	397,318
			Total Personal Services	<u>1,474,930</u>

Salaries include expected wage increases in 2007-08 per contracts.

**FISCAL YEAR 2007-08
BUDGET DETAIL
FINANCE
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	921,513	985,019	991,292	1,065,262	80,243
10-30 OTHER SALARIES	18,433	7,000	29,000	5,200	(1,800)
10-40 OVERTIME	7,172	6,300	8,150	7,150	850
25-01 FICA	70,168	73,135	75,586	79,509	6,374
25-03 RETIREMENT CONTRIBUTIONS	83,868	102,011	92,258	107,637	5,626
25-04 LIFE/HEALTH INSURANCE	163,480	192,363	156,305	210,172	17,809
25-07 EMPLOYEE ALLOWANCES	0	420	160	0	(420)
TOTAL PERSONAL SERVICES	1,264,634	1,366,248	1,352,751	1,474,930	108,682
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	17,540	20,087	20,392	20,087	0
31-02 ACCOUNTING & AUDITING	106,927	79,000	79,000	83,500	4,500
31-04 OTHER CONTRACTUAL SVCS	3,944	5,400	4,380	5,400	0
40-00 TRAINING & TRAVEL COSTS	12,114	17,285	13,598	14,330	(2,955)
41-00 COMMUNICATIONS	11,826	18,180	13,618	14,900	(3,280)
42-02 POSTAGE & FREIGHT	20,585	32,350	32,350	34,000	1,650
42-10 EQUIP. SERVICES - REPAIRS	15,640	15,800	7,900	7,943	(7,857)
42-11 EQUIP. SERVICES - FUEL	8,101	10,840	9,560	9,974	(866)
44-00 RENTALS & LEASES	2,413	2,500	2,380	2,520	20
46-00 REPAIR AND MAINTENANCE	1,635	1,750	1,744	1,600	(150)
46-04 EQUIP. MAINTENANCE	0	0	0	0	0
47-00 PRINTING AND BINDING	19,466	21,400	21,200	21,000	(400)
47-01 LEGAL ADS	13,738	6,000	6,100	6,000	0
51-00 OFFICE SUPPLIES	9,189	10,200	10,076	10,000	(200)
51-02 OTHER OFFICE SUPPLIES	12	0	0	0	0
52-00 OPERATING SUPPLIES	4,204	4,400	2,898	3,400	(1,000)
52-07 UNIFORMS	1,024	800	961	850	50
52-09 OTHER CLOTHING	561	700	625	1,000	300
54-01 MEMBERSHIPS	1,440	1,500	1,755	1,535	35
54-02 BOOKS, PUBS, SUBS.	496	550	450	250	(300)
TOTAL OPERATING EXPENSES	250,855	248,742	228,987	238,289	(10,453)
TOTAL EXPENSES	\$1,515,489	\$1,614,990	\$1,581,738	\$1,713,219	98,229

**FISCAL YEAR 2007-08
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ADOPTED BUDGET	06-07 CURRENT PROJECTED	07-08 DEPT APPROVED	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	557,267	585,410	614,942	642,092	56,682
10-30 OTHER SALARIES <i>Summer Intern 12 weeks</i>	0	4,800	4,800	4,700	(100)
10-40 OVERTIME	2,363	1,200	1,050	1,200	0
25-01 FICA	40,914	43,511	45,929	48,014	4,503
25-03 RETIREMENT CONTRIBUTIONS	54,551	61,563	54,680	66,572	5,009
25-04 LIFE/HEALTH INSURANCE	84,545	96,348	85,317	106,860	10,512
29-00 GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	739,640	792,832	806,718	869,438	76,606
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	12,590	14,787	12,800	14,787	0
31-02 ACCOUNTING & AUDITING	106,927	79,000	79,000	83,500	4,500
31-04 OTHER CONTRACTUAL SVCS	3,944	5,400	4,380	5,400	0
40-00 TRAINING & TRAVEL COSTS	8,204	11,160	9,650	9,000	(2,160)
41-00 COMMUNICATIONS	5,468	9,280	5,870	8,200	(1,080)
47-00 PRINTING AND BINDING	7,585	8,400	8,200	7,500	(900)
51-00 OFFICE SUPPLIES	7,987	8,000	8,500	8,000	0
54-01 MEMBERSHIPS	1,360	1,055	1,375	1,085	30
54-02 BOOKS, PUBS, SUBS.	496	450	450	250	(200)
TOTAL OPERATING EXPENSES	154,561	137,532	130,225	137,722	190
TOTAL EXPENSES	\$894,201	\$930,364	\$936,943	\$1,007,160	\$76,796

**FISCAL YEAR 2007-08
BUDGET DETAIL
FINANCE DEPARTMENT
CUSTOMER SERVICE DIVISION**

001.0707.513

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 DEPT APPROVED	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	214,305	230,789	228,500	249,203	18,414
10-30 OTHER SALARIES <i>Temporary help for zero meter reads</i>	9,240	2,200	2,200	500	(1,700)
10-40 OVERTIME	3,383	3,950	3,350	3,950	0
25-01 FICA	16,603	16,732	17,537	18,162	1,430
25-03 RETIREMENT CONTRIBUTIONS	18,790	24,093	21,478	25,269	1,176
25-04 LIFE/HEALTH INSURANCE	56,126	68,401	58,138	71,850	3,449
29-00 GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	318,447	346,165	331,203	368,934	22,769
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	257	500	3,292	500	0
40-00 TRAINING & TRAVEL COSTS	1,343	2,000	1,348	2,000	0
41-00 COMMUNICATIONS	4,135	5,900	4,948	3,700	(2,200)
42-02 POSTAGE & FREIGHT	20,584	32,350	32,350	34,000	1,650
42-10 EQUIP. SERVICES - REPAIRS	15,640	13,800	7,800	7,842	(5,958)
42-11 EQUIP. SERVICES - FUEL	7,708	9,520	8,660	9,035	(485)
46-00 REPAIR AND MAINTENANCE	1,591	1,600	1,594	1,550	(50)
47-00 PRINTING AND BINDING	11,881	13,000	13,000	13,500	500
47-01 LEGAL ADS	5,073	0	0	0	0
51-00 OFFICE SUPPLIES	803	2,200	1,576	2,000	(200)
52-00 OPERATING SUPPLIES	2,508	3,000	1,398	2,000	(1,000)
52-07 UNIFORMS	1,024	800	961	850	50
52-09 OTHER CLOTHING	300	400	325	700	300
TOTAL OPERATING EXPENSES	72,847	85,070	77,252	77,677	(7,393)
TOTAL EXPENSES	\$391,294	\$431,235	\$408,455	\$446,611	15,376

**FISCAL YEAR 2007-08
BUDGET DETAIL
FINANCE DEPARTMENT
PURCHASING DIVISION**

001.0708.513

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 DEPT APPROVED	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	149,941	168,820	147,850	173,967	5,147
10-30 OTHER SALARIES	9,193	0	22,000	0	0
10-40 OVERTIME	1,426	1,150	3,750	2,000	850
25-01 FICA	12,651	12,892	12,120	13,333	441
25-03 RETIREMENT CONTRIBUTIONS	10,527	16,355	16,100	15,796	(559)
25-04 LIFE/HEALTH INSURANCE	22,809	27,614	12,850	31,462	3,848
25-07 EMPLOYEE ALLOWANCES	0	420	0	0	(420)
TOTAL PERSONAL SERVICES	206,547	227,251	214,670	236,558	9,307
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,693	4,800	7,600	4,800	0
40-00 TRAINING & TRAVEL COSTS	2,567	4,125	2,000	3,330	(795)
41-00 COMMUNICATIONS	2,223	3,000	3,000	3,000	0
42-10 EQUIP. SERVICES - REPAIRS	0	2,000	500	101	(1,899)
42-11 EQUIP. SERVICES - FUEL	393	1,320	800	939	(381)
44-00 RENTALS & LEASES <i>Copier Rental</i>	2,413	2,500	2,000	2,520	20
46-00 REPAIR AND MAINTENANCE <i>Annual typewriter maintenance</i>	44	150	100	50	(100)
47-01 LEGAL ADS	8,665	6,000	6,000	6,000	0
51-00 OFFICE SUPPLIES	399	0	600	0	0
51-02 OTHER OFFICE SUPPLIES	12	0	0	0	0
52-00 OPERATING SUPPLIES	1,696	1,400	1,000	1,400	0
52-09 OTHER CLOTHING	261	300	400	300	0
54-01 MEMBERSHIPS	80	445	445	450	5
54-02 BOOKS, PUBS, SUBS,	0	100	0	0	(100)
TOTAL OPERATING EXPENSES	23,446	26,140	24,445	22,890	(3,250)
TOTAL EXPENSES	\$229,993	\$253,391	\$239,115	\$259,448	6,057

***TAB PAGE
COMMUNITY SERVICES***

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Community Services
FUND: General Fund

Mission:

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

Department Description

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

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

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

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

Natural Resources Division is responsible for the maintenance of the many natural resources in the City, including beach, bay and inland waters.

2007-08 Goals and Objectives

	Estimated Start	Estimated Completion
In accordance with Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), provide administrative support and oversight for all services and divisions within the Department and provide a full range of public recreation facilities and services for residents and visitors		

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

	Estimated Start	Estimated Completion
Complete community and neighborhood assessment efforts for renovations or replacement of a River Park Pool or Aquatic Feature	Dec. 2007	March 2008
Train departmental employees on use of grants tracking system	October 2007	Dec. 2007
Seek and apply for a minimum of three grants to supplement or fund projects administered through the department	October 2007	June 2008
Ensure all program budgets are within FY 2007-08 expenditure and revenue appropriations	October 2007	March 2008
Support implementation of approved "Preserving Naples Visioning Strategies" as identified within all divisional goals and objectives	October 2007	Sept. 2008
Continue Land Conservation and Preservation Program efforts including opportunities for funding and acquiring appropriate and available undeveloped property.	October 2007	May 2008
<u>Natural Resources Division</u>		
As part of Vision Goal #2 (Make Naples the green jewel of southwest Florida) restore the estuarine habitat of Naples Bay, Moorings Bay & Clam Bay		
Sea Grasses:		
<ul style="list-style-type: none"> ▪ Monitor the two areas in Naples Bay twice a year ▪ Survey three additional areas for sea grasses 	October 2007	Sept. 2008
Encourage use of rip rap on Naples Bay shoreline by:		
<ul style="list-style-type: none"> ▪ Promoting new city ordinance ▪ Developing a brochure about advantages of rip rap 	October 2007 January 2008	Dec. 2007 April 2008
Mangroves:		
<ul style="list-style-type: none"> ▪ Establish new city ordinance to promote mangroves ▪ Meet with at least three Property Owner Associations regarding the benefits of mangroves ▪ Obtain mangrove permitting and enforcement authority from the DEP 	January 2008 January 2008 October 2007	June 2008 June 2008 Dec. 2008
Oysters:		
<ul style="list-style-type: none"> ▪ Monitor the two oyster reefs constructed in 2005 in Naples Bay and the one oyster reef in Moorings Bay constructed in 2007 ▪ Assess establishment of new oyster reef in Clam Bay ▪ Determine factors affecting conditions of constructed oyster reefs in Naples Bay 	October 2007 January 2008 October 2007	Dec. 2007 April 2008 Sept. 2008
As part of Vision Goal #2 (Make Naples the green jewel of southwest Florida) restore Water Quality of Naples Bay		
Collect water quality samples 11-12 times/yr and analyze data	October 2007	Sept. 2008
Plant littoral zone on 2 of the City's 28 existing storm water retention ponds	Feb. 2008	May 2008

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

	Estimated Start	Estimated Completion
Create at least one new filter marsh	October 2007	Sept. 2008
Assure business compliance with landscape certification program	October 2007	Sept. 2008
Establish one rain garden on city property	October 2007	Dec. 2008
Establish resident micro-grant program for lake planting	October 2007	May 2008
As part of Vision Goal #2 (Make Naples the green jewel of southwest Florida) manage Waterways and Shorelines		
Respond to animal injuries, marine mammal stranding, sea turtle beaching and other reported wildlife related matters as well as marine emergencies, spills, wildlife distress calls and medical emergencies	October 2007	Sept. 2008
Continuously monitor condition of dune vegetation and revegetate as necessary	October 2007	Sept. 2008
Maintain navigability of City canals, Gordon Pass, Doctors Pass, and Gordon River	October 2007	Sept. 2008
Research and establish program to prevent fishing related injuries to pelicans on the pier	October 2007	April 2008
Monitor Gulf weekly for red tide events	October 2007	Sept. 2008
Inspect City waterways daily for City code violations, state submerged land lease compliance and pollution events	October 2007	Sept. 2008
Monitor aids in navigation, shoals and all other marine conditions and construction activities along shoreline	October 2007	Sept. 2008
As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), provide Environmental Education and Outreach		
Create two Natural Resources brochures on rip rap and mangroves	October 2007	Sept. 2008
Attend at least three outdoor events with Natural Resources poster, handouts and brochures	October 2007	Sept. 2008
Enhance Natural Resources website	December 2007	May 2008
Make at least six presentations to various groups on the work of the Natural Resources Division	October 2007	Sept. 2008
Attend and participate in appropriate meetings regarding environmental issues confronting Southwest Florida	October 2007	Sept. 2008
Seek two grants for various City environmental initiatives	October 2007	Sept. 2008
As part of Vision Goal #2a (Restore Naples Bay, protect beaches and other key waters), provide Beach Renourishment and Protection Efforts		
Support continued monitoring of the quality of sand used to renourish beaches	October 2007	Sept. 2008
Consider alternative methods of beach cleaning which will ensure the protection of natural and wildlife features	October 2007	Dec. 2008

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

	Estimated Start	Estimated Completion
<u>Recreation Division Goals</u>		
In accordance with Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), provide quality recreation, cultural and athletic programs, activities and events		
Provide management of capital improvements at City Recreation Facilities as budgeted.	October 2007	August 2008
Improve the Recreation Information on the City Web site for better access including new web page design, online registration, program information, seasonal brochure and general community services info.	October 2007	March 2008
Maintain high level of customer satisfaction (90%) by continuing to collect comment cards and following up with customer concerns	October 2007	Sept. 2008
Maintain a high level of attendance and participation in recreation programs, activities and events by marketing and tracking where and how customers learn about the activities that the Recreation Division offers	October 2007	Jan. 2008
Identify and apply for sponsorships and grants to help subsidize special events and camps	October 2007	May 2008
Implement Collier County Schools and YMCA program partnerships	October 2007	May 2008
Review program services to include partnership and promotion through the Healthy America 2010 and the National Governor's Association Healthy America Program	October 2007	May 2008
<u>Parks and Parkways Division Goals and Objectives</u>		
As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), provide fiscal management oversight and seek alternative revenue opportunities to supplement program services		
Maintain a citywide Urban Tree Forest through internal staff and contracted services for tree trimming, removal, replacement, grant and donation programs.	October 2007	Sept. 2008
Plant 200 quality trees through the Tree Fill-in and Replacement Program adhering to the Florida Grades and Standards	March 2008	August 2008
Inspect and act on 100% of tree ordinance violations within 30 days of observation or reporting.	October 2007	Sept. 2008

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

	Estimated Start	Estimated Completion
As part of Vision Goal #3A (Maintain and improve public amenities for residents) provide specialized project management for neighborhood median and cul-de-sac landscape beautification needs		
Restore at least 5 cul-de-sacs	October 2007	Sept. 2008
Upgrade criteria for sustainable landscape design guidelines for publicly managed properties, which includes native plants that require limited water use.	October 2007	March 2008
Reduce dependency on potable water for irrigation needs by upgrading automated systems and tapping into the City's Reuse Water System where available.	October 2007	March 2008

2007-08 Significant Budgetary Issues

The budget of the Community Services Department is \$7,653,539. It increased \$407,799 over the adopted budget of FY06-07. Due to the state requirements for property tax reform, this department responded with some reductions while still trying to provide a high level of service to the residents of Naples.

The **Administration** division budget is \$902,418, which represents an \$87,157 increase (or 11%) over the adopted budget of FY06-07. The only area of increase is in the personal services area, which is due in part to the scheduled wage increase, and several pay range adjustments made in the 2007 salary survey. There are no other major areas of change. Operating Expenditures were reduced because the 2006-07 budget included costs of surveying land for the city's land acquisition program.

The **Parks and Parkways** division, which handles the maintenance of the City rights-of-way and medians, has a budget of \$3,985,160, a \$340,786 increase over the adopted budget of FY06-07. There are two major components of this increase.

Parks and Parkways Personal Services cost, at \$1,228,564, has increased \$173,820. There are 22 positions budgeted, one less than in 2006-07. This is because one vacant position was modified to create an Administrative Specialist position in the Natural Resources Division. Despite this position modification, personal costs have increased, primarily due to the annual pay increase and a pay range adjustment made to several positions in the 2007 salary survey.

Parks and Parkways Operating Expenses have a budget of \$2,756,596, an increase of \$166,966. The major expense of this operation is Other Contractual Services, budgeted at \$1,769,000. This is the cost for contractual maintenance of city medians and rights-of-ways, lot mowing, tree trimming, root pruning and the tree inoculation (lethal yellowing) program. This line item is increased \$159,000 due to increases in contracts. There was discussion of adding another \$300,000 for specialty Banyan Trimming. However, this has not been included, in part due to the non-assurance of any storm benefit of this trimming.

Departmental Summary Page (continued)

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

Other Contractual Services, budgeted at \$1,769,000 includes:

- o Mowing contracts \$887,246
- o Cable Bracing for trees \$35,000
- o Palm Tree Trimming \$150,000
- o Hardwood Trimming \$160,000
- o Tree Removal \$60,000
- o Tree Transplanting \$70,000
- o Lethal Yellowing inoculations \$90,000
- o Mulch Installation \$60,000
- o Other Specialized Services \$256,754

(Bee removal, indoor plant maintenance, rodent control, root pruning)

Other major expenditures of Parks and Parkways include:

- Equipment Services and Fuel is budgeted at \$168,660
- Utilities, including water, sewer, garbage and power is budgeted at \$240,000
- Operating Supplies, such as mulch, fertilizer, plants, turf, clay, weed-eaters, pesticides and sod are budgeted at \$402,000.

The **Recreation** divisions' budgets are \$2,501,583 representing a \$19,069 decrease from the adopted budget of all the recreation divisions for FY06-07. This includes the expenses of Fleischmann Park, Skate Park, Cambier Park, River & Anthony Park, Athletics, Gulfview and Naples Preserve.

In the combined Recreation divisions, there are 12 (full-time equivalent) positions budgeted, one less than in 2006-07. The position eliminated was a vacant position at the Norris Center, leaving the Norris Center with similar staffing levels as the other centers. In addition to those 12 positions, there is \$560,000 in "Other Salaries". This is used to pay for summer lifeguards and other temporary recreation workers for camps and after school programs. Examples of some programs are "Lake Park Pre-School Camp", "Fleischmann Park Christmas Camp", and "River Park/Anthony Park Elementary Camp".

Note that the Skate Park appears to have a significant decrease, however part of that was due to a 2006 reorganization that moved the employee from the Skate Park to the Fleischman Park budget. In addition, the Skate Park insurance account of \$18,253 is no longer used and is funded in the General Fund non-departmental account. Finally resale supplies (or cost of goods sold at the Skate Park) have been reduced drastically, as the amount of merchandise sold there is not as high as originally estimated to be.

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

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	\$407,000	\$971,935	42%
Norris Community Center (Cambier)	138,500	\$451,976	30%
River Park Center and Anthony Park	77,800	\$560,568	14%
Athletics and School Site Activities	150,300	\$318,179	47%
Skate Park*	\$152,500	\$175,925	87%

The **Natural Resource** division was created in 2006-07. The budget for 2007-08 is \$264,378, representing a \$175 decrease from the adopted budget. The decrease is in part due to the elimination of a position that was grant funded for one year only (2006-07). The one-year position of Marina Compliance Inspector has been merged into the Code Enforcement position in the Police and Emergency Services Budget.

2007-08 Performance Measures and Benchmarking

Recreation Division

Athletics:

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral
Coed Softball Adult	32 Teams \$600	44 Teams \$610	40 Teams \$525	28 Teams \$500
Flag Football Adult	18 Teams \$525	6 Teams \$500	NA	22 Teams \$525
Ultimate Frisbee Adult	20 / \$25	NA	NA	NA
Table Tennis Adult	25/ \$25	NA	31 / \$24	NA
Martial Arts Adult/Youth	192 / \$63	130 / \$58	91 / \$48	111 / \$52
Basketball Youth	72 / \$70	340 / \$30	272 / \$50	80 / \$45
Flag Football Youth	137 / \$55	340 / \$30	197 / \$45	NA
Pre K Athletics Youth	172 / \$40	150 / \$36	141 / \$30	127 / \$40
Sports Camps Youth	347 / \$120 Average	NA	NA	NA

PERFORMANCE MEASURES	Actual 2005-06	Estimated 2006-07	Actual 2006-07	Projected 2007-08
Leagues Adult – Teams	46	92	55	61
Leagues Youth – Teams	81	97	94	95
Tournament Adult – Teams	6	60	34	36
Tournament Youth – Teams	0	8	7	6
Special Events – Participants	571	1200	675	712
Camps, Classes - Participants	725	1035	883	1000

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

The Edge Skate Park:

BENCHMARKS	City of Naples	East Naples	Golden Gate	Bonita Springs
Annual Fee	\$30/ea; \$80 family (3+)	\$10 / \$75	\$10 / \$75	\$10
Visitor Fee	\$10/day; \$30/wk	N/A	N/A	N/A
Public/Private	Public	Public	Public	Public
Size	40,000	25,000	20,000	18,000
Members	2655/member; 777/visitor	500	1000	650

PERFORMANCE MEASURES	Actual 2004-05	Actual 2005-06	Actual 2006-07	Projected 2007-08
Members	1800	2116	3419	3500
Campers	190	297	330	295
Special Events	1200	2335	1851	2000

Recreation:

BENCHMARKS	Lee County	Collier County- Veteran's Community Center	Collier County- Golden Gate Community Center	City of Naples Fleischmann Park, River Park and Norris Center
After school Programs # kids registered	150	45	45	45
Summer Day camp # kids registered	220	160	180	293
Specialty Camps # camps offered	11	7	3	130
Toddler Recreation Classes offered weekly	5	5	5	8
Gymnastics Classes Offered weekly	0	0	0	9
Dance Classes (all ages) offered weekly	0	8	8	26
Martial Arts Classes (all ages) offered weekly	2	2	3	7
Special Events (annual)	6	6	8	12

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

PERFORMANCE MEASURES		Actual 2005-06	Actual 2006-2007	Projected 2007-2008
After school	FP	40	26	30
# Participants	RP/AP	(Combined)	15	15
	NC	0	0	10
Day Camps	FP	250	228	250
# Participants	RP/AP	(Combined)	65	75
	NC	0	0	0
Specialty Camps	FP	91	85	90
# camps offered	RP/AP	22	16	20
	NC/TC	13	29	30
Meetings, clubs	FP	10	8	10
	RP/AP	15	5	7
	NC	21	9	10
Gymnastics	FP	12	9	9
# classes per session	RP/AP	0	0	2
	NC	0	0	0
Dance Classes	FP	9	8	10
Kids and adults	RP/AP	11	10	10
Per session	NC	10	8	10
Martial Arts	FP	7	5	7
# classes offered	RP/AP	0	1	2
per session	NC	2	1	2
Productions	FP	1	5	2
Total # shows	RP/AP	8	4	10
(Music/theater)	NC	110	96	95

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

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2007-08**

<i>2006 Approved</i>	<i>2007 Approved</i>	<i>2008 Approved</i>	JOB TITLE	FY 2008 ADOPTED
ADMINISTRATION - 0901				
1	1	1	Community Services Director	\$107,765
1	1	1	Assistant Director	96,159
0	1	1	Grants Coordinator	81,333
0	1	1	Recreation Superintendent	71,659
1	1	1	Community Services Analyst	57,771
0	1	1	Community Service Coordinator	46,065
1	1	1	Sr. Administrative Specialist	42,836
2	2	2	Administrative Specialist II	73,532
<hr/> 6	<hr/> 9	<hr/> 9		<hr/> 577,120
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	75,043
1	1	1	Parks & Parkways Supervisor	51,182
1	0	1	Contract Services Manager	47,326
1	1	1	Administrative Specialist II	36,020
2	2	2	Sr Landscape Technician	67,322
0	4	4	Irrigation Technicians	162,108
4	4	4	Landscape Technician III	129,329
11	10	8	Landscape Technicians II	248,054
<hr/> 21	<hr/> 23	<hr/> 22		<hr/> 816,384
RECREATION/FLEISCHMANN PARK - 0921				
1	1	1	Park Manager	56,413
1	0	1	Recreation Supervisor	45,230
1	1	1	Recreation Coordinator	31,007
<hr/> 3	<hr/> 2	<hr/> 3		<hr/> 132,650
RECREATION/SKATE PARK - 0922				
1	1	0	Recreation Supervisor	0
<hr/> 1	<hr/> 1	<hr/> 0		<hr/> 0

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 ADOPTED
RECREATION/CAMBIER PARK & NORRIS - 0923				
1	0	0	Cultural Arts Services Manager	0
0	1	1	Parks Manager	53,237
1	1	1	Recreation Supervisor	46,382
1	1	0	Recreation Coordinator	0
1	1	1	Recreation Assistant	35,715
<hr/> 4	<hr/> 4	<hr/> 3		<hr/> 135,334
RECREATION/ RIVER PARK & ANTHONY PARK - 0924				
1	1	1	Park Manager	54,773
0	0.5	0.5	Creative Arts Coordinator	20,154
1	2	1	Recreation Supervisor	50,065
1	0	1	Recreation Assistant	27,028
<hr/> 3	<hr/> 3.5	<hr/> 3.5		<hr/> 152,020
RECREATION/ATHLETICS & GULFVIEW - 0925				
1	1	1	Athletic Supervisor	49,755
1.5	1.5	1.5	Recreation Assistant (3 Part-time)	45,165
<hr/> 2.5	<hr/> 2.5	<hr/> 2.5		<hr/> 94,920
NATURAL RESOURCES - 0928				
0.5	0.5	0.5	Natural Resources Manager	52,181
0	1	0	Marina Compliance Specialist (1 year)	0
0.5	1	1	Environmental Specialist	56,792
0	0	1	Administrative Specialist II	33,306
<hr/> 1	<hr/> 2.5	<hr/> 2.5		<hr/> 142,279
41.5	47.5	45.5	Regular Salaries	2,050,707
			Other Salaries & Wages	573,000
			Overtime	99,500
			Employer Payroll Expenses	789,115
			Total Personal Services	<u><u>\$3,512,322</u></u>

Decrease is due to

Marina Compliance Specialist (was grant funded for one year only)
Recreation Coordinator at Norris/Cambier (vacant position eliminated)

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,257,619	1,831,514	1,647,043	2,050,707	219,193
10-30 OTHER SALARIES	551,385	614,500	604,500	573,000	(41,500)
10-40 OVERTIME	66,973	61,500	101,500	99,500	38,000
25-01 FICA	141,851	138,881	175,342	154,874	15,993
25-03 RETIREMENT CONTRIBUTIONS	106,450	173,882	150,547	176,550	2,668
25-04 LIFE/HEALTH INSURANCE	229,776	434,941	306,898	448,451	13,510
25-07 EMPLOYEE ALLOWANCES	0	9,000	9,240	9,240	240
TOTAL PERSONAL EXPENSES	2,354,054	3,264,218	2,995,070	3,512,322	248,104
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	195,981	288,450	299,850	591,800	303,350
30-05 COUNTY LAND FILL	0	5,000	5,000	5,000	0
30-10 AUTO MILEAGE	9,884	2,000	2,300	2,000	0
30-20 FIELD TRIPS	7,200	7,200	17,000	27,200	20,000
30-21 FLEISCHMANN PARK FIELD TRIPS	32,141	45,000	45,000	45,000	0
30-23 RIVER PARK CENTER (moved to 3020)	1,464	10,000	10,000	0	(10,000)
31-01 PROFESSIONAL SERVICES	189,567	259,500	284,500	250,900	(8,600)
31-04 OTHER CONTRACTUAL SVCS	1,139,016	1,641,500	1,541,500	1,800,500	159,000
31-23 CULTURAL ARTS - THEATRE	0	0	0	50,000	50,000
31-43 LAWN/LANDSCAPE CERTIFICATION	0	35,000	35,000	25,000	(10,000)
40-00 TRAINING & TRAVEL COSTS	14,196	27,500	23,800	26,250	(1,250)
41-00 COMMUNICATIONS	60,807	80,500	92,600	95,100	14,600
42-00 TRANSPORTATION	48,500	56,000	56,000	56,000	0
42-10 EQUIP. SERVICES - REPAIRS	158,533	174,810	177,500	178,461	3,651
42-11 EQUIP. SERVICES - FUEL	40,152	71,950	72,110	75,236	3,286
43-01 ELECTRICITY	216,733	193,365	216,500	221,000	27,635
43-02 WATER, SEWER, GARBAGE	244,068	262,923	267,923	267,923	5,000
44-00 RENTALS & LEASES	9,910	15,600	13,100	16,600	1,000
45-00 SELF INS PROPERTY DAMAGE	0	18,253	0	0	(18,253)
46-00 REPAIR AND MAINTENANCE	13,344	34,000	29,000	29,000	(5,000)
46-04 EQUIP. MAINTENANCE	19,044	25,000	25,000	25,000	0
46-15 RED TIDE CLEAN-UP	0	50,000	50,000	50,000	0
47-00 PRINTING AND BINDING	30,862	34,000	34,000	34,000	0
47-01 LEGAL ADS	800	1,000	1,000	3,500	2,500
47-02 ADVERTISING (NON-LEGAL)	10,374	17,500	17,500	15,500	(2,000)
47-06 DUPLICATING	4,684	8,200	8,700	6,200	(2,000)
49-00 OTHER CURRENT CHARGES	12,292	12,292	12,292	12,292	0
49-05 SPECIAL EVENTS	103,455	104,000	98,129	78,000	(26,000)
51-00 OFFICE SUPPLIES	27,058	32,750	32,750	39,750	7,000
51-06 RESALE SUPPLIES	69,357	85,000	45,000	53,700	(31,300)
52-00 OPERATING SUPPLIES	266,993	321,000	421,000	2,000	(319,000)
52-07 UNIFORMS	9,327	13,500	13,250	13,875	375
52-09 OTHER CLOTHING	6,026	9,000	9,000	8,936	(64)
52-10 JANITORIAL SUPPLIES	8,444	8,444	8,444	8,444	0
52-41 POOL-OPERATING SUPPLIES	13,503	15,000	15,000	15,000	0
52-42 BAND SHELL OPERATING SUPPLIES	4,587	5,000	5,000	5,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	52	300	300	75	(225)
54-01 MEMBERSHIPS	4,573	7,985	6,900	6,975	(1,010)
TOTAL OPERATING EXPENSES	2,972,927	3,978,522	3,991,948	4,141,217	162,695

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	4,195	3,000	6,600	0	(3,000)
TOTAL NON-OPERATING EXPENSES	4,195	3,000	6,600	0	(3,000)
TOTAL EXPENSES	\$ 5,331,176	\$7,245,740	\$6,993,618	\$7,653,539	\$407,799

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

		05-06	06-07	06-07	07-08	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	431,209	494,762	505,100	577,120	82,358
10-30	OTHER SALARIES	0	4,500	4,500	7,000	2,500
	<i>Increase in salary of part-time intern</i>					
10-40	OVERTIME	6,890	12,000	12,000	12,000	0
25-01	FICA	33,201	37,582	39,697	43,878	6,296
25-03	RETIREMENT CONTRIBUTIONS	39,342	49,796	46,900	50,744	948
25-04	LIFE/HEALTH INSURANCE	64,046	95,281	85,400	99,441	4,160
25-07	EMPLOYEE ALLOWANCES	0	9,000	9,000	9,000	0
	TOTAL PERSONAL SERVICES	574,688	702,921	702,597	799,183	96,262
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	34,467	35,000	35,000	23,200	(11,800)
	<i>Ambassador volunteer program \$1,200; Holiday Parade and July 4 Fireworks \$10,000; Other \$12,000</i>					
30-10	AUTO MILEAGE	9,134	500	1,000	500	0
31-04	OTHER CONTRACTUAL SVCS	14,986	5,000	5,000	5,000	0
	<i>Copier Maintenance and storage unit</i>					
40-00	TRAINING & TRAVEL COSTS	4,828	5,000	5,000	5,000	0
41-00	COMMUNICATIONS	9,541	11,000	11,000	11,000	0
42-10	EQUIP. SERVICES - REPAIRS	4,936	2,300	5,000	5,027	2,727
42-11	EQUIP. SERVICES - FUEL	1,909	2,340	2,500	2,608	268
43-01	ELECTRICITY	9,913	7,000	8,500	8,500	1,500
46-00	REPAIR AND MAINTENANCE	0	0	0	0	0
47-00	PRINTING AND BINDING	30,862	32,000	32,000	32,000	0
47-01	LEGAL ADS	800	500	500	500	0
47-06	DUPLICATING	245	200	200	200	0
51-00	OFFICE SUPPLIES	6,441	6,000	6,000	7,500	1,500
52-00	OPERATING SUPPLIES	0	0	0	0	0
52-09	OTHER CLOTHING	0	300	300	500	200
54-00	BOOKS, PUBS, SUBS, MEMBS	52	200	200	75	(125)
54-01	MEMBERSHIPS	1,582	2,000	2,000	1,625	(375)
54-02	BOOKS, PUBS, SUBS.	0	0	0	0	0
	TOTAL OPERATING EXPENSES	129,696	109,340	114,200	103,235	(6,105)
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP.	4,195	3,000	3,000	0	(3,000)
	TOTAL OPERATING EXPENSES	4,195	3,000	3,000	0	(3,000)
	TOTAL EXPENSES	\$708,579	\$815,261	\$819,797	\$902,418	\$87,157

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS**

001.0913.572

		05-06	06-07	06-07	07-08	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	337,134	695,967	512,000	816,384	120,417
10-30	OTHER SALARIES <i>Temporary Staffing</i>	11,955	0	10,000	6,000	6,000
10-40	OVERTIME	32,539	30,000	55,000	60,000	30,000
25-01	FICA	28,542	52,556	48,000	61,469	8,913
25-03	RETIREMENT CONTRIBUTIONS	27,067	63,751	44,750	64,412	661
25-04	LIFE/HEALTH INSURANCE	75,695	212,470	111,500	220,299	7,829
TOTAL PERSONAL SERVICES		512,932	1,054,744	781,250	1,228,564	173,820
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Line item 52-00 moved here</i>	23,424	90,000	88,400	402,000	312,000
30-05	COUNTY LAND FILL	0	5,000	5,000	5,000	0
30-10	AUTO MILEAGE	306	500	500	500	0
31-04	OTHER CONTRACTUAL SVCS	1,103,477	1,610,000	1,510,000	1,769,000	159,000
40-00	TRAINING & TRAVEL COSTS	1,326	6,500	3,200	6,500	0
41-00	COMMUNICATIONS	5,261	16,000	16,500	16,500	500
42-10	EQUIP. SERVICES - REPAIRS	148,438	161,000	161,000	161,872	872
42-11	EQUIP. SERVICES - FUEL	35,399	65,930	65,930	68,788	2,858
43-01	ELECTRICITY	28,784	30,000	30,000	30,000	0
43-02	WATER, SEWER, GARBAGE	203,369	210,000	210,000	210,000	0
44-00	RENTALS & LEASES	6,918	10,000	7,500	10,000	0
46-00	REPAIR AND MAINTENANCE	0	6,000	6,000	6,000	0
46-15	RED TIDE CLEAN-UP <i>Boat rental, loader and hauling services if there is a bloom of red tide</i>	0	50,000	50,000	50,000	0
47-06	DUPLICATING	0	500	500	500	0
51-00	OFFICE SUPPLIES	5,084	5,000	5,000	8,000	3,000
52-00	OPERATING SUPPLIES <i>Expenses moved to line 30-00</i>	266,993	312,000	412,000	0	-312,000
52-07	UNIFORMS	4,941	7,000	7,000	7,000	0
52-09	OTHER CLOTHING	2,119	3,200	3,200	3,936	736
54-01	MEMBERSHIPS	505	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES		1,836,344	2,589,630	2,582,730	2,756,596	166,966
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP.	0	0	1,600	0	0
TOTAL OPERATING EXPENSES		0	0	1,600	0	0
TOTAL EXPENSES		\$2,349,276	\$3,644,374	\$3,365,580	\$3,985,160	\$340,786

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0921.572

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	176,173	77,822	124,000	132,650	54,828
10-30 OTHER SALARIES	312,931	350,000	350,000	350,000	0
<i>Temporary Camp and Holiday Camp Counselors and Special Events Assistants</i>					
10-40 OVERTIME	17,003	7,000	15,000	15,000	8,000
25-01 FICA	38,256	5,929	34,615	9,960	4,031
25-03 RETIREMENT CONTRIBUTIONS	15,084	7,128	9,304	12,045	4,917
25-04 LIFE/HEALTH INSURANCE	36,224	13,691	27,500	31,573	17,882
25-07 EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES	595,671	461,570	560,419	551,228	89,658
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	60,217	55,000	55,000	55,000	0
30-10 AUTO MILEAGE	195	400	200	200	(200)
30-21 FIELD TRIPS-FLEISCHMANN	32,141	45,000	45,000	45,000	0
31-01 PROFESSIONAL SERVICES	78,706	80,000	80,000	80,000	0
<i>Instructors and teachers for specialty classes like art, gymnastics or dance, often repaid with fees.</i>					
31-04 OTHER CONTRACTUAL SVCS	6,395	8,000	8,000	8,000	0
40-00 TRAINING & TRAVEL COSTS	4,144	4,500	4,500	4,000	(500)
41-00 COMMUNICATIONS	15,971	18,000	20,000	22,000	4,000
42-00 TRANSPORTATION	40,000	45,000	45,000	45,000	0
42-10 EQUIP. SERVICES - REPAIRS	5,159	9,200	9,200	9,250	50
42-11 EQUIP. SERVICES - FUEL	2,844	2,930	2,930	3,057	127
43-01 ELECTRICITY	76,166	70,365	76,000	76,000	5,635
43-02 WATER, SEWER, & GARBAGE	23,326	23,000	30,000	30,000	7,000
44-00 RENTALS & LEASES	492	1,000	1,000	1,000	0
47-02 ADVERTISING (NON-LEGAL)	3,349	4,500	4,500	4,500	0
47-06 DUPLICATING	1,543	2,000	2,000	0	(2,000)
49-05 SPECIAL EVENTS	15,988	20,000	20,000	20,000	0
<i>Specifically for Easter \$9,000; Chilly Willy \$4,000; Open House \$4,000; Child-Fest \$3,000</i>					
51-00 OFFICE SUPPLIES	6,674	9,000	9,000	9,500	500
51-06 RESALE SUPPLIES	4,239	5,000	5,000	3,700	(1,300)
<i>Acquisition of minor items sold at afterschool or holiday camps like snacks, sodas, caps and shirts</i>					
52-07 UNIFORMS	1,496	2,000	2,000	2,000	0
52-09 OTHER CLOTHING	1,783	2,000	2,000	1,500	(500)
54-01 MEMBERSHIPS	395	500	500	500	0
TOTAL OPERATING EXPENSES	381,223	407,395	421,830	420,207	12,812
TOTAL EXPENSES	\$976,894	\$868,965	\$982,249	\$971,435	102,470

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/SKATE PARK**

001.0922.572

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	29,645	46,348	0	0	(46,348)
10-30 OTHER SALARIES	93,277	100,000	80,000	65,000	(35,000)
10-40 OVERTIME	825	500	500	500	0
25-01 FICA	9,369	3,397	0	0	(3,397)
25-03 RETIREMENT CONTRIBUTIONS	2,550	4,246	0	0	(4,246)
25-04 LIFE/HEALTH INSURANCE	8,073	13,808	0	0	(13,808)
25-07 EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES	143,739	168,299	80,500	65,500	(102,799)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	15,303	18,600	16,600	16,600	(2,000)
30-20 FIELD TRIPS	7,200	7,200	7,200	7,200	0
31-01 PROFESSIONAL SERVICES	2,120	4,500	4,500	4,500	0
31-04 OTHER CONTRACTUAL SVCS	1,500	1,200	1,200	1,200	0
40-00 TRAINING & TRAVEL COSTS	844	1,500	1,100	750	(750)
41-00 COMMUNICATIONS	600	1,000	600	600	(400)
42-00 TRANSPORTATION	0	1,000	1,000	1,000	0
44-00 RENTALS & LEASES	1,000	1,000	1,000	1,000	0
45-22 SELF INS PROPERTY DAMAGE	0	18,253	0	0	(18,253)
46-04 EQUIP. MAINTENANCE	19,044	25,000	25,000	25,000	0
47-02 ADVERTISING (NON-LEGAL)	475	500	500	500	0
47-06 DUPLICATING	199	500	500	0	(500)
49-05 SPECIAL EVENTS	3,385	6,000	0	0	(6,000)
51-00 OFFICE SUPPLIES	334	750	750	1,250	500
51-06 RESALE SUPPLIES	65,118	80,000	40,000	50,000	(30,000)
<i>Acquisition of skateboards and other equipment sold at the skate park</i>					
52-07 UNIFORMS	498	500	250	125	(375)
52-09 OTHER CLOTHING	183	500	500	500	0
54-01 MEMBERSHIPS	183	200	200	200	0
TOTAL OPERATING EXPENSES	117,986	168,203	100,900	110,425	(57,778)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP.	0	0	2,000	0	0
TOTAL OPERATING EXPENSES	0	0	2,000	0	0
TOTAL EXPENSES	\$261,725	\$336,502	\$183,400	\$175,925	(160,577)

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0923.572

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES <i>Eliminate one vacant Recreation Coordinator</i>	156,583	157,692	131,818	135,334	(22,358)
10-30 OTHER SALARIES <i>Temporary help at Cambier/Norris for camps and middle school activities</i>	0	20,000	20,000	5,000	(15,000)
10-40 OVERTIME	5,852	6,000	6,000	2,000	(4,000)
25-01 FICA	12,286	11,949	12,073	9,991	(1,958)
25-03 RETIREMENT CONTRIBUTIONS	11,390	15,094	12,514	13,003	(2,091)
25-04 LIFE/HEALTH INSURANCE	28,507	40,553	31,163	35,878	(4,675)
TOTAL PERSONAL SERVICES	214,618	251,288	213,568	201,206	(50,082)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	14,981	25,000	40,000	25,000	0
30-10 AUTO MILEAGE	59	200	200	200	0
30-20 FIELD TRIPS <i>Senior Club Monthly Trips - travelling and costs</i>	0	0	9,800	10,000	10,000
31-01 PROFESSIONAL SERVICES <i>Class trainers - Moved Theatre Tickets to Line Item 31-23</i>	30,954	35,000	75,000	35,000	0
31-04 OTHER CONTRACTUAL SVCS	2,576	3,500	3,500	3,500	0
31-23 CULTURAL ARTS THEATRE <i>Professional theatre events</i>	0	0	0	50,000	50,000
40-00 TRAINING & TRAVEL COSTS	324	2,000	2,000	2,000	0
41-00 COMMUNICATIONS	7,646	9,000	15,000	15,000	6,000
43-01 ELECTRICITY	40,962	35,500	35,500	40,000	4,500
43-02 WATER, SEWER, & GARBAGE	8,359	12,500	12,500	12,500	0
44-00 RENTALS & LEASES	1,500	2,000	2,000	2,000	0
47-02 ADVERTISING (NON-LEGAL)	2,443	8,000	8,000	6,000	(2,000)
47-06 DUPLICATING	500	1,500	2,000	2,000	500
49-05 SPECIAL EVENTS	64,678	55,000	55,129	35,000	(20,000)
51-00 OFFICE SUPPLIES	3,977	6,000	6,000	6,000	0
52-07 UNIFORMS	483	1,000	1,000	750	(250)
52-09 OTHER CLOTHING	442	1,000	1,000	500	(500)
52-42 BAND SHELL OPERATING SUPPLIES	4,587	5,000	5,000	5,000	0
54-01 MEMBERSHIPS	317	500	500	320	(180)
TOTAL OPERATING EXPENSES	184,788	202,700	274,129	250,770	48,070
TOTAL EXPENSES	\$399,406	\$453,988	\$487,697	\$451,976	(2,012)

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0924.572

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	49,736	135,613	175,400	152,020	16,407
10-30 OTHER SALARIES <i>Temporary camp counselors and life guards</i>	119,621	120,000	120,000	120,000	0
10-40 OVERTIME	2,625	5,500	10,000	5,500	0
25-01 FICA	13,159	10,377	23,972	11,584	1,207
25-03 RETIREMENT CONTRIBUTIONS	4,864	13,412	17,557	14,899	1,487
25-04 LIFE/HEALTH INSURANCE	12,656	33,893	34,712	31,961	(1,932)
TOTAL PERSONAL SERVICES	202,661	318,795	381,641	335,964	17,169
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	28,255	30,000	30,000	30,000	0
30-10 AUTO MILEAGE	190	300	300	300	0
30-20 FIELD TRIPS <i>Moved from Line Item 30-23</i>	0	0	0	10,000	10,000
30-23 FIELD TRIPS-RIVER PARK CENTER	1,464	10,000	10,000	0	(10,000)
31-01 PROFESSIONAL SERVICES <i>Instructors for swim classes, art, computer, health, etc, often offset by fees</i>	26,001	50,000	35,000	35,000	(15,000)
31-04 OTHER CONTRACTUAL SVCS	2,997	5,500	5,500	5,500	0
40-00 TRAINING & TRAVEL COSTS	1,287	4,000	4,000	4,000	0
41-00 COMMUNICATIONS	18,754	20,000	24,000	24,000	4,000
42-00 TRANSPORTATION	8,500	10,000	10,000	10,000	0
42-10 EQUIP. SERVICES - REPAIRS	0	810	800	804	(6)
42-11 EQUIP. SERVICES - FUEL	0	0	0	0	0
43-01 ELECTRICITY	41,280	31,000	40,000	40,000	9,000
43-02 WATER, SEWER, & GARBAGE	8,591	15,000	15,000	15,000	0
44-00 RENTALS & LEASES	0	1,000	1,000	2,000	1,000
47-02 ADVERTISING (NON-LEGAL)	3,462	3,500	3,500	3,500	0
47-06 DUPLICATING	1,452	1,500	1,500	1,500	0
49-05 SPECIAL EVENTS	15,690	18,500	18,500	18,500	0
51-00 OFFICE SUPPLIES	3,887	5,000	5,000	5,000	0
52-07 UNIFORMS	1,466	2,000	2,000	2,000	0
52-09 OTHER CLOTHING	1,500	2,000	2,000	2,000	0
52-41 POOL OPERATING SUPPLIES	13,503	15,000	15,000	15,000	0
54-01 MEMBERSHIPS	432	500	500	500	0
TOTAL OPERATING EXPENSES	178,711	225,610	223,600	224,604	(1,006)
TOTAL EXPENSES	\$381,372	\$544,405	\$605,241	\$560,568	16,163

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/ATHLETICS & GULFVIEW**

001.0925.572

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	77,139	85,142	91,304	94,920	9,778
10-30 OTHER SALARIES	13,601	20,000	20,000	20,000	0
<i>Temporary sports counselors, camp instructors</i>					
10-40 OVERTIME	1,239	500	3,000	3,000	2,500
25-01 FICA	7,038	6,517	8,744	7,237	720
25-03 RETIREMENT CONTRIBUTIONS	6,153	7,799	8,563	7,392	(407)
25-04 LIFE/HEALTH INSURANCE	4,575	7,575	8,750	8,471	896
25-07 EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES	109,745	127,533	140,361	141,020	13,487
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	12,387	17,000	17,000	17,000	0
30-10 AUTO MILEAGE	0	100	100	100	0
31-01 PROFESSIONAL SERVICES	51,786	65,000	65,000	76,000	11,000
<i>League Officials, scorekeepers, martial arts instructors and other instructors</i>					
31-04 OTHER CONTRACTUAL SVCS	490	1,300	1,300	1,300	0
40-00 TRAINING & TRAVEL COSTS	1,444	2,000	2,000	2,000	0
41-00 COMMUNICATIONS	2,817	3,500	3,500	3,500	0
43-01 ELECTRICITY	17,339	18,000	25,000	25,000	7,000
43-02 WATER, SEWER, & GARBAGE	423	423	423	423	0
44-00 RENTALS & LEASES	0	600	600	600	0
46-00 REPAIR & MAINTENANCE	12,294	25,000	20,000	20,000	(5,000)
47-02 ADVERTISING (NON-LEGAL)	645	1,000	1,000	1,000	0
47-06 DUPLICATING	745	2,000	2,000	2,000	0
49-00 OTHER CURRENT CHARGES	12,292	12,292	12,292	12,292	0
49-05 SPECIAL EVENTS	3,714	4,500	4,500	4,500	0
<i>Events like volleyball/basketball tournaments and endurance races</i>					
51-00 OFFICE SUPPLIES	661	0	0	0	0
52-07 UNIFORMS	443	1,000	1,000	1,000	0
52-10 JANITORIAL SUPPLIES	8,444	8,444	8,444	8,444	0
54-01 MEMBERSHIPS	1,159	2,500	1,500	2,000	(500)
TOTAL OPERATING EXPENSES	127,083	164,659	165,659	177,159	12,500
TOTAL EXPENSES	\$236,828	\$292,192	\$306,020	\$318,179	25,987

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0926.572

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,948	10,000	10,000	10,000	0
31-04 OTHER CONTRACTUAL SVCS	6,595	7,000	7,000	7,000	0
41-00 COMMUNICATIONS	218	1,000	1,000	1,000	0
43-01 ELECTRICITY	2,288	1,500	1,500	1,500	0
43-02 WATER, SEWER, & GARBAGE	0	2,000	0	0	(2,000)
46-00 REPAIR & MAINTENANCE	1,050	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	0	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES	17,099	25,500	23,500	23,500	(2,000)
TOTAL EXPENSES	\$17,099	\$25,500	\$23,500	\$23,500	(2,000)

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY SERVICES
NATURAL RESOURCES**

001.0928.537

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	138,168	107,421	142,279	4,111
10-40 OVERTIME	0	0	0	1,500	1,500
25-01 FICA	0	10,574	8,241	10,755	181
25-03 RETIREMENT CONTRIBUTIONS	0	12,656	10,959	14,055	1,399
25-04 LIFE/HEALTH INSURANCE	0	17,670	7,873	20,828	3,158
25-07 EMPLOYEE ALLOWANCES	0	0	240	240	240
TOTAL PERSONAL SERVICES	0	179,068	134,734	189,657	10,589
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	7,850	7,850	13,000	5,150
<i>Water quality equipment, lake plants, boat supplies, pier clean up supplies, food for volunteers</i>					
30-10 AUTO MILEAGE	0	0	0	200	200
31-01 PROFESSIONAL SERVICES	0	25,000	25,000	20,400	(4,600)
<i>Water quality sampling and analysis</i>					
31-43 LAWN & LANDSCAPE CERT. PROGRAM	0	35,000	35,000	25,000	(10,000)
40-00 TRAINING & TRAVEL COSTS	0	2,000	2,000	2,000	0
41-00 COMMUNICATIONS	0	1,000	1,000	1,500	500
42-10 EQUIP. SERVICES - REPAIRS	0	1,500	1,500	1,508	8
42-11 EQUIP. SERVICES - FUEL	0	750	750	783	33
46-00 REPAIR AND MAINTENANCE	0	1,000	1,000	1,000	0
47-00 PRINTING AND BINDING	0	2,000	2,000	2,000	0
47-01 LEGAL ADS	0	500	500	3,000	2,500
<i>Natural Resources dredging permits require advertising</i>					
51-00 OFFICE SUPPLIES	0	1,000	1,000	2,500	1,500
52-00 OPERATING SUPPLIES	0	7,000	7,000	0	(7,000)
<i>Moved to Line Item 31-01</i>					
52-07 UNIFORMS	0	0	0	1,000	1,000
54-00 BOOK, PUB, SUBS, MEMBS	0	100	100	0	(100)
54-01 MEMBERSHIPS	0	785	700	830	45
TOTAL OPERATING EXPENSES	0	85,485	85,400	74,721	(10,764)
TOTAL EXPENSES	0	264,553	220,134	264,378	(175)

***TAB PAGE
POLICE & FIRE***

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Police and Fire Services Department
FUND: General Fund

Mission:

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

Department Description

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

Financially, the Department is separated into six separate divisions:

- **Administration** is responsible for the management of the Department, including recruitment, emergency management and internal affairs.
- **Fire Operations** is responsible for fire suppression, response to medical emergencies, and fire prevention. The bureau also responds to incidents involving technical rescue operation, hazardous material incidents, and public service requests. Fire Operations responded to 4,487 service incidents during 2006.
- **Police Operations** is the primary police force of the City, including sworn uniformed officers, uniformed Beach Safety Specialists, and School Crossing Guards in and around the Naples community. The City also has a K-9 Unit and a Marine Patrol Unit.
- **Criminal Investigations** includes a General Investigation Section, a Street Crimes Unit, a Technical Services Laboratory and a Property and Evidence facility.
- **Support Services** administers the Department's primary information resources including telecommunications, public safety radio, computer-aided dispatch and the records management systems. It is also responsible for the maintenance of the equipment and facilities for Police.
- **Special Services** is responsible for the accreditation, training, code enforcement, traffic enforcement and other specialty services.

Departmental Summary Page (continued)

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

Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents), provide the Naples community--its residents, workers, and visitors--high quality people-oriented law enforcement, fire protection, medical rescue, and emergency preparedness services.		
Purchase and install, via Collier County 911 Office funding, Positron's "Power 911" telecommunications system for improved call handling data collection, management assessment and control regarding the timely answering of 911 emergency service calls	October 2007	December 2007
Purchase and deploy "Auto Pulse" technology devices in 3 emergency rescue vehicles and to enhance the delivery of high quality life-saving emergency medical services.	October 2007	December 2007
Purchase and deploy wireless notebooks and printer stations in Code Enforcement operations vehicles to enhance field reporting and operations productivity.	October 2007	March 2008
Expand and complete fire operations AVL project to include communications center apparatus tracking features and thereby enhance emergency response times and emergency services.	October 2007	April 2008
Review and assess police recruitment, hiring, orientation and training policies and practices to develop an action plan that embraces the Department's stated mission, goals and community oriented policing philosophy.	October 2007	March 2008
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) maintain and account for a cohesive workforce that is healthy, safe, well-trained, disciplined and committed to its mission.		
Perform a cost benefit assessment of the Firefighter Wellness Program, and report findings and an action plan for programmatic improvements that best meet our mission and goals.	January 2008	April 2008
Perform a comprehensive cost benefit assessments of police, firefighter, and civilian employee personal development and special training standards and practices, and report findings and an action plan for programmatic improvements that best meet our mission and goals.	January 2008	April 2008
Perform a comprehensive cost benefit assessments of police, firefighter, and civilian employee in-service training standards and practices, and report findings and an action plan for programmatic improvements that best meet our mission and goals.	April 2008	June 2008
Research and develop formal in-service and personal development training standards for Code Enforcement personnel.	October 2007	December 2007
Train and certify a second police investigator to run voice stress analysis equipment.	October 2007	March 2008
Add emergency medical services instructions to Fire Bureau's video training library and provide programmed training.	October 2007	January 2008

Departmental Summary Page (continued)

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

Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) administer and deploy financial and material resources within authorized budgets, operations plans and programs and quality accounting measures.		
Work in cooperation with City Construction Management Department in the renovation of Fire Station One and remain within budget and meet deadline for completion. See CIP 08E07	October 2007	September 2008
Purchase and deploy advanced Navigation Guidance equipment on Fire Boat One, for improved waterways response accuracy and operator safety features by December 2007. See CIP 08E06	October 2007	December 2007
Purchase and deploy advanced collision diagramming software program and enhance police traffic investigations capacity.	October 2007	December 2007
Upgrade equipment quality of Crime Scene Van inventory.	October 2007	December 2007
As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents), share and communicate business information in the best interest of Criminal Justice and Public Safety principles and practices and in compliance with Florida Sunshine standards, using modern technology and practical media resources		
Research, develop, and publish an online public records request system.	October 2007	March 2008
Develop an online community satisfaction survey of Department services and personnel quality	October 2007	December 2007
As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents), plan for and initiate innovative programs, policies, and procedures to deliver immediate, mid, and longer term service and productivity enhancements within the Department and for the Naples community		
Earn C.A.L.E.A. law enforcement re-accreditation.	October 2007	December 2007
Explore and test the merits and safety features of integrated voice and touch screen activated Police and Fire Services operations vehicle device controls, with a pilot project.	October 2007	December 2007
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) ensure employee accountability for high quality leadership, teamwork and professionalism in daily delivery of community services		
Develop and initiate a Community Orientated firefighting program in cooperation with the existing Community Orientated policing initiative.	October 2007	March 2008

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Services Department
FUND: General Fund

Goals and Objectives

	<u>Estimated Start</u>	<u>Estimated Completion</u>
Develop and deliver a special training program for department directors and division heads to enhance skills and knowledge needed to operate and manage the City Emergency Operations Center during declared emergencies.	November 2007	May 2008

2007-08 Significant Budgetary Issues

The budget of the Police and Fire Services is \$18,233,126, an increase of \$1,864,167 over the 2006-07 original budget. Personal services are the largest area of increase, increasing 12.5% due to contractual raises and increased cost of insurance.

Administration has a budget of \$398,675, a decrease of \$187,174. This includes funding for three positions, two less than last year due to a structural reorganization. These positions have been moved to operating bureaus of the department.

Police and Fire Administration's Operating Expenses are \$89,985, a \$1,967 decrease. The major operating costs are:

- Schools and Training at \$45,300, which includes \$25,000 for department-wide tuition reimbursement and \$13,800 for recruits to attend the academy, plus training for the employees of this division.
- Operating Supplies at \$13,350, which includes range supplies, Public Education supplies and uniform allowance.

The budget for **Police – Special Services** is \$1,067,148. With twelve people, the majority of this budget is salary based. There is no history, as this division was created for FY07-08 with employees from Community Policing and Patrol, Code Enforcement, and Administration.

The budget for **Criminal Investigations** is \$1,664,212, an increase of \$77,438 over the adopted budget of FY06-07. Personal Services, budgeted at \$1,617,112, makes up 97% of this division's budget, and is where most of the increase occurred. Despite a position correction, moving one position to Operations, there was still a minor increase. Personal Services increased primarily due to the annual contractual raise and the recent changes required to the Pension Fund Contributions.

In the Criminal Investigation Division, Operating Expenses are \$47,100, a \$1,675 increase. The major expense in this section is General Operating Supplies (\$26,000), which includes clothing allowance, audio/visual tapes, photo supplies, and narcotic test supplies.

The budget for **Police Operations-Patrol** is \$5,681,981, an increase of \$173,213 over the adopted budget of FY06-07. Six positions have been moved from this division to the new Special Services Division. Reasons for the increase include the annual contractual raise and the related benefits.

In the Police Operations Division, Operating Expenses are budgeted at \$66,750, an increase of \$1,650. The new line item, Legal Fees is a required state attorney contract for pursuing citations that cite state law. Other major expenses in this section are General Operating Supplies of

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Services Department
FUND: General Fund

\$33,850, which includes items such as uniform allowance, flashlights, radio earphones, and canine supplies. This line item shows a decrease due to costs being transferred to Special Services.

The budget for **Support Services** is \$2,547,594, an increase of \$210,934 over the adopted budget of FY06-07. Personal Services, budgeted for \$1,632,325, includes \$20,000 to fund the over hire of a Telecommunications officer, who will be used as needed. The remaining increase in the Administrative Services Personal Services is primarily due to the annual contractual raises.

Operating Expenses of this bureau are \$911,369, an increase of \$23,679 over last year, primarily due to increased costs of fleet fuel and electricity. As a reminder, this division pays for most of the general operating costs for the entire department. The major expenses in this section are as follows:

- Contractual Services (\$40,504), which includes Custodial Services, Radio Maintenance and Facility Maintenance.
- Communications (\$107,294), which includes the phone system, cell phones, and laptop data lines. The new contract with Embarq has enabled this department to reduce this line-item slightly.
- Vehicle Repairs and Fuel (\$503,250)
- Utilities such as Electricity and Water (\$151,500)
- Uniforms (\$32,600)

Capital Expenses for this division are for the installation of vinyl stairwell risers in the Communication Center, and a replacement desk for the Inventory Supply Office, costing a combined total of \$3,900.

For Fiscal Year 2007-08, the budget for **Fire Operations** is \$6,873,516, a \$710,582 increase over the adopted budget of FY06-07.

In the Fire Operations, the largest expenditure is Personal Services, making up 93% of the budget. Personal Services, at \$6,381,250 increased \$716,741. Aside from the annual raises, the major increase is in retirement contributions, because the contribution rate increased from 15.6% to 22% of salaries.

Operating Costs in the Fire Operations Division total \$485,916 and show a decrease of \$8,409. The major decrease is in Equipment Services – repairs, due to a trend in fewer repairs for the Fire Equipment. Prior years' budgeted cost reflected a peak history due to a piece of aged equipment that is now offline, and the related historical costs have been removed from the projection for 2007-08. Other major expenditures in the Operating Costs line items are Schools and Training (\$21,940), Repair and Maintenance of SCUBA, SCBA, hose, and other equipment (\$6,350), Fuel for vehicles (\$61,140), and Uniforms (\$42,030).

Machinery and Equipment in the amount of \$6,350 includes:

Dry Suits for Scuba team	\$2,400
Counter Replacement	1,500
Washer Dryer Replacement	2,450

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Services Department
FUND: General Fund

Performance Measures and Benchmarks

<u>Fire Services</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<u>Outreach Measures</u>					
Fire Investigations	7	9	16	5	9
Fire Prevention Inspections	4,236	4,780	5,905	6,014	5,123
Fire Operations Inspections	1,135	1,149	1,215	1,140	1,214
Public Education Events	126	147	101	98	90
Total Public Attendance	4,859	6,730	8,880	4,777	5,113
SERV Events	39	41	42	45	46
SERV Hours	594	1,019	507	619	658
<u>Fire/Rescue Measures</u>					
Structure Fires	15	16	24	16	16
Vehicle Fires	6	15	12	13	8
Other Fires	<u>31</u>	<u>33</u>	<u>29</u>	<u>27</u>	<u>29</u>
Total Fires	52	64	65	56	53
Hazardous Conditions	291	265	358	251	176
Service Calls	177	225	264	272	197
Good Intent Calls	256	292	375	285	286
Malicious False	20	27	22	20	16
Other False	908	785	815	838	818
Mutual Aid Responses	105	202	175	72	56
Mutual Aid Received	<u>0</u>	<u>2</u>	<u>10</u>	<u>3</u>	<u>11</u>
Total Fire Service Calls	<u>1,809</u>	<u>1,798</u>	<u>2,084</u>	<u>1,741</u>	<u>1,516</u>
Rescue & EMS Incidents	<u>2,684</u>	<u>2,750</u>	<u>2,724</u>	<u>2,857</u>	<u>2,875</u>
Total Fire/Rescue Calls	<u>4,493</u>	<u>4,548</u>	<u>4,696</u>	<u>4,654</u>	<u>4,487</u>
<u>Fire/Non-Fire Related Life and Property</u>					
Incidents With Exposures	2	5	0	0	0
Fire Service Injuries	0	0	2	0	0
Non-Fire Service Injuries	0	1	3	3	4
Fire Service Deaths	0	0	0	0	0
Non-Fire Service Deaths	0	0	0	0	0
Fire Civilian Injuries	4	3	4	1	0
Non-Fire Civilian Injuries	0	0	1	0	0
Fire Civilian Deaths	0	0	1	0	0
Non-Fire Civilian Deaths	3	0	0	1	0
Fire Dollar Loss	352,800	286,740	1,356,475	1,073,400	544,950
Non-Fire Dollar Loss	\$155,800	\$1,004	\$300	\$0.00	\$700

Departmental Summary Page (continued)

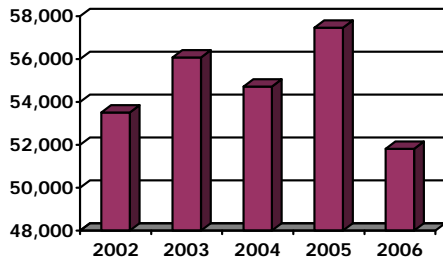
DEPARTMENT Police and Fire Services Department
FUND: General Fund

Police Services

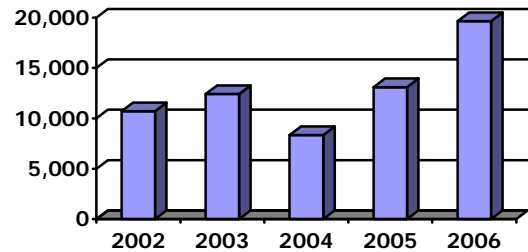
Total Police Service Calls

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
All Incidents	53,508	56,080	54,710	57,467	51,810
Directed Patrols	10,712	12,408	8,339	13,095	19,653

All Incidents



Directed Patrols



Uniform Crime Report

CASES

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
HOMICIDE	0	0	0	0	1
SEX OFFENSE	5	4	4	4	9
ROBBERY	20	13	15	4	8
AGG ASSAULT	51	37	39	32	35
BURGLARY	266	183	123	101	118
LARCENY	718	866	759	615	714
AUTO THEFT	43	35	30	16	27
ARSON	<u>1</u>	<u>3</u>	<u>3</u>	<u>0</u>	<u>2</u>
TOTALS	1,104	1,141	973	772	914

UCR CASES CLEARED BY ARREST

HOMICIDE	0	0	0	0	0
SEX OFFENSE	3	0	1	2	3
ROBBERY	4	3	7	3	0
AGG ASSAULT	27	22	26	25	12
BURGLARY	28	16	18	9	17
LARCENY	217	282	244	192	221
AUTO THEFT	12	9	6	3	10
ARSON	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
TOTALS	291	332	302	234	265

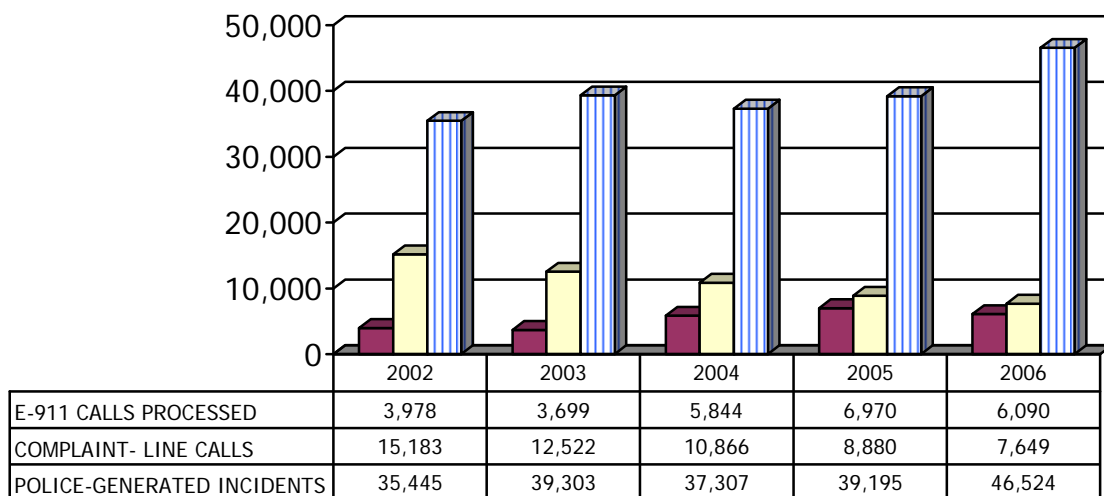
Departmental Summary Page (continued)

DEPARTMENT Police and Fire Services Department
FUND: General Fund

Traffic-Related Benchmarks	2002	2003	2004	2005	2006
Total Traffic Accidents	1,298	1,289	1,376	1,357	1,301
Traffic Stops	12,497	13,550	11,034	11,280	13,350
Traffic Arrests	352	385	407	383	456
Total Traffic Citations	10,652	11,446	9,183	8,587	10,974
Total Parking Tickets	17,767	17,238	16,692	16,631	15,307
Total Marine Citations	348	562	447	308	437

Communications Services

Communications Center Incident Processing



In-Progress Calls (Dispatch & On-Scene Times)	# Calls	2006 Dispatch Min/Sec.	On-Scene Min/Sec
Burglary	53	00:59	03:26
Robbery	34	01:07	04:36
Prowler	29	01:22	04:43
Auto Accident with Injury	949	01:02	04:04
Auto Accident with Entrapment	84	00:51	03:03
Structure Fire	297	01:11	05:05
Marine Emergency	59	02:15	07:11
Aircraft Alert 3	36	01:10	02:44

FUND: 001 GENERAL FUND

**POLICE & FIRE SERVICES
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 APPROVED
ADMINISTRATION				
1	1	1	Chief of Police & Emergency Svcs	120,353
1	1	0	Police Lieutenant (now Integrity Control)	-
0	0	1	Integrity Control Manager	63,279
1	1	0	Police Sergeant	-
1	1	1	Sr. Administrative Specialist	40,437
1	1	0	Administrative Specialist II	-
5	5	3		224,069
POLICE OPERATIONS -SPECIAL SERVICES				
0	0	1	Captain	105,366
0	0	2	Code Enforcement Inspector	81,295
0	0	1	Police Officer/Training Accreditation	68,288
0	0	5	Police Officers	331,945
0	0	1	Police Sergeant	81,218
0	0	2	Administrative Specialist II	79,272
0	0	12		747,384
CRIMINAL INVESTIGATIONS				
1	1	0	Captain	-
2	2	2	Police Sergeant	162,436
0	0	1	Police Lieutenant	92,848
11	11	10	Police Officers	623,796
1	1	1	Property & Evidence Technician	50,236
1	1	1	Crime Analyst/Criminal Research Invest	49,093
1	1	1	Crime Scene Latent Examiner	40,293
1	1	1	Administrative Specialist II	41,608
18	18	17		1,060,310
POLICE OPERATIONS - PATROL				
1	1	1	Captain	92,848
3	3	2	Police Lieutenants	155,127
7	7	7	Police Sergeants	541,356
49	49	44	Police Officers	2,416,240
2	2	2	Community Service Aides	70,519
1	1	1	Administrative Specialist II	46,863
1.7	1.7	1.7	F.T.E. School Crossing Guard (5)	72,275
64.7	64.7	58.7		3,395,228

FUND: 001 GENERAL FUND

**POLICE & FIRE SERVICES
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 APPROVED
SUPPORT SERVICES				
1	1	1	Services Administrator	93,398
1	1	1	Communications Manager	72,346
1	1	1	Records & Fiscal Services Manager	77,159
3	3	3	Communications Shift Supervisor	160,898
11	11	11	Public Safety Telecommunicator	461,698
1	1	1	Inventory Control Clerk	35,394
2	2	1	Administrative Specialist II	42,588
0	0	1	Police Fiscal Analyst	38,796
3	3	3	Records Specialist	90,227
1	1	1	Service Worker II	29,513
<hr/> 24	<hr/> 24	<hr/> 24		<hr/> 1,102,017
FIRE OPERATIONS				
1	1	1	Deputy Chief	109,569
5	5	5	Battalion Chief	455,608
12	12	12	Fire Lieutenants	960,676
37	37	37	Firefighters	2,050,255
2	4	4	Fire Inspectors	193,929
1	1	1	Fire Prevention Specialist	48,032
1	1	1	Administrative Specialist II	45,550
<hr/> 59	<hr/> 61	<hr/> 61		<hr/> 3,863,619
170.7	175.7	175.7	Regular Salaries	10,392,627
			Other Salaries	241,613
			State Incentive Pay	100,200
			Overtime	619,400
			Special Duty Pay/TSA Pay	307,000
			Holiday Pay	244,000
			Police/Fire Early Retirement Inc.	175,664
			Employer Payroll Expenses	4,525,327
			Total Personal Services	16,605,831

FUND: 001 GENERAL FUND

**POLICE & FIRE SERVICES
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 APPROVED
			CODE ENFORCEMENT	
0	2	0	Code Enforcement Inspector	-
0	1	0	Administrative Specialist II	-
0	3	0	<i>All have been integrated into Special Services</i>	-

- (1) Cost of Early Retirement Incentives:
 1994 Agreement: \$78,173 through Fiscal Year 2008
 2000 Agreement: \$40,356 through Fiscal Year 2014

- (2) Cost of 1994 Early Retirement Incentives:
 \$57,135 through Fiscal Year 2022

**FISCAL YEAR 2007-08
BUDGET DETAIL
POLICE AND FIRE SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION		05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	8,803,142	9,485,089	9,435,125	10,392,627	907,538
10-30	OTHER SALARIES	188,480	161,497	203,675	241,613	80,116
10-32	STATE INCENTIVE PAY	79,366	80,400	91,674	100,200	19,800
10-40	OVERTIME	688,924	625,850	697,582	619,400	(6,450)
10-41	SPECIAL DUTY PAY	154,227	225,000	225,000	225,000	0
10-42	HOLIDAY PAY	239,409	232,093	258,398	244,000	11,907
10-43	TSA GRANT OVERTIME	66,749	70,000	58,400	82,000	12,000
25-01	FICA	767,307	726,349	775,996	795,671	69,322
25-03	RETIREMENT CONTRIBUTIONS	634,997	1,270,883	1,288,792	1,751,375	480,492
25-04	LIFE/HEALTH INSURANCE	1,354,805	1,667,735	1,593,282	1,946,721	278,986
25-07	EMPLOYEE ALLOWANCES	0	24,120	25,150	31,560	7,440
25-13	EARLY RETIREMENT INCENTIVE	175,664	175,664	175,664	175,664	0
25-22	STATE INSURANCE PREMIUM	1,751,337	0	1,371,110	0	0
TOTAL PERSONAL EXPENSES		14,904,407	14,744,680	16,199,848	16,605,831	1,861,151
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	39,546	26,670	26,670	27,265	595
30-10	AUTO MILEAGE/ALLOWANCE	17,000	0	0	0	0
31-01	PROFESSIONAL SERVICES	14,832	18,950	18,950	17,450	(1,500)
31-04	OTHER CONTRACTUAL SVCS	45,561	57,396	60,101	66,330	8,934
32-10	LITIGATION	3,550	0	10,000	10,000	10,000
40-00	TRAINING & TRAVEL COSTS	60,534	103,840	102,590	98,622	(5,218)
41-00	COMMUNICATIONS	93,164	116,868	106,331	107,294	(9,574)
42-10	EQUIP. SERVICES - REPAIRS	530,563	590,100	575,600	568,673	(21,427)
42-11	EQUIP. SERVICES - FUEL	217,975	243,200	243,200	252,207	9,007
43-01	ELECTRICITY	97,141	81,793	95,000	95,000	13,207
43-02	WATER, SEWER, GARBAGE	39,796	55,000	55,000	56,500	1,500
44-00	RENTALS & LEASES	28,732	38,175	19,750	21,750	(16,425)
46-00	REPAIR AND MAINTENANCE	18,387	32,840	32,967	33,855	1,015
46-02	BUILDINGS & GROUND MAINT.	3,225	7,400	7,400	11,400	4,000
46-14	HYDRANT MAINTENANCE	75	1,725	1,725	600	(1,125)
47-00	PRINTING AND BINDING	2,951	4,200	4,200	4,200	0
49-00	OTHER CURRENT CHARGES	6,210	1,800	1,425	1,800	0
49-07	EMPLOYEE RECOGNITION	525	2,000	2,000	2,000	0
51-00	OFFICE SUPPLIES	17,187	18,900	19,500	18,715	(185)
52-00	OPERATING SUPPLIES	80,034	111,535	110,235	117,415	5,880
52-02	FUEL	2,178	1,500	1,500	2,500	1,000
52-07	UNIFORMS	57,678	74,025	74,878	74,630	605
52-09	OTHER CLOTHING	300	200	200	0	(200)
52-10	JANITORIAL SUPPLIES	9,836	11,600	11,600	11,600	0
52-23	VEST	2,053	3,000	4,500	4,000	1,000
54-00	BOOKS, PUBS, SUBS, MEMBS	958	1,200	1,200	1,200	0
54-01	MEMBERSHIPS	2,817	4,792	4,784	4,869	77
54-02	BOOKS, PUBS, SUBS.	2,934	7,370	7,369	7,170	(200)
TOTAL OPERATING EXPENSE:		1,395,742	1,616,079	1,598,675	1,617,045	966
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP	20,181	8,200	8,200	10,250	2,050
TOTAL NON-OPERATING EXP		20,181	8,200	8,200	10,250	2,050
TOTAL EXPENSES		16,320,330	16,368,959	17,806,723	18,233,126	1,864,167

Note: For ease of reference, historical numbers include Code Enforcement

**FISCAL YEAR 2007-08
BUDGET DETAIL
POLICE AND FIRE SERVICES
ADMINISTRATION**

001.1101.521

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	378,003	348,841	315,234	224,069	(124,772)
10-30 OTHER SALARIES	0	0	0	0	0
10-32 STATE INCENTIVE PAY	3,491	4,200	2,089	1,560	(2,640)
10-40 OVERTIME	5,976	5,000	5,000	4,000	(1,000)
10-42 HOLIDAY PAY	2,042	2,000	3,304	2,500	500
25-01 FICA	26,731	26,699	23,948	17,539	(9,160)
25-03 RETIREMENT CONTRIBUTIONS	26,637	47,251	28,691	20,249	(27,002)
25-04 LIFE/HEALTH INSURANCE	46,110	54,286	56,124	33,493	(20,793)
25-07 EMPLOYEE ALLOWANCES	0	5,640	5,200	5,280	(360)
TOTAL PERSONAL SERVICES	488,990	493,917	439,590	308,690	(185,227)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	689	1,000	1,000	800	(200)
30-10 AUTO MILEAGE/CAR ALLOWANCE	4,400	0	0	0	0
31-01 PROFESSIONAL SERVICES	0	0	0	1,000	1,000
31-04 OTHER CONTRACTUAL SERVICES	4,363	4,672	5,188	13,775	9,103
	<i>Certification Audit Fees \$12,950 and IA Pro Software Maintenance</i>				
40-00 TRAINING & TRAVEL COSTS	27,203	58,550	58,550	45,300	(13,250)
	<i>Background/Recruitment (\$1,500) Academy (\$13,800), Tuition Reimbursement (\$25,000) and training</i>				
41-00 COMMUNICATIONS	771	0	0	0	0
46-02 BUILDINGS & GROUND MAINT.	1,572	2,500	2,500	4,000	1,500
47-00 PRINTING AND BINDING	2,351	3,000	3,000	4,200	1,200
49-00 OTHER CURRENT CHARGES	0	0	0	0	0
49-07 EMPLOYEE RECOGNITION	525	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	14,012	14,850	13,550	13,350	(1,500)
54-01 MEMBERSHIPS	690	1,360	1,360	1,560	200
54-02 BOOKS, PUBS, SUBS.	2,034	4,000	4,000	4,000	0
TOTAL OPERATING EXPENSES	58,610	91,932	91,148	89,985	(1,947)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	3,015	0	0	0	0
TOTAL NON-OPERATING EXPENSE	3,015	0	0	0	0
TOTAL EXPENSES	\$550,615	\$585,849	\$530,738	\$398,675	(187,174)

**FISCAL YEAR 2007-08
BUDGET DETAIL
POLICE AND FIRE SERVICES
POLICE OPERATIONS -SPECIAL SERVICES**

001.1118.521

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	0	747,384	747,384
10-30 OTHER SALARIES	0	0	0	0	0
10-32 STATE INCENTIVE PAY	0	0	0	9,720	9,720
10-40 OVERTIME	0	0	0	5,000	5,000
10-42 HOLIDAY PAY	0	0	0	0	0
25-01 FICA	0	0	0	56,839	56,839
25-03 RETIREMENT CONTRIBUTIONS	0	0	0	98,858	98,858
25-04 LIFE/HEALTH INSURANCE	0	0	0	128,742	128,742
25-07 EMPLOYEE ALLOWANCE	0	0	0	4,680	4,680
TOTAL PERSONAL SERVICES	0	0	0	1,051,223	1,051,223
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	0	200	200
40-00 TRAINING & TRAVEL COSTS	0	0	0	9,200	9,200
41-00 COMMUNICATIONS	0	0	0	0	0
46-00 REPAIR & MAINTENANCE	0	0	0	1,500	1,500
<i>Community Oriented Policing - Bike Repairs</i>					
51-00 OFFICE SUPPLIES	0	0	0	0	0
52-00 OPERATING SUPPLIES	0	0	0	5,025	5,025
TOTAL OPERATING EXPENSES	0	0	0	15,925	15,925
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	0	0	0
TOTAL NON-OPERATING EXPENSE:	0	0	0	0	0
TOTAL EXPENSES	\$0	0	0	1,067,148	1,067,148

**FISCAL YEAR 2007-08
BUDGET DETAIL
POLICE AND FIRE SERVICES
CRIMINAL INVESTIGATION**

001.1119.521

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	948,612	1,037,741	959,000	1,060,310	22,569
10-30 OTHER SALARIES	0	0	0	0	0
10-32 STATE INCENTIVE PAY	12,244	18,120	18,120	16,440	(1,680)
10-40 OVERTIME	46,894	72,850	72,850	68,000	(4,850)
10-42 HOLIDAY PAY	20,299	20,300	25,061	22,500	2,200
25-01 FICA	76,940	79,062	81,200	80,843	1,781
25-03 RETIREMENT CONTRIBUTIONS	66,547	134,193	143,027	161,997	27,804
25-04 LIFE/HEALTH INSURANCE	129,417	171,943	161,000	200,902	28,959
25-07 EMPLOYEE ALLOWANCE	0	7,140	5,900	6,120	(1,020)
TOTAL PERSONAL SERVICES	1,300,953	1,541,349	1,466,158	1,617,112	75,763
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	904	1,000	1,000	1,000	0
30-10 AUTO MILEAGE/CAR ALLOWANCE	4,200	0	0	0	0
31-01 PROFESSIONAL SERVICES	848	1,950	1,950	2,450	500
31-04 OTHER CONTRACTUAL SVCS	0	300	300	300	0
40-00 TRAINING & TRAVEL COSTS	4,950	7,000	7,000	10,200	3,200
41-00 COMMUNICATIONS	3,258	0	0	0	0
44-00 RENTALS & LEASES	1,316	6,350	3,950	3,950	(2,400)
46-00 REPAIR & MAINTENANCE	450	1,500	1,500	1,500	0
49-00 OTHER CURRENT CHARGES	5,130	0	0	0	0
51-00 OFFICE SUPPLIES	404	500	500	500	0
52-00 OPERATING SUPPLIES	13,761	25,625	25,625	26,000	375
	<i>Uniform Allowance (\$9,000), photo supplies, crime scene kits, etc</i>				
54-00 BOOKS, PUBS, SUBS, MEMBS	958	1,200	1,200	1,200	0
TOTAL OPERATING EXPENSES	36,179	45,425	43,025	47,100	1,675
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	2,027	0	0	0	0
TOTAL NON-OPERATING EXPENSES	2,027	0	0	0	0
TOTAL EXPENSES	\$1,339,159	1,586,774	1,509,183	1,664,212	77,438

**FISCAL YEAR 2007-08
BUDGET DETAIL
POLICE AND FIRE SERVICES
POLICE OPERATIONS - PATROL SERVICES**

001.1120.521

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	3,156,467	3,425,598	3,520,800	3,395,228	(30,370)
10-30 OTHER SALARIES	25,620	0	62,848	82,616	82,616
10-32 STATE INCENTIVE PAY	55,931	48,600	62,179	63,000	14,400
10-40 OVERTIME	204,442	188,000	158,000	188,000	0
10-41 SPECIAL DUTY PAY	154,227	225,000	225,000	225,000	0
10-42 HOLIDAY PAY	80,788	78,148	96,500	85,000	6,852
10-43 TSA GRANT OVERTIME	66,749	70,000	58,400	82,000	12,000
25-01 FICA	282,002	260,101	295,159	257,748	(2,353)
25-03 RETIREMENT CONTRIBUTIONS	205,659	432,813	465,000	514,625	81,812
25-04 LIFE/HEALTH INSURANCE	460,028	591,839	560,000	598,805	6,966
25-07 EMPLOYEE ALLOWANCES	0	5,040	5,040	4,680	(360)
25-13 EARLY RETIREMENT INCENTIVE	118,529	118,529	118,529	118,529	0
25-22 STATE INSURANCE PREMIUM	773,954	0	662,446	0	0
TOTAL PERSONAL SERVICES	5,584,396	5,443,668	6,289,901	5,615,231	171,563
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,691	2,500	2,500	2,500	0
30-10 AUTO MILEAGE/CAR ALLOWANCE	4,200	0	0	0	0
31-01 PROFESSIONAL SERVICES	3,083	4,000	4,000	4,000	0
<i>Veterinarian costs</i>					
32-10 LEGAL FEES	3,550	0	10,000	10,000	10,000
<i>State Attorney's office quarterly citation fee</i>					
40-00 TRAINING & TRAVEL COSTS	10,180	10,000	10,000	10,000	0
41-00 COMMUNICATIONS	973	0	0	0	0
44-00 RENTALS & LEASES	3,384	3,500	3,500	3,500	0
<i>Boat Dock Lease</i>					
46-00 REPAIR AND MAINTENANCE	53	3,850	3,850	2,400	(1,450)
52-00 OPERATING SUPPLIES	23,283	40,750	40,750	33,850	(6,900)
<i>Uniform allowance (\$23,050) K-9 Supplies, stapler, disks, flashlights, stop sticks, marine unit supplies</i>					
52-07 UNIFORMS	0	0	0	0	0
54-02 BOOKS, PUBS, SUBS.	358	500	500	500	0
TOTAL OPERATING EXPENSES	55,755	65,100	75,100	66,750	1,650
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	0	0	0
TOTAL NON-OPERATING EXPENSE	0	0	0	0	0
TOTAL EXPENSES	\$5,640,151	\$5,508,768	\$6,365,001	\$5,681,981	\$173,213

**FISCAL YEAR 2007-08
BUDGET DETAIL
POLICE AND FIRE SERVICES
SUPPORT SERVICES**

001.1121.521

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	893,816	979,287	925,000	1,102,017	122,730
10-30 OTHER SALARIES	0	20,000	0	20,000	0
<i>Regularly budgeted 15th Telecommunication Overhire</i>					
10-40 OVERTIME	99,705	55,000	155,932	59,400	4,400
25-01 FICA	74,270	73,136	85,353	82,831	9,695
25-03 RETIREMENT CONTRIBUTIONS	83,229	98,201	79,000	107,126	8,925
25-04 LIFE/HEALTH INSURANCE	180,226	218,826	175,100	256,271	37,445
25-07 EMPLOYEE ALLOWANCES	0	420	2,890	4,680	4,260
TOTAL PERSONAL SERVICES	1,331,246	1,444,870	1,423,275	1,632,325	187,455
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5,079	1,680	1,680	1,800	120
31-04 OTHER CONTRACTUAL SVCS	33,484	40,199	42,388	40,504	305
40-00 TRAINING & TRAVEL COSTS	5,896	2,590	1,340	1,982	(608)
41-00 COMMUNICATIONS	86,035	114,480	103,943	107,294	(7,186)
42-10 EQUIP.SERVICES - REPAIRS	280,787	310,500	310,500	312,183	1,683
42-11 EQUIP. SERVICES - FUEL	175,359	183,130	183,130	191,067	7,937
43-01 ELECTRICITY	97,141	81,793	95,000	95,000	13,207
43-02 WATER, SEWER, GARBAGE	39,796	55,000	55,000	56,500	1,500
44-00 RENTALS & LEASES	12,007	12,300	12,300	14,300	2,000
46-00 REPAIR AND MAINTENANCE	12,668	20,530	20,657	21,705	1,175
47-00 PRINTING AND BINDING	600	600	600	0	(600)
49-00 OTHER CURRENT CHARGES	1,080	1,800	1,425	1,800	0
51-00 OFFICE SUPPLIES	14,727	15,650	16,250	16,280	630
52-00 OPERATING SUPPLIES	5,741	7,060	7,060	7,110	50
52-02 FUEL	2,178	1,500	1,500	2,500	1,000
52-07 UNIFORMS	25,623	31,271	32,124	32,600	1,329
52-10 JANITORIAL SUPPLIES	3,605	3,600	3,600	3,600	0
52-23 VESTS	2,053	3,000	4,500	4,000	1,000
54-01 MEMBERSHIPS	747	777	769	889	112
54-02 BOOKS, PUBS, SUBS.	183	230	239	255	25
TOTAL OPERATING EXPENSES	804,789	887,690	894,005	911,369	23,679
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	9,978	4,100	4,100	3,900	(200)
<i>Communications Center Vinyl Risers and Inventory Supply Desk</i>					
TOTAL NON-OPERATING EXPENSES	9,978	4,100	4,100	3,900	(200)
TOTAL EXPENSES	\$2,146,013	\$2,336,660	\$2,321,380	\$2,547,594	\$ 210,934

**FISCAL YEAR 2007-08
BUDGET DETAIL
POLICE AND FIRE SERVICES
FIRE OPERATIONS**

001.0810.522

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	3,346,452	3,596,999	3,646,091	3,863,619	266,620
10-30 OTHER SALARIES	161,480	141,497	140,497	138,997	(2,500)
10-32 STATE INCENTIVE PAY	7,700	9,480	9,286	9,480	0
10-40 OVERTIME	328,633	295,000	301,000	295,000	0
10-41 SPECIAL DUTY PAY	664	0	0	0	0
10-42 HOLIDAY PAY	136,280	131,645	133,533	134,000	2,355
25-01 FICA	301,449	280,133	283,336	299,871	19,738
25-03 RETIREMENT CONTRIBUTIONS	248,711	549,574	566,274	848,520	298,946
25-04 LIFE/HEALTH INSURANCE	516,297	597,166	616,558	728,508	131,342
25-07 EMPLOYEE ALLOWANCES	0	5,880	6,120	6,120	240
25-13 EARLY RETIREMENT INCENTIVE	57,135	57,135	57,135	57,135	0
25-22 STATE INCENTIVE PAY	977,383	0	708,664	0	0
TOTAL PERSONAL SERVICES	6,082,184	5,664,509	6,468,494	6,381,250	716,741
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	26,146	18,490	18,490	20,965	2,475
30-10 AUTO MILEAGE/CAR ALLOWANCE	4,200	0	0	0	0
31-01 PROFESSIONAL SERVICES	10,901	13,000	13,000	10,000	(3,000)
31-04 OTHER CONTRACTUAL SVCS	7,714	12,225	12,225	11,751	(474)
40-00 TRAINING & TRAVEL COSTS	12,275	23,200	23,200	21,940	(1,260)
41-00 COMMUNICATIONS	2,127	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	244,369	275,000	260,500	256,490	(18,510)
42-11 EQUIP. SERVICES - FUEL	41,862	58,600	58,600	61,140	2,540
43-01 ELECTRICITY	0	0	0	0	0
46-00 REPAIR AND MAINTENANCE	5,216	6,960	6,960	6,750	(210)
46-02 BUILDING MAINTENANCE	1,653	4,900	4,900	7,400	2,500
46-14 HYDRANT MAINTENANCE	75	1,725	1,725	600	(1,125)
51-00 OFFICE SUPPLIES	1,638	2,150	2,150	1,935	(215)
52-00 OPERATING SUPPLIES	23,237	23,250	23,250	32,080	8,830
52-07 UNIFORMS	32,025	41,530	41,530	42,030	500
52-09 OTHER CLOTHING	200	0	0	0	0
52-10 JANITORIAL SUPPLIES	6,231	8,000	8,000	8,000	0
54-01 MEMBERSHIPS	1,380	2,655	2,655	2,420	(235)
54-02 BOOKS, PUBS, SUBS,	359	2,640	2,630	2,415	(225)
TOTAL OPERATING EXPENSES	421,608	494,325	479,815	485,916	(8,409)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	5,161	4,100	4,100	6,350	2,250
<i>Dry Suits (\$2,400), replace stainless steel counter (\$1,500) and replace washer/dryer at Station#2</i>					
TOTAL NON-OPERATING EXPENSES	5,161	4,100	4,100	6,350	2,250
TOTAL EXPENSES	\$6,508,953	6,162,934	6,952,409	6,873,516	710,582

**FISCAL YEAR 2007-08
BUDGET DETAIL
POLICE AND FIRE SERVICES
CODE ENFORCEMENT DIVISION**

001.0505.529

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	79,792	96,623	69,000	0	(96,623)
10-30 OTHER SALARIES	1,380	0	330	0	0
10-40 OVERTIME	3,274	10,000	4,800	0	(10,000)
25-01 FICA	5,915	7,218	7,000	0	(7,218)
25-03 RETIREMENT CONTRIBUTIONS	4,214	8,851	6,800	0	(8,851)
25-04 LIFE/HEALTH INSURANCE	22,727	33,675	24,500	0	(33,675)
29-00 GENERAL INCREASE	0	-	-	0	0
TOTAL PERSONAL SERVICES	117,302	156,367	112,430	-	(156,367)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	37	2,000	2,000	0	(2,000)
40-00 TRAINING & TRAVEL COSTS	30	2,500	2,500	0	(2,500)
41-00 COMMUNICATIONS	0	2,388	2,388	0	(2,388)
42-10 EQUIP. SERVICES - REPAIRS	5,407	4,600	4,600	0	(4,600)
42-11 EQUIP. SERVICES - FUEL	754	1,470	1,470	0	(1,470)
44-01 BUILDING RENTAL	12,025	16,025	-	0	(16,025)
47-00 PRINTING AND BINDING	0	600	600	0	(600)
51-00 OFFICE SUPPLIES	418	600	600	0	(600)
52-07 UNIFORMS	30	1,224	1,224	0	(1,224)
52-09 OTHER CLOTHING	100	200	200	0	(200)
TOTAL OPERATING EXPENSES	18,801	31,607	15,582	-	-31,607
TOTAL EXPENSES	\$136,103	187,974	128,012	-	(187,974)

Effective 10-1-07, Code Enforcement will be in the Patrol - Special Services Division

***TAB PAGE
HUMAN RESOURCES***

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Human Resources
FUND: General Fund

Mission:

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

Department Description

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

2007-08 Goals and Objectives	Estimated Start	Estimated Completion
<p>As part of Vision Goal #5, (maintain and enhance governance capacity for public service and leadership) enhance employee performance</p> <ul style="list-style-type: none"> • Work with executive staff to develop City-wide mission statement and organizational values • Develop and implement a management and supervisory development program to include topics such as the role of a supervisor, performance management, effective communication, and effective leadership, and tie training to the mission statement and values • Develop and implement a recognition program for employees, employee teams, or departments that meet their departmental goals and objectives 	<p>December 2007</p> <p>January 2008</p> <p>June 2008</p>	<p>February 2008</p> <p>June 2008</p> <p>September 2008</p>
<p>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</p> <ul style="list-style-type: none"> • Monitor and review employee performance for adherence to all City Policies and Procedures 	<p>October 2007</p>	<p>September 2008</p>

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

2007-08 Goals and Objectives	Estimated Start	Estimated Completion
<ul style="list-style-type: none"> • Conduct quarterly audits of City practices (payroll, employee attendance, etc.) to ensure compliance with laws, policies & procedures 	October 2007	September 2008
<ul style="list-style-type: none"> • Conduct quarterly training programs with employees, supervisors, and managers to provide review and update of policies and procedures 	October 2007	September 2008
<p>As part of Vision Goal #5, (Maintain and enhance governance capacity for public service and leadership) provide competitive and affordable pay and benefits</p>		
<ul style="list-style-type: none"> • Ensure the City's pay plans remain current and updated on a quarterly basis to reflect changes in position titles and salary ranges. 	October 2007	September 2008
<ul style="list-style-type: none"> • Monitor local and regional salary information to ensure pay plans remain competitive 	October 2007	February 2008
<ul style="list-style-type: none"> • Negotiate a fair and equitable collective bargaining agreement with the IAFF 	April 2008	September 2008
<p>As part of Vision Goal #5, (Maintain and enhance governance capacity for public service and leadership) promote excellent customer service to expand employee and citizen knowledge and improve communication</p>		
<ul style="list-style-type: none"> • Implement the Citizens Academy for residents and other interested parties to visit City facilities to learn about City government and services 	October 2007	October 2007
<ul style="list-style-type: none"> • Continue to research alternative methods of improving and re-energizing customer service 	October 2007	September 2008

2007-08 Significant Budgetary Issues

The budget of the Human Resources Department is \$770,593, an increase of \$50,596 over the adopted 2006-07 budget.

There are seven positions budgeted in the Human Resources Department, representing the same number as budgeted for 2006-07. Personal Services, representing 82.9% (\$639,024) of the department's budget, increased 11%, with the largest increase in health insurance due to a change in an employee's selected coverage.

Operating Costs, budgeted at \$131,569, decreased \$15,008 from the 2006-07 budget. The department decreased costs related to recruitment advertising, where the televised ads have been reduced, due to primary success of the website and specialty ads for marketing vacancies. Operating supplies also decreased, because 2006-07 included \$5,000 for one-time replacement of minor office furniture and chairs and a display board. Employee Development costs decreased \$2,500 because costs have been less than anticipated.

FUND: 001 GENERAL FUND

**HUMAN RESOURCES
FISCAL YEAR 2008**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 ADOPTED
1	1	1	Human Resources Director	\$107,766
0	0	1	Recruitment Coordinator	51,549
1	1	1	Labor Relations Manager	96,075
1	1	1	Human Resources Generalist	47,155
1	1	1	Sr. Human Resources Generalist	57,292
1	1	1	Training Coordinator	58,550
1	1	0	Human Resources Coordinator	0
1	1	1	Sr. Administrative Specialist	38,964

DEPARTMENT TOTALS :

7	7	7	Regular Salaries	457,351
			Other Salaries & Wages	2,500
			Overtime	2,000
			Employer Payroll Expenses	177,173
			Total Personal Services	<u><u>\$639,024</u></u>

Note: This does not include the two positions from Risk Management. These are shown in the budget of the Risk Management Fund.

**FISCAL YEAR 2007-2008
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTED	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	385,213	411,817	381,500	457,351	45,534
10-30 OTHER SALARIES	7,110	4,800	9,800	2,500	(2,300)
10-40 OVERTIME	4,003	2,000	2,000	2,000	0
25-01 FICA	29,506	30,557	28,300	33,076	2,519
25-03 RETIREMENT CONTRIBUTIONS	36,751	42,527	31,800	46,803	4,276
25-04 LIFE/HEALTH INSURANCE	66,290	81,299	69,700	97,294	15,995
29-00 GENERAL INCREASE	0	420	280	0	(420)
TOTAL PERSONAL SERVICES	528,873	573,420	523,380	639,024	65,604
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES	10,961	19,475	22,800	21,000	1,525
31-07 MEDICAL SERVICES	36,539	50,336	50,336	50,328	(8)
32-12 LABOR ATTORNEY	0	0	7,600	0	0
40-00 TRAINING & TRAVEL COSTS	5,269	9,220	6,000	8,000	(1,220)
41-00 COMMUNICATIONS	3,442	5,000	5,000	5,000	0
46-00 REPAIR AND MAINTENANCE	6,112	6,000	6,000	6,000	0
47-00 PRINTING AND BINDING	1,498	5,000	5,000	5,000	0
47-02 ADVERTISING (NON-LEGAL)	16,980	22,100	22,100	15,000	(7,100)
	<i>Job advertisements on Naples Daily News and professional newsletters, etc.</i>				
49-04 EMPLOYEE DEVELOPMENT	967	11,000	8,500	8,500	(2,500)
	<i>Training Materials, speakers or trainers used for city-wide training sessions, city tours</i>				
51-01 STATIONERY & PAPER	1,375	1,600	1,600	1,600	0
51-02 OTHER OFFICE SUPPLIES	1,644	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	8,593	11,600	9,550	6,500	(5,100)
54-01 MEMBERSHIPS	3,028	3,246	1,891	2,641	(605)
TOTAL OPERATING EXPENSES	96,408	146,577	148,377	131,569	(15,008)
TOTAL EXPENSES	\$625,281	\$719,997	\$671,757	\$770,593	\$50,596

***TAB PAGE
NON-DEPARTMENTAL***

City of Naples, Florida

Departmental Summary Page



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

Department Description

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

Facilities Maintenance, which falls under the responsibility of the Community Services Director, is responsible for the repair, modification and maintenance of City owned facilities.

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

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

2007-08 Goals and Objectives

Only Facilities Maintenance (part of the Community Services Department) has a mission, goals and objectives. The other divisions shown here are for financial tracking only.

Goals and Objectives	Estimated Start	Estimated Completion
<p>As part of Vision Goal #3 (maintain an extraordinary quality of life for residents), provide safe and functional public facilities, beach access locations and playgrounds throughout the City</p> <p>Conduct a physical review of all public facility building conditions through monthly, quarterly and annual inspections with written preventative and repair recommendations.</p> <p>Complete all priority safety work orders within an average of 5 working days from issuance and non-safety work orders within an average of 10 working days from issuance.</p> <p>Maintain all City playgrounds in an acceptably safe condition according to national playground safety program standards every weekday.</p>	<p>October 2007</p> <p>October 2007</p> <p>October 2007</p>	<p>Sept. 2008</p> <p>Sept. 2008</p> <p>Sept. 2008</p>

Departmental Summary Page (continued)

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

Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #3 (maintain an extraordinary quality of life for residents), Provide management and oversight of capital improvements assigned within the Facilities Maintenance Division as outlined within FY 2008 CIP		
Install replacement HVAC components within public center facilities.	October 2007	Sept. 2008
Remodel Fleischmann Park Field house and install Press Box Roll-Up Shutters.	January 2008	June 2008
Install air conditioning buffering material at River Park auditorium.	Nov. 2007	May 2008
Obtain and install elements and amenities such as picnic tables, trash containers, drinking fountains, and bike racks at City parks and public facilities.	Nov. 2007	June 2008
Obtain and install replacement signage throughout public parks and facilities at Cambier Park, Anthony Park, Fleischmann Park, City Hall and Riverside Circle Government Complex.	Nov. 2007	April 2008
Obtain and install metal storage building at the Facilities Maintenance Shop to house custodial supplies, machinery and equipment.	Nov. 2007	April 2008
Supervise exterior painting at Fleischmann Community Center.	October 2007	Nov. 2007
Complete interior painting at Arthur T. Allen Tennis Center, Norris Center auditorium and classrooms, and River Park auditorium and classrooms.	October 2007	Sept. 2008
Bid and coordinate resurfacing of 4 tennis courts at Naples High School.	Nov. 2007	March 2008
Install shade structures at the Cambier Park and Anthony playgrounds.	Dec. 2007	June 2008
Oversee resurfacing of basketball courts and replace basketball goals at Anthony Park and River Park.	Dec. 2007	May 2008

2007-08 Significant Budgetary Issues

The budget of **Facilities Maintenance** is \$1,118,936, **Non Departmental** is \$2,977,932, Contingency is established at \$350,000 or approximately 1% of the budget, and Transfers Out is \$211,600.

The budget of **Facilities Maintenance**, at \$1,118,936 represents an increase of \$1,692 over the adopted budget of FY06-07.

Departmental Summary Page (continued)

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

Personal Services in the Facilities Maintenance Division has a total of 12 positions, same as in 06-07. The only significant change is due to annual wage increases and cost of insurances.

Operating expenses are budgeted at \$474,883, a \$45,677 decrease from the 2006-07 adopted budget.

The major expense in this division is the repair and maintenance line item, budgeted at \$150,000. This is used to acquire parts, supplies and services related to general maintenance of city facilities. This has been decreased because in recent years, it had become a catch-all for non budgeted improvements that should have been part of the budgeting process. Other major costs in Facilities Maintenance include \$27,200 in Janitorial Supplies, and \$36,000 in the Water, Sewer and Garbage line item.

Non-Departmental has a budget of \$2,977,932.

General and Merit	\$35,000	Holiday bonus of \$100 per employee
Operating Expenditures	\$15,000	For the common copier in the City Manager's office and for memorial florals.
Construction Management	\$98,200	General Fund use (or non-project related use) of the Construction Management Fund
Other Services	\$100,390	Payment (2 of 4) to North Naples Fire Rescue District, relating to the Moorings Park annexation, and to East Naples Fire District relating to the Ruffina Annexation
Other Contractual	\$4,800	Required arbitrage calculations
Elections Expense	\$8,000	Expected minor costs related to January 08 election
Communications	\$4,000	Unallocated portion of phone charges
Other Transportation	\$28,000	Rental of Women's' Club Parking Lot, which is for downtown, but outside of the CRA and therefore not eligible to be paid from CRA funds.
Postage and Freight	\$80,700	Postage costs for all departments except Utility Billing
Self Insurance	\$1,490,101	General Fund share of Risk Management Fund
Information Services	\$1,027,391	General Fund share of Information Services Fund
Special Events	\$25,000	To be used at Council's direction for approved special events such as police costs at holiday parades.
Awards	\$48,000	Gifts and monetary longevity awards per Personnel Policy, annual employee appreciation event and employee incentive award program
Other Charges	\$13,350	Kazoo Band Supplies \$1,350, Potential Tax Roll \$7,500, Hurricane supplies, and training \$5,000

Departmental Summary Page (continued)

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

Contingency has a budget of \$350,000 and is reserved for unbudgeted and emergency type expenditures that occur throughout the year. Only Council has the authority to direct staff to use funds from Contingency.

Transfers has a budget of \$211,600. This is a decrease from the 06-07 budget, which was \$1,411,600.

Notable this year, transfers excludes the \$1,000,000 transfer to the Streets Fund. In FY 2005-06, \$280,000 was allocated from the General Fund to make up the city's reduced share of gas tax money. Increased costs of the concrete and services, and an increased need relating to an aging infrastructure caused an increased need for alternative funding and the General Fund increased its contribution in 06-07 to make up that need. However, this year, the funding will come from the Utility Tax (Capital Improvement) fund and will only be \$500,000.

Two years ago, City Council approved an Administrative Specialist in the CRA fund. However, because the position would have some City Manager Office responsibility, Council agreed to allow the General Fund to pay approximately 25% of the cost, or \$11,600.

The transfer to the Land Preservation Account was decreased from \$400,000 to \$100,000, due to the lack of property tax revenues to support a high level land acquisition funding program.

This budget proposes a new reserve be established in the amount of \$100,000, entitled Property Tax Reform Mitigation. With the proposed state-wide vote that could significantly impact the Save Our Homes/Homestead exemptions, staff is recommending that a reserve be established to help maintain property tax in case of passage. If state legislation is passed, this mitigation account can help act as a property tax rate stabilization while the overall city operations are reviewed for additional areas of decrease.

FUND : 001 GENERAL FUND

**NON DEPARTMENTAL
FACILITIES MAINTENANCE
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 ADOPTED
1	1	1	Facilities Maintenance Superintendent	\$75,042
5	5	5	Tradesworker	185,124
4	6	6	Service Worker II	170,703
10	12	12	Regular Salaries	430,869
			Other Salaries	5,000
			Overtime	20,000
			Employer Payroll Expenses	188,184
			Total Personal Services	\$ 644,053

Note - Wages include contractual raises for 2007-08

**FISCAL YEAR 2007-08
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL SUMMARY**

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	306,684	404,294	377,000	430,869	26,575
10-30 OTHER SALARIES	5,750	5,000	5,000	5,000	0
10-40 OVERTIME	20,962	20,000	20,000	20,000	0
25-01 FICA	25,018	30,403	28,800	32,239	1,836
25-03 RETIREMENT CONTRIBUTIONS	29,447	39,809	29,500	42,145	2,336
25-04 LIFE/HEALTH INSURANCE	64,496	97,178	82,800	113,800	16,622
29-00 GENERAL INCREASE	0	200,000	0	35,000	(165,000)
TOTAL PERSONAL EXPENSES	452,357	796,684	543,100	679,053	(117,631)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	22,534	52,025	39,900	50,000	(2,025)
30-40 CONSTRUCTION MGT FEE	165,720	177,200	177,200	98,200	(79,000)
31-00 OTHER SERVICES	0	82,473	91,314	100,390	17,917
31-01 PROFESSIONAL SERVICES	56,845	150,000	180,000	50,000	(100,000)
31-04 OTHER CONTRACTUAL SVCS	20,504	34,800	183,720	34,800	0
31-10 FLOOD MAP/ ENGINEERING	0	0	66,000	0	0
31-50 ELECTION EXPENSE	58,710	0	0	8,000	8,000
31-80 GRANT SERVICES	6,360	0	0	0	0
32-10 OUTSIDE COUNSEL	0	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	1,012	1,000	1,000	1,000	0
41-00 COMMUNICATIONS	4,151	13,400	6,000	9,500	(3,900)
41-01 TELEPHONE	24,146	0	0	0	0
42-00 OTHER TRANSPORTATION	0	14,000	28,000	28,000	14,000
42-02 POSTAGE & FREIGHT	59,000	79,950	79,000	80,700	750
42-10 EQUIP. SERVICES - REPAIRS	11,527	31,380	31,380	31,550	170
42-11 EQUIP. SERVICES - FUEL	13,342	21,980	21,980	22,933	953
43-01 ELECTRICITY	97,901	75,000	75,000	75,000	0
43-02 WATER, SEWER, GARBAGE	39,359	36,000	36,000	36,000	0
44-02 EQUIPMENT RENTAL	1,000	1,500	1,500	1,500	0
45-22 SELF INS. PROPERTY DAMAGE	1,613,456	1,661,878	1,661,878	1,490,101	(171,777)
46-00 REPAIR AND MAINTENANCE	170,606	200,000	200,000	150,000	(50,000)
46-05 STORM REPAIR	7,097,349	0	75,000	0	0
49-00 OTHER CURRENT CHARGES	11,040	14,300	14,020	13,350	(950)
49-02 INFORMATION SERVICES	797,471	991,340	991,340	1,027,391	36,051
49-05 SPECIAL EVENTS	7,858	25,000	7,800	25,000	0
49-06 AWARDS	28,508	28,000	28,500	48,000	20,000
51-00 OFFICE SUPPLIES	1,388	1,000	1,000	1,000	0
52-00 OPERATING SUPPLIES	5,163	0	0	0	0
52-07 UNIFORMS	5,000	5,500	6,000	6,000	500
52-09 OTHER CLOTHING	1,561	2,000	2,000	2,000	0
52-10 JANITORIAL SUPPLIES	17,734	25,000	30,000	27,200	2,200
54-01 MEMBERSHIPS	0	200	200	200	0
TOTAL OPERATING EXPENSES	10,339,245	3,724,926	4,035,732	3,417,815	(307,111)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	120,000	120,000	0	(120,000)
TOTAL NON-OPERATING EXPENSES	0	120,000	120,000	0	(120,000)
TOTAL EXPENSES	\$10,791,602	\$4,641,610	\$4,698,832	\$4,096,868	(544,742)

**FISCAL YEAR 2007-08
BUDGET DETAIL
NON-DEPARTMENTAL
FACILITIES MAINTENANCE**

001.1417.519

ACCOUNT DESCRIPTION		05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	306,684	404,294	377,000	430,869	26,575
10-30	OTHER SALARIES <i>Standby pay</i>	5,750	5,000	5,000	5,000	0
10-40	OVERTIME	20,962	20,000	20,000	20,000	0
25-01	FICA	25,018	30,403	28,800	32,239	1,836
25-03	RETIREMENT CONTRIBUTIONS	29,447	39,809	29,500	42,145	2,336
25-04	LIFE/HEALTH INSURANCE	64,496	97,178	82,800	113,800	16,622
25-07	EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES		452,357	596,684	543,100	644,053	47,369
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Equipment Rental, Facility and parks signage, Office furniture and supplies</i>	12,983	35,000	24,900	35,000	0
31-01	PROFESSIONAL SERVICES <i>Renovations and construction services throughout the City on an as needed basis</i>	34,720	50,000	50,000	50,000	0
31-04	OTHER CONTRACTUAL SVCS <i>City wide pest control, window cleaning, elevator maintenance, indoor plant maintenance</i>	20,504	30,000	30,000	30,000	0
40-00	TRAINING & TRAVEL COSTS	1,012	1,000	1,000	1,000	0
41-00	COMMUNICATIONS	3,765	5,000	6,000	5,500	500
42-10	EQUIP. SERVICES - REPAIRS	11,527	31,380	31,380	31,550	170
42-11	EQUIP. SERVICES - FUEL	13,342	21,980	21,980	22,933	953
43-01	ELECTRICITY	97,901	75,000	75,000	75,000	0
43-02	WATER, SEWER, GARBAGE	39,359	36,000	36,000	36,000	0
44-02	EQUIPMENT RENTAL	1,000	1,500	1,500	1,500	0
46-00	REPAIR AND MAINTENANCE <i>Parts and services related to the repair and maintenance of city equipment and facilities</i>	170,606	200,000	200,000	150,000	(50,000)
51-00	OFFICE SUPPLIES	1,388	1,000	1,000	1,000	0
52-00	OPERATING SUPPLIES	5,163	0	0	0	0
52-07	UNIFORMS	5,000	5,500	6,000	6,000	500
52-09	OTHER CLOTHING	1,561	2,000	2,000	2,000	0
52-10	JANITORIAL SUPPLIES	17,734	25,000	30,000	27,200	2,200
54-01	MEMBERSHIPS	0	200	200	200	0
TOTAL OPERATING EXPENSES		437,565	520,560	516,960	474,883	(45,677)
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP.	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		0	0	0	0	0
TOTAL EXPENSES		\$889,922	\$1,117,244	\$1,060,060	\$1,118,936	\$1,692

**FISCAL YEAR 2007-08
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	0	0	0
25-01 FICA	23,100	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	2,333	0	0	0	0
25-04 LIFE/HEALTH INSURANCE	36,548	0	0	0	0
29-00 GENERAL INCREASE	0	200,000	0	35,000	(165,000)
TOTAL PERSONAL SERVICES	61,981	200,000	0	35,000	(165,000)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	9,551	17,025	15,000	15,000	(2,025)
30-40 CONSTRUCTION MGT FEE	165,720	177,200	177,200	98,200	(79,000)
31-00 OTHER SERVICES	0	82,473	91,314	100,390	17,917
31-01 PROFESSIONAL SERVICES	22,125	100,000	130,000	0	(100,000)
31-04 OTHER CONTRACTUAL SVCS	0	4,800	153,720	4,800	0
31-10 FEMA MAPPING/ENGINEERING	0	0	66,000	0	0
31-50 ELECTION EXPENSE	58,710	0	0	8,000	8,000
31-80 GRANT SERVICES	6,360	0	0	0	0
32-10 OUTSIDE COUNSEL	14,772	0	0	0	0
41-00 COMMUNICATIONS	386	8,400	0	4,000	(4,400)
41-01 TELEPHONE	24,146	0	0	0	0
42-00 TRANSPORTATION COSTS	0	14,000	28,000	28,000	14,000
<i>Rental of Women's Club Parking Lot</i>					
42-02 POSTAGE & FREIGHT	59,000	79,950	79,000	80,700	750
45-22 SELF INS. PROPERTY DAMAGE	1,613,456	1,661,878	1,661,878	1,490,101	(171,777)
46-05 STORM REPAIR	7,097,349	0	75,000	0	0
49-00 OTHER CURRENT CHARGES	11,040	14,300	14,020	13,350	(950)
49-02 INFORMATION SERVICES	797,471	991,340	991,340	1,027,391	36,051
49-05 SPECIAL EVENTS	7,858	25,000	7,800	25,000	0
49-06 EMPLOYEE AWARDS & APPRECIATION	28,508	28,000	28,500	48,000	20,000
52-00 OPERATING SUPPLIES	0	0	0	0	0
TOTAL OPERATING EXPENSES	9,916,452	3,204,366	3,518,772	2,942,932	(261,434)
<u>OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	120,000	120,000	0	(120,000)
TOTAL NON-OPERATING EXPENSES	0	120,000	120,000	0	(120,000)
TOTAL EXPENSES	\$9,978,433	\$3,524,366	\$3,638,772	\$2,977,932	(\$546,434)

**FISCAL YEAR 2007-08
BUDGET DETAIL
CONTINGENCY**

001.7272.582

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<i>NON-OPERATING EXPENSES</i>					
99-01 OPERATING CONTINGENCY	0	449,554	0	350,000	(99,554)
TOTAL NON-OPERATING EXPENSES	0	449,554	0	350,000	(99,554)
TOTAL EXPENSES	\$0	\$449,554	\$0	\$350,000	(99,554)

TRANSFERS OUT

001.7575.581

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<i>NON-OPERATING EXPENSES</i>					
91-00 COMMUNITY REDEVELOPMENT	5,800	11,600	11,600	11,600	0
91-32 LAND CONTRIBUTION FUND	0	400,000	400,000	100,000	(300,000)
91-34 PROPERTY TAX REFORM MITIG.	0	0	0	100,000	100,000
91-39 STREETS FUND	280,000	1,000,000	1,000,000	0	(1,000,000)
TOTAL NON-OPERATING EXPENSES	285,800	1,411,600	1,411,600	211,600	(1,200,000)
TOTAL EXPENSES	\$285,800	\$1,411,600	\$1,411,600	\$211,600	(1,200,000)

TAB PAGE
SPECIAL REVENUE FUNDS

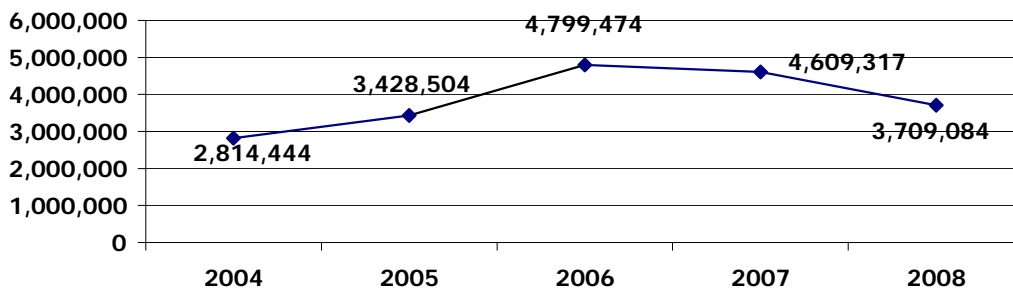
TAB PAGE
Building Permits Fund



BUILDING PERMITS FUND
FINANCIAL SUMMARY
 Fiscal Year 2007-08

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2006	4,799,474
Projected Revenues FY 2006-07	2,822,654
Projected Expenditures FY 2006-07	3,012,811
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(190,157)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2007	4,609,317
Add Fiscal Year 2007-08 Budgeted Revenues	
Building Permits	\$1,600,000
Other Licenses & Permits	\$925,500
Building Rent	\$255,045
Charges for Services	\$14,000
Fines & Forfeitures	\$0
Interest Income	\$195,000
Miscellaneous Revenue	\$7,000
	<u>2,996,545</u>
TOTAL AVAILABLE RESOURCES	7,605,862
Less Fiscal Year 2007-08 Budgeted Expenditures	
Personal Services	\$2,039,658
Operating Expenses	392,180
Information Services	276,605
Transfer - Self-Insurance	89,374
Transfer - Administration	461,139
Capital Expenses	637,822
	<u>3,896,778</u>
BUDGETED CASH FLOW	(900,233)
Projected Unrestricted Net Assets as of September 30, 2008	<u>3,709,084</u>

Trend-Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



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

Mission:

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

Fund Description

The Building Permit Fund was created in Fiscal Year 1998-99 when it was separated from the General Fund. The fund is used to account for the activities related to the construction industry in the City. Until September 2007, the Building and Inspections function was part of the Community Development Department. This budget proposes separating the two, creating separate departments; Building & Inspections Department and Planning Department.

2007-08 Goals and Objectives

The Building Permit division was able to recruit and retain candidates for all positions in this fiscal year due in part to salary adjustments that made the division more competitive. In the 2007-08 fiscal year, the focus will be on continuing to improve compliance with the building code and City codes and making other changes to attain the best possible ISO rating for the coming five year rating period while providing the community with unsurpassed service.

	Estimated Start	Estimated Completion
<p>As part of Vision Goal # 4 (Strengthen the economic health and vitality of the City), improve the City's ISO Rating Coordinate training with Collier County, BOAF and CBIA for building inspectors.</p>	October 2007	October 2008
<p>As part of Vision Goal # 3 (Maintain an extraordinary quality of life for residents), improve Floodplain Management System Review inter-local agreement and monitor progress of consultant</p>	October 2007	October 2008
<p>Review and revise procedures and provide training and updates to construction community</p>	October 2007	October 2008
<p>Provide bi-annual newsletter to residents: Fall & Winter Spring & Summer</p>	October 2007 April 2008	November 2008 May 2008

Fund Summary Page (continued)

FUND: Building Permits Fund
DEPARTMENT: Building & Inspections Department

	Estimated Start	Estimated Completion
<p>As part of Vision Goal #4 (Strengthen the Economic health and vitality of the City), amend Code of Ordinances Conduct Permit Fees Study to update Section 16-52</p>	November 2007	May 2008
<p>As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents), ensure that the equipment and facilities of the Building division are effective for the public Contract with design professional to maximize internal space within building to accommodate staff Investigate Hurricane Damage Assessment Software and Hardware Monitor and Replace Fuel Tank</p>	October 2007 October 2007 October 2007	December 2007 October 2008 October 2008
<p>As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), promote professional development Train Personnel on Code of Ordinances Enroll all certified inspectors and plans examiners in State of Florida-mandated 14 hour continuing education class Train Building inspector as backup for Construction Site Maintenance Ensure appropriate staff member attends training such as Florida Floodplain Managers Association, Governor's Hurricane Conference, and Building Officials Conference</p>	October 2007 October 2007 October 2007 March 2008	October 2008 November 2007 October 2008 March 2008

2007-08 Significant Budgetary Issues

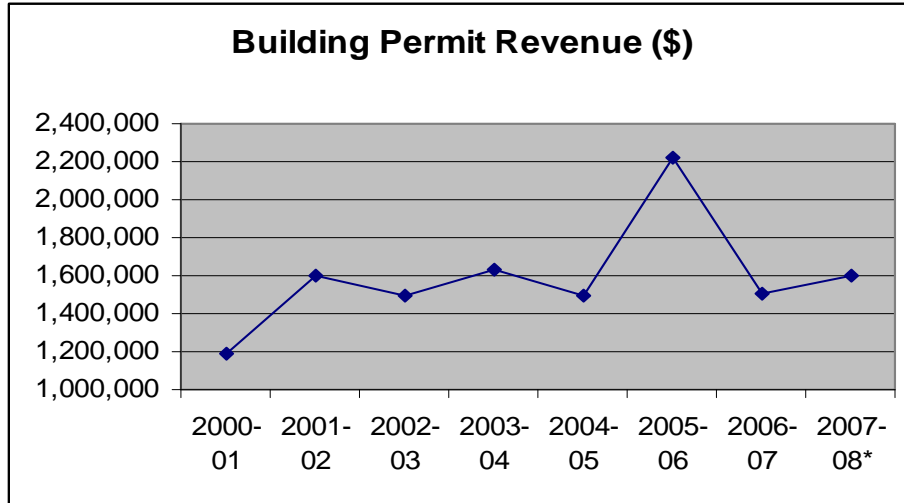
The budget of the Building Permit Fund for FY07-08 is \$3,896,778, a \$378,667 increase over the adopted 2006-07 budget.

Revenues

The primary revenue to the Building Permit Fund is building construction permits and inspection fees. Fees are charged for all buildings and structures being built or altered. The fee structure is established by Ordinance and can be seen in Chapter 118 Article IV of the City Code. Below is the trend for Building Permits revenue (excluding specialty permits like plumbing or mechanical); year with an asterisk is budgeted not actual.

Fund Summary Page (continued)

FUND: Building Permits Fund
DEPARTMENT: Building & Inspections Department



Using its reserved funds, the Building Permit Fund constructed a two-story facility in 2000, and is sharing the cost of space with the General fund (Planning), the Technology Services fund, the Streets and Traffic fund and the Construction Management fund. Payback-rates are based on a mortgage payment for 30 years, plus an allocation of building overhead. For 2007-08, the square footage and annual payment assigned to each section is shown below:

Planning & Code Enforcement	2,192	\$49,961
Technology Services Fund	4,054	\$112,337
Streets & Traffic	1,697	\$47,025
Construction Management	1,650	\$45,722
Total		\$255,045

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

Expenditures

Total expenditures for 2007-08 budget are \$3,896,778 which is a \$378,667 increase over the FY 06-07 adopted budget.

Personal Services

Personal Services are budgeted at \$2,039,658, a \$140,848 increase. The costs of the Community Development Director and Senior Administrative Specialist are no longer shared with the General Fund, causing a net decrease in Full Time Equivalent Employees (FTE). Despite this change, wages have increased due to a mid-year salary survey which resulted in wage adjustments for many of the positions in this fund.

Fund Summary Page (continued)

FUND: Building Permits Fund
DEPARTMENT: Building & Inspections Department

Operating Expenses

Other Operating Expenses are budgeted at \$1,219,298, a \$2,817 increase over the adopted budget of FY06-07. The major components of this category are as follows:

City Administration (General Fund Chargebacks)	\$461,139
Insurance	\$89,374
Equipment Fuel and Repair	\$48,873
Information/Technology Services Charges	\$276,605
Phone Costs	\$37,200
Electricity, Water, Sewer, Garbage	\$121,137
Training and related travel	\$17,100
Outside Counsel	\$10,000
Professional Services	\$32,000

The building's air conditioning system runs on reuse water, which had a major price increase last year. Due to the increased price and the remarkably high maintenance of that particular air-conditioning system, and similar problems with the systems of other buildings within the Riverside Circle campus, the City contracted for a complete review of the systems. As a result a capital expenditure of \$387,000 is budgeted to cover the cost of a new cooling tower and replacement of internal piping. It is expected that the system will pay for itself over time due to savings over both utility fees and maintenance costs.

Capital

Capital Projects are detailed on the list at the end of this section.

Performance Measures and Benchmarking

	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
Permits reviewed	7490	8564	7800	5460
Certificates of Occupancy issued for Single Family Homes	120	124	105	74
Certificates of Occupancy issued for larger structures	188	203	155	119
Total Inspections conducted	24,238	27,636	25,000	19,350
Average daily inspections per inspector	14	16	15	11
Permit fees collected	\$2,580,058	3,466,754	\$2,454,000	\$2,426,000



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

	<u>ACTUAL 2003-04</u>	<u>ACTUAL 2004-05</u>	<u>ACTUAL 2005-06</u>	<u>PROJECTED 2006-07</u>	<u>APPROVED 2007-08</u>
BUILDING PERMITS	\$1,632,472	\$1,498,817	\$2,217,912	\$1,505,000	\$1,600,000
OTHER LICENSES & PERMITS	1,154,025	1,090,727	1,258,537	855,000	925,500
BUILDING RENT	180,400	227,119	227,767	245,954	255,045
CHARGES FOR SERVICES	5,745	6,961	11,136	14,025	14,000
FINES & FORFEITURES	3,717	350	0	675	0
INTEREST INCOME	40,510	74,075	207,265	195,000	195,000
OTHER REVENUE	<u>7,321</u>	<u>6,264</u>	<u>14,055</u>	<u>7,000</u>	<u>7,000</u>
TOTAL	<u><u>\$3,024,190</u></u>	<u><u>\$2,904,313</u></u>	<u><u>\$3,936,672</u></u>	<u><u>\$2,822,654</u></u>	<u><u>\$2,996,545</u></u>

Rent Charged to:

<i>Planning/General Fund</i>	49,961
<i>Streets & Traffic Fund</i>	47,025
<i>Technology Services Fund</i>	112,337
<i>Construction Mgt Fund</i>	<u>45,722</u>
	<u>255,045</u>

FUND: 110 BUILDING PERMITS
BUILDING PERMITS DEPARTMENT
FISCAL YEAR 2007-08

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 ADOPTED
BUILDING PERMITS				
0.5	0.5	0	Community Development Director	\$0
0.5	0.5	0	Sr. Administrative Specialist	0
1	1	1	Building Director/Building Official	98,134
1	1	1	Deputy Building Official	82,197
7	7	7	Building Inspector	393,305
0	1	1	Sr. Plans Examiner	66,888
2	3	3	Plans Examiner	182,707
1	1	1	Floodplain Coordinator	47,326
1	1	1	Land Management Coordinator	46,731
1	1	1	Sr. Permit Coordinator	50,327
1	1	1	Community Development Analyst	54,932
0	1	1	Construction Site Compliance	41,904
4	4	4	Permit Technician	149,164
1	1	1	Administrative Specialist I	33,518
1	0	0	Fire Inspector	0
2	2	2	Records Clerk	64,373
1	1	1	Plans Review Engineer	66,875
1	1	1	Building & Zoning Technician	43,281
26	28	27		1,421,662
26	28	27	Regular Salaries	1,421,662
			Other Salaries & Wages	17,140
			Overtime	50,000
			Employer Payroll Expenses	550,856
			Total Personal Services	\$2,039,658

Community Development Director and Sr Admin Specialist have been moved to the General Fund due to a reorganization of Planning Department and Building and Permits

Note: Wages include contractual increases for 2007-08

**FISCAL YEAR 2007-08
BUDGET DETAIL
BUILDING PERMITS FUND**

110.0602.524

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,022,410	1,267,673	1,220,500	1,421,662	153,989
10-30 OTHER SALARIES	9,571	6,000	16,968	17,140	11,140
10-40 OVERTIME	109,977	52,564	132,691	50,000	(2,564)
25-01 FICA	86,211	96,330	106,059	107,281	10,951
25-03 RETIREMENT CONTRIBUTIONS	80,484	122,025	101,750	131,628	9,603
25-04 LIFE/HEALTH INSURANCE	202,642	269,988	231,475	307,267	37,279
25-07 EMPLOYEE ALLOWANCES	0	7,230	7,230	4,680	(2,550)
29-00 GENERAL & MERIT INCREASES	0	77,000	0	0	(77,000)
TOTAL PERSONAL SERVICES	1,511,295	1,898,810	1,816,673	2,039,658	140,848
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,450	4,860	4,860	4,860	0
30-01 CITY ADMINISTRATION	287,500	439,180	439,180	461,139	21,959
30-10 AUTO MILEAGE/CAR ALLOWANCE	4,500	0	550	0	0
30-40 CONSTRUCTION MGMT FEE	0	9,700	9,700	17,090	7,390
31-00 PROFESSIONAL SERVICES	147,714	80,000	50,000	32,000	(48,000)
<i>Specialty plan review and inspection services</i>					
32-10 OUTSIDE COUNSEL	0	20,000	5,000	10,000	(10,000)
34-01 UNSAFE STRUCTURE MGT	0	5,000	5,000	5,000	0
40-00 TRAINING & TRAVEL COSTS	8,666	17,100	17,100	17,100	0
41-00 COMMUNICATIONS	22,048	37,200	37,200	37,200	0
42-10 EQUIP. SERVICES - REPAIRS	31,395	27,500	27,500	33,788	6,288
42-11 EQUIP. SERVICES - FUEL	16,897	20,510	20,510	15,085	(5,425)
43-01 ELECTRICITY	60,841	57,750	57,750	60,637	2,887
43-02 WATER, SEWER, GARBAGE	48,791	50,400	60,400	60,500	10,100
44-01 BUILDING RENTAL - OFFSITE STORAGE	684	3,000	3,000	3,300	300
45-22 SELF INS. PROPERTY DAMAGE	47,621	79,557	79,557	89,374	9,817
46-00 REPAIR AND MAINTENANCE	2,924	5,000	5,000	5,000	0
46-02 BUILDINGS & GROUND MAINT.	25,615	28,700	25,700	28,700	0
46-05 STORM REPAIR	1,455				
47-00 PRINTING AND BINDING	9,823	16,000	16,000	16,000	0
47-06 DUPLICATING	3,944	3,200	3,200	3,200	0
49-02 INFORMATION SERVICES	266,660	270,040	270,040	276,605	6,565
51-00 OFFICE SUPPLIES	2,695	3,200	3,200	3,200	0
52-00 OPERATING SUPPLIES	19,558	24,400	19,800	24,400	0
52-07 UNIFORMS	5,014	4,984	4,984	5,920	936
52-09 OTHER CLOTHING/SAFETY SHOES	1,641	1,200	1,782	1,200	0
54-01 MEMBERSHIPS	7,001	8,000	8,000	8,000	0
TOTAL OPERATING EXPENSES	1,024,437	1,216,481	1,175,013	1,219,298	2,817
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	396,950	0	387,000	(9,950)
60-30 IMPROVEMENTS O/T BUILDING		0	2,119	0	
60-40 MACHINERY & EQUIPMENT	10,481	5,870	0	156,327	150,457
60-70 VEHICLES	17,768	0	16,506	43,495	43,495
60-80 COMPUTER PURCHASES	5,112	0	2,500	51,000	51,000
TOTAL NON-OPERATING EXPENSES	33,361	402,820	21,125	637,822	235,002
TOTAL EXPENSES	\$2,569,093	\$3,518,111	\$3,012,811	\$3,896,778	\$378,667

CIP PROJECTS - BUILDING PERMITS FUND

PROJ ID	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
BUILDING PERMITS						
07Y01	Air Conditioning Upgrade	387,000	0	0	0	0
08B01	Building Fuel Tank Replacement	35,000	0	0	0	0
08B02	Inspections Vehicle Replacement	17,895	0	48,000	24,000	0
08B03	Computers	5,000	0	0	0	0
08B04	Copier Replacement	4,443	0	0	0	0
08B05	Wide Format Copier/Scanner	16,884	0	0	0	0
08B06	Remodel First Floor / Department	85,000	0	0	0	0
08B07	Office Furniture	10,000	0	0	0	0
08B08	Vehicle Addition	25,600	0	0	0	0
08B09	IVR System Replacement	51,000	0	0	0	0
07B01	Electronic Door Access & Security	0	9,950	0	0	0
GRAND TOTAL BUILDING PERMITS		637,822	9,950	48,000	24,000	0

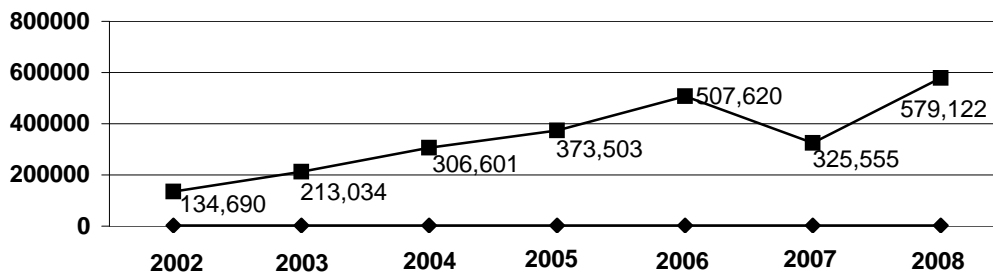
TAB PAGE
Taxing Districts



EAST NAPLES BAY TAX DISTRICT
FINANCIAL SUMMARY
 Fiscal Year 2007-08

Beginning Balance - Fund Balance as of Sept. 30, 2006	\$507,620
Projected Revenues FY 2006-07	\$283,140
Projected Expenditures FY 2006-07	\$465,205
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$182,065)</u>
Expected Fund Balance as of Sept. 30, 2007	\$325,555
Add Fiscal Year 2007-08 Budgeted Revenues	
Property Tax (at 0.4559 mills)	227,537
Interest Earnings	30,250
	<u>\$257,787</u>
TOTAL AVAILABLE RESOURCES	\$583,342
Less Fiscal Year 2007-08 Budgeted Expenditures	
Operations & Maintenance	4,220
Capital Projects	0
Debt Service	0
	<u>\$4,220</u>
BUDGETED CASH FLOW	\$253,567
Projected Fund Balance as of September 30, 2008	<u><u>\$579,122</u></u>

Fund Balance Trend - East Naples Bay District

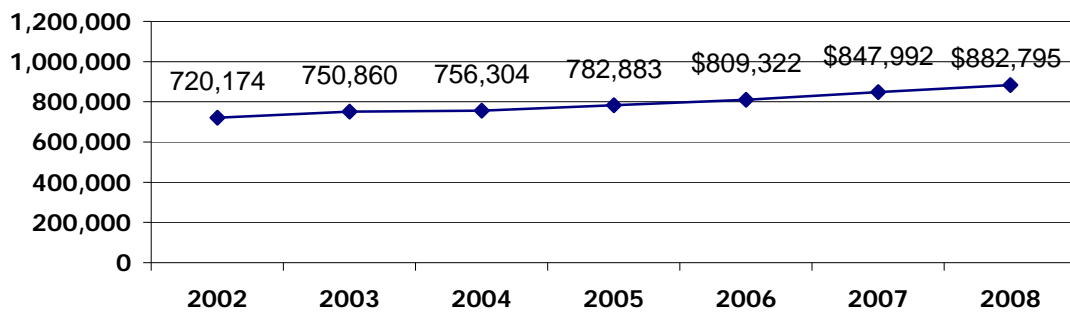




MOORINGS BAY TAX DISTRICT
FINANCIAL SUMMARY
 Fiscal Year 2007-08

Beginning Balance - Fund Balance as of Sept. 30, 2006	\$809,322
Projected Revenues FY 2006-07	\$68,850
Projected Expenditures FY 2006-07	\$30,180
Net Increase/(Decrease) in Net Unrestricted Assets	\$38,670
Expected Fund Balance as of Sept. 30, 2007	\$847,992
Add Fiscal Year 2007-08 Budgeted Revenues	
Property Tax (at 0.0218 mills)	34,303
TDC Reimbursement	325,000
Interest Income	35,700
	<u>\$395,003</u>
TOTAL AVAILABLE RESOURCES	\$1,242,995
Less Fiscal Year 2007-08 Budgeted Expenditures	
Operations & Maintenance	60,200
Capital Projects	300,000
	<u>\$360,200</u>
BUDGETED CASH FLOW	\$34,803
Projected Fund Balance as of September 30, 2008	<u>\$882,795</u>

Fund Balance Trend - Moorings Bay



City of Naples, Florida

Fund Summary Page



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

Mission:

Accomplish dredging and canal maintenance as established by referendum.

Fund Description

The East Naples Bay Taxing District and the Moorings Bay Taxing District were established by referendum in 1988 to accomplish dredging and canal maintenance for these two areas. The East Naples Bay Special Taxing District encompasses the waterfront subdivisions of Golden Shores, Oyster Bay and Royal Harbor. The Moorings Bay Special Taxing District includes all of the waterfront properties around the Moorings Bay System, from Seagate Drive south to Banyan Boulevard, in the subdivisions of Coquina Sands, the Moorings, and Park Shore. Administration of the Districts is handled by the Community Services/Natural Resources office. Both Districts have an advisory board to collect public input.

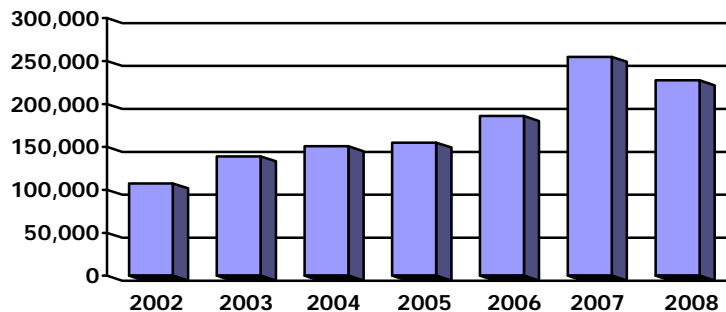
2007-08 Significant Budgetary Issues

EAST NAPLES BAY

The budget for the East Naples Bay Taxing District is \$4,220.

Revenues

The tax rate of .4559 mills for the East Naples Bay Taxing District is based on rollback minus 9% per the Tax Reform Legislation. Assuming a collection rate of 95%, this fund is projected to collect \$227,537 in property tax. In addition to the property taxes, the fund should receive approximately \$30,250 in interest income. This chart demonstrates historical tax collections and the projected 2008 collections.



Fund Summary Page (continued)

FUND: East Naples Bay Taxing District
Moorings Bay Taxing District

Expenditures

Recommended expenditures for East Naples Bay District total \$4,220. These are for miscellaneous costs such as postage, the annual special district fee in the amount of \$195, and \$4,000 for aids to navigation such as lights and markers.

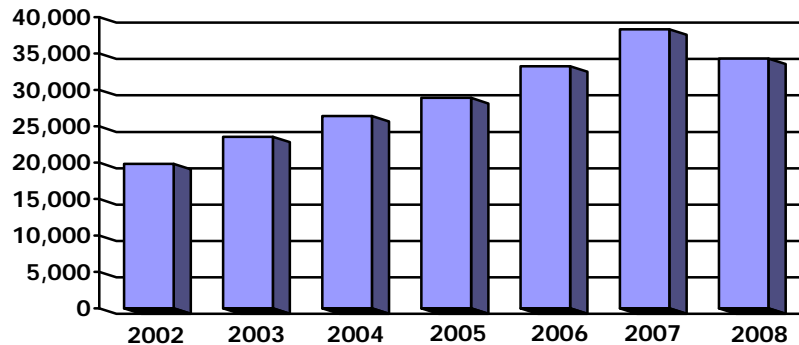
MOORINGS BAY

The budget for the Moorings Bay Taxing District is \$360,200.

Revenues

The tax rate for the Moorings Bay Taxing District is rolled back to 0.0218 based on the roll back minus 9% per the Property Tax Reform Legislation. This is slightly less than the FY06-07 rate of .025.

The estimated taxable value of the district is \$1,656,367,525, a 4% increase over the prior year's taxable value. Assuming a collection rate of 95%, this fund is projecting to collect \$34,303 in property tax. The chart below shows the actual tax collections for the Moorings Bay District and the projected 2008 collections.



Included in the 2007-08 budget is \$325,000 from the Tourist Development Tax grant. This money is earmarked for the repair and maintenance of the North Jetty.

In addition to the property taxes, the fund should receive approximately \$35,700 in interest income assuming an interest rate of 5%.

Expenditures

Expenditures for the Moorings Bay District are at \$360,200.

Operating expenditures include \$35,000 for aids to navigation such as channel markers and signs. There is \$200 budgeted for the annual taxing district registration fee.

The major expense of this budget is the \$300,000 for the repairs to Doctor's Pass North jetty. There is also mandated silt monitoring of the pass, which is budgeted at \$25,000.

**FISCAL YEAR 2007-08
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

350.0608.537

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	198	200	205	220	20
31-01 PROFESSIONAL SERVICES	0	0	461,000	0	0
31-04 OTHER CONTRACTUAL SERVICES	0	0	0	0	0
46-00 REPAIR AND MAINTENANCE <i>Sign repair or navigational aids as needed</i>	0	4,000	4,000	4,000	0
TOTAL OPERATING EXPENSES	198	4,200	465,205	4,220	20
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	5,000	175,000	0	0	(175,000)
91-00 TRANSFERS OUT (DEBT)	68,826	0	0	0	0
TOTAL NON-OPERATING EXPENSES	73,826	175,000	0	0	(175,000)
TOTAL EXPENSES	\$74,024	\$179,200	\$465,205	\$4,220	(174,980)

CIP PROJECTS - EAST NAPLES BAY TAX DISTRICT

PROJ ID	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
EAST NAPLES BAY TAX DISTRICT						
	East Naples Bay Dredging	-	2,500,000	25,000	25,000	25,000
GRAND TOTAL EAST NAPLES BAY		-	2,500,000	25,000	25,000	25,000

**FISCAL YEAR 2007-08
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

360.0608.537

ACCOUNT DESCRIPTION		05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	207	200	180	200	0
31-01	PROFESSIONAL SERVICES	0	250,000	0	0	(250,000)
31-04	OTHER CONTRACTUAL SVCS <i>Silt Monitoring of Doctor's Pass</i>	0	20,000	20,000	25,000	5,000
46-00	REPAIR AND MAINTENANCE <i>Sign replacement and repairs to aids to navigation</i>	54,888	35,000	10,000	35,000	0
TOTAL OPERATING EXPENSES		55,095	305,200	30,180	60,200	(245,000)
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDINGS	659,508	0	0	300,000	300,000
TOTAL NON-OPERATING EXPENSES		659,508	0	0	300,000	300,000
TOTAL EXPENSES		\$714,603	\$305,200	\$30,180	\$360,200	\$55,000

CIP PROJECTS - MOORINGS BAY TAX DISTRICT

PROJ ID	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUESTED 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
MOORINGS BAY TAX DISTRICT						
08W01	Doctors Pass N. Jetty Repair	300,000	-	-	-	-
08W02	Doctors Pass Post Dredging Monitoring	25,000	800,000	25,000	25,000	25,000
GRAND TOTAL MOORINGS BAY		325,000	800,000	25,000	25,000	25,000



COMMUNITY DEVELOPMENT BLOCK GRANT
FINANCIAL SUMMARY
Fiscal Year 2007-08

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2006		<u><u>(\$17,070)</u></u>
Projected Revenues FY 2006-07		286,038
Projected Expenditures FY 2006-07		<u>278,308</u>
Net Increase/(Decrease) in Net Unrestricted Assets		<u>\$7,730</u>
Expected Unrestricted Net Assets as of Sept. 30, 2007		(\$9,340)
Add Fiscal Year 2007-08 Budgeted Revenues		
CDBG Entitlement Funds	\$130,700	
CDBG Program Income	<u>10,000</u>	<u>140,700</u>
TOTAL AVAILABLE RESOURCES		
Less Fiscal Year 2007-08 Budgeted Expenditures		
Improvements other than Buildings	\$24,000	
Equipment	83,320	
Loan Repayment	9,340	
Administration Reimbursement per Grant	<u>14,700</u>	<u>131,360</u>
BUDGETED CASH FLOW		9,340
Projected Unrestricted Net Assets as of September 30, 2008		<u><u>\$0</u></u>

City of Naples, Florida

Fund Summary Page



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

Mission:

To provide administration of 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 (HUD).

In 2003, Collier County entered into a participating party's agreement with the cities of Naples and Marco Island to qualify for an entitlement status to receive CDBG funding from HUD. Since that time, the City of Naples has received \$411,316.

In June 2007, Naples City Council established CDBG priorities for the July 1, 2007 to June 30, 2008 (HUD) fiscal year, which were used as the basis for the city's funding application.

2007-08 Goals and Objectives	Estimated Start	Estimated Completion
<p>As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents), determine needs and update plans for the River Park Neighborhood</p> <ul style="list-style-type: none"> • Bid and award purchase of Police Surveillance Equipment for reduction of drug trafficking • Bid and award purchase and installation of playground equipment for Fun Time Early Academy Playground • Complete the rip rap replacement and/or reinforcement along canals in River Park • Complete projects as approved in FY 2006-2007 	<p>October 2007</p> <p>February 2008</p> <p>October 2007</p> <p>October 2007</p>	<p>March 2008</p> <p>March 2008</p> <p>June 2008</p> <p>December 2008</p>

Fund Summary Page (continued)

FUND: Community Development Block Grant (CDBG)
DEPARTMENT: Community Services

2007-08 Significant Budgetary Issues

The budget of the CDBG Fund for FY07-08 is \$131,360. In FY 2001, the CDBG Fund borrowed \$800,000 from the Water & Sewer Fund for the purpose of building the River Park Community Center. The loan was to be paid back from a direct Federal grant of CDBG funds when the building was completed.

In FY 2003 the direct Federal grants to the City stopped and the City started receiving money as a sub-recipient from the County. However, funding for the building was not included. Revenue of \$10,000/year from Jasmine Cay/CDBG Local Program has continued to be applied to the loan. The FY2007-08 budget includes the final loan repayment of \$9,340.

Revenues

The primary revenue in this fund is from the Community Development Block Grant. The City was advised that the 2007-08 allocation was established at \$130,700.

In addition to the CDBG entitlement award, the City receives \$10,000 in revenue from Jasmine Cay, from a prior year agreement with Jasmine Cay regarding the CDBG grant. This revenue is considered local program income in Fund 130 CDBG, and has been used to pay down the loan made to CDBG from the Water/Sewer fund.

Expenditures

Expenditures totaling \$131,360 include the following projects:

- Fun Time Early Childhood Academy – Playground Equipment and Installation
- River Park Canals – Rip rap replacement and/or reinforcement along canals as needed
- Police Surveillance Equipment-in River Park to assist the Naples Police Department to reduce illicit drug trafficking activities

City Administration charges of \$14,700 are included for the cost of administering this fund as well as the final loan payment of \$9,340.

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY DEVELOPMENT BLOCK GRANT**

130.0574.554		05-06	06-07	06-07	07-08	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	APPROVED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>						
30-01	CITY ADMINISTRATION	0	14,000	14,000	14,700	700
TOTAL OPERATING EXPENSES		0	14,000	14,000	14,700	700
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDINGS <i>River Park Canal replacement and/or reinforcement</i>	0	102,079	214,399	24,000	(78,079)
60-31	OTHER CDBG GRANT IMPROVEMENTS	0	0	19,976	0	0
60-33	RIVER PARK COMMUNITY CTR	0	0	19,933	0	0
60-40	Machinery Equipment <i>Police Surveillance Equipment (\$30,000); Fun Time Early Academy Playground Equipment (\$53,320)</i>	0	0	0	83,320	83,320
70-01	LOAN REPAYMENT	0	10,000	10,000	9,340	(660)
TOTAL NON-OPERATING EXPENSES		0	112,079	264,308	116,660	4,581
TOTAL EXPENSES		\$0	\$126,079	\$278,308	\$131,360	5,281

CIP PROJECTS - COMMUNITY DEVELOPMENT BLOCK GRANT

CIP- PROJ	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
08C01	Police Surveillance Equipment	30,000	0	0	0	0
08C02	Playground Equipment and Installation	53,320	0	0	0	0
08C03	River Park Canals Replace/Reinforce	24,000	0	0	0	0
GRAND TOTAL CDBG		107,320	0	0	0	0



COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
 Fiscal Year 2007-08

Fund Balance as of Sept. 30, 2006	\$3,172,714
Projected Revenues FY 2006-07	\$3,486,699
Projected Expenditures FY 2006-07	\$4,550,350
Net Increase/(Decrease) in Net Unrestricted Assets	(\$1,063,651)

Expected Fund Balance as of Sept. 30, 2007 **\$2,109,063**

Add Fiscal Year 2007-08 Budgeted Revenues

Tax Increment Financing City 1.0997 mills	783,480	
Tax Increment Financing County 3.1469 mills	2,243,229	
Bond Proceeds	8,310,000	
Bond Proceeds - if land is purchased	3,500,000 *	
Parking Space Purchases	690,000	
General Fund Transfer in	11,600	
Interest Income	\$300,000	<u>15,838,309</u>

TOTAL AVAILABLE RESOURCES: **\$17,947,372**

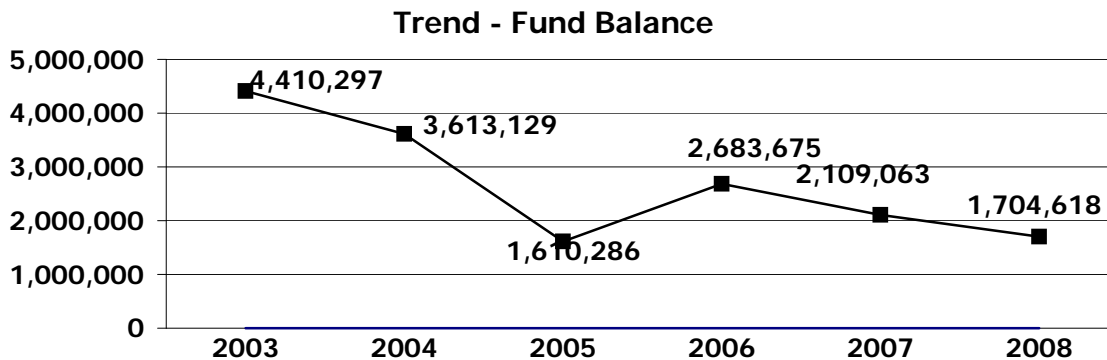
Less Fiscal Year 2007-08 Budgeted Expenditures

Personal Services	643,215	
Operating Expenses	405,029	
Transfer - Administration	206,850	
Transfer - Construction Management	408,550	
Capital Improvements	13,610,000	
Debt Service - Principal	230,000	
Debt Service - Interest	379,436	
Transfer - Other Funds	\$359,673	<u>16,242,753</u>

BUDGETED CASH FLOW **(\$404,444)**

Projected Fund Balance as of September 30, 2008 **\$1,704,618**

*Land purchase will require financing



City of Naples, Florida

Fund Summary Page



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

Mission:

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

Fund Description

The Community Development Agency (CRA) is governed by a board comprised of the members of City Council. Under the enabling legislation for CRAs, the governing body of a local community can also serve as the CRA Board. The CRA staff includes an Executive Director and Administrative Assistant. Additionally, the CRA is assisted by input from the Community Redevelopment Agency Advisory Board (CRAAB) whose members are primarily property and/or business owners from the district and appointed by City Council. The CRA was created in 1994 by resolutions 94-7098 and 94-7099, which also established the geographical boundaries of the CRA District as 7th Avenue North, the Gordon River, 6th Avenue South and 3rd Street. The actual boundaries are defined within the enabling legislation.

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

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

2007-08 Goals and Objectives

2007-08 Goals and Objectives	Estimated Start	Estimated Completion
<p>As part of Vision Goal #4 (Strengthen the Economic Health and Vitality of the City), coordinate the following: New Parking Garage at 8th ST S. & 6th AVE. S. (CIP 06C01) Four Corners Design/Engineering/Surveying (CIP 08C10)</p>	<p>June 2007 December 2007</p>	<p>November 2008 August 2008</p>

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency

2007-08 Goals and Objectives	Estimated Start	Estimated Completion
D-Downtown/Heart of Naples Land for Parking Garage (CIP 08C08)	October 2007	September 2008
Add Additional On-Street Parking (CIP 08C05)	April 2008	July 2008
As part of Vision Goal #3A (Maintain and Improve Public Amenities for Residents), bid and coordinate:		
Improvements to North End of Spring Lake (CIP 08C02)	October 2007	December 2008
Acquire Industrial Rider Scrubber (CIP 08C03)	October 2007	November 2008
As part of Vision Goal 2C (Establish More Open and Green Space in the City) plan and implement		
Central Avenue Streetscape Improvements (CIP 08C07)	October 2007	September 2008
12 th Street S. Improvements (CIP 04C16)	February 2008	July 2008
Continue River Park Neighborhood Improvements	October 2007	September 2008
As part of Vision Goal # 3C (Enhance Mobility in the City), bid and coordinate		
Improve Pedestrian Underpass at Gordon River Bridge (CIP 08C06)	November 2007	January 2008
Pathway Improvements in CRA	November 2007	March 2008

2007-08 Significant Budgetary Issues

The budget of the Community Redevelopment Agency for FY07-08 is \$16,242,753.

This budget was prepared with the cooperation of the departments of Police and Fire Services, Community Services, Public Works, Community Development and Construction Management, all of whom coordinate services within the district. In FY2006-07, the accounts of the CRA were divided into the following three divisions to improve accountability:

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

Revenues

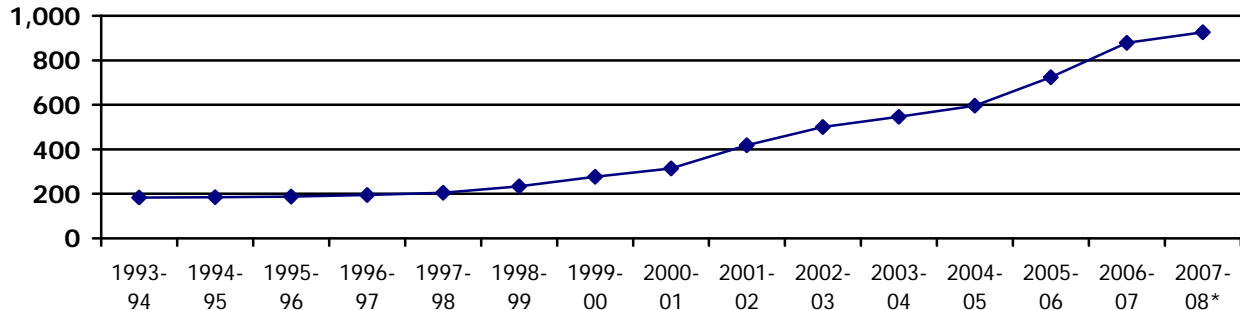
The primary revenue earned by the CRA is Ad Valorem Taxes from Tax Increment Financing. Tax Increment Financing, or TIF, is the amount of tax specifically due to increased property values within the District. The CRA receives TIF money from the City and the County, using the 1993 property tax value as a base. The following chart shows the growth in taxable value since the base year, when values were slightly less than \$184 million, to its estimated 2008 value in excess of \$934 million (preliminary estimates as of June 29th, 2007). However, due to the new Property Tax Reform, only \$712,837,595 is considered "Dedicated Increment Value."

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency

The following chart demonstrates the increase in taxable value for the CRA, in millions:

CRA Taxable Value, in Millions



*Preliminary

In addition to the property taxes, the fund should receive approximately \$300,000 in interest income, based on approximately \$6,000,000 in invested assets with an interest rate of 5.0%.

Bond Proceeds of \$8,310,000 will be used to build a new parking garage within the 5th Avenue South Overlay District. The new parking garage will generate \$690,000 by selling 23 spaces at \$30,000 each. In addition, the staff is researching the acquisition of land for a Downtown Parking Structure and debt will be required to acquire the land. Preliminary estimates are \$3.5 million for the land.

According to Resolution 06-11116 passed on 2/15/06, the General Fund will fund approximately 20% of the Administrative Specialist's cost. Therefore, this budget shows revenue from the General Fund in the amount of \$11,600.

Expenditures

The work program for the CRA is represented, in part, by this budget. That is, the funding shows what the CRA will accomplish. For 2007-08, the expenditures for the Community Redevelopment Agency total \$16,242,753.

Personal Services, budgeted at \$643,215, is \$85,734 higher than the adopted budget of FY06-07. This is due to the increased cost of salaries, insurance and pensions and a \$14,000 increase in overtime.

Operating Expenses are budgeted at \$1,020,929. The major components of this category are as follows:

City Administration	\$206,850
Capital Project Admin Fee	\$408,550
Landscape Maintenance	\$297,765

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency

Debt service for the fund is budgeted at \$609,436. This includes \$409,436 for debt service payment related to the debt issued in March 2003 and \$200,000 in debt service payments for the proposed \$9 million garage bond. Depending on issuance date, a partial debt service payment may be required. The March 2003 Bond refunded the Parking Garage debt and provided nearly \$3,000,000 for improvements to the 41-10 area. As shown on the following pages, the CRA was loaned capital moneys from several other city funds. The City has established a payback schedule, which includes a 3.5% interest rate. The debt service on these inter-fund loans is \$359,674.



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

	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	PROJECTED 2006-07	APPROVED 2007-08
City Tax Increment	381,150	455,139	596,000	827,187	783,480
County Tax Increment	1,331,347	1,521,264	1,999,477	2,377,912	2,243,229
Bond Proceeds	-	-	-	-	8,310,000
Loan - Land	-	-	-	-	3,500,000
Parking Space Purchases	-	-	-	-	690,000
Other Income	486	67,198	-	-	-
Transfer in From GF	-	-	5,800	11,600	11,600
Interest Income	<u>69,776</u>	<u>109,335</u>	<u>219,764</u>	<u>270,000</u>	<u>300,000</u>
TOTAL REVENUES	<u><u>\$1,782,759</u></u>	<u><u>\$2,152,936</u></u>	<u><u>\$2,821,041</u></u>	<u><u>\$3,486,699</u></u>	<u><u>\$15,838,309</u></u>

FUND 380: COMMUNITY REDEVELOPMENT FUND

**PESD/COMMUNITY SERVICES/COMMUNITY REDEVELOPMENT DEPARTMENT
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 ADOPTED
			Administration	
1	1	1	CRA Executive Director	101,413
1	1	1	Sr. Admin Specialist II	40,407
<u>2</u>	<u>2</u>	<u>2</u>		<u>141,820</u>
			Law Enforcement	
2	3	3	Community Police Officer	154,824
<u>2</u>	<u>3</u>	<u>3</u>		<u>154,824</u>
			Parks & Parkways Maintenance	
1	0	0	Crew Leader I	-
0	1	1	Landscape Technician III	32,332
0	3	3	Landscape Technician II	95,501
2	0	0	Service Worker II	-
<u>3</u>	<u>4</u>	<u>4</u>		<u>127,833</u>
7	9	9	Regular Salaries	424,477
			Other Salaries	-
			State Incentive Pay	2,880
			Overtime	34,000
			Holiday Pay	5,120
			Employer Payroll Expenses	176,738
			Total Personal Services	<u>643,215</u>

Note - all wages include contractual raises for 2007-08

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 380

ACCOUNT DESCRIPTION		05/06 ACTUALS	06/07 ORIGINAL BUDGET	06/07 CURRENT PROJECTION	07/08 APPROVED	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	241,729	378,165	322,119	424,477	46,312
10-30	OTHER SALARIES	9,471	0	0	0	0
10-32	STATE INCENTIVE PAY	1,322	1,680	1,600	2,880	1,200
10-40	OVERTIME	20,202	20,000	21,605	34,000	14,000
10-42	HOLIDAY PAY	1,489	3,600	4,740	5,120	1,520
25-01	FICA	20,381	29,108	24,652	32,616	3,508
25-03	RETIREMENT CONTRIBUTIONS	16,174	36,413	32,836	49,291	12,878
25-04	LIFE/HEALTH INSURANCE	42,331	83,895	57,088	90,211	6,316
25-07	EMPLOYEE ALLOWANCES	0	4,620	4,100	4,620	0
TOTAL PERSONAL SERVICES		353,099	557,481	468,740	643,215	85,734
<u>OPERATING EXPENSES</u>						
30-01	CITY ADMINISTRATION	124,800	197,000	197,000	206,850	9,850
30-03	RIVER PARK NEEDS ASSESSMENT	7,381	0	0	0	0
30-10	MILEAGE	4,200	0	0	0	0
30-40	CAPITAL PROJECT ENGINEER FEE	199,100	231,700	175,000	408,550	176,850
31-01	PROFESSIONAL SERVICES	67,387	325,000	538,000	0	(325,000)
31-04	OTHER CONTRACTUAL SERVICES	101,799	387,765	385,000	297,765	(90,000)
32-10	OUTSIDE COUNSEL	0	0	0	0	0
40-00	TRAVEL AND PER DIEM	3,338	7,000	4,438	7,000	0
41-00	COMMUNICATIONS	2,917	3,000	1,000	1,000	(2,000)
43-01	ELECTRICITY	18,480	17,112	23,312	26,914	9,802
44-00	RENTAL & LEASES	26,667	50,000	23,000	22,000	(28,000)
46-00	REPAIR & MAINTENANCE	64,727	81,800	82,000	29,500	(52,300)
47-00	PRINTING & BINDING	0	500	500	500	0
47-02	ADVERTISING	290	3,050	1,500	1,500	(1,550)
49-00	OTHER CURRENT CHARGES	12,500	0	0	0	0
51-00	OFFICE SUPPLIES	1,156	3,500	3,500	3,500	0
52-00	OPERATING SUPPLIES/MINOR OP EQUIP	6,284	10,900	63,400	7,400	(3,500)
52-07	UNIFORMS	300	4,800	5,150	5,450	650
52-23	VESTS	0	0	500	500	500
52-31	TREE/PLANTING/SUPPLIES	11,985	0	0	0	0
54-01	MEMBERSHIPS	1,857	2,500	2,500	2,500	0
TOTAL OPERATING EXPENSES		655,168	1,325,627	1,505,800	1,020,929	(304,698)
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	5,000,000	0	9,000,000	4,000,000
60-30	IMPROVEMENTS O/T BUILDING	256,386	1,675,000	1,737,014	4,575,000	2,900,000
60-40	MACHINERY & EQUIPMENT	18,075	72,000	72,000	35,000	(37,000)
70-11	BOND PRINCIPAL	404,927	220,000	220,000	230,000	10,000
70-12	BOND INTEREST	59,998	187,123	187,123	379,436	192,313
91-01	INTERFUND LOAN GENERAL FUND	0	124,218	124,218	124,218	0
91-21	BOND SINKING FUND FD2000	0	0	0	0	0
91-34	INTERFUND LOAN CAPITAL PROJECTS	0	147,572	147,572	147,572	0
91-39	INTERFUND LOAN STREETS	0	73,335	73,335	73,335	0
91-47	INTERFUND LOAN STORMWATER FUND	0	14,548	14,548	14,548	0
91-48	INTERFUND LOAN TENNIS FUND	0	0	0	0	0
99-02	CAPITAL CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		739,386	7,513,796	2,575,810	14,579,109	7,065,313
TOTAL EXPENSES		\$1,747,653	\$9,396,904	\$4,550,350	\$16,242,753	6,846,349

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

380.0506.552

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	241,729	130,959	100,829	141,820	10,861
10-30 OTHER SALARIES	9,471	0	0	0	0
10-32 STATE INCENTIVE PAY	1,322	0	0	0	0
10-40 OVERTIME	20,202	0	105	0	0
10-42 HOLIDAY PAY	1,489	0	0	0	0
25-01 FICA	20,381	10,260	7,710	10,847	587
25-03 RETIREMENT CONTRIBUTIONS	16,174	9,978	9,236	12,877	2,899
25-04 LIFE/HEALTH INSURANCE	42,331	21,215	16,888	20,446	(769)
25-07 EMPLOYEE ALLOWANCES	0	4,620	4,100	4,620	0
TOTAL PERSONAL SERVICES	353,099	177,032	138,868	190,610	13,578
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	124,800	197,000	197,000	206,850	9,850
30-03 RIVERPARK NEEDS ASSESSMENT	7,381	0	0	0	0
30-10 MILEAGE	4,200	0	0	0	0
30-40 CAPITAL PROJECT ENGINEER FEE	199,100	231,700	175,000	408,550	176,850
31-01 PROFESSIONAL SERVICES	67,387	275,000	488,000	0	(275,000)
31-04 OTHER CONTRACTUAL SERVICES	101,799	165,000	175,000	75,000	(90,000)
40-00 TRAVEL AND PER DIEM	3,338	4,000	1,438	4,000	0
41-00 COMMUNICATIONS	2,917	3,000	1,000	1,000	(2,000)
43-01 ELECTRICITY	18,480	0	6,200	8,000	8,000
44-00 RENTAL & LEASES	26,667	50,000	23,000	22,000	(28,000)
<i>Fourth and Fourth Parking Lot Lease</i>					
46-00 REPAIR & MAINTENANCE	64,727	5,000	5,000	2,500	(2,500)
47-02 ADVERTISING (NON LEGAL)	290	3,050	1,500	1,500	(1,550)
49-00 OTHER CURRENT CHARGES	12,500	0	0	0	0
51-00 OFFICE SUPPLIES	1,156	3,000	3,000	3,000	0
52-00 OPERATING SUPPLIES/MINOR OP EQUIP	6,284	8,500	61,000	5,000	(3,500)
<i>Note 2006-07 includes the replacement of street benches and cans</i>					
52-09 OTHER CLOTHING	300	0	0	0	0
52-31 TREE/PLANTING/SUPPLIES	11,985	0	0	0	0
54-01 MEMBERSHIPS	1,857	2,500	2,500	2,500	0
TOTAL OPERATING EXPENSES	655,168	947,750	1,139,638	739,900	(207,850)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	5,000,000	0	9,000,000	4,000,000
<i>Parking Garage</i>					
60-30 IMPROVEMENTS O/T BUILDING	256,386	1,675,000	1,737,014	4,575,000	2,900,000
<i>See List following this</i>					
60-40 MACHINERY & EQUIPMENT	18,075	72,000	72,000	35,000	(37,000)
<i>Sidewalk Scrubber</i>					
70-11 BOND PRINCIPAL	404,927	220,000	220,000	230,000	10,000
70-12 BOND INTEREST	59,998	187,123	187,123	379,436	192,313
<i>Current debt \$179,436 plus \$200,000 for first payment (interest only) on \$9,000,000</i>					
91-01 INTERFUND LOAN GENERAL FUND	0	124,218	124,218	124,218	0
91-34 INTERFUND LOAN CAPITAL PROJECTS	0	147,572	147,572	147,572	0
91-39 INTERFUND LOAN STREETS	0	73,335	73,335	73,335	0
91-47 INTERFUND LOAN STORMWATER FUND	0	14,548	14,548	14,548	0
TOTAL NON-OPERATING EXPENSES	739,386	7,513,796	2,575,810	14,579,109	7,065,313
TOTAL EXPENSES	\$1,747,653	\$8,638,578	\$3,854,316	\$15,509,619	6,871,041

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT**

380.0507.552

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES		135,172	132,500	154,824	19,652
10-30 OTHER SALARIES	0	0	0		0
10-32 STATE INCENTIVE PAY	0	1,680	1,600	2,880	1,200
10-40 OVERTIME	0	20,000	7,500	20,000	0
10-42 HOLIDAY PAY	0	3,600	4,740	5,120	1,520
25-01 FICA	0	10,427	10,150	12,035	1,608
25-03 RETIREMENT CONTRIBUTIONS	0	16,173	16,800	24,807	8,634
25-04 LIFE/HEALTH INSURANCE	0	22,750	19,200	30,611	7,861
TOTAL PERSONAL SERVICES	0	209,802	192,490	250,277	40,475
<u>OPERATING EXPENSES</u>					
40-00 TRAVEL AND PER DIEM <i>Bicycle Patrol and COP Certification training</i>	0	3,000	3,000	3,000	0
46-00 REPAIR & MAINTENANCE <i>Bicycle Repairs and Radio repairs</i>	0	1,800	2,000	2,000	200
47-00 PRINTING & BINDING	0	500	500	500	0
51-02 OFFICE SUPPLIES	0	500	500	500	0
52-00 OPERATING SUPPLIES	0	2,400	2,400	2,400	0
52-07 UNIFORMS	0	4,800	4,950	4,450	(350)
52-23 VESTS	0	0	500	500	500
TOTAL OPERATING EXPENSES	0	13,000	13,350	13,350	(150)
TOTAL EXPENSES	\$0	\$222,802	\$205,840	\$263,627	\$40,325

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

380.0508.552

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	112,034	88,790	127,833	15,800
10-40 OVERTIME	0	0	14,000	14,000	14,000
25-01 FICA	0	8,421	6,792	9,734	1,313
25-03 RETIREMENT CONTRIBUTIONS	0	10,262	6,800	11,607	1,345
25-04 LIFE/HEALTH INSURANCE	0	39,930	21,000	39,154	(776)
TOTAL PERSONAL SERVICES	0	170,647	137,382	202,328	31,682
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES	0	50,000	50,000	0	(50,000)
31-04 OTHER CONTRACTUAL SERVICES	0	222,765	210,000	222,765	0
43-01 ELECTRICITY	0	17,112	17,112	18,914	1,802
<i>Parking Garage</i>					
46-00 REPAIR & MAINTENANCE	0	75,000	75,000	25,000	(50,000)
<i>General Repair items - note 2006-07 included replacement of elevator</i>					
52-09 OTHER CLOTHING/WORK BOOTS	0	0	200	500	500
TOTAL OPERATING EXPENSES	0	364,877	352,312	267,179	(97,698)
TOTAL EXPENSES	\$0	\$535,524	\$489,694	\$469,507	(66,016)

City of Naples
Community Redevelopment Agency
Interfund Borrowing
Repayment Schedule

Fund/Purpose	9/30/07 Balance	Payoff year	Interest rate	Annual debt Pymt
General -Plaza	249,748	2012	3.50%	55,315
General - 5th Ave S	240,163	2012	3.50%	53,192
General Tennis Deficit	44,018	2010	3.50%	15,711
Stormwater-6th Ave S	40,757	2012	3.50%	14,548
Streets - 6th Ave S	249,732	2010	3.50%	55,311
Streets 5th Ave S	50,497	2010	3.50%	18,024
Utility Tax 6th Ave S	173,727	2010	3.50%	38,477
Utility Tax 3rd Ave N	62,196	2010	3.50%	22,200
Utility Tax 5th Ave S	58,900	2012	3.50%	21,024
Utility Tax Goodlette Rd	94,883	2010	3.50%	33,867
Utility Tax 5th Ave Side Streets	89,666	2010	3.50%	32,005
Total	1,354,287			359,674

Original Term Basis:

Less than \$100,000 outstanding, 4 years

Less than \$300,000 outstanding, 8 years

Otherwise 10 years

This repayment schedule was designed to repay all outstanding interfund debt over a ten-year period, at an annual interest rate of 3.5%.

CIP PROJECTS - COMMUNITY REDEVELOPMENT FUND

PROJ ID	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
06C01	New Parking Garage	9,000,000	-	-	-	-
07C03	River Park Master Plan Implementation	-	250,000	250,000	250,000	250,000
08C04	Spring Lake Improvements	150,000	-	-	-	-
08C11	Industrial Rider Scrubber	35,000	-	-	-	-
08C05	On Street Parking with repaving	200,000	-	-	-	-
04C16	12th Street Improvements	250,000	-	-	-	-
08C06	Pedestrian Underpass - US 41 at River	50,000	-	-	-	-
08C07	Central Avenue Improvements	150,000	800,000	800,000	-	-
08C08	D-Downtown Parking Structure & Land	3,500,000	-	-	10,000,000	-
08C09	Pathway Improvement	100,000	-	-	-	-
08C10	Four Corners Improvement Program	175,000	-	-	-	-
	5th Ave S. Lighting Plan Implementation	-	375,000	225,000	-	-
	Park Street Project	-	500,000	250,000	-	-
	3rd Ave S. Improvements	-	150,000	750,000	750,000	-
	Goodlette Frank Streetscaping	-	-	150,000	1,500,000	1,500,000
	5th Ave S. Shared Parking Facility	-	5,000,000	-	-	-
GRAND TOTAL COMMUNITY REDEV AGENCY		13,610,000	7,075,000	2,425,000	12,500,000	1,750,000

TAB PAGE
Streets & Traffic Fund



STREETS FUND
FINANCIAL SUMMARY
 Fiscal Year 2007-08

Beginning Fund Balance as of Sept. 30, 2006	\$4,034,715
Projected Revenues FY 2006-07	\$5,072,196
Projected Expenditures FY 2006-07	\$5,346,943
Net Increase/(Decrease) in Net Unrestricted Assets	(\$274,747)

Expected Fund Balance as of Sept. 30, 2007 **\$3,759,968**

Add Fiscal Year 2007-08 Budgeted Revenues		
6-Cent Gas Tax	899,000	
5-Cent Gas Tax	675,000	
Road Impact Fees	200,000	
Dept. of Transportation	65,000	
State Shared Revenue	222,950	
Interest Income	145,000	
Transfer in from Utility Tax Fund	500,000	
Re-Paymt-Comm Redevel Agency	73,335	
		<u>2,780,285</u>

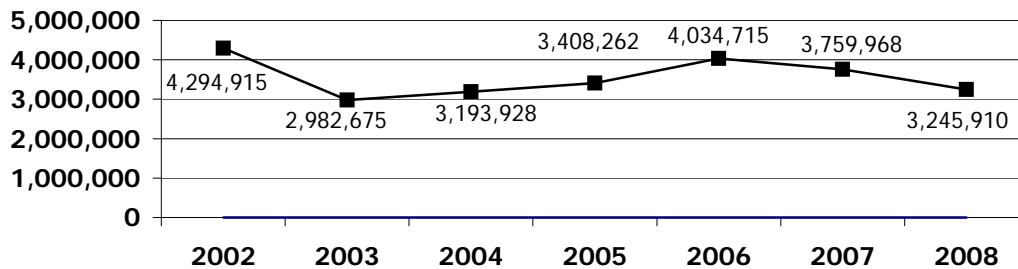
TOTAL AVAILABLE RESOURCES **\$6,540,253**

Less Fiscal Year 2007-08 Budgeted Expenditures		
Personal Services	\$459,341	
Operations & Maintenance	943,843	
Transfer - Self-Insurance	165,754	
Transfer - Administration	137,000	
Transfer - Construction Mgt Fee	46,380	
Transfer - Building Rental	47,025	
Overlay Program	500,000	
CIP Projects	995,000	
		<u>3,294,343</u>

BUDGETED CASH FLOW **(\$514,058)**

Projected Fund Balance as of September 30, 2008 **\$3,245,910**

Fund Balance Trend



City of Naples, Florida

Fund Summary Page



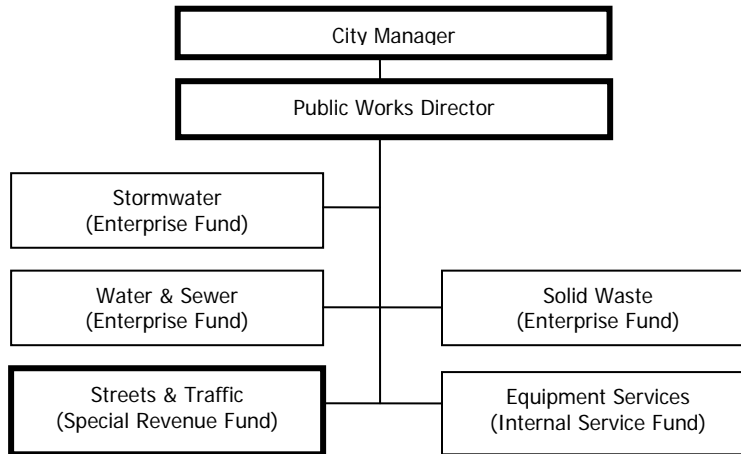
DEPARTMENT Public Works Department
FUND: Streets Fund (390)

Mission:

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

Department Description

The Public Works Department operates in five separate funds: Water & Sewer Fund, Solid Waste Fund, Streets & Traffic Fund, Stormwater Fund and the Equipment Services Fund. Each Fund will be addressed separately in this document. The Streets Fund is primarily funded through Gas Taxes and the General Fund. The Streets & Traffic Division is responsible for maintaining all City streets, traffic signalization, and signage throughout the City.



The Streets & Traffic Division will be focused on maintaining all City streets, street drainage systems, sidewalks, traffic signs, and signalization. We will also focus on the street overlay program, striping program, alley maintenance and sign replacement program throughout the City.

Department Summary Page (continued)

DEPARTMENT **Public Works**
FUND: **Streets Fund**

Streets & Traffic Division Goals and Objectives	Estimated Start	Estimated Completion
<p>As part of Vision Goal #3C (Enhance mobility in the City), operate and maintain the City street system at the designated Level of Service 'C' while improving the aesthetics to maintain community character and value.</p> <p style="padding-left: 20px;">Bid and award annual resurfacing contract so that the resurfacing program can begin in the off season (CIP 08U28). Reduced by \$500,000 due to Property Tax Reform.</p> <p style="padding-left: 20px;">Maintain traffic control for safe travel throughout the community by daily sign inspection/replacements and quarterly pavement marking improvements</p> <p style="padding-left: 20px;">Improve the sidewalk and pathway program for safe travel and for enhancement of community character</p> <p style="padding-left: 20px;">Maintain traffic signal systems to enhance circulation within the city, including periodic evaluation and modification of timing plans</p> <p style="padding-left: 20px;">Promote traffic calming and street improvements for increased community value</p> <p style="padding-left: 20px;">Replace signal strain poles with decorative mast arms and provide for improved lighted signage</p> <p style="padding-left: 20px;">Bid and award on-going contract(s) for sidewalk maintenance and improvements</p>	<p style="text-align: center;">March 2007</p> <p style="text-align: center;">October 2007</p> <p style="text-align: center;">October 2007</p> <p style="text-align: center;">October 2007</p> <p style="text-align: center;">October 2007</p> <p style="text-align: center;">October 2007</p> <p style="text-align: center;">October 2007</p> <p style="text-align: center;">October 2007</p>	<p style="text-align: center;">August 2008</p> <p style="text-align: center;">September 2008</p> <p style="text-align: center;">September 2008</p> <p style="text-align: center;">September 2008</p> <p style="text-align: center;">September 2008</p> <p style="text-align: center;">September 2008</p> <p style="text-align: center;">July 2008</p> <p style="text-align: center;">December 2007</p>
<p>As part of Vision Goal #3A (Maintain and improve public amenities for residents), provide operational and support services so as to maximize the service life of City infrastructure.</p> <p style="padding-left: 20px;">Implement right-of-way controls via adopted standards to protect and maintain public facilities</p> <p style="padding-left: 20px;">Provide land-use and permitting support services Citywide so as to reduce infrastructure delivery time and reduce cost</p>	<p style="text-align: center;">October 2007</p> <p style="text-align: center;">October 2007</p>	<p style="text-align: center;">September 2008</p> <p style="text-align: center;">September 2008</p>
<p>As part of Vision Goal 3A (Maintain and improve public amenities for residents), provide planning and coordination of capital improvements related to streets and traffic projects.</p> <p style="padding-left: 20px;">Identify streets for the Street Overlay Project (CIP 08U28)</p> <p style="padding-left: 20px;">Update the neighborhood alley improvement request process (see CIP 08U31)</p> <p style="padding-left: 20px;">Finalize the Collier County – Naples Phase II Signalization upgrade (CIP 08U15)</p> <p style="padding-left: 20px;">Obtain quotes and award purchase order for acquisition of enclosed trailer (CIP 08U14)</p> <p style="padding-left: 20px;">Bid and award phase I of the Mooringline/Park Shore Bridge Improvements (CIP 08U03)</p>	<p style="text-align: center;">October 2007</p> <p style="text-align: center;">January 2008</p> <p style="text-align: center;">October 2007</p> <p style="text-align: center;">November 2007</p> <p style="text-align: center;">May 2008</p>	<p style="text-align: center;">December 2007</p> <p style="text-align: center;">March 2008</p> <p style="text-align: center;">January 2008</p> <p style="text-align: center;">December 2007</p> <p style="text-align: center;">August 2008</p>

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Streets Fund

Streets & Traffic Division Goals and Objectives	Estimated Start	Estimated Completion
Establish pathway program for expansion and maintenance of sidewalks, bike lanes and pathways (see CIP 08U29)	January 2008	September 2008

2007-08 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY2007-08 is \$3,294,343.

This budget assumes the use of \$514,058 of fund balance, to balance the fund. However, the fund still has a sufficient fund balance.

Revenues

Revenues into this fund total \$2,780,285, which includes a \$500,000 transfer from the Utility Tax Fund.

The primary recurring revenue to this fund is the Local Option Fuel Tax. Budgeted at \$899,000 this source is the first of three types of local fuel taxes authorized by the state legislature. This six-cent tax is split among the governments of Collier County, with Naples receiving 10.28% of the county-wide collections. The 2003 interlocal agreement reduced Naples' share from 14.48% to 10.28%.

Collier County also participates in the second type of local fuel tax, called the five-cent option. The City budgeted to receive \$675,000, also 10.28% of the County's collection.

The State of Florida has a revenue sharing program, funded by sales and use taxes and a state fuel tax. At least 27% of the City's collections are dedicated to transportation; for FY07-08, the transportation-dedicated portion of the revenue sharing program is \$222,950. Estimates for these three revenue sources (the six-cent tax, the five-cent option and the revenue sharing) are provided by the State of Florida Legislative Committee on Intergovernmental Relations. Revenues are distributed to cities in accordance with state law and the intergovernmental agreement with the County.

The Streets fund is expected to receive \$145,000 in interest earnings.

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

There is revenue from Florida Department of Transportation (\$65,000) for lighting maintenance.

Finally, several years ago, this fund provided a loan to the Community Redevelopment Agency. According to the repayment schedule, the Streets and Traffic Fund will receive \$73,335, which includes approximately \$20,000 in interest; the balance would be principal repayment.

Department Summary Page (continued)

DEPARTMENT **Public Works**
FUND: **Streets Fund**

Expenditures

The Fund has five and one half positions budgeted, no increase over FY2006-07.

Personal Services (Salaries and benefits) are budgeted at \$459,341, a \$58,327 increase over FY06-07. This increase is due to contracted pay raises and the increased cost of health insurance and pension.

Operating Expenses for this fund are \$1,840,002, a \$555,765 decrease from last year's adopted budget. The decrease occurred primarily as a result of a \$500,000 reduction in the street overlay program.

The major Operating Expenses are as follows:

City Administration (General Fund Chargebacks)	\$137,000
Street Light Electricity	\$368,478
Street Overlay Program	\$500,000
Insurance	\$165,754
Building Rental (paid to the Building & Permits Fund)	\$47,025

Capital Improvements are budgeted at \$1,495,000. These items are listed on the detail at the end of this section, and more fully explained in the Five Year CIP.



**CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY**

	<u>ACTUAL 2003-04</u>	<u>ACTUAL 2004-05</u>	<u>ACTUAL 2005-06</u>	<u>PROJECTED 2006-07</u>	<u>BUDGET 2007-08</u>
6-CENT LOCAL GAS TAX	979,535	907,714	908,691	910,000	899,000
5-CENT LOCAL GAS TAX	752,406	678,102	671,305	675,000	675,000
STATE REV. SHARING	241,980	254,771	245,333	237,376	222,950
UTILITY TAX FUND TRANSFER	0	0	0	0	500,000
DEPT. OF TRANSPORTATION	149,400	159,692	1,402,315	1,698,070	0
DOT MAINTENANCE REIMB	0	0	91,315	92,000	65,000
ROAD IMPACT FEES	200,000	200,000	200,000	200,000	200,000
INVESTMENT INCOME	57,168	96,871	181,039	186,415	145,000
OTHER INCOME *	51,022	226,459	43,073	0	0
TRANSFER-GENERAL FUND	0	280,000	280,000	1,000,000	0
LOAN REPAYMENT - CRA	<u>0</u>	<u>0</u>	<u>0</u>	<u>73,335</u>	<u>73,335</u>
TOTAL STREETS	<u><u>\$2,431,511</u></u>	<u><u>\$2,803,609</u></u>	<u><u>\$4,023,071</u></u>	<u><u>\$5,072,196</u></u>	<u><u>\$2,780,285</u></u>

* Included reimbursement for a shared funding project with Collier County

FUND: 390 STREETS FUND
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2007-08

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 APPROVED
1	1	1	Traffic Engineer	\$104,462
0	1	1	Streets & Traffic Supervisor	\$60,312
2	1	1	Signal Technician	53,122
2	2	2	Traffic Control Technician	81,752
0.5	0.5	0.5	Administrative Specialist II	16,112
<hr/>				
5.5	5.5	5.5	Regular Salaries	315,760
			Other Salaries & Wages	10,140
			Overtime	20,000
			Employer Payroll Expenses	113,441
<hr/>				
			Total Personal Services	459,341
<hr/> <hr/>				

Note: Wages include contractual raises for 2007-08

**FISCAL YEAR 2007-08
BUDGET DETAIL
STREETS FUND**

390.6565.541

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	261,591	286,035	294,556	315,760	29,725
10-30 OTHER SALARIES	5,980	5,980	10,140	10,140	4,160
10-40 OVERTIME	12,156	10,000	25,000	20,000	10,000
25-01 FICA	21,125	21,569	22,136	23,796	2,227
25-03 RETIREMENT CONTRIBUTIONS	28,129	31,641	32,873	34,986	3,345
25-04 LIFE/HEALTH INSURANCE	38,386	45,369	47,054	54,179	8,810
25-07 EMPLOYEE ALLOWANCES	0	420	480	480	60
TOTAL PERSONAL SERVICES	367,367	401,014	432,239	459,341	58,327
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,570	3,800	3,800	3,800	0
30-01 CITY ADMINISTRATION FEE	120,000	130,000	130,000	137,000	7,000
30-40 CONSTRUCTION MGT FEE	108,000	101,900	101,900	46,380	(55,520)
31-01 PROFESSIONAL SERVICES	31,977	31,500	49,539	31,500	0
31-04 OTHER CONTRACTUAL SERVICES	19,989	67,500	93,510	67,500	0
31-42 GAS TAX OVERLAY	49,924	1,000,000	1,353,362	500,000	(500,000)
40-00 TRAINING & TRAVEL COSTS	954	3,300	3,300	3,300	0
40-03 SAFETY	233	1,000	1,000	1,000	0
41-00 COMMUNICATIONS	3,777	10,200	10,200	10,200	0
41-01 TELEPHONE	7,567	3,000	3,000	3,000	0
42-02 POSTAGE & FREIGHT	198	250	250	250	0
42-10 EQUIP SERVICES - REPAIR	16,986	27,600	17,800	1,170	(26,430)
42-11 EQUIP SERVICES - FUEL	7,584	10,990	10,990	10,092	(898)
43-01 ELECTRICITY/STREET LIGHTS	320,065	348,726	348,726	368,478	19,752
44-01 BUILDING RENTAL	39,777	45,348	45,348	47,025	1,677
44-02 EQUIPMENT RENTAL	0	250	250	250	0
45-22 SELF INSURANCE CHARGE	112,864	197,255	197,255	165,754	(31,501)
46-00 REPAIR AND MAINTENANCE	0	1,500	1,500	1,500	0
46-04 EQUIPMENT MAINTENANCE	30,679	70,000	70,000	70,000	0
46-06 OTHER MAINTENANCE	71,436	65,000	115,000	65,000	0
46-07 MARINE SIGN MAINTENANCE	0	5,600	5,600	5,600	0
46-09 STREET LIGHT & POLE MAINT.	24,888	64,000	64,000	64,000	0
46-13 SIDEWALK AND ROAD REPAIRS	59,445	175,000	175,000	200,000	25,000
47-00 PRINTING AND BINDING	0	500	500	500	0
49-02 INFORMATION SERVICES	10,090	16,410	16,410	20,640	4,230
51-00 OFFICE SUPPLIES	999	1,000	1,000	1,800	800
52-00 OPERATING SUPPLIES	12,578	10,000	10,000	10,000	0
52-07 UNIFORMS	701	1,040	1,040	1,040	0
52-09 OTHER CLOTHING	683	900	900	1,025	125
54-01 MEMBERSHIPS	60	1,130	1,130	1,130	0
54-02 BOOKS, PUBS, SUBSCRIPTS	0	1,068	1,068	1,068	0
TOTAL OPERATING EXPENSES	1,054,024	2,395,767	2,833,378	1,840,002	(555,765)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENT O/T BLDG	0	1,755,500	709,268	995,000	(760,500)
60-40 MACHINERY/EQUIPMENT	0	10,000	1,372,058	0	(10,000)
TOTAL NON-OPERATING EXPENSES	0	1,765,500	2,081,326	995,000	(770,500)
TOTAL EXPENSES	\$1,421,391	\$4,562,281	\$5,346,943	\$3,294,343	(1,267,938)

CIP PROJECTS - STREETS & TRAFFIC

PROJ ID	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
STREETS & TRAFFIC						
08U28	Annual Street Overlay Program*	500,000	500,000	500,000	500,000	500,000
08U18	Annual Street Improvement Program	200,000	200,000	200,000	200,000	200,000
08U29	Annual Sidewalk Program	200,000	200,000	200,000	200,000	200,000
08U06	Bikepath Master Plan Implementation	100,000	100,000	100,000	100,000	100,000
08U31	Annual Alley Improvement Program	50,000	50,000	50,000	50,000	50,000
08U02	Citywide Parking Lot Improvements	25,000	75,000	75,000	75,000	75,000
08U01	Annual Signal Improvement Program	140,000	140,000	140,000	140,000	-
08U08	Sandpiper Street Plan Implementation	250,000	250,000	500,000	-	-
08U09	GPS Equipment & Data Collection	30,000	-	-	-	-
	Mooringline & Park Shore Bridge Upgrades	-	500,000	500,000	-	-
GRAND TOTAL STREETS & TRAFFIC		1,495,000	2,015,000	2,265,000	1,265,000	1,125,000

* Budgeted in Operating Line Item 31-42

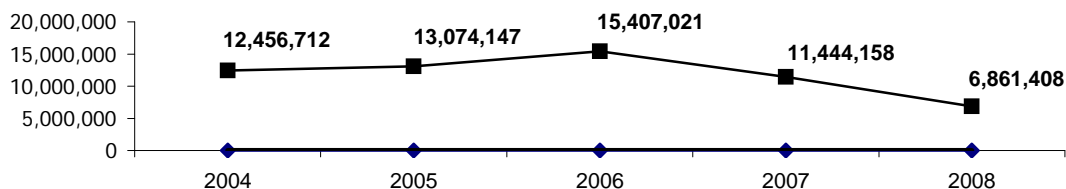
TAB PAGE
Water & Sewer Fund



WATER & SEWER FUND
FINANCIAL SUMMARY
 Fiscal Year 2007-08

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2006	15,407,021
Projected Revenues FY 2006-07	32,312,972
Projected Expenditures FY 2006-07	36,275,835
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(3,962,863)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2007	11,444,158
Add Fiscal Year 2007-08 Budgeted Revenues	
OPERATING:	
Water Sales	\$13,755,815
Sewer Charges	10,891,919
NON-OPERATING	24,647,734
Interest Income	\$917,800
Plan Review Fees	\$124,166
Grants	\$1,780,000
System Development Charges	516,000
Payments on Assessments	60,000
Sale of Property	2,000
	<u>3,399,966</u>
	28,047,700
TOTAL AVAILABLE RESOURCES:	39,491,858
Less Fiscal Year 2007-08 Budgeted Expenditures	
Administration	3,330,688
Water Production	5,856,030
Water Distribution	2,043,117
Wastewater Treatment	3,401,385
Wastewater Collection	1,427,381
Utilities Maintenance	1,653,979
Debt Principal (Parity Debt)	2,380,207
Debt Interest (Parity Debt)	1,073,513
Transfer - Capital Project Engineer	127,300
Transfer - Pmt in Lieu of Taxes	1,504,530
Transfer - Self Insurance	643,620
Capital Projects	9,188,700
	<u>32,630,450</u>
BUDGETED CASH FLOW	<u>(4,582,750)</u>
Projected Unrestricted Net Assets as of September 30, 2008	<u><u>6,861,408</u></u>

Trend-Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page

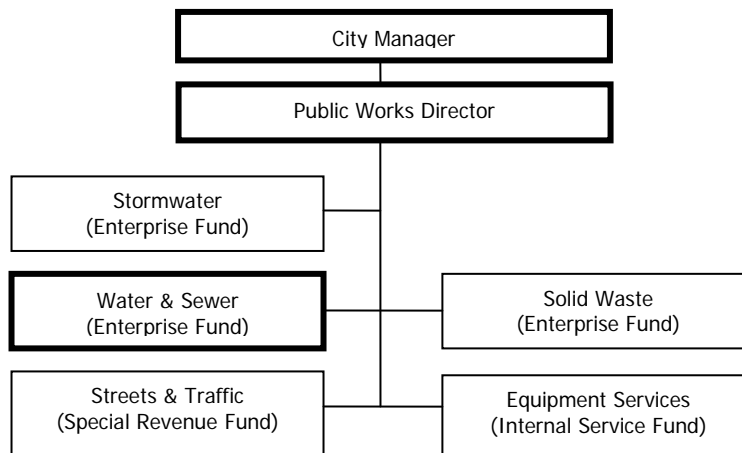


DEPARTMENT Public Works Department
FUND: Water & Sewer Fund

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

Department Description

The Public Works Department operates in five separate funds: Water & Sewer Fund, Solid Waste Fund, Streets & Traffic Fund, Stormwater Fund and an Internal Fund (Equipment Services Division). Each Fund will be addressed separately. The Water & Sewer Fund operates as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business. The Water & Sewer Fund (Utilities Division) consists of 6 Sections; Administration, Water Production, Wastewater Treatment, Water Distribution, Wastewater Collections, and Utilities Maintenance.



Water & Sewer Fund Goals and Objectives

The Utilities Division will be focused on the improvements in the delivery of a safe and acceptable drinking water supply including both a high quality and sufficient quantity of potable water. Staff will also focus on the collection and disposal of the wastewater stream in the most effective and efficient methods available. External funding sources (grants) will be aggressively sought from the Big Cypress Basin, South Florida Water Management District and other Legislative grant opportunities. Due to the emphasis the community has placed on improving the quality and quantity of our drinking water system, an increase in funding sources will be necessary to accomplish the following goals and objectives.

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Water & Sewer Fund

Utilities Division Goals and Objectives	Estimated Start	Estimated Completion
In accordance with the Vision Plan of Naples, continue to strengthen the City's leadership role in environmental protection and regional/community sustainability:		
Perform a Feasibility Study for Alternative Water Supplies	October 2007	September 2008
Recruit, develop, and retain a highly competent staff through such activities as attendance at workshops, seminars, and conferences.		
Have staff members attend at least one professional development program	October 2007	September 2008
Seek alternative training methods for all levels of staff	December 2007	September 2008
Improve the level of service to all customers and provide reliable service to meet growth and development through Water and Sewer Capital Improvement Projects such as the following:		
Water Production - Purchase and equip one Golden Gate well with a generator in an effort to <u>exceed</u> the average daily flow demand of potable water <u>on auxiliary power</u> .	October 2007	July 2008
Wastewater Treatment – Complete the recoating of interior walls of the Preliminary Treatment Building due to deterioration caused by incoming hydrogen sulfide.	October 2007	April 2008
Water Distribution – Upgrade a 2" water line on East Lake Drive to a 6" water line in efforts to provide adequate fire protection (hydrants) and the expected level of service to residents within this area.	October 2007	September 2008
Replace two 60 HP reclaim distribution pumps and motors in efforts to supply and maintain adequate pressure and reduce service disruptions to the reclaim water system.	February 2008	August 2008
Target Port Royal area for lining improvements in efforts to rehabilitate sewer lines, laterals, and manholes through a contracted lining process that is intended to reduce infiltration of ground water, silt, and sand from entering the collection system.	October 2007	July 2008
Install an odor control scrubber in the Wastewater Treatment Plant sludge processing building in an effort to reduce odors within the surrounding neighborhoods.	November 2007	September 2008

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Water & Sewer Fund

2007-08 Significant Budgetary Issues

The budget for all sections of the Water and Sewer fund is \$32,630,450. This reduces the cash reserves to a level which will require correction and a rate restructuring is underway.

Revenues

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

- Water Sales
- Sewer Service Sales

Water revenue is \$13,755,815, and includes the base and use charges, tapping fees, connection fees, delinquent fees, and surcharges. The City is currently conducting a rate study, and new water/sewer/reuse rates will be proposed, including adding one or more additional tier for water usage rates.

Although the rate study is not complete, this budget assumes that there will be some increase, and this budget estimated the increase at 10% of water revenue sales. If no rate increase or tier change is approved, the rate increase would be restricted to 3.09%, in accordance with Chapter 66 of the City Code, which allows for the current percentage increase of the Florida Public Service Commission Deflator Index.

Included in the above amount is \$70,000 in revenue for the plans review permit charge, passed by Council in spring 2004.

Sewer revenue is \$10,891,919, and includes primarily the base and use charges, connection fees and surcharges. Sewer rates are also adjusted annually in accordance with the State of Florida's Public Service Commission's price index. Like the water rate index, the index adjustment for sewer rates would be 3.09%. The rate study will address an additional increase or rate structure change for sewer and reuse rates.

Included with sewer revenue is revenue from the sale of Reuse Water. Primarily, reuse is used at golf courses, but usage also includes many of the City's parks, parkways and recreation facilities; other customers include some multi-family, commercial, schools and library grounds. New lines have been added into the Port Royal area, adding about 1,000 new residential reuse line customers, and these were scheduled to be connected before the end of FY06-07, but are expected to be delayed. Based on estimates from the Consultant preparing the Utility Rate Study, reuse water is expected to bring in \$665,000.

The fund has budgeted \$60,000 in Special Assessment revenue. This represents the expected payments on sewer line extensions in the following areas: Twin Lakes, Coach House Lane, Coconut Creek, Seagate, Avion Park, Big Cypress and West Blvd. There is \$516,000 budgeted for Water and Sewer System Development Charges. This reflects impact fees that are received throughout the year. Finally, there are grant funds budgeted in the amount of \$1,780,000 for ASR wells, including one from the Southwest Florida Water Management District (\$1,280,000) and one from Collier County Water Wise Conservation (\$500,000). These grants are pending approval by the granting agencies.

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Water & Sewer Fund

Expenditures

There are 100 approved positions including 4 new positions in the Utility Department, making it one of the largest departments of the City. The Water Production Division is changing one Plant Operator to a Utilities Maintenance Technician II. The Water Distribution Division is changing one Utilities Locator to a Utilities Technician. Wastewater Treatment is adding a Plant Superintendent and Laboratory Supervisor and deleting one Laboratory & Field Technician and one Plant Operator. The Wastewater Collection Division is adding four Utilities Technicians due to the aforementioned re-use line extension, which is adding nearly ten miles of new lines that will require maintenance.

The Fund is made of six separate operating divisions: Administration, Water Production, Water Distribution, Wastewater Treatment, Wastewater Collection and Utilities Maintenance. Expenditures for the fund total \$32,630,450, a \$4,401,383 decrease from the adopted 2006-07 budget.

Administration

The budget for Administration is \$9,059,858, an \$89,809 increase over the adopted budget of FY06-07.

The Administration division includes eight positions. Personal service expenses in Administration total \$694,575, an increase of \$52,280 over the adopted budget of FY06-07. The increase is due to general raises.

Administration Operating Expenditures, at \$4,911,563, increased \$92,198. The increase in operating expenses is primarily a result of an increase of \$192,150 in the Payment in Lieu of Tax line item. The following five line items comprise 93% of the Administration's Operating Expenditures:

City Administration (General Fund Reimbursement)	\$1,888,950
Taxes (Payment in Lieu of Taxes)	\$1,504,530
Self Insurance Charge	\$643,620
Capital Projects Engineering Fee	\$127,300
Information Services Charges	\$421,470

Administration's Non-Operating costs are primarily composed of debt service payments (principal, interest and arbitrage service) on the Water and Sewer Debt. Note that no later than March 1, 2008, the \$10 million Capital Improvement Revenue Note Series 2005 (i.e Reuse line of credit) will be financed with long-term debt.

Water Production

The budget for Water Production is \$5,856,030, an \$874,857 increase over the adopted budget of FY06-07.

The Water Production division includes sixteen positions. The Personal Services increase of \$179,284 is primarily due to annual contractual wage increases.

Water Production's Operating Expenditures are \$4,804,778, an increase of \$695,573. The following three line items comprise 85% of this section of the budget:

Chemicals (for water treatment)	\$1,760,300
Electricity (for wells and water plant)	\$1,750,000
Contractual Services (mostly sludge hauling)	\$599,300

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Water & Sewer Fund

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

Water Distribution

The budget for Water Distribution is \$2,043,117, a \$94,444 increase over the adopted budget of FY06-07.

The Water Distribution's division includes 21 positions, the same as were budgeted for 2006-07.

Water Distribution's Operating Expenditures are \$798,996, which is an increase of \$28,795. The major function of this division is to ensure the supply of water gets to its destination; therefore the major costs include meters and related supplies, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs.

Wastewater Treatment

The budget for Wastewater Treatment is \$3,401,385, a \$209,004 increase over the adopted budget of FY06-07.

Personal Services increased \$225,138, or 18%. The Wastewater Treatment division includes 20 positions.

Wastewater Treatment Plant's Operating Expenditures of \$1,948,205, decreased by \$17,134. The following four items make up 90% of the Operating Expenditures.

Other Contractual Services (Sludge Hauling)	\$166,800
Electricity (for plant)	\$900,000
Chemicals	\$350,000
Equipment and Plant Maintenance	\$340,000

The major increases are in these four items. The other 10% of the operating costs of the Wastewater Treatment Division consists of uniforms, other utility services, safety and training, and operating supplies.

Wastewater Collection

The responsibility of the Wastewater Collection division is to ensure the safe and efficient transportation of residential and commercial wastewater (sewage) from the site of collection to the treatment plant. The budget for this function is \$1,427,381, a \$269,990 increase over the adopted budget of FY06-07.

Personal Services of \$1,070,835 increased \$226,669 or 27% over the 06-07 adopted budget. The primary reason is the addition of four Utility Technicians for the Reuse Program.

Wastewater Collection Operating Expenditures, at \$338,046, represents a \$47,561 increase over the adopted budget of FY06-07. Because the primary function of this division is to ensure wastewater gets to its destination, major costs include vehicle maintenance, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs.

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Water & Sewer Fund

Maintenance

The responsibility of the Maintenance division is to maintain the water and sewer system, including 51 raw water production wells, and 115 sewage pump/lift stations. The budget for this function is \$1,653,979, a \$90,344 increase over the adopted budget of FY06-07.

The Maintenance division includes 16 positions with a Personal Services cost of \$995,112 or an 11% increase over FY 06-07. This is due to projected increases in salaries, insurance and pensions.

Operating Expenditures decreased \$7,798.

Capital Projects

Capital Projects are listed at the end of this section and detailed in the City's Capital Improvement Program. Capital projects for 07-08 total \$9,188,700, (excluding the \$63,600 of minor capital included in operating budgets.)

2007-08 Performance Measures

Water Production Performance Measures	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
Volume Treated Gallons treated annually	6,290,632,300	6,309,068,200	6,300,000,000	5,550,000,000
Cost per Million Gallons (MG) treated	\$629	\$592	\$580	\$652
Average Daily Demand (MG)	17.25	17.30	17.6	15.3
Unaccounted Water Loss	4.82%	4.80%	4.8%	4.80%
Number of Quality Control Tests Performed	106,224	102,648	105,536	105,500

Water Distribution Performance Measures	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
# of meters changed and retrofitted	1100	488 meters 1137 ERT's	1200	2000
# of large meters tested	188	188	188	192
# of backflow devices tested	1278	1344	1500	1500
# of valves maintained	376	325	500	500

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Water & Sewer Fund

Wastewater Treatment Performance Measures	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
Chemical cost per million gallons treated	\$81.96	\$112.14	\$114.40	\$123
Effluent Carbonaceous Biochemical Oxygen Demand (CBOD) – 5 mg/L annual avg. limit	1.6	1.8	1.6	1.6
Influent CBOD – pounds per day	142	144	145	150

Wastewater Collections Performance Measures	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
# of linear feet of pipe inspected	100,320 ft	110,000	90,000	100,000
# of linear feet of pipe cleaned	316,800 ft	225,480	200,000	225,000
Force main, Valves, Gravity main and service repairs performed	121	97	100	100
Sewer mains obstructions cleared	20	51	65	60

Utilities Maintenance Performance Measures	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
# of new installations on stations equipped with odor control devices	2	3	3	3
# of wells chlorinated on an annual basis for algae/bacteria control	20	25	20	25



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

CLASSIFICATIONS:	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	PROJECTED 2006-07	BUDGET 2007-08
WATER:					
Water Sales	\$10,774,727	\$10,911,269	\$11,681,816	\$11,300,000	\$12,200,000
<i>Water Rate Study to be completed by October 2007</i>					
Water Surcharge	888,883	934,330	963,444	945,000	1,017,400
Hydrant	23,091	21,884	36,524	56,250	66,518
Tapping Fees	114,780	160,917	130,707	125,000	239,448
Installation Fees	29,800	28,920	34,228	45,700	62,083
Connection Charges	-10,232	0	610	0	0
Delinquent Fees	114,031	127,543	154,473	170,000	150,000
Application Fees	0	1,850	3,250	2,700	4,789
Miscellaneous	20,042	38,916	12,038	12,650	15,577
Total Water	<u>\$11,955,122</u>	<u>\$12,225,629</u>	<u>\$13,017,090</u>	<u>\$12,657,300</u>	<u>\$13,755,815</u>
SEWER					
Service Charges	\$8,152,031	\$8,209,607	\$8,791,396	\$8,350,000	\$9,572,400
Sewer Surcharge	515,992	532,622	494,172	510,000	578,600
Connection Charges	-96,838	1,050	11,968	18,600	28,381
Inspection	1,080	1,420	1,200	1,000	1,774
Lab Testing Fees	0	0	6,550	9,000	15,964
Re-Use Water	226,974	268,705	289,285	325,000	665,000
Miscellaneous	11,215	6,496	16,184	17,440	29,800
Total Sewer	<u>\$8,810,454</u>	<u>\$9,019,900</u>	<u>\$9,610,755</u>	<u>\$9,231,040</u>	<u>\$10,891,919</u>
NON-OPERATING					
System Development	\$764,013	\$494,335	\$894,998	\$450,000	\$516,000
Interest Income	238,378	380,136	811,107	762,000	917,800
Plan Review Fees	0	92,548	69,893	70,000	124,166
Bond Proceeds	0	37,573	31,942	7,669,533	0
Grants/Other*	24,559	75,441	1,200,000	1,410,000	1,780,000
Assessment Payment	74,927	99,040	38,700	61,000	60,000
Sale of Property	31,459	122	590	2,099	2,000
Total Non-Operating	<u>\$1,133,336</u>	<u>\$1,179,195</u>	<u>\$3,047,230</u>	<u>\$10,424,632</u>	<u>\$3,399,966</u>
TOTAL WATER & SEWER	<u>\$21,898,912</u>	<u>\$22,424,724</u>	<u>\$25,675,075</u>	<u>\$32,312,972</u>	<u>\$28,047,700</u>

*ALTERNATIVE WATER SUPPLY

South Florida Water Mgmt District	1,280,000
Collier County	500,000

FUND: 420 WATER & SEWER FUND

**WATER & SEWER FUND
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 APPROVED
ADMINISTRATION				
1	1	1	Public Works Director	\$129,233
1	1	1	Utilities Director	100,274
1	1	1	Utilities Engineer	80,063
1	1	1	Budget & CIP Manager	61,126
1	1	1	Sr. Admin. Specialist	40,458
2	2	2	Administrative Specialist II	62,903
1	1	1	Administrative Specialist I	28,109
8	8	8		502,166
WATER PRODUCTION				
0	0	1	Plant Superintendent	63,279
1	1	1	Treatment Plant Supervisor	72,243
11	11	10	Plant Operators	408,300
0	0	1	Utilities Maintenance Tech II	40,132
1	1	0	Utilities Maintenance Tech I	0
1	1	1	Service Worker III	29,680
1	1	1	Equipment Operator III	43,931
1	1	1	Utilities Permit Coordinator	35,008
16	16	16		692,573
WATER DISTRIBUTION				
1	1	1	Distribution Supervisor	69,097
2	2	2	Cross Control Technician	94,761
4	4	4	Sr. Utilities Technician	158,142
7	7	8	Utilities Technician	232,856
1	1	1	Utilities Coordinator	52,767
3	0	0	Irrigation Technician	0
3	3	2	Utilities Locator	92,235
1	1	1	Utilities Inspector	36,310
1	1	1	Equipment Operator IV	42,824
1	1	1	Administrative Specialist II	38,852
24	21	21		817,844
WASTEWATER TREATMENT				
1	1	1	Treatment Plant Supervisor	69,674
0	0	1	Plant Superintendent	78,080
0	0	1	Laboratory Supervisor	58,376
2	2	1	Laboratory & Field Technician	56,764
13	13	12	Plant Operator	575,279
1	1	1	Industrial Waste Technician	40,132
1	1	1	Centrifuge & Press Operator	49,093
1	1	1	Service Worker III	29,680

FUND: 420 WATER & SEWER FUND

**WATER & SEWER FUND
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 APPROVED
1	1	1	Utilities Maintenance Tech II	52,744
0.5	0	0	Naturalist	0
<hr/> 20.5	<hr/> 20	<hr/> 20		<hr/> 1,009,822
WASTEWATER COLLECTION				
1	1	1	Collections Supervisor	62,988
1	1	1	Utilities Coordinator	57,151
3	3	3	Sr. Utilities Technician	131,575
1	1	1	Equipment Operator V	47,524
1	1	1	Equipment Operator IV	33,661
1	1	1	Utilities Locator	37,763
7	7	11	Utilities Technicians	335,057
<hr/> 15	<hr/> 15	<hr/> 19		<hr/> 705,719
UTILITIES MAINTENANCE				
1	1	1	Utilities Maintenance Supervisor	68,435
4	4	4	Instrument Technician	178,254
3	1	1	Utilities Maintenance Technician II	42,144
5	7	7	Utilities Maintenance Technician I	249,829
1	1	1	Tradesworker	38,998
1	1	1	Service Worker III	34,332
1	1	1	Utilities Coordinator	50,097
<hr/> 16	<hr/> 16	<hr/> 16		<hr/> 662,089
 99.5	 96	 100	Regular Salaries	4,390,213
			Other Salaries	50,700
			Overtime	212,900
			Employer Payroll Expenses	1,830,162
			Total Personal Services	<u><u>\$6,483,975</u></u>

Note: Salaries include contractual raises for 2007-08

**FISCAL YEAR 2007-08
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420			06-07	06-07	07-08	
ACCOUNT DESCRIPTION		05-06	ORIGINAL	CURRENT	APPROVED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	3,380,616	3,850,280	3,471,728	4,390,213	539,933
10-30	OTHER SALARIES	28,717	29,900	44,735	50,700	20,800
10-40	OVERTIME	218,695	176,000	217,600	212,900	36,900
25-01	FICA	266,888	287,723	291,110	329,345	41,622
25-03	RETIREMENT CONTRIBUTIONS	315,780	398,352	342,702	440,862	42,510
25-04	LIFE/HEALTH INSURANCE	669,809	897,398	896,359	1,043,755	146,357
25-07	EMPLOYEE ALLOWANCES	0	12,780	16,240	16,200	3,420
TOTAL PERSONAL SERVICES		4,880,505	5,652,433	5,280,474	6,483,975	831,542
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	34,836	29,000	26,500	34,800	5,800
30-01	CITY ADMINISTRATION	1,832,720	1,799,000	1,799,000	1,888,950	89,950
30-05	COUNTY LAND FILL	0	3,000	1,200	1,000	(2,000)
30-07	SMALL TOOLS	17,892	22,700	21,700	21,000	(1,700)
30-10	AUTO MILEAGE	9,350	0	950	0	0
30-40	CAP PROJECTS ENGINEER FEE	148,600	121,700	121,700	127,300	5,600
30-51	BOTTLED WATER	13,091	20,000	14,000	20,000	0
30-91	LOSS ON DISPOSAL FIXED ASSETS	-11,797	0	0	0	0
31-00	PROFESSIONAL SERVICES	97,787	120,000	122,100	115,000	(5,000)
31-01	OTHER PROFESSIONAL SERVICES	3,419	120,000	95,440	85,000	(35,000)
31-04	OTHER CONTRACTUAL SERVICES	438,168	787,574	853,545	850,225	62,651
38-01	PAYMENTS IN LIEU OF TAXES	1,268,000	1,312,380	1,312,380	1,504,530	192,150
40-00	TRAINING & TRAVEL COSTS	13,395	26,450	20,400	25,200	(1,250)
40-03	SAFETY	13,773	19,600	19,600	16,600	(3,000)
40-04	SAFETY PROGRAMS	0	540	300	640	100
41-00	COMMUNICATIONS	42,470	38,680	25,000	37,380	(1,300)
41-01	TELEPHONE	8,385	8,520	7,000	8,520	0
41-03	RADIO & PAGER	512	1,800	500	2,800	1,000
42-02	POSTAGE & FREIGHT	1,949	1,950	1,555	1,950	0
42-10	EQUIP. SERVICES - REPAIRS	257,706	319,470	320,020	321,716	2,246
42-11	EQUIP. SERVICES - FUEL	126,151	157,640	156,060	143,635	(14,005)
43-01	ELECTRICITY	2,415,168	2,659,826	2,624,400	2,935,808	275,982
43-02	WATER, SEWER, GARBAGE	50,886	87,587	69,500	90,587	3,000
44-02	EQUIPMENT RENTAL	12,415	17,700	20,500	18,700	1,000
45-22	SELF INS. PROPERTY DAMAGE	359,043	711,203	711,203	643,620	(67,583)
46-00	REPAIR AND MAINTENANCE	205,868	222,500	238,400	325,000	102,500
46-02	BUILDINGS & GROUND MAINT.	186,028	255,460	304,260	270,460	15,000
46-03	EQUIP. MAINT. CONTRACTS	11,459	12,000	12,000	12,600	600
46-04	EQUIPMENT MAINTENANCE	355,295	353,000	364,000	379,000	26,000
46-12	ROAD REPAIRS	57,290	60,000	95,000	80,000	20,000
47-00	PRINTING AND BINDING	12,528	16,600	15,600	16,600	0
47-02	ADVERTISING (NON-LEGAL)	433	500	300	500	0
47-05	PHOTO AND VIDEO	472	1,000	1,000	1,000	0
47-06	DUPLICATING	0	500	500	500	0
49-00	OTHER CURRENT CHARGES	36,502	19,950	21,650	20,450	500
49-02	INFORMATION SERVICES	457,230	482,820	482,820	426,979	(55,841)
49-08	HAZARDOUS WASTE DISPOSAL	500	800	600	700	(100)
51-00	OFFICE SUPPLIES	8,008	9,800	9,550	10,600	800
51-01	STATIONERY	747	750	500	750	0
51-02	OTHER OFFICE SUPPLIES	1,500	1,500	1,000	1,500	0

**FISCAL YEAR 2007-08
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420			06-07	06-07	07-08	
ACCOUNT DESCRIPTION		05-06	ORIGINAL	CURRENT	APPROVED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
52-00	OPERATING SUPPLIES	136,251	181,300	173,530	177,550	(3,750)
52-02	FUEL	36,245	59,200	62,800	61,000	1,800
52-03	OIL & LUBE	3,179	5,500	3,500	5,500	0
52-07	UNIFORMS	20,853	25,740	25,705	25,940	200
52-09	OTHER CLOTHING	10,179	12,960	12,325	15,165	2,205
52-10	JANITORIAL SUPPLIES	2,845	3,600	2,800	3,600	0
52-21	NEW INSTALLATIONS SUPPLY	68,401	250,000	300,000	250,000	0
52-22	REPAIR SUPPLIES	168,147	220,000	200,000	220,000	0
52-80	CHEMICALS	1,684,840	2,016,500	2,115,500	2,226,500	210,000
54-01	MEMBERSHIPS	2,986	13,500	13,475	13,600	100
59-00	DEPRECIATION/AMORTIZATION	4,819,091	0	0	0	0
TOTAL OPERATING EXPENSES		15,440,796	12,611,800	12,801,368	13,440,455	828,655
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	430,000	0	972,200	542,200
60-30	IMPROVEMENTS O/T BUILDING	0	11,125,000	10,708,811	4,323,000	(6,802,000)
60-36	METERS LARGER THAN 2"	0	433,000	433,000	0	(433,000)
60-38	NEW MAINS & EXTENSIONS	0	0	585,059	0	0
60-40	MACHINERY EQUIP	0	2,872,300	2,673,570	3,697,100	824,800
60-70	VEHICLES	0	485,600	521,865	260,000	(225,600)
70-11	PRINCIPAL	0	2,275,867	2,275,867	2,380,207	104,340
70-12	INTEREST	1,139,657	995,822	995,821	1,073,513	77,691
70-21	AMORTIZATION	76,602	0	0	0	0
70-30	CURRENT YR BOND EXP	34,034	0	0	0	0
99-01	CONTINGENCY	0	150,000	0	0	(150,000)
TOTAL NON-OPERATING EXPENSES		1,250,293	18,767,589	18,193,993	12,706,020	(6,061,569)
TOTAL EXPENSES		21,571,594	\$37,031,822	\$36,275,835	\$32,630,450	(4,401,372)

**FISCAL YEAR 2007-08
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	376,471	464,784	399,481	502,166	37,382
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	98	0	700	0	0
25-01 FICA	27,413	35,385	30,203	38,451	3,066
25-03 RETIREMENT CONTRIBUTIONS	36,094	47,455	36,273	49,530	2,075
25-04 LIFE/HEALTH INSURANCE	64,712	84,411	84,519	93,988	9,577
25-07 EMPLOYEE ALLOWANCES	0	10,260	10,260	10,440	180
TOTAL PERSONAL SERVICES	504,788	642,295	561,436	694,575	52,280
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	7,555	7,500	7,500	7,500	0
30-01 CITY ADMINISTRATION	1,832,720	1,799,000	1,799,000	1,888,950	89,950
30-10 AUTO MILEAGE	9,000	0	750	0	0
30-40 CAP PROJECTS ENGINEER FEE	148,600	121,700	121,700	127,300	5,600
30-51 BOTTLED WATER	13,091	20,000	14,000	20,000	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	-12,976	0	0	0	0
31-01 PROFESSIONAL SERVICES	3,419	120,000	95,440	85,000	(35,000)
<i>Employee Drug Testing (\$10,000) Misc. Studies (\$75,000)</i>					
31-04 OTHER CONTRACTUAL SERVICES	2,712	78,575	50,000	19,125	(59,450)
38-01 PAYMENT IN LIEU OF TAXES	1,268,000	1,312,380	1,312,380	1,504,530	192,150
40-00 TRAINING & TRAVEL COSTS	1,442	5,700	2,500	5,700	0
41-00 COMMUNICATIONS	12,364	13,680	10,000	13,680	0
41-01 TELEPHONE	8,385	8,520	7,000	8,520	0
42-10 EQUIP.SERVICES - REPAIRS	657	3,450	4,000	4,021	571
42-11 EQUIP. SERVICES - FUEL	2,340	3,080	1,500	1,381	(1,699)
43-01 ELECTRICITY	30,847	35,000	32,500	38,500	3,500
43-02 WATER, SEWER, GARBAGE	15,450	50,587	20,000	50,587	0
45-22 SELF INS. PROPERTY DAMAGE	359,043	711,203	711,203	643,620	(67,583)
46-00 REPAIR AND MAINTENANCE	651	3,500	2,000	23,500	20,000
46-02 BUILDINGS & GROUND MAINT.	21,654	25,460	25,460	25,460	0
47-00 PRINTING AND BINDING	2,000	2,000	1,000	2,000	0
47-02 ADVERTISING (NON LEGAL)	433	500	300	500	0
47-06 DUPLICATING	0	500	500	500	0
49-00 OTHER CURRENT CHARGES	4,338	3,500	6,000	3,500	0
49-02 INFORMATION SERVICES	457,230	482,820	482,820	426,979	(55,841)
51-00 OFFICE SUPPLIES	2,449	2,500	2,500	2,500	0
51-01 STATIONERY	747	750	500	750	0
51-02 OTHER OFFICE SUPPLIES	1,500	1,500	1,000	1,500	0
52-00 OPERATING SUPPLIES	884	4,500	3,530	4,500	0
52-07 UNIFORMS	113	260	225	260	0
52-09 OTHER CLOTHING	670	700	600	700	0
54-01 MEMBERSHIPS	80	500	500	500	0
59-00 DEPRECIATION/AMORTIZATION	662,821	0	0	0	0
TOTAL OPERATING EXPENSES	4,858,219	4,819,365	4,716,408	4,911,563	92,198
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	0	0	0	0
60-40 MACHINERY & EQUIPMENT	0	86,700	86,700	0	(86,700)
70-11 PRINCIPAL	0	2,275,867	2,275,867	2,380,207	104,340
70-12 INTEREST	1,139,657	995,822	995,821	1,073,513	77,691
70-21 AMORTIZATION	76,602	0	0	0	0
70-30 CURRENT YR BOND EXP	34,034	0	0	0	0
99-01 CONTINGENCY	0	150,000	0	0	(150,000)
TOTAL NON-OPERATING EXPENSES	1,250,293	3,508,389	3,358,388	3,453,720	(54,669)
TOTAL EXPENSES	\$6,613,300	\$8,970,049	\$8,636,232	\$9,059,858	89,809

**FISCAL YEAR 2007-08
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	526,646	578,113	530,000	692,573	114,460
10-30 OTHER SALARIES	30	0	0	0	
10-40 OVERTIME	59,513	55,000	78,900	75,900	20,900
25-01 FICA	42,302	43,071	46,581	51,827	8,756
25-03 RETIREMENT CONTRIBUTIONS	44,833	58,896	48,770	66,644	7,748
25-04 LIFE/HEALTH INSURANCE	100,092	136,888	149,885	163,348	26,460
25-07 EMPLOYEE ALLOWANCES	0	420	1,180	960	960
TOTAL PERSONAL SERVICES	773,416	872,388	855,316	1,051,252	179,284
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,179	7,500	7,500	7,500	0
30-07 SMALL TOOLS	2,801	3,000	3,000	3,000	0
30-10 AUTO MILEAGE	350	0	200	0	0
30-91 LOSS ON DISP. FIXED ASSETS	0	0	0	0	0
31-00 PROFESSIONAL SERVICES	17,146	105,000	107,100	100,000	(5,000)
<i>Lab testing (\$5,000), Professional Engineering (\$95,000)</i>					
31-04 OTHER CONTRACTUAL SERVICES	286,007	473,000	522,545	599,300	126,300
<i>Including Storage Tank Cleaning (\$15,000), Plant Sludge Hauling (\$415,800), Well Rehab (\$165,000)</i>					
40-00 TRAINING & TRAVEL COSTS	2,166	2,500	1,800	2,500	0
40-03 SAFETY	3,164	3,500	3,500	3,500	0
41-00 COMMUNICATIONS	5,205	7,000	4,500	7,500	500
41-01 TELEPHONE	0	0	0	0	0
41-03 RADIO & PAGER	338	800	200	800	0
42-02 POSTAGE & FREIGHT	190	250	100	250	0
42-10 EQUIP. SERVICES - REPAIRS	3,639	9,660	9,660	9,711	51
42-11 EQUIP. SERVICES - FUEL	1,856	2,930	2,930	2,697	(233)
43-01 ELECTRICITY	1,396,899	1,500,000	1,565,000	1,750,000	250,000
43-02 WATER, SEWER, GARBAGE	5,681	9,000	12,000	10,000	1,000
44-02 EQUIPMENT RENTAL	1,779	3,000	3,000	4,000	1,000
46-00 REPAIR AND MAINTENANCE	60,100	60,000	60,000	90,000	30,000
46-02 BUILDINGS & GROUND MAINT.	132,951	180,000	232,500	200,000	20,000
46-04 EQUIP. MAINTENANCE	151,707	150,000	150,000	175,000	25,000
47-00 PRINTING AND BINDING	10,000	14,000	14,000	14,000	0
49-00 OTHER CURRENT CHARGES	2,498	4,500	4,500	5,000	500
51-00 OFFICE SUPPLIES	1,474	2,000	2,000	2,500	500
52-00 OPERATING SUPPLIES	18,701	23,000	20,000	25,000	2,000
52-02 FUEL	15,122	18,200	23,800	20,000	1,800
52-03 OIL & LUBE	682	2,500	1,500	2,500	0
52-07 UNIFORMS	3,203	5,220	5,220	5,220	0
52-09 OTHER CLOTHING	1,890	2,845	2,845	3,200	355
52-10 JANITORIAL SUPPLIES	1,088	1,000	750	1,000	0
52-80 CHEMICALS	1,324,709	1,518,600	1,658,600	1,760,300	241,700
54-01 MEMBERSHIPS	156	200	225	300	100
59-00 DEPRECIATION/AMORTIZATION	819,376	0	0	0	0
TOTAL OPERATING EXPENSES	4,277,057	4,109,205	4,418,975	4,804,778	695,573
TOTAL EXPENSES	\$5,050,473	\$4,981,593	\$5,274,291	\$5,856,030	874,857

**FISCAL YEAR 2007-08
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	756,612	797,353	715,000	817,844	20,491
10-30 OTHER SALARIES	10,690	11,960	15,000	20,280	8,320
10-40 OVERTIME	53,631	45,000	50,000	50,000	5,000
25-01 FICA	61,651	59,901	59,670	61,505	1,604
25-03 RETIREMENT CONTRIBUTIONS	69,876	82,404	72,545	82,839	435
25-04 LIFE/HEALTH INSURANCE	145,510	178,034	162,385	191,133	13,099
25-07 EMPLOYEE ALLOWANCES	0	420	1,920	1,920	1,500
TOTAL PERSONAL SERVICES	1,097,970	1,175,072	1,076,520	1,225,521	50,449
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,076	6,000	5,000	6,000	0
30-07 SMALL TOOLS	6,033	7,700	7,700	7,000	(700)
31-00 PROFESSIONAL SERVICES	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	26,793	10,000	10,000	25,000	15,000
40-00 TRAINING & TRAVEL COSTS	5,079	6,100	5,500	6,100	0
40-03 SAFETY	3,893	4,100	4,100	4,100	0
40-04 SAFETY PROGRAMS	0	0	0	0	0
41-00 COMMUNICATIONS	16,651	6,600	4,100	6,600	0
42-10 EQUIP. SERVICES - REPAIRS	100,828	109,250	109,250	109,829	579
42-11 EQUIP. SERVICES - FUEL	62,047	73,250	73,250	67,417	(5,833)
43-01 ELECTRICITY	1,228	1	0	0	(1)
43-02 WATER, SEWER, GARBAGE	7,333	6,000	6,000	6,000	0
44-02 EQUIPMENT RENTAL	0	5,200	3,000	5,200	0
46-00 REPAIR AND MAINTENANCE	853	1,000	1,000	1,000	0
46-04 EQUIP. MAINTENANCE	0	1,000	1,000	1,000	0
46-12 ROAD REPAIRS	24,938	30,000	50,000	50,000	20,000
47-00 PRINTING AND BINDING	528	600	600	600	0
49-00 OTHER CURRENT CHARGES	1,342	2,000	2,000	2,000	0
51-00 OFFICE SUPPLIES	2,280	2,600	2,600	2,600	0
51-03 OFFICE EQUIP. < \$250	0	0	0	0	0
52-00 OPERATING SUPPLIES	18,147	18,800	15,000	18,000	(800)
52-07 UNIFORMS	6,609	7,200	7,200	7,200	0
52-09 OTHER CLOTHING	2,405	2,800	2,300	3,350	550
52-21 NEW INSTALLATIONS SUPPLY	68,401	250,000	300,000	250,000	0
52-22 REPAIR SUPPLIES	168,147	220,000	200,000	220,000	0
59-00 DEPRECIATION/AMORTIZATION	1,031,911	0	0	0	0
TOTAL OPERATING EXPENSES	1,566,522	770,201	809,600	798,996	28,795
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	3,400	17,636	18,600	15,200
<i>Minor operating equipment including a cable avoidance tool (\$3,000) and two mudhog pumps (\$3,400)</i>					
TOTAL NON-OPERATING EXPENSES	0	3,400	17,636	18,600	15,200
TOTAL EXPENSES	\$2,664,492	\$1,948,673	\$1,903,756	\$2,043,117	94,444

**FISCAL YEAR 2007-08
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535 ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	827,457	846,897	846,897	1,009,822	162,925
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	28,447	28,000	28,000	30,000	2,000
25-01 FICA	62,258	63,093	72,298	75,894	12,801
25-03 RETIREMENT CONTRIBUTIONS	84,605	91,016	85,171	106,839	15,823
25-04 LIFE/HEALTH INSURANCE	163,918	192,536	193,712	223,645	31,109
25-07 EMPLOYEE ALLOWANCES	0	0	480	480	480
TOTAL PERSONAL SERVICES	1,166,685	1,221,542	1,226,558	1,446,680	225,138
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	7,384	4,500	3,000	10,000	5,500
30-07 SMALL TOOLS	908	1,500	500	1,500	0
30-91 LOSS ON DISP. OF FIXED ASSETS	0	0	0	0	0
31-00 PROFESSIONAL SERVICES	80,641	15,000	15,000	15,000	0
31-04 OTHER CONTRACTUAL SERVICES	122,656	225,999	271,000	166,800	(59,199)
40-00 TRAINING & TRAVEL COSTS	2,894	4,500	5,500	4,500	0
40-03 SAFETY	1,902	5,500	5,500	2,500	(3,000)
41-00 COMMUNICATIONS	3,127	5,200	3,000	4,000	(1,200)
41-03 RADIO & PAGER	0	1,000	300	2,000	1,000
42-02 POSTAGE & FREIGHT	1,317	1,200	1,200	1,200	0
42-10 EQUIP.SERVICES - REPAIRS	21,458	37,260	37,260	37,458	198
42-11 EQUIP. SERVICES - FUEL	4,014	5,130	5,130	4,722	(408)
43-01 ELECTRICITY	802,893	900,000	831,000	900,000	0
43-02 WATER, SEWER, GARBAGE	19,777	18,000	28,000	20,000	2,000
44-02 EQUIPMENT RENTAL	5,848	5,500	8,700	5,500	0
45-23 REIMBURSEMENTS & REFUNDS	0	0	0	0	0
46-00 REPAIR AND MAINTENANCE	141,299	146,000	166,000	200,000	54,000
46-02 BUILDINGS & GROUND MAINT.	22,991	45,000	41,800	40,000	(5,000)
46-04 EQUIP. MAINTENANCE	103,116	90,000	110,000	100,000	10,000
49-00 OTHER CURRENT CHARGES	27,593	7,950	7,950	7,950	0
<i>Annual Plant Permit (\$7,150) and Operator license fees (\$800)</i>					
49-08 HAZARDOUS WASTE DISPOSAL	500	800	600	700	(100)
51-00 OFFICE SUPPLIES	826	1,000	1,000	1,000	0
51-02 OTHER OFFICE SUPPLIES	0	0	0	0	0
52-00 OPERATING SUPPLIES	19,867	25,000	25,000	25,050	50
52-02 FUEL	17,254	36,000	36,000	36,000	0
52-03 OIL & LUBE	2,497	3,000	2,000	3,000	0
52-07 UNIFORMS	4,600	5,000	5,000	5,200	200
52-09 OTHER CLOTHING	1,959	2,400	2,365	2,925	525
52-10 JANITORIAL SUPPLIES	969	1,200	1,200	1,200	0
52-80 CHEMICALS	288,821	371,700	340,700	350,000	(21,700)
59-00 DEPRECIATION/AMORTIZATION	1,450,358	0	0	0	0
TOTAL OPERATING EXPENSES	3,157,469	1,965,339	1,954,705	1,948,205	(17,134)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	5,500	5,500	6,500	1,000
<i>Laboratory Analyzer (\$4,000) and lab computer (\$2,500)</i>					
TOTAL NON-OPERATING EXPENSES	0	5,500	5,500	6,500	1,000
TOTAL EXPENSES	\$4,324,154	\$3,192,381	\$3,186,763	\$3,401,385	209,004

**FISCAL YEAR 2007-08
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	400,668	566,705	465,000	705,719	139,014
10-30 OTHER SALARIES	5,405	5,980	9,535	10,140	4,160
10-40 OVERTIME	15,733	18,000	25,000	22,000	4,000
25-01 FICA	31,300	42,335	38,708	52,693	10,358
25-03 RETIREMENT CONTRIBUTIONS	37,430	58,214	45,943	70,120	11,906
25-04 LIFE/HEALTH INSURANCE	90,024	152,092	155,737	208,723	56,631
25-07 EMPLOYEE ALLOWANCES	0	840	1,440	1,440	600
TOTAL PERSONAL SERVICES	580,560	844,166	741,363	1,070,835	226,669
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	760	1,000	1,000	1,300	300
30-05 COUNTY LAND FILL	0	3,000	1,200	1,000	(2,000)
30-07 SMALL TOOLS	3,713	6,000	6,000	5,000	(1,000)
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	0	0	0	40,000	40,000
40-00 TRAINING & TRAVEL COSTS	1,229	4,400	3,500	4,400	0
40-03 SAFETY	1,464	3,000	3,000	3,000	0
40-04 SAFETY PROGRAMS	0	540	300	640	100
41-00 COMMUNICATIONS	2,209	2,600	1,400	2,600	0
41-01 TELEPHONE	0	0	0	0	0
41-03 RADIO & PAGER	174	0	0	0	0
42-02 POSTAGE & FREIGHT	198	200	180	200	0
42-10 EQUIP.SERVICES - REPAIRS	86,689	109,250	109,250	109,829	579
42-11 EQUIP. SERVICES - FUEL	33,811	41,020	41,020	37,754	(3,266)
43-01 ELECTRICITY	6,134	6,325	5,500	6,958	633
44-02 EQUIPMENT RENTAL	0	500	500	500	0
46-00 REPAIR AND MAINTENANCE	710	2,000	1,200	2,000	0
46-02 BUILDINGS & GROUND MAINT.	5,500	500	500	500	0
46-04 EQUIP. MAINTENANCE	3,000	2,000	3,000	3,000	1,000
46-12 ROAD REPAIRS	32,352	30,000	45,000	30,000	0
47-05 PHOTO AND VIDEO	472	1,000	1,000	1,000	0
49-00 OTHER CURRENT CHARGES	491	1,000	700	1,000	0
51-00 OFFICE SUPPLIES	634	700	700	1,000	300
52-00 OPERATING SUPPLIES	49,972	75,000	80,000	75,000	0
52-07 UNIFORMS	2,476	3,900	3,900	3,900	0
52-09 OTHER CLOTHING	1,770	2,090	2,090	2,465	375
52-10 JANITORIAL SUPPLIES	444	1,000	500	1,000	0
52-80 CHEMICALS	424	1,200	1,200	1,200	0
54-01 MEMBERSHIPS	2,750	2,800	2,750	2,800	0
59-00 DEPRECIATION/AMORTIZATION	658,281	0	0	0	0
TOTAL OPERATING EXPENSES	895,657	301,025	315,390	338,046	37,021
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	12,200	12,200	18,500	6,300
<i>Including jet hose replacements (\$2,400), portable radios (\$6,000), and saws (\$2,400)</i>					
TOTAL NON-OPERATING EXPENSES	0	12,200	12,200	18,500	6,300
TOTAL EXPENSES	\$1,476,217	\$1,157,391	\$1,068,953	\$1,427,381	269,990

**FISCAL YEAR 2007-08
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	492,762	596,428	515,350	662,089	65,661
10-30 OTHER SALARIES	12,592	11,960	20,200	20,280	8,320
10-40 OVERTIME	61,273	30,000	35,000	35,000	5,000
25-01 FICA	41,964	43,938	43,650	48,975	5,037
25-03 RETIREMENT CONTRIBUTIONS	42,942	60,367	54,000	64,890	4,523
25-04 LIFE/HEALTH INSURANCE	105,553	153,437	150,121	162,918	9,481
25-07 EMPLOYEE ALLOWANCES	0	840	960	960	120
TOTAL PERSONAL SERVICES	757,086	896,970	819,281	995,112	98,142
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,882	2,500	2,500	2,500	0
30-07 SMALL TOOLS	4,437	4,500	4,500	4,500	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	1,179	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	585	3,250	1,600	2,000	(1,250)
40-03 SAFETY	3,350	3,500	3,500	3,500	0
41-00 COMMUNICATIONS	2,914	3,600	2,000	3,000	(600)
41-01 TELEPHONE	0	0	0	0	0
41-03 RADIO & PAGER	0	0	0	0	0
42-02 POSTAGE & FREIGHT	244	300	75	300	0
42-10 EQUIP.SERVICES - REPAIRS	44,435	50,600	50,600	50,868	268
42-11 EQUIP. SERVICES - FUEL	22,083	32,230	32,230	29,664	(2,566)
43-01 ELECTRICITY	177,167	218,500	190,400	240,350	21,850
43-02 WATER, SEWER, GARBAGE	2,645	4,000	3,500	4,000	0
44-02 EQUIPMENT RENTAL	4,788	3,500	5,300	3,500	0
46-00 REPAIR AND MAINTENANCE	2,255	10,000	8,200	8,500	(1,500)
46-02 BUILDINGS & GROUND MAINT.	2,932	4,500	4,000	4,500	0
46-03 EQUIP. MAINT. CONTRACTS	11,459	12,000	12,000	12,600	600
46-04 EQUIP. MAINTENANCE	97,472	110,000	100,000	100,000	(10,000)
49-00 OTHER CURRENT CHARGES	240	1,000	500	1,000	0
51-00 OFFICE SUPPLIES	345	1,000	750	1,000	0
52-00 OPERATING SUPPLIES	28,680	35,000	30,000	30,000	(5,000)
52-02 FUEL	3,869	5,000	3,000	5,000	0
52-07 UNIFORMS	3,852	4,160	4,160	4,160	0
52-09 OTHER CLOTHING	1,485	2,125	2,125	2,525	400
52-10 JANITORIAL SUPPLIES	344	400	350	400	0
52-80 CHEMICALS	70,886	125,000	115,000	115,000	(10,000)
54-01 MEMBERSHIPS	0	10,000	10,000	10,000	0
59-00 DEPRECIATION	194,826	0	0	0	0
TOTAL OPERATING EXPENSES	684,354	646,665	586,290	638,867	(7,798)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	20,000	15,000	20,000	0
<i>Small equipment and pump replacements</i>					
TOTAL NON-OPERATING EXPENSES	0	20,000	15,000	20,000	0
TOTAL EXPENSES	\$1,441,440	\$1,563,635	\$1,420,571	\$1,653,979	90,344

CIP PROJECTS - WATER/SEWER FUND

PROJ ID	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
WATER PRODUCTION						
02K01	Solana/East Naples Pump Station Upgrade	150,000	1,050,000	1,200,000	0	0
08K01	Wellfield Scada System Upgrades	800,000	0	0	0	0
06K50	Contact Time Improvements	750,000	0	0	0	0
08K02	Washwater Transfer Pumps	30,000	30,000	30,000	30,000	30,000
07Y01	Air Conditioning Replacement/Upgrade	182,200	0	0	0	0
08K03	Chlorine Scales	22,500	23,000	0	0	0
08K04	Golden Gate Well Field Generator	45,000	0	0	0	0
06K53	Water Plant Improvements	0	750,000	25,000,000	25,000,000	0
04K07	Water Plant Security System	0	1,200,000	0	0	0
08K05	Meter Reader Vehicle Replacement (2)	52,000	0	0	0	0
07K39	Chlorine Regulators Replacement	0	12,000	0	12,500	0
	Delroyd Gear Box	0	30,000	31,500	33,000	33,000
	Influent Mag Flow Meters	0	0	20,000	0	0
TOTAL WATER PRODUCTION		2,031,700	3,095,000	26,281,500	25,075,500	63,000
WATER DISTRIBUTION						
08L02	Water Transmissions Mains	473,000	500,000	500,000	500,000	500,000
08L22	Service Truck Replacements	108,000	70,000	70,000	72,000	72,000
08L23	Ground Penetrating Radar	25,000	0	0	0	0
TOTAL WATER DISTRIBUTION		606,000	570,000	570,000	572,000	572,000
WASTEWATER TREATMENT						
07M37	Supplemental Non-Potable Resources	3,200,000	3,000,000	0	0	0
08M07	Reuse Water Transfer Pumps/Motors	65,000	70,000	85,000	85,000	85,000
08M02	Return Pumps	90,000	0	0	0	0
08M03	Grit Chamber Repairs	150,000	0	0	0	0
08M36	Roof Repairs	40,000	0	0	0	0
08M04	RDP Scrubber	220,000	0	0	0	0
	Preliminary Treatment Bldg Repairs	0	65,000	65,000	65,000	0
	Aeration Diffusers	0	0	70,000	90,000	0
	Sludge Loader	0	0	98,000	0	0
	Grit Pumps	0	0	35,000	0	0
TOTAL WASTEWATER TREATMENT		3,765,000	3,135,000	353,000	240,000	85,000
WASTEWATER COLLECTIONS						
08N04	Replace Sewer Mains & Laterals	500,000	700,000	700,000	700,000	700,000
08N01	Mini Excavator and Trailer	55,000	0	0	0	0
08N02	Box blade Tractor	50,000	0	0	0	0
08N22	Service Truck Replacement	30,000	60,000	60,000	60,000	65,000
08N03	High Velocity Sewer Jet-Rodder Truck	120,000	0	0	0	0

CIP PROJECTS - WATER/SEWER FUND

PROJ ID	PROJECT DESCRIPTION	DEPT	DEPT	DEPT	DEPT	DEPT
		APPROVED	REQUEST	REQUEST	REQUEST	REQUEST
		2008	2009	2010	2011	2012
08N05	Dewatering Pump	31,000	0	0	0	0
08N06	GPS Unit	8,000	0	0	0	0
08N07	Vehicles with Cranes (2)	100,000	0	0	0	0
	Combination Jet/Vacuum Truck	0	0	0	300,000	0
	Liner Bladder	0	13,000	0	0	0
TOTAL WASTEWATER COLLECTIONS		894,000	773,000	760,000	1,060,000	765,000
UTILITIES MAINTENANCE						
08X01	Replace/Upgrade Well Equipment	132,000	140,000	140,000	140,000	140,000
08X04	Lift Station Submersible Pump Replacement	200,000	200,000	200,000	200,000	200,000
08X07	LS Power Control Panel Upgrades	60,000	60,000	60,000	60,000	60,000
04X14	Replace Maintenance Shop	1,500,000	0	0	0	0
	Service Truck Replacements	0	60,000	60,000	60,000	0
TOTAL UTILITIES MAINTENANCE		1,892,000	460,000	460,000	460,000	400,000
GRAND TOTAL WATER/SEWER FUND		9,188,700	8,033,000	28,424,500	27,407,500	1,885,000

TAB PAGE
Naples Beach Fund



NAPLES BEACH FUND
FINANCIAL SUMMARY
 Fiscal Year 2007-08

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2006	\$301,974
Projected Revenues FY 2006-07	\$1,470,965
Projected Expenditures FY 2006-07	\$1,539,079
Net Increase/(Decrease) in Net Unrestricted Assets	(\$68,114)
 Expected Unrestricted Net Assets as of Sept. 30, 2007	 \$233,860

Add Fiscal Year 2007-08 Budgeted Revenues

Collier County	\$650,532	
Fishing Pier Contract	55,000	
Lowdermilk Contract	36,000	
Meter Collections	442,000	
Parking Tickets	185,000	
Late Fees/Collections	43,000	
Beach Stickers	45,000	
Grants	15,000	
Miscellaneous Revenue	24,000	<u>\$1,495,532</u>

TOTAL AVAILABLE RESOURCES

Less Fiscal Year 2007-08 Budgeted Expenditures

Administration	\$225,937	
Fishing Pier	19,800	
Beach Maintenance	485,572	
Beach Enforcement	371,155	
Lowdermilk Park	36,100	
Transfer - Self Insurance	30,203	
Transfer - City Administration	207,000	
Capital Projects	102,000	<u>\$1,477,767</u>

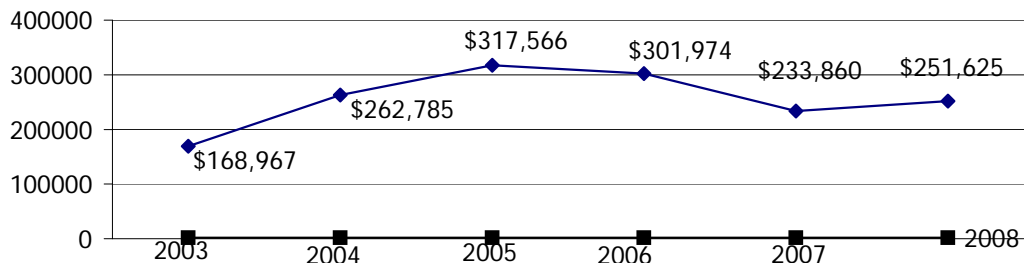
BUDGETED CASH FLOW

\$17,765

Projected Unrestricted Net Assets as of September 30, 2008

\$251,625

Trend-Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



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

Mission:

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

Fund Description

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

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

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

Goals and Objectives

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

Ensure beach and waterway amenities are accessible and provide a positive experience and image for residents and visitors on a daily basis

Monitor and ensure the beach is a clean, healthy and attractive place to keeping it free of refuse and debris

Maintain standardized preventative maintenance program at all beach access locations conducted by a weekly physical inspection with safety repairs completed within 24 hours of observation or reporting

**Estimated
Start**

**Estimated
Completion**

October 1, 2007

Sept. 30, 2008

October 1, 2007

Sept. 30, 2008

October 1, 2007

Sept. 30, 2008

Fund Summary Page (continued)

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

Goals and Objectives

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.

Ensure contracted concession services provide routine payments to City within terms and conditions of concession agreement on a monthly basis.

**Estimated
Start**

**Estimated
Completion**

October 1, 2007

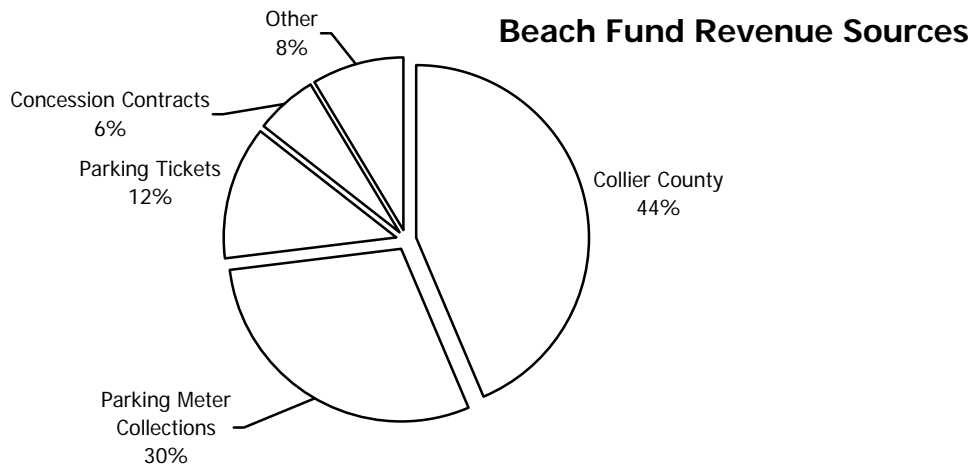
Sept. 30, 2008

October1, 2007

Sept. 30, 2008

2007-08 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$1,477,767, an increase of \$17,589 or 1% over the 2006-07 adopted budget. During the current budget year, the City of Naples and Collier County entered into a program to sell beach stickers for \$30 per year. This has impacted the collections at the parking meters, with an estimated reduction in meter collections of more than \$100,000.



Revenues in this budget are \$1,495,532, an increase of \$144,167 or 11% over the 2006-07 adopted budget.

Parking Meters provide s primary revenue to this fund at \$442,000. Residents and property owners of Collier County are eligible for a free parking sticker for the beaches and parks. Guests may buy a pass for \$30. In addition to the meter/parking pass revenue, the fund receives fines for parking violations. The typical violation is \$22, resulting in a total estimated revenue of \$185,000.

The City's current interlocal agreement with the County for the shared costs of the beach operations was passed in 2004 by Resolution 04-10431, and is automatically renewed. The basis

Fund Summary Page (continued)

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

for this agreement is that the County is to pay "82% of the net loss of the program". In other words, after all operating expenses, including depreciation, are deducted from the total revenues earned, such as parking fines and meter receipts, the County will pay for 82% of the difference. In 2004-05, the County established that event costs, such as our annual fireworks, were not to be included in this net loss. It is estimated that \$650,532 will be received from Collier County for next fiscal year, but the final figure will require further refinement as renegotiations continue due to the new \$30 permit program.

This fund also includes \$15,000 from the Collier County Tourist Development Council (TDC). This is an estimate for potential funding for either storm cleanup or beach end repairs.

EXPENDITURES

Administration (Finance Department)

The budget of the Administration Division is \$463,140. This represents a \$15,319 or 3.4% increase over the budget of 06-07.

Personal Services, budgeted at \$134,185, includes two positions, which is no change from the prior year. The increased expenses are primarily due to the annual raises, insurance and pensions.

Operating Expenses are \$328,955 or \$4,157 over the prior year. The largest expense in this area is the General Fund Reimbursement, budgeted at \$207,000. Self Insurance Charges decreased slightly to \$30,203, while Information Services Charge decreased by \$630. Note that these interfund charges represent support for the entire Beach fund. Special Events, which represents the funds for the annual July 4 fireworks and related expenditures, is budgeted at \$34,000.

Increased costs related to the Automated Pay by Space Machine at the Fishing Pier and at Lowdermilk Park were expected. These machines were added to provide enhanced customer service, because they accept bills, quarters and credit cards.

Fishing Pier

The expenditures at the Fishing Pier are budgeted at \$19,800, a \$1,500 decrease under the 2006-07 budget. There are no personnel in this division, and the primary expenditures are Electricity, budgeted at \$5,000, and Repair and Maintenance, budgeted at \$6,500. The Pier has an offsetting revenue of \$55,000 from the concession contract at the pier.

Beach Maintenance

The budget of the Maintenance Division is \$485,572, a \$6,321 increase over the 2006-07 budget.

Personal Services includes 5.8 positions, a decrease of .5 positions. This is because half of the Natural Resources Manager, formerly charged here, is now being charged to the Stormwater Fund. One position, a Service Worker II, was upgraded to a Service Worker III.

Fund Summary Page (continued)

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

Operating Expenses are budgeted at \$209,174, an increase of \$32,364. The major operating expenses are \$90,000 for refuse collection, \$25,000 for contracted services such as carpentry, electrical or plumbing at beach-ends, and \$15,000 for janitorial and operating supplies. The Beach Fund budgets \$15,000 in "Storm Repair" for minor storm related repairs and disposal of seaweed.

Enforcement

The budget of the Enforcement Division is \$371,155, a \$10,849 increase over the adopted 2006-07 budget.

The major cost in this division is the **Personal Services** at \$329,525. There are no changes in the number of positions. Security Specialists are assigned the responsibility of assisting in the enforcement of city ordinances at the beaches, such as parking rules, boat storage, dress code, and fishing permits. They provide immediate beach response for water rescues, crowd control, wildlife protection and first aid. This division reports to and coordinates closely with the Naples Police.

Operating costs increased by \$1,110 to \$41,630. The major operating cost is the Vehicle Maintenance and Fuel, totaling \$25,620. Other costs include Printing for parking tickets and envelopes (\$4,000), Supplies (\$4,000), and Employee Training Costs (\$1,000).

Lowdermilk Park

Lowdermilk Park is located on the beach near Banyan Boulevard. The revenues earned from the Lowdermilk Concession (estimated at \$36,000) nearly offset the costs of the Park operations.

The estimated costs of Lowdermilk Park are \$36,100 and include items such as Electricity (\$7,500), Water/Sewer/Garbage (\$1,500), Janitorial and Operating Supplies (\$10,500) and contracted maintenance (\$5,000).

Capital

In addition to the operational costs of the fund, there is \$102,000 in capital projects scheduled. This includes a replacement ATV for the Beach Security Specialist team and replacement of two Beach Patrol pick up trucks. The continued rehabilitation of beach access points is budgeted for \$50,000.

The capital projects are listed on the page that follows. Since these are replacement or repair type items, there are no operating costs relating to these items.

2007-08 Performance Measures

	Actual 2004-05	Actual 2005-06	Projected 2006-07	Projected 2007-08
City Beach Parking Stickers Issued	6,845	5,554	5,000	5,000
County Beach Stickers issued from City Hall	14,280	12,454	13,000	13,000
Beach Parking Citations issued	17,532	15,046	15,500	15,500
City Ordinance violations (Notices to Appear in Court)	106	108	111	111



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

	<u>ACTUAL 2003-04</u>	<u>ACTUAL 2004-05</u>	<u>ACTUAL 2005-06</u>	<u>PROJECTED 2006-07</u>	<u>ADOPTED 2007-08</u>
COLLIER CTY SHARED COST	461,611	347,906	354,696	509,665	650,532
METER COLLECTIONS	487,724	553,259	517,080	560,000	442,000
BEACH STICKERS	0	0	0	40,000	45,000
FISHING PIER CONTRACT	48,792	57,582	53,385	55,000	55,000
LOWDERMILK CONTRACT	33,830	37,826	32,831	36,000	36,000
PARKING TICKETS	186,644	194,533	173,278	185,000	185,000
LATE FEES/COLLECTIONS	47,192	45,236	44,745	43,000	43,000
DEP GRANTS	6,657	0	0	0	0
TOURIST DEVEL. TAX *	136,162	127,574	405,707	15,000	15,000
CAT/BOAT STORAGE FEES	777	6,303	7,718	10,000	10,400
FIREWORKS DONATIONS	9,550	7,000	9,123	10,600	10,600
SPECIAL EVENTS/INTEREST	<u>6,736</u>	<u>2,572</u>	<u>1,304</u>	<u>6,700</u>	<u>3,000</u>
TOTAL BEACH FUND	<u>\$1,425,675</u>	<u>\$1,379,791</u>	<u>\$1,599,867</u>	<u>\$1,470,965</u>	<u>\$1,495,532</u>

FUND: 430 BEACH FUND
FINANCE/COMMUNITY SERVICES
FISCAL YEAR 2007-08

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 APPROVED
ADMINISTRATION				
1	1	1	Accountant	\$52,537
1	1	1	Meter Technician	41,038
<u>2</u>	<u>2</u>	<u>2</u>		<u>93,575</u>
				93,575
MAINTENANCE				
0.5	0.5	0	Natural Resources Manager	0
1	1	1	Equipment Operator III	31,007
1.6	1	2	Service Worker III	63,413
1	3.8	2.8	Service Worker II	82,165
1	0	0	Service Worker I	0
<u>5.1</u>	<u>6.3</u>	<u>5.8</u>		<u>176,585</u>
				176,585
BEACH ENFORCEMENT				
0	1	1	Beach Specialist Supervisor	49,094
7	5	5	Beach Specialist	182,301
<u>7</u>	<u>6</u>	<u>6</u>		<u>231,395</u>
				231,395
14.1	14.3	13.8	Regular Salaries	\$ 501,555
			Other Salaries	2,000
			Overtime	25,700
			Employer Payroll Expenses	210,853
				<u><u>\$740,108</u></u>
			Total Personal Services	

**FISCAL YEAR 2007-08
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	464,600	509,135	486,876	501,555	(7,580)
10-30 OTHER SALARIES	230	5,000	2,615	2,000	(3,000)
10-40 OVERTIME	27,855	22,200	33,554	25,700	3,500
25-01 FICA	34,706	37,928	37,723	37,320	(608)
25-03 RETIREMENT CONTRIBUTIONS	37,413	49,216	44,288	48,326	(890)
25-04 LIFE/HEALTH INSURANCE	91,853	121,351	97,476	124,487	3,136
25-07 EMPLOYEE ALLOWANCES	0	420	720	720	300
TOTAL PERSONAL EXPENSES	656,657	745,250	703,252	740,108	(5,142)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	20,041	30,134	30,134	33,350	3,216
30-01 CITY ADMINISTRATION	201,000	197,000	197,000	207,000	10,000
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	0	0	0	0
31-01 PROFESSIONAL SERVICES	22,449	25,000	25,000	25,000	0
31-04 OTHER CONTRACTUAL SVCS	14,994	6,500	6,500	6,500	0
40-00 TRAINING & TRAVEL COSTS	0	2,400	1,650	1,600	(800)
41-00 COMMUNICATIONS	6,162	5,428	6,280	5,641	213
41-01 TELEPHONE	67	420	0	0	(420)
42-02 POSTAGE & FREIGHT	5,857	5,810	5,800	6,270	460
42-10 EQUIP. SERVICES - REPAIRS	22,606	37,380	29,090	35,336	(2,044)
42-11 EQUIP. SERVICES - FUEL	15,528	20,710	20,600	15,776	(4,934)
43-01 ELECTRICITY	14,022	17,500	12,500	12,500	(5,000)
43-02 WATER, SEWER, GARBAGE	94,632	48,000	118,200	91,500	43,500
44-00 RENTALS & LEASES	2,309	3,000	3,000	3,000	0
45-22 SELF INS. PROPERTY DAMAGE	21,444	32,855	32,855	30,203	(2,652)
46-00 REPAIR AND MAINTENANCE	30,847	49,924	48,260	46,880	(3,044)
46-05 STORM REPAIR	1,541	15,000	15,000	15,000	0
47-00 PRINTING AND BINDING	0	4,000	4,000	4,000	0
47-06 DUPLICATING	0	300	500	500	200
49-02 INFORMATION SERVICES	34,080	27,240	27,240	26,610	(630)
49-05 SPECIAL EVENTS	34,000	34,000	34,000	34,000	0
51-00 OFFICE SUPPLIES	4,146	973	950	673	(300)
52-00 OPERATING SUPPLIES	1,733	4,500	2,774	4,000	(500)
52-04 BATTERIES	929	3,239	3,239	2,765	(474)
52-07 UNIFORMS	4,711	4,470	4,270	4,470	0
52-09 OTHER CLOTHING	7,119	500	500	500	0
52-10 JANITORIAL SUPPLIES	18,464	20,500	22,500	22,500	2,000
54-00 BOOKS, PUB, SUB, & MEMB	35	145	85	85	(60)
59-00 DEPRECIATION	500,468	0	0	0	0
TOTAL OPERATING EXPENSES	1,079,184	596,928	651,927	635,659	38,731
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	110,000	157,000	50,000	(60,000)
60-40 MACHINERY EQUIP	0	8,000	26,900	52,000	44,000
TOTAL NON-OPERATING EXPENSE	0	118,000	183,900	102,000	(16,000)
TOTAL EXPENSES	\$1,735,841	\$1,460,178	\$1,539,079	\$1,477,767	17,589

**FISCAL YEAR 2007-08
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	81,547	86,292	91,961	93,575	7,283
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	395	500	0	0	(500)
25-01 FICA	6,049	6,384	6,837	6,962	578
25-03 RETIREMENT CONTRIBUTIONS	8,005	8,681	9,227	9,318	637
25-04 LIFE/HEALTH INSURANCE	18,523	20,746	20,735	23,850	3,104
25-07 EMPLOYEE ALLOWANCES	0	420	480	480	60
TOTAL PERSONAL SERVICES	114,519	123,023	129,240	134,185	11,162
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,793	6,534	6,534	9,750	3,216
30-01 CITY ADMINISTRATION	201,000	197,000	197,000	207,000	10,000
40-00 TRAINING & TRAVEL COSTS	0	1,400	650	600	(800)
41-00 COMMUNICATIONS	1,118	1,128	930	291	(837)
42-02 POSTAGE & FREIGHT	5,857	5,810	5,800	6,270	460
42-10 EQUIP. SERVICES - REPAIRS	1,298	1,730	1,440	1,749	19
42-11 EQUIP. SERVICES - FUEL	2,355	3,660	3,550	2,719	(941)
45-22 SELF INS. PROPERTY DAMAGE	21,444	32,855	32,855	30,203	(2,652)
46-00 REPAIR AND MAINTENANCE	6,487	8,464	6,800	5,420	(3,044)
47-06 DUPLICATING	0	300	500	500	200
49-02 INFORMATION SERVICES	34,080	27,240	27,240	26,610	(630)
49-05 SPECIAL EVENTS	34,000	34,000	34,000	34,000	0
<i>Fireworks and sound systems - July 4th</i>					
51-00 OFFICE SUPPLIES	426	973	950	673	(300)
52-04 BATTERIES	929	3,239	3,239	2,765	(474)
52-07 UNIFORMS	215	220	220	220	0
52-09 OTHER CLOTHING	100	100	100	100	0
54-00 BOOKS, PUB, SUB,& MEMB	35	145	85	85	(60)
TOTAL OPERATING EXPENSES	311,137	324,798	321,893	328,955	4,157
TOTAL EXPENSES	\$425,656	\$447,821	\$451,133	\$463,140	\$15,319

**FISCAL YEAR 2007-08
BUDGET DETAIL
BEACH FUND
FISHING PIER**

430.1016.545

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	417	1,000	1,000	1,000	0
31-04 CONTRACTUAL SERVICES	12,000	1,500	1,500	1,500	0
41-00 COMMUNICATIONS	573	800	800	800	0
43-01 ELECTRICITY	7,172	5,000	5,000	5,000	0
44-00 RENTALS AND LEASES	2,309	3,000	3,000	3,000	0
46-00 REPAIR AND MAINTENANCE	6,834	8,000	6,500	6,500	(1,500)
52-00 OPERATING SUPPLIES	3,999	2,000	0	0	(2,000)
52-10 JANITORIAL SUPPLIES	0	0	2,000	2,000	2,000
TOTAL OPERATING EXPENSES	33,304	21,300	19,800	19,800	(1,500)
TOTAL EXPENSES	\$33,304	\$21,300	\$19,800	\$19,800	(1,500)

**FISCAL YEAR 2007-08
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	138,625	210,375	175,000	176,585	(33,790)
10-30 OTHER SALARIES	230	0	2,615	2,000	2,000
10-40 OVERTIME	10,421	6,000	13,000	10,000	4,000
25-01 FICA	11,295	15,938	14,733	13,323	(2,615)
25-03 RETIREMENT CONTRIBUTIONS	11,576	19,270	13,050	16,034	(3,236)
25-04 LIFE/HEALTH INSURANCE	26,996	50,858	39,850	58,216	7,358
25-07 EMPLOYEE ALLOWANCES	0	0	240	240	240
TOTAL PERSONAL SERVICES	199,143	302,441	258,488	276,398	(26,043)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	17,651	17,000	17,000	17,000	0
31-01 PROFESSIONAL SERVICES	22,449	25,000	25,000	25,000	0
42-10 EQUIP. SERVICES - REPAIRS	7,731	23,000	15,000	18,221	(4,779)
42-11 EQUIP. SERVICES - FUEL	4,322	3,660	3,660	2,803	(857)
43-01 ELECTRICITY	0	5,000	0	0	(5,000)
43-02 WATER, SEWER, GARBAGE	94,632	47,000	116,700	90,000	43,000
46-00 REPAIR AND MAINTENANCE	12,246	25,000	25,000	25,000	0
46-05 STORM REPAIR	1,541	15,000	15,000	15,000	0
52-00 OPERATING SUPPLIES	0	0	0	0	0
52-07 UNIFORMS	496	750	750	750	0
52-09 OTHER CLOTHING	300	400	400	400	0
52-10 JANITORIAL SUPPLIES	13,992	15,000	15,000	15,000	0
TOTAL OPERATING EXPENSES	175,360	176,810	233,510	209,174	32,364
TOTAL EXPENSES	\$374,503	\$479,251	\$491,998	\$485,572	\$6,321

**FISCAL YEAR 2007-08
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	247,419	212,468	219,915	231,395	18,927
10-30 OTHER SALARIES	0	5,000	0	0	(5,000)
10-40 OVERTIME	17,307	15,700	20,554	15,700	0
25-01 FICA	17,362	15,606	16,153	17,035	1,429
25-03 RETIREMENT CONTRIBUTIONS	19,712	21,265	22,011	22,974	1,709
25-04 LIFE/HEALTH INSURANCE	45,063	49,747	36,891	42,421	(7,326)
TOTAL PERSONAL SERVICES	346,863	319,786	315,524	329,525	9,739
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	224	600	600	600	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	0	1,000	1,000	1,000	0
41-00 COMMUNICATIONS	285	0	450	450	450
41-01 TELEPHONE	67	420	0	0	(420)
42-10 EQUIP. SERVICES - REPAIRS	13,577	12,650	12,650	15,366	2,716
42-11 EQUIP. SERVICES - FUEL	8,851	13,390	13,390	10,254	(3,136)
46-00 REPAIRS & MAINTENANCE	2,460	2,460	2,460	2,460	0
47-00 PRINTING AND BINDING	0	4,000	4,000	4,000	0
52-00 OPERATING SUPPLIES	147	2,500	2,774	4,000	1,500
52-07 UNIFORMS	4,000	3,500	3,300	3,500	0
59-00 DEPRECIATION	500,468	0	0	0	0
TOTAL OPERATING EXPENSES	530,079	40,520	40,624	41,630	1,110
TOTAL EXPENSES	\$876,942	\$360,306	\$356,148	\$371,155	\$10,849

**FISCAL YEAR 2007-08
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1019.545

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	4,114	5,000	5,000	5,000	0
31-04 OTHER CONTRACTUAL SERVICES	2,994	5,000	5,000	5,000	0
41-00 COMMUNICATIONS	4,186	3,500	4,100	4,100	600
43-01 ELECTRICITY	6,850	7,500	7,500	7,500	0
43-02 WATER, SEWER, GARBAGE	0	1,000	1,500	1,500	500
46-00 REPAIR & MAINTENANCE	2,820	6,000	7,500	7,500	1,500
52-10 JANITORIAL SUPPLIES	4,472	5,500	5,500	5,500	0
TOTAL OPERATING EXPENSES	\$25,436	\$33,500	\$36,100	\$36,100	\$2,600

CIP PROJECTS - NAPLES BEACH FUND

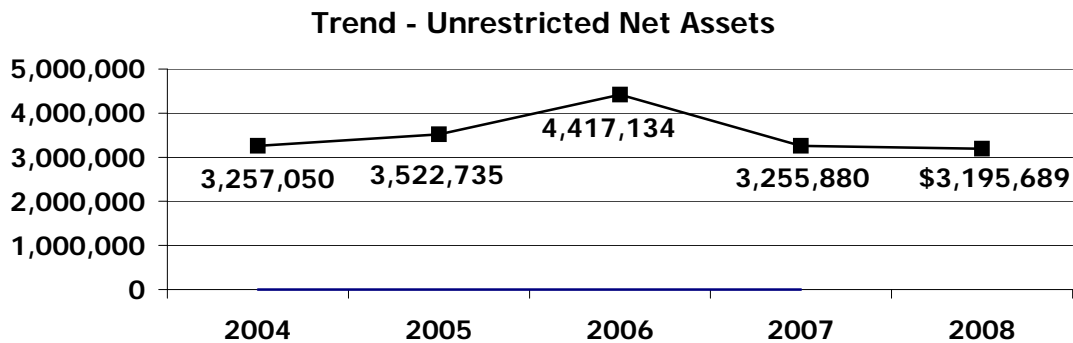
PROJ ID	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
ENFORCEMENT - BEACH						
08R01	Replace Beach Patrol Pick Ups	46,000	0	25,300	0	27,830
08R02	Replace Beach Patrol ATV	6,000	0	6,000	0	7,260
TOTAL ENFORCEMENT		52,000	0	31,300	0	35,090
MAINTENANCE - BEACH						
08R03	Beach Access Rehab Program	50,000	50,000	50,000	50,000	50,000
TOTAL MAINTENANCE		50,000	50,000	50,000	50,000	50,000
GRAND TOTAL BEACH FUND		102,000	50,000	81,300	50,000	85,090



**SOLID WASTE FUND
FINANCIAL SUMMARY
Fiscal Year 2007-08**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2006		\$4,417,134
Projected Revenues FY 2006-07		\$5,986,717
Projected Expenditures FY 2006-07		\$7,147,971
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(\$1,161,254)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2007		\$3,255,880
Add Fiscal Year 2007-08 Budgeted Revenues		
Solid Waste Fees	\$6,552,450	
Other Income	166,500	
		<u>\$6,718,950</u>
TOTAL AVAILABLE RESOURCES:		\$9,974,830
Less Fiscal Year 2007-08 Budgeted Expenditures		
Administration	\$378,381	
Residential Pick-up	1,484,685	
Horticultural Waste	699,825	
Commercial Pick-up	2,687,883	
Recycling Division	287,887	
Transfer - Administration	289,000	
Transfer - Self Insurance	177,480	
Transfer - Pmt in Lieu of Taxes (1)	360,000	
Contingency	10,000	
Capital Outlay	404,000	
Depreciation	0	
		<u>\$6,779,141</u>
BUDGETED CASH FLOW		<u>(\$60,191)</u>
Projected Unrestricted Net Assets as of September 30, 2008		<u><u>\$3,195,689</u></u>

(1) 5% of operating revenues.



City of Naples, Florida

Fund Summary Page

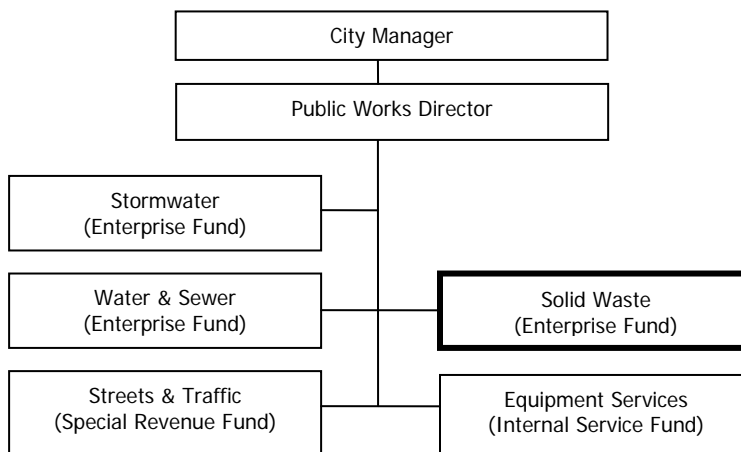


DEPARTMENT Public Works Department
FUND: Solid Waste Fund (Fund 450)

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

Department Description

The Public Works Department operates in five separate funds: Water & Sewer Fund, Solid Waste Fund, Streets & Traffic Fund, Stormwater Fund and the Equipment Services Fund. Each Fund will be addressed separately. Solid Waste Fund is an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges. The Solid Waste Division is responsible for providing residential refuse and curbside recycling, commercial garbage, and horticultural collections throughout the City.



Solid Waste Goals and Objectives

The Solid Waste Division will be focused on providing the most reliable and effective garbage collections and disposal for all City residential and commercial customers. It will also focus on safety training to all staff to ensure a safe working environment. Improvements in customer service through enhanced communications will be sought on a continuous basis.

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Solid Waste Fund

Solid Waste Division Goals and Objectives	Estimated Start	Estimated Completion
Enhance and improve productivity within the commercial section		
Involve drivers in the re-routing of customer stops to insure an efficient collection routing system	October 2007	September 2008
Adopt Collier County's Mandatory Commercial Recycle program into the City to reduce the amount of solid waste added to the County Landfill and improve productivity in the commercial section.	January 2008	June 2008
Replace at least 30 rusted out or non-repairable dumpsters with plastic dumpsters	October 2007	May 2008
Conduct on-going survey of commercial refuse dumpster, roll-off and compaction containers to insure compliance with City enclosure policy	October 2007	April 2008
Improve communications and level of service with homeowners through improvements provided to our horticultural and roll-off contractors		
Provide quarterly training sessions to the City's contractors' employees regarding customer service skills	October 2007	September 2008
Reduce illegal dumping of horticultural and construction & demolition debris by encouraging city employees, homeowners groups and city contractors to report the illegal activity	October 2007	September 2008
Increase participation in residential curbside recycling and compliance with solid waste management rules and regulations		
Provide onsite visits to at least 10% of our residential and multi-family recycling customers to encourage cardboard recycling; provide extra recycling bins and 95 gallon carts.	October 2007	September 2008
Distribute garbage grams informing and educating homeowners concerning the proper recycling and solid waste procedures	October 2007	September 2008
Maintain and enhance the existing Level of Service by the routine replacement of service vehicles.		
Replace the Two (2) large refuse vehicles outlined within the 5 – year capital improvement plan.	May 2008	August 2008

Department Summary Page (continued)

DEPARTMENT	Public Works
FUND:	Solid Waste Fund

2007-08 Significant Budgetary Issues

The budget of the Solid Waste Fund for FY 07-08 is \$6,779,141, which includes the use of cash reserves in the amount of \$60,191. The primary reason for this use of reserves is due to the high costs of the City's recycling program. When originally started, recycling services were assimilated into the Fund with no affect on the rates, due to the costs being unsubstantial. However, after the contracted cost tripled in 2006, the City brought on this service "in-house". Although less expensive than outsourcing, the in house recycling program has become a large expense. Therefore, a review of fees for both Recycling and Horticulture is planned in FY 07-08.

Revenues

Revenues into the fund total \$6,718,950. There are three main categories of revenue in this fund.

The primary revenue to the fund is the Solid Waste Fee for residential, multi-family and commercial pick-ups, collected via the bi-monthly utility bill. City Code Chapter 54 declares an automatic annual price increase equal to the United States Consumer Product Index (CPI). For annual consistency purposes, the City uses the April CPI-U (All Items), which for April 2007 increased 2.6% over the prior year. Therefore the 2007-08 garbage rates will reflect an increase of 2.6%.

The City charges for Special Pick-ups, such as demolition debris. For 2007-08 the fund is budgeted to collect \$125,000, plus \$1,000 related to a commercial recycling fee.

Interest Earnings are budgeted at \$150,000 and the sale of surplus property is budgeted at a nominal \$1,500.

Expenditures

There are five separate divisions in the Solid Waste Fund. There are 29 budgeted positions, the same number as in 2006-07. One Crew Leader III has been changed to a Service Worker III position.

Administration

Administration coordinates the activities of this fund, and is where the overhead-type costs are budgeted. The budget is \$1,618,861, a decrease of \$302,400. Major costs include three budgeted positions, Payment in Lieu of Taxes (\$360,000), Self Insurance (\$177,480) and General Fund Reimbursement (\$289,000). The decrease is due to the curbside recycling service contract, formerly included in this division, was cancelled, and the operation is now provided by City employees in a new Division.

Capital is also budgeted in Administration, and is expected to cost \$414,000. See the following pages for further detail on the Capital Improvement Projects.

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,484,685, which is \$58,162 or 4% more than last year's adopted budget. The primary cost of the Residential Division is personal services for the 14 employees, costing \$898,938, which is \$86,380 or 10% over the 2006-07 adopted budget, due to the annual raise, increased costs of life insurance and the increased retirement contribution requirement.

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Solid Waste Fund

Other major costs include charges for waste taken to the County Landfill (\$286,185), and costs to operate and maintain the solid waste collection vehicles (\$206,829).

Horticultural

The Horticultural Division is a privatized operation responsible for the collection and disposal of yard waste and horticultural debris. The budget for 2007-08 is \$699,825, an increase of 5% over the adopted 2006-07 budget, in accordance with the contract which allows for a cost of living increase.

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,687,883, which is \$329,335 more than the FY 06-07 adopted budget.

The Commercial Division has 8 employees with a cost of \$555,318, a \$39,965 increase over the prior year. This increase is primarily due to annual salary increases, insurance and pensions.

Other major costs in the Commercial Division are the County Landfill costs, at \$1,256,338 (assumes a 21% fee increase), \$322,530 to haul compactors, \$390,337 to fuel and maintain the solid waste commercial vehicles, \$34,080 for compactor dumpster rentals, and \$98,460 to replace dumpsters.

Recycling

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

Therefore, this division was new for 2006-07. There are now four employees for a total of \$197,684 or \$16,408 under the 06-07 budget. Operating Expenses total \$90,203 with the largest cost being Equipment Services, Repairs and Fuel for \$41,003.

2007-08 Benchmarking and Performance Measures

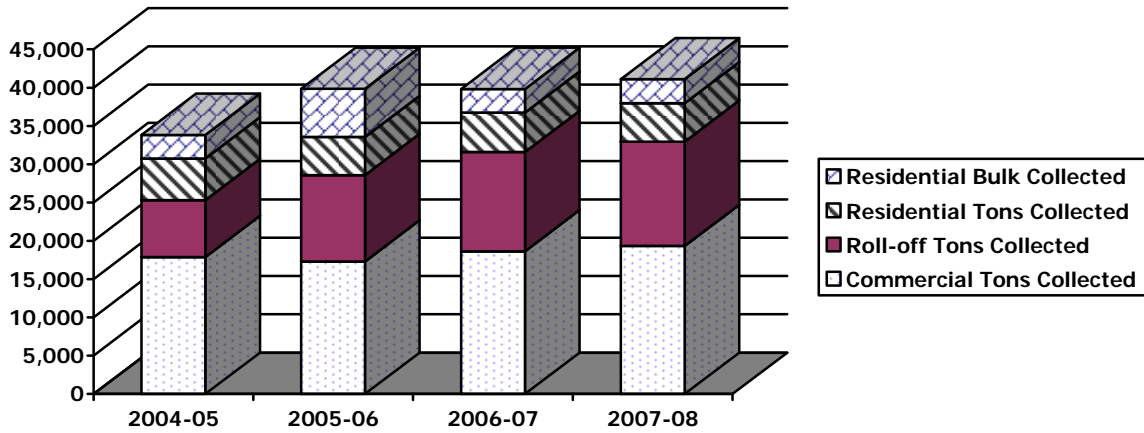
Description	Naples	Cape Coral	City of Fort Myers	Marco Island	Lee County
Annual Residential Solid Waste Fees	\$224.58	\$198.65	\$216	\$161	\$179 - \$236
Back Door Service	Yes	No	No	No	No

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Solid Waste Fund

Description	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
Commercial Tons Collected	17,885.96	17,292.65	18,623	19,318
Roll-off Tons Collected	7,427.17	11,287.70	12,980	13,629
Residential Tons Collected	5,443.07	4,980.85	5,125	5,025
Residential Bulk Collected	3,066	6,289	3,097	3,128
Commercial Missed Collections/Complaints	158	109	171	162
Residential Missed Collections/Complaints	883	1,119	967	790
Recycling Cart participation Volume improvements	Not available	Not available	12 pounds per set-out	18 pounds per set-out
Operating Cost per Ton for Commercial Collections	Not available	\$75.57	\$75.90	\$77.40

Solid Waste Collections (Tons)





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

	<u>ACTUAL 2003-04</u>	<u>ACTUAL 2004-05</u>	<u>ACTUAL 2005-06</u>	<u>PROJECTED 2006-07</u>	<u>BUDGET 2007-08</u>
SOLID WASTE FEES	\$5,511,859	\$5,396,908	\$5,949,740	\$5,250,000	5,940,000
SPECIAL PICK-UP FEES	119,495	160,870	160,557	110,000	125,000
OTHER FEES/COMM RLOFF	0	2,303	502	470,500	487,450
SALE OF SURPLUS	39,014	1,709	2,055	1,500	1,500
INVESTMENT INCOME	38,527	64,667	160,245	142,017	150,000
OTHER REVENUE	<u>674</u>	<u>-18</u>	<u>64,511</u>	<u>12,700</u>	<u>15,000</u>
TOTAL SOLID WASTE	<u><u>\$5,709,569</u></u>	<u><u>\$5,626,439</u></u>	<u><u>\$6,337,610</u></u>	<u><u>\$5,986,717</u></u>	<u><u>\$6,718,950</u></u>

FUND: 450 SOLID WASTE FUND

**PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Requested	JOB TITLE	FY 2008 APPROVED
ADMINISTRATION				
1	1	1	Solid Waste Superintendent	\$64,050
1	1	1	Administrative Specialist II	41,601
1	1	1	Customer Service Representative	29,515
<u>3</u>	<u>3</u>	<u>3</u>		<u>135,166</u>
RESIDENTIAL				
1	1	1	Solid Waste Supervisor	65,696
1	2	2	Equipment Operator III	84,925
4	4	3	Crew Leader III	142,264
8	7	8	Service Worker III	299,678
<u>14</u>	<u>14</u>	<u>14</u>		<u>592,563</u>
COMMERCIAL				
1	1	1	Solid Waste Supervisor	62,921
6	6	6	Equipment Operator V	265,170
1	1	1	Service Worker III	29,680
<u>8</u>	<u>8</u>	<u>8</u>		<u>357,771</u>
Recycling				
0	2	2	Equipment Operator V	83,704
0	2	2	Service Worker III	60,833
<u>0</u>	<u>4</u>	<u>4</u>		<u>144,537</u>
25	29	29	Regular Salaries	1,230,037
			Overtime	109,120
			Employer Payroll Expenses	516,659
				<u><u>\$1,855,816</u></u>
			Total Personal Services	

**FISCAL YEAR 2007-08
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450	ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	910,461	1,128,111	1,073,877	1,230,037	101,926
10-30	OTHER SALARIES	2,100	0	2,640	0	0
10-40	OVERTIME	82,949	107,120	116,870	109,120	2,000
25-01	FICA	71,685	82,919	84,608	91,509	8,590
25-03	RETIREMENT CONTRIBUTIONS	85,341	115,160	106,689	124,322	9,162
25-04	LIFE/HEALTH INSURANCE	186,868	281,472	235,760	300,348	18,876
25-07	EMPLOYEE ALLOWANCES	0	420	480	480	60
TOTAL PERSONAL SERVICES		1,339,404	1,715,202	1,620,924	1,855,816	140,614
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,061	2,100	2,200	2,600	500
30-01	CITY ADMINISTRATION	303,500	275,000	275,000	289,000	14,000
30-05	COUNTY LANDFILL	1,139,158	1,323,735	1,287,550	1,543,523	219,788
30-40	CONSTRUCTION MGT FEE	0	6,300	6,300	17,670	
30-91	LOSS ON DISPOSAL FIXED ASSETS	(21,284)	0	0	0	0
31-04	OTHER CONTRACTUAL SERVICES	1,126,259	910,467	1,124,300	1,057,557	147,090
38-01	PAYMENTS IN LIEU OF TAXES	340,000	351,000	351,000	360,000	9,000
40-00	TRAINING & TRAVEL COSTS	1,467	1,700	1,700	2,450	750
40-04	SAFETY PROGRAMS	502	1,100	1,100	1,100	0
41-00	COMMUNICATIONS	8,908	9,504	10,340	10,340	836
41-01	TELEPHONE	3,182	6,240	4,000	2,040	(4,200)
41-03	RADIO & PAGER	0	0	0	0	0
42-10	EQUIP.SERVICES - REPAIRS	418,798	594,650	597,011	503,420	(91,230)
42-11	EQUIP. SERVICES - FUEL	145,621	211,670	214,560	224,756	13,086
43-01	ELECTRICITY	9,989	10,660	10,660	11,386	726
43-02	WATER, SEWER, GARBAGE	4,706	7,395	7,395	8,000	605
44-02	EQUIPMENT RENTAL	33,428	35,520	36,080	36,240	720
45-22	SELF INS. PROPERTY DAMAGE	113,514	156,588	156,588	177,480	20,892
46-00	REPAIR AND MAINTENANCE	9,164	17,000	18,500	21,520	4,520
47-00	PRINTING AND BINDING	437	4,500	4,500	4,500	0
47-02	ADVERTISING (NON-LEGAL)	831	1,000	1,000	1,200	200
47-06	DUPLICATING	952	1,000	1,000	1,200	200
49-02	INFORMATION SERVICES	103,400	97,420	97,420	80,950	(16,470)
51-00	OFFICE SUPPLIES	1,357	1,500	1,500	1,500	0
52-00	OPERATING SUPPLIES	14,495	24,100	24,100	24,100	0
52-01	MINOR OPERATING EQUIPMENT	0	10,700	10,700	15,700	5,000
52-07	UNIFORMS	5,016	7,580	7,080	6,880	(700)
52-09	OTHER CLOTHING	2,912	3,880	3,880	4,100	220
52-10	JANITORIAL SUPPLIES	547	600	600	600	0
52-51	SOLID WASTE DUMPSTERS	90,840	88,460	88,460	98,460	10,000
54-01	MEMBERSHIPS	483	1,053	500	1,053	0
54-02	BOOKS, PUBS, SUBS.	0	0	0	0	0
59-00	DEPRECIATION	246,979	0	0	0	0
TOTAL OPERATING EXPENSES		4,106,222	4,162,422	4,345,024	4,509,325	335,533
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	250,000	0	0	(250,000)
60-40	MACHINERY & EQUIPMENT	0	42,500	43,745	14,000	(28,500)
60-70	VEHICLES	0	493,000	1,138,278	390,000	(103,000)
99-01	OPERATING CONTINGENCY	0	10,000	0	10,000	0
TOTAL NON-OPERATING EXPENSES		0	795,500	1,182,023	414,000	(381,500)
TOTAL EXPENSES		5,445,626	6,673,124	7,147,971	6,779,141	106,017

**FISCAL YEAR 2007-08
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	102,701	125,938	118,000	135,166	9,228
10-40 OVERTIME	818	750	750	750	0
25-01 FICA	7,933	9,653	9,507	9,865	212
25-03 RETIREMENT CONTRIBUTIONS	6,981	12,094	9,100	12,863	769
25-04 LIFE/HEALTH INSURANCE	17,111	24,344	32,300	44,752	20,408
25-07 EMPLOYEE ALLOWANCES	0	420	480	480	60
TOTAL PERSONAL SERVICES	135,544	173,199	170,137	203,876	30,677
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	531	550	550	550	0
30-01 CITY ADMINISTRATION	303,500	275,000	275,000	289,000	14,000
30-40 CONSTRUCTION MGT FEE	0	6,300	6,300	17,670	11,370
30-91 LOSS ON DISPOSAL FIXED ASSETS	(21,284)	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	321,920	12,202	16,800	20,202	8,000
38-01 PAYMENTS IN LIEU OF TAXES	340,000	351,000	351,000	360,000	9,000
40-00 TRAINING & TRAVEL COSTS	995	1,000	1,000	2,000	1,000
41-00 COMMUNICATIONS	5,674	5,664	6,500	6,500	836
41-01 TELEPHONE	3,182	6,240	4,000	2,040	(4,200)
41-03 RADIO AND PAGER	0	0	0	0	0
42-10 EQUIP. SERVICES - REPAIR	6,310	6,900	9,261	5,780	(1,120)
42-11 EQUIP. SERVICES - FUEL	1,104	1,470	4,360	1,594	124
43-01 ELECTRICITY	7,165	7,260	7,260	7,986	726
43-02 WATER, SEWER, GARBAGE	4,706	7,395	7,395	8,000	605
44-02 EQUIPMENT RENTAL	1,980	1,440	2,000	2,160	720
45-22 SELF INSURANCE	113,514	156,588	156,588	177,480	20,892
46-00 REPAIR AND MAINTENANCE	3,738	4,500	6,000	7,020	2,520
47-00 PRINTING AND BINDING	437	4,500	4,500	4,500	0
47-02 ADVERTISING (NON-LEGAL)	831	1,000	1,000	1,200	200
47-06 DUPLICATING	952	1,000	1,000	1,200	200
49-02 INFORMATION SERVICES	103,400	97,420	97,420	80,950	(16,470)
51-00 OFFICE SUPPLIES	1,357	1,500	1,500	1,500	0
52-00 OPERATING SUPPLIES	1,403	1,500	1,500	1,500	0
52-07 UNIFORMS	0	0	0	0	0
52-09 OTHER CLOTHING	165	480	480	500	20
52-10 JANITORIAL SUPPLIES	547	600	600	600	0
54-01 MEMBERSHIPS	483	1,053	500	1,053	0
54-02 BOOKS, PUBS, SUBS.	0	0	0	0	0
59-00 DEPRECIATION	95,001	0	0	0	0
TOTAL OPERATING EXPENSES	1,297,611	952,562	962,514	1,000,985	48,423
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	250,000	0	0	(250,000)
60-40 MACHINERY & EQUIPMENT	0	42,500	42,500	14,000	(28,500)
<i>2 handheld radios at \$2000 and minor equipment replacement</i>					
60-70 VEHICLE	0	493,000	725,600	390,000	(103,000)
99-01 OPERATING CONTINGENCY	0	10,000	0	10,000	0
TOTAL NON-OPERATING EXPENSES	0	795,500	768,100	414,000	(381,500)
TOTAL EXPENSES	\$1,433,155	\$1,921,261	\$1,900,751	\$1,618,861	(302,400)

**FISCAL YEAR 2007-08
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	501,446	527,093	524,900	592,563	65,470
10-40 OVERTIME	49,454	56,750	60,000	56,750	0
25-01 FICA	39,813	39,028	41,894	44,175	5,147
25-03 RETIREMENT CONTRIBUTIONS	48,079	55,002	59,309	61,947	6,945
25-04 LIFE/HEALTH INSURANCE	104,995	134,685	114,020	143,503	8,818
TOTAL PERSONAL SERVICES	743,787	812,558	800,123	898,938	86,380
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	327	550	550	550	0
30-05 COUNTY LAND FILL	206,105	286,185	250,000	286,185	0
40-00 TRAINING & TRAVEL COSTS	216	450	450	450	0
40-04 SAFETY PROGRAMS	251	600	600	600	0
42-10 EQUIP.SERVICES - REPAIR	187,945	241,500	241,500	206,829	(34,671)
42-11 EQUIP.SERVICES - FUEL	62,618	76,180	76,180	82,633	6,453
52-00 OPERATING SUPPLIES	2,301	3,000	3,000	3,000	0
52-07 UNIFORMS	2,937	3,500	3,500	3,500	0
52-09 OTHER CLOTHING	1,683	2,000	2,000	2,000	0
59-00 DEPRECIATION	64,759	0	0	0	0
TOTAL OPERATING EXPENSES	529,142	613,965	577,780	585,747	(28,218)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	0	1,245	0	0
TOTAL NON-OPERATING EXPENSES	0	0	1,245	0	0
TOTAL EXPENSES	\$1,272,929	\$1,426,523	\$1,379,148	\$1,484,685	58,162

**FISCAL YEAR 2007-08
BUDGET DETAIL
SOLID WASTE
HORTICULTURAL**

450.1223.534

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	0	0	0	0	0
30-05 COUNTY LANDFILL	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	534,087	666,500	666,500	699,825	33,325
40-02 SCHOOL AND TRAINING	0	0	0	0	0
40-04 SAFETY PROGRAMS	0	0	0	0	0
41-03 RADIO & PAGER	0	0	0	0	0
59-00 DEPRECIATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	<u>534,087</u>	<u>666,500</u>	<u>666,500</u>	<u>699,825</u>	<u>33,325</u>
TOTAL EXPENSES	<u>\$534,087</u>	<u>\$666,500</u>	<u>\$666,500</u>	<u>\$699,825</u>	<u>\$33,325</u>

**FISCAL YEAR 2007-08
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1224.534

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	306,314	324,170	294,080	357,771	33,601
10-30 OTHER SALARIES	2,100	0	2,640	0	0
10-40 OVERTIME	32,677	48,620	48,620	48,620	0
25-01 FICA	23,939	23,841	22,900	26,576	2,735
25-03 RETIREMENT CONTRIBUTIONS	30,281	35,615	29,800	38,278	2,663
25-04 LIFE/HEALTH INSURANCE	64,762	83,107	60,940	84,073	966
TOTAL PERSONAL SERVICES	460,073	515,353	458,980	555,318	39,965
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	203	500	500	500	0
30-05 COUNTY LANDFILL	933,053	1,037,550	1,037,550	1,256,338	218,788
31-04 OTHER CONTRACTUAL SERVICES	270,252	216,765	300,000	322,530	105,765
40-00 TRAINING & TRAVEL COSTS	256	250	250	0	(250)
40-04 SAFETY PROGRAMS	251	500	500	500	0
41-00 COMMUNICATIONS	3,234	3,840	3,840	3,840	0
42-10 EQUIP.SERVICES - REPAIR	224,543	331,250	331,250	277,505	(53,745)
42-11 EQUIP.SERVICES - FUEL	81,899	104,020	104,020	112,832	8,812
43-01 ELECTRICITY	2,824	3,400	3,400	3,400	0
44-02 EQUIPMENT RENTAL	31,448	34,080	34,080	34,080	0
46-00 REPAIR & MAINTENANCE	5,426	7,500	7,500	7,500	0
46-05 STORM REPAIR	184	0	0	0	0
52-00 OPERATING SUPPLIES	10,791	12,000	12,000	12,000	0
52-07 UNIFORMS	2,079	2,080	2,080	2,080	0
52-09 OTHER CLOTHING	880	1,000	1,000	1,000	0
52-51 SOLID WASTE DUMPSTERS	90,840	88,460	88,460	98,460	10,000
<i>Replacement dumpsters \$88,460 and 96 gallon carts for commercial cart route</i>					
59-00 DEPRECIATION	87,219	0	0	0	0
TOTAL OPERATING EXPENSES	1,745,382	1,843,195	1,926,430	2,132,565	289,370
TOTAL EXPENSES	\$2,205,455	\$2,358,548	\$2,385,410	\$2,687,883	329,335

**FISCAL YEAR 2007-08
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1225.534

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	150,910	136,897	144,537	(6,373)
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	0	1,000	7,500	3,000	2,000
25-01 FICA	0	10,397	10,307	10,893	496
25-03 RETIREMENT CONTRIBUTIONS	0	12,449	8,480	11,234	(1,215)
25-04 LIFE/HEALTH INSURANCE	0	39,336	28,500	28,020	(11,316)
TOTAL PERSONAL SERVICES	0	214,092	191,684	197,684	(16,408)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	500	600	1,000	500
30-05 COUNTY LAND FILL	0	0	0	1,000	1,000
31-04 OTHER CONTRACTUAL SERVICES	0	15,000	141,000	15,000	0
42-10 EQUIP.SERVICES - REPAIRS	0	15,000	15,000	13,306	(1,694)
42-11 EQUIP.SERVICES - FUEL	0	30,000	30,000	27,697	(2,303)
44-00 RENTALS/LEASES	0	0	0	0	0
46-00 REPAIR & MAINTENANCE	0	5,000	5,000	7,000	2,000
52-00 OPERATING SUPPLIES	0	7,600	7,600	7,600	0
52-01 OPERATING EQUIPMENT	0	10,700	10,700	15,700	5,000
52-07 UNIFORMS	0	2,000	1,500	1,300	(700)
52-09 OTHER CLOTHING	0	400	400	600	200
59-00 DEPRECIATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	0	86,200	211,800	90,203	4,003
<u>NON-OPERATING EXPENSES</u>					
60-70 VEHICLES	0	0	412,678	0	0
99-01 OPERATING CONTINGENCY	0	0	-	0	0
TOTAL NON-OPERATING EXPENSES	0	0	412,678	0	0
TOTAL EXPENSES	\$0	\$300,292	\$816,162	\$287,887	(12,405)

CIP PROJECTS - SOLID WASTE

PROJ ID	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
SOLID WASTE						
08P11	Front Loading Refuse Vehicle	210,000	210,000	220,000	230,000	230,000
08P04	Recycle Roll Off Vehicle	180,000	-	-	-	200,000
	Rear Loading Refuse Collection Vehicle	-	180,000	190,000	-	195,000
	Residential Satellite Collection Vehicle	-	28,000	-	30,000	-
	Dumpster Repair Building	-	400,000	-	-	-
	Residential Clam Collection Vehicle	-	-	110,000	-	-
GRAND TOTAL SOLID WASTE		390,000	818,000	520,000	260,000	625,000

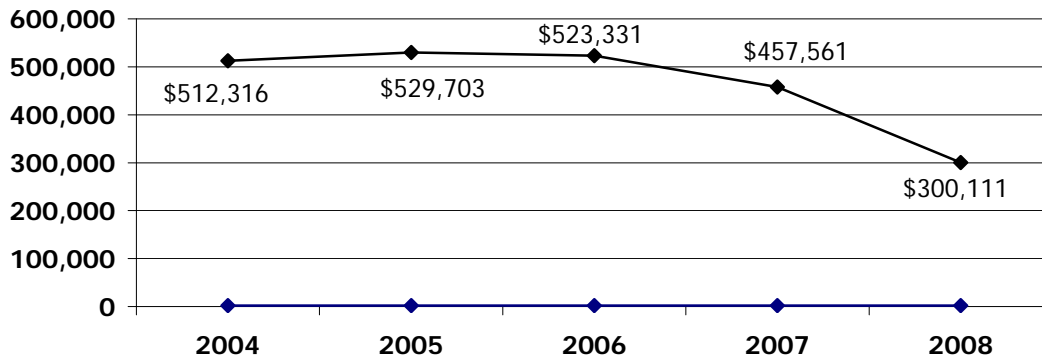
TAB PAGE
City Dock Fund



DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2007-08

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2006	\$523,331
Projected Revenues FY 2006-07	\$2,312,500
Projected Expenditures FY 2006-07	\$2,378,270
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$65,770)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2007	\$457,561
Add Fiscal Year 2007-08 Budgeted Revenues	
Dock Rentals	\$605,000
Fuel Sales	1,500,000
Bait & Misc. Sales	90,000
Naples Landing	85,000
City Fines	3,500
Application Fees	2,000
Interest Income	<u>28,000</u>
	<u>\$2,313,500</u>
TOTAL AVAILABLE RESOURCES:	\$2,771,061
Less Fiscal Year 2007-08 Budgeted Expenditures	
Personal Services	\$282,222
Fuel Purchases	1,200,000
Resale Inventory	55,000
Operations & Maintenance	360,212
Transfer - Administration	144,428
Transfer - Self Insurance	173,088
Transfer - Pmt in Lieu of Taxes	100,000
Capital Expenditures	<u>156,000</u>
	<u>\$2,470,950</u>
BUDGETED CASH FLOW	(\$157,450)
Projected Unrestricted Net Assets as of September 30, 2008	<u><u>\$300,111</u></u>

Trend - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



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

Mission:

To be responsive to the public by providing exceptional City Dock facilities and services in a cost effective, efficient and professional manner and by providing the citizens, employees, and tenants with professional customer service.

2007-08 Goals and Objectives

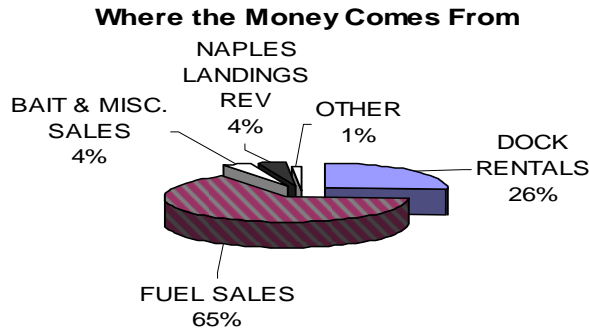
	Estimated Start	Estimated Completion
As part of Vision Goal #3A (Maintain and improve public amenities for residents), deliver quality waterfront facilities and services responsive to changing boater needs		
Obtain Clean Marina designation	October 1, 2007	January 31, 2008
Provide specialized service assistance to boaters through review and issuance of occupational license, fishing charters and emergency assistance on a daily basis	October 1, 2007	Sept. 30, 2008
Provide a marina safety program designed to protect vessel operators and guests by monitoring and providing personal assistance with the fueling of vessels on a daily basis	October 1, 2007	Sept. 30, 2008
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), provide a financially stable municipal marina		
Conduct fuel market surveys on a weekly basis to insure retail fuel remains competitively priced	October 1, 2007	Sept. 30, 2008
Maintain an overall boat slip rental occupancy of 100% at all times	October 1, 2007	Sept. 30, 2008
Conduct a pricing assessment of rental fees, retail services and transient lodging to insure market competitiveness on an annual basis	October 1, 2007	Sept. 30, 2008
As part of Vision Goal #3D (Maintain and enhance public safety), provide waterfront facilities that are safely maintained and within regulatory compliance.		
Maintain preventative maintenance program at facilities with physical inspections conducted daily and safety repairs completed within 24 hours of observation	October 1, 2007	Sept. 30, 2008
Maintain provision of fueling and retail services, current facility surveys, wet slip certifications and navigational signage that meet or exceed all local codes and state statutes	October 1, 2007	Sept. 30, 2008

Fund Summary Page (continued)

DEPARTMENT COMMUNITY SERVICES
 FUND: CITY DOCK

2007-08 Significant Budgetary Issues

The budget of the Dock Fund for FY07-08 is \$2,470,950. In the next fiscal year, staff will review ways to keep the Dock competitive, including retail sales. A study of the dock infrastructure will take place.

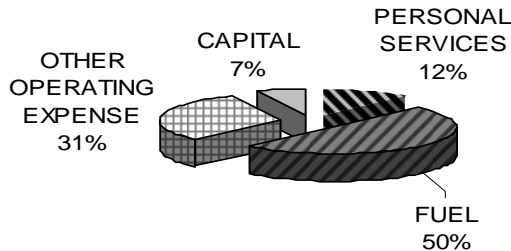


Revenues

Revenues into this fund total \$2,313,500. Fuel sales make up 65% of this fund's revenue. As the cost of gas increases, so does the revenue, however, the net revenue (i.e. gross sales minus the cost of fuel) for 2007-08 from the sale of fuel is expected to be \$300,000. Dock rental, \$605,000, makes up 26% of the fund's revenues.

The Naples Landing Revenue, which represents income from parking at Naples Landing, is budgeted at \$85,000, which includes the \$60 annual parking permit, meter collections and fees for violations.

Where the Money Goes



Expenditures

Personal Services, budgeted at \$288,222, represents a 2% decrease from the adopted budget of FY06-07 resulting from the elimination of Other Salaries for a temporary part-time Fuel Dock Attendant.

Operating expenditures for this fund total \$2,032,728. The largest expenses of this budget are:

City Administration (General Fund Reimbursement)	\$144,428
Payment in Lieu of Taxes (PILOT)	\$100,000
Fuel	\$1,200,000
Resale Supplies (bait, soda, etc)	\$55,000

Fund Summary Page (continued)

DEPARTMENT **COMMUNITY SERVICES**
FUND: **CITY DOCK**

Utilities (electricity, water, sewer, garbage)	\$68,500
Submerged Land Lease and Storage Rental	\$30,000
Dock Infrastructure Study	\$100,000

Capital is budgeted at \$156,000. It includes minor and ongoing dock structural repair at \$75,000 and \$21,000 to replace the dock van. Also included is \$60,000 for replacement of the 14-year- old boat and motor of the Dockmaster.

2007-08 Performance Measures and Benchmarking

	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
Boat slip occupancy rate	90%	100%	100%	100%
Fuel sales	\$1,171,912	\$1,200,000	\$1,440,000	\$1,500,000
Dock rentals	\$511,839	\$525,000	\$605,000	\$605,000
Gallons of Fuel Sold	461,955	456,415	445,000	460,000



**FISCAL YEAR 2007-08
CITY DOCK FUND
REVENUE SUMMARY**

	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	PROJECTED 2006-07	BUDGET 2007-08
D.E.P. GRANT	\$0	\$0	\$45,000	-	\$0
DOCK RENTALS	522,473	511,839	489,477	605,000	605,000
FUEL SALES	941,966	1,171,912	1,214,490	1,500,000	1,500,000
BAIT & MISC. SALES	104,787	92,058	78,959	90,000	90,000
NAPLES LANDINGS REV	30,015	60,939	80,332	85,000	85,000
CITY FINES	21,665	33,545	14,925	3,500	3,500
OTHER CHARGES FOR SVCS	1,800	2,050	1,970	2,000	2,000
INVESTMENT EARNINGS	<u>8,660</u>	<u>17,443</u>	<u>30,072</u>	<u>27,000</u>	<u>28,000</u>
TOTAL CITY DOCK	<u><u>\$1,631,366</u></u>	<u><u>\$1,889,786</u></u>	<u><u>\$1,955,225</u></u>	<u><u>\$2,312,500</u></u>	<u><u>\$2,313,500</u></u>

STAFFING SUMMARY
FUND 460: COMMUNITY SERVICES/DOCK
FISCAL YEAR 2007-08

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 APPROVED
0	1	1	Waterfront Operations Manager	\$75,043
1	0	0	Dockmaster	0
0	1	1	Assistant Dockmaster	39,743
3	3	3	Dockkeeper	91,414
1	0	0	Fuel Attendant	0
				206,200
5	5	5	Regular Salaries	206,200
				20,000
				56,022
				\$282,222

**FISCAL YEAR 2007-08
BUDGET DETAIL
CITY DOCK FUND**

460.0915.572

	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	182,579	194,285	179,748	206,200	11,915
10-30 OTHER SALARIES	0	21,252	0	0	(21,252)
10-40 OVERTIME	17,902	16,000	20,000	20,000	4,000
25-01 FICA	15,181	15,119	15,281	15,485	366
25-03 RETIREMENT CONTRIBUTIONS	10,222	12,918	10,080	12,704	(214)
25-04 LIFE/HEALTH INSURANCE	20,460	28,781	16,180	27,833	(948)
TOTAL PERSONAL SERVICES	246,344	288,355	241,289	282,222	(6,133)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	48,865	55,000	40,000	50,000	(5,000)
30-01 CITY ADMINISTRATION	131,000	137,550	137,550	144,428	6,878
30-91 LOSS ON DISPOSAL FIXED ASSETS	329	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	0	10,000	10,000	110,000	100,000
32-04 OTHER LEGAL SERVICES	6,663	4,000	55,000	10,000	6,000
38-01 PAYMENT IN LIEU OF TAXES	100,000	100,000	100,000	100,000	0
40-00 TRAINING AND TRAVEL COSTS	0	1,500	1,000	1,000	(500)
41-00 COMMUNICATIONS	6,290	7,500	7,500	7,500	0
42-10 EQUIP. SERVICES - REPAIRS	7,640	5,750	5,750	7,233	1,483
42-11 EQUIP. SERVICES - FUEL	2,993	1,760	3,500	3,229	1,469
43-01 ELECTRICITY	36,618	28,000	28,000	28,000	0
43-02 WATER, SEWER, GARBAGE	36,721	38,500	38,500	38,500	0
44-00 RENTALS & LEASES	18,602	38,000	30,000	30,000	(8,000)
45-22 SELF INS. PROPERTY DAMAGE	46,950	140,735	140,735	173,088	32,353
46-00 REPAIR AND MAINTENANCE	37,063	50,000	40,000	50,000	0
47-02 ADVERTISING (NON LEGAL)	3,500	3,500	3,500	3,500	0
49-00 OTHER CURRENT CHARGES	96,325	0	27,012	0	0
49-02 INFORMATION SERVICES	27,530	21,900	21,900	17,150	(4,750)
51-00 OFFICE SUPPLIES	1,620	2,000	2,000	2,000	0
51-06 RESALE SUPPLIES	53,997	55,000	55,000	55,000	0
52-00 OPERATING SUPPLIES	0	0	0	0	0
52-02 FUEL	998,861	1,200,000	1,200,000	1,200,000	0
	<i>Projected fuel sales based on 400,000 gallons sold</i>				
52-09 OTHER CLOTHING	1,574	2,000	2,000	2,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	0	0	0	0	0
54-01 MEMBERSHIPS	323	600	100	100	(500)
59-00 DEPRECIATION/AMORTIZATION	133,546	0	0	0	0
59-01 AMORTIZATION	783	0	0	0	0
TOTAL OPERATING EXPENSES	1,797,793	1,903,295	1,949,047	2,032,728	129,433
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	100,000	100,000	0	(100,000)
60-30 IMPROVEMENTS O/T BUILDING	0	70,000	70,000	75,000	5,000
60-40 MACHINERY & EQUIPMENT	0	0	17,934	0	0
60-70 VEHICLES	0	0	0	81,000	81,000
70-12 INTEREST	1,188	0	0	0	0
TOTAL NON-OPERATING	1,188	170,000	187,934	156,000	86,000
TOTAL EXPENSES	\$2,045,325	\$2,361,650	\$2,378,270	\$2,470,950	\$209,300

CIP PROJECTS - NAPLES DOCK FUND

PROJ ID	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
COMMUNITY SERVICES - DOCK						
08Q02	Dock Structural & Equip Replacement	75,000	-	-	-	-
08Q03	Replace Dock Van	21,000	-	-	-	-
08Q04	Replace Boat & Motor	60,000				
	Fuel Tank Replacement	-	300,000	-	-	-
	Dock Reconstruction	-	4,000,000	-	-	-
GRAND TOTAL DOCK FUND		156,000	4,300,000	-	-	-



STORMWATER UTILITY FUND
FINANCIAL SUMMARY
 Fiscal Year 2007-08

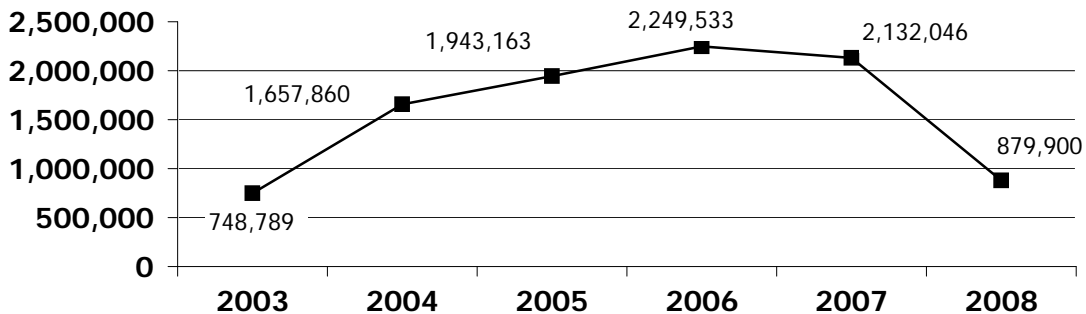
Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2006	\$2,249,533
Projected Revenues FY 2006-07	\$1,884,805
Projected Expenditures FY 2006-07	\$2,002,292
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$117,487)</u>
 Expected Unrestricted Net Assets as of Sept. 30, 2007	 \$2,132,046

Add Fiscal Year 2007-08 Budgeted Revenues		
Stormwater Fees (with rate structure change)	\$3,940,672	
Grants	0	
Interest Income	75,630	
Auction Proceeds	2,000	
CRA Transfer/Loan Repayment	14,548	<u>\$4,032,850</u>
 TOTAL AVAILABLE RESOURCES:		 \$6,164,896

Less Fiscal Year 2007-08 Budgeted Expenditures		
Personal Services	\$400,016	
Operations & Maintenance	310,922	
Lake Maintenance	10,000	
State Revolving Loan - Principal	169,155	
State Revolving Loan - Interest	86,617	
CIP	4,057,500	
Transfers:		
General Fund Admin.	131,000	
Construction Management	103,790	
Self-Insurance	15,996	<u>\$5,284,996</u>

BUDGETED CASH FLOW	<u>(\$1,252,146)</u>
 Projected Unrestricted Net Assets as of September 30, 2008	 <u><u>\$879,900</u></u>

Trend - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page

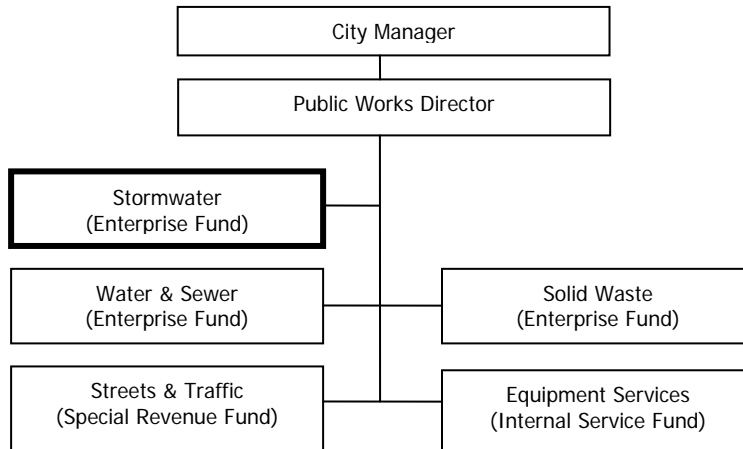


DEPARTMENT: Public Works Department
FUND: Stormwater Fund (Fund 470)

Mission: The mission of the Stormwater Division of Public Works is to improve flood protection and water quality through the construction, maintenance and operation of the public stormwater system and the preservation and restoration of area waterways.

Department Description

The Public Works Department operates in five separate funds: Water & Sewer Fund, Solid Waste Fund, Streets & Traffic Fund, Stormwater Fund and the Equipment Services Fund. Each Fund will be addressed separately. 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.

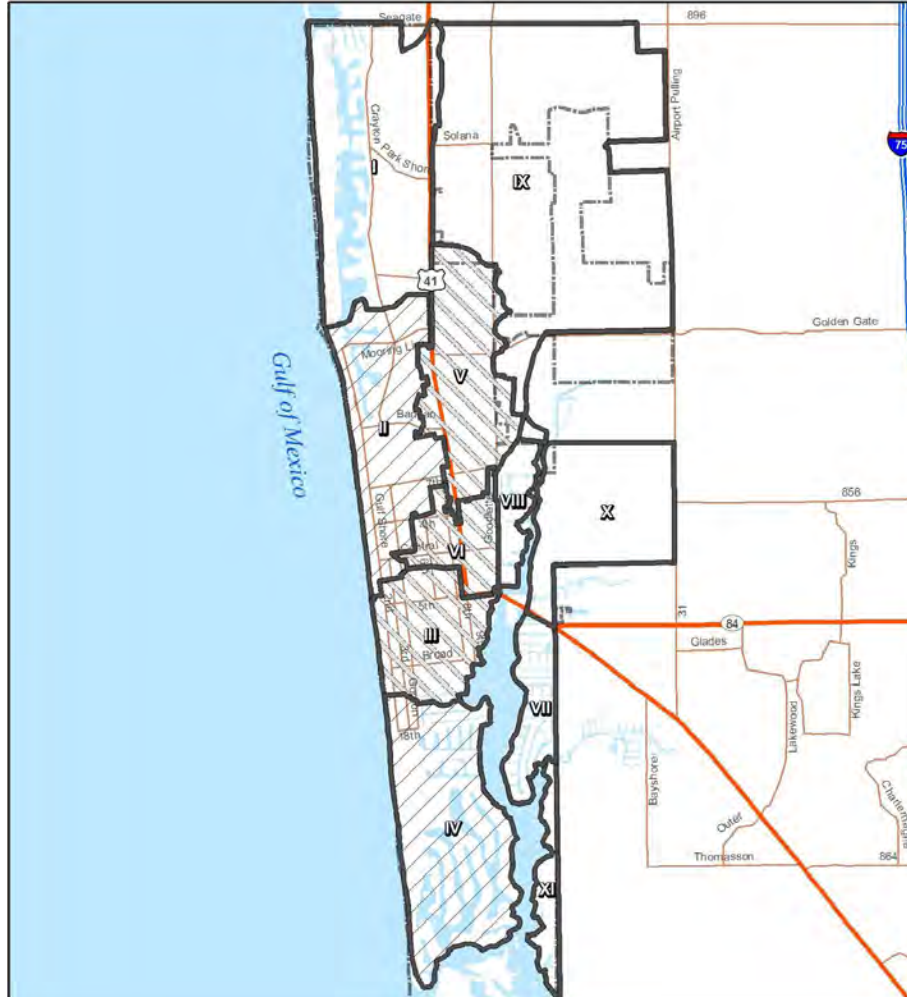


The Stormwater Division will be focused on the 10 year Stormwater Master Plan to include design/permitting/construction of major improvements in Basin III, Basin V and Basin VI, updating related long range planning/concurrency issues, implementing NPDES requirements, major operational and maintenance improvements as well as small scale capital improvement projects throughout the City of Naples. The division will also focus on stormwater runoff conveyance improvements and water quality concerns. External funding sources will be aggressively sought from the Big Cypress Basin, South Florida Water Management District and other Legislative grant opportunities.

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Stormwater Fund

The ten districts of the Naples Stormwater System



The City of Naples is part of the South Florida Water Management District (SFWMD), one of the five regional water districts of the State of Florida. SFWMD manages and protects regional water resources by way of water quality, flood control, natural systems and water supply. SFWMD's management area stretches from central Florida (Kissimmee area) to the Florida Keys. The Big Cypress Basin Board, also called the BCBB, is part of SFWMD, created to address the local water resources in the Collier County area. Both the BCBB and SFWMD are taxing authorities. The City of Naples addresses the watersheds within the City only, specifically addressing the conveyance of water (localized flooding) and quality of water.

The city identifies ten basins that flow through the City, shown in the chart above. Those ten are evaluated as part of the city's stormwater master plan. When our goals and the goals of the BCBB and the SFWMD match, the City can obtain grants to complete capital improvement projects. Continued cooperation between these agencies for planning purposes, such as budgeting, enhances project success.

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Stormwater Fund

Due to the increasing emphasis the community has placed on improving the water quality in Naples Bay, an increase in funding sources will be the subject of an analysis to accomplish the following goals and objectives.

Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal 4 (Strengthen the economic health and vitality of the City), enhance the stormwater management system.		
Analyze and increase Stormwater Fee Structure	June 2007	December 2007
Construct Basin III Stormwater System Improvements	September 2007	February 2009
Design Basin V Stormwater System Improvements	January 2008	January 2009
Design Cove Station Improvements	October 2007	June 2008
Develop Basin II Plan to Eliminate Gulf Outfalls	September 2008	August 2009
Continue the Stormwater System Inventory Process (GIS)	October 2007	Ongoing
Continue the Royal Harbor Flume Removal Program	October 2007	Ongoing
As part of Vision Goal #3A (Maintain and improve public amenities for residents) and Vision Goal #3B (Promote community health), improve stormwater conveyance system (swales, gutters, pipes, etc.) and reduce localized flooding, with the following projects:		
- Citywide Swale restoration program.	October 2007	Ongoing
- 5-Year Work plan for Water Control Structures at Lakes	October 2007	August 2008
- 10 th Street/10 th Avenue South/drain pipe extension	October 2007	November 2007
- Binnacle between Anchor & Rivera/underdrain replacement	November 2007	December 2007
- Lantern Lane/Short & Galleon Drive/underdrain replacement	November 2007	December 2007
- 531 Neapolitan Lane/install underdrain system	November 2007	December 2007
- 1991-2025 5 th Street South/line 12" RCP pipe (leaking joints)	December 2007	January 2008
- 531 Neapolitan Lane/replace underdrain pipe	December 2007	January 2008
-1400 3 rd Street North/replace outfall pipe & control structure	January 2008	February 2008
- 1491 Mandarin Drive/relocate storm drain pipe	January 2008	February 2008
- 905 13 th Street North/inspect and improve drainage pipes	January 2008	February 2008
- 135 4 th Avenue South/improve alley drainage/swale	January 2008	February 2008

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Stormwater Fund

Goals and Objectives	Estimated Start	Estimated Completion
- 359 2 nd Avenue N/inspect & improve drainage rear property	February 2008	March 2008
- 275 Yucca Rd/install underdrain system to stop seepage	February 2008	March 2008
- Rosea Court/grade swales on street and alleyway	March 2008	April 2008
- Gordon Drive/Kingstown Drive/construct type D curbing	October 2007	November 2007
- 2020 GSBN/install liner in 24" & 36" CMP pipes	March 2008	April 2008
As part of Vision Goal #3B (Promote community health), continue the NPDES Program		
Conduct a Public Outreach/Education Program	October 2007	Ongoing
Provide prompt FDEP Reporting	January 2008	May 2008
Enforce Water Quality Management Plan for Lake Systems	February 2008	September 2008

2007-08 Significant Budgetary Issues

The budget of the Stormwater Fund for FY07-08 is \$5,284,996, which includes the use of cash reserves in the amount of \$1,252,146. This reduces the cash reserves to a level which will require correction, if the stormwater master plan is to be continued.

Revenues

Revenues into the fund total \$4,032,850. The primary revenue to the fund is the Stormwater fee, collected via the bi-monthly utility bill. This has been a flat fee, which in general, is \$4 per month, or \$48 per year per equivalent residential unit. By December 2007 a fee study will be completed for a new fee structure to be implemented. This budget includes an estimate for those fees. The new fee structure anticipates an additional \$2,490,672.

Grants have not been included in this budget. Although in FY 2007-08 the City has applied for and expects to receive grant funds, the capital projects associated with those grants have not been included. The budget will be amended by City Council when they are awarded.

An additional revenue source is the Interfund Transfer from the Redevelopment Fund, budgeted at \$14,548. This is the repayment of an interfund loan by the Community Redevelopment Agency. Final payment will be made in 2012.

Expenditures

Personal Services cost is \$400,016 for the 6 approved positions. This is a \$58,198 increase over the 06-07 adopted budget. One half of the cost the Natural Resources Manager has been moved to this fund for 2007-08.

Department Summary Page (continued)

DEPARTMENT **Public Works**
FUND: **Stormwater Fund**

Operating expenditures for this fund total \$571,708. Approximately 67% of these expenses are made up of the following six line-items:

City Administration (General Fund Reimbursement)..... \$131,000
Construction Management Fee 103,790
Professional Services/Engineering & Surveying..... \$25,000
Other Contractual Services (Easement Repairs)..... 50,000
Fuel and Equipment Repair 45,092
County Landfill (for disposal of street sweeping) 25,000

One interesting area of expense is in the County landfill charges. With two street sweepers, street sweeping is a major component of this fund. The County considers the material collected during the sweeping process as hazardous material and requires special handling and special charges.

There is a decrease of \$25,000 from the FY 06-07 budget related to outside engineering services. Although this amount is decreased from prior years, the fund still requires substantial professional engineering services due to the many varied projects in the planning stages.

Non-Operating Expenditures include \$255,772 for debt service (principal and interest) on the outstanding State Revolving Loans.

The fund also includes slightly more than \$4 million in capital improvements, as listed in the page that follows the line-item budget.

2007-08 Performance Measures and Benchmarking

Benchmark Description	Naples 06/07	Cape Coral 06/07	Fort Myers 06/07	Marco Isl. 06/07
Swale Re-grading (Budget Amount)	\$150,000	\$1,105,418	\$ Not Available	\$100,000
Reconstruction of Drainage Pipes & Inlets (Budget Amount)	\$300,000	\$258,182	\$ Not Available	\$50,000
CIP Stormwater Management Improvements (Design, Study and Construction Budget Amount)	\$3,523,000	\$500,000	\$790,000	\$425,000

Performance Measures	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
Cleaning and Desilting of Storm Sewers and Drainage Inlets (Number of Work Orders)	22	31	64	100
Repair of Storm Sewers and Drainage Inlets (Number of Work Orders)	15	25	44	50
Street Sweeping (Miles Per Year)	2,605	2,500	2,800	3,200
Maintenance of Storm Sewers, Outfall Pipes and Control Structures (Number of Work Orders)	39	55	51	70



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>ACTUAL 2003-04</u>	<u>ACTUAL 2004-05</u>	<u>ACTUAL 2005-06</u>	<u>BUDGET 2006-07</u>	<u>ESTIMATED 2006-07</u>	<u>BUDGET 2007-08</u>
STORMWATER FEES (1)	1,414,879	1,419,256	1,498,455	1,506,900	1,414,846	1,450,000
PROPOSED RATE INCREASE	0	0	0	750,000	0	2,490,672
INTEREST EARNED	33,438	45,827	101,251	40,000	101,622	75,630
STATE REVOLVING LOAN	-	-				
GRANTS (2)	0	0	7,298	1,075,000	340,714	0
CRA TRANSFER-10TH STREET (3)	0	0	0	14,548	14,548	14,548
OTHER	<u>0</u>	<u>0</u>	<u>1,864</u>	<u>2,000</u>	<u>13,075</u>	<u>2,000</u>
TOTAL STORMWATER	<u>\$1,448,317</u>	<u>\$1,465,083</u>	<u>\$1,608,868</u>	<u>\$3,388,448</u>	<u>\$1,884,805</u>	<u>\$4,032,850</u>

- (1) Assumes rate increase is approved by October 2007.
- (2) Grants are being treated on a cash basis. The necessary capital projects and successful grants will be presented as budget amendments to the City Council.
- (3) Note that Accounting Principles require historical figures to be corrected to show the charge being credited to Interest and Principal, therefore historical data does not show in this line-item

FUND: 470 STORMWATER FUND

**PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 APPROVED
1	1	1	Engineer Manager	\$85,400
0	1	1	Operations Supervisor	45,782
2	1	1	Equipment Operator III	38,083
1	1	1	Crew Leader II	29,680
1	1	1	Service Worker I	25,699
0	0	0.5	Natural Resources Manager	52,181
0.5	0.5	0.5	Administrative Specialist I	16,112
5.5	5.5	6	Regular Salaries	292,937
			Overtime	4,000
			Employer Payroll Expenses	103,079
			Total Personal Services	\$400,016

**FISCAL YEAR 2007-08
BUDGET DETAIL
STORMWATER**

470.6060.539

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	135,417	244,680	138,809	292,937	48,257
10-30 OTHER SALARIES	405	0	0	0	0
10-40 OVERTIME	3,700	4,000	5,680	4,000	0
25-01 FICA	10,671	18,418	10,640	22,111	3,693
25-03 RETIREMENT CONTRIBUTIONS	13,158	24,395	11,597	27,682	3,287
25-04 LIFE/HEALTH INSURANCE	25,922	49,905	29,861	52,566	2,661
25-07 EMPLOYEE ALLOWANCES	0	420	560	720	300
TOTAL PERSONAL SERVICES	189,273	341,818	197,147	400,016	58,198
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,735	2,500	375	2,500	0
30-01 CITY ADMINISTRATION	125,000	125,000	125,000	131,000	6,000
30-05 COUNTY LANDFILL	23,804	25,000	21,987	25,000	0
30-07 SMALL TOOLS	3,253	1,000	1,000	1,000	0
30-40 CONSTRUCTION MANAGEMENT FEE	54,000	82,600	82,600	103,790	21,190
31-00 PROFESSIONAL SERVICES	0	75,000	2,298	50,000	(25,000)
31-01 PROFESSIONAL SERVICES	19,448	25,000	9,851	25,000	0
31-04 OTHER CONTRACTUAL SERVICES	22,036	50,000	14,718	50,000	0
40-00 TRAINING & TRAVEL COSTS	730	2,300	777	2,300	0
40-03 SAFETY	0	500	500	500	0
41-01 TELEPHONE	0	290	163	290	0
42-02 POSTAGE & FREIGHT	169	200	135	200	0
42-10 EQUIP. SERVICES - REPAIR	22,922	60,000	11,035	32,422	(27,578)
42-11 EQUIP. SERVICES - FUEL	9,574	12,600	5,224	12,670	70
43-01 ELECTRICITY	22,043	33,000	20,899	36,300	3,300
43-02 WATER, SEWER, GARBAGE	21	0	85	0	0
44-02 EQUIPMENT RENTAL	446	1,000	0	1,000	0
45-22 SELF-INSURANCE CHARGE	15,509	12,049	12,069	15,996	3,947
46-00 REPAIR & MAINTENANCE	1,765	2,400	2,120	2,400	0
46-04 EQUIPMENT MAINTENANCE	974	1,500	1,213	1,500	0
46-08 LAKE MAINTENANCE	10,012	10,000	0	10,000	0
46-12 ROAD REPAIRS	9,135	12,000	81,361	12,000	0
47-06 PRINTING & BINDING	0	500	0	0	(500)
49-02 INFORMATION SERVICES	14,820	22,630	22,630	20,940	(1,690)
51-00 OFFICE SUPPLIES	83	500	490	500	0
52-00 OPERATING SUPPLIES	18,517	25,000	23,661	25,000	0
52-02 FUEL	1,500	7,000	2,011	7,000	0
52-07 UNIFORMS	652	1,300	740	1,300	0
52-09 OTHER CLOTHING	371	700	267	700	0
54-01 MEMBERSHIPS	144	500	0	400	(100)
59-00 DEPRECIATION	624,068	0	0	0	0
TOTAL OPERATING EXPENSES	1,002,731	592,069	443,209	571,708	(20,361)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	3,450,000	789,192	4,050,000	600,000
60-40 MACHINERY & EQUIPMENT <i>Three 800 MHz Radios, Rodder Truck Hose</i>	0	21,600	12,636	7,500	(14,100)
60-70 VEHICLE	0	58,000	210,716	0	(58,000)
70-11 PRINCIPAL	0	244,194	244,194	169,155	(75,039)
70-12 INTEREST	97,955	93,429	105,198	86,617	(6,812)
91-51 HEALTH INSURANCE	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	97,955	3,867,223	1,361,936	4,313,272	446,049
TOTAL EXPENSES	\$1,289,959	\$4,801,110	\$2,002,292	\$5,284,996	483,886

CIP PROJECTS - STORMWATER

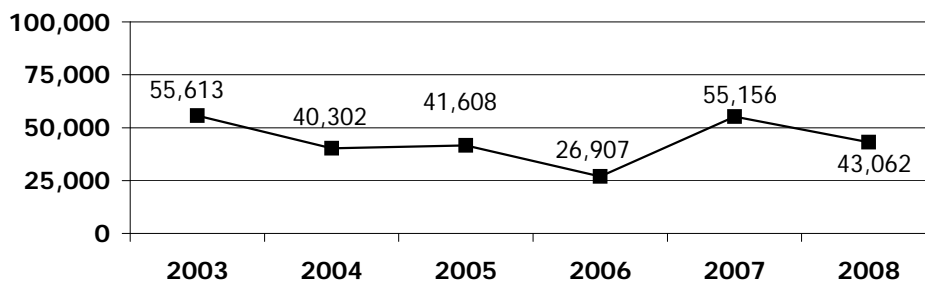
PROJ ID	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
STORMWATER						
07V15	Cove Pump Station	2,050,000	-	-	-	-
08V02	Citywide Drainage Improvements	750,000	850,000	850,000	850,000	850,000
06V14	Drainage Basin III	1,000,000	3,000,000	3,000,000	500,000	1,500,000
06V26	Basin V	250,000	3,000,000	3,000,000	3,000,000	3,000,000
08V03	Drainage Basin II - Beach Outfalls		500,000	-	5,000,000	5,000,000
07V10	Naples Bay Broad Ave Water Quality		300,000	2,200,000	-	-
	Street Sweeper	-	-	-	220,000	-
	Gulfshore Blvd Sidewalk/Seawall Repair	-	50,000	400,000	-	-
GRAND TOTAL STORMWATER		4,050,000	7,700,000	9,450,000	9,570,000	10,350,000



TENNIS FUND
FINANCIAL SUMMARY
 Fiscal Year 2007-08

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2006	\$ 26,907
Projected Revenues FY 2006-07	\$ 589,275
Projected Expenditures FY 2006-07	\$ 527,424
Adjusted for Donation held for Future Debt	\$ 33,602
Net Increase/(Decrease) in Net Unrestricted Assets	<u>\$ 28,249</u>
Expected Unrestricted Net Assets as of Sept. 30, 2007	\$ 55,156
Add Fiscal Year 2007-08 Budgeted Revenues	
Memberships	\$155,000
Daily Play	\$34,000
Lessons	\$160,000
Tournaments	\$10,200
Tournaments	\$50,000
Sponsorships	\$130,000
Restrings	\$10,000
Retail Sales	\$35,000
Investment and Other Income	\$12,000
	<u>\$ 596,200</u>
TOTAL AVAILABLE RESOURCES	\$ 651,356
Less Fiscal Year 2007-08 Budgeted Expenditures	
Personal Services	\$199,898
Operating Expenses	217,375
Debt Principal	45,000
Debt Interest	19,553
Capital Expenditures	47,500
Transfer - Administration	32,000
Transfer - Self Insurance	11,521
	<u>\$ 572,847</u>
BUDGETED CASH FLOW	\$ 23,353
Reserved for Future Debt (from donation for Tennis Center)	<u>\$ 35,447</u>
Projected Unrestricted Net Assets as of September 30, 2008	<u><u>\$ 43,062</u></u>

Trend - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



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

Mission:

To be responsive to the public by providing exceptional Tennis programs and facilities in a cost effective, efficient and professional manner and by providing the citizens, employees, and contractors with professional customer service.

Fund Description

The Tennis Fund is an enterprise fund established to track the revenues and expenses of the **Arthur L. Allen Tennis Center**. The facility includes twelve, state-of-the-art, fully lighted Hydro-grid courts, and a pro shop with elevated viewing area, which allows views of Cambier Park and the playground. Cambier Park was deeded by donation to the City of Naples by "The Naples Company" on February 23, 1961 by Jane and Arthur Russell and Julius and Imra Lesser.

Today, the programming at the **Arthur L. Allen Tennis Center** meets the growing needs of the greater Naples community. It has been noted as one of the most dynamic and beautiful public tennis facilities in the country. In 1999, the Tennis Center was the recipient of the 'Court-of-the-Year' award presented annually by Tennis Industry Magazine.

2007-08 Goals and Objectives

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City), provide a financially stable Arthur L. Allen Tennis Center

- Conduct quarterly pricing assessments, including daily guest fee market survey to insure competitive rates
- Maintain a paid membership volume that combined with daily guest fees, lessons, clinics, tournaments, sponsorships and retail sales that offsets 100% of annualized operational costs
- Maintain high level of customer service by continuing to collect comment cards and following up with member concerns
- Maintain or increase current opportunities for tennis lessons and clinics, after school programs and summer camps
- Maintain or increase current tournament revenue by adding 2 new Junior USTA sanctioned events

As part of vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), provide management of tennis operations including completion of FY 2008 CIP projects

- Complete laser grading and relining of all 12 clay tennis courts
- Replace aging ball machine for use in all lessons, clinics and camps
- Replace aging Racquet Stringer for Pro Shop

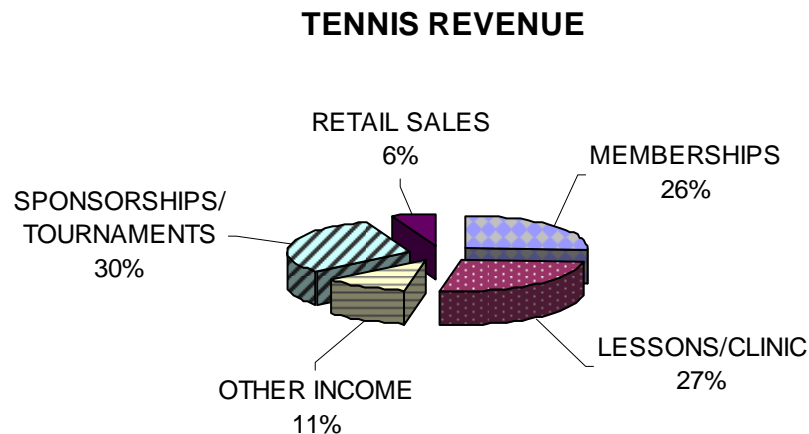
	Estimated Start	Estimated Completion
	October 1, 2007	Sept. 30, 2008
	October 1, 2007	Sept. 30, 2008
	October 1, 2007	Sept. 30, 2008
	October 1, 2007	August 31, 2008
	October 1, 2007	Jan. 31, 2008
	March 1, 2008	August 31, 2008
	October 1, 2007	Jan. 31, 2008
	October 1, 2007	Jan. 31, 2008

Fund Summary Page (continued)

FUND: Community Services
DEPARTMENT: Tennis Fund

2007-08 Significant Budgetary Issues

The Tennis Fund's 2007-08 budget is balanced based on a \$100,000 donation toward the debt service. Including this donation, the budgeted revenues are \$596,200. Expenditures are \$572,847.



Budgeted revenues included a \$100,000 donation toward the tennis fund's debt. The first installment of this \$500,000 donation was received in December 2005. With Debt Service totaling approximately \$65,000 per year, the excess donation will be reserved for future payments.

The primary recurring revenue to the fund is the Membership fee, budgeted at \$155,000 for FY 2007-08. Resident's adult membership is \$350 per year, and non-city resident membership is \$465. Junior membership is only \$15 for a resident and \$20 for a non-resident.

In addition to membership revenue, the fund charges for daily play, lessons, league fees, clinics, and tournaments, bringing in nearly \$244,000. There is also \$35,000 expected from the resale of merchandise, which includes racquets, shirts, towels and vending items, and \$10,000 for racquet restrings. Other minor revenues include Interest Income, Ball Machine Rentals and League Fees. Finally, the Sponsorship revenue of \$130,000 includes tournament sponsorships of \$30,000, plus the \$100,000 pledge toward the debt on the Tennis Building.

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

Expenditures

Expenditures of the fund are at \$572,847, a \$29,359 increase (5.4%) over the adopted 2006-07 budget.

Personal Services represents 35% of this funds budget and includes 4.0 full-time equivalent positions, the same as budgeted in 2006-07.

Fund Summary Page (continued)

FUND: Community Services
DEPARTMENT: Tennis Fund

All Operating Expenses total \$260,896, which is a \$6,003 increase over the FY06-07 budget. The major cost is Professional Services for \$110,000 for instructors and officials. Included in Operating Expenses are the Transfer to the General Fund (\$32,000) and Transfer to Self Insurance (\$11,521).

Other major costs of this fund are Resale Supplies at \$28,000, tournament costs for \$21,000 and Contractual Services (for pest control, fire alarms, etc.) for \$6,000. The remaining costs in this budget are primarily related to the operations, repair and maintenance of the facility.

The budget includes the payment for debt service and interest totaling \$64,553. The debt for the Tennis fund was from a 2001 renovation to the Tennis Center, and final payment will be made in 2015.

2007-08 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.

BENCHMARKS	Collier County Pelican Bay	City of Marco Island	Naples Bath and Tennis	City of Naples Cambier Park
Annual Adult Fee	\$401	\$275	\$2,400 + \$1,000 Initiation Fee	\$350 + Tax
Couples Fee	\$701	N/A	\$3,180 + \$1,000 Initiation Fee	N/A

BENCHMARKS	Naples YMCA	Sunrise Tennis Club	Long Boat Key Tennis Center
Annual Adult Fee	\$651	\$240	\$450
Couples Fee	\$964	\$345	\$675

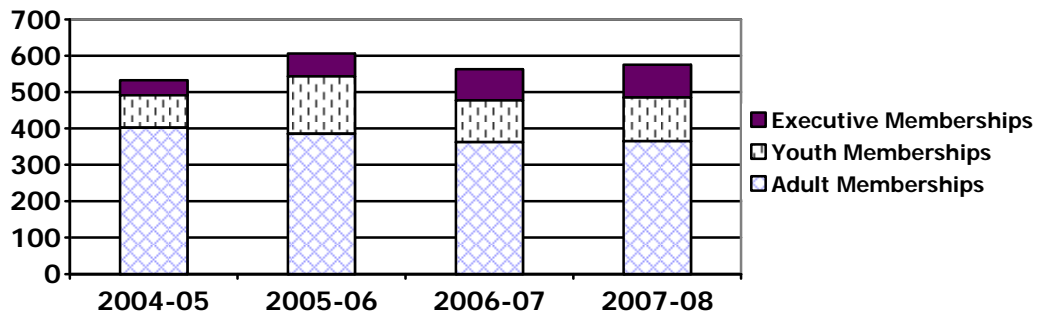
Fund Summary Page (continued)

FUND: Community Services
DEPARTMENT: Tennis Fund

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 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
Adult Memberships City resident/Non City	347/55	330/55	310/52	310/55
Youth Memberships City resident/Non City	85/4	140/18	100/15	100/20
Executive Memberships City resident/Non City	32/9	43/20	65/21	65/25
Tournament Player Participation	1550	1735	2300	2400
Racquet Restrings	420	420	420	420
Guest Players	2850	2600	2900	2900
Ball Machine Rentals	200	200	135	200

Memberships by Type





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

	<u>ACTUAL 2003-04</u>	<u>ACTUAL 2004-05</u>	<u>ACTUAL 2005-06</u>	<u>PROJECTED 2006-07</u>	<u>ADOPTED 2007-08</u>
MEMBERSHIPS	\$140,253	\$148,041	\$122,033	\$150,000	\$155,000
DAILY PLAY	34,614	29,353	30,658	34,000	34,000
LESSONS/CLINICS	143,869	143,710	166,715	150,000	160,000
OTHER INCOME	11,153	7,545	7,594	11,700	10,200
TOURNAMENT FEES	40,647	46,483	42,938	55,000	50,000
SPONSORSHIPS/TOURNAMENTS	41,075	30,775	133,031	130,000	130,000
RETAIL SALES	38,519	38,603	34,030	35,000	35,000
RESTRINGS	9,228	10,599	10,123	12,000	10,000
INVESTMENT INCOME	<u>1,515</u>	<u>2,080</u>	<u>8,660</u>	<u>11,575</u>	<u>12,000</u>
TOTAL TENNIS FUND	<u><u>\$460,873</u></u>	<u><u>\$457,189</u></u>	<u><u>\$555,782</u></u>	<u><u>\$589,275</u></u>	<u><u>\$596,200</u></u>

FUND: 480 TENNIS FUND

**TENNIS FUND
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 APPROVED
1	1	1	Tennis Services Manager	\$52,212
2.5	2.5	1.5	Recreation Coordinator*	56,244
0.5	0.5	1.5	Recreation Assistant**	40,291
4	4	4	Regular Salaries	148,747
			Other Salaries	0
			Overtime	3,000
			Employer Payroll Expenses	48,151
			Total Personal Services	\$199,898

* Represents one full-time and one part time position

** Represents three part time positions

**FISCAL YEAR 2007-08
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS**

480.0912.572

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	112,492	141,482	118,716	148,747	7,265
10-30 OTHER SALARIES	17,289	0	20,000	0	0
10-40 OVERTIME	3,138	3,000	3,000	3,000	0
25-01 FICA	9,630	10,558	8,790	11,092	534
25-03 RETIREMENT CONTRIBUTIONS	10,653	13,904	11,904	12,272	(1,632)
25-04 LIFE/HEALTH INSURANCE	19,178	31,253	21,467	24,787	(6,466)
29-00 GENERAL & MERIT INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	172,380	200,197	183,877	199,898	(299)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,957	15,300	15,300	15,300	0
30-01 CITY ADMINISTRATION	28,000	30,000	30,000	32,000	2,000
30-91 LOSS ON DISPOSAL FIXED ASSETS	140	0	0	0	0
31-01 PROFESSIONAL SERVICES	128,298	105,000	105,000	110,000	5,000
31-04 OTHER CONTRACTUAL SVCS	3,572	6,000	6,000	6,000	0
40-00 TRAINING & TRAVEL COSTS	0	300	300	300	0
41-00 COMMUNICATIONS	10,477	11,000	11,000	11,000	0
42-10 EQUIP. SERVICES - REPAIRS	791	1,220	1,200	522	(698)
42-11 EQUIP. SERVICES - FUEL	0	0	659	233	0
43-01 ELECTRICITY	0	0	0	0	0
43-02 WATER, SEWER, GARBAGE	5,634	5,500	5,500	5,500	0
45-22 SELF INS PROPERTY DAMAGE	13,086	11,350	11,350	11,521	171
46-00 REPAIR AND MAINTENANCE	6,890	8,500	8,500	8,500	0
47-02 ADVERTISING (NON LEGAL)	0	1,000	1,000	1,000	0
47-06 DUPLICATING	1,557	1,000	1,000	1,000	0
49-02 INFORMATION SERVICES	7,500	7,990	7,990	7,520	(470)
49-05 SPECIAL EVENTS/TOURNAMENTS	19,203	21,000	21,000	21,000	0
51-00 OFFICE SUPPLIES	1,051	1,200	1,200	1,200	0
51-06 RESALE SUPPLIES	19,388	28,000	28,000	28,000	0
52-00 OPERATING SUPPLIES	0	0	0	0	0
54-01 MEMBERSHIPS	25	300	300	300	0
59-00 DEPRECIATION/AMORTIZATION	35,691	0	0	0	0
59-01 AMORTIZATION	239	0	0	0	0
TOTAL OPERATING EXPENSES	293,499	254,660	255,299	260,896	6,003
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	10,000	10,000	42,000	32,000
60-40 MACHINERY & EQUIPMENT	0	12,000	11,850	5,500	(6,500)
70-11 PRINCIPAL	0	45,000	45,000	45,000	0
70-12 INTEREST	22,629	21,398	21,398	19,553	(1,845)
TOTAL NON-OPERATING	22,629	88,398	88,248	112,053	23,655
TOTAL EXPENSES	\$488,508	\$543,255	\$527,424	\$572,847	29,359

CIP PROJECTS - TENNIS FUND

PROJ ID	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
COMMUNITY SERVICES - TENNIS						
08G01	Tennis Court Improvements	42,000	0	0	0	0
08G02	Tennis Court Ball Machine	4,000	0	0	0	0
08G03	Tennis Court Racquet Stringer	1,500	0	0	0	0
	Utility Cart	0	0	15,000	0	0
GRAND TOTAL TENNIS FUND		47,500	0	15,000	0	0

TAB PAGE
Internal Service Funds

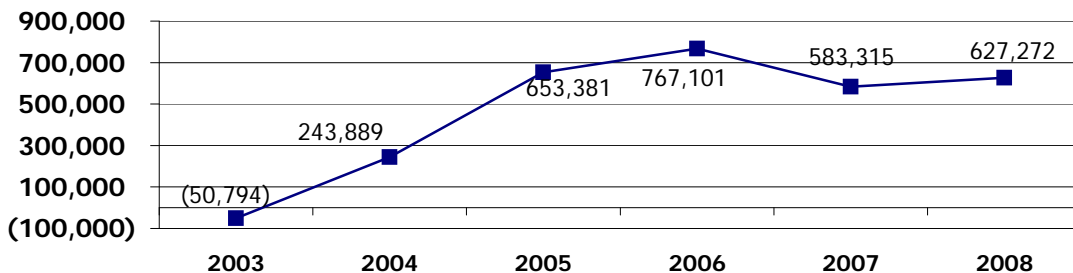
TAB PAGE
Risk Management Fund



RISK MANAGEMENT FUND
FINANCIAL SUMMARY
 Fiscal Year 2007-08

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2006	767,101
Projected Revenues FY 2006-07	3,269,282
Projected Expenditures FY 2006-07	3,453,068
Net Increase/(Decrease) in Net Unrestricted Assets	(183,786)
Expected Unrestricted Net Assets as of Sept. 30, 2007	583,315
Add Fiscal Year 2007-08 Budgeted Revenues	
Charges for Services:	
General Fund	\$1,490,101
Building Permits Fund	89,374
Streets Fund	165,754
Water & Sewer Fund	643,620
Beach Fund	30,203
Solid Waste Fund	177,480
City Dock	173,088
Stormwater Fund	15,996
Tennis Fund	11,521
Technology Services Fund	127,723
Equipment Services Fund	41,341
Construction Management	11,475
Interest Earnings	75,000
Miscellaneous	0
	<u>3,052,676</u>
TOTAL AVAILABLE RESOURCES	3,635,991
Less Fiscal Year 2007-08 Budgeted Expenditures	
Premiums - Excess Insurance	2,560,937
Claims Management Services	140,000
Personal Services	202,997
Operating Expenses	36,010
Transfer - Administration	68,775
	<u>3,008,719</u>
BUDGETED CASH FLOW	43,957
Projected Unrestricted Net Assets as of September 30, 2008	<u><u>627,272</u></u>

Trend - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



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

Mission:

To oversee the identification, analysis and management of the City's risk and exposure to loss related to the activities of the City, its departments and employees.

Department Description

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

2007-08 Risk Management Goals and Objectives

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City), provide a cost effective property and casualty insurance program

- Evaluate program design to determine adequacy of deductibles, self-insured retentions, and limits of coverage
- Begin RFP process for Third Party Claims Administration services. Contract with current provider expires 9/30/08.
- Begin RFO process for Brokerage services. Contract with current provider expires 9/30/08

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City), ensure the risk fund is fiscally sound and compliant with State and Federal regulations

- Evaluate continued participation in public risk pool to reduce costs
- Perform annual actuarial review of plan

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City), increase safety awareness and compliance in order to reduce employee incidents

- Conduct quarterly safety committee meetings to review incident reports and determine training needs
- Provide monthly training to educate staff on workplace safety
- Increase communication of safety related issues/topics through e-mail and newsletter articles

Estimated Start	Estimated Completion
October 2007	September 2008
March 2008	September 2008
March 2008	September 2008
October 2007	September 2008
October 2007	March 2008
October 2007	September 2008
October 2007	September 2008
October 2007	September 2008

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management

2007-08 Significant Budgetary Issues

The budget for the Risk Management Fund is \$3,008,719, a 7% (\$228,355) decrease under the 2006-07 budget.

In addition to the unrestricted net assets, projected to be \$627,272 at the end of 07-08, this fund has \$1,256,147 in restricted reserves for future claims. The presentation within this document references unrestricted net assets only, and it is important to explain that the fund has a sufficient balance for risk management purposes.

Revenues

The primary sources of revenues for this internal service fund are the charges to each fund for insurance and risk management. These charges were calculated by the Risk Management team based on a four-year analysis of loss experience (claims) and loss exposure (number of vehicles, number of employees, and risk related ratings).

Expenditures

Personal Services

This fund includes expenditures for two full time employees, a Risk Manager and a Safety Inspector. Personal Services is \$202,997, increasing \$19,725 or 11% over the 2006-07 budget. The primary reason for this increase is the cost of the annual raises, insurance and pensions.

Operating Expenses

Operating costs for the risk management fund are \$2,805,722, a \$248,080 decrease from the 2006-07 budget. There are two components of the operating costs of this fund.

The first component includes costs required to support the two staff members and the jobs they perform, such as fuel, overhead, training materials, telephones, and supplies. Their salaries and other related costs make up only a minor portion of this budget.

The second component, the largest component, is the cost of the insurance program, including the cost of excess insurance and professional services.

The following list summarizes the major costs.

Professional Services

Third Party Claims Admin Fees	\$70,000
Audit & Actuarial	\$5,000
Brokerage Service Fees	\$65,000

Insurance

Workers Comp – State Assessment	\$55,000
Workers Comp – Current Year Claims	\$841,718
General Liability	\$457,237
Auto and Collision	\$229,796
Property Damage	\$953,187

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management

Third party claims administration fees are paid to our claims administrator, Preferred Governmental Claim Solutions (PGCS), for processing our property, liability and workers' compensation claims.

Brokerage service fees are paid to our insurance broker, Public Risk Insurance Agency (PRIA), for their services in assisting the City in securing insurance quotes for our excess insurances and ancillary lines of insurance coverage. This is a fixed cost and also includes services related to development of underwriting data, consulting, marketing, and customer service.

The major decrease in this budget is for property insurance, at \$115,243 under 2006-07. This decrease is attributed to the property insurance market in the state of Florida. This budget for property insurance premiums assumes the City continues to insure all City owned property for full limits (total insured values) of \$92 million with a wind deductible of 5%.

In addition to those components, the Fund also is charged \$68,775 in City Administration fees.

One issue not addressed in this budget, but under consideration to assist in cost reduction, is the cost of attorney fees specific to liability. These costs are absorbed in the General Liability line item and reflect costs paid to the attorney. Part of the services provided by the Claims Administrator is the provision of specialized legal aid for claims at their cost. The City, however, currently uses its own legal firm. The costs of the legal aid provided via the claims administrator is approximately 35-40% less than the costs of the city's attorney, and has the potential to reduce costs by more than \$100,000 annually. Staff recommends that this be considered in the future, due to the unique experience and qualifications of their attorney specialists as well as the cost savings. There were no capital requests for this fund.

2007-08 Performance Measures and Benchmarking

Description	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
Incident Reports Processed	559	470	518	492
Preventable Employee Injuries	5	2	5	4
Preventable Vehicle Accidents	23	43	30	25
Work Comp Medical only Claims	60	53	32	44
Work Comp Lost Time Claims	12	6	6	8
Average Cost per Claim Work Comp Med Only	\$647	\$821	\$887	\$750
Average Cost per Claim Work Comp Lost Time	\$6,901	\$3,468	\$11,675	\$7,589

FUND: 500 RISK MANAGEMENT

**RISK MANAGEMENT
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Requested	JOB TITLE	FY 2008 REQUESTED
1	1	1	Risk Manager	\$87,618
1	1	1	Safety Inspector	60,563
FUND TOTALS :				
2	2	2	Regular Salaries	\$148,181
			Overtime	1,500
			Employer Payroll Expenses	53,316
			Total Personal Services	<u>\$202,997</u>

**FISCAL YEAR 2007-08
BUDGET DETAIL
RISK MANAGEMENT**

500.7171.519

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	131,740	134,768	141,507	148,181	13,413
10-40 OVERTIME	2,582	1,000	2,200	1,500	500
25-01 FICA	9,901	10,040	10,461	10,974	934
25-03 RETIREMENT CONTRIBUTIONS	11,645	12,345	12,962	13,455	1,110
25-04 LIFE/HEALTH INSURANCE	22,502	25,119	25,119	28,887	3,768
TOTAL PERSONAL SERVICES	178,370	183,272	192,249	202,997	19,725
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	68,775	65,500	65,500	68,775	3,275
31-01 PROFESSIONAL SERVICES	0	0	150	0	0
31-04 OTHER CONTRACTUAL SVCS	103,535	135,500	135,500	140,000	4,500
31-07 MEDICAL SERVICES	4,211	15,000	12,500	10,000	(5,000)
32-10 OUTSIDE COUNSEL	67,879	50,000	26,900	0	(50,000)
40-00 TRAINING & TRAVEL COSTS	932	2,500	1,250	2,500	0
40-03 SAFETY	2,406	4,500	2,500	3,500	(1,000)
40-04 SAFETY PROGRAMS	0	5,000	0	5,000	0
41-01 TELEPHONE	1,302	1,800	1,800	1,800	0
42-10 EQUIP. SERVICES - REPAIRS	1,703	2,300	6,200	2,551	251
42-11 EQUIP. SERVICES - FUEL	1,555	1,760	1,760	1,139	(621)
45-01 UNEMP. COMPENSATION (CITYWIDE)	20,099	24,000	7,200	24,000	0
45-10 WORKERS COMP STATE ASSESSMENTS	70,796	75,000	75,000	55,000	(20,000)
45-11 WORKERS COMP CURRENT YEAR	905,451	923,782	923,782	841,718	(82,064)
45-20 GEN. LIABILITY & BUS PKG	543,192	449,203	703,000	457,237	8,034
45-21 AUTO COLLISION	178,557	220,107	220,107	229,795	9,688
45-22 SELF INS. PROPERTY DAMAGE	319,402	1,068,430	1,068,430	953,187	(115,243)
45-23 REIMBURSEMENT & REFUNDS	-108,979	0	0	0	0
47-00 PRINTING AND BINDING	58	220	220	220	0
51-00 OFFICE SUPPLIES	691	2,500	2,500	2,500	0
52-00 OPERATING SUPPLIES	3,979	5,000	4,988	5,000	0
52-09 OTHER CLOTHING	125	200	212	300	100
54-01 MEMBERSHIPS	790	1,000	1,000	1,000	0
54-02 BOOKS, PUBS, SUBS.	320	500	320	500	0
59-00 DEPRECIATION/AMORTIZATION	1,431	0	0	0	0
91-01 TRANSFER TO GENERAL FUND	20,775	0	0	0	0
99-50 UNBUDGETED RESERVE BALANCE	0	9,208	0	0	0
TOTAL OPERATING EXPENSES	2,208,985	3,063,010	3,260,819	2,805,722	(248,080)
TOTAL EXPENSES	\$2,387,355	\$3,246,282	\$3,453,068	\$3,008,719	(228,355)

**FISCAL YEAR 2007-08
REVENUE DETAIL
RISK MANAGEMENT**

	04-05 ACTUALS	05-06 ACTUALS	06-07 CURRENT PROJECTION	07-08 REQUESTED BUDGET	Percent of Total
Charges for Services:					
General Fund	1,414,154	1,613,456	1,680,131	1,490,101	48.8%
Building Permits Fund	43,584	47,621	79,557	89,374	2.9%
Streets Fund	118,893	112,864	197,255	165,754	5.4%
Water & Sewer Fund	462,745	359,043	711,203	643,620	21.1%
Beach Fund	18,483	21,444	32,855	30,203	1.0%
Solid Waste Fund	163,730	113,514	156,588	177,480	5.8%
City Dock	14,328	46,950	140,735	173,088	5.7%
Stormwater Fund	18,356	15,509	12,069	15,996	0.5%
Tennis Fund	10,401	13,086	11,350	11,521	0.4%
Technology Services Fund	39,045	16,368	117,642	127,723	4.2%
Equipment Services Fund	25,477	26,767	42,835	41,341	1.4%
Construction Management	12,537	12,690	12,062	11,475	0.4%
Interest Earnings	44,034	105,332	75,000	75,000	2.5%
Miscellaneous	(292)	-	-	-	
Total	2,385,475	2,504,644	3,269,282	3,052,676	

TAB PAGE
Employee Benefits Fund



**EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2007-08**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2006	733,856
Projected Revenues FY 2006-07	5,792,900
Projected Expenditures FY 2006-07	6,163,305
Net Increase/(Decrease) in Net Unrestricted Assets	(370,405)

Expected Unrestricted Net Assets as of Sept. 30, 2007 **363,451**

Add Fiscal Year 2007-08 Budgeted Revenues

Health Insurance Coverage:			
City Paid	\$4,734,830		
Employee Paid	567,100		
Dental Coverage:			
City Paid	166,520		
Employee Paid	131,600		
Retiree & COBRA Coverage	303,660		
Flexible Spending	80,000		
Life Insurance			
City Paid	169,776		
Employee Paid	102,714		
Vision Insurance (Employee paid)	28,137		
Long Term Disability	64,800		
Interest Earnings	37,500		
		<u>6,386,637</u>	

TOTAL AVAILABLE RESOURCES: **6,750,088**

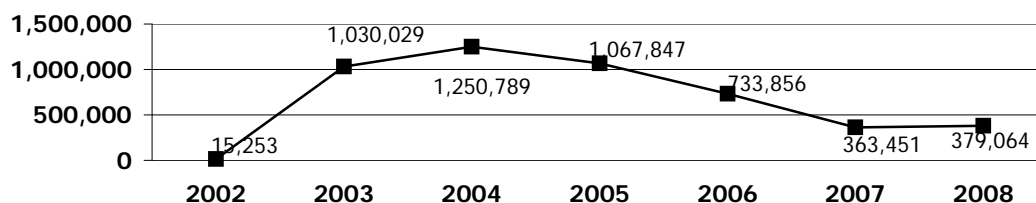
Less Fiscal Year 2007-08 Budgeted Expenditures

Transfer-Administration	37,275		
Insurance & Claims Administration	386,458		
Stop Loss Premium	351,355		
Health Paid Claims	4,002,577		
Prescriptions	832,621		
Dental Insurance	298,121		
Long-Term Disability	64,800		
Life Insurance	282,000		
Vision Insurance	28,137		
Flexible Spending	80,000		
Fitness Reimbursement	7,680		
		<u>6,371,024</u>	

BUDGETED CASH FLOW **15,613**

Projected Unrestricted Net Assets as of September 30, 2008 **379,064**

Trend - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT: Human Resources
FUND: Employee Benefits Fund (Fund 510)

Mission:

To ensure City resources are effectively used to serve its employees, retirees and eligible dependents. The Employee Benefits Fund strives to design a plan that offers comprehensive benefits at a cost that is competitive to most private plans. The philosophy is to provide quality healthcare services in a cost-effective manner, and to offer innovative, cutting edge benefits and a wellness program.

Department Description

The Employee Benefits Fund is an internal service type fund under the management of the Human Resources Department, designed to coordinate the expenses related to the major employee benefits. The Employee Benefits Fund includes the following insurances:

- Health Insurance The City is self insured for health insurance.
- Dental Insurance The City contracts for this service.
- Life Insurance The City contracts for this service.
- Vision Insurance The City contracts for this service.
- Long Term Disability The City contracts for this service.

2007-08 Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) provide a high quality cost effective employee benefits package		
Monitor plan performance by reviewing plan financials monthly	October 2007	September 2008
Determine if beneficial to renew Employee Benefits Insurance Brokerage Services with current provider and provide 60 days notification of City's intent to renew or non-renew	April 2008	June 2008
Begin RFP process for Occupational Medical Service. Two year contract with current provider expires 3/31/08; no renewal options	January 2008	April 2008
Determine if beneficial to renew Occupational Mental Health Services with current provider and provide 60 days notification of City's intent to renew or non-renew	October 2007	November 2007

Fund Summary Page (continued)

DEPARTMENT HUMAN RESOURCES
FUND: EMPLOYEE BENEFITS

2007-08 Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) ensure the employee health benefits plan is fiscally sound and compliant with State and Federal regulations		
Perform annual actuarial analysis of health benefit fund to determine appropriate premium rate valuations and claim funding levels	October 2007	September 2008
Prepare annual State certification of Plan per F.S. 112.08	March 2008	April 2008
Prepare annual GASB 43 & 45 valuation	October 2007	November 2007
Strengthen the economic health and vitality of the City by educating employees to be better consumers of health care benefits which will reduce plan costs and out of pocket expenses		
Promote utilization of on-line resources available through www.mycigna.com	October 2007	September 2008
Provide monthly communications regarding in-network services and providers	October 2007	September 2008
Promote flex spending and dependent care accounts and increase participation by 10%	October 2007	September 2008
Develop and implement new wellness and fitness initiatives and incentives	October 2007	September 2008

2007-08 Significant Budgetary Issues

Revenues

The budgeted revenues to this fund total \$6,386,637. There are two primary sources of revenues to the Employee Benefits Fund.

- City (Employer) contributions to employee benefits, and
- Employee (or former employee) contributions toward benefits

Employer (City) Contributions are budgeted from the Personal Services section of each department. The contributions are as follows:

Health	\$4,734,830
Life	\$169,776
Disability	\$64,800
Dental	<u>\$166,520</u>
Total City Contributions	\$5,135,926

Employee (or former employee) contributions are deducted from an employee's pay or are billed.

Health	\$567,100
Health/Retiree/Cobra	\$303,660

Fund Summary Page (continued)

DEPARTMENT	HUMAN RESOURCES
FUND:	EMPLOYEE BENEFITS

Life	\$102,714
Flex Benefits	\$80,000
Vision	\$28,137
Dental	<u>\$131,600</u>
Total Employee Contributions	\$1,213,211

The City's Health benefit program is self-insured. For 2008, the budget assumes premiums for both the City and the employee's share to increase approximately 9%.

In addition to premiums, there is \$37,500 budgeted in interest earnings.

This fund has a satisfactory fund balance, sufficient to cover emergency and outstanding claims and to keep rates relatively stable. Interest earned on the fund balance helps keep rates at the lowest possible level. This budgeted level of interest is based on the reserved fund balance (for future claims) of \$547,000 plus the unrestricted fund balances.

Historically, COBRA and retirees' premium rate changes are made effective January 1, which is consistent with the actual insurance plan year. Prior to their rate change, the city performs an actuarial analysis of their actual costs to ensure all legal compliance.

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs. Budgeted expenditures are \$6,371,024, approximately \$296,278, or 4.8% over FY 2006-07.

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
- ✓ AD&D Insurance

Health Claims expenses, the largest expense in this fund are budgeted with an 7% increase over 2006-07 budgeted costs. Prescription Claims are budgeted based on a 7% decrease under over 2006-07 budgeted costs. Costs are determined through annual actuarial studies.

For a complete understanding of the benefits provided to city employees, please see the union contracts and employee manuals, or contact the Human Resource Director.

Other costs of the fund are the City Administration cost of \$37,275, the Employee Funded Flex Benefit (\$80,000), and the Health/Fitness Reimbursement (\$7,680).

Fund Summary Page (continued)

DEPARTMENT HUMAN RESOURCES
FUND: EMPLOYEE BENEFITS

2007-08 Performance Measures and Benchmarking

Description	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
Fitness/Wellness Program Participation	27	43	42	45	55
Prescription Utilization/Retail	5,154	6,869	5,035	6,850	7,700
Prescription Utilization/Mail Order	2,100	1,661	937	1,333	1,650
EAP utilization	24	33	18	28*	30
Employee Visits w/TPA Representative	56	52	12	25*	24

*actual utilization thru 7/31/07

**FISCAL YEAR 2007-08
REVENUE
EMPLOYEE BENEFITS FUND**

	03-04 ACTUALS	04-05 ACTUALS	05-06 ACTUALS	2006-07		2007-08
				ADOPTED BUDGET	PROJECTED BUDGET	ADOPTED BUDGET
CITY FUNDED BENEFITS						
Health Insurance	3,065,312	3,145,228	3,288,137	4,310,818	4,259,200	4,734,830
Employee Dependent Care	8,592	10,692	4,926	-	6,800	-
Life Insurance	198,464	202,167	166,938	177,434	165,000	169,776
Long-Term Disability	101,740	84,513	82,559	90,486	106,000	64,800
Dental	153,625	152,463	135,583	147,517	132,000	166,520
Total City Funded Portion	3,527,733	3,595,063	3,678,143	4,726,255	4,669,000	5,135,926
EMPLOYEE- FUNDED BENEFITS (CURRENT & PRIOR)						
Health Insurance (Employee Portion)	408,193	429,329	462,343	504,793	496,400	567,100
Employee Flexible Spending	64,716	58,946	60,582	80,000	61,000	80,000
Health (Retiree or COBRA)	264,653	277,155	286,168	312,900	285,000	303,660
Life Insurance	91,236	95,427	106,190	110,930	102,000	102,714
Vision Insurance	18,673	19,249	22,517	18,661	27,000	28,137
Dental	88,049	91,340	112,312	100,153	115,000	131,600
Total Employee Funded Portion	935,520	971,446	1,050,112	1,127,437	1,086,400	1,213,211
OTHER						
Interest Earnings	24,807	43,433	67,180	45,000	37,500	37,500
Other Income	14,419	-	-	-	-	-
Total Other	39,226	43,433	67,180	45,000	37,500	37,500
Total All Sources	4,502,479	4,609,942	4,795,435	5,898,692	5,792,900	6,386,637

**FISCAL YEAR 2007-08
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

510.7173.519

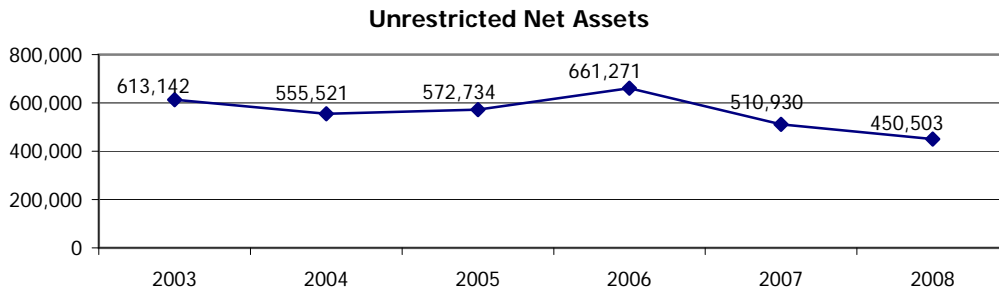
ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<i>OPERATING EXPENSES</i>					
30-01 CITY ADMINISTRATION	32,500	35,500	35,500	37,275	1,775
31-04 OTHER CONTRACTUAL SERVICES	280,214	385,793	378,000	386,458	665
31-05 FIXED COSTS	50,316	0	0	0	0
31-08 ALLIED DENTAL DESIGN	226,850	247,670	247,670	298,121	50,451
31-13 STOP LOSS PREMIUM	240,169	319,293	319,293	351,355	32,062
31-14 LONG TERM DISABILITY	62,557	64,730	64,730	64,800	70
31-15 LIFE INSURANCE	316,138	288,364	267,000	282,000	(6,364)
31-16 VISION INSURANCE	21,867	18,661	27,000	28,137	9,476
45-02 HEALTH PAID CLAIMS	3,865,211	3,726,723	3,934,000	4,002,577	275,854
45-03 SCRIPT CARD EXPENSES	680,929	899,564	821,000	832,621	(66,943)
45-06 EMPLOYEE FLEX	53,386	80,000	61,000	80,000	0
45-09 HEALTH REIMBURSE/FITNESS	8,048	8,448	8,112	7,680	(768)
45-23 REIMBURSEMENTS & REFUNDS	-708,761	0	0	0	0
TOTAL OPERATING EXPENSES	5,129,424	6,074,746	6,163,305	6,371,024	296,278
TOTAL EXPENSES	\$5,129,424	\$6,074,746	\$6,163,305	\$6,371,024	296,278

TAB PAGE
Technology Services Fund



TECHNOLOGY SERVICES
FINANCIAL SUMMARY
 Fiscal Year 2007-08

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2006	661,271
Projected Revenues FY 2006-07	\$1,975,751
Projected Expenditures FY 2006-07	2,126,092
Net Increase/(Decrease) in Net Unrestricted Assets	(\$150,341)
Expected Unrestricted Net Assets as of Sept. 30, 2007	\$510,930
Add Fiscal Year 2007-08 Budgeted Revenues	
Charges for Services:	
General Fund	\$1,027,391
Water & Sewer Fund	426,979
Solid Waste Fund	80,950
Building & Zoning	276,605
City Dock Fund	17,150
Naples Beach Fund	26,610
Streets	20,640
Equipment Services	18,680
Construction Management	21,810
Stormwater	20,940
Tennis	7,520
Interest Earnings	30,250
	1,975,525
TOTAL AVAILABLE RESOURCES	\$2,486,455
Less Fiscal Year 2007-08 Budgeted Expenditures	
Personal Services	\$990,707
Operating Expenses	525,047
Transfer - City Administration	94,238
Transfer - Self Insurance	127,723
Transfer - Building Rental	112,337
Capital Expenditures	185,900
	\$2,035,952
BUDGETED CASH FLOW	(\$60,427)
Projected Unrestricted Net Assets as of September 30, 2008	\$450,503



City of Naples, Florida

Fund Summary Page



DEPARTMENT **Technology Services**
FUND: **Technology Fund (Fund 520)**

Mission:

The mission of the Technology Services Department is to support the City of Naples, Florida by providing leadership and guidance to staff in the appropriate application of technology, and to provide an efficient and reliable infrastructure for voice and data communication to enable City officials, staff and employees to deliver the highest level of service to the citizens of Naples.

Fund and Department Description

The Technology Fund is an internal service fund that provides all technological services to the City. The Fund consists of three operating divisions and their functions are:

- Applications**.....This division of the Technology Services Department is responsible for the iSeries midrange system and its corresponding software, including the HTE software, which runs the accounting, budget, payroll, purchasing, customer billing and permitting programs. Applications Services is also responsible for eGovernment applications, time keeping software, the development of custom databases and the custom reporting of data (MIS).
- Network Services**..... This division of the Technology Services Department is responsible for the selection, installation and maintenance of personal computers, software, networks and the website, as well as providing any other technological need of the City, including the City's TV broadcast and telephone system.
- GIS**..... Geographic Information Systems is responsible for maintaining the City's spatial information and preparing and presenting maps and map related data. GIS serves primarily internal clients and works in coordination with the City's Technology Services Department, Collier County, and the Property Appraiser's Office. GIS was formerly under the direction of the Community Development Director and is now part of the Technology Services Department.

Fund Summary Page

DEPARTMENT Technology Services
 FUND: Technology Fund (Fund 520)

2007-08 Goals and Objectives:

	Estimated Start	Estimated Completion
Applications Services		
As part of Vision Goal number 3 (Maintain an extraordinary quality of life for residents) deliver highest quality data management services through advancements in software, support, and training		
Upgrade the interactive voice response system used to schedule building permit inspections, and retrieve inspection results	October 2007	February 2008
Acquire and install the RPG Smart pages system, providing enhanced real time information via the City website.	January 2008	April 2008
Develop and implement additional Web applications to deliver real time information related to all aspects of the City's enterprise database solutions.	April 2008	September 2008
Enhance the Data Warehouse to allow for information queries, allowing staff to research data more effectively	October 2007	March 2008
Implement the Citizen Request Tracking for the Customer Service functions of the utility applications.	December 2007	June 2008
Implement ACH Accounts Payable Vendor Payments	May 2008	July 2008
Implement the electronic interface between the HTE General Accounting System and the Equipment Services fleet maintenance application.	October 2007	December 2007
Provide classroom & online resources for on-going training	October 2007	September 2008

Network Services

As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), deliver highest quality network services through advancements in technology and management		
Upgrade and replace workstations on an as-needed basis.	October 2007	September 2008
Replace/upgrade servers which have reached their end of life.	October 2007	September 2008
Replace network printers on an as-needed basis, concentrating on those where maintenance costs make replacement the more economical choice.	October 2007	September 2008
Replace/upgrade network infrastructure on an as-needed basis as equipment fails or is no longer serviceable.	October 2007	September 2008
Expand wireless access to city network and public internet to additional city facilities	December 2007	June 2008
Install and configure Microsoft's Systems Management Server and Software Update Services to manage updates and deployment of new software as well as inventory management	October 2007	May 2008

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

Network Services

	Estimated Start	Estimated Completion
As part of Vision Goal # 3 (Maintain an extraordinary quality of life for residents), provide citizens, businesses and visitors with timely information		
Provide a content management system for the city's web site which allows department staff to add and update information within their areas of responsibility	October 2007	September 2008
Redesign the public web site to enhance usability, provide for integrated search and provide a base for more online features, such as online employment applications, citizen forums and commentary and a more comprehensive events calendar.	October 2007	September 2008

Geographic Information Systems (GIS)

As part of Vision Goal # 3 (Maintain an extraordinary quality of life for residents), improve Staff and Public Access to Spatial Information through Map Production and Application Development		
Implement ArcGIS Server application for public access to City of Naples base data including ability to query, download, and prepare cartographic products.	December 2007	March 2008
Implement ArcGIS Server application for internal access to planning and permitting information.	February 2008	June 2008
Implement ArcGIS Server application for internal access to underground utility information with 3D perspectives.	January 2008	September 2008
Convert and update existing facility data on all City parks; deploy information on external Website.	December 2007	April 2008
Continue enhancements to Looking Glass and coordinate with vendor on conversion to ArcGIS Server.	November 2007	January 2008

As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), Assist departments with effective methods for data development and maintenance		
Assist Streets & Traffic staff with asset collection & inventory using GPS and ArcPad data collection software.	November 2007	May 2008
Assist Parks and Parkways with improving the Tree Inventory database and provide user-friendly maintenance tool.	March 2008	September 2008
Develop editing and maintenance workflow for Stormwater datasets.	November 2007	March 2008
Update and complete Re-use dataset; develop editing and maintenance workflow.	April 2008	September 2008
Train Water & Wastewater staff on editing in ArcView.	November 2007	January 2008
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership),		

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

eliminate redundancies through collaboration and communication with external agencies		
Apply for applicable GIS-technology grants to acquire necessary hardware/software, project funding.	October 2007	September 2008
Collaborate with local and regional agencies on issues of mutual interest; establish collaborative partnerships.	October 2007	September 2008
Research external data collection processes that can potentially be leveraged for internal benefit.	October 2007	September 2008
Attend conferences and training that will provide exposure to best practices and opportunities to learn from others.	October 2007	September 2008

2007-08 Significant Budgetary Issues

The budget for the Technology Services Fund is \$2,035,952, a \$174,552 or an 8% decrease under the adopted 2006-07 budget.

Revenues

The primary sources of revenues for this Internal Service Fund are the charges to each fund for services. Charges to users are calculated using a formula of number of personal computers, service calls, users and transactions. Charges are allocated for the current year based on the prior year's actual usage.

For 2007-08, this fund will use \$60,427 of unrestricted net assets to fund capital projects. This Internal Service Fund has no mandatory fund balance requirement, and staff recommends using the surplus when available to fund one-time expenditures, such as capital. At the end of 2007, unrestricted net assets are estimated to be \$450,503.

Expenditures

Application Services

The Applications Services division's budget is \$388,032, a 28% decrease under the adopted budget of 2006-07, primarily due to the decrease in capital budgeted for the 06-07 fiscal year. There are two employees in the Applications Services Division.

The major expenditures in this division are the Software Maintenance agreements, budgeted at \$156,668. This includes \$93,626 in HTE support agreements. In line item 31-01, Professional Services, are two new costs, the support agreement for Code Red at \$9,995, which is the City's emergency call out program, and \$6,100 for the Disaster recovery software program. This division also has budgeted \$15,150 in capital for a RPG Smart Pages Software Package.

Network Services

The Network Services budget is \$1,393,982 or \$8,104 less than the adopted 2006-07 budget. There are seven positions in this division, costing \$631,947, an increase of \$68,581, or 12%.

Operating expenses total \$591,285, an increase of \$6,790. The largest area of increase is the self insurance charge, which increased by \$9,949 from FY06-07 Adopted Budget. The past years of

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

major lighting strikes to the system as well as the overall value of our computer system has caused the insurance charge to this fund to increase. Other major costs of this division are the cost for City Administration, budgeted at \$94,238, cost for building rental (paid to the Building Permits Fund) in the amount of \$86,649, and software maintenance agreements for \$151,627 (including PESD's Visionair at \$79,950). The TV-Video Production line-item (\$29,000) includes tapes, maintenance of the new streaming video software, royalty free music, parts and equipment repair.

Capital projects in the Network Division total \$170,750 and are summarized on the following pages with additional details available in the Capital Improvement Program.

Geographic Information Systems (GIS)

The GIS budget is \$253,938, a \$14,177 decrease under the adopted 2006-07 budget. There are two positions in this division with personal services costs of \$181,783, an increase of \$20,034 (12%) over the 2006-07 budget. Other operating costs total \$72,155, with major costs of \$22,000 for software maintenance and \$8,860 for operating supplies related to the mapping system.

Capital Projects

Capital Projects are listed at the end of this section and detailed in the City's Capital Improvement Program along with the potential impact (i.e. maintenance costs) on the operating budget.

2007-08 Performance Measures and Benchmarking

Performance Measures	Actual 2004/2005	Actual 2005/06	Estimated 2006/07	Projected 2007/08
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INPUTS

Direct Expenditures	1,532,674	1,418,379	1,264,750	1,264,749
Employees	9	9	9	9

OUTPUTS

Software Applications/Programs Maintained	91/18,102	155/18,328	195/19,500	195/19,500
Active Devices - (Computers Servers Printers Etc)	545	566	580	580
User Accounts	469	470	475	475
Hours of Network Maintenance	8,736	8,736	8,736	8,736
Community TV Programming hours	8,736	8,736	8,736	8,736
Training Classes	30	49	63	65

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

EFFECTIVENESS:

% Network availability	99	99.5	99.5	99.5
% Software application availability	99.5	99.5	99.5	99.5
% of help desk calls solved within goal	85	86	86	86
% of Community TV Availability	98	99.5	99.5	99.5
Avg help desk calls per active device	7.28	8.07	9.41	9.41
Avg help desk calls per user account	8.46	9.72	15.55	15.55

FUND: 520 TECHNOLOGY SERVICES

**TECHNOLOGY SERVICES
FISCAL YEAR 2007-08**

<i>2006 Approved</i>	<i>2007 Approved</i>	<i>2008 Approved</i>	JOB TITLE	FY 2008 APPROVED
APPLICATION SERVICES				
1	1	1	Applications Services Manager	\$79,910
1	1	1	Programmer Analyst	54,547
<hr/> 2	<hr/> 2	<hr/> 2		<hr/> 134,457
NETWORK SERVICES				
1	1	1	Technology Services Director	106,595
2	2	2	Sr. Network Specialist	154,510
2	2	3	Network Specialist	153,678
1	1	1	Video Programming & Product.	44,910
1	1	0	Technical Support Analyst I	0
<hr/> 7	<hr/> 7	<hr/> 7		<hr/> 459,693
GEOGRAPHIC INFORMATION SYSTEMS				
1	1	1	GIS Manager	75,043
1	1	1	GIS Specialist	59,917
<hr/> 2	<hr/> 2	<hr/> 2		<hr/> 134,960
FUND TOTALS :				
11	11	11	Regular Salaries	\$729,110
			Other Salaries & Wages	10,140
			Overtime	9,060
			Employer Payroll Expenses	242,397
			Total Personal Services	<u><u>\$990,707</u></u>

**FISCAL YEAR 2007-08
BUDGET DETAIL
TECHNOLOGY SERVICES
DEPARTMENT SUMMARY**

FUND 520			06-07	06-07	07-08	
ACCOUNT DESCRIPTION		05-06	ORIGINAL	CURRENT	APPROVED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	627,470	652,258	684,800	729,110	76,852
10-30	OTHER SALARIES	5,985	5,460	9,110	10,140	4,680
10-40	OVERTIME	5,917	9,060	7,060	9,060	0
25-01	FICA	45,398	48,671	52,605	55,178	6,507
25-03	RETIREMENT CONTRIBUTIONS	56,010	68,517	70,545	77,392	8,875
25-04	LIFE/HEALTH INSURANCE	83,857	102,967	91,653	106,947	3,980
25-07	EMPLOYEE ALLOWANCES	0	2,100	2,400	2,880	780
29-00	GENERAL & MERIT INC.	0	0	0	0	0
TOTAL PERSONAL SERVICES		824,637	889,033	918,173	990,707	101,674
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	4,286	7,200	5,800	6,200	(1,000)
30-01	CITY ADMINISTRATION	85,000	89,750	89,750	94,238	4,488
30-31	TV VIDEO PRODUCTION	11,419	27,400	20,000	29,000	1,600
30-91	LOSS ON DISPOSAL OF FIXED ASSET:	442	0	0	0	0
31-01	PROFESSIONAL SERVICES	6,599	31,395	30,400	32,995	1,600
40-00	TRAINING & TRAVEL COSTS	35,994	38,350	33,500	40,290	1,940
41-00	COMMUNICATIONS	6,450	6,792	6,792	3,174	(3,618)
41-01	TELEPHONE	2,729	4,336	2,500	3,107	(1,229)
41-02	FAX & MODEMS	8,651	29,136	15,684	29,940	804
41-03	RADIO & PAGER	91	200	50	60	(140)
42-10	EQUIP. SERVICES - REPAIRS	0	1,150	3,000	820	(330)
42-11	EQUIP. SERVICES - FUEL	232	290	290	366	76
44-01	BUILDING RENTAL	95,026	108,333	108,333	112,337	4,004
45-22	SELF INS. PROPERTY DAMAGE	16,368	117,642	117,642	127,723	10,081
46-00	REPAIR & MAINTENANCE	127,666	152,315	152,315	156,668	4,353
46-16	HARDWARE MAINTENANCE	23,802	22,400	22,400	28,800	6,400
46-17	SOFTWARE MAINTENANCE	176,859	187,340	178,200	173,627	(13,713)
47-00	PRINTING AND BINDING	0	1,890	0	200	(1,690)
47-06	DUPLICATING	0	100	100	100	0
51-00	OFFICE SUPPLIES	584	600	600	600	0
52-00	OPERATING SUPPLIES	4,383	14,015	10,155	14,210	195
52-09	OTHER CLOTHING	973	1,575	1,173	1,365	(210)
54-00	BOOKS, PUBS, SUBS, MEMBS	703	1,450	485	1,125	(325)
54-01	MEMBERSHIPS	1,870	2,000	2,000	2,400	400
59-00	DEPRECIATION	166,835	0	0	0	0
TOTAL OPERATING EXPENSES		776,962	845,659	801,169	859,345	13,686
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	0	35,700	20,000	56,500	20,800
60-80	COMPUTER PURCHASES	0	410,587	375,000	129,400	(281,187)
60-81	COMPUTER SOFTWARE	0	29,525	11,750	0	(29,525)
TOTAL NON-OPERATING EXPENSES		0	475,812	406,750	185,900	(289,912)
TOTAL EXPENSES		1,601,599	2,210,504	2,126,092	2,035,952	(174,552)

**FISCAL YEAR 2007-08
BUDGET DETAIL
TECHNOLOGY SERVICES
APPLICATION SERVICES**

520.8002.590 ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 PROJECTED PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	122,270	119,409	126,000	134,457	15,048
10-40 OVERTIME	1,395	2,060	2,060	2,060	0
25-01 FICA	8,693	8,910	9,700	10,206	1,296
25-03 RETIREMENT CONTRIBUTIONS	11,233	11,924	12,145	13,300	1,376
25-04 LIFE/HEALTH INSURANCE	17,715	21,195	13,997	16,474	(4,721)
25-07 EMPLOYEE ALLOWANCES	0	420	480	480	60
29-00 GENERAL & MERIT INC.	0	0	0	0	0
TOTAL PERSONAL SERVICES	161,306	163,918	164,382	176,977	13,059
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	1,000	0	0	(1,000)
30-91 LOSS ON DISP FIXED ASSETS	0	0	0	0	0
31-01 PROFESSIONAL SERVICES	0	14,495	13,500	16,095	1,600
40-00 TRAINING & TRAVEL COSTS	12,152	14,600	11,500	15,540	940
41-00 COMMUNICATIONS	1,968	1,368	1,368	606	(762)
41-02 FAX & MODEMS	0	684	684	348	(336)
45-22 SELF INS. PROPERTY DAMAGE	2,889	3,881	3,881	4,098	217
46-00 REPAIR & MAINTENANCE	127,666	152,315	152,315	156,668	4,353
46-16 HARDWARE MAINTENANCE	0	0	0	0	0
46-17 SOFTWARE MAINTENANCE	0	0	0	0	0
51-00 OFFICE SUPPLIES	199	0	0	0	0
52-00 OPERATING SUPPLIES	502	2,155	2,155	2,350	195
54-01 MEMBERSHIPS	0	0	0	200	200
59-00 DEPRECIATION	52,742	0	0	0	0
TOTAL OPERATING EXPENSES	198,118	190,498	185,403	195,905	5,407
<u>NON-OPERATING EXPENSES</u>					
60-80 COMPUTER PURCHASES	0	178,587	178,000	15,150	(163,437)
60-81 COMPUTER SOFTWARE	0	7,300	0	0	(7,300)
TOTAL NON-OPERATING EXPENSES	0	185,887	178,000	15,150	(170,737)
TOTAL EXPENSES	\$359,424	\$540,303	\$527,785	\$388,032	(152,271)

**FISCAL YEAR 2007-08
BUDGET DETAIL
TECHNOLOGY SERVICES
NETWORK SERVICES**

520.8003.590

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	408,747	410,450	435,000	459,693	49,243
10-30 OTHER SALARIES & WAGES	5,985	5,460	9,110	10,140	4,680
10-40 OVERTIME	4,256	7,000	5,000	6,000	(1,000)
25-01 FICA	29,598	30,754	33,405	34,815	4,061
25-03 RETIREMENT CONTRIBUTIONS	37,815	44,298	44,700	49,138	4,840
25-04 LIFE/HEALTH INSURANCE	52,415	63,724	60,856	69,761	6,037
25-07 EMPLOYEE ALLOWANCES	0	1,680	1,920	2,400	720
TOTAL PERSONAL SERVICES	538,816	563,366	589,991	631,947	68,581
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,021	5,200	5,000	5,200	0
30-01 CITY ADMINISTRATION	85,000	89,750	89,750	94,238	4,488
30-31 TV VIDEO PRODUCTION	11,419	27,400	20,000	29,000	1,600
30-91 LOSS ON DISPOSAL OF FIXED ASSETS	442	0	0	0	0
31-01 PROFESSIONAL SERVICES	6,599	16,900	16,900	16,900	0
40-00 TRAINING & TRAVEL COSTS	16,338	15,050	15,000	16,050	1,000
41-00 COMMUNICATIONS	4,482	5,424	5,424	1,695	(3,729)
41-01 TELEPHONE	1,717	2,736	1,700	1,507	(1,229)
41-02 FAX & MODEMS	8,651	28,452	15,000	29,592	1,140
41-03 RADIO & PAGER	91	200	50	60	(140)
42-10 EQUIP. SERVICES - REPAIRS	0	1,150	3,000	820	(330)
42-11 EQUIP. SERVICES - FUEL	232	290	290	366	76
44-01 BUILDING RENTAL	73,297	83,561	83,561	86,649	3,088
45-22 SELF INS. PROPERTY DAMAGE	10,590	112,467	112,467	122,416	9,949
46-16 HARDWARE MAINTENANCE	21,034	19,600	19,600	27,400	7,800
46-17 SOFTWARE MAINTENANCE	161,972	168,540	160,000	151,627	(16,913)
51-00 OFFICE SUPPLIES	385	500	500	500	0
52-00 OPERATING SUPPLIES	0	3,000	3,000	3,000	0
52-09 OTHER CLOTHING	973	1,575	1,173	1,365	(210)
54-00 BOOKS, PUBS, SUBS, MEMBS	196	700	200	700	0
54-01 MEMBERSHIPS	1,870	2,000	2,000	2,200	200
59-00 DEPRECIATION	110,831	0	0	0	0
TOTAL OPERATING EXPENSES	520,140	584,495	554,615	591,285	6,790
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	0	0	56,500	56,500
60-80 COMPUTER PURCHASES	0	232,000	197,000	114,250	(117,750)
6081 COMPUTER SOFTWARE	0	22,225	11,750	0	(22,225)
TOTAL NON-OPERATING EXPENSES	0	254,225	208,750	170,750	(83,475)
TOTAL EXPENSES	\$1,058,956	\$1,402,086	\$1,353,356	1,393,982	(8,104)

**FISCAL YEAR 2007-08
BUDGET DETAIL
TECHNOLOGY SERVICES
GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

520.8004.590

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	96,453	122,399	123,800	134,960	12,561
10-40 OVERTIME	266	0	0	1,000	1,000
25-01 FICA	7,107	9,007	9,500	10,157	1,150
25-03 RETIREMENT CONTRIBUTIONS	6,962	12,295	13,700	14,954	2,659
25-04 LIFE/HEALTH INSURANCE	13,727	18,048	16,800	20,712	2,664
29-00 GENERAL & MERIT INC.	0	0	0	0	0
TOTAL PERSONAL SERVICES	124,515	161,749	163,800	181,783	20,034
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	265	1,000	800	1,000	0
40-00 TRAINING & TRAVEL COSTS	7,504	8,700	7,000	8,700	0
41-00 COMMUNICATIONS	0	0	0	873	873
41-01 TELEPHONE	1,012	1,600	800	1,600	0
44-01 BUILDING RENTAL	21,729	24,772	24,772	25,688	916
45-22 SELF INS. PROPERTY DAMAGE	2,889	1,294	1,294	1,209	(85)
46-16 HARDWARE MAINTENANCE <i>Plotter Maintenance, etc.</i>	2,768	2,800	2,800	1,400	(1,400)
46-17 SOFTWARE MAINTENANCE	14,887	18,800	18,200	22,000	3,200
47-00 PRINTING AND BINDING	0	1,890	0	200	(1,690)
47-06 DUPLICATING	0	100	100	100	0
51-00 OFFICE SUPPLIES	0	100	100	100	0
52-00 OPERATING SUPPLIES	3,881	8,860	5,000	8,860	0
54-00 BOOKS, DUES AND MEMBERSHIPS	507	750	285	425	(325)
59-00 DEPRECIATION	3,262	0	0	0	0
TOTAL OPERATING EXPENSES	58,704	70,666	61,151	72,155	1,489
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	35,700	20,000	0	(35,700)
60-80 COMPUTER PURCHASES	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	35,700	20,000	0	(35,700)
TOTAL EXPENSES	\$183,219	\$268,115	\$244,951	\$253,938	(14,177)

CIP PROJECTS - TECHNOLOGY SERVICES

PROJ ID	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
TECHNOLOGY SERVICES						
08T02	Server Program Replacement	45,000	45,000	45,000	45,000	45,000
08T01	PC Replacement Program	50,000	75,000	80,000	80,000	85,000
07T05	Granicus MinuteMaker Module	10,250	-	-	-	-
08T04	Printer Program Replacement	16,000	16,000	16,000	16,000	16,000
08T06	Network Infrastructure Replacement	15,000	15,000	15,000	15,000	15,000
08T07	Furniture	7,500	-	-	-	-
08T08	Wireless Access Project	18,000	-	-	-	-
08T09	Website Content Management	9,000	-	-	-	-
08T10	RPG Smart Page Web Development Tool	15,150	-	-	-	-
	Online Purchasing Bidding & Procurement	-	56,500	-	-	-
	Council Notebook Computers	-	24,057	7,560	7,560	7,560
	Community Radio Station	-	-	48,000	-	-
	Electronic Agenda Packets	-	-	40,000	3,250	3,250
	Enterprise Vault Server	-	29,000	2,000	2,000	2,000
	Redundant Storage Network	-	96,000	-	-	-
	Video System & Camera Replacement	-	20,000	-	20,000	-
GRAND TOTAL TECHNOLOGY SERVICES		185,900	376,557	253,560	188,810	173,810

Impact on Operating Budget

08T02	Server Program Replacement	<i>None</i>
08T01	PC Replacement Program	<i>None</i>
07T05	Granicus MinuteMaker Module	<i>Starting in 08-09, \$4,200 annually in contracted service mgt</i>
08T04	Printer Program Replacement	<i>None</i>
08T06	Network Infrastructure Replacement	<i>None</i>
08T07	Furniture	<i>None</i>
08T08	Wireless Access Project	<i>None</i>
08T09	Website Content Management	<i>Starting in 08-09, \$1,500 annually in maintenance</i>
08T10	RPG Smart Page Web Development Tool	<i>Starting in 08-09, \$2,650 annually in maintenance</i>

**Technology Services
Inter-Department Billings**

Fund	ACTUAL		ACTUAL		BUDGET		APPROVED	
	FY04/05		FY 05-06		FY 06-07		FY 07-08	
General Fund	721,835	44%	797,471	46%	991,341	50%	1,027,391	53%
Building Permits Fund	260,550	16%	266,660	16%	270,040	14%	276,605	14%
Water & Sewer Fund	457,440	28%	457,230	27%	482,820	24%	426,979	22%
Solid Waste Fund	110,070	7%	103,400	6%	97,420	5%	80,950	4%
Streets Fund	8,530	1%	10,090	1%	16,410	1%	20,640	1%
Beach Parking	35,040	2%	34,080	2%	27,240	1%	26,610	1%
Tennis Fund	6,030	0%	7,500	0%	7,990	0%	7,520	0%
Dock Fund	30,890	2%	27,530	2%	21,900	1%	17,150	1%
Storm Water	11,970	1%	14,820	1%	22,630	1%	20,940	1%
Equipment Services	-	0%	-	0%	17,260	1%	18,680	1%
Construction Management	-	0%	-	0%	20,700	1%	21,810	1%
Total Interfund Charges	1,642,355		1,718,781		1,975,751		1,945,275	

The customers of the Technology Services Department are the various departments of the City. Fees are based on prior years' use of services such as work orders, mainframe use and number of PCs using an allocation formula. Actual charges to departments will be the same as was budgeted. The billing allocation method is retained in the Finance Department and is available upon request.

City of Naples, Florida

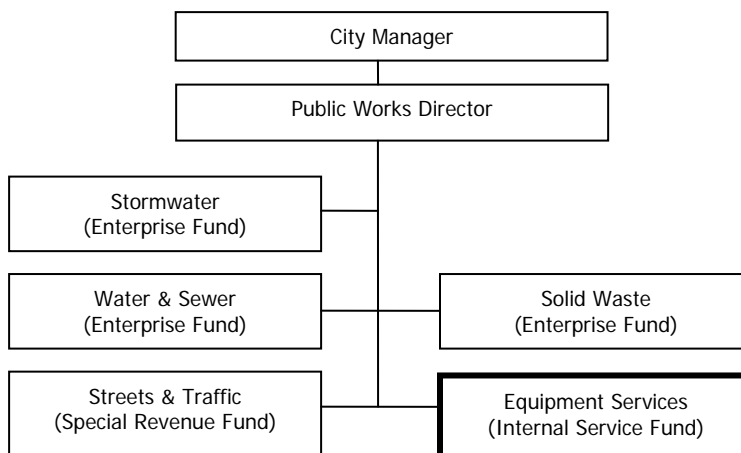
Fund Summary Page



DEPARTMENT Public Works Department
FUND: Equipment Services/Internal Service Fund (Fund 530)

Department Description

The Public Works Department operates in five separate funds: Water & Sewer Fund, Solid Waste Fund, Streets & Traffic Fund, Stormwater Fund and Equipment Services, an Internal Service Fund, responsible for the maintenance and replacement of all city rolling stock, including Police and Fire apparatus.



Equipment Services Goals and Objectives

The Equipment Services Division will be focused on providing service and maintenance reliability to all City fleet. There will be a continuing focus on facility improvements to maintain a safe working environment for all staff. Improved preventative maintenance programs will be sought on a continuous basis to assure service reliability to the City fleet.

DEPARTMENT Public Works
FUND: Equipment Services/Internal Service Fund

Goals and Objectives	Estimated Start	Estimated Completion
<p>In accordance with the Vision Plan of Naples, continue and strengthen the City's leadership role in environmental protection and regional/ community sustainability:</p>		
<p>Review benchmarks for "vehicle to mechanic ratios" for at least 3 other cities</p>	January 2008	March 2008
<p>Update evaluation report of alternative fuel vehicles</p>	January 2008	March 2008
<p>Evaluate costs to ensure 08-09 budget to departments are properly charged</p>	February 2008	April 2008
<p>Recruit, develop, and retain a highly competent staff through such activities as attendance at workshops, seminars, and conferences.</p>		
<p>Require each staff member to attend at least one professional development program</p>	October 2007	September 2008
<p>Provide monthly reports identifying productivity of mechanics</p>	October 2007	September 2008
<p>Attend Florida Sheriff's Association Conference for police vehicles</p>	October 2007	October 2007
<p>Improve the level of service to all customers and provide reliable and safe working environment through our Capital Improvement Projects such as the following:</p>		
<p>Develop and prepare resolution for 2008 vehicle acquisition based on 2007-08 budget and competitive prices.</p>	October 2007	January 2008

2007-08 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$2,714,296, a 17% decrease from the 2006-07 budget of \$3,298,042.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. Equipment Services invoices each department monthly, using a fully weighted labor rate plus costs, for services provided. The budgeted charges are based on the historic trend. In addition, Collier County's EMS purchases some of its fuel at the City's fuel pumps, and will reimburse this fund an estimated \$133,170.

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Equipment Services/Internal Service Fund

Expenditures

Personal Services

This fund continues to budget for eleven (11) full time employees. For 2007-08 the budget for personal services is \$761,241, a 6.5% increase over 2006-07. The increases are for the contractual raises for employees and expected increased of insurance and pension costs.

Operating Costs

Operating expenditures of this fund total \$1,882,405. Fuel is the largest expense in this fund, at \$936,169, which is a 4% increase over the 2006-07 budget. For 2007-08, the per gallon rate is projected to be \$3.46 for gas and \$3.17 for diesel.

Other large expenditures of this fund are:

Sublet repairs	\$175,000	Transmission, painting, body work
Operating Supplies	\$230,000	Vehicle and equipment parts
Tires	\$197,105	
City Administrative Costs	\$139,125	

Capital Costs

Capital costs in this fund total \$70,650. A list summarizing the capital projects is provided later in this section. Capital consists of replacement equipment and will not impact the operating budget.

2007-08 Performance Measures and Benchmarking

Benchmarks	Naples	Coral Gables	Sarasota County	Collier County
Pieces of Equipment Maintained	565	680	1,271	1,655
Equipment to Mechanic Ratio	94	136	90	118

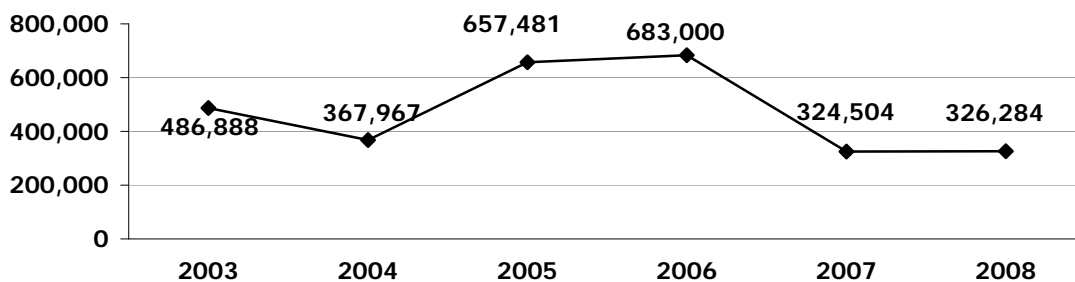
Performance Measures	Actual 2004/2005	Actual 2005/06	Estimated 2006/07	Projected 2007/08
Percentage of fleet availability	94.0%	89%	90%	93%
Preventive Maintenance Services completed on time	87%	82%	85%	90%
Technician Productivity (hours billed vs. hours worked)	92%	89%	90%	92%
Part Turnover	2.6	3.2	3	3



EQUIPMENT SERVICES
FINANCIAL SUMMARY
 Fiscal Year 2007-08

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2006	683,000
Projected Revenues FY 2006-07	2,801,300
Projected Expenditures FY 2006-07	3,159,796
Net Increase/(Decrease) in Net Unrestricted Assets	(358,496)
Expected Unrestricted Net Assets as of Sept. 30, 2007	324,504
Add Fiscal Year 2007-08 Budgeted Revenues	
Charges for Services:	
General Fund	1,148,287
Building & Zoning	48,873
Streets Fund	32,698
Water & Sewer Fund	465,351
Beach Parking	51,112
Solid Waste Fund	728,175
Dock Fund	10,462
Storm Water	45,092
Tennis Fund	755
Risk Management	3,690
Technology Services	1,186
Equipment Services	20,485
Construction Management	10,240
Collier County - EMS Fuel Sales	133,170
Interest	16,500
	<u>2,716,076</u>
TOTAL AVAILABLE RESOURCES	3,040,580
Less Fiscal Year 2007-08 Budgeted Expenditures	
Personal Services	\$761,241
Operations & Maintenance	1,681,609
Transfer - Self Insurance	41,341
Transfer - Reimbursed Admin.	139,125
Transfer - Construction Mgt	1,650
Transfer - Technology Services	18,680
Capital Expenditures	70,650
	<u>2,714,296</u>
BUDGETED CASH FLOW	1,780
Projected Unrestricted Net Assets as of September 30, 2008	<u><u>326,284</u></u>

Trend - Unrestricted Net Assets



FUND: 530 EQUIPMENT SERVICES

PUBLIC WORKS

FISCAL YEAR 2007-08

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 APPROVED
1	1	1	Equipment Services Superintendent	\$81,110
1	1	1	Service Coordinator	58,559
2	2	2	Lead Mechanic	104,526
4	4	4	Mechanic II	161,121
1	1	1	Auto Parts Controller	36,089
1	1	1	Administrative Specialist II	34,649
1	1	1	Service Worker III	37,739

FUND TOTALS :

11	11	11	Regular Salaries	\$513,793
			Other Salaries & Wages	20,140
			Overtime	25,000
			Employer Payroll Expenses	202,308
			Total Personal Services	<u>\$761,241</u>

Note: Wages include contractual increases for 2007-08

**FISCAL YEAR 2007-08
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

530.1326.590

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	455,805	479,452	467,000	513,793	34,341
10-30 OTHER SALARIES	6,315	27,880	11,500	20,140	(7,740)
10-40 OVERTIME	41,641	15,000	35,000	25,000	10,000
25-01 FICA	36,677	35,540	37,700	38,443	2,903
25-03 RETIREMENT CONTRIBUTIONS	43,765	50,691	46,765	53,957	3,266
25-04 LIFE/HEALTH INSURANCE	84,400	105,352	86,555	108,948	3,596
25-07 EMPLOYEE ALLOWANCES	0	840	960	960	120
TOTAL PERSONAL SERVICES	668,603	714,755	685,480	761,241	46,486
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,023	5,000	5,000	5,000	0
30-01 CITY ADMINISTRATION	139,000	132,500	132,500	139,125	6,625
30-07 TOOL ALLOWANCE	1,750	2,100	2,100	2,400	300
30-40 CONSTRUCTION MGT FEE	0	28,000	28,000	1,650	0
30-91 LOSS-DISPOSAL FIXED ASSETS	-1,143	0	0	0	0
31-04 OTHER CONTRACTUAL SVCS	6,196	9,020	9,197	9,400	380
40-00 TRAINING & TRAVEL COSTS	2,356	5,150	5,150	5,150	0
41-00 COMMUNICATIONS	5,704	7,656	6,000	6,000	(1,656)
41-01 TELEPHONE	488	600	500	600	0
42-10 EQUIP. SERVICES -REPAIRS	9,582	11,500	11,500	14,162	2,662
42-11 EQUIP. SERVICES -FUEL	6,083	4,000	5,000	6,323	2,323
43-01 ELECTRICITY	21,004	22,000	22,000	22,000	0
43-02 WATER, SEWER, GARBAGE	10,686	12,040	12,040	12,000	(40)
45-22 SELF INSURANCE	26,767	42,835	42,835	41,341	(1,494)
46-00 REPAIR AND MAINTENANCE	6,230	7,500	7,500	7,500	0
46-03 EQUIP. MAINTENANCE	1,418	4,650	4,650	4,850	200
46-10 SUBLET REPAIRS	158,677	175,000	175,000	175,000	0
<i>Outside Repairs: Welding, Painting, etc</i>					
49-02 TECHNOLOGY SERVICE CHG	0	17,260	17,260	18,680	1,420
49-08 HAZARDOUS WASTE DISPOSAL	2,237	3,500	3,500	3,500	0
51-00 OFFICE SUPPLIES	1,038	1,000	1,000	1,000	0
51-01 STATIONERY	256	400	400	400	0
52-00 OPERATING SUPPLIES	258,707	230,000	230,000	230,000	0
52-02 FUEL	690,390	899,271	899,271	936,169	36,898
52-03 OIL & LUBE	13,400	18,400	18,400	18,400	0
52-04 BATTERIES	8,068	9,000	9,000	9,000	0
52-06 TIRES	158,699	182,505	182,505	197,105	14,600
52-07 UNIFORMS	3,879	3,900	3,900	3,900	0
52-08 SHOP SUPPLIES	8,512	10,000	10,000	10,000	0
52-09 OTHER CLOTHING	1,031	1,500	1,500	1,750	250
59-00 DEPRECIATION	41,833	0	0	0	0
TOTAL OPERATING EXPENSES	1,586,871	1,846,287	1,845,708	1,882,405	62,468
<u>CAPITAL AND NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	727,000	192,000	37,400	(689,600)
60-30 IMPROVEMENTS O/T BLDGS	0	0	419,000	30,250	30,250
60-40 MACHINERY EQUIPMENT	0	10,000	17,608	3,000	(7,000)
TOTAL NON-OPERATING EXPENSES	0	737,000	628,608	70,650	(666,350)
TOTAL EXPENSES	\$2,255,474	\$3,298,042	\$3,159,796	\$2,714,296	(557,396)

**Equipment Services Fund
Inter-Department Billings**

Fund	FY04/05		FY05/06		PROJECTED		BUDGET	
	ACTUAL		ACTUAL		FY06/07		FY07-08	
General Fund	971,108	44%	997,591	45%	1,140,510	41%	1,148,287	43%
Building & Zoning	33,949	2%	48,292	2%	48,010	2%	48,873	2%
Streets Fund	23,984	1%	24,570	1%	28,790	1%	32,698	1%
Water & Sewer Fund	379,248	17%	383,857	17%	476,080	17%	465,351	17%
Beach Parking	39,995	2%	38,135	2%	49,690	2%	51,112	2%
Solid Waste Fund	604,937	27%	564,420	25%	811,571	29%	728,175	27%
Dock Fund	9,742	0%	10,633	0%	9,250	0%	10,462	0%
Storm Water	39,166	2%	32,496	1%	40,500	1%	45,092	2%
Tennis Fund	-	0%	791	0%	1,859	0%	755	0%
Risk Management	2,515	0%	3,258	0%	4,060	0%	3,690	0%
Technology Services	1,490	0%	232	0%	3,290	0%	1,186	0%
Equipment Services	23,431	1%	15,665	1%	16,500	1%	20,485	1%
Construction Management	3,659	0%	6,801	0%	16,830	1%	10,240	0%
Total Chargebacks	2,133,224		2,126,741		2,646,940		2,566,406	
Collier County - EMS Fuel	92,234	4%	96,027	4%	132,000	5%	133,170	5%
Total Charges	2,225,458	100%	2,222,768	100%	2,778,940	100%	2,699,576	100%

The customers of the Equipment Services Fund are City departments with powered equipment including vehicles and mowers. In addition, Equipment Services provides fuel to the Collier County Emergency Management Department who uses the City's site for a fee. The revenue budget consists of two parts: Fuel and Maintenance. Both are budgeted based on a multi-year historic trend. Fuel budget is based on prior years' volume, multiplied by an assumed cost of fuel. The Maintenance budget is based on prior years' actual use of labor and materials, then manually adjusted for any anomalies such as major equipment failure, equipment additions or storm damages. Fuel Charges to departments are made monthly based on actual use. Maintenance charges are made monthly based on a combined labor and parts charge, similar to an external mechanic shop.

CIP PROJECTS - EQUIPMENT SERVICES FUND

PROJ ID	PROJECT DESCRIPTION	DEPT APPROVED 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
EQUIPMENT SERVICES						
08S01	Fuel Dispensers Replacement	21,400	-	-	-	-
08S02	Billing Software	3,000	-	-	-	-
08S03	Fire Suppression System Replace	8,850	-	-	-	-
08S04	Garage Door Replacement	37,400	-	-	-	-
GRAND TOTAL EQUIPMENT SERVICES		70,650	-	-	-	-

The above projects are replacement items and will therefore not impact the operating budget.

City of Naples, Florida

Fund Summary Page



DEPARTMENT Construction Management
FUND: Construction Management (an Internal Service Fund)
 (Fund 540)

Mission:

The mission of the Construction Management Department is to provide professional design, construction, and consulting services regarding city facility and infrastructure projects. The Department will do this by providing competent technical advice and professional services to the City Council, City Manager and City staff for existing and planned infrastructure. Construction Management will integrate sound fiscal and business practices into the management of projects. The employees of this Department will be motivated and supported while encouraging creativity and participation by recognizing accomplishments.

Department Description

The City of Naples Department of Construction Management was developed in 2003 for the purpose of overseeing the planning, design, construction and contract administration for all major Capital Improvement Projects in the City. The Department is responsible for planning new roadway improvements, coordinating revitalization projects, promoting neighborhood awareness and traffic calming programs; as well as planning, design and construction management of utilities, stormwater, parks, lighting, landscaping, City building improvements and scenic enhancements. In general, the Department provides engineering and construction management services to all City Departments and to the public.

In addition to in-house staff, the City can utilize the services of a variety of technical consultants contracted by discipline on an ongoing annual basis. These consultants are utilized by area of expertise and when staff's workload requires outside assistance.

2007-08 Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #3A (Maintain and improve public amenities for residents), plan, design and/or permit the following projects:		
8th Street Parking Garage (CIP 06C01, See Vision Plan Strategies and Actions # 8)	June 2007	November 2008
Implementation of the Citywide Pathway Plan (08C09, See Vision Plan Strategies and Actions # 3)	October 2007	October 2008
Design of the Cove Stormwater Pump Station (CIP 07V15, See Vision Plan Strategies and Actions # 16)	October 2007	October 2008
Construction of the Pulling Park (01W11, See Vision Plan Strategies and Actions # 2)	October 2007	June 2008

DEPARTMENT Construction Management
FUND: Construction Management (an Internal Service Fund)
(Fund 540)

	Estimated Start	Estimated Completion
Fire Station # 1 Remodel (08E01, See Vision Plan Strategies and Actions # 17)	January 2008	June 2008
Broad Avenue Water Quality Park Design (07V10, See Vision Plan Strategies and Actions # 16)	October 2007	October 2008
As part of Vision Goal 3A (Maintain and improve public amenities for residents), bid and manage the construction of the following projects:		
Air conditioning Improvements to all three buildings on Riverside Circle (CIP 07Y01, See Vision Plan Strategies and Actions # 17)	September 2007	October 2008
Solana Road Pump Station Upgrades (CIP 02K01, See Vision Plan Strategies and Actions # 16)	September 2007	October 2008
Sandpiper Street Improvements (CIP 08U08, See Vision Plan Strategies and Actions # 10)	June 2007	December 2008
As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents), provide professional engineer guidance on the following projects:		
Investigate feasibility of Undergrounding Power Citywide	October 2007	October 2008
Provide (ongoing) professional input on RFP committees as needed	October 2007	October 2008
Review Special Assessments as submitted by neighborhoods	October 2007	October 2008
Alley Improvements as submitted by adjoining properties	October 2007	October 2008

2007-08 Significant Budgetary Issues

Revenues

As an internal service fund, this fund recovers its costs by charging the costs of Construction Management and Design services directly to a budgeted project. For 2007-08, revenues were budgeted by pro-rating the fund's expense based on the projects in the 2007-08 capital improvements budget that are expected to be managed. However, the actual chargebacks will be based on projects that actually use the Construction Management staff.

Expenditures

The expenditures of the Construction Management Department for fiscal year 2007-08 are \$977,597. This is a 2.4% increase over the adopted budget of 2006-07.

Personal Services budgeted at \$786,119 funds eight positions and is no change from the prior year positions.

The operating line-item budget totals \$191,478, or \$6,487 less than 2006-07. One major expenditure of this Department's budget is Building Rental (\$45,722) as payment for the

Fund Summary Page

DEPARTMENT **Construction Management**
FUND: **Construction Management (an Internal Service Fund)**
 (Fund 540)

Department's share of their office space, which is located in the Building Permits facility. Research with the City's Auditors and State law indicates that this payment is prudent and reasonable. Additionally, the Department is paying \$75,075 to the General Fund for reimbursement of for administrative charges such as accounting, auditing, and human resources.

As a note regarding the fund's negative unrestricted net asset balance, this negative balance will continue to grow larger. Although every year, operating revenues are sufficient to cover operating expenditures, there is an accounting requirement for establishing a reserve for accrued leave/compensated absences. This requirement has put this fund in a negative balance. If there were ever a surplus of revenues over expenditures in the operating budget, they would be reserved for future use.



CONSTRUCTION MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2007-08

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2006		(\$164,180)
Projected Revenues FY 2006-07		\$955,200
Projected Expenditures FY 2006-07		\$901,791
Net Increase/(Decrease) in Net Unrestricted Assets		\$53,409
Expected Unrestricted Net Assets as of Sept. 30, 2007		(\$110,771)
Add Fiscal Year 2007-08 Budgeted Revenues		
Charges for Services:		
General Fund	98,200	
Building Permits Fund	17,090	
Utility Tax Capital Projects	161,360	
Water & Sewer Fund	127,300	
Community Redevelopment	408,550	
Solid Waste Fund	17,670	
Equipment Services	1,650	
Streets Fund	46,380	
Stormwater Fund	103,790	
		<u>981,990</u>
TOTAL AVAILABLE RESOURCES		\$871,219
Less Fiscal Year 2007-08 Budgeted Expenditures		
Personal Services	\$786,119	
Operations & Maintenance	37,396	
Transfer - Self Insurance	11,475	
Transfer - Technology Services	21,810	
Transfer - General Fund Admin	75,075	
Transfer - Building Rental	45,722	
		<u>\$977,597</u>
BUDGETED CASH FLOW		\$4,393
Projected Unrestricted Net Assets as of September 30, 2008		<u>(\$106,378)</u>

The reason net assets are negative in the Construction Management Fund is the liability entitled "compensated absences". Required by GASB Statement No. 16, it is related to the measurement of accrued compensated absences liabilities by state and local governmental entities. Compensated absences are absences for which employees will be paid, such as vacation and sick leave. The fund has no assets to offset this liability.

FUND: 540 CONSTRUCTION MANAGEMENT

**CONSTRUCTION MANAGEMENT FUND
FISCAL YEAR 2007-08**

2006 Approved	2007 Approved	2008 Approved	JOB TITLE	FY 2008 APPROVED
1	1	1	Construction Management Director	\$121,053
1	1	1	Construction Project Coordinator	77,255
2	3	3	Project Manager	244,561
1	0	0	Engineering Design Supervisor	0
1	1	1	Sr. Engineering Technician	45,506
1	1	1	Utilities Inspector	47,986
1	1	1	Sr. Administrative Specialist	40,486
8	8	8	Regular Salaries	576,847
			Overtime	500
			Employer Payroll Expenses	208,772
			Total Personal Services	\$786,119

Note: Wages include contractual increases for 2007-08

**FISCAL YEAR 2007-08
BUDGET DETAIL
CONSTRUCTION MANAGEMENT FUND**

540.1501.590

ACCOUNT DESCRIPTION	05-06 ACTUALS	06-07 ORIGINAL BUDGET	06-07 CURRENT PROJECTION	07-08 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	514,417	558,308	490,000	576,847	18,539
10-30 OTHER SALARIES	32,034	0	34,100	0	0
10-40 OVERTIME	373	300	5,200	500	200
25-01 FICA	37,562	42,189	40,600	43,463	1,274
25-03 RETIREMENT CONTRIBUTIONS	51,012	60,926	52,110	61,739	813
25-04 LIFE/HEALTH INSURANCE	71,395	89,471	77,000	98,290	8,819
25-07 EMPLOYEE ALLOWANCES	0	4,800	4,800	5,280	480
TOTAL PERSONAL SERVICES	706,793	755,994	703,810	786,119	30,125
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,047	3,200	3,200	3,200	0
30-01 CITY ADMINISTRATION	103,000	71,500	71,500	75,075	3,575
30-10 AUTO MILEAGE	4,800	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	0	2,000	2,000	2,000	0
40-00 TRAINING & TRAVEL COSTS	724	3,000	3,000	3,000	0
41-00 COMMUNICATIONS	6,817	8,300	8,300	6,800	(1,500)
42-10 EQUIP. SERVICES - REPAIRS	3,795	9,500	9,500	7,079	(2,421)
42-11 EQUIP. SERVICES - FUEL	3,006	7,330	7,330	3,161	(4,169)
44-00 RENTALS & LEASES	2,658	3,649	3,649	2,806	(843)
44-01 BUILDING RENTAL	38,676	44,092	44,092	45,722	1,630
45-22 SELF INSURANCE	12,690	12,046	12,062	11,475	(571)
46-04 EQUIP. MAINTENANCE	295	5,478	5,478	2,100	(3,378)
49-02 TECHNOLOGY SVC CHARGE	0	20,700	20,700	21,810	1,110
51-00 OFFICE SUPPLIES	1,793	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	3,188	4,000	4,000	4,000	0
52-09 OTHER CLOTHING	563	600	600	600	0
54-01 MEMBERSHIPS	315	500	500	580	80
54-02 BOOKS, PUBLICATIONS, SUBS.	0	70	70	70	0
TOTAL OPERATING EXPENSES	184,367	197,965	197,981	191,478	(6,487)
TOTAL EXPENSES	\$891,160	\$953,959	\$901,791	\$977,597	23,638



CONSTRUCTION MANAGEMENT FUND Charge-back Trends

Amount Charged to:	Actual 2003-04	Actual 2004-05	Actual 2005-06	Budgeted 2006-07	Budgeted 2007-08
General Fund	195,000	207,000	165,720	177,200	98,200
Building Permits Fund	-	-	-	9,700	17,090
Utility Tax Capital Projects	117,997	126,000	176,400	195,600	161,360
Water & Sewer Fund	158,240	168,000	148,600	122,200	127,300
Community Redevelopment	180,000	126,000	199,100	231,700	408,550
Solid Waste Fund	-	-	-	6,300	17,670
Equipment Services	-	-	-	28,000	1,650
Streets Fund	90,000	126,000	108,000	101,900	46,380
Stormwater Fund	25,000	84,000	54,000	82,600	103,790
Total Charged	766,237	837,000	851,820	955,200	981,990

TAB PAGE
Debt & Capital

City of Naples, Florida

Capital Improvement Program



Program Description

In accordance with Chapter 2, Section 371 of the Code of Ordinances, the City prepares a five-year plan for the Capital Improvement Program (CIP). This program generally includes items with an expected life of more than 2 years and a project cost of more than \$2,500. The CIP is a separate document, with a summary included in the budget.

The CIP is used to identify and coordinate the financing and timing of public improvements. The first year of this five-year program is included in this budget document. Projects are included by fund and department. The Finance Department performed a preliminary analysis of funding to ensure that the five-year program is not grossly over- or under-stated.

Even the best of municipal infrastructure has a useful life, and the replacement of aging infrastructure remains a primary concern. This CIP places an emphasis on maintaining existing infrastructure (trees, sidewalks, roadways, alleys, landscape, rights of way, etc.) Maintaining the current quality of life and aesthetic appeal of Naples is a costly responsibility.

2007-08 Significant Budgetary Issues

The Five-Year Capital Improvement Program represents more than \$188 million of projects and expenses. The 2007-08 budget for the CIP is \$36,035,371.

The following funds provide revenue for funding the CIP, from their own revenue generation, grants and retained earnings.

- Utility Tax Fund
- Stormwater Fund
- Streets Fund
- Equipment Services
- Beach Fund
- Building Permits Fund
- Taxing Districts
- Tennis Fund
- Dock Fund
- Solid Waste
- Technology Services
- Water & Sewer Fund
- Community Redevelopment Agency
- General Fund

Part of the analysis of items to be included in the Capital Improvement Budget is the impact of the item on operating costs.

Capital Improvement Program

Where appropriate, operating costs or savings relating to Capital is included in the operating budgets. For the City of Naples, few items have any additional operating costs, because they are replacement in nature. The list below summarizes any items which have operating costs for the 2007-08 budget.

Project Description	Project Cost	Impact on Operating Budget
Laptops Police/Code Enforcement (5)	\$25,000	Annual air card fees are \$3,900 and are budgeted in Technology Services fund
Collision Diagramming Software	7,900	Maintenance costs of \$1,205 to begin in FY 2008-09
Landscaped Median Restoration	175,000	Landscape maintenance of \$8,000 annually budgeted in 001-0913-572-3000
Boat-Natural Resource	42,000	The estimated fuel and Maintenance costs of boat is \$2,500 and will be absorbed in the 001-0928-572 accounts.
Wide Format Copier/Scanner	16,884	Monthly costs of \$140 are included in account the office supply accounts of the Building Permits fund
Vehicle Addition	25,600	Annual costs of \$1,400 are included in account the accounts of the Building Permits fund
New Parking Garage	9,000,000	Annual costs of \$33,000 will be incorporated into next year's budget of the CRA fund.
Industrial Rider Scrubber	35,000	Expected annually costs of \$500 will be incorporated into next years budget of the CRA fund
Granicus Minute Maker Module	10,250	Starting in 08-09, annual costs of \$4,200 will be budgeted in the Technology Services Fund
Website Content Management	9,000	Starting in 08-09, \$1,500 annually will be budgeted in the Technology Services Fund.
RPG Smart Page Web Development Tool	15,150	Starting in 08-09, \$2,650 annually will be budgeted in the Technology Services Fund.

City of Naples
FY 2008-2012 Capital Improvement Projects by Fund

Fund	Description	2007-08 Adopted	2008-09	2009-10	2010-11	2011-12
Special Revenue & Capital Project Funds						
340	Utility Tax	5,669,479	4,858,535	1,092,800	1,169,800	1,004,500
110	Building Permits	637,822	9,950	48,000	24,000	0
350	East Naples Bay Tax District	0	2,500,000	25,000	25,000	25,000
360	Moorings Bay Tax District	325,000	800,000	25,000	25,000	25,000
130	Community Dev Block Grant	107,320	0	0	0	0
380	Community Redevelopment	13,610,000	7,075,000	2,425,000	12,500,000	1,750,000
390	Streets & Traffic	1,495,000	2,015,000	2,265,000	1,265,000	1,125,000
Total Special Revenue Funds		21,844,621	17,258,485	5,880,800	15,008,800	3,929,500
Enterprise Funds						
420	Water & Sewer	9,188,700	8,033,000	28,424,500	27,407,500	1,885,000
430	Naples Beach	102,000	50,000	81,300	50,000	85,090
450	Solid Waste	390,000	818,000	520,000	260,000	625,000
460	City Dock	156,000	4,300,000	0	0	0
470	Stormwater	4,050,000	7,700,000	9,450,000	9,570,000	10,350,000
480	Tennis	47,500	0	15,000	0	0
Total Enterprise Funds		13,934,200	20,901,000	38,490,800	37,287,500	12,945,090
Internal Service Funds						
520	Technology Services	185,900	376,557	253,560	188,810	173,810
530	Equipment Services	70,650	0	0	0	0
Total Internal Service Funds		256,550	376,557	253,560	188,810	173,810
Total Capital Improvement Projects		36,035,371	38,536,042	44,625,160	52,485,110	17,048,400
Grand Total All Funds					188,550,083	

**CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS**

PROJECT ID DESCRIPTION	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012	FIVE YEAR COST
UTILITY TAX CAPITAL PROJECTS FUND						
OTHER DEPARTMENTS						
08D02 File Cabinets Upgrade (Finance)	4,800	-	-	-	-	4,800
08B10 Replace High Speed Copier (Planning)	3,485	-	-	-	-	3,485
Document Imaging (Finance)	-	9,000	-	-	-	9,000
TOTAL OTHER DEPARTMENTS	8,285	9,000	-	-	-	17,285
Police and Fire Services						
07Y01 Air Conditioning Improv-Riverside Circle	931,000	-	-	-	-	931,000
08E01 Auto Pulse	51,000	-	-	-	-	51,000
08E02 Breathing Air Compressor	60,000	-	-	-	-	60,000
08E03 Thermal Imaging Camera	12,500	-	-	-	-	12,500
08E04 Battalion Chief Vehicle Replacement	55,000	-	-	-	-	55,000
08E05 Self Contained Breathing App.Replacem	20,500	-	-	-	-	20,500
08E06 Fire Ops/Prevention Furniture Replace	14,400	-	-	-	-	14,400
08E06 Marine Navigation Display	3,800	-	-	-	-	3,800
08E07 Fire Station #1 Remodel	500,000	-	-	-	-	500,000
08H02 Police Boat Motor Replacement	23,100	23,100	-	-	27,500	73,700
08H03 Police Car Replacement (6)	300,000	275,000	275,000	275,000	275,000	1,400,000
08H04 Code Enforcement Vehicle Replacement	23,700	24,885	-	-	-	48,585
08H05 Laptops Police/Code Enf (5)	25,000	-	-	-	-	25,000
08H06 Mobile Radio Life Cycle Replacement	11,000	11,000	11,000	7,500	7,000	47,500
08H07 Mobile Radio Replacement - All	46,000	46,000	46,000	46,000	46,000	230,000
08H08 Integrity Control Vehicle Replacement	25,400	-	-	-	-	25,400
08H09 Collision Diagramming Software	7,900	-	-	-	-	7,900
Police Boat-Replacement	-	60,000	-	120,000	-	180,000
Fire Locating Hardware & Software	-	4,750	-	-	-	4,750
Fire Apparatus Replacement	-	350,000	-	-	-	350,000
Hose Replacement - Large Diameter	-	14,000	14,000	14,000	14,000	56,000
CID Unmarked Vehicles Replacement	-	100,000	-	100,000	-	200,000
Motorcycle Replacement	-	52,000	-	27,300	-	79,300
CSA Truck Replacement	-	25,300	25,300	-	-	50,600
Commercial Laundry Extractor (decontam)	-	12,500	-	-	-	12,500
K-9 Replacement	-	-	25,000	-	-	25,000
Headquarters Floor Tile Replacement	-	-	56,500	-	-	56,500
TOTAL POLICE & FIRE	2,110,300	998,535	452,800	589,800	369,500	4,520,935
COMMUNITY SERVICES - ADMINISTRATION						
08G11 Facility Upgrades & Renovations	60,000	60,000	60,000	60,000	60,000	300,000
08G12 Copy Machine/Printer Replacement	15,000	-	-	-	-	15,000
TOTAL CS/ADMINISTRATION	75,000	60,000	60,000	60,000	60,000	315,000

**CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS**

PROJECT ID	DESCRIPTION	DEPT	DEPT	DEPT	DEPT	DEPT	FIVE
		REQUEST 2008	REQUEST 2009	REQUEST 2010	REQUEST 2011	REQUEST 2012	YEAR COST
COMMUNITY SERVICES - PARKS & PARKWAYS							
08F01	Landscaped Median Restoration	175,000	75,000	80,000	85,000	90,000	505,000
08F26	Tree Planting Program	150,000	150,000	150,000	150,000	150,000	750,000
08F02	3rd St. S. Streetscape Improvements	60,000	50,000	-	-	-	110,000
08F03	Irrigation Trencher Replacement	16,000	-	-	-	-	16,000
08F04	Landscape Tractor Replacement	45,000	-	-	-	-	45,000
08F07	Athletic Field Paint Sprayer	4,000	-	-	-	-	4,000
08F05	Sod Replacement	20,000	22,000	25,000	30,000	35,000	132,000
08F06	Cul-de-sac Renovations	50,000	50,000	50,000	50,000	50,000	250,000
08F10	Turf Sweeper Replacement	15,000	-	-	-	-	15,000
08F11	Utility Trailer Replacement	7,500	-	-	-	-	7,500
08F12	Utility Dump Trucks Replacement	54,000	54,000	-	-	-	108,000
08F13	Fertilizer Spreader	3,500	-	-	-	-	3,500
08F14	Carry-All Club Car 4 x 4 Replacement	15,000	-	-	-	-	15,000
08F15	Seagate Park Field Sod Replacement	60,000	-	-	-	-	60,000
TOTAL CS/PARKS & PARKWAYS		675,000	401,000	305,000	315,000	325,000	2,021,000
COMMUNITY SERVICES - NATURAL RESOURCES							
08F16	Gordon Pass Monitoring	25,000	-	25,000	-	25,000	75,000
08F18	Residential Planting	20,000	20,000	25,000	25,000	25,000	115,000
08F19	Riverside Circle Filter Marsh	50,000	250,000	-	-	-	300,000
08F20	Algae Removal from City Lakes	12,000	5,000	-	-	-	17,000
08F21	Boat-Natural Resource	42,000	-	-	-	-	42,000
TOTAL NATURAL RESOURCES		149,000	275,000	50,000	25,000	50,000	549,000
COMMUNITY SERVICES - RECREATION							
01W11	Pulling Property Improvements	1,462,394	-	-	-	-	1,462,394
08G01	Fleischmann Park C.C. Exterior Repairs	325,000	50,000	-	-	-	375,000
08G03	Fleischmann Park C. C. Interior Repairs	50,000	20,000	20,000	20,000	20,000	130,000
08G15	River Park Computer Lab PC Replacement	10,000	10,000	10,000	10,000	10,000	50,000
08G04	Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000	250,000
08G05	Norris Center Stage Improvements	40,000	40,000	-	-	-	80,000
08G06	River Park Weight Equipment Replace	22,000	-	-	-	-	22,000
08G08	Fleischmann Park Baseball Complex Renov.	20,000	-	-	-	-	20,000
08G09	36 Passenger Bus Replacement	110,000	-	-	-	-	110,000
08G14	Skate Park Ramps	75,000	10,000	10,000	10,000	10,000	115,000
	River Park Pool/Water Facility	-	1,500,000	10,000	10,000	10,000	1,530,000
	River Park Recording Studio	-	20,000	-	-	-	20,000
	Floor Resurface-Gulfview Middle School	-	55,000	-	-	-	55,000
	Tennis Courts Light Replacements	-	10,000	-	10,000	-	20,000
TOTAL RECREATION		2,164,394	1,765,000	100,000	110,000	100,000	4,239,394
TOTAL COMMUNITY SERVICES		3,063,394	2,501,000	515,000	510,000	535,000	7,124,394
FACILITIES MAINTENANCE							
08I02	Cambier & Anthony Pk Playground Shade	100,000	-	-	-	-	100,000
08I03	Repaint River Park Facility	20,000	-	-	-	30,000	50,000
08I05	River Park Sound System - A/C Buffering	75,000	-	-	-	-	75,000
08I01	HVAC Replacement/Additions	20,000	20,000	20,000	20,000	20,000	100,000
08I06	Naples High Tennis Court Re-Surfacing	50,000	-	-	-	-	50,000
08I07	Replacement Elements & Amenities	50,000	30,000	30,000	30,000	30,000	170,000
08I08	Fleischmann Park Restroom/Shutters	30,000	-	-	-	-	30,000
08I09	Anthony & River Pk B-ball Ct. Resurface	50,000	-	-	-	-	50,000
08I10	Sign Replacement	40,000	25,000	20,000	20,000	20,000	125,000
	Metal Storage Building	-	75,000	-	-	-	75,000
	Service Vehicle Replacement	-	-	55,000	-	-	55,000
TOTAL FACILITIES MAINTENANCE		435,000	150,000	125,000	70,000	100,000	880,000

**CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS**

PROJECT ID DESCRIPTION	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012	FIVE YEAR COST
CONSTRUCTION MANAGEMENT						
08U23 Underground Power Study	50,000	-	-	-	-	50,000
08U24 Personal Computer	2,500	-	-	-	-	2,500
Facility Yard Improvements	-	200,000	-	-	-	200,000
Greenway Crossing	-	1,000,000	-	-	-	1,000,000
TOTAL CONSTRUCTION MGMT	52,500	1,200,000	-	-	-	1,252,500
FUND GRAND TOTAL	5,669,479	4,858,535	1,092,800	1,169,800	1,004,500	13,795,114
BUILDING & PERMITS FUND						
07Y01 Air Conditioning Upgrade	387,000	0	0	0	0	387,000
08B01 Fuel Tank Replacement CD Bldg	35,000	0	0	0	0	35,000
08B02 Inspections Vehicle Replacement	17,895	0	48,000	24,000	0	89,895
08B03 Computers	5,000	0	0	0	0	5,000
08B04 Copier Replacement	4,443	0	0	0	0	4,443
08B05 Wide Format Copier/Scanner	16,884	0	0	0	0	16,884
08B06 Remodel Comm Dev Department	85,000	0	0	0	0	85,000
08B07 Office Furniture	10,000	0	0	0	0	10,000
08B08 Vehicle Addition	25,600	0	0	0	0	25,600
08B09 IVR System Replacement	51,000	0	0	0	0	51,000
07B01 Electronic Door Access & Security	0	9,950	0	0	0	9,950
FUND GRAND TOTAL	637,822	9,950	48,000	24,000	0	719,772
EAST NAPLES BAY TAX DISTRICT						
East Naples Bay Dredging	-	2,500,000	25,000	25,000	25,000	2,575,000
FUND GRAND TOTAL	-	2,500,000	25,000	25,000	25,000	2,575,000
MOORINGS BAY TAX DISTRICT						
08W01 Doctors Pass N. Jetty Repair	300,000	-	-	-	-	300,000
08W02 Doctors Pass Post Dredging Monitoring	25,000	800,000	25,000	25,000	25,000	900,000
FUND GRAND TOTAL	325,000	800,000	25,000	25,000	25,000	1,200,000
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)						
08C01 Police Surveillance Equipment	30,000	0	0	0	0	30,000
08C02 Playground Equipment and Installation	53,320	0	0	0	0	53,320
08C03 River Park Canals Repair/Reinforce	24,000	0	0	0	0	24,000
FUND GRAND TOTAL	107,320	-	-	-	-	107,320

**CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS**

PROJECT ID	DESCRIPTION	DEPT	DEPT	DEPT	DEPT	DEPT	FIVE
		REQUEST 2008	REQUEST 2009	REQUEST 2010	REQUEST 2011	REQUEST 2012	YEAR COST
COMMUNITY REDEVELOPMENT AGENCY							
06C01	New Parking Garage	9,000,000	-	-	-	-	9,000,000
07C03	River Park Master Plan Implementation	0	250,000	250,000	250,000	250,000	1,000,000
08C02	Spring Lake Improvements	150,000	-	-	-	-	150,000
08C03	Industrial Rider Scrubber	35,000	-	-	-	-	35,000
08C05	On Street Parking with repaving	200,000	-	-	-	-	200,000
04C16	12th Street Improvements	250,000	-	-	-	-	250,000
08C06	Pedestrian Underpass - US 41 at River	50,000	-	-	-	-	50,000
08C07	Central Avenue Improvements	150,000	800,000	800,000	-	-	1,750,000
08C08	D-Downtown Parking Structure & Land	3,500,000	-	-	10,000,000	-	13,500,000
08C09	Pathway Improvement	100,000	-	-	-	-	100,000
08C10	Four Corners Improvement Program	175,000	-	-	-	-	175,000
	5th Ave S. Lighting Plan Implementation	-	375,000	225,000	-	-	600,000
	Park Street Project	-	500,000	250,000	-	-	750,000
	3rd Ave S. Improvements	-	150,000	750,000	750,000	-	1,650,000
	Goodlette Frank Streetscaping	-	-	150,000	1,500,000	1,500,000	3,150,000
	5th Ave S. Shared Parking Facility	-	5,000,000	-	-	-	5,000,000
FUND GRAND TOTAL		13,610,000	7,075,000	2,425,000	12,500,000	1,750,000	37,360,000
STREETS & TRAFFIC FUND							
08U28	Annual Street Overlay Program*	500,000	500,000	500,000	500,000	500,000	2,500,000
08U18	Annual Street Improvement Program	200,000	200,000	200,000	200,000	200,000	1,000,000
08U29	Annual Sidewalk Program	200,000	200,000	200,000	200,000	200,000	1,000,000
08U06	Bikepath Master Plan Implementation	100,000	100,000	100,000	100,000	100,000	500,000
08U31	Annual Alley Improvement Program	50,000	50,000	50,000	50,000	50,000	250,000
08U02	Citywide Parking Lot Improvements	25,000	75,000	75,000	75,000	75,000	325,000
08U01	Annual Signal Improvement Program	140,000	140,000	140,000	140,000	-	560,000
08U08	Sandpiper Street Plan Implementation	250,000	250,000	500,000	-	-	1,000,000
08U09	GPS Equipment & Data Collection	30,000	-	-	-	-	30,000
	Mooringline & Parkshore Bridge Upgrade	-	500,000	500,000	-	-	1,000,000
FUND GRAND TOTAL		1,495,000	2,015,000	2,265,000	1,265,000	1,125,000	8,165,000
WATER & SEWER FUND							
WATER PRODUCTION							
02K01	Solana/East Naples Pump Station Upgrade	150,000	1,050,000	1,200,000	0	0	2,400,000
08K01	Wellfield Scada System Upgrades	800,000	0	0	0	0	800,000
06K50	Contact Time Improvements	750,000	0	0	0	0	750,000
08K02	Washwater Transfer Pumps	30,000	30,000	30,000	30,000	30,000	150,000
07Y01	Air Conditioning Replacement/Upgrade	182,200	0	0	0	0	182,200
08K03	Chlorine Scales	22,500	23,000	0	0	0	45,500
08K04	Golden Gate Well Field Generator	45,000	0	0	0	0	45,000
06K53	Water Plant Improvements	0	750,000	25,000,000	25,000,000	0	50,750,000
04K07	Water Plant Security System	0	1,200,000	0	0	0	1,200,000
08K05	Meter Reader Vehicle Replacement (2)	52,000	0	0	0	0	52,000
07K39	Chlorine Regulators Replacement	0	12,000	0	12,500	0	24,500
	Delroyd Gear Box	0	30,000	31,500	33,000	33,000	127,500
	Influent Mag Flow Meters	0	0	20,000	0	0	20,000
TOTAL WATER PRODUCTION		2,031,700	3,095,000	26,281,500	25,075,500	63,000	56,546,700
WATER DISTRIBUTION							
08L02	Water Transmissions Mains	473,000	500,000	500,000	500,000	500,000	2,473,000
08L22	Service Truck Replacements	108,000	70,000	70,000	72,000	72,000	392,000
08L23	Ground Penetrating Radar	25,000	0	0	0	0	25,000
TOTAL WATER DISTRIBUTION		606,000	570,000	570,000	572,000	572,000	2,890,000

**CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS**

PROJECT ID	DESCRIPTION	DEPT	DEPT	DEPT	DEPT	DEPT	FIVE
		REQUEST 2008	REQUEST 2009	REQUEST 2010	REQUEST 2011	REQUEST 2012	YEAR COST
WASTEWATER TREATMENT							
07M37	Supplemental Non-Potable Resources	3,200,000	3,000,000	0	0	0	6,200,000
08M07	Reuse Water Transfer Pumps/Motors	65,000	70,000	85,000	85,000	85,000	390,000
08M02	Return Pumps	90,000	0	0	0	0	90,000
08M03	Grit Chamber Repairs	150,000	0	0	0	0	150,000
08M36	Roof Repairs	40,000	0	0	0	0	40,000
08M04	RDP Scrubber	220,000	0	0	0	0	220,000
	Preliminary Treatment Bldg Repairs	0	65,000	65,000	65,000	0	195,000
	Aeration Diffusers	0	0	70,000	90,000	0	160,000
	Sludge Loader	0	0	98,000	0	0	98,000
	Grit Pumps	0	0	35,000	0	0	35,000
							0
TOTAL WASTEWATER TREATMENT		3,765,000	3,135,000	353,000	240,000	85,000	7,578,000
WASTEWATER COLLECTIONS							
							0
08N04	Replace Sewer Mains & Laterals	500,000	700,000	700,000	700,000	700,000	3,300,000
08N01	Mini Excavator and Trailer	55,000	0	0	0	0	55,000
08N02	Box blade Tractor	50,000	0	0	0	0	50,000
08N22	Service Truck Replacement	30,000	60,000	60,000	60,000	65,000	275,000
08N03	High Velocity Sewer Jet-Rodder Truck	120,000	0	0	0	0	120,000
08N05	Dewatering Pump	31,000	0	0	0	0	31,000
08N06	GPS Unit	8,000	0	0	0	0	8,000
08N07	Vehicles with Cranes (2)	100,000	0	0	0	0	100,000
	Combination Jet/Vacuum Truck	0	0	0	300,000	0	300,000
	Liner Bladder	0	13,000	0	0	0	13,000
TOTAL WASTEWATER COLLECTIONS		894,000	773,000	760,000	1,060,000	765,000	4,252,000
UTILITIES MAINTENANCE							
08X01	Replace/Upgrade Well Equipment	132,000	140,000	140,000	140,000	140,000	692,000
08X04	Lift Station Pump Replacement	200,000	200,000	200,000	200,000	200,000	1,000,000
08X07	LS Power Control Panel Upgrades	60,000	60,000	60,000	60,000	60,000	300,000
04X14	Replace Maintenance Shop	1,500,000	0	0	0	0	1,500,000
	Service Truck Replacements	0	60,000	60,000	60,000	0	
TOTAL UTILITIES MAINTENANCE		1,892,000	460,000	460,000	460,000	400,000	3,492,000
FUND GRAND TOTAL		9,188,700	8,033,000	28,424,500	27,407,500	1,885,000	74,758,700
BEACH FUND							
08R01	Replace Beach Patrol Pick Ups	46,000	0	25,300	0	27,830	99,130
08R02	Replace Beach Patrol ATV	6,000	0	6,000	0	7,260	19,260
08R03	Beach Access Rehab Program	50,000	50,000	50,000	50,000	50,000	250,000
TOTAL BEACH FUND		102,000	50,000	81,300	50,000	85,090	368,390
FUND GRAND TOTAL		102,000	50,000	81,300	50,000	85,090	368,390
SOLID WASTE							
08P11	Front Loading Refuse Vehicle	210,000	210,000	220,000	230,000	230,000	1,100,000
08P04	Recycle Roll Off Vehicle	180,000	-	-	-	200,000	380,000
	Rear Loading Refuse Collection Vehicle	-	180,000	190,000	-	195,000	565,000
	Residential Satellite Collection Vehicle	-	28,000	-	30,000	-	58,000
	Dumpster Repair Building	-	400,000	-	-	-	400,000
	Residential Clam Collection Vehicle	-	-	110,000	-	-	110,000
FUND GRAND TOTAL		390,000	818,000	520,000	260,000	625,000	2,613,000

**CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS**

PROJECT ID DESCRIPTION	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012	FIVE YEAR COST
COMMUNITY SERVICES - DOCK FUND						
08Q02 Dock Structural & Equip Replacement	75,000	-	-	-	-	75,000
08Q03 Replace Dock Van	21,000	-	-	-	-	21,000
08Q04 Replace Boat & Motor	60,000	-	-	-	-	60,000
Fuel Tank Replacement	-	300,000	-	-	-	300,000
Dock Reconstruction	-	4,000,000	-	-	-	4,000,000
FUND GRAND TOTAL	156,000	4,300,000	-	-	-	4,456,000
STORMWATER FUND						
07V15 Cove Pump Station	2,050,000	-	-	-	-	2,050,000
08V02 Citywide Drainage Improvements	750,000	850,000	850,000	850,000	850,000	4,150,000
06V14 Drainage Basin III	1,000,000	3,000,000	3,000,000	500,000	1,500,000	9,000,000
06V26 Basin V	250,000	3,000,000	3,000,000	3,000,000	3,000,000	12,250,000
08V03 Drainage Basin II - Beach Outfalls	-	500,000	-	5,000,000	5,000,000	10,500,000
07V10 Naples Bay Broad Ave Water Quality	-	300,000	2,200,000	-	-	2,500,000
Street Sweeper	-	-	-	220,000	-	220,000
Gulfshore Blvd Sidewalk/Seawall Repair	-	50,000	400,000	-	-	450,000
FUND GRAND TOTAL	4,050,000	7,700,000	9,450,000	9,570,000	10,350,000	41,120,000
COMMUNITY SERVICES - TENNIS FUND						
08G01 Tennis Court Improvements	42,000	0	0	0	0	42,000
08G02 Tennis Court Ball Machine	4,000	0	0	0	0	4,000
08G03 Tennis Court Racquet Stringer	1,500	0	0	0	0	1,500
Utility Cart	0	0	15,000	0	0	15,000
FUND GRAND TOTAL	47,500	0	15,000	0	0	62,500
TECHNOLOGY SERVICES FUND						
08T02 Server Program Replacement	45,000	45,000	45,000	45,000	45,000	225,000
08T01 PC Replacement Program	50,000	75,000	80,000	80,000	85,000	370,000
07T05 Granicus MinuteMaker Module	10,250	-	-	-	-	10,250
08T04 Printer Program Replacement	16,000	16,000	16,000	16,000	16,000	80,000
08T06 Network Infrastructure Replacement	15,000	15,000	15,000	15,000	15,000	75,000
08T07 Furniture	7,500	-	-	-	-	7,500
08T08 Wireless Access Project	18,000	-	-	-	-	18,000
08T09 Website Content Management	9,000	-	-	-	-	9,000
08T10 RPG Smart Page Web Development Tool	15,150	-	-	-	-	15,150
Online Purchasing Bidding System	-	56,500	-	-	-	56,500
Council Notebook Computers	-	24,057	7,560	7,560	7,560	46,737
Community Radio Station	-	-	48,000	-	-	48,000
Electronic Agenda Packets	-	-	40,000	3,250	3,250	46,500
Enterprise Vault Server	-	29,000	2,000	2,000	2,000	35,000
Redundant Storage Network	-	96,000	-	-	-	96,000
Video System & Camera Replacement	-	20,000	-	20,000	-	40,000
FUND GRAND TOTAL	185,900	376,557	253,560	188,810	173,810	1,178,637
EQUIPMENT SERVICES FUND						
08S01 Fuel Dispensers Replacement	21,400	-	-	-	-	21,400
08S02 Billing Software	3,000	-	-	-	-	3,000
08S03 Fire Suppression System Replace	8,850	-	-	-	-	8,850
08S04 Garage Door Replacement	37,400	-	-	-	-	37,400
FUND GRAND TOTAL	70,650	-	-	-	-	70,650
TOTAL CAPITAL PROJECTS	36,035,371	38,536,042	44,625,160	52,485,110	17,048,400	188,550,083

City of Naples, Florida

Debt Administration Overview



The City Manager and the Director of Finance are responsible for the administration of the City's debt; however, the City Council is ultimately in charge of approval of the form and dollar amount of all of City borrowings. The Debt Management program is part of the comprehensive City of Naples Financial Policy included under the Supplemental Information tab in this document. 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

The City Administration, in cooperation with the City Council, evaluates each debt proposal and compares it with other competing interests in the City. Requests are considered in accordance with the City's overall adopted priorities and 5-year Capital Plan. The City of Naples retains the services of professional financial consultants to facilitate the process.

The City may issue general obligation (GO) bonds and other debt instruments by means of referendums, City Ordinances, Bond Resolutions and/or other applicable provisions of law as required, and in full compliance with, the Constitution and Statutes of the State of Florida.

The Finance Department 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 generally structures all long-term debt with prepayment options. The City's debt service practice reflects its fiscal policy of prudent use of tax exempt financing, including using bank-qualified debt when possible.

Credit Ratings

The City shall strive to maintain a minimum underlying bond rating equivalent to 'High Grade High Quality' (Moody Rating Aa3 or Fitch Ratings AA-). Moody's and Fitch evaluated City of Naples underlying creditworthiness in March of 2002. Moody's rated the City at Aa2, 'High Grade High Quality'. Fitch gave the City a rating of AAA 'Prime Maximum Safety'.

Legal Debt Margin

Neither the Florida Constitution, Florida Statutes, nor the Naples City Code place a limit on the amount of debt the voters may approve by referendum. As of September 30, 2007 the City had \$4.04 million of general obligation/voted debt outstanding. Based on the assessed valuation of \$17.5 billion for the fiscal year ending September 30, 2007, the City's general obligation and voted debt ratio currently equals 0.03 percent (0.03%) of the assessed valuation, which is considered very low.

City of Naples, Florida

Debt Administration Overview

Outstanding Indebtedness

The City's total outstanding debt as of September 30, 2007 was \$36.8 million. This consists of revenue backed by property taxes, utility taxes and utility revenues.

General Obligation Bonds

As of September 30, 2007, City of Naples had two outstanding general obligation bonds (GO), payable from a pledge of the proceeds of a direct, annual ad valorem tax upon all taxable property within the City. Both bonds are related to the acquisition of the Naples Preserve. Listed below are the outstanding principal balances as of September 30, 2007:

- \$870,000, GO Bonds, Series 2000 issued for the acquisition of real property consisting of approximately 8 acres located on the southeast corner of U.S. Highway 41 and Fleischmann Boulevard in the City of Naples for open space and other public purposes. Final maturity date March 1, 2009.
- \$3.170 million, GO Bonds, Series 2004 issued for the purpose of refinancing a portion of the outstanding City of Naples, Florida General Obligation Bonds, Series 2000. Final maturity date March 1, 2015.

Non-Ad Valorem Revenue Bonds

The City of Naples currently has several outstanding non-ad valorem revenue bonds. As of September 30, 2007 the outstanding principal balances were as follows:

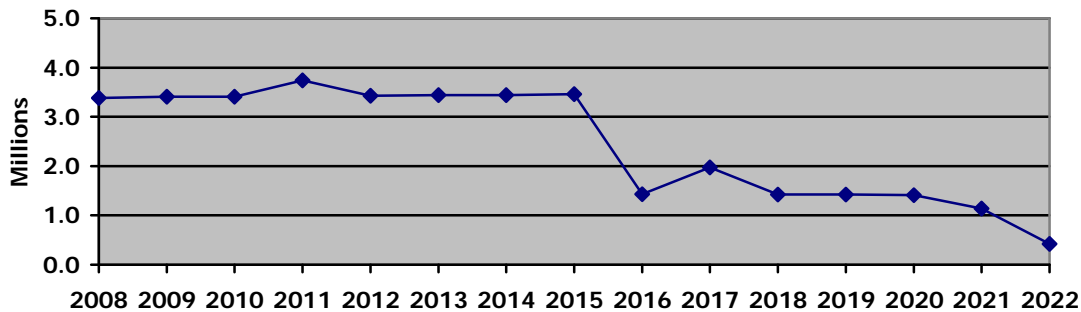
- \$290,000 Public Service Tax Refunding Revenue Bonds, Series 1993 issued for the purpose of refunding the City's outstanding Public Service Tax Revenue Certificates Series 1975, a portion of the Public Service Tax Refunding Revenue Bond Series 1989, a portion of the Capital Improvement Revenue Bonds Series 1991, and a promissory note to Naples Federal Savings & Loan dated November 7, 1983. Final maturity date July 1, 2009.
- \$9.52 million Public Service Tax Revenue Bonds, Series 2001 issued to finance the cost to acquire certain municipal recreation facilities improvements in the City, to refund all of the City's Public Service Tax Revenue Bonds, Series 1997, and to fund the reserve fund for the Series 2001 Bonds. Final maturity date July 1, 2021.
- \$5.045 million Redevelopment Revenue and Refunding Bonds, Series 2003 issued for the purpose of financing a portion of the cost of the design, installation, construction and reconstruction of street, public rights-of-way, drainage improvements and related improvements within its community redevelopment agency, and to refinance the outstanding Redevelopment Revenue Bonds, Series 1998. Final maturity date December 1, 2021.

City of Naples, Florida

Debt Administration Overview

- \$8.805 million Water and Sewer Revenue Refunding Bonds, Series 2002 issued for the purpose of refunding the Water and Sewer Revenue Refunding Bonds, Series 1992. Final maturity date September 1, 2015.

**Debt Service Payments
on All Bonds**



Loans

As of September 30, 2006, the City of Naples had a total of \$22.4 million outstanding balances in State of Florida Revolving Loans. The interest rates on these loans range from 2.56 to 3.79 percent. These obligations are secured by City of Naples covenants to budget and appropriate from legally available revenues in an amount sufficient to pay the required annual principal and interest on the notes.

Loan Purpose	9/30/2006 Balance	Final Payment Date
Storm Water	153,949	4/15/2009
Storm Water	3,064,765	6/15/2021
Wastewater	17,192,406	4/15/2018
Wastewater	117,741	4/15/2018
Port Royal Water Tank	1,913,682	10/15/2021
Total	\$22,442,543	

Industrial Development Bonds

The City of Naples acted as a facilitator for Industrial Development Bonds transactions. These obligations are not in any way a debt of the City.

City of Naples, Florida

Debt Administration Overview

Naples Community Hospital obtained tax-exempt bonds in 1993 and 1996 to finance the construction of Hospital Facilities. These bonds are secured by revenues from the Naples Community Hospital, and the present value of this long-term debt is \$83.8 million. The final maturity date is October 1, 2026.

Community Development District Bonds

The City of Naples may be requested to act as facilitator to obtain financing on behalf of GWC-2004 LLC and Carver Finance Incorporated. The purpose of these funds will be to finance the rehabilitation of public housing. This financing will not be an obligation of the City, per Resolution 05-10839.

Summary

The following pages provide an issue by issue detail of each bond of the city, with a summary of the debt service budgeted for FY 07-08.

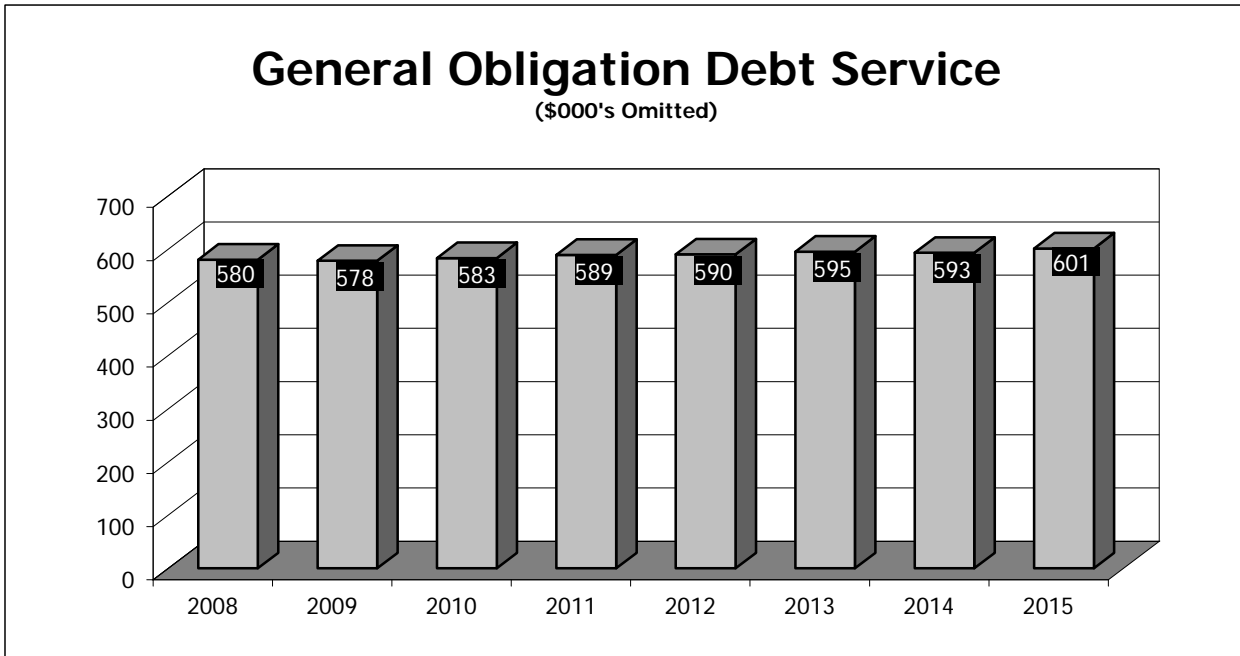
CITY OF NAPLES
 COMBINED DEBT SERVICE SCHEDULE
 ALL FINANCING SOURCES

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2008	\$2,155,000	\$1,232,073	\$3,387,073
2009	\$2,275,000	\$1,134,256	\$3,409,256
2010	\$2,375,000	\$1,036,042	\$3,411,042
2011	\$2,785,000	\$959,220	\$3,744,220
2012	\$2,595,000	\$831,720	\$3,426,720
2013	\$2,725,000	\$714,927	\$3,439,927
2014	\$2,845,000	\$592,102	\$3,437,102
2015	\$2,995,000	\$462,760	\$3,457,760
2016	\$1,090,000	\$337,887	\$1,427,887
2017	\$1,580,000	\$385,229	\$1,965,229
2018	\$1,185,000	\$238,340	\$1,423,340
2019	\$1,235,000	\$184,857	\$1,419,857
2020	\$1,285,000	\$128,284	\$1,413,284
2021	\$1,340,000	\$69,184	\$1,409,184
2022	\$415,000	\$7,552	\$422,552
Totals	\$28,880,000	\$8,314,433	\$37,194,433

CITY OF NAPLES

GENERAL OBLIGATION DEBT
SUMMARY

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2008	425,000	154,603	579,603
2009	445,000	132,853	577,853
2010	470,000	112,704	582,704
2011	495,000	94,176	589,176
2012	515,000	74,784	589,784
2013	540,000	54,528	594,528
2014	560,000	33,408	593,408
2015	<u>590,000</u>	<u>11,328</u>	<u>601,328</u>
Totals	\$4,040,000	\$668,384	\$4,708,384



CITY OF NAPLES

GENERAL OBLIGATION BONDS, SERIES 2000
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: General Obligation Bonds
 Authorized and Issued: \$8,460,000
 Amount Outstanding - 9/30/07 \$870,000
 Dated: March 15, 2000
 Final Maturity: March 1, 2009
 Principal Payment: March 1
 Interest Payment: March 1, September 1
 Interest Rates: 5.00% - 5.20%
 Revenue Pledged: Ad Valorem Revenues

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2008	425,000	32,875	457,875
2009	<u>445,000</u>	<u>11,125</u>	<u>456,125</u>
Totals	\$870,000	\$44,000	\$914,000

Purpose: Purchase of Fleischmann Property

CITY OF NAPLES

GENERAL OBLIGATION BONDS, SERIES 2004
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

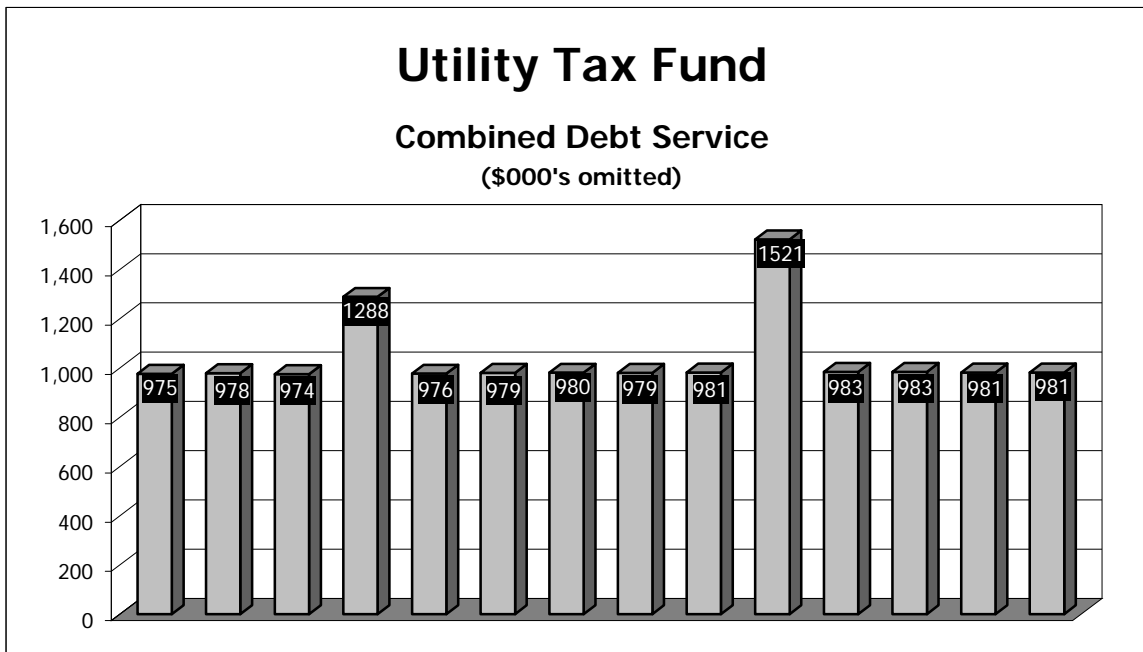
Type: General Obligation Bonds
 Authorized and Issued: \$3,170,000
 Amount Outstanding - 9/30/07 \$3,170,000
 Dated: June 17, 2004
 Final Maturity: March 1, 2015
 Principal Payment: March 1
 Interest Payment: March 1, September 1
 Interest Rates: 3.84%
 Revenue Pledged: Ad Valorem Revenues

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2008	-	121,728	121,728
2009	-	121,728	121,728
2010	470,000	112,704	582,704
2011	495,000	94,176	589,176
2012	515,000	74,784	589,784
2013	540,000	54,528	594,528
2014	560,000	33,408	593,408
2015	<u>590,000</u>	<u>11,328</u>	<u>601,328</u>
Totals	\$3,170,000	\$624,384	\$3,794,384

Purpose: Purchase of Fleischmann Property

CITY OF NAPLES
 UTILITY TAX FUND
 COMBINED DEBT SERVICE SCHEDULE

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2008	515,000	460,746	975,746
2009	540,000	438,195	978,195
2010	560,000	414,518	974,518
2011	875,000	413,548	1,288,548
2012	610,000	366,135	976,135
2013	640,000	339,295	979,295
2014	670,000	310,495	980,495
2015	700,000	279,508	979,508
2016	735,000	246,258	981,258
2017	1,215,000	306,900	1,521,900
2018	810,000	173,440	983,440
2019	850,000	133,750	983,750
2020	890,000	91,250	981,250
2021	935,000	46,750	981,750
Totals	\$10,545,000	\$4,020,788	\$14,565,788



CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE REFUNDING BONDS, SERIES 1993
 UTILITY TAX DEBT SERVICE FUND ALLOCATION
 DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$4,700,607
 Amount Outstanding - 9/30/07 \$290,000
 Dated: May 1, 1993
 Final Maturity: July 1, 2009
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 2.600% to 5.125%
 Revenue Pledged: Non-Ad Valorem Revenues

Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2008	140,000	14,863	154,863
2009	<u>150,000</u>	<u>7,687</u>	<u>157,687</u>
Totals	\$290,000	\$22,550	\$312,550

CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE BONDS, SERIES 2001
 UTILITY TAX DEBT SERVICE FUND ALLOCATION
 DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$9,845,000
 Amount Outstanding - 9/30/07 \$9,075,000
 Dated: June 1, 2001
 Final Maturity: July 1, 2021
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 4.100% to 5.000%
 Revenue Pledged: Non-Ad Valorem Revenues

Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2008	330,000	426,330	756,330
2009	340,000	412,800	752,800
2010	510,000	398,860	908,860
2011	530,000	377,440	907,440
2012	555,000	354,915	909,915
2013	580,000	330,495	910,495
2014	610,000	304,395	914,395
2015	630,000	276,183	906,183
2016	735,000	246,258	981,258
2017	770,000	210,978	980,978
2018	810,000	173,440	983,440
2019	850,000	133,750	983,750
2020	890,000	91,250	981,250
2021	<u>935,000</u>	<u>46,750</u>	<u>981,750</u>
Totals	\$9,075,000	\$3,783,844	\$12,858,844

Purpose: Funding for parks capital projects.

CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE BONDS, SERIES 2001
 TENNIS FUND ALLOCATION
 DESCRIPTION AND BOND AMORTIZATION SCHEDULE

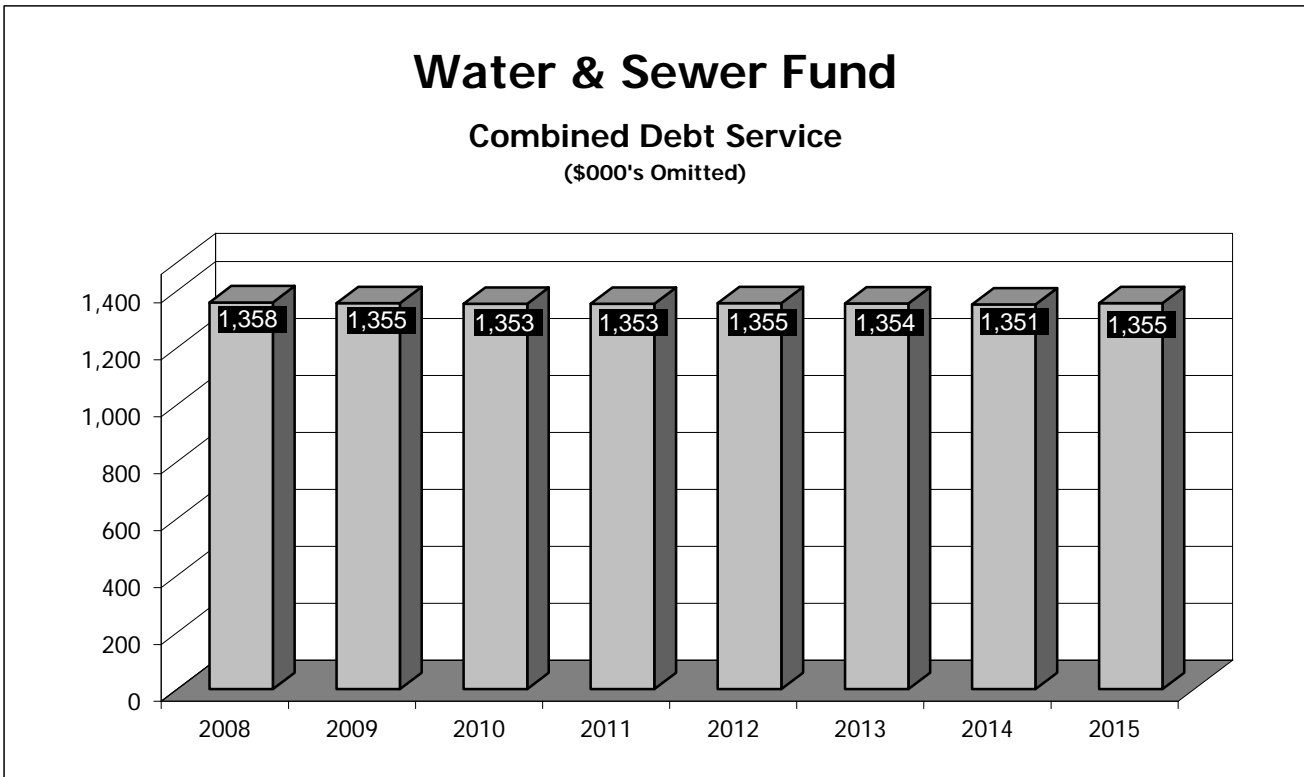
Type: Revenue Bonds
 Authorized and Issued: \$605,000
 Amount Outstanding - 9/30/07 \$445,000
 Dated: June 1, 2001
 Final Maturity: July 1, 2015
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 4.100% to 4.750%
 Revenue Pledged: Non-Ad Valorem Revenues

Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2008	45,000	19,553	64,553
2009	50,000	17,708	67,708
2010	50,000	15,658	65,658
2011	55,000	13,558	68,558
2012	55,000	11,220	66,220
2013	60,000	8,800	68,800
2014	60,000	6,100	66,100
2015	<u>70,000</u>	<u>3,325</u>	<u>73,325</u>
Totals	\$445,000	\$95,922	\$540,922

Purpose: Development of Cambier Park Tennis Center.

CITY OF NAPLES
 WATER & SEWER FUND
 COMBINED DEBT SERVICE SCHEDULE
 (Excludes State Revolving Loan)

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2008	940,000	417,735	1,357,735
2009	980,000	375,435	1,355,435
2010	1,020,000	332,805	1,352,805
2011	1,065,000	287,925	1,352,925
2012	1,115,000	240,000	1,355,000
2013	1,170,000	184,250	1,354,250
2014	1,225,000	125,750	1,350,750
2015	<u>1,290,000</u>	<u>64,500</u>	<u>1,354,500</u>
Totals	\$8,805,000	\$2,028,400	\$10,833,400



CITY OF NAPLES

WATER AND SEWER REVENUE REFUNDING BONDS - SERIES 2002
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$12,980,000
 Amount Outstanding - 9/30/07 \$8,805,000
 Dated: June 4, 2002
 Final Maturity: September 1, 2015
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 3.50% to 5.00%
 Revenue Pledged: Net Revenues of Water & Sewer Systems

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2008	940,000	417,735	1,357,735
2009	980,000	375,435	1,355,435
2010	1,020,000	332,805	1,352,805
2011	1,065,000	287,925	1,352,925
2012	1,115,000	240,000	1,355,000
2013	1,170,000	184,250	1,354,250
2014	1,225,000	125,750	1,350,750
2015	<u>1,290,000</u>	<u>64,500</u>	<u>1,354,500</u>
Totals	\$8,805,000	\$2,028,400	\$10,833,400

CITY OF NAPLES

REDEVELOPMENT REVENUE & REFUNDING BONDS, SERIES 2003
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$5,925,000
 Amount Outstanding - 09/30/07 \$5,045,000
 Dated: March 10, 2003
 Final Maturity: December 1, 2021
 Principal Payment: December 1
 Interest Payment: June 1, December 1
 Interest Rate: 3.58%
 Revenue Pledged: Non-Ad Valorem Revenues

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	230,000	179,436	409,436
2009	260,000	170,065	430,065
2010	275,000	160,357	435,357
2011	295,000	150,013	445,013
2012	300,000	139,581	439,581
2013	315,000	128,054	443,054
2014	330,000	116,349	446,349
2015	345,000	104,099	449,099
2016	355,000	91,629	446,629
2017	365,000	78,329	443,329
2018	375,000	64,900	439,900
2019	385,000	51,107	436,107
2020	395,000	37,034	432,034
2021	405,000	22,434	427,434
2022	415,000	7,552	422,552
Totals	\$5,045,000	\$1,500,939	\$6,545,939

Purpose: Construction of Municipal Parking Facility & Other Capital Projects in Redevelopment Area.



**UTILITY TAX DEBT SERVICE FUND
FINANCIAL SUMMARY
Fiscal Year 2007-08**

Fund 200

Beginning Fund Balance - Unrestricted Sept. 30, 2006 **\$494,714**

Projected Revenues FY 2006-07	\$4,363,974
Projected Expenditures FY 2006-07	\$4,232,351
Net Increase/(Decrease) in Net Unrestricted Assets	<u>\$131,623</u>

Expected Unrestricted Net Assets as of Sept. 30, 2007 **\$626,337**

ADD: BUDGETED REVENUES:

Ad Valorem Tax-Voted Debt Service	\$579,603	
Utility Taxes		
Florida Power & Light	2,300,000	
Teco Gas	22,000	
Propane Sales	185,000	
Local Telecommunications Tax	167,000	
Interest Earned	45,500	
Transfer - Parking Garage Bonds	409,436	
	<u>409,436</u>	<u>\$3,708,539</u>

TOTAL AVAILABLE RESOURCES **\$4,334,876**

LESS: BUDGETED EXPENDITURES:

Naples Preserve Bonds	\$579,603	
Utility Tax Bonds	911,193	
Parking Garage Debt Service	409,436	
Bond Costs	2,500	
TRF - Admin. Reimbursement	70,424	
TRF - Capital Improvements	<u>1,735,383</u>	<u>\$3,708,539</u>

BUDGETED CASH FLOW **\$0**

Projected Unrestricted Net Assets as of September 30, 2008 **\$626,337**



**UTILITY TAX CAPITAL IMPROVEMENTS FUND
FINANCIAL SUMMARY
Fiscal Year 2007-08**

Fund 340

Beginning Fund Balance - Unreserved Sept. 30, 2006	7,828,975
Encumbrances that were carried forward	1,182,083
Projected Revenues FY 2006-07	3,272,376
Projected Expenditures FY 2006-07	7,833,846
Net Increase/(Decrease) in Net Assets	<u>(4,561,470)</u>

Expected Fund Balance as of Sept. 30, 2007 **4,449,588**

Add Fiscal Year 2007-08 Budgeted Revenues

<i>Transfer - Utility Tax</i>	\$1,735,383	
Non-Road Impact Fees	135,500	
Interest Earned	400,000	
Earned Assessment Payments	275,000	
Grants	871,000	
Repayment from CRA	<u>147,572</u>	<u>3,564,455</u>

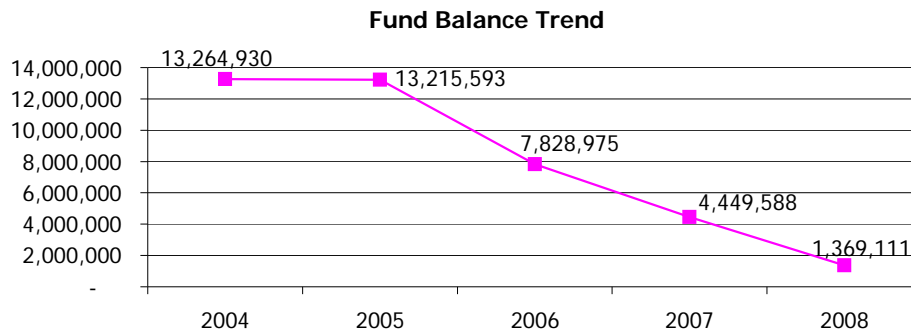
TOTAL AVAILABLE RESOURCES **8,014,043**

Less Fiscal Year 2007-08 Budgeted Expenditures

Capital Projects per Attached List	\$5,669,479	
Workforce Housing	\$182,843	
Transfer to Streets Fund	\$500,000	
Administrative Chargebacks	292,610	
		<u>6,644,932</u>

BUDGETED CASH FLOW **(3,080,477)**

Projected Fund Balance as of September 30, 2008 **1,369,111**



**Reduction in fund balance primarily reflects use of 2001 bond proceeds.
That bond was \$9.845 million**

City of Naples, Florida

Fund Summary Page



FUND: **Utility Tax Debt Service Fund (Fund 200)**
 Utility Tax Capital Improvement Fund (Fund 340)

Fund Description

The Utility Tax Debt Service Fund was established to account for the City's debt service on outstanding Utility Tax Revenue Bonds and the City's General Obligation Bonds. This fund does not include bond issues for the enterprise funds. Debt service for the enterprise funds is funded through those respective funds. The taxes levied in the Utility Tax Debt Service Fund are generated for the payment of the principal and interest for the general indebtedness of the City. Once the debt service obligations have been met, the balance of revenues in this fund is transferred to the Utility Tax Capital Improvement Fund to pay for capital expenditures.

Capital improvement projects are generally defined as items involving expenditures of more than \$2,500 and having an anticipated life of two years or more. This includes items such as machinery, fire trucks, police vehicles, improvements to city facilities or new construction.

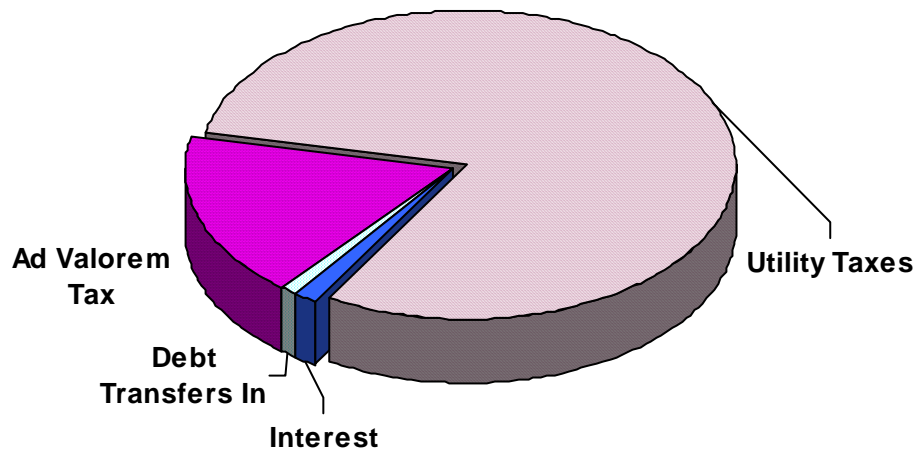
The five-year capital improvement program was provided to the elected officials in accordance with Chapter 2, Section 371 of the Code of Ordinances by June 1, 2007.

2007-08 Significant Budgetary Issues

Utility Tax-Debt Service Fund (Fund 200)

Revenues

This fund has three primary types of revenue: voted ad valorem tax, utility tax, and transfers in the other funds, plus a small amount of interest. Below shows the comparative totals of revenues to the Utility Tax Fund.



Fund Summary Page (continued)

FUND: Utility Tax Debt Service Fund (Fund 200) Utility Tax Capital Improvement Fund (Fund 340)

The voted ad valorem tax is due to a referendum in 2000, wherein the Naples voters opted to issue a general obligations (GO) bond for approximately \$9.3 million to purchase a tract of land now known as the "Naples Preserve". This bond was partially refunded in June 2004 for interest rate benefits, with the issuance of GO Refunding Bond Series 2004 in the amount of \$3,170,000. Concurrently with the refunding, the City Council also authorized the use of a portion of the proceeds from the sale of the Wilkinson House to reduce the annual debt service requirement. The millage rate is set each year to just satisfy the current year's debt service. For this year, the rate is 0.0358. (Note that this is based on a taxable value of \$17,061,737,598.) As a voted debt service millage, this will remain exempt from the rollback related to property tax reform.

Utility Taxes, generated from Electric, Telecommunications, Gas, and Propane are allowed by Florida Statutes and City Code. These have been estimated as follows:

Electric Utility Tax	\$2,300,000
Teco Gas	22,000
Propane Sales	185,000
Telecommunication	167,000

Telecommunications has been shared with the general fund for many years. Until this year, it was split approximately 50/50. However, due to the property tax reform, this budget assumes the General Fund will get 90% of the Telecommunications tax, and with only 10% funding capital programming. There are sufficient funds for needed capital from the other sources.

The other revenues are generated from interest income and a \$409,436 transfer from the Community Redevelopment Agency 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 \$4,040,000 of General Obligation Debt outstanding and \$8,865,000 for the Utility Tax Bonds as of September 30, 2007. For FY 2007-08 the total debt service payments for principal and interest will be \$579,603 for the GO Bonds and \$911,193 for the Utility Tax Bonds.

After deducting the debt service and other costs of this fund from the revenues, the balance is transferred to the Capital Improvement Fund, as directed by City Code and Ordinance. For 2007-08, the transfer from the Utility Tax Debt Service Fund to Utility Tax Capital Improvement Fund for capital improvements is \$1,735,383

Utility Tax – Capital Improvement Fund (Fund 340)

Revenues

In addition to the transfer in from the Debt Service Fund, discussed above, the Capital Improvement Fund receives interest income, non-road impact fees, grants, assessment payments and a repayment from the Community Redevelopment Agency for a prior year loan.

Fund Summary Page (continued)

FUND: Utility Tax Debt Service Fund (Fund 200) Utility Tax Capital Improvement Fund (Fund 340)

Impact fees (except for road) are estimated as shown below. Note however, that estimates are inaccurate, as they depend on the construction that actually occurs. Our methodology for projecting impact fees is to project very low, assuming a low construction volume. This would be the expected status in a nearly built out city.

General Impact Fees	\$17,500
Police Impact Fees	75,000
Fire Impact Fees	40,000
Parks & Recreation Impact Fees	3,000

Impact fees are required to be spent on projects that expand the levels of service or are otherwise due to growth. In the City's budget, Impact Fees are not designated toward a specific project, but each of the above fees is traced annually to ensure that the City has complied with Chapter 118-190 of the code. This section of the code restricts the use of these funds.

Impact fees were last revised in 1997 by Ordinance 97-7910 and 97-7914. The City residential dwelling, fire, police and general government fee (which excludes recreation) is \$354.99. For the Commercial, the fire, police and general government impact fee is \$73.49 per 100 square feet. The Recreation Impact Fee is \$87.51 per new unit. The City has hired a consultant to review the impact fees, and an ordinance may be presented to amend these fees prior to the budget year.

Water and Sewer Impact Fees are tracked in the Water/Sewer Utility Fund.

The City expects to receive \$871,000 in grants or contributions for the completion of the following capital projects:

Environmental Protection/Boat for Natural Resources	67,000
Collier County for Pulling Property	700,000
TCD for Gordon Pass Monitoring	25,000
Justice Dept/Fire Breathing Apparatus	54,000
Environmental Protection/Filter Marsh	25,000

Assess repayments are not a large influence on this fund. There is only one assessment, the Third Street Lighting District, for which the assessment repayments were being paid, with amounts varying by year, based on the individual terms of that assessment. However, the dredging of the West Naples Bay (Aqualane Shores) will be a new special assessment district, possibly starting in November 2007. Prepayments will be allowed starting in September 2007. This budget assumes the City will collect a total of \$275,000 in assessments.

Expenditures

The Capital Improvement Program was presented to Council on June 1 and discussed at a council workshop on June 11. That document provided the base for the Utility Tax Fund Capital Project budget, in that most of the first year recommendations are included. In all, there are \$6.35 million capital projects in this fund, with the rest of the expenses being City Administration and Construction Management costs.

Fund Summary Page (continued)

FUND: Utility Tax Debt Service Fund (Fund 200) Utility Tax Capital Improvement Fund (Fund 340)

Please refer to the last pages of this section for a complete listing of the projects budgeted for FY 07-08. For most projects, further details will be found in the Five-Year Capital Improvement Program, a copy of which is available in the City Clerk's office. One notable item added to the Utility Tax Fund budget is a \$500,000 transfer to the Streets fund for street paving. Formerly funded by the General Fund, this change is due to the property tax reform. Also new is an account/project called Workforce Housing. In 1994, Coastland Center Mall contributed \$182,843 to the City for "affordable housing mitigation." It appears that the funds were collected with building permits, similar to how impact fees are/were collected and were later transferred to the Utility Tax Capital Improvement Fund Balance. Details about the required uses are stated in resolution 93-6882, passed 4/7/93, but state, in brief "such funds shall be administered by an appropriate community agency for the purpose of expeditiously increasing the supply of affordable housing available to very low income households with the City of Naples, through a mortgage assistance program, a housing rehabilitation program, or an affordable housing construction program, or a combination of any such programs." The City plans to use these funds during 2007-08 for an affordable housing program.

Impact on Operating Budget

Operating costs associated with any capital project are included, if appropriate, in the operating department of the related department. The fund does not contain operating costs.

Most capital items in the Utility Tax Fund are repair, replacement or maintenance type projects, which are considered to have no impact on the operating budget.

**UTILITY TAX FUND / DEBT SERVICE FUND
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	PROJECTED 2006-07	BUDGET 2007-08
Ad Valorem Tax	\$833,675	\$585,314	\$582,305	\$575,228	579,603
Electric Utility Tax	2,195,351	2,336,099	2,365,308	2,300,000	2,300,000
Local Comm. Tax	984,448	1,034,194	895,792	850,000 *	167,000
Propane/Gas Utility Tax	138,023	161,589	162,811	180,000	185,000
Teco Gas Utility Tax	8,144	10,563	18,246	22,000	22,000
Bond Proceeds	3,170,000	0	0	0	0
Interest Income	246,647	379,873	602,782	434,623	445,500
Grants	69,111	334,420	781,506	0	871,000
Non-Road Impact Fees	9,335	126,667	460,959	131,000	135,500
Sale of Fixed Assets	0	0	32,125	0	0
Other Revenue	3,971,915	434	130	330	0
Donations	77,786	110,000	0	0	0
Assessment Payments	63,429	41,908	49,992	76,000	275,000
Transfer - Other Funds	3,250,377	0	0	147,573	147,572
Transfer-Utility Tax Debt Serv	0	0	2,309,275	2,269,404	0
Transfer - E. Naples Bay	61,564	74,101	68,826	0	0
Transfer - Parking Garage	<u>461,101</u>	<u>402,367</u>	<u>404,927</u>	<u>407,123</u>	<u>409,436</u>
COMBINED REVENUES	<u>\$15,540,906</u>	<u>\$5,597,529</u>	<u>\$8,734,984</u>	<u>\$7,393,281</u>	<u>\$5,537,611</u>

SOURCE: Fund 200	3,708,539
SOURCE: Fund 340	3,564,455
Less Transfers	<u>(1,735,383)</u>
Net Combined Revenues	5,537,611

Grants breakdown (Expected, not all committed)	Grant Agency
08E02	LLEBG
08F21	DEP
08F19	SFWMD
01W11	Collier County
08I06	Collier County
08F16	TDC
<u>871,000</u>	

* Reflects 10% allocation of the Telecommunications Tax. The remaining 90% is allocated to the General Fund
In prior years, the allocation was 50% to each fund.

CIP PROJECTS - UTILITY TAX FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
OTHER DEPARTMENTS						
08D02	File Cabinets Upgrade (Finance)	4,800	-	-	-	-
	Document Imaging (Finance)	-	9,000	-	-	-
08B10	Replace High Speed Copier (Planning)	3,485				
TOTAL OTHER DEPARTMENTS		8,285	9,000	-	-	-
Police and Emergency Services						
07Y01	Air Conditioning Improv-Riverside Circle	931,000	-	-	-	-
08E01	Auto Pulse	51,000	-	-	-	-
08E02	Breathing Air Compressor	60,000	-	-	-	-
08E03	Thermal Imaging Camera	12,500	-	-	-	-
08E04	Battalion Chief Vehicle Replacement	55,000	-	-	-	-
08E05	Self Contained Breathing App.Replacem	20,500	-	-	-	-
08E06	Fire Ops/Prevention Furniture Replace	14,400	-	-	-	-
08E08	Marine Navigation Display	3,800	-	-	-	-
08E07	Fire Station #1 Remodel	500,000	-	-	-	-
08H02	Police Boat Motor Replacement	23,100	23,100	-	-	27,500
08H03	Police Car Replacement (6)	300,000	275,000	275,000	275,000	275,000
08H04	Code Enforcement Vehicle Replacement	23,700	24,885	-	-	-
08H05	Laptops Police/Code Enf (5)	25,000	-	-	-	-
08H06	Mobile Radio Life Cycle Replacement	11,000	11,000	11,000	7,500	7,000
08H07	Mobile Radio Replacement - All	46,000	46,000	46,000	46,000	46,000
08H08	Integrity Control Vehicle Replacement	25,400	-	-	-	-
08H09	Collision Diagramming Software	7,900	-	-	-	-
	Police Boat-Replacement	-	60,000	-	120,000	-
	Fire Locating Hardware & Software	-	4,750	-	-	-
	Fire Apparatus Replacement	-	350,000	-	-	-
	Hose Replacement - Large Diameter	-	14,000	14,000	14,000	14,000
	CID Unmarked Vehicles Replacement	-	100,000	-	100,000	-
	Motorcycle Replacement	-	52,000	-	27,300	-
	CSA Truck Replacement	-	25,300	25,300	-	-
	Commercial Laundry Extractor (decontam)	-	12,500	-	-	-
	K-9 Replacement	-	-	25,000	-	-
	Headquarters Floor Tile Replacement	-	-	56,500	-	-
TOTAL PESD		2,110,300	998,535	452,800	589,800	369,500
COMMUNITY SERVICES						
ADMINISTRATION						
08G11	Facility Upgrades & Renovations	60,000	60,000	60,000	60,000	60,000
08G12	Copy Machine/Printer Replacement	15,000	-	-	-	-
TOTAL CS/ADMINISTRATION		75,000	60,000	60,000	60,000	60,000

CIP PROJECTS - UTILITY TAX FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
PARKS & PARKWAYS						
08F01	Landscaped Median Restoration	175,000	75,000	80,000	85,000	90,000
08F26	Tree Planting Program	150,000	150,000	150,000	150,000	150,000
08F02	3rd St. S. Streetscape Improvements	60,000	50,000	-	-	-
08F03	Irrigation Trencher Replacement	16,000	-	-	-	-
08F04	Landscape Tractor Replacement	45,000	-	-	-	-
08F07	Athletic Field Paint Sprayer	4,000	-	-	-	-
08F05	Sod Replacement	20,000	22,000	25,000	30,000	35,000
08F06	Cul-de-sac Renovations	50,000	50,000	50,000	50,000	50,000
08F10	Turf Sweeper Replacement	15,000	-	-	-	-
08F11	Utility Trailer Replacement	7,500	-	-	-	-
08F12	Utility Dump Trucks Replacement	54,000	54,000	-	-	-
08F13	Fertilizer Spreader	3,500	-	-	-	-
08F14	Carry-All Club Car 4 x 4 Replacement	15,000	-	-	-	-
08F15	Seagate Park Field Sod Replacement	60,000	-	-	-	-
SUB TOTAL CS/PARKS & PARKWAYS		675,000	401,000	305,000	315,000	325,000
NATURAL RESOURCES						
08F16	Gordon Pass Monitoring	25,000	-	25,000	-	25,000
08F18	Residential Planting	20,000	20,000	25,000	25,000	25,000
08F19	Riverside Circle Filter Marsh	50,000	250,000	-	-	-
08F20	Algae Removal from City Lakes	12,000	5,000	-	-	-
08F21	Boat-Natural Resource	42,000	-	-	-	-
SUB TOTAL NATURAL RESOURCES		149,000	275,000	50,000	25,000	50,000
RECREATION						
01W11	Pulling Property Improvements	1,462,394	-	-	-	-
08G04	Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
08G05	Norris Center Stage Improvements	40,000	40,000	-	-	-
08G06	River Park Weight Equipment Replace	22,000	-	-	-	-
08G08	Fleischmann Park Baseball Complex Renov.	20,000	-	-	-	-
08G09	36 Passenger Bus Replacement	110,000	-	-	-	-
08G14	Skate Park Ramps	75,000	10,000	10,000	10,000	10,000
08G15	River Park Computer Lab PC Replacement	10,000	10,000	10,000	10,000	10,000
08G16	Fleischmann Park C.C. Exterior Repairs	325,000	50,000	-	-	-
08G17	Fleischmann Park C. C. Interior Repairs	50,000	20,000	20,000	20,000	20,000
	River Park Pool/Water Facility	-	1,500,000	10,000	10,000	10,000
	River Park Recording Studio	-	20,000	-	-	-
	Floor Resurface-Gulfview Middle School	-	55,000	-	-	-
	Tennis Courts Light Replacements	-	10,000	-	10,000	-
SUB TOTAL CS/RECREATION		2,164,394	1,765,000	100,000	110,000	100,000
TOTAL COMMUNITY SERVICES		3,063,394	2,501,000	515,000	510,000	535,000

CIP PROJECTS - UTILITY TAX FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012
FACILITIES MAINTENANCE						
08102	Cambier & Anthony Pk Playground Shade	100,000	-	-	-	-
08103	Repaint River Park Facility	20,000	-	-	-	30,000
08105	River Park Sound System - A/C Buffering	75,000	-	-	-	-
08101	HVAC Replacement/Additions	20,000	20,000	20,000	20,000	20,000
08106	Naples High Tennis Court Re-Surfacing	50,000	-	-	-	-
08107	Replacement Elements & Amenities	50,000	30,000	30,000	30,000	30,000
08108	Fleischmann Park Restroom/Shutters	30,000	-	-	-	-
08109	Anthony & River Pk B-ball Ct. Resurface	50,000	-	-	-	-
08110	Sign Replacement	40,000	25,000	20,000	20,000	20,000
	Metal Storage Building	-	75,000	-	-	-
	Service Vehicle Replacement	-	-	55,000	-	-
TOTAL FACILITIES MAINTENANCE		435,000	150,000	125,000	70,000	100,000
CONSTRUCTION MANAGEMENT						
08U23	Underground Power Study	50,000	-	-	-	-
08U24	Personal Computer	2,500	-	-	-	-
	Facility Yard Improvements	-	200,000	-	-	-
	Greenway Crossing	-	1,000,000	-	-	-
TOTAL CONSTRUCTION MGMT		52,500	1,200,000	-	-	-
GRAND TOTAL UTILITY TAX		5,669,479	4,858,535	1,092,800	1,169,800	1,004,500

Projects Carried forward from 06-07 (included in above)

01W11	Pulling Property Improvements	1,462,394
07Y01	Air Conditioning Improv-Riverside	931,000
	Total	<u>2,393,394</u>

ORDINANCE 07-11782

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2007, AND ENDING SEPTEMBER 30, 2008; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE SEVERAL DEPARTMENTS OF THE CITY, INCLUDING UTILITIES, AND FOR CONTRIBUTING TO THE SINKING FUNDS OF THE CITY TO PAY INTEREST ON AND PROVIDE FOR THE RETIREMENT OF THE OUTSTANDING BONDS AND OTHER FIXED OBLIGATIONS OF THE CITY AND THE UTILITY TAX FUND FOR AND DURING THE FISCAL YEAR COMMENCING OCTOBER 1, 2007, AND ENDING SEPTEMBER 30, 2008; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples adopts a final budget, exclusive of Dependent Taxing Districts, and appropriates funds on an annual basis for the general operation of the several departments of the City, including utilities, and contributes to the sinking funds of the City to pay interest on and to provide for the retirement of bonds; and

WHEREAS, on July 28, the City Council received a preliminary budget document, a copy of which is retained in the City Clerk's office as a public record; and

WHEREAS, on August 13, 2007, at 5:00 p.m., the City Council reviewed that document and recommended changes which are incorporated by reference; and

WHEREAS, these changes and others will be adopted at the public hearings as part of the budget; and

WHEREAS, a final budget document incorporating the information from the preliminary budget and equaling the amounts adopted in this ordinance shall be prepared and distributed which shall represent the work plan of the City; and

WHEREAS, the City of Naples has conducted public hearings on the fiscal year 2007-08 budget on September 5, 2007, and September 19, 2007, in accordance with state law;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. This Ordinance shall be known as the "Budget Ordinance of the City of Naples" for its fiscal year 2007-08 and shall serve to appropriate the sums provided for herein.

Section 2. The several amounts listed below are declared to be the estimated revenues and expenditures of the City and appropriated to the funds, functions, programs and agencies set forth.

(a) General Fund

Revenues

Taxes	\$24,691,547
Licenses and Permits	\$360,200
Intergovernmental Revenue	\$3,239,300
Charges for Services	\$6,063,504
Fines & Forfeits	\$369,000

Miscellaneous Income	\$1,054,218
Total	\$35,777,769
Expenditures	
Mayor and City Council	292,038
City Attorney	688,756
City Clerk	640,758
City Manager's Office	592,384
Planning	648,167
Finance Department	1,713,219
Police/Fire PESD	18,233,126
Community Services	7,653,539
Human Resources	770,593
Facilities/ Maintenance	1,118,936
Non Departmental Other	2,977,932
Contingency	350,000
Transfers	211,600
Total	35,891,048
Use of Fund Balance	\$113,279

(b) Utility Tax Fund

Revenues	
Taxes	\$3,253,603
Miscellaneous Income	\$454,936
Total	3,708,539
Expenditures	
Debt Service	1,973,156
Transfers Out	1,735,383
TOTAL	\$3,708,539

(c) Special Revenue/Capital Funds:

(1) Community Development Block Grant Fund

Revenues	
Intergovernmental Revenue	\$140,700
Total	131,360
Expenditures	
CDBG Projects and Expenses	131,360
TOTAL	\$131,360

(2) Building Permits Fund

Revenues	
Licenses and Permits	\$2,525,500
Charges for Services	269,045
Miscellaneous Revenue	202,000
Total	2,996,545
Expenditures	
Total Building Permits Department	3,896,778
Use of Fund Balance	\$900,233

(3) Capital Projects Fund

Revenues	
Transfers In	\$2,065,798
Intergovernmental Revenue	871,000
Miscellaneous Revenue	810,500
Total	3,747,298
Expenditures	
Capital	6,644,932

Use of Fund Balance	\$2,897,634
(4) Community Redevelopment	\$16,242,753
Revenues	
Taxes	\$783,480
Intergovernmental Revenue	2,243,229
Miscellaneous Revenue	<u>12,811,600</u>
Total	15,838,309
Expenditures	
CRA Administration/Capital	15,509,619
CRA Security/Law Enforcement	263,627
CRA Maintenance	<u>469,507</u>
Total	\$16,242,753

Use of Fund Balance \$404,444

(5) Streets & Traffic	
Revenues	
Taxes	\$1,574,000
Intergovernmental Revenue	287,950
Miscellaneous Revenue	<u>918,335</u>
Total	2,780,285
Expenditures	
Streets & Traffic	2,299,343
Capital	<u>995,000</u>
Total	\$3,294,343

Use of Fund Balance \$514,058

(d) For the Enterprise Funds, the following amounts shall be appropriated:

(1) Water/Sewer Fund

Revenues	
Intergovernmental Revenue	\$1,780,000
Charges for Services	24,771,900
Miscellaneous Revenue	<u>1,495,800</u>
Total	28,047,700
Expenditures	
Administration	5,606,138
Debt	3,453,720
Water Production	5,856,030
Water Distribution	2,024,517
Wastewater Treatment	3,394,885
Wastewater Collection	1,408,881
Utilities Maintenance	1,633,979
Capital Projects	<u>9,252,300</u>
Total	\$32,630,450

Use of Fund Balance \$4,582,750

(2) Naples Beach Fund \$1,477,767

Revenues	
Intergovernmental Revenue	\$665,532
Charges for Services	588,400
Fines	228,000
Miscellaneous Revenue	<u>13,600</u>
Total	1,495,532
Expenditures	

Beach Fund	<u>1,477,767</u>
Total	1,477,767

(3) Solid Waste Fund

Revenues	
Charges for Services	6,552,450
Miscellaneous Revenue	<u>166,500</u>
Total	6,718,950
Expenditures	
Solid Waste Expenditures	6,365,141
Capital	<u>404,000</u>
Total	6,769,141
Use of Fund Balance	\$50,191

(4) City Dock Fund

Revenues	
Charges for Services	2,195,000
Fines	88,500
Miscellaneous Revenue	<u>30,000</u>
Total	2,313,500
Expenditures	
City Dock Expenditures	2,214,950
Capital	<u>256,000</u>
Total	2,470,950
Use of Fund Balance	157,450

(5) Stormwater Fund

Revenues	
Charges for Services	3,940,672
Miscellaneous Revenue	<u>92,178</u>
Total	4,032,850
Expenditures	
Stormwater Expenditures	1,227,496
Capital	<u>4,057,500</u>
Total	5,284,996
Use of Fund Balance	1,252,146

(6) Tennis Fund

	<u>\$572,847</u>
Revenues	
Charges for Services	584,200
Miscellaneous Revenue	<u>12,000</u>
Total	596,200
Expenditures	
Stormwater Expenditures	525,347
Capital	<u>47,500</u>
Total	572,847

(e) For the Internal Service Funds, the following amounts shall be appropriated:

Self Insurance/Risk Management	\$3,008,719
Employee Benefits	\$6,371,792
Technology Services	\$2,035,952

Equipment Services	\$2,714,296
Construction Management	\$977,597

- Section 3.** Florida Statutes, the City Charter and generally accepted accounting principles do not require budgets for grants and trust/agency funds that are governed by the terms of the source. City Council acceptance of such terms shall be deemed to constitute a budget adjustment, including appropriation of such funds.
- Section 4.** Budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Council approval via resolution. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager without City Council approval, excluding:
- (a) The authorization of additional regular positions.
 - (b) Capital Improvements as defined in Section 5.
- Section 5.** Appendix A represents the City of Naples's Five Year Capital Improvement Program presented to City Council in June 2007 in accordance with City Charter. Approved Capital Improvement Projects are included in the 2007-08 budget. Budget adjustments which would modify the intent of the Capital Improvement Budget for Fiscal Year 2007-08 require City Council approval via resolution.
- Section 6.** Appendix B represents the amount available from taxation and other sources, including amounts carried over from prior fiscal years, along with the total appropriations for expenditures and reserves in accordance with Florida Statutes 166.241.
- Section 7.** The Finance Director is authorized to reserve at October 1, 2007, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2006-07. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.
- Section 8.** The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.
- Section 9.** With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year, appropriate all or part of said fund balances by adopting a resolution for that purpose.
- Section 10.** The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.
- Section 11.** If any section, paragraph, or part of this Ordinance shall be declared unconstitutional or invalid, then the remainder of this Ordinance shall not be affected thereby and shall remain in full

force and effect. All ordinances or parts of ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 12. This Ordinance shall take effect on October 1, 2007.

APPROVED AT FIRST READING THIS 5TH DAY OF SEPTEMBER, 2007.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 19TH DAY OF SEPTEMBER, 2007.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2007\07-11782

Date filed with City Clerk: _____

APPENDIX B
Fiscal Year 2007-08

Fund Title	Actual 09/30/2006 Fund Balance	Projected 09/30/2007 Fund Balance	FY 07-08 Proposed Budget		Net Change	Expected 09/30/2008 Fund Balance
			Revenues	Expenditures		
General Fund	9,173,179	11,157,848	35,777,769	35,891,048	(113,279)	11,044,569
Special Revenue Funds						
Building Permits (110)	4,799,474	4,644,217	2,996,545	3,896,778	(900,233)	3,743,984
Comm. Dev. Block Grant (130)	(17,070)	(9,340)	140,700	131,360	9,340	0
Utility Tax/ Debt Service (200)	494,714	626,337	3,708,539	3,708,539	-	626,337
Capital Projects Fund (340)	7,828,975	4,449,588	3,747,298	6,644,932	(2,897,634)	1,551,954
East Naples Bay District (350)	507,620	325,555	257,787	4,220	253,567	579,122
Moorings Bay District (360)	809,322	847,992	395,003	360,200	34,803	882,795
Community Redevelopment (380)	2,683,675	1,620,024	15,838,309	16,242,753	(404,444)	1,215,580
Streets and Traffic (390)	4,034,715	3,759,968	2,780,285	3,294,343	(514,058)	3,245,910
Total Special Revenue Funds	21,141,425	16,264,341	29,864,466	34,283,125	(4,418,659)	11,845,682
Enterprise Funds						
Water and Sewer (420)	15,407,021	11,444,158	28,047,700	32,630,450	(4,582,750)	6,661,408
Naples Beach Fund (430)	301,974	233,860	1,495,532	1,477,767	17,765	251,625
Solid Waste Fund (450)	4,417,134	3,255,880	6,718,950	6,769,141	(50,191)	3,195,689
City Dock Fund (460)	523,331	457,561	2,313,500	2,470,950	(157,450)	300,111
Storm Water Fund (470)	2,249,533	1,989,988	4,032,850	5,284,996	(1,252,146)	737,842
Tennis Fund (480)	26,907	55,156	596,200	572,847	23,353	78,509
Total Enterprise Funds	22,925,900	17,436,603	43,204,732	49,416,151	(6,211,419)	11,225,184
Internal Service Funds						
Self Insurance (500)	767,101	583,315	3,052,676	3,008,719	43,957	627,272
Employee Benefits (510)	733,856	363,451	6,386,637	6,371,024	15,613	379,064
Technology Services (520)	661,271	542,730	1,975,525	2,035,952	(60,427)	482,303
Equipment Services (530)	683,000	324,504	2,716,076	2,714,296	1,780	326,284
Construction Management (540)	(164,180)	(110,671)	981,990	977,597	4,393	(106,278)
Total Internal Service Funds	2,681,048	1,703,329	15,112,904	15,107,588	5,316	1,708,645
TOTAL	55,921,552	46,562,121	123,959,871	134,697,912	(10,738,041)	35,824,080

(Fund balance represents unrestricted and available reserves)

ORDINANCE 07-11781

AN ORDINANCE DETERMINING AND FIXING THE 2007 TAX LEVY AND MILLAGE RATE FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND OPERATIONS; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples, Florida on September 5th, adopted Millage Rates following public hearing as required by Florida Statute 200.065; and

WEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Naples, has been certified by the County Property Appraiser as \$17,472,376,401;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2007 tax levy and millage rate for the City of Naples is 1.0997, which is 9% under the rolled-back rate of 1.2084.

Section 2. That the voted debt service millage for the City of Naples, is 0.0350.

Section 3. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Total General Fund and Community Redevelopment Agency Operations	
1.0997 mills.	\$18,253,653
Voted Debt Service	
0.0350 mills.	\$579,603

Section 4. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 5. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 6. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 5TH DAY OF SEPTEMBER, 2007.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 19TH DAY OF SEPTEMBER, 2007.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2007\07-11781

Date filed with City Clerk: _____

ORDINANCE 07-11785

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2007, AND ENDING SEPTEMBER 30, 2008; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2007, AND ENDING SEPTEMBER 30, 2008; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples adopts a final budget for the East Naples Bay Special Taxing District and appropriates funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held a series of workshops and public hearings on the fiscal year 2007-08 budget;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the budget for the East Naples Bay Special Taxing District for the fiscal year commencing October 1, 2007, and ending September 30, 2008 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, 2008, there is hereby appropriated out of any monies in the treasury of the East Naples Bay Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sum of money shown below:

SPECIAL REVENUE FUND:
East Naples Bay Special Taxing District \$4,220

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

- (a) The authorization of additional regular positions.
- (b) Capital Improvements.

Section 4. The Finance Director is authorized to reserve at October 1, 2007, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2006-07. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into next fiscal year as additions to the respective budgets.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

Section 6. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year, appropriate all or part of said fund balances by adopting a resolution for that purpose.

Section 7. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 9. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 10. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 5TH DAY OF SEPTEMBER, 2007.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 19TH DAY OF SEPTEMBER, 2007.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2007\07-11785

Date filed with City Clerk: _____

ORDINANCE 07-11783

AN ORDINANCE DETERMINING AND FIXING THE 2007 TAX LEVY AND MILLAGE RATE FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples, Florida, on September 5, 2007, adopted millage rates following a public hearing as required by Florida Statute 200.065; and

WEREAS, the gross taxable value for operating purposes not exempt from taxation within the East Naples Bay Taxing District has been certified by the County Property Appraiser as \$535,718,449.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2007 tax levy and millage rate for the East Naples Bay Special Taxing District is .4559, which is 9% under the rolled-back rate of .5010.

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	
0.4559 mills	\$232,022

Section 3. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 4. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 5. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 5TH DAY OF SEPTEMBER, 2007.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 19TH DAY OF SEPTEMBER, 2007.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2007\07-11783

Date filed with City Clerk: _____

ORDINANCE 07-11784

AN ORDINANCE DETERMINING AND FIXING THE 2007 TAX LEVY AND MILLAGE RATE FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples, Florida, on September 5, 2007, adopted millage rates following a public hearing as required by Florida Statute 200.065; and

WEREAS, the gross taxable value for operating purposes not exempt from taxation within the Moorings Bay Taxing District has been certified by the County Property Appraiser as \$1,674,423,182;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2007 tax levy and millage rate for the Moorings Bay Special Taxing District is .0218, which is 9% under the rolled-back rate of .0240.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Moorings Bay Special Taxing District	
0.0218 mills	\$34,677

Section 3. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 4. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 5. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 5TH DAY OF SEPTEMBER, 2007.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 19TH DAY OF SEPTEMBER, 2007.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2007\07-11784

Date filed with City Clerk: _____

ORDINANCE 07-11786

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2007, AND ENDING SEPTEMBER 30, 2008; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2007, AND ENDING SEPTEMBER 30, 2008; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples adopts a final budget for the Moorings Bay Special Taxing District and appropriates funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held a series of workshops and public hearings on the fiscal year 2007-08 budget;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the budget for the Moorings Bay Special Taxing District for the fiscal year commencing October 1, 2007, and ending September 30, 2008 is hereby adopted.

Section 2. That for the payment of expenses and obligations of the Moorings Bay Special Taxing District for the fiscal year ending September 30, 2008, there is hereby appropriated out of any monies in the treasury of the Moorings Bay Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sums of money shown below:

SPECIAL REVENUE FUND:
Moorings Bay Special Taxing District \$360,200

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

- (a) The authorization of additional regular positions
- (b) Capital Improvements

Section 4. The Finance Director is authorized to reserve at October 1, 2007, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2006-07. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into next fiscal year as additions to the respective budgets.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

Section 6. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year, appropriate all or part of said fund balances by adopting a resolution for that purpose.

Section 7. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 9. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 10. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 5TH DAY OF SEPTEMBER, 2007.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 19TH DAY OF SEPTEMBER, 2007.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk
M:\REF\COUNCIL\ORD\2007\07-11786

Robert D. Pritt, City Attorney

Date filed with City Clerk: _____



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Appendix B
Budget & Financial Policies



APPENDIX B – BUDGET & FINANCIAL POLICIES

The Government Finance Officers Association encourages an active and ongoing discussion of the financial policies of the City, and requires the policies to be included in the budget.

The purpose of the policies is to demonstrate to the relevant parties that the City is committed to strong financial operations, and to provide a strong precedent for future policy makers and financial managers on the city's financial goals and strategies.

I. Budgetary and Financial Planning Policies

1. The budget must be balanced for all funds. Total anticipated revenues must equal total estimated expenditures for each fund (Section 166.241 of Florida Statutes requires that all budgets be balanced.) A balanced budget requires each operating fund to have revenues fully cover expenditures. Fund balance, if used as a source of revenue, may only be used deliberately to either intentionally reduce a surplus, to fund one time capital, or to provide a short-term funding with the intent to repay.
2. The City will avoid procedures that balance current operating expenditures at the expense of meeting future year's expenses, such as postponing expenditures or accruing future years' revenues.
3. The budget will provide adequate funding for maintenance and replacement of capital, plant and equipment.
4. The budget will provide full funding for employees and their related costs.
5. Administrative Service Charges will be charged from the General Fund to the major operating funds. The calculation will use a step allocation basis, such that each fund pays its proportionate share of their administrative costs, such as Human Resources, Accounts Payable and City Clerk. At a minimum, the administrative service charge shall be reviewed biannually.
6. Because the City is close to built out, in general, projected revenues are projected based on historical trends. Exceptions to this are noted throughout the document. While growth is limited, property values have continued to increase substantially.

7. Cautious and prudent City revenue estimates are used for all State and Federal grants.
8. As part of the budget, the City shall review its user fees. Fees shall be analyzed as to whether we intend to recover full cost of providing the service or when we may charge more or less than full cost. For example, certain recreation fees shall be established to cover the full cost of operations. The Tennis Fund, the City Dock, Solid Waste and Water/Sewer Utility shall always have rates established to cover, as a minimum, the direct cost of operations.
9. Regular and moderate rate increases are preferred to avoid large increases at irregular intervals.
10. The City's Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide and as a communications device.
11. The City encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources. Revenue diversity shall be tracked in the budget document.
12. The City will avoid the use of one-time revenues for ongoing expenditures. Any such use shall be noted and justified.
13. The City has adopted a separate policy on Fund Balance. The policy adopted by Resolution 02-9845 in October 2002 is designed to ensure that the city maintains a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. Resolution 02-9845 will be revised over time to reflect either changes in accounting practices or changes in funds. By reference, this set of policies is intended to incorporate any future Fund Balance resolutions.
14. The City maintains extensive budgetary controls. Activities for the General Fund and proprietary funds are included in the annual appropriated budget. Project length budgets are prepared in the Capital Improvement Funds. The City also maintains an encumbrance accounting system as one method of maintaining budgetary control. Outstanding encumbrances generally are re-appropriated as part of the following year's budget.
15. The City will post the Adopted Budget to the Web Site.

II. Financial Reporting Policies

1. The City shall prepare an annual audit in accordance with Generally Accepted Accounting Practices, and the City shall apply for the GFOA Certificate of Achievement Program.
2. The City shall prepare monthly reports to Council and the City Manager comparing actual to budgeted revenue and expense activity for all major operating funds.
3. The City shall establish and maintain a set of standard accounting practices, which shall include internal controls.
4. Financial systems will maintain internal controls that enable users to monitor revenues and expenditures on an ongoing basis.
5. The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
6. An annual audit will be performed by an independent public accounting firm; with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).

III. Capital Improvement Policies

1. The City will annually develop a five-year capital improvement program as required by Chapter Two of the City Charter.
2. The city shall seek intergovernmental assistance, such as grants, whenever possible to finance the capital outlined in the CIP.
3. The City will coordinate development of the capital improvement budget with the development of the annual operating budget. Each capital improvement project will be reviewed for its impact on the operating budget in terms of revenue generation, additional personnel required and additional operating expenses.
4. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset costing more than \$2,500 and having a useful (depreciable life) of two years or more.
5. The Finance Department shall maintain a complete inventory of all major capital assets. This listing shall be annually distributed to departments to aid in the assessment of condition of the City's assets.

IV. Debt Management Policies

1. The City will seek to maintain and, if possible, improve our current bond rating in order to minimize borrowing costs and preserve access to credit.
2. An analysis showing how the new issue combined with current debt impacts the City's debt capacity and conformance with City debt policies will accompany every bond issue proposal.
3. City of Naples will not issue Debt Obligations or use debt proceeds to finance current operating and maintenance expenditures.
4. City of Naples will utilize Debt Obligations only for capital improvement projects that cannot be funded from current revenue sources or in cases in which it is more equitable to finance the project over its useful life.
5. Prior to the issuance of any additional general obligation debt, the City will consider adopting a policy(s) that identifies the maximum amount of debt and debt service that should be outstanding at any time.
6. The City will consider the refunding of outstanding debt when at least a 4% net present value savings can be obtained
7. Debt will not be issued for periods longer than the useful life of the project.
8. Whenever possible, the city will use special assessment or self-supporting bonds instead of general obligation bonds, so that those who benefit from the improvement will bear all or part of the cost of the project.

V. Investment Policies

1. The City has adopted a separate Investment Policy in accordance with State Law. Please see Ordinance 05-10940, which was passed in September 2005. Topics in this detailed policy include objectives, ethical standards and prudence, authorized investments and diversification, internal controls and reporting.



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Appendix C
Glossary



BUDGET GLOSSARY

- A -

Accrual Basis of Accounting - a method of bookkeeping in which income and expenses are allocated to periods to which they apply, regardless of when they are actually received or paid. For example, if revenue was earned on October 15, but payment was not received until November 15, the revenue would be recorded as revenue in October.

Actuarial – An adjective that describes statistical elements, assumptions, and techniques used by actuaries. An "actuary" is an expert who computes insurance or pension risks and plan costs based upon plan membership, experience, and other factors. Actuaries determine the level of funding required to provide the benefits.

Ad Valorem Taxes – Latin for "value-based" tax and commonly referred to as "property tax". This is the tax levied on both real and personal property according to the property's value and the millage (or tax) rate.

AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain city employees.

Annual Budget - A budget applicable to a single fiscal year. Naples annual budget is from October to September.

Appropriation - A legislative authorization to expend a specified sum of money for a specified purpose, for a limited period of times.

Assessed Valuation - A value established for real and personal property for use as a basis for levying property taxes.

Asset - Resources owned or held by a government which has monetary value.

- B -

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.

Budget – A plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period.

Budget Calendar - The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

Budget Document – The official written statement prepared in order to present a comprehensive financial program of an organization. A budget document serves as 1) a policy document; 2) an operations guide; 3) a financial plan; and 4) as a communications device.

Budget Message - The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

- C -

Capital Outlay - Expenditures resulting in the acquisition of or addition to fixed assets. The City's threshold for capital purchases is \$2,500.

Chargebacks - A mechanism by which services performed by one City Department for another is charged and paid across funds.

Glossary (continued)

Capital Improvements Program (CIP) - A five- year plan for capital expenditures to be incurred each year to meet capital needs arising from the long-term work program or other capital needs. These expenditures are related to the acquisition, expansion or rehabilitation of an element of the City's physical plant and are greater than \$2,500.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Naples requires Council approval prior to spending Contingency funds.

- D -

Debt Millage - The portion of the millage required to pay principal and interest on voter approved bonds. This millage fluctuates annually based on the property values and debt payable.

Debt Service - The amount of interest and principal that a City must pay each year on long-term and short-term debt.

Dedicated Millage - Voter approved designated millage rates to provide tax revenues to be spent for specific purposes.

Department - A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A unit of organization that is comprised of a specific operation within a functional area. City departments may contain one or more divisions.

- E -

Encumbrance - The commitment of budgeted funds to purchase an item or service. To

encumber funds means to set aside or commit funds for future expenditures.

Enterprise Funds - A proprietary accounting fund in which the services provided are financed and operated like those of a private business. The rate schedules of enterprise funds are generally established to ensure that revenues are adequate to meet all necessary expenses.

- F -

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the City of Naples - 10/1 to 9/30.

Fixed Assets - Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements.

Full-Time Equivalent (FTE) - The total scheduled work hours of City employees divided by the total work hours available annually provides number of FTE employees. A full-time employee working 40 hours/week equals one FTE, where a part-time employee working 20 hours/week equals .5 FTE.

Fund An accounting entity that has its own revenues, expenditures, assets and liabilities that are segregated from other sets of moneys. A fund is set up for the purpose of carrying out a specific purpose or activity. Much like Corporations have subsidiary companies, governments have funds.

Fund Balance - Fund equity for governmental funds which reflects the accumulated excess of revenues and other financial sources over expenditures and other uses for general governmental functions. These funds may be designated for a particular purpose.

Fund Type - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

- G -

General Fund – The principal fund of the City, the General Fund is used to account for all activities not included in other funds. General Fund revenue sources include property taxes, licenses, permits, fines and forfeitures, and sales taxes. Operating services from this fund include police protection, fire protection, general government administration, planning and recreation.

General Obligation Bonds - Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period of time. This source is especially appropriate when the project or improvement is city-wide in nature or benefit.

Goal - A long, or short-term, attainable target for an organization - its vision of the future.

Grants - A contribution by the Federal, County, or State government to subsidize specific projects, either partially or entirely.

- H -

Homestead Exemption - A tax deferral granted by the Florida State Constitution for homeowners whose permanent residence is the owned property. The exemption is \$25,000.

- I -

Impact Fee – Charges imposed by governments against new development as a total or partial reimbursement for the cost of additional facilities made necessary by the growth. The purpose of the charge is to impose upon the newcomer, rather than the current population, the cost of new facilities necessitated by their arrival.

Improvements Other Than Buildings - Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

Infrastructure - The basic installations and facilities on which the continuance and growth of

the City depends, such as roads, schools, and water and sewer systems.

Interfund Charges – These are transactions between funds, which would be accounted for as revenue or expense if they involved an outside entity. Examples are Fleet Services Charge or administrative charges from the General Fund to other operating funds.

Interfund Transfers – The movement of moneys between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Funds - The funds established for the financing of goods or services provided by one department to other departments within the City on a cost reimbursement basis. Examples are the Employee Benefits Fund and the Risk Management Fund.

Investments - Most commonly, securities and real estate held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in government operations.

- L -

Levy - To impose taxes, special assessments, or service charges for the support of city activities.

Lift Station - Part of the sanitary sewer collection system that pumps waste flow from the gravity sewer system to the wastewater treatment plant. It can be installed above or below ground and is an integral part of the sanitary sewer system.

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 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.

- N -

Net Budget – The total budget less all interfund charges and transfers.

Non Ad Valorem Assessments – Assessments for Special Districts that are not based on property value. The basis for this charge is some other measurable criteria, such as per lot, per acre, or per residence.

Non-Recurring Revenues - One time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

- O -

Objective - A specific measurable and observable result of an organization's activity that advances the organization toward its goal.

One-time-cost – Non-recurring costs budgeted for one year and then removed.

Operating Budget - The portion of the budget that pertains to daily operations which provide basic governmental services.

Operating Millage - The portion of the millage that supports the City's daily operations which provide basic governmental services.

Ordinance – A special order of the Council which requires two public readings and ten days of public notice prior to passage.

Output (Performance Measure) – Is the direct products and services delivered by a program.

- P -

Payment in Lieu of Taxes - Means payments treated as tax dollars that are converted or imputed back to a true aggregate valuation by the effective or true value of the constituents' municipality.

Performance Measure - Performance measurement is the ongoing monitoring and reporting of program accomplishments, particularly progress towards pre-established goals. Performance Measures Outcomes, Services Qualities, Efficiency, and Output.

Personal Services – All costs related to compensating employees including salaries and benefits.

Pledged Reserves - That portion of a fund's assets that are set aside for guaranteeing payment of bonded debt.

Proprietary Fund Types - A group of funds in which the services provided are financed and operated similar to those of a private business. (See Enterprise Funds)

- R -

Recurring Costs - Costs incurred on a recurring and generally regular basis throughout a facility's economic life, typically for operation, normal maintenance, and anticipated repair or replacement of components or subsystems.

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 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.

Revenues - Funds that the government receives as income.

Roll-Back Millage Rate - The millage necessary to raise the same amount of property tax dollars as received during the previous budget year. New construction is excluded from the roll-back calculation.

- S -

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.

- T -

Tax Base - Taxable property value from which the City receives tax dollars.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM Bill - Florida's Truth in Millage (TRIM) law requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year. (Section 100.065 F.S.)

- U -

User Fees - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

Utility Taxes - Charges levied by the City on purchase of utility services within the corporate limits of the City. Utility service includes electricity, natural gas, and communications.

- V -

Valuation - The dollar value of property assigned by the County Property Appraiser.

Abbreviations/Acronyms	
ADA = Americans with Disabilities Act	GIS = Geographical Information System
AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.	HTE = Company name of City's software, which runs the accounting, budget payroll, purchasing, customer billing and permitting programs.
ALS = Advanced life support	IAFF = International Association of Firefighters
AS/400 = Refers to the City's in-house main computer	LAN = Local Area Network
ASR = Aquifer Storage and Recover-an underground water storage system where water reserves are stored in a "bubble", to be used during times of low water availability.	MGD = Million gallons per day
BLS = Basic Life Support	MHz = Megahertz
CDBG = Community Development Block Grant	PC = Personal computer
CIP = Capital Improvements Program/Project/Plan	PILOT = Payment in Lieu of Taxes
CPI = Consumer Price Index	PPO = Preferred Provider Organization
CRA = Community Redevelopment Agency	OPEIU = Office and Professional Employees International Union, a union representing certain employees of the City
DEP = Department of Environmental Protection	(R) = Replacement (of City assets)
DR 420/422 = Department of Revenue forms certifying taxable assessed value	R&R = Renewal and Replacement
EEOC = Equal Employment Opportunity Commission	RFP = Request for Proposal
EMS = Emergency Medical Services	RFQ = Request for Quotes
EMT = Emergency Medical Technician	ROI = Return on Investment
FDEP = Florida Department of Environmental protection	SSB = Support Services Bureau administers Police and Emergency Services, telecommunications, public safety radio, dispatch and records management
FDOT = Florida Department of Transportation	TRIM = Truth in Millage
FICA = Federal Insurance Contributions Act (Medicare and Social Security taxes)	VAB = Value Adjustment Board is the second of three options for a property owner to contest the value of his property.
FMLA = Family Medical Leave Act	WAN = Wide Area Network
FTE = Full time equivalent employee	W/S = Water/Sewer
GAAP = Generally Accepted Accounting Principles	WTP = Water Treatment Plant
GASB = Government Accounting Standards Board	WW = Wastewater
GFOA = Government Finance Officers Association	WWTP = Wastewater Treatment Plant