City of Naples

Principal Officers

Pictured left to right: City Manager A. William Moss, City Clerk Patricia Rambosk, Mayor Bill Barnett, Council Member Terry Hutchinson, Council Member Michelle McLeod, Vice-Mayor Gary Price, Council Member Ellen Seigel, Council Member Reg Buxton, Council Member Linda Penniman and City Attorney Robert Pritt.

Department Directors

Assistant City Manager	Roger Reinke
Building Director/Building Official	Craig Mole'
Community Services Director	Dana A. Souza
Finance Director	Ann Marie S. Ricardi
Fire Chief	Pete DiMaria
Human Resources Director	Denise K. Matson
Planning Director	Robin D. Singer
Police Chief	Thomas Weschler
Streets and Stormwater Director	Gregg Strakaluse
Technology Services Director	Mark Jackson/Selpan Inc.
Utilities Director	Robert Middleton

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Naples

Florida

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Naples, Florida for the Annual Budget beginning October 1, 2017. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

CITY OF NAPLES

VISION

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

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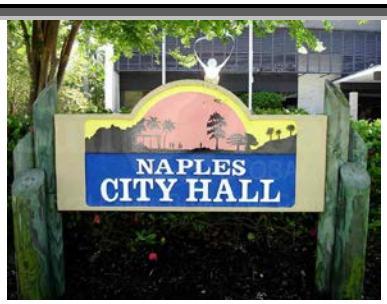

The City of Naples acknowledges:

City Staff for their contributions to this report.

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

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The photograph on the cover of this document is the Gordon River Pedestrian Bridge. The bridge connects Central Ave and downtown Naples, to the Gordon River Greenway along a pedestrian and bicycle friendly route.

City of Naples

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

July 27, 2018

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

Dear Mayor and City Council:

Presented for your consideration is the proposed operating budget for the City of Naples for fiscal year beginning October 1, 2018 and ending September 30, 2019. This budget provides the financial framework for the upcoming fiscal year. It reflects the City Council's policy direction and guidance, while considering community input and recommendations of the City Manager and your professional staff.

This budget represents a recovery year, the result of millions of dollars of damage to the City from Hurricane Irma which made landfall on September 10, 2017. Most of the recovery expenses occurred during FY 17-18 and staff has applied to FEMA to obtain reimbursement of the eligible costs. However, not all costs are eligible, not all costs are recoverable; the current estimate is that the city's unreimbursed expense will be between $2.0 and $2.5 million. In addition, the still unfunded cost to replace the city tree canopy is estimated to be between $6 and $10 million. FEMA and insurance reimbursement of eligible costs, expected to be $6 to $7 million, may take years.

The budget was developed using a millage rate of 1.18 mills. This represents an 0.03 mil increase, with the primary purpose of replenishing the emergency reserve fund.

The Collier County Property Appraiser estimates an increase of 5.9% in taxable values; FY18-19 taxable value is estimated at $23.048 billion, as compared to $21.741 billion in FY17-18. Adjusted for the Community Redevelopment Agency's tax increment, the taxable value increase is 5.6%.

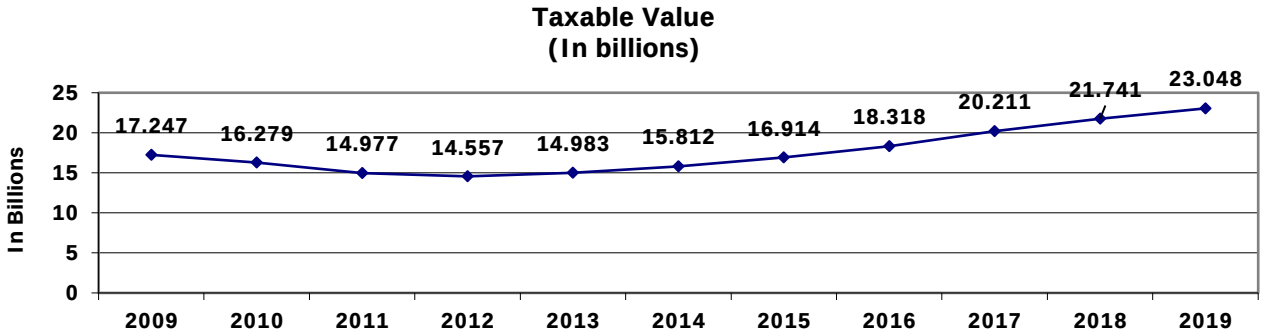
The gross budgeted expenditures in this document are $138.0 million, compared to the FY 17-18 adopted budget of $148.5 million, a decrease of $10.5 million. The primary reason for this decrease is a reduction in capital expense, which in FY 17-18 included $7.2 million for the installation of Sanitary Sewer Systems in the Gulf Acres/Rosemary Heights areas.

Highlights of the budget:

- General Fund recommended millage rate is 1.1800, a .03 millage increase.
- The East Naples Bay Taxing District and the Moorings Bay Taxing District will remain at their current millage rates of 0.5000 and 0.0125, respectively.
- The gross budgeted expenditures in this document are $138.0 million, compared to the FY 17-18 adopted budget of $148.5 million, a decrease of $10.5 million.
- Health insurance rates will increase 5.0%.
- The budget invests more than $31.9 million into the community with capital improvements in building, multi-modal transportation, parks and utility system upgrades and enhancements, as discussed and presented with the Capital Improvement Program.
- Water/Sewer, Solid Waste and Storm water rates will increase by the April CPI, or 2.46% as approved on June 6, 2018.
- There is a net decrease of 1/2 Full Time Equivalent (FTE) positions from current approved staffing level.
- City pension contribution rates are at 12.22% of salaries for General employees, 38.49% for Police officers and 47.63% for Firefighters.
- Despite the added debt in FY 17-18 for the construction of Fire Station 1, annual principal and interest expense decreased, because a portion of the 2013 debt refinancing has been satisfied.

Millage Rate

Taxable value for the City increased 5.9%; FY18-19 taxable value is $23.048 billion, as compared to FY17-18 which was $21.741 billion.



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

At the June 13, 2018 City Council meeting, there was a consensus to proceed with the millage rate of 1.1800, a 0.03 mill increase over the 1.15 millage rate, primarily due to the financial impact of the September 2017 hurricane. Property tax revenue, using the millage rate of 1.1800, is calculated as follows:

	Rate	Total Levy	95% Collections	Amount to CRA	Amount to General Fund
Millage Rate	1.1800	$27,196,759	$25,836,918	$1,057,953	$24,778,965

Rolled Back Rate
Rolled Back Rate (RBR) is the ad valorem tax rate that will bring to the City the same amount of tax money as last year, excluding the value of new construction. Calculation of the rolled back rate is regulated by state law for all local taxing jurisdictions. Rolled back rate is computed in the aggregate (includes all three millage rates of the City) to meet the statute. The aggregate millage rate is 1.1951. The aggregate rolled back rate is 1.1224. The current year proposed rate is 6.48% greater than the rolled back rate.

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

The City's health insurance benefits are an important component of attracting and retaining quality personnel. The City has maintained health insurance rates with no increase for five years. However, escalating claims in FY 17-18 have resulted in a rate increase of 5% for FY 2018-19. FY 18-19 budget reflects this increase. City staff recommends employee premium contributions increase by 5% in FY 18-19 to maintain the current 85% employer and 15% employee cost sharing of healthcare premiums and comply with the labor contracts.

Although there were several requests for new positions in FY 18-19, the net change in positions from FY 17-18 is a decrease of 0.5 regular positions. At this time, management has decided to exclude further additions to personnel for FY 18-19 budget due to economic uncertainties.

Eliminated positions include a vacant Custodian in the Police Department, a vacant Sr. Network Specialist in the Technology Fund, and a Permit Coordinator in the Building Permit fund. A vacant Building Inspector position has been reclassified to a Building Technology Analyst.

The FY 17-18 budget included a Project Manager in the Baker Park fund as a temporary full-time position. However, the position was never filled and subsequently not included in the position count in the FY 17-18 budget. It was determined after review that keeping the position in the General Fund as a Project Coordinator would help ensure that future construction projects stay properly guided and managed. The following list summarizes the position changes.

Full Time Equivalent	Title	Fund/Department
1.0	Aquatics Coordinator	General/Community Services
1.0	Project Coordinator	General/Community Services (Position moved from the Baker Park Fund)
0.5	Dock Fund	Part Time Dock keeper
-1.0	Custodian	General/Police Support Services
-1.0	Permit Coordinator	Building Permit Fund
-1.0	Sr. Network Specialist	Technology Services Fund.
-0.5	**Total regular positions**	
-1.0	Project Manager	Temporary position eliminated
-1.5	**Total**	

Fund Balance

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

The City's fund balance policy is primarily directed at the General Fund and requires an unassigned Fund Balance to be between 16 and 30% of the prior year's adopted budget. In Enterprise funds, the term working capital (Current Assets minus Current Liabilities) is used to recommend how much funding is available. Working Capital requirements are 3-6 months of regular operating expenses, plus an infrastructure replacement account.

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

General Fund

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

	Budgeted 9/30/19	Estimated 9/30/18	Actual 9/30/17	Actual 9/30/16	Actual 9/30/15
Total Fund Balance	11,043,880	10,010,289	12,266,809	19,938,862	18,546,695
Unassigned (Plus Prepaid)	**7,476,712**	**7,243,121**	**6,327,028**	**16,356,280**	**14,030,183**
Emergency	2,689,668	1,689,668	3,562,759	3,443,051	3,419,823
Nonspendable	787,500	987,500	1,187,500	33,940	643,305
Other	90,000	90,000	1,189,522	105,590	453,384

Other Funds

As provided in the City's policy, a decrease in fund balance may be a prudent option. There may be a major capital cost that is best funded with available funds, there may be a plan to reduce the fund balance to a certain level, or a fund balance may have increased in recognition of a major capital project(s) in future years. The size of fund balance should not be too low or too high. If a fund balance is consistently too high, it may be a sign that the public agency's taxes or fees have been too high. On the other hand, if the fund balance is too low, the government risks being unprepared for emergencies or other unpredicted or desirable mid-year expenditures.

This year, two funds have fund balances that may not fall within the policy requirements. The Solid Waste fund conducted a rate study in FY 16-17, which included rate changes to improve its fund balances. The Equipment Services Fund, an internal services fund, temporarily fell into a negative fund balance in FY 15-16. This was corrected, and reasonable rate increases will bring this fund balance to within the desired amount by next fiscal year; however, staff is reviewing the fund balance policy to recommend lowering the requirement for both Technology and Equipment Services Funds.

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

Issues affecting the Development of the Budget

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

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

Public discussion for this budget occured in May 2018, where staff prepared and presented the Five-Year Capital Improvement Program (CIP) at a council workshop. The discussion was not limited to capital as it also includes projections for available funding sources. The development of the Capital Improvement Program balances needed capital equipment, infrastructure repair and improvements with the annual operating budgets. The CIP includes revenue and expenditure estimates over the same five-year period to ensure that the capital program is realistic and fundable.

In June, the Fiscal Stability Report was presented. The report identifies trends that could affect the General Fund in and beyond the current budget cycle. In this report, included in the Supplemental Information section of this document, projections for five years assist in determining if current expenditure trends such as payroll, insurance or other costs are sustainable, compared to the revenue trends. Certain revenue trends and issues, such as unfunded mandates and tax exemption of municipal bonds, although out of the City's control, need to be monitored. The report also noted concerns about funding the pension liability and emergency reserve

Capital

The following changes to the CIP as presented in June, reflect an increase of $2,009,133, from $30,028,825 to $32,037,958:

Public Service Tax Fund	618,133	Reappropriated License Plate Recognition System
	(24,000)	Reduced Marked Vehicle Replacement
	(20,000)	Reduced Fleischmann Park Improvements
	(40,000)	Eliminated Anthony Park Shoreline
		Moved River Park Improvements to the CRA
		Moved Aquatic Center Storage Area to the CRA
		Moved Charlie C Anthony Park Equipment to the CRA & CDBG
Water Sewer Fund	200,000	Increased Accelator Improvements
	1,550,000	Increased Replace Sewer Mains/Laterals
Streets Fund	(400,000)	Removed Intersection/Signal System Improvements
	(400,000)	Removed Downtown Transportation Plan
	(500,000)	Removed Gulf Shore Blvd N sidewalk and Parking Lot relocation
	(85,000)	Removed Lantern Lane Widening
CRA Fund	1,050,000	Reappropriated 8th Street South Improvements
	60,000	Moved Charlie C Anthony Park Fitness Equipment
Total	**2,009,133**	

City Goals

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

The five major goals of the Vision Plan include:

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

The 10-year Vision Plan expired with the 2016-17 budget, and in June 2018, Naples City Council approved a contract with Stantec Inc. to facilitate and update the Vision Plan. The process is expected to be completed prior to the end of FY 18-19. Until then, staff continues to follow the original Vision Plan which remains relevant.

Conclusion

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

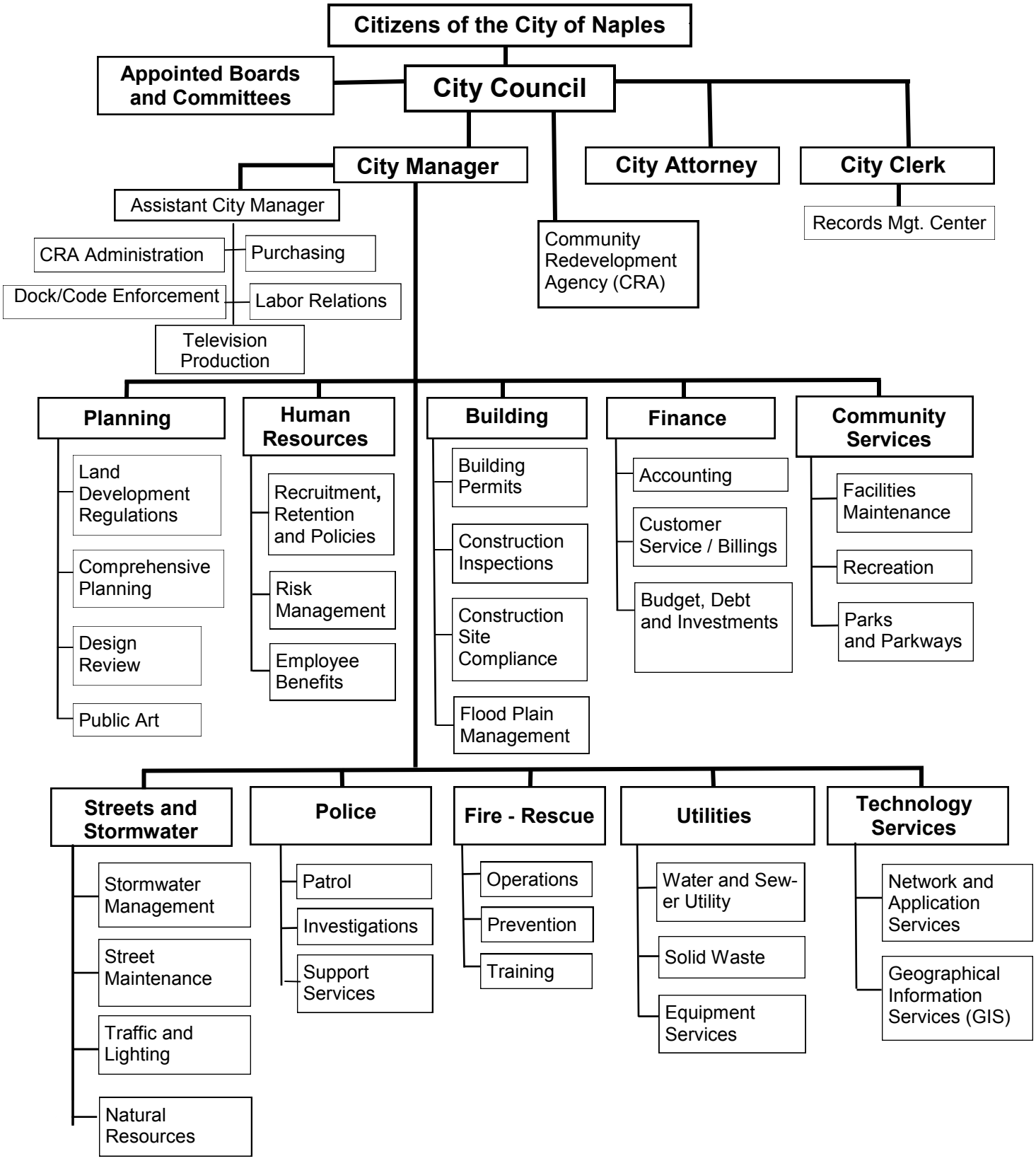
Gratitude is extended to the many people who have contributed to this document, including City Council, members of the Presidents' Council, homeowner associations, City advisory boards, residents and staff.

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

Respectfully Submitted,

A. William Moss
City Manager

City of Naples
Organizational Chart



City of Naples

Operations/Accounting Structure

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

	Fund Number																	
Department	1	110	138	150	151	155	180	190	420	430	450	460	470	480	500	510	520	530
City Council	☒																	
City Clerk	☒																	
City Manager	☒		☒				☒					☒						
CRA							☒											
City Attorney	☒																	
Planning	☒																	
Human Resources	☒														☒	☒		
Building Permits		☒																
Finance	☒								☒	☒								
Community Services	☒						☒			☒				☒				
Streets & Stormwater				☒	☒	☒		☒					☒					
Police	☒						☒			☒								
Fire Rescue	☒																	
Utilities									☒		☒							☒
Technology Services																	☒	

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

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

Departmental Contact Numbers

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

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City of Naples

All Fund Revenue and Expenditure Analysis

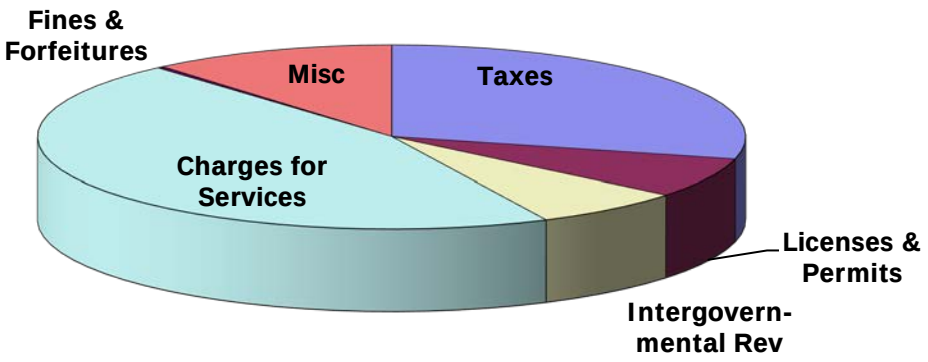
Fund Overview

The City of Naples budget is structured based on 21 individual funds. The account structure follows the State of Florida's Uniform Accounting System. Each fund is a distinct financial entity with its own revenues and expenses. The FY 2018-19 budget is balanced in accordance with the City's Code of Ordinances. Total revenues are budgeted at $126,141,124 and expenditures are budgeted at $138,007,393, using $11,866,269 of reserves/fund balances. Use of fund balances is allowed by the policy when the use is for one-time purposes such as capital expenses.

Revenue Overview

The combined FY 2018-19 revenues of the City's budgeted funds are as follows:

	FY 2018-19 Budget	%	FY 2017-18 Budget	%
Taxes	$36,472,290	28.9%	$34,390,783	26.3%
Licenses and Permits	8,879,398	7.0%	7,916,946	6.0%
Intergovernmental Revenue	8,753,394	6.9%	7,996,797	6.1%
Charges for Services	57,533,432	45.6%	56,080,234	42.8%
Fines and Forfeitures	339,050	0.3%	339,635	0.3%
Miscellaneous/Transfers	14,163,560	11.2%	24,181,389	18.5%
Total	**$126,141,124**		**$130,905,784**	



Taxes ($36,472,290)

City wide, taxes make up 28.9% of the City's revenues, with Ad Valorem Taxes being the largest tax, at $26,168,605. For FY 2018-19, the General Fund Operating Millage Rate is 1.180, an increase of .03 mills from FY 2017-18. There are also millage rates of 0.0125 in the Moorings Bay Taxing District and 0.500 in the East Naples Bay Taxing District.

Taxes include a Payment in Lieu of Taxes (PILOT) on two Enterprise Funds, based on 5% of gross sales for the Water Sewer Fund and the Solid Waste Fund totaling $2,067,600. The PILOT is reviewed every other year. Revenue for the Local Communications Tax, which is 5.22% of allowable charges, is estimated to be $2.0 million. Communications Tax is allocated to the Streets fund and the Public Service Tax fund. The State of Florida Department of Revenue's Office of Tax Research projected a FY18-19 revenue of $2,185,000, which is more than in included in this

budget. Historical trends did not support that significant of an increase. However, if the current year collections show a positive trend, this revenue amount could be revised for the adopted budget. The Public Service Taxes on Electric, Gas and Propane are 7% and the budget is based on historical collections.

Licenses and Permits ($8,879,398)

Licenses and Permits make up 7% of the City's revenues. The City is budgeted to collect $8.88 million in Licenses and Permits. Building Permits are budgeted at $4.57 million, an increase of $941,000 from the FY 17-18 budget. The increase is reflective of changes to the fee rate structure effective March 19, 2018.

Franchise fees are charged to certain service providers (such as gas or electricity) for the right to operate within city rights of way. Each Franchise fee is based on a negotiated agreement with the service provider.

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

Intergovernmental ($8,753,394)

Intergovernmental Revenue includes revenue from Federal or State grants, state revenue sharing and Collier County agreements. Funds from Collier County include a $1.5 million Interlocal Agreement that provides funding for recreation programs, including the beach operations that serve the County residents. This also includes the Community Redevelopment Agency (CRA)'s Tax Increment revenue from Collier County, budgeted at $3.196 million. General Use Sales Tax ($2,564,036) is a State of Florida tax, shared with municipalities and the dollar amount is estimated by the State of Florida Department of Revenue's Office of Tax Research.

Charges for Services ($57,533,432)

Making up 45.6% of City revenues, Charges for Services represents the largest source of budgeted revenues City-wide. The largest charge for services are charges to Water/Sewer customers ($32.2 million), Solid Waste customers ($7.1 million), City Dock customers ($2.2 million) and Stormwater customers ($4.8 million). This year's charges for services are based on the history of the revenue source, as there is only a minor CPI increase in rates.

Fines ($339,050)

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

Miscellaneous/Other Sources ($14,163,560)

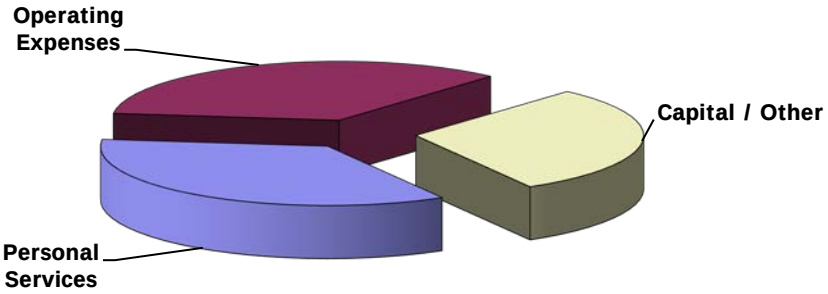
The City is projected to earn $1,029,000 in interest earnings in FY18-19 based on an expected 1.5% return rate. There is $4.31 million in interfund transfers. (Interfund transfers are not the same as interfund revenue. Interfund revenue represents fees charged for services provided, such as equipment service fees or general insurance fees.) This section includes revenues include both City and employee shares of health insurance premiums for $7.4 million (Internal Service Fund), Water Sewer System Development Fees and auction income.

Expenditure Overview

The appropriations of the twenty-one budgeted funds are $138,007,393. The following chart shows a summary of the combined budget by category:

	FY 2018-19 Budget	%	FY 2017-18 Budget	%
Personal Services	$48,581,571	35.2%	$46,976,806	31.6%
Operating Expenses	47,921,748	34.7%	47,392,457	31.9%
Capital Expenses/Other	41,504,074	30.1%	54,142,309	36.6%
Total Expenditures	**$138,007,393**		**$148,511,572**	

Where the Money Goes



Personal Services ($48,581,571)

Personal Services budgeted at $48,581,571 and includes all salaries and benefits for City employees. Salaries and benefits, city wide, increased $1,604,571 or 3.42%. The primary cause of this increase is the annual raise (in accordance with collective bargaining agreements) to employees effective October 1 and the cost of health insurance which is increasing 5%.

The City of Naples has a contract with the Naples Airport Authority (NAA) to provide fire safety coverage at the Airport Fire Station. The contract provides reimbursement for city firefighters to staff the station on overtime hours. The NAA reimburses exact costs, plus a small markup. The city budget includes $745,450 in revenue for this contract. The NAA contract term (Resolution 15-13715) is from December 1, 2015 to September 30, 2020.

There is a net decrease of .50 Full Time Equivalent (FTE) positions from FY 17-18, see chart below for explanation.

Fund	Title		Rate of Pay
General Fund	Community Services Recreation (Aquatic Coordinator)	1.0	$ 45,195
General Fund	Community Services Facilities Maintenance (Project Coordinator)	1.0	$ 45,195
General Fund	Police Support Services (Custodian)	(1.0)	($ 30,567)
Building Fund	Eliminate Permit Coordinator	(1.0)	($ 40,481)
Building Fund	Eliminate Building Inspector	(1.0)	($ 58,734)
Building Fund	Building Technology Analyst	1.0	$ 57,000
City Dock Fund	Upgrade part-time Dock keeper to full-time	.50	$ 16,068
Technology Services	Eliminate Sr. Network Specialist	(1.0)	($ 64,525)
	Total	**(0.5)**	**($30,849)**

The Project Coordinator position was budgeted as a temporary Project Manager in the Baker Park Fund in FY 17-18 but was not filled. It has been reclassed to a regular budgeted position for FY 18-19.

Pension rates are budgeted at 12.22% of salaries for General employees, 38.49% for Police Officers and 47.63% for Firefighters. Health insurance rates are budgeted to increase 5%.

Operating Expenses ($47,921,748)

Operating Expenditures increased by $529,291. The two largest increases are in Professional Services for $283,540, and Fuel for $331,338. Other items of note are increased County Landfill fees, $158,000 and Health Claims, $210,000.

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

Non-Operating: Capital Outlay, Debt, and Other Expenditures ($41,504,074)

The FY 18-19 budget includes $41,504,074 for capital outlay, transfers and other expenditures.

Every June, in accordance with the Code of Ordinances, the City Manager presents City Council with a Five Year Plan for the Capital Improvement Program (CIP). Information on the projects specifically budgeted for FY 18-19 are included in each funds' schedules and in the Capital Section of this document. Capital in this budget totals $31.7 million.

The city's debt service payments total $3.9 million in principal and interest for all funds. This includes the new Fire Station loan and the new Dock interfund loan. Details on these and all the city's debt can be found in the debt section of this document.

Interfund transfers include

Public Service Tax Fund to the Capital Project fund	$3,235,000
General Fund to Tennis Fund	47,500
CRA to Public Service Tax/Debt Service Fund	980,993
Port Royal Special Assessment to Capital Project Fund	54,250

All Funds
Changes in Fund Balance
Fiscal Year 2018-19

The following spreadsheet shows the actual September 2017 fund balance and the projected fund balance for September 2018. The budgeted September 30, 2019 ending fund balance is based on budgeted revenue and expenditures. Reasons for changes can be found in the fund discussions and below. For ease of use, the term Fund Balance is used, although for Proprietary Funds, the data used is Unrestricted Net Assets.

Fund Title	Actual 9/30/2017 Fund Balance	Projected 9/30/2018 Fund Balance	FY 18-19 Budget Revenues	FY 18-19 Budget Expenditures	Change in Fund Balance	Budgeted 9/30/2019 Fund Balance
General Fund	**6,327,028**	**7,243,121**	**39,475,681**	**39,242,090**	**233,591**	**7,476,712**
Special Revenue Funds						
Building Permits (110)	3,871,949	2,315,033	4,945,300	5,497,130	(551,830)	**1,763,203**
Community Block Grant (130)	49,404	38,650	110,000	100,000	10,000	**48,650**
Fifth Avenue Business (138)	5,048	4,561	545,898	545,898	0	**4,561**
East Naples Bay District (150)	327,582	595,022	313,593	186,000	127,593	**722,615**
Moorings Bay District (151)	1,188,365	1,201,630	41,094	29,250	11,844	**1,213,474**
Port Royal Dredging (155)	178,328	178,328	58,000	58,000	0	**178,328**
Community Redevelopment (180)	1,169,752	1,955,153	4,283,775	5,205,248	(921,473)	**1,033,680**
Streets and Traffic (190)	2,886,839	1,523,687	2,986,036	2,886,834	99,202	**1,622,889**
Utility Tax/ Debt Service (200)	1,168,050	1,354,784	5,302,578	5,320,469	(17,891)	**1,336,893**
Capital Projects Fund (340)	6,964,640	1,597,241	3,409,300	3,748,888	(339,588)	**1,257,653**
Total Capital, Debt and Special Revenue Funds	**17,809,957**	**10,764,088**	**21,995,574**	**23,577,717**	**(1,582,143)**	**9,181,945**
Enterprise Funds						
Water and Sewer (420)	30,045,196	27,443,004	33,355,500	41,610,205	(8,254,705)	**19,188,299**
Naples Beach Fund (430)	3,322,987	3,419,444	2,297,000	2,385,501	(88,501)	**3,330,943**
Solid Waste Fund (450)	835,761	833,988	7,162,000	7,326,871	(164,871)	**669,117**
City Dock Fund (460)	(858,091)	584,061	2,180,065	2,046,935	133,130	**717,191**
Storm Water Fund (470)	8,675,133	8,581,832	4,887,000	6,346,529	(1,459,529)	**7,122,303**
Tennis Fund (480)	302,771	316,514	648,500	656,513	(8,013)	**308,501**
Total Enterprise Funds	**42,323,757**	**41,178,844**	**50,530,065**	**60,372,554**	**(9,842,489)**	**31,336,355**
Internal Service Funds						
Risk Management (500)	3,862,970	3,832,464	2,766,332	3,407,304	(640,972)	**3,191,492**
Employee Benefits (510)	1,966,877	1,392,211	7,440,767	7,392,187	48,580	**1,440,791**
Technology Services (520)	370,747	525,317	1,589,900	1,676,233	(86,333)	**438,984**
Equipment Services (530)	(108,034)	8,128	2,342,805	2,339,308	3,497	**11,625**
Total Internal Service Funds	**6,092,560**	**5,758,120**	**14,139,804**	**14,815,032**	**(675,228)**	**5,082,892**
TOTAL	**72,553,302**	**64,944,173**	**126,141,124**	**138,007,393**	**(11,866,269)**	**53,077,904**

City of Naples
FY 2018-19 All Funds Revenue by Type
Including Interfund Charges and Transfers

	Fund and Description	Taxes	Licenses & Permits	Intergov-ernmental	Charges for Services	Fines	Other Sources	Total
1	General Fund	28,567,565	3,507,500	4,823,036	2,093,280	203,300	281,000	39,475,681
110	Building Permits Fund	0	4,492,000	0	300	0	453,000	4,945,300
130	Community Block Grant	0	0	100,000	10,000	0	0	110,000
138	Business Imp. District	0	545,898	0	0	0	0	545,898
155	Port Royal Dredging	0	58,000	0	0	0	0	58,000
150	East Naples Bay District	306,593	0	0	0	0	7,000	313,593
151	Moorings Bay District	25,094	0	0	0	0	16,000	41,094
180	Community Redevelopment	1,057,953	0	3,195,822	0	0	30,000	4,283,775
190	Streets and Traffic	2,201,500	275,000	473,536	0	0	36,000	2,986,036
200	Debt Service	4,313,585	0	0	0	0	988,993	5,302,578
340	Capital Project Fund	0	0	0	0	0	3,409,300	3,409,300
420	Water and Sewer Fund	0	0	0	32,241,500	0	1,114,000	33,355,500
430	Naples Beach Fund	0	0	161,000	1,936,000	135,000	65,000	2,297,000
450	Solid Waste Fund	0	0	0	7,077,000	0	85,000	7,162,000
460	City Dock Fund	0	0	0	2,171,315	750	8,000	2,180,065
470	Storm Water Fund	0	1,000	0	4,796,000	0	90,000	4,887,000
480	Tennis Fund	0	0	0	596,000	0	52,500	648,500
500	Risk Management	0	0	0	2,686,332	0	80,000	2,766,332
510	Health Benefits	0	0	0	0	0	7,440,767	7,440,767
520	Technology Services	0	0	0	1,584,900	0	5,000	1,589,900
530	Equipment Services	0	0	0	2,340,805	0	2,000	2,342,805
	Total	**$ 36,472,290**	**$ 8,879,398**	**$ 8,753,394**	**$ 57,533,432**	**$ 339,050**	**$ 14,163,560**	**$126,141,124**

City of Naples

FY 2018-19 All Funds Expenditures by Type

Fund and Description	Personal Services	Operating Expenses	Capital/ Other	Gross Budget Total	Transfers Out	Internal Service Fund Charges	Net Budget
1 General Fund	30,768,412	6,906,178	1,567,500	**39,242,090**	1,047,500	6,342,466	**31,852,124**
110 Building Permits Fund	3,148,861	1,368,269	980,000	**5,497,130**	365,120	726,096	**4,405,914**
130 Community Block Grant	0	0	100,000	**100,000**	0	0	**100,000**
138 Business Imp. District	0	545,898	0	**545,898**	0	0	**545,898**
150 East Naples Bay District	0	186,000	0	**186,000**	0	0	**186,000**
151 Moorings Bay District	0	29,250	0	**29,250**	0	0	**29,250**
155 Port Royal Dredging	0	3,750	54,250	**58,000**	54,250	0	**3,750**
180 Community Redevelopment	562,490	679,265	3,963,493	**5,205,248**	1,105,183	119,198	**3,980,867**
190 Streets and Traffic	561,214	1,770,620	555,000	**2,886,834**	103,250	337,768	**2,445,816**
200 Debt Service	0	36,660	5,283,809	**5,320,469**	3,271,660	0	**2,048,809**
340 Capital Project Fund	0	67,430	3,681,458	**3,748,888**	67,430	0	**3,681,458**
420 Water and Sewer Fund	7,813,352	14,607,635	19,189,218	**41,610,205**	1,548,700	2,636,593	**37,424,912**
430 Naples Beach Fund	954,309	1,112,192	319,000	**2,385,501**	165,010	248,382	**1,972,109**
450 Solid Waste Fund	1,827,483	4,870,388	629,000	**7,326,871**	394,720	1,210,134	**5,722,017**
460 City Dock Fund	248,146	1,406,864	391,925	**2,046,935**	63,230	59,793	**1,923,912**
470 Storm Water Fund	1,155,576	958,032	4,232,921	**6,346,529**	230,770	253,723	**5,862,036**
480 Tennis Fund	217,433	339,080	100,000	**656,513**	46,920	36,165	**573,428**
500 Risk Management	156,437	3,250,867	0	**3,407,304**	76,030	1,276,263	**2,055,011**
510 Health Benefits	0	7,392,187	0	**7,392,187**	134,620	0	**7,257,567**
520 Technology Services	450,143	906,090	320,000	**1,676,233**	84,740	92,977	**1,498,516**
530 Equipment Services	717,715	1,485,093	136,500	**2,339,308**	117,980	161,267	**2,060,061**
Total	**$ 48,581,571**	**$ 47,921,748**	**$ 41,504,074**	**$ 138,007,393**	**$ 8,877,113**	**$ 13,500,825**	**$ 115,629,455**

FISCAL YEAR 2018-19
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18	% Change
Ad Valorem Taxes-Current	22,706,983	24,088,389	24,438,686	26,168,605	2,080,216	
Local Option Fuel Tax	693,391	739,000	748,500	652,800	(86,200)	
5th Cent County Gas Tax	528,018	559,000	564,000	493,700	(65,300)	
Fire Insurance Premium	509,868	835,000	835,000	835,000	0	
Casualty Insurance Premium	792,677	519,409	519,409	610,000	90,591	
Payment in Lieu of Taxes	2,067,600	2,067,600	2,067,600	2,067,600	0	
Public Svc Tax/Electric	3,154,420	3,100,000	3,148,000	3,150,000	50,000	
Public Service Tax/ Propane	149,552	140,000	160,000	175,000	35,000	
Public Service Tax/Gas	36,275	35,000	41,000	41,000	6,000	
Local Communication Tax	2,164,616	2,002,585	2,002,585	2,002,585	0	
City Business Tax	270,757	268,000	231,000	245,000	(23,000)	
City Bus Tax/Changes	5,596	4,000	5,000	5,000	1,000	
City Bus Tax/Insurance	2,662	800	800	1,000	200	
City Bus Tax/Collier County	23,843	32,000	32,000	25,000	(7,000)	
Total Taxes	**$ 33,106,257**	**$ 34,390,783**	**$ 34,793,580**	**$ 36,472,290**	**$ 2,081,507**	**6.05%**
Building Permits	3,162,228	3,626,000	4,134,000	4,567,000	941,000	
Franchise Fees-FPL	3,426,061	3,350,000	3,350,000	3,350,000	0	
Franchise Fees-Natural Gas	96,189	95,000	95,000	95,000	0	
Franchise Fees-Trolley	1,000	2,000	2,000	2,000	0	
Impact Fees	200,000	200,000	200,000	200,000	0	
Special Assessments/Other	20,508	0	58,000	0	0	
Special Assessment Port Royal	77,807	60,000	60,000	58,000	(2,000)	
Spec Assess/Bus Impr Distrct	461,604	510,186	510,186	545,898	35,712	
Permits/Special	20,425	19,000	19,000	19,000	0	
Permits/Temp Use Permit	1,953	1,500	1,500	1,500	0	
Permits/Outdoor	280	7,260	7,260	2,000	(5,260)	
Permits/Coastal Construction	3,412	1,000	2,000	1,000	0	
Permits/Landscape	5,200	5,000	0	0	(5,000)	
Planning Fees/Zoning Fee	38,400	40,000	40,000	38,000	(2,000)	
Total Licenses and Fees	**$ 7,515,067**	**$ 7,916,946**	**$ 8,478,946**	**$ 8,879,398**	**$ 962,452**	**12.16%**
Grants	604,395	313,896	848,140	268,536	(45,360)	
State Revenue Sharing	874,500	855,000	855,000	855,000	0	
Mobile Home Licenses	6,666	5,500	5,500	6,000	500	
Alcohol Beverage Licenses	59,413	60,000	64,000	60,000	0	
General Use Sales Tax	2,460,631	2,461,500	2,461,500	2,564,036	102,536	
Firefighters Education	20,031	17,000	17,000	18,000	1,000	
Fuel Tax Refund	24,691	33,500	33,500	25,000	(8,500)	
Collier County	3,459,583	3,714,401	3,964,401	4,695,822	981,421	
Collier County/CDBG	0	100,000	274,066	100,000	0	
TDC Beach Maintenance	100,000	361,000	361,000	161,000	(200,000)	
Other Grants	430,655	75,000	75,000	0	(75,000)	
Total Intergovernmental Revenue	**$ 8,040,565**	**$ 7,996,797**	**$ 8,959,107**	**$ 8,753,394**	**$ 756,597**	**9.46%**

FISCAL YEAR 2018-19
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18	% Change
City Fees/Maps, Codes & Copies	1,210	1,400	1,400	1,500	100	
City Fees/Election Fee	2,401	2,500	2,500	0	(2,500)	
City Fees/Planning	61,207	67,000	67,000	67,000	0	
City Fees/State Certifications	0	0	0	0	0	
City Fees/County Billing	36,000	36,000	36,000	36,000	0	
Other Miscellaneous Service Fees	0	0	0	0	0	
Internal Svc Fee/Equipment Services	1,462,152	1,479,870	1,486,000	1,594,577	114,707	
Internal Svc Fee/Technology Svc	1,629,880	1,419,880	1,419,880	1,584,900	165,020	
Internal Svc Fee/External Charges	61,487	127,160	127,160	124,687	(2,473)	
Internal Service Fuel	287,775	586,541	542,000	621,541	35,000	
Insurance Fees/ Internal Service	3,178,080	3,314,500	3,291,405	2,686,332	(628,168)	
False Alarms & Fingerprinting	17,980	20,000	22,000	20,000	0	
Investigation Fees	18,015	17,000	24,000	19,000	2,000	
Police Security Services	160,865	190,000	168,000	170,000	(20,000)	
911 Salary Subsidy	62,936	84,900	84,900	65,000	(19,900)	
Fire Contract Services	476,818	519,000	565,000	745,450	226,450	
EMS Space Rental	41,400	41,400	41,400	41,400	0	
Water Sales	16,049,981	15,319,000	14,999,000	15,640,000	321,000	
Hydrant Services	50,066	39,000	37,500	40,000	1,000	
Tapping fees	86,035	112,000	98,000	108,000	(4,000)	
Reinstall Fees	1,740	1,000	2,500	1,000	0	
Connection Charges	136,328	135,000	135,000	130,000	(5,000)	
Water Surcharge	1,239,437	1,272,000	1,242,000	1,280,000	8,000	
Water Delinquent Fees	195,869	125,000	190,000	140,000	15,000	
Water Miscellaneous Fees	39,956	40,000	40,000	40,000	0	
Plan Review Fees	48,752	33,000	48,000	48,000	15,000	
Application Fees	17,400	18,000	18,000	18,000	0	
Water Inspection Fees	5,200	6,000	6,000	5,500	(500)	
Garbage/Trash	6,403,304	6,070,000	6,095,000	6,297,000	227,000	
Special Pick-up	30,118	126,050	70,000	60,000	(66,050)	
Recycle Material	11,124	8,000	8,000	5,000	(3,000)	
Commercial Roll Offs	677,379	585,000	721,000	715,000	130,000	
Sewer Service Charges	13,229,618	12,306,230	12,150,000	12,400,000	93,770	
Connection Charges	35,683	35,000	35,000	35,000	0	
Inspection Charges	3,080	4,000	4,000	3,000	(1,000)	
Surcharge Sewer	645,527	625,000	630,000	630,000	5,000	
Irrigation/Reclaimed Water	1,818,251	1,471,700	1,683,000	1,715,000	243,300	
Application Fees	7,700	13,000	8,000	8,000	(5,000)	
Phy Env/Stormwater Fee	5,028,738	4,698,000	4,687,000	4,796,000	98,000	
Lot Mowing Fees	1,225	1,500	1,500	1,200	(300)	
Parking Facilities/Meter	1,559,541	1,750,000	1,750,000	1,750,000	0	
Parking Facilities/Sticker Sales	45,031	56,400	2,035	0	(56,400)	
Economic Env/CDBG Revenue	10,000	0	10,000	10,000	10,000	
Facility Program/Firew	0	0	0	0	0	
Fac Prog/Sponsorship N	5,000	5,000	5,000	5,000	0	
Fleischmann Park Revenue	484,010	402,000	488,000	389,800	(12,200)	
Skate Park Memberships	33,514	34,000	34,000	34,000	0	
Norris Center Revenue	281,622	243,000	249,500	242,600	(400)	
River Park Revenue	113,961	111,800	139,450	107,000	(4,800)	
Aquatic Center Classes	47,926	45,250	48,750	42,800	(2,450)	
Lowdermilk Park Revenue	118,682	95,000	95,000	95,000	0	
Fishing Pier Revenue	94,656	94,500	94,500	90,000	(4,500)	
Boat Dock Rent	342,574	468,000	468,000	580,000	112,000	
Boat Dock Fuel	722,808	1,005,000	1,005,000	1,414,000	409,000	
Bait Sales	29,596	34,334	34,334	50,000	15,666	
Misc. Dock Revenue	22,769	29,542	29,542	44,815	15,273	
Naples Landings	72,925	60,000	60,000	60,000	0	
Mooring Ball Rental	4,190	3,847	3,847	3,500	(347)	
Cat/Boat Storage Fee	229	8,100	8,100	1,000	(7,100)	
Electric Recovery Revenue	0	0	0	13,000	13,000	

FISCAL YEAR 2018-19
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18	% Change
Water Recovery Revenue	0	0	0	5,000	5,000	
Non Refundable Applications	3,850	0	0	1,000	1,000	
Tennis Courts Membership	172,113	165,500	175,000	180,000	14,500	
Tennis Courts Daily Play	46,311	50,000	51,000	51,000	1,000	
Tennis Courts Tournaments	53,075	59,000	57,000	59,000	0	
Tennis Courts Lessons	224,331	245,000	245,000	245,000	0	
Tennis Courts Ball Machine	4,160	4,000	4,000	4,000	0	
Tennis Courts Retail Sales	25,696	26,000	23,000	24,000	(2,000)	
Tennis Courts Restring	8,537	8,500	9,000	9,000	500	
Tennis Courts Miscella	2	0	0	0	0	
Tennis Courts Sponsors	25,954	20,000	24,000	24,000	4,000	
Pensions Reimb	211,660	105,830	105,830	105,830	0	
Total Charges for Services	**$ 58,025,442**	**$ 56,080,234**	**$ 56,006,033**	**$ 57,533,432**	**$ 1,453,198**	**2.59%**
County Court Fines	57,909	70,000	65,000	65,000	(5,000)	
Police Training Fees	7,309	9,500	9,500	9,000	(500)	
City Fines	259,559	216,600	206,600	215,750	(850)	
Handicap accessibility	4,000	4,000	4,000	4,000	0	
Late Fees	27,026	19,635	19,635	20,000	365	
Code Enforcement Fines	9,465	4,600	36,000	10,000	5,400	
Civil Ordinance Infrac	340	300	300	300	0	
Parking Crossing Guard	14,778	15,000	15,000	15,000	0	
Total Fines and Penalties	**$ 380,386**	**$ 339,635**	**$ 356,035**	**$ 339,050**	**$ (585)**	**-0.17%**
Misc. Revenue/Interest	1,104,876	948,705	998,195	1,029,000	80,295	
Rents	60,500	54,000	54,000	54,000	-	
Gain/Loss on Sales of Fixed Asset	501,812	-	-	-	-	
Scrap Surplus	1,281	1,000	3,900	1,000	-	
Scrap/Auction Proceeds	199,122	160,000	176,000	145,000	(15,000)	
Misc. Revenue	28,671	75,000	75,000	-	(75,000)	
Other Donation Revenues	27,100	25,000	25,000	25,000	-	
Baker Park /Other Park Donations	398,198	2,829,500	2,995,682	-	(2,829,500)	
Other Misc. Income	47,305	20,000	65,000	475,000	455,000	
Health Insurance Fund Revenue	6,987,173	7,164,269	7,164,269	7,416,767	252,498	
Bond Proceeds	-	7,200,000	3,427,883	-	(7,200,000)	
Interfund Transfers	15,032,003	5,003,915	8,372,168	4,317,793	(686,122)	
Water System Development	358,408	400,000	410,000	400,000	-	
Sewer System Development	441,427	300,000	460,000	300,000	-	
Total Misc Revenue and Transfers	**$ 25,187,876**	**$ 24,181,389**	**$ 24,227,097**	**$ 14,163,560**	**$ (10,017,829)**	**-41.43%**
Total All Fund Revenue by Type	**$132,255,592**	**$ 130,905,784**	**$ 132,820,798**	**$ 126,141,124**	**$ (4,764,660)**	**-3.64%**

FISCAL YEAR 2018-19
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18	% Change
PERSONAL EXPENSES						
510200 REGULAR SALARIES & WAGES	27,828,923	28,165,589	27,805,513	28,962,062	796,473	
510300 OTHER SALARIES	969,193	1,215,267	1,059,154	1,464,784	249,517	
510320 STATE INCENTIVE PAY	97,640	100,500	99,060	102,575	2,075	
510330 EDUCATION REIMBURSEMENT	36,863	50,500	48,719	58,000	7,500	
510400 OVERTIME	1,180,315	1,146,003	1,185,807	1,198,085	52,082	
510410 SPECIAL DUTY PAY	160,858	218,500	204,675	223,500	5,000	
510420 HOLIDAY PAY	323,689	381,157	367,598	380,694	(463)	
510440 NAA OVERTIME	387,800	457,450	599,265	715,282	257,832	
525010 FICA	2,265,073	2,085,201	2,089,610	2,158,522	73,321	
525030 RETIREMENT CONTRIBUTIONS	5,093,004	5,789,299	5,754,835	5,824,971	35,672	
525040 LIFE/HEALTH INSURANCE	5,229,782	5,726,806	5,164,386	5,758,211	31,405	
525070 EMPLOYEE ALLOWANCES	177,117	183,990	189,920	187,750	3,760	
525130 EARLY RETIREMENT INCENTIVE	0	57,135	57,135	57,135	0	
525210 PREPAID CONTRIBUTION	0	0	0	0	0	
525220 STATE INSURANCE PREMIUM TAX	1,302,545	1,354,409	1,354,409	1,445,000	90,591	
529000 OTHER	32,485	45,000	45,000	45,000	0	
TOTAL PERSONAL EXPENSES	**$ 45,085,287**	**$ 46,976,806**	**$ 46,025,086**	**$ 48,581,571**	**$ 1,604,765**	**3.42%**
OPERATING EXPENSES						
530000 OPERATING EXPENDITURES	1,961,214	953,236	3,973,160	969,003	15,767	
530010 CITY ADMINISTRATION	(90,000)	0	0	0	0	
530050 COUNTY LANDFILL	1,728,302	1,730,000	1,815,000	1,888,000	158,000	
530070 SMALL TOOLS	26,769	31,900	31,800	31,900	0	
530110 DOG PARK	3,141	15,000	15,000	15,000	0	
530150 ADMIN CHARGE - UTILITY BILLING	90,000	0	0	0	0	
530200 FIELD TRIPS	6,997	10,000	10,000	10,500	500	
530310 TV PRODUCTION EXPENDITURE	33,329	33,700	33,700	54,000	20,300	
530510 BOTTLED WATER	0	20,000	2,500	0	(20,000)	
531000 PROFESSIONAL SERVICES	29,236	44,500	44,500	54,500	10,000	
531001 CREDIT CARD ACCEPTANCE	400,713	387,100	369,600	386,100	(1,000)	
531010 PROFESSIONAL SERVICES-OTHER	1,768,186	2,174,250	2,209,350	2,457,790	283,540	
531020 ACCOUNTING & AUDITING	143,915	83,100	85,600	85,600	2,500	
531040 OTHER CONTRACTUAL SERVICES	3,825,254	4,603,328	4,436,943	4,664,060	60,732	
531041 HORTICULTURE SERVICES CONTRACT	687,553	687,564	687,564	688,000	436	
531070 MEDICAL/TOBACCO SERVICES	42,820	55,750	55,750	51,200	(4,550)	
531080 DENTAL PROGRAM	401,084	446,148	446,148	455,846	9,698	
531130 STOP LOSS PREMIUMS	836,481	916,357	916,357	1,022,898	106,541	
531140 LONG TERM DISABILITY	100,576	79,169	79,169	78,928	(241)	
531150 LIFE INSURANCE	315,179	411,709	411,709	393,980	(17,729)	
531160 VISION INSURANCE	36,371	36,330	36,330	36,067	(263)	
531220 INVESTMENT ADVISORY SERVICE	60,636	61,380	61,380	60,000	(1,380)	
531230 CULTURAL ARTS-THEATRE	12,999	35,000	35,000	35,000	0	
531300 CITY MANAGER SEARCH	0	0	36,500	0	0	
531420 GAS TAX OVERLAY	633,410	655,000	1,095,783	500,000	(155,000)	
531430 LAWN LANDSCAPE CERTIFICATION	15,000	15,000	15,000	15,000	0	
531500 ELECTION EXPENSE	0	55,000	40,000	0	(55,000)	
531510 DOCUMENT IMAGING	7,892	2,000	2,000	4,000	2,000	
532010 CITY ATTORNEY	280,000	285,000	280,000	285,000	0	
532040 OTHER LEGAL SERVICES	18,540	50,500	49,240	50,500	0	
532100 LITIGATION SERVICES	218,453	165,000	237,282	205,000	40,000	
532120 LABOR ATTORNEY	0	20,000	20,000	20,000	0	
534010 UNSAFE STRUCTURE	0	10,000	0	10,000	0	
538010 PAYMENT IN LIEU OF TAXES	2,067,600	2,067,600	2,067,600	2,067,600	0	
540000 TRAINING & TRAVEL COSTS	200,360	303,249	289,269	323,430	20,181	
541000 COMMUNICATIONS	190,104	254,225	243,976	274,945	20,720	
541010 TELEPHONE	54,556	61,306	57,856	64,886	3,580	
541020 TECHNOLOGY COMMUNICATIONS	64,795	71,820	71,820	70,200	(1,620)	
542000 TRANSPORTATION	7,324	15,600	15,600	10,100	(5,500)	
542020 POSTAGE & FREIGHT	75,775	90,700	90,700	93,000	2,300	
542100 EQUIP. SERVICES - REPAIRS	1,417,061	1,479,870	1,486,000	1,594,577	114,707	
542110 EQUIP. SERVICES - FUEL	491,650	586,541	539,000	621,541	35,000	
543010 ELECTRICITY	2,636,020	3,384,293	2,905,573	3,335,076	(49,217)	

FISCAL YEAR 2018-19
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18	% Change
543020	WATER, SEWER, GARBAGE	941,129	904,776	915,233	897,154	(7,622)	
544000	RENTALS & LEASES	77,694	119,881	116,627	104,560	(15,321)	
544020	EQUIPMENT RENTAL	83,719	217,800	162,700	189,000	(28,800)	
545010	UNEMPLOYMENT COMPENSATION	3,305	5,000	5,000	5,000	0	
545020	HEALTH CLAIMS PAID	3,284,178	3,415,000	4,000,000	3,625,000	210,000	
545030	PRESCRIPTION CLAIMS	656,752	550,000	550,000	625,000	75,000	
545050	HEALTHCARE REIMBURSEMENT	561,693	575,500	687,682	575,500	0	
545060	EMPLOYEE FLEX PLAN	162,420	162,650	162,650	186,000	23,350	
545090	HEALTH/FITNESS REIMBURSEMENT	18,424	36,000	30,000	30,600	(5,400)	
545100	WORKERS COMP STATE ASSESS	15,211	18,000	18,000	22,000	4,000	
545110	WORKERS COMPENSATION	734,982	711,213	711,213	680,806	(30,407)	
545200	GENERAL LIABILITY	1,006,405	769,370	769,370	788,564	19,194	
545210	AUTO COLLISION	157,934	382,671	385,824	385,767	3,096	
545220	SELF INSURANCE CHARGE	3,178,080	3,314,500	3,314,500	2,686,332	(628,168)	
545230	REIMBURSEMENTS/REFUNDS	(600,943)	(110,000)	(175,000)	(175,000)	(65,000)	
545250	PROPERTY/FLOOD INSURANCE	1,117,772	1,280,246	1,280,246	1,255,264	(24,982)	
545290	DISASTER DATA RECOVERY	0	0	23,095	21,640	21,640	
546000	REPAIR AND MAINTENANCE	762,053	1,348,845	1,341,435	1,304,868	(43,977)	
546020	BUILDINGS & GROUND MAINT.	317,777	276,500	277,000	284,500	8,000	
546030	EQUIP. MAINT. CONTRACTS	11,361	14,000	14,000	19,000	5,000	
546040	EQUIP. MAINTENANCE	601,977	625,000	622,500	630,000	5,000	
546050	STORM REPAIR COSTS	0	25,000	25,000	25,000	0	
546060	OTHER MAINTENANCE	65,033	393,000	377,854	166,000	(227,000)	
546070	BUOYS AND MARKERS	0	15,000	15,000	15,000	0	
546080	LAKE MAINTENANCE	20,806	30,000	30,000	30,000	0	
546090	STREET LIGHT & POLE MAINTENANCE	12,034	42,000	42,000	45,000	3,000	
546100	SUBLET REPAIR COSTS	217,718	220,000	210,000	220,000	0	
546120	ROAD REPAIRS	133,266	155,000	160,000	195,000	40,000	
546130	ROAD REPAIRS	193,663	225,000	225,000	235,000	10,000	
546140	HYDRANT MAINTENANCE	1,184	2,400	2,400	2,400	0	
546160	HARDWARE MAINTENANCE	82,585	69,823	69,823	77,165	7,342	
546170	SOFTWARE MAINTENANCE	264,350	294,331	294,331	318,052	23,721	
546190	PRINTERS	2,021	7,500	7,500	7,500	0	
546340	REPAIR & MAINT LEVEL OF SERVICE	230,322	468,000	579,384	469,000	1,000	
547000	PRINTING AND BINDING	47,478	72,590	69,790	78,590	6,000	
547010	LEGAL ADS	19,529	30,750	30,750	31,125	375	
547020	ADVERTISING (NON LEGAL)	7,142	22,180	24,500	22,180	0	
547060	DUPLICATING	10,616	19,100	17,100	16,320	(2,780)	
549000	OTHER CURRENT CHARGES	8,313	17,200	17,170	16,200	(1,000)	
549020	TECHNOLOGY SERVICE CHARGE	1,629,880	1,419,880	1,419,880	1,584,900	165,020	
549040	EMPLOYEE DEVELOPMENT	8,793	10,000	10,000	19,770	9,770	
549050	SPECIAL EVENTS	129,958	148,250	148,250	169,250	21,000	
549060	AWARDS	6,194	11,000	11,000	11,000	0	
549070	EMPLOYEE RECOGNITION	2,798	3,500	3,500	3,500	0	
549080	HAZARDOUS WASTE DISPOSAL	2,373	4,500	3,700	4,500	0	
551000	OFFICE SUPPLIES	86,270	104,850	103,412	104,750	(100)	
551020	OTHER OFFICE SUPPLIES	2,733	4,000	4,000	4,000	0	
551060	RESALE SUPPLIES	50,588	82,000	56,000	76,000	(6,000)	
552000	OPERATING SUPPLIES	786,019	922,665	944,775	931,090	8,425	
552020	FUEL	1,069,745	1,552,541	1,299,800	1,883,879	331,338	
552030	OIL & LUBE	1,614	9,500	9,000	9,500	0	
552060	TIRES	42,403	90,000	90,000	90,000	0	
552070	UNIFORMS	129,916	141,503	140,206	154,163	12,660	
552080	SHOP SUPPLIES	(25,543)	9,000	9,000	9,000	0	
552090	OTHER CLOTHING	24,224	29,087	32,830	36,187	7,100	
552100	JANITORIAL SUPPLIES	128,196	124,800	126,780	129,670	4,870	
552210	NEW INSTALLATION SUPPLIES	378,683	450,000	450,000	450,000	0	
552220	REPAIR SUPPLIES	212,606	240,000	240,000	240,000	0	
552230	VESTS	6,755	6,000	6,000	6,000	0	
552250	BUNKER GEAR	39,637	28,000	43,500	28,420	420	
552260	FIRE HOSE & APPLIANCES	12,242	14,850	14,850	15,850	1,000	
552270	SPECIALTY TEAM EQUIPMENT	16,333	25,350	25,350	24,300	(1,050)	
552410	POOL - OPERATING SUPPLIES	41,307	50,000	50,000	44,000	(6,000)	
552420	BAND SHELL OPERATING SUPPLIES	0	0	0	0	0	

FISCAL YEAR 2018-19
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18	% Change
552510	DUMPSTERS	85,522	85,000	85,000	85,000	0	
552520	MINOR OPERATING EQUIPMENT	28,588	30,000	30,000	30,000	0	
552800	CHEMICALS	2,176,931	2,609,933	2,328,400	2,608,400	(1,533)	
552990	INVENTORY (OVER/SHORT)	(50,240)	0	0	0	0	
554000	BOOKS, PUBS, SUBS, MEMBS	1,675	2,500	2,000	3,000	500	
554010	MEMBERSHIPS	46,705	63,804	65,449	67,080	3,276	
554020	BOOKS, PUBS, SUBS.	4,157	5,893	4,500	4,225	(1,668)	
559000	DEPRECIATION	10,596,710	0	0	0	0	
	TOTAL OPERATING EXPENSES	**$ 52,881,047**	**$ 47,392,457**	**$ 50,466,617**	**$ 47,921,748**	**$ 529,291**	**1.12%**
	NON-OPERATING EXPENSES						
560200	BUILDINGS	2,128,815	3,395,000	10,541,476	1,575,000	(1,820,000)	
560300	IMPROVEMENTS O/T BUILDING	16,338,598	36,337,484	36,722,927	23,615,000	(12,722,484)	
560400	MACHINERY EQUIP	2,969,665	2,443,100	3,365,714	4,306,633	1,863,533	
560700	VEHICLES	1,201,009	1,517,700	1,747,809	2,245,325	727,625	
560800	COMPUTER SOFTWARE	22,865	120,200	510,326	0	(120,200)	
570110	PRINCIPAL	1,566,000	4,851,684	5,231,684	3,458,403	(1,393,281)	
570120	INTEREST	437,413	397,108	410,183	485,970	88,862	
582100	AID FOR HOUSING	0	50,000	50,000	0	(50,000)	
591000	INTERFUND TRANSFERS	14,495,121	4,530,033	7,914,218	4,317,743	(212,290)	
591340	TRANSFER TO EMERGENCY RESERVE	0	0	0	1,000,000	1,000,000	
599000	CONTINGENCY	0	500,000	0	500,000	0	
	TOTAL NON-OPERATING EXPENSES	**$ 39,159,485**	**$ 54,142,309**	**$ 66,494,337**	**$ 41,504,074**	**$ (12,638,235)**	**-23.34%**
	TOTAL EXPENSES	**$ 137,125,820**	**$ 148,511,572**	**$ 162,986,040**	**$ 138,007,393**	**$ (10,504,179)**	**-7.07%**

City of Naples, Florida
Full-Time Equivalent Staffing Levels

Fund	Department	Adopted FY 15-16	Adopted FY 16-17	Adopted FY 17-18	Proposed FY 18-19	Change from 17-18
General Fund						
	Mayor & Council	1.0	1.0	1.0	1.0	0.0
	City Attorney	1.0	1.0	1.0	1.0	0.0
	City Clerk	6.0	6.0	6.0	6.0	0.0
	City Manager's Office	3.7	4.7	4.7	4.7	0.0
	City Manager/Code Enforce	1.2	1.2	2.2	2.2	0.0
	Purchasing	3.0	3.0	3.0	3.0	0.0
	Human Resources	4.0	4.0	4.0	4.0	0.0
	Planning Department	3.5	5.0	6.0	6.0	0.0
	Finance Department	10.8	10.8	10.5	10.5	0.0
	Police Administration	5.0	5.0	5.0	5.0	0.0
	Police Patrol	71.4	71.4	71.4	71.4	0.0
	Police Support Services	22.0	22.0	23.0	22.0	(1.0)
	Fire Operations	63.0	65.0	66.0	66.0	0.0
	Community Serv Admin	5.0	5.0	5.0	5.0	0.0
	Community Serv Parks/Pkys	16.0	16.0	14.0	14.0	0.0
	Community Serv Recreation	8.5	9.5	10.5	11.5	1.0
	Facilities Maintenance	11.0	12.0	16.0	17.0	1.0
	TOTAL FUND	**236.1**	**242.6**	**249.3**	**250.3**	**1.0**
Water & Sewer Fund						
	Administration	9.0	9.0	9.0	9.0	0.0
	Utility Billing/Customer Service	7.0	7.0	7.0	7.0	0.0
	Water Plant	35.0	35.0	35.0	35.0	0.0
	Wastewater Plant	37.0	37.0	37.0	37.0	0.0
	Utilities Maintenance	16.0	16.0	16.0	16.0	0.0
	TOTAL FUND	**104.0**	**104.0**	**104.0**	**104.0**	**0.0**
Solid Waste Fund						
	Administration	4.0	4.0	4.0	4.0	0.0
	Residential Collection	11.0	11.0	12.0	12.0	0.0
	Commercial Collection	6.0	6.0	5.0	5.0	0.0
	Recycling	5.0	5.0	5.0	5.0	0.0
	TOTAL FUND	**26.0**	**26.0**	**26.0**	**26.0**	**0.0**
Stormwater Fund						
	Stormwater	8.0	8.5	8.5	8.5	0.0
	Natural Resources	3.0	2.5	2.5	2.5	0.0
	TOTAL FUND	**11.0**	**11.0**	**11.0**	**11.0**	**0.0**
Streets & Traffic Fund		5.5	5.5	5.5	5.5	0.0
Building Permits Fund		36.5	34.0	33.5	32.5	(1.0)
Community Redevelopment Agency		6.3	6.3	6.3	6.3	0.0
City Dock Fund		3.6	3.6	3.6	4.1	0.5
Tennis Fund		4.0	4.0	4.0	4.0	0.0
Naples Beach Fund		13.2	13.2	15.4	15.4	0.0
Technology Services Fund		7.0	6.0	6.0	5.0	(1.0)
Equipment Services Fund		8.5	8.5	8.5	8.5	0.0
Risk Management		1.0	1.0	1.0	1.0	0.0
GRAND TOTAL		**462.70**	**465.70**	**474.10**	**473.60**	**-0.50**

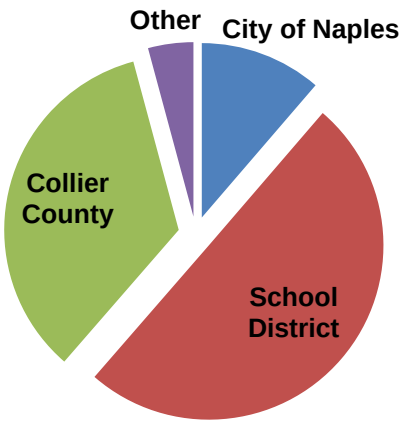
Detailed explanations of staff changes are included in each department summary and in the Letter of Transmittal.

CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2018-19

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

Taxable Value	$1,250,000		
Homestead Exemption	$50,000		
Taxable Value	$1,200,000		
	Taxes	Millage Rate	Percent of Tax Bill
CITY OF NAPLES	$1,416.00	1.1800	11.30%
School District	$6,274.45	5.1220	50.08%
Collier County	$4,312.56	3.5938	34.42%
Water Management/Cypress Basin	$305.40	0.2545	2.44%
Mosquito Control	$219.84	0.1832	1.75%
TOTAL	**$12,528.25**	**$10.33**	

DIVISION OF TAX BILL, BY AGENCY



Fiscal Year 2018-19
Expediture Overview

All Funds

	FY17-18	FY18-19	Change	
Personal Services	46,873,790	48,581,571	1,707,781	3.6%
Operating Expenses	47,392,457	47,921,748	529,291	1.1%
Capital and Debt	39,695,325	41,504,074	1,808,749	4.6%
Total	133,961,572	138,007,393	4,045,821	3.0%

General Fund (001)

	FY17-18	FY18-19	Change	
Personal Services	29,103,312	30,768,412	1,665,100	5.7%
Operating Expenses	7,199,370	6,906,178	(293,192)	-4.1%
Capital and Debt	594,000	1,567,500	973,500	163.9%
Total	36,896,682	39,242,090	2,345,408	6.4%

Special Revenue Funds

Building Fund (110)				
	FY17-18	FY18-19	Change	
Personal Services	3,147,083	3,148,861	1,778	0.1%
Operating Expenses	1,370,392	1,368,269	(2,123)	-0.2%
Capital and Debt	265,000	980,000	715,000	269.8%
Total	4,782,475	5,497,130	714,655	14.9%

East Naples Bay Special Taxing District Fund (150)				
	FY17-18	FY18-19	Change	
Personal Services	-	-	-	0.0%
Operating Expenses	36,000	186,000	150,000	416.7%
Capital and Debt	-	-	-	0.0%
Total	36,000	186,000	150,000	416.7%

Moorings Bay Special Taxing District Fund (151)				
	FY17-18	FY18-19	Change	
Personal Services	-	-	-	0.0%
Operating Expenses	24,250	29,250	5,000	20.6%
Capital and Debt	-	-	-	0.0%
Total	24,250	29,250	5,000	20.6%

Fiscal Year 2018-19
Expediture Overview

Fifth Avenue South Business Improvement District Fund (138)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	-	-	-	0.0%
Operating Expenses	510,673	545,898	35,225	6.9%
Capital and Debt	-	-	-	0.0%
Total	510,673	545,898	35,225	6.9%

Port Royal Dredging Fund (155)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	-	-	-	0.0%
Operating Expenses	3,878	3,750	(128)	-3.3%
Capital and Debt	56,122	54,250	(1,872)	0.0%
Total	60,000	58,000	(2,000)	-3.3%

CRA Fund (180)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	593,054	562,490	(30,564)	-5.2%
Operating Expenses	581,757	679,265	97,508	16.8%
Capital and Debt	2,545,911	3,963,493	1,417,582	55.7%
Total	3,720,722	5,205,248	1,484,526	39.9%

Streets Fund (190)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	546,987	561,214	14,227	2.6%
Operating Expenses	2,142,700	1,770,620	(372,080)	-17.4%
Capital and Debt	527,000	555,000	28,000	5.3%
Total	3,216,687	2,886,834	(329,853)	-10.3%

Enterprise Funds

Water & Sewer Fund (420)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	7,850,592	7,813,352	(37,240)	-0.5%
Operating Expenses	14,575,439	14,607,635	32,196	0.2%
Capital and Debt	21,179,947	19,189,218	(1,990,729)	-9.4%
Total	43,605,978	41,610,205	(1,995,773)	-4.6%

Fiscal Year 2018-19
Expediture Overview

Naples Beach Fund (430)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	967,302	954,309	(12,993)	-1.3%
Operating Expenses	1,103,325	1,112,192	8,867	0.8%
Capital and Debt	389,000	319,000	(70,000)	-18.0%
Total	2,459,627	2,385,501	(74,126)	-3.0%

Solid Waste Fund (450)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	1,784,197	1,827,483	43,286	2.4%
Operating Expenses	4,657,133	4,870,388	213,255	4.6%
Capital and Debt	509,000	629,000	120,000	23.6%
Total	6,950,330	7,326,871	376,541	5.4%

Naples Dock Fund (460)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	192,408	248,146	55,738	29.0%
Operating Expenses	1,134,035	1,406,864	272,829	24.1%
Capital and Debt	325,000	391,925	66,925	0.0%
Total	1,651,443	2,046,935	395,492	23.9%

Stormwater Fund (470)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	1,130,361	1,155,576	25,215	2.2%
Operating Expenses	899,820	958,032	58,212	6.5%
Capital and Debt	2,691,920	4,232,921	1,541,001	57.2%
Total	4,722,101	6,346,529	1,624,428	34.4%

Tennis Fund (480)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	212,373	217,433	5,060	2.4%
Operating Expenses	337,854	339,080	1,226	0.4%
Capital and Debt	69,500	100,000	30,500	43.9%
Total	619,727	656,513	36,786	5.9%

Fiscal Year 2018-19
Expediture Overview

Internal Service Funds

Risk Management Fund (500)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	145,330	156,437	11,107	7.6%
Operating Expenses	3,300,046	3,250,867	(49,179)	-1.5%
Capital and Debt	-	-	-	0.0%
Total	3,445,376	3,407,304	(38,072)	-1.1%

Employee Benefits Fund (510)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	-	-	-	0.0%
Operating Expenses	7,071,083	7,392,187	321,104	4.5%
Capital and Debt	-	-	-	0.0%
Total	7,071,083	7,392,187	321,104	4.5%

Technology Service Fund (520)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	504,863	450,143	(54,720)	-10.8%
Operating Expenses	898,356	906,090	7,734	0.9%
Capital and Debt	-	320,000	320,000	
Total	1,403,219	1,676,233	273,014	19.5%

Equipment Service Fund (530)				
	FY17-18	**FY18-19**	**Change**	
Personal Services	695,928	717,715	21,787	3.1%
Operating Expenses	1,438,536	1,485,093	46,557	3.2%
Capital and Debt	11,800	136,500	124,700	1056.8%
Total	2,146,264	2,339,308	193,044	9.0%

Fiscal Year 2018-19
Expediture Overview

Other Funds

Debt Service Fund (200)	FY17-18	FY18-19	Change	
Personal Services	-	-	-	0.0%
Operating Expenses	40,030	36,660	(3,370)	-8.4%
Capital and Debt	5,113,925	5,283,809	169,884	3.3%
Total	5,153,955	5,320,469	166,514	3.2%

Capital Projects Fund (340)	FY17-18	FY18-19	Change	
Personal Services	-	-	-	0.0%
Operating Expenses	67,780	67,430	(350)	-0.5%
Capital and Debt	5,242,200	3,681,458	(1,560,742)	-29.8%
Total	5,309,980	3,748,888	(1,561,092)	-29.4%

Community Block Grant (130)	FY17-18	FY18-19	Change	
Personal Services	-	-	-	0.0%
Operating Expenses	-	-	-	0.0%
Capital and Debt	175,000	100,000	(75,000)	0.0%
Total	175,000	100,000	(75,000)	0.0%

City of Naples

BUDGET PLANNING CALENDAR
For Fiscal Year 2018-19
Updated 1/22/2018

January 19, 2018……	Distribute 2018-19 Budget Planning Calendar
January 24, 2018	Finance to distribute Capital Improvement Project (CIP) forms and instructions to departments
March 5, 2018	CIP Requests due to Finance by noon
March 21, 2018	Draft Capital Improvement Project document to City Manager for review
March 22-29.....	Directors meet with City Manager to review submitted CIP
April 9, 2018.....	CIP completed and to the printers
April 19, 2018.....	Director budget meeting (concurrent with staff meeting)
April 23, 2018.....	Finance to distribute Operating Budget forms and instructions to departments
May 4, 2018	Internal Service Fund Budgets with goals and performance measures, due to Finance
May 4, 2018	Deliver CIP document to City Council (due by June 1 per City Code 2-691)
May 11, 2018	Special Revenue Fund Budgets (building Permits, CDBG, CRA, BID, East Naples Bay, Moorings Bay, CRA, Streets and Traffic) with goals and performance measures due to Finance
May 14, 2018	Presentation of General Fund 5-Year Fiscal Stability Report
.....	Council Special Workshop on CIP
May 18, 2018	General Fund budgets with Goals and Objectives due to Finance
May 25, 2018	Water/Sewer Fund, Beach Fund, Solid Waste Fund, Dock Fund, Stormwater Fund and Tennis Fund budget requests with goals and performance measures, due to Finance
June 1, 2018	Receipt of Preliminary Taxable Value from Collier County Property Appraiser
June 13, 2018	Agenda item on Council meeting to discuss and obtain direction on maximum millage rate.
June 25-28, 2018.....	City Manager meets with Directors on Operating Budgets
June 29, 2018	Collier County to Certify Taxable Value (prior to or on July 1)

City of Naples

BUDGET PLANNING CALENDAR

July 27, 2018.....Deliver Preliminary Operating Budget to City Council

July 27, 2018.....Deadline to send DR 420 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)

August 13, 2018..... Budget Workshop

August 24, 2018…….....TRIM notices mailed by Collier County

September 5, 2018 ..... Tentative Budget Hearing 5:05 pm

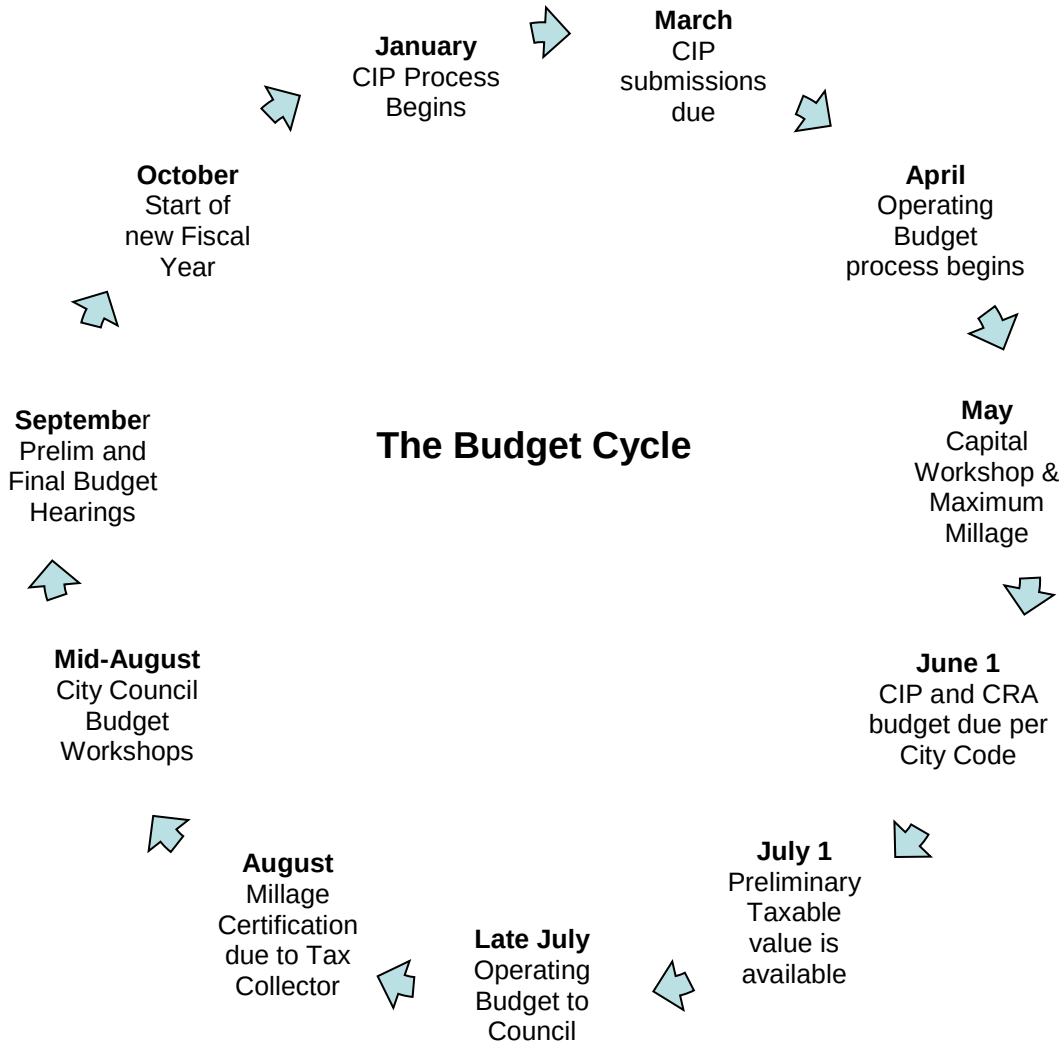
September 14-16, 2018….. ..... Dates to advertise the Final Hearing

September 17, 2018 ..... Final Budget Hearing 5:05 pm

October 1, 2018 ..... Start of Fiscal Year 2018-19

City of Naples

BUDGET PLANNING CALENDAR



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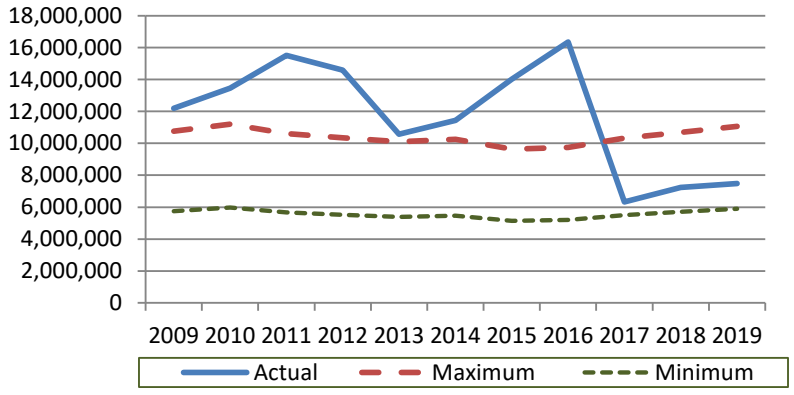
GENERAL FUND

FINANCIAL SUMMARY

Fiscal Year 2018-19

Beginning Unassigned Fund Balance - as of Sept. 30, 2017		**$6,327,028**
Transfer from Emergency Reserve Fund		$2,000,000
Projected Revenues FY 2017-18		37,788,149
Projected Expenditures FY 2017-18		38,872,056
Net Increase/(Decrease) in Fund Balance		**(1,083,907)**
Expected Unassigned Fund Balance as of Sept. 30, 2018		**$7,243,121**
Add Fiscal Year 2018-19 Budgeted Revenues		
Ad Valorem Tax at 1.1800 mills	24,778,965	
Other Taxes	3,788,600	
Fees and Permits	3,507,500	
Intergovernmental Revenue	4,823,036	
Charges for Services	2,093,280	
Fines & Other Revenue	484,300	39,475,681
TOTAL AVAILABLE RESOURCES:		**$46,718,802**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Mayor and City Council	509,127	
City Attorney	652,835	
City Clerk	649,266	
City Manager's Office	1,252,056	
Planning Department	683,217	
Finance Department	1,158,193	
Fire Rescue Department	10,563,042	
Community Services	9,390,765	
Police Department	13,112,203	
Human Resources	569,287	
Non Departmental	2,713,969	
Contingency, Transfers, Reimbursements	(2,011,870)	39,242,090
BUDGETED CASH FLOW		**$233,591**
Projected Unassigned Fund Balance as of September 30, 2019		**$7,476,712**

Fund Balance Trend History



General Fund Discussion

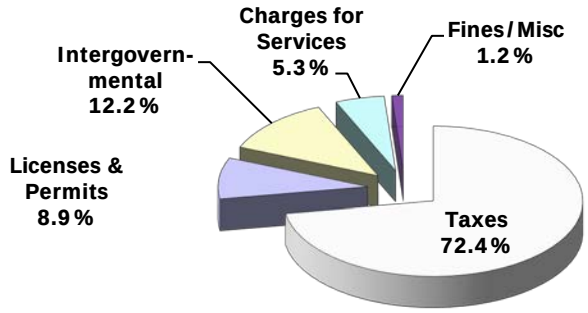
The Budget for the General Fund includes $39,475,681 in revenue and $39,242,090 in expenditures for a projected cash flow of $233,591.

Revenues

Revenue line items in the General Fund are separated into seven basic categories, established by the State of Florida's Uniform Accounting System. These are: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, Fines and Forfeitures, Miscellaneous Income, and Other Sources. Expected revenues for Fiscal Year 18-19 for the General Fund are $39,475,681. Shown below is a comparison to FY 17-18.

	FY 2017-18 Budget	%	FY 2018-19 Budget	%
Taxes	$26,853,209	72.6%	$28,567,565	72.4%
Licenses & Permits	3,514,760	9.5%	3,507,500	8.9%
Intergovernmental Revenue	4,227,500	11.4%	4,823,036	12.2%
Charges for Services	1,927,230	5.2%	2,093,280	5.3%
Fines & Other Sources	462,460	1.3%	484,300	1.2%
Total	**$36,985,159**		**$39,475,681**	

Where the Money Comes From

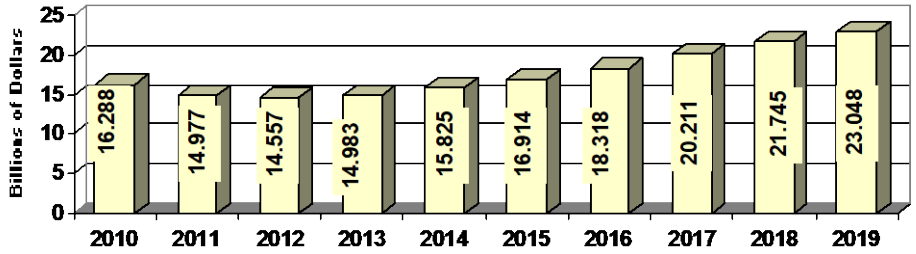


Local Taxes ($28,567,565)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at $24,778,965. The Collier County Property Appraiser is assigned the responsibility for assessing property within the City. Florida Statutes require the Appraiser to provide an estimate of property values by July 1st to aid in the budgeting process. For FY 18-19 the taxable value (per Property Appraiser's report DR420) of all properties within the City is $ **23,048,098,129.**

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

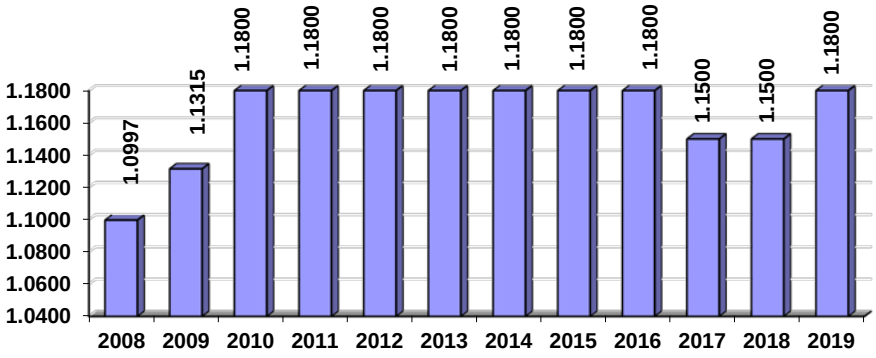


	2011	2012	2013	2014	2015	2016	2017	2018	2019
Change in value	(8.0%)	(2.8%)	2.9%	5.6%	6.9%	8.2%	10.4%	7.6%	5.9%

For Fiscal Year 18-19 the millage rate is 1.1800 (or $1.18 per thousand dollars of property value). This represents an increase of .03 mills from FY 17-18. This added revenue will assist in offsetting expenses associated with Hurricane Irma and begin replenishing Emergency Reserves. Based on the 1.1800 millage rate, maximum collected revenue would be $27,196,756. However, Florida Statutes allow for an adjustment of up to five percent (5%) to account for uncollected funds and prepayment discounts. For FY 18-19, adjusted tax revenue for Ad Valorem Taxes is budgeted at $25,836,918.

In 1994, the City Council created the Community Redevelopment Agency (CRA). The CRA is funded by Tax Increment Financing (described separately within the CRA Fund section). Based on the 1.1800 FY 18-19 tax rate, $1,057,953 of the City's Ad Valorem Taxes will be assigned to the CRA. The remaining projected revenue of $24,778,965 is allocated to the General Fund.

The chart below shows the trend for the ad valorem tax rate for Fiscal Year 18-19 and prior years.



Other Local Taxes

The City of Naples assesses a Payment in Lieu of Taxes (PILOT) on two Enterprise Funds. The PILOT is established at not less than 5% of revenues and is similar to franchise fees charged to private sector utilities. For FY 18-19, both fees are charged at approximately 5.5% of revenues as follows;

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

A PILOT was considered for the City Dock but has again been waived (as in prior years) due to the Dock's public/recreational component.

Insurance Premium Taxes (Fire and Police) are local taxes on property and liability insurance premiums that partially fund pensions for Police and Fire Department personnel. These taxes are received near the end of the fiscal year, deposited in the General Fund, and immediately disbursed to Police and Fire Pension Funds. This budget estimate is $1,445,000 for FY 18-19.

The Communications Services Tax (also called the Telecommunications Tax) is based on telephone and cable television subscriber bills. The tax is collected by telephone and cable providers, remitted to the State of Florida, and distributed to local governments. The City's distributions for FY 18-19 are projected to be $2,002,585. The estimated Capital Improvement fund portion will be $947,585, with $1,055,000 allocated to the Streets Fund. This projected allocation represents an increase of $230,000 to the Streets Fund compared with FY 17-18. This results in a decrease to the General Fund by an equal amount.

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

	2007	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
Naples	1.7	1.7	1.9	2.1	2.3	2.8	3.0	2.4	2.2	2.2	2.3
State	519.8	532.9	576.9	528.6	495.4	485.3	474.9	437.8	421.8	396.3	383.3

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

Business Tax Receipts are a tax assessed on all persons for the privilege of engaging in, or managing any business, profession or occupation within the corporate limits of the City of Naples. State law allows the City to increase those rates by 5% every two years. The last Business Tax increase was April 2008. City Business Tax Receipts are projected at $245,000, based on approximately 4,100 receipts issued. The Florida State legislature has recently discussed the reduction or elimination of Business Tax Receipt revenue putting the future of this revenue source at risk. Although not a primary revenue to the General Fund, these taxes help manage and track businesses within the City.

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

Fees and Permits ($3,507,500)

Total Fees and Permits revenue is estimated at $3,507,500 for FY 18-19. This category includes Franchise Fees. The City assesses non-exclusive Franchise Fees for the Electric, Trolley, and Gas companies.

The Electric Franchise Fee of 5.9% is a negotiated contract with Florida Power and Light (FPL). Projected City revenue for this fee is $3,350,000. In August 2001, the City entered into a 20-year agreement with TECO Gas, for a 6% franchise fee. Based on current Gas Franchise Fee revenue of approximately $7,900 monthly, forecasted revenue for FY 18-19 in this category is $95,000.

Also included in this category for FY 18-19 are projected receipts of $19,000 for special event permits, $2,000 for outdoor dining permits, and $38,000 for zoning fees.

Intergovernmental Revenue ($4,823,036)

Intergovernmental Revenue in the General Fund is budgeted at $4,823,036 with the largest source being the General Use Sales Tax at $2,564,036. This sales tax revenue represents a portion of the state's 6% sales tax collected within Collier County and distributed to municipalities based on a population formula. Projected figures for this revenue source are provided by the State of Florida's Department of Revenue.

The Municipal Revenue Sharing program is expected to bring in $855,000, with $650,000 allocated to the General Fund. The Revenue Sharing Program includes a variety of taxes that are pooled and distributed based on a State-calculated formula. The formula's components include population, sales tax collections and relative ability to raise revenue. Projections for this revenue source are typically provided by the State of Florida Department of Revenue but were not available at the time of publishing this document. Municipal Revenue Sharing is shared between to the General Fund and the Streets Fund with approximately 23.9% allocated to the Streets Fund as required by state law.

Other intergovernmental revenues are:

- Mobile Home Licenses $6,000
  (In the State of Florida, mobile homes and certain trailers are considered vehicles and require licenses. The City receives a portion of that license for those vehicle types registered within the City limits.)
- Firefighters Education $18,000 (State of Florida program)
- Fuel Tax Refund $25,000 (per F.S. 336.025)
- Alcohol Beverage License $60,000 (per F.S. 561.342)

In December 2017 the City and County modified the Interlocal Agreement to fund expenses that the City's recreation programs (including beaches within the City limits) incur related to serving non-City residents. For FY 18-19, the full agreement amount ($1,500,000) will be allocated to the General Fund. The interlocal agreement expires on September 30, 2022.

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

Charges for Services ($2,093,280)

Charges for Services reflect revenues related to services performed for private individuals or outside governmental units. The General Fund is budgeted to collect $2,093,280 in Charges for Services for FY 18-19.

The City Police and Fire departments charge for services provided for special events. There is $170,000 budgeted for services provided to special events. The budget also includes $745,450 for the Naples Airport Authority (NAA) contract related to staffing a fire station at the Naples Airport. The interlocal agreement with the NAA was revised in February 2018, requiring the NAA to pay for the actual costs based on overtime for these services, and $5,000 per quarter for administrative type costs.

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

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

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	$423,800	$931,748	45%
Norris Community Center (Cambier)	$242,600	$522,446	46%
River Park, Anthony Park	$107,000	$711,177	15%
River Park, Aquatic Center (Pool)	$42,800	$409,864	10%

As shown above, revenue from the various recreation and sports programs cover only a portion of the costs of running those services and sites. Because many of the City's recreation programs have a free element, such as basketball courts, or passive park areas, funding from alternate sources such as taxes and proceeds from Interlocal Agreement, is expected. For more information on the relationship of costs of these programs as compared to revenues, see the Community Services Department pages in the General Fund section.

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

Various other charges for services are budgeted at $260,630 for FY 18-19.

Fines ($203,300)

The General Fund is budgeted to receive $203,300 in fines for FY 18-19. The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department and is budgeted to be $65,000 for FY 18-19. All non-parking ticket and violation revenues are collected by the Collier County Court system and remitted to the City.

Police Training, projected to be $9,000, represents funds received from a $2 fee imposed in accordance with Section 2-632 of the City of Naples Code of Ordinances.

Non-beach related parking violation revenue is budgeted at $90,000, to reflect recent historical collections trends. Beach parking violation revenue is budgeted in the Beach fund.

The City expects to receive approximately $4,000 for Handicapped Parking fines, and $10,000 for Code Enforcement violation fines. Two thirds of Handicapped Parking fines must be used for improvements to accessibility. These funds are set up in a reserve account to be used by Streets or Community Services, when budgeted.

Other fines are budgeted at $25,300 for FY 18-19.

Miscellaneous Income ($281,000)

The primary Miscellaneous Income for all funds is Interest Income, budgeted at $260,000 for FY 18-19. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For FY 18-19 the assumed interest rate is 1.5%.

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

Expenditures

The General Fund budget for FY 18-19 is $39,242,090, an increase of $2,345,408 compared with FY 17-18 original budget. This increase includes a $1,000,000 transfer to begin to replenish the Emergency Reserve fund

FY 18-19 budgeted expenditures are only slightly higher than the $38,872,056 projected expenditures for FY 17-18. When comparing FY 17-18 original budget to actual expenditures, the preponderance of the increase is directly and indirectly attributable to Hurricane Irma which struck in the waning days of FY 16-17. The City projects an aggregate unreimbursed impact on the General Fund from Hurricane Irma recovery of approximately $2,000,000. The City has an established fund balance policy authorized by Council which requires a 10% Emergency Reserve for this purpose.

The table below indicates the Emergency Reserve Balance in recent years, and the estimated 9/30/2018 reserves, before and after the Hurricane Irma impact.

	9/30/2014	**9/30/2015**	**9/30/2016**	**9/30/2017**	**Estimated 9/30/2018**
Emergency Reserves	$3,419,823	$3,289,944	$3,443,052	$3,562,759	$3,689,668
Irma					($2,000,000)
Expected 9/30/2018					$1,689,668

Any sustained depletion of Emergency Reserves, due to costs related to Hurricane Irma, is contrary to the fund balance policy and provides instability and uncertainty when dealing with future hurricanes or emergencies. To ensure that the City is not in a position of vulnerability, the FY 18-19 budget includes a transfer of $1 million to the Emergency Reserves to begin the return to pre-hurricane levels.

In addition to the impact of Hurricane Irma on the City's Emergency Reserves, the effects can also be found in this budget with respect to trees. The FY 18-19 budget for ongoing tree maintenance, management and replacement within the Community Services Department, Parks and Parkways Division's operating budget allows for $707,827 for tree pruning, $96,734 for ficus tree and foxtail palm fertilization, $50,000 for tree transplanting and $70,000 for tree removals. The tree trimming allowance is reduced in FY 18-19 by $137,000 from FY 17-18, as the tree inventory has been reduced by approximately 1,900 trees from Hurricane Irma. Conversely, the FY 18-19 Capital Improvement Fund budget includes $550,000 for tree planting, compared to $300,000 in FY 17-18. This $550,000 represents the first of five annual allocations recommended in the CIP budget totaling $2,550,000 over a five-year period. As tree replacement occurs, future General Fund budgets will increase for the maintenance of these trees.

Personal Services in the General Fund increased $1,665,100. Contractual pay increases as well as other employee contractual obligations comprise most of the increase. The budget for wages and other negotiated compensation is approximately $20.2 million, employee pensions, medical insurance and other benefits is $9.3 million, while $1.3 million is for payroll related taxes.

Although the overall staff of the City decreases in this budget by 0.5 full-time equivalent (FTE) positions, there is a net increase of one position in the General Fund budget. A Project Coordinator was added in the Facilities Maintenance Division and a full-time Aquatic Coordinator was added to the River Park Aquatic Center. This is offset by the elimination of a vacant full-time Custodian position in the Police Department/Support Services division. Several department directors expressed the need for increased personnel to maintain or enhance current levels of service. At this time, management has decided to preclude further additions to personnel for FY 18-19 budget due to economic uncertainties.

The City has three Pension Plans that affect the General Fund budget. The following percentage of wages was budgeted for FY 18-19 as prescribed by the most recent actuarial report.

General	12.22%
Police	38.49%
Fire	47.63%

In FY 17-18 the City of Naples Pension Boards, working jointly with City Council, approved several changes recommended by the plan's actuary beginning with the next valuation. These changes are designed to reduce the unfunded pension liabilities at a quicker pace and will result in saving millions in interest over the amortization period. The amortization changes will accelerate plan repayment and impact annual percentages beginning with the FY 19-20 budget. City staff, the pension boards, and City Council recognized that adjusting the assumptions while maintaining an assumed investment rate of return at 7.5% was the prudent financial decision when considering long-term plans to resolve unfunded pension obligation and competing immediate needs.

Health insurance rates have had no increase for five years. Escalating claims in FY 17-18 have resulted in a need to increase rates by 5% in FY 18-19. The General Fund FY 18-19 budget reflects an increase related to these costs. Premiums for both employee and employer are projected to increase by 5% in FY 18-19 to maintain the current 85% employer and 15% employee cost sharing of healthcare premiums as negotiated in the labor agreements.

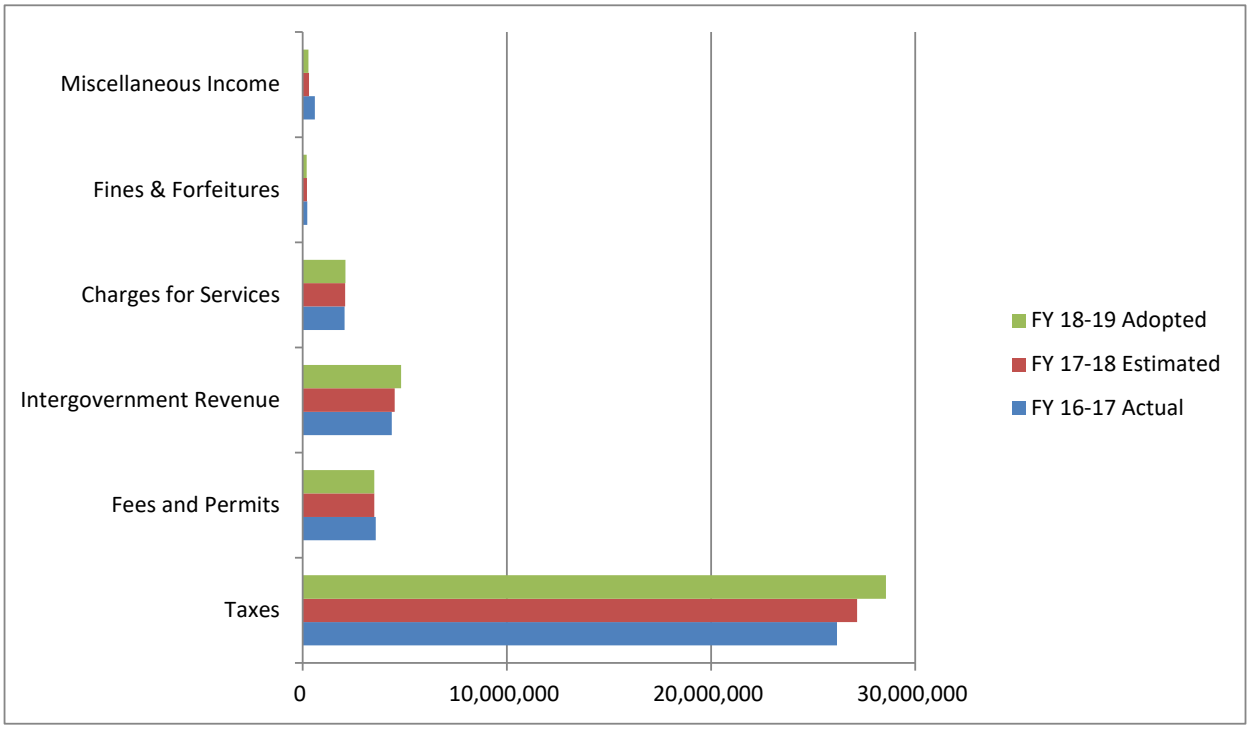
Operating Expenditures decreased $293,192, or 4.1%. An explanation of costs is included in each department's budget narrative.

Contingency Reserve for FY 18-19 remains at $500,000, unchanged from FY 17-18. Expenses from Contingency can only be made with City Council authorization during the fiscal year.

Summary

General Fund revenue for FY 18-19 is budgeted at $39,475,681 and expenditures are budgeted at $39,242,090. With the ad valorem tax set at 1.1800 mills, the City will continue to enjoy one of the lowest tax rates in the State, while remaining a premier City in which to live.

City of Naples
General Fund Revenue Sources



	FY 16-17 Actual	FY 17-18 Adopted	FY 17-18 Estimated	FY 18-19 Adopted	% of General Fund Revenues
Taxes	26,168,013	26,853,209	27,160,809	28,567,565	72.37%
Fees and Permits	3,584,307	3,514,760	3,514,760	3,507,500	8.89%
Intergovernment Revenue	4,367,475	4,227,500	4,501,500	4,823,036	12.22%
Charges for Services	2,056,542	1,927,230	2,083,880	2,093,280	5.30%
Fines & Forfeitures	225,069	201,900	218,300	203,300	0.52%
Miscellaneous Income	596,222	260,560	308,900	281,000	0.71%
TOTAL	**$ 36,997,627**	**$ 36,985,159**	**$ 37,788,149**	**$ 39,475,681**	**100%**

City of Naples General Fund

Fiscal Year 2018-19 Revenue Detail

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
311000	Taxes/ Ad Valorem Taxes	21,652,979	22,896,400	23,240,000	24,778,965	1,882,565
312510	Fire Insurance Premium	509,868	835,000	835,000	835,000	0
312520	Police Fire/ Casualty Ins Prem	792,677	519,409	519,409	610,000	90,591
313500	Fran Fees/ Pym Lieu of Taxes	2,067,600	2,067,600	2,067,600	2,067,600	0
315101	Local Communication Tax	842,031	230,000	230,000	0	(230,000)
316101	City Business Tax	270,757	268,000	231,000	245,000	(23,000)
316102	City Bus Tax/Changes & Penalty	5,596	4,000	5,000	5,000	1,000
316103	City Bus Tax/Insurance Co.	2,662	800	800	1,000	200
316104	City Bus Tax/Collier Cty Shrd	23,843	32,000	32,000	25,000	(7,000)
	Taxes/ Ad Valorem Taxes	**$ 26,168,013**	**$ 26,853,209**	**$ 27,160,809**	**$ 28,567,565**	**$ 1,714,356**
323100	Franchise Fees-FPL	3,426,061	3,350,000	3,350,000	3,350,000	0
323400	Franchise Fees-Natural Gas	96,189	95,000	95,000	95,000	0
323900	Franchise Fees-Trolley	1,000	2,000	2,000	2,000	0
329102	Permits/Special Events	20,425	19,000	19,000	19,000	0
329103	Permits/ Temp Use Permit	1,953	1,500	1,500	1,500	0
329104	Permits/Outdoor Dining	280	7,260	7,260	2,000	(5,260)
329201	Planning Fees/Zoning Fees	38,400	40,000	40,000	38,000	(2,000)
	Fees and Permits	**$ 3,584,307**	**$ 3,514,760**	**$ 3,514,760**	**$ 3,507,500**	**$ (7,260)**
334500	Grants/State/ Other	13,491	0	20,000	0	0
335120	State Revenue Sharing	659,500	650,000	650,000	650,000	0
335140	Mobile Home Licenses	6,666	5,500	5,500	6,000	500
335150	Alcohol Beverage Licenses	59,413	60,000	64,000	60,000	0
335160	General Use Sales Tax	2,460,631	2,461,500	2,461,500	2,564,036	102,536
335210	Firefighters Education	20,031	17,000	17,000	18,000	1,000
335401	Fuel Tax Refund	24,691	33,500	33,500	25,000	(8,500)
337100	Collier Cty Interlocal	1,123,052	1,000,000	1,250,000	1,500,000	500,000
	Intergovernmental	**$ 4,367,475**	**$ 4,227,500**	**$ 4,501,500**	**$ 4,823,036**	**$ 595,536**
341102	City Fees/Xerox Copies	2,401	1,050	1,050	1,200	150
341103	City Fees/Election Fees	0	2,500	2,500	0	(2,500)
341105	City Fees/Planning Dept Fees	61,207	67,000	67,000	67,000	0
341109	City Fees/County Billing Serv	36,000	36,000	36,000	36,000	0
342101	False Alarm Fingerprinting Rep	17,980	20,000	22,000	20,000	0
342102	Investigation Fees	18,015	17,000	24,000	19,000	2,000
342103	Police Security Services	160,865	190,000	168,000	170,000	(20,000)
342105	911 Salary Subsidy	62,936	84,900	84,900	65,000	(19,900)
342201	Fire Contract Services	476,818	519,000	565,000	745,450	226,450
342203	EMS Space Rental	41,400	41,400	41,400	41,400	0
343901	Lot Mowing Fees	1,225	1,500	1,500	1,200	(300)
347111	Fac Prog/Sponsorship Naming Rt	5,000	5,000	5,000	5,000	0
347204	Parks & Rec Use Agreements	120	0	0	0	0
347211	Fleischmann Park Classes	46,507	39,000	39,000	35,000	(4,000)
347212	Fleischmann Park Camp Fees	334,542	240,000	355,000	250,000	10,000
347213	Fleischmann Park Field Trips	260	0	0	0	0
347214	Fleischmann Park Space Rentals	46,306	65,000	40,000	50,000	(15,000)
347215	Fleischmann Park Other Fees	15,743	14,000	11,000	14,000	0
347216	Fleischmann Park Spec Events	20	1,000	1,000	800	(200)
347217	Fleischmann Park League Fees	40,513	42,000	42,000	40,000	(2,000)

City of Naples General Fund

Fiscal Year 2018-19 Revenue Detail

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
347221	Skate Park Memberships	33,514	34,000	34,000	34,000	0
347231	Norris Center Classes	14,203	13,000	14,500	13,000	0
347232	Norris Center Camp Fees	96,240	80,000	80,000	80,000	0
347234	Norris Center Space Rental	139,321	120,000	120,000	120,000	0
347235	Norris Center Other Fees	1,583	2,000	7,000	1,600	(400)
347236	Norris Center Theatre Tickets	30,275	28,000	28,000	28,000	0
347241	River Park Classes	978	30,000	24,000	20,000	(10,000)
347242	River Park Camp Fees	72,859	65,000	81,000	65,000	0
347244	River Park Space Rentals	29,149	10,000	24,900	15,000	5,000
347245	River Park Other Fees	2,340	1,800	2,450	2,000	200
347247	River Park Fitness Room	8,636	5,000	7,100	5,000	0
347261	Preserve Field Trips	0	1,000	0	0	(1,000)
347291	Aquatic Center Class Swim Fee	23,736	25,000	25,000	25,000	0
347292	Aquatic Center Camp Fees	953	3,000	1,800	1,000	(2,000)
347294	Aquatic Center Space Rentals	23,237	16,000	19,000	16,000	0
347295	Aquatic Center Other Fees	0	1,250	2,950	800	(450)
348365	Spc Rev Rd Pensions Reimb	211,660	105,830	105,830	105,830	**0**
	Charges for Services	**$ 2,056,542**	**$ 1,927,230**	**$ 2,083,880**	**$ 2,093,280**	**$ 166,050**
351101	County Court Fines	57,909	70,000	65,000	65,000	(5,000)
351103	County Fines- Police Training Fee	7,309	9,500	9,500	9,000	(500)
351201	City Fines	118,696	90,000	80,000	90,000	0
351202	Handicap accessibility	4,000	4,000	4,000	4,000	0
351203	Late Fees	12,572	8,500	8,500	10,000	1,500
351204	Code Enforcement Fines	9,465	4,600	36,000	10,000	5,400
351206	Civil Ordinance Infraction	340	300	300	300	0
351207	Parking Crossing Guard Fee	14,778	15,000	15,000	15,000	0
	Fines	**$ 225,069**	**$ 201,900**	**$ 218,300**	**$ 203,300**	**$ 1,400**
361000	Misc. Revenue/Interest Earning	305,722	244,560	245,000	260,000	15,440
365000	Scrap Surplus	1,281	1,000	3,900	1,000	0
369300	Other Misc. Income	289,220	15,000	60,000	20,000	5,000
389100	Beginning Cash Balance	0	0	0	0	0
	Miscellaneous Income	**$ 596,222**	**$ 260,560**	**$ 308,900**	**$ 281,000**	**$ 20,440**
Total General Fund Revenue		**$ 36,997,627**	**$ 36,985,159**	**$ 37,788,149**	**$ 39,475,681**	**$ 2,490,522**

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2018-19

	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
Revenue					
Local Taxes	26,168,013	26,853,209	27,160,809	28,567,565	1,714,356
Fees and Permits	3,584,307	3,514,760	3,514,760	3,507,500	(7,260)
Intergovernmental	4,367,475	4,227,500	4,501,500	4,823,036	595,536
Charges for Service	2,056,542	1,927,230	2,083,880	2,093,280	166,050
Fines	225,069	201,900	218,300	203,300	1,400
Miscellaneous Income	596,222	260,560	308,900	281,000	20,440
TOTAL REVENUE	**$ 36,997,627**	**$ 36,985,159**	**$ 37,788,149**	**$ 39,475,681**	**$ 2,490,522**
Expenditures					
Mayor and City Council	359,303	382,228	441,611	509,127	126,899
City Attorney	605,971	610,461	692,297	652,835	42,374
City Clerk	597,347	629,906	637,588	649,266	19,360
City Manager's Office	1,123,437	1,270,950	1,274,245	1,252,056	(18,894)
Planning	550,585	648,441	602,024	683,217	34,776
Finance Department	1,028,856	1,116,634	1,124,647	1,158,193	41,559
Fire Rescue	9,668,353	9,832,028	10,168,626	10,563,042	731,014
Community Services	7,962,394	9,087,249	9,048,392	9,390,765	303,516
Police Services	12,461,531	12,445,539	12,394,530	13,112,203	666,664
Human Resources	523,186	571,431	554,600	569,287	(2,144)
Non-departmental	3,500,244	3,103,675	5,235,356	2,713,969	(389,706)
Contingency/Emerg. Res.	0	500,000	0	1,500,000	1,000,000
Transfers	6,187,400	(3,301,860)	(3,301,860)	(3,511,870)	(210,010)
TOTAL EXPENDITURES	**$ 44,568,607**	**$ 36,896,682**	**$ 38,872,056**	**$ 39,242,090**	**$ 2,345,408**
Change in Financial Position	**$ (7,570,980)**	**$ 88,477**	**$ (1,083,907)**	**$ 233,591**	

FISCAL YEAR 2018-19
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	16,331,657	16,269,627	16,546,263	17,078,304	808,677
510300	OTHER SALARIES	712,139	507,431	443,011	647,985	140,554
510305	SPECIALTY PAY AND LONGEVITY		287,548	336,801	357,207	69,659
510320	STATE INCENTIVE PAY	94,210	97,020	95,460	99,935	2,915
510330	EDUCATION REIMBURSEMENT	36,863	47,500	48,719	55,000	7,500
510400	OVERTIME	679,077	665,153	712,841	661,578	(3,575)
510410	SPECIAL DUTY PAY	160,858	218,500	204,675	223,500	5,000
510420	HOLIDAY PAY	321,295	378,157	365,348	377,306	(851)
510440	NAA OVERTIME	387,800	457,450	599,265	715,282	257,832
525010	FICA	1,366,123	1,215,252	1,219,661	1,289,486	74,234
525030	RETIREMENT CONTRIBUTIONS	3,832,964	4,181,314	4,188,196	4,335,157	153,843
525040	LIFE/HEALTH INSURANCE	2,958,972	3,186,386	2,958,736	3,237,427	51,041
525070	EMPLOYEE ALLOWANCES	135,757	135,430	139,520	143,110	7,680
525130	EARLY RETIREMENT INCENTIVE	0	57,135	57,135	57,135	0
525220	STATE INSURANCE PREMIUM	1,419,491	1,354,409	1,354,409	1,445,000	90,591
529000	GENERAL & MERIT	32,485	45,000	45,000	45,000	0
	TOTAL PERSONAL EXPENSES	**$ 28,469,691**	**$ 29,103,312**	**$ 29,315,040**	**$ 30,768,412**	**$ 1,665,100**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	1,147,016	693,513	2,691,143	706,250	12,737
530010	CITY ADMIN REIMBURSEMENT	(3,024,260)	(3,349,360)	(3,349,360)	(3,559,370)	(210,010)
530110	DOG PARK EXPENSES	3,141	15,000	15,000	15,000	0
530200	FIELD TRIPS	6,997	10,000	10,000	10,500	500
530310	TV PRODUCTION	33,329	33,700	33,700	54,000	20,300
531010	PROFESSIONAL SERVICES-OTHER	344,473	570,392	570,232	597,092	26,700
531020	ACCOUNTING & AUDITING	78,700	83,100	85,600	85,600	2,500
531040	OTHER CONTRACTUAL SVCS	2,201,879	2,615,540	2,493,905	2,615,087	(453)
531070	MEDICAL SERVICES	22,152	34,500	34,500	34,500	0
531220	INVESTMENT ADVISORY FEES	21,544	22,860	22,860	15,000	(7,860)
531230	CULTURAL ARTS - THEATRE	12,999	35,000	35,000	35,000	0
531300	CITY MANAGER SEARCH	0	0	36,500	0	0
531500	ELECTION EXPENSE	0	55,000	40,000	0	(55,000)
531510	DOCUMENT IMAGING	7,892	2,000	2,000	4,000	2,000
532010	CITY ATTORNEY	280,000	285,000	280,000	285,000	0
532040	OTHER LEGAL SERVICES	18,540	35,500	49,240	35,500	0
532100	LITIGATION COUNSEL	218,453	160,000	234,782	200,000	40,000
532120	LABOR ATTORNEY	0	20,000	20,000	20,000	0
534040	CHARGE FOR FIRE INSPECTORS	(259,200)	(266,976)	(266,976)	(274,985)	(8,009)
540000	TRAINING & TRAVEL COSTS	151,108	215,710	205,530	237,455	21,745
541000	COMMUNICATIONS	121,750	149,206	146,459	152,838	3,632
542000	TRANSPORTATION	7,324	15,600	15,600	10,100	(5,500)
542020	POSTAGE & FREIGHT	30,775	45,000	45,000	45,000	0
542100	EQUIP. SERVICES - REPAIRS	617,711	578,900	594,000	637,107	58,207
542110	EQUIP. SERVICES - FUEL	179,042	212,008	200,600	210,108	(1,900)
543010	ELECTRICITY	385,694	482,840	486,440	498,064	15,224
543020	WATER, SEWER, GARBAGE	550,687	509,476	509,533	526,170	16,694
544000	RENTALS & LEASES	20,766	48,881	45,627	35,560	(13,321)
544020	EQUIPMENT RENTAL	7,108	12,500	10,800	12,500	0
545220	SELF INSURANCE CHARGE	1,553,140	1,592,610	1,592,610	1,245,934	(346,676)
545290	DISASTER DATA RECOVERY	0	0	23,095	21,640	21,640
546000	REPAIR AND MAINTENANCE	91,691	104,055	104,255	113,055	9,000
546020	BUILDINGS & GROUND MAINT.	15,660	15,900	16,000	13,900	(2,000)

FISCAL YEAR 2018-19
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
546140	HYDRANT MAINTENANCE	1,184	2,400	2,400	2,400	0
546340	REPAIR AND MAINT LEVEL OF SERV	230,322	452,000	562,884	452,000	0
547000	PRINTING AND BINDING	25,000	35,590	35,590	35,590	0
547010	LEGAL ADS	19,529	30,750	30,750	31,125	375
547020	ADVERTISING (NON LEGAL)	6,835	19,680	22,000	21,680	2,000
547060	DUPLICATING	5,664	8,100	8,100	8,100	0
549000	OTHER CURRENT CHARGES	6,987	13,000	13,000	12,000	(1,000)
549020	TECHNOLOGY SERVICE CHARGE	1,020,290	934,200	934,200	1,011,890	77,690
549040	EMPLOYEE DEVELOPMENT	8,793	10,000	10,000	19,770	9,770
549050	SPECIAL EVENTS	49,274	53,000	53,000	53,000	0
549060	AWARDS	6,194	11,000	11,000	11,000	0
549070	EMPLOYEE RECOGNITION	2,798	3,500	3,500	3,500	0
551000	OFFICE SUPPLIES	64,179	71,200	69,900	71,400	200
552000	OPERATING SUPPLIES	171,256	157,695	158,464	165,070	7,375
552020	FUEL	817	39,800	39,800	39,800	0
552070	UNIFORMS/OTHER CLOTHING	75,153	85,103	85,906	95,303	10,200
552100	JANITORIAL SUPPLIES	59,326	64,800	68,780	69,670	4,870
552230	VESTS	6,755	6,000	6,000	6,000	0
552250	BUNKER GEAR	39,637	28,000	43,500	28,420	420
552260	FIRE HOSE & APPLIANCES	12,242	14,850	14,850	15,850	1,000
552270	SPECIALTY TEAM EQUIPMENT	16,423	25,350	25,350	24,300	(1,050)
552410	POOL - OPERATING SUPPLIES	41,421	50,000	50,000	44,000	(6,000)
554010	MEMBERSHIPS/BOOKS	32,412	45,897	46,104	46,705	808
	TOTAL OPERATING EXPENSES	**$ 6,748,600**	**$ 7,199,370**	**$ 9,328,753**	**$ 6,906,178**	**$ (293,192)**
	NON-OPERATING EXPENSES					
570100	INTEREST EXPENSE/DOCK	0	32,500	32,500	0	(32,500)
560300	IMPROVEMENTS O/T BUILDINGS	68,138	0	20,000	0	0
560400	MACHINERY EQUIP	70,518	14,000	23,263	20,000	6,000
560810	COMPUTER SOFTWARE	0	0	105,000	0	0
591340	TRANSFER TO CAPITAL PROJECTS	9,164,160	0	0	0	0
591480	TRANSFER TO TENNIS FUND	47,500	47,500	47,500	47,500	0
591911	TRANSFER TO EMERGENCY RES.	0	0	0	1,000,000	1,000,000
599010	OPERATING CONTINGENCY	0	500,000	0	500,000	0
	TOTAL NON-OPERATING	**$ 9,350,316**	**$ 594,000**	**$ 228,263**	**$ 1,567,500**	**$ 973,500**
	TOTAL EXPENSES	**$ 44,568,606**	**$ 36,896,682**	**$ 38,872,056**	**$ 39,242,090**	**$ 2,345,408**

FISCAL YEAR 2018-19
Full Time Equivalent Positions
GENERAL FUND - ALL DEPARTMENTS

	Adopted 15-16	Adopted 16-17	Adopted 17-18	Proposed 18-19	Change
Mayor & Council	1.0	1.0	1.0	1.0	-
City Attorney	1.0	1.0	1.0	1.0	-
City Clerk	6.0	6.0	6.0	6.0	-
City Manager's Office	3.7	4.7	4.7	4.7	-
City Manager/Code Enforce	1.2	1.2	2.2	2.2	-
Purchasing	3.0	3.0	3.0	3.0	-
Human Resources	4.0	4.0	4.0	4.0	-
Planning Department	3.5	5.0	6.0	6.0	-
Finance Department	10.8	10.8	10.5	10.5	-
Fire Operations	63.0	65.0	66.0	66.0	-
Community Serv Admin	5.0	5.0	5.0	5.0	-
Community Serv Parks/Pkys	16.0	16.0	14.0	14.0	-
Community Serv Recreation	8.5	9.5	10.5	11.5	1.0
Facilities Maintenance	11.0	12.0	16.0	17.0	1.0
Police Administration	5.0	5.0	5.0	5.0	-
Police Patrol	71.4	71.4	71.4	71.4	-
Police Support Services	22.0	22.0	23.0	22.0	(1.0)
TOTAL GENERAL FUND	**236.1**	**242.6**	**249.3**	**250.3**	1.0

Position changes are discussed in each department's narrative.

Changes

Community Services Recreation - Increase of one Aquatic Coordinator
Facilities Maintenance - Increase of one Project Coordinator
Police Support Services - Elimination of Custodial vacancy

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General Fund

Mayor and City Council

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

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

2017-18 Department Accomplishments
- Approved a balanced budget.
- Oversaw the City's response to Hurricane Irma which had landfall on Sept 10, 2017.
- Continued support for the Blue Zones Project.
- Selected a new Vice-Mayor, Gary Price III, after the February 2018 elections.
- Authorized the straw poll of the Seagate area to determine interest in the undergrounding of power lines.
- Authorized an ordinance change that allowed beer and wine on the pier.
- Created the Special Magistrate function within the City Code to hold hearings and assess fines.
- Adopted the Blue Ribbon committee recommendations for Mayor and Council compensation and benefits.
- Provided oversight to a massive Hurricane Irma recovery effort.
- Initiated a community visioning process.
- Amended the Comprehensive Plan, consistent with Florida Statutes.
- Awarded a contract for the construction of the new Baker Park.

2018-19 Departmental Goals and Objectives

As part of Vision Goal 1 – Preserve the Town's distinctive character and culture.
- Maintain beach protection efforts.
- Maintain the high aesthetic standards of the community.
- Adopt policies, ordinances, and resolutions that preserve and enhance the community's character.
- Work with the City's Visioning consultant, Stantec, Inc., to update the 10-year vision for the City.

Mayor and City Council (continued)

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

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

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

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

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

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

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

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

Mayor and City Council (continued)

2018-19 Significant Budgetary Issues

The FY 18-19 budget for the Mayor and City Council's Office is $509,127 which is $126,899 more than the budget adopted for FY 17-18.

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

During FY 17-18, Naples City Council adopted and implemented the recommendations of the Blue Ribbon Committee, (see ordinance 2017-14047) which recommended an increase in stipend for the mayor and in compensation for the mayor and council. This budget reflects a full year of that increase.

The budget for Operating Expenses is $21,500, no change from FY 17-18. Major expenditures budgeted for this office includes $9,800 for City Council Members' training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference or the Legislative Action Day) and $5,200 for office supplies.

There are no other significant costs in this budget.

FUND: 001 GENERAL FUND

MAYOR AND CITY COUNCIL
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
			ADMINISTRATION	
1	1	1	Mayor (elected)	$50,000
6	6	6	Council Members (elected)	240,000
1	1	1	Executive Assistant	54,869
8	**8**	**8**		**344,869**
			Regular Salaries	**344,869**
			Employer Payroll Expenses	**142,758**
			Total Personal Services	**$ 487,627**

FISCAL YEAR 2018-19
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY

001.0101.511

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	222,990	224,271	293,000	344,869	120,598
525010	FICA	17,033	17,095	22,967	25,606	8,511
525030	RETIREMENT CONTRIBUTIONS	5,385	6,308	5,940	5,940	(368)
525040	LIFE/HEALTH INSURANCE	80,086	93,854	76,904	84,812	(9,042)
525070	EMPLOYEE ALLOWANCE	19,200	19,200	23,800	26,400	7,200
	TOTAL PERSONAL EXPENSES	**$ 344,694**	**$ 360,728**	**$ 422,611**	**$ 487,627**	**$ 126,899**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	2,722	3,000	3,000	3,000	0
	Lunches/meals for council meetings, proclamation folders, special activity items					
540000	TRAINING & TRAVEL COSTS	7,176	9,800	9,800	9,800	0
541000	COMMUNICATIONS	510	2,800	500	2,800	0
551000	OFFICE SUPPLIES	1,028	1,200	1,200	1,200	0
551020	OTHER OFFICE SUPPLIES	2,733	4,000	4,000	4,000	0
	General office supplies, shipping, business cards					
554010	BOOKS/MEMBERSHIPS	440	700	500	700	0
	Florida League of Mayors and books					
	TOTAL OPERATING EXPENSES	**$ 14,609**	**$ 21,500**	**$ 19,000**	**$ 21,500**	**$0**
	TOTAL EXPENSES	**$ 359,303**	**$ 382,228**	**$ 441,611**	**$ 509,127**	**$ 126,899**

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General Fund

City Attorney's Office

Mission Statement:
The mission of the City Attorney is to provide legal counsel to City Council, Advisory Boards and City staff on all matters involving City legal affairs in a thorough and proficient manner and to prosecute and defend vigorously, litigation before judicial and administrative agencies.

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

2018-19 Departmental Goals and Objectives

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

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

2018-19 Significant Budgetary Issues
The FY 2018-19 budget of the City Attorney's office is $652,835, a $42,374 increase over the adopted FY 2017-18 budget.

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

The department has $556,110 budgeted in Operating Expenses. The following list summarized the major line items.

General Fund

City Attorney's Office (continued)

Professional Services (i.e. transcribing, reporting)	$10,000
City Attorney Contract	$285,000
City Attorney Litigation as needed	$200,000
Labor Attorney	$20,000
Other Legal Services (i.e. PAB, public records)	$35,000

The $40,000 increase in litigation line item is due to the anticipated increase in lawsuits involving the City that are not covered by the Risk Management program.

FUND: 001 GENERAL FUND

CITY ATTORNEY

FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
1	1	1	Executive Assistant	$70,716
1	**1**	**1**	**Regular Salaries**	**70,716**
			Employer Payroll Expenses	**26,009**
			Total Personal Services	**$ 96,725**

FISCAL YEAR 2018-19
BUDGET DETAIL
CITY ATTORNEY

001.0201.514

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	63,173	68,656	68,900	70,716	2,060
525010	FICA	4,713	5,045	5,045	5,204	159
525030	RETIREMENT CONTRIBUTIONS	6,190	8,129	8,129	7,885	(244)
525040	LIFE/HEALTH INSURANCE	9,804	12,571	12,351	12,920	349
	TOTAL PERSONAL SERVICES	**$ 83,879**	**$ 94,401**	**$ 94,425**	**$ 96,725**	**$ 2,324**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	94	600	600	600	0
531010	PROFESSIONAL SERVICES	2,237	10,000	10,000	10,000	0
	Reporting, process serving, transcription services, and expert fees					
532010	CITY ATTORNEY	280,000	285,000	280,000	285,000	0
	City Attorney Contract					
532040	OTHER LEGAL SERVICES	18,128	35,000	48,740	35,000	0
	Planning Advisory Board Representation plus special legal including public records email redaction					
532100	LITIGATION	218,453	160,000	234,782	200,000	40,000
532120	LABOR ATTORNEY	0	20,000	20,000	20,000	0
540000	TRAINING & TRAVEL COSTS	0	1,500	100	1,500	0
541000	COMMUNICATIONS	139	510	200	510	0
551000	OFFICE SUPPLIES	1,189	950	950	1,000	50
554020	BOOKS, PUBS, SUBS.	1,850	2,500	2,500	2,500	0
	TOTAL OPERATING EXPENSES	**$ 522,092**	**$ 516,060**	**$ 597,872**	**$ 556,110**	**$ 40,050**
	TOTAL EXPENSES	**$ 605,971**	**$ 610,461**	**$ 692,297**	**$ 652,835**	**$ 42,374**

General Fund

City Clerk

Mission Statement:
The Mission of the City Clerk's office is to provide the highest quality and level of professional and courteous customer service by creating, maintaining and safeguarding the official records of the City in accordance with State Law and the Code of Ordinances.

Department Description

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

2017-2018 Department Accomplishments

- Managed and participated in all election matters throughout the year, other than election day, to reduce election expenditures, including: (1) served as the Qualifying Officer for the 2018 City of Naples General Election; (2) served on the Canvassing Board; (3) established the qualifying period; (4) facilitated agreements for 12 polling locations; (5) maintained an election calendar; (6) created a new Election Handbook; and (7) provided public access to information through the Clerk's webpage, including candidate election forms, financial reports, legal notices, and precinct maps
- Served as the Elections Officer and coordinated the process for a political committee to file a Charter Amendment petition.
- Maintained the Questys records management platform by continually adding new official records to allow: (1) storage of documents in electronic format for instant retrieval through Optical Character Recognition (OCR); (2) file management by assigning a retention value; and (3) searches of digital records archived in the City Clerk's vault to further promote records transparency.
- Improved turnaround time for creating minutes of City Council meetings to ensure timely filing in accordance with Florida Statutes Chapter 286 (Sunshine Law).
- Monitored all public records requests; managed and upgraded the JustFOIA open records request tracking database to ensure all requests are fulfilled throughout every department, increasing accountability and ensuring efficient delivery of records.
- Managed the board and committee appointment process for all members appointed by Council.
- Monitored changes in laws (public records, elections and legal notices), regulations and technology that may have affected office operations and implemented policy and procedural changes as required.
- Presented a legal seminar on public records laws for City Council and board and committee members jointly with the City Attorney.
- Maintained and updated the City Clerk's webpage to continue to promote transparency and easy access to public records.

City Clerk (continued)

- Implemented a quality assurance process for maintaining the accuracy and accessibility of archived records, specifically assuring that all archived City Council meeting minutes from 1925 to present were signed and contained the referenced attachments.
- Administered the operation of the City's Records Management Center, filed annual required compliance statements with the State of Florida and coordinated the process of accessioning over 100 boxes of records.
- Reduced $3,000 in expenditures by continuing to participate in the City's free Earth Day activities to shred confidential and exempt records.
- Converted .tif records to .pdf, consisting of Council meeting packets from 1925 to 2012 for instant searching.
- Continued to identify and permanently preserve City records having historical value by converting to digital format.
- Maintained: (1) digital recording software; (2) applications for Granicus Meeting Efficiency Suite and Granicus Boards and Committees; (3) the Questys records management platform; and (4) the JustFOIA application for public records tracking.
- Conducted training for City Records Coordinators on public records requests and the Records Management Plan, consisting of: (1) the creation, processing, maintenance, protection, retrieval, retention, preservation, and disposition of records; and (2) participated in focus groups with vendor to continue improving the efficiency of the JustFOIA public records request tracking application in accordance with state public records laws.
- Prepared legal notices and coordinated publication to ensure compliance with all state and local regulations; and followed up to obtain reimbursement of $2,797.20 for petition-related advertisements.
- Drafted necessary documents for the establishment of the Blue Ribbon Committee, scheduled and facilitated meeting, and drafted minutes and legislation.
- Coordinated the Council selection of a board or committee member for the annual Sam Noe Award.
- Clerked numerous additional Planning Advisory Board meetings regarding the Comprehensive Plan Amendment.
- Created a new Board and Committee Handbook to be utilized as a reference tool for City staff, board and committee members and residents seeking information to serve the City.
- Updated City Clerk's Office Standard Operating Procedures.

2018-2019 Department Goals and Objectives

As part of Vision Goal 3 - Promote community health.

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

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

- Continue to prepare and distribute news releases for board and committee vacancies and newly appointed members, as well as other City news.
- Continue to scan and create OCR (Optical Character Recognition) digital files of the Clerk's Office records for easy public access through the website and expand the technology platform for records management to provide greater transparency and instant searching.
- Continue to save money by promoting and participating in free City sponsored Earth Day activities to securely shred documents containing confidential/exempt information.
- Continue to save City personnel time and cost by providing access to City Clerk records through the City website.

City Clerk (continued)

- Continue to invoice and collect reimbursement of legal advertising costs for petitioner related notices.

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

- Continue to convert records to digital format, including all maps and plats.
- Continue to build confidence with the public by monitoring the JustFOIA open records request tracking database as well as the ArchiveSocial database to ensure all records requests throughout the City are provided in a timely manner.
- Continue the quality assurance process for maintaining the accuracy of archived records, specifically legislation from 1925 to 1975.
- Improve monthly community outreach and notifications to recruit board and committee applicants through Facebook, property owner associations and the website.
- Continue to provide quarterly training to City staff on records management practices, including filing and accessioning documents in accordance with state retention laws and responding to public records requests.
- Continue to provide quarterly update and maintain inventory of all disposed City records in accordance with state guidelines.
- Coordinate codification of the future Comprehensive Plan revisions.
- Continue to coordinate bimonthly codification of the City's legislation to maintain accuracy of the Code of Ordinances and verify supplements as received.
- Continue to upload records weekly to the City website to continue enhancing transparency.
- Continue to identify and permanently preserve historically valuable records.
- Continue to ensure annual accessioning of City Council and board and committee records into the archives.
- Continue to manage and process applications for board and committee appointments by City Council.
- Continue to maintain weekly coordination with Granicus, FTR, Questys and MCCi for troubleshooting and technology updates.
- Provide training to utilize the online Code of Ordinances and access to public records.
- Expand a network of leadership connections in the community by participating in the Leadership Collier and Growing Associates in Naples (GAIN) programs.

2018-19 Significant Budgetary Issues

The FY 2018-19 budget for the City Clerk is $649,266 which is $19,360 more than the budget adopted for FY 2017-18.

The budget for Personal Services is $579,816, an increase of $17,360 over the adopted FY 2017-18 budget. The department has six positions, the same as FY 2017-18.

The budget for Operating Expenses increased by $2,000 for document imaging. All other expenses stayed the same as FY 2017-18. Major expenses include legal ads ($14,000) and professional services for supplementary amendments to the Code of Ordinances ($15,500).

General Fund

City Clerk (continued)

Performance Measures and Benchmarking

Activity	Actual 2015-2016	Actual 2016-2017	Expected 2017-2018
Records disposed (cubic feet)	525	215	360
Board/committee appointments processed	45	41	57
Legislation processed	143	162	175
Council meeting hours logged	210	159	168
All other Boards/Committees meeting hours logged	155	157	195
Public records requested[1]:			
• Total	3601	3415	3786
• Building	2984	2919	3434
• Police	134	119	72
• General	483	377	280
Contracts processed	144	132	133

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

FUND: 001 GENERAL FUND

CITY CLERK
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
1	1	1	City Clerk	109,585
2	0	0	Deputy City Clerk	0
0	3	3	Executive Assistant	200,836
1	0	0	Records Coordinator	0
1	2	2	Administrative Coordinator	92,284
1	0	0	Sr. Administrative Specialist	0
6	**6**	**6**	**Regular Salaries**	**402,705**
			Temporary Part Time Scanner	**17,480**
			Overtime	**1,000**
			Employer Payroll Expenses	**158,631**
			Total Personal Services	**$ 579,816**

FISCAL YEAR 2018-19
BUDGET DETAIL
CITY CLERK

001.0301.519

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	390,234	387,705	413,900	402,705	15,000
510300	OTHER SALARIES	0	17,480	0	17,480	0
	Temporary Part Time Scanner position - Actual expense was charged to 510200					
510330	EDUCATION REIMBURSEMENT	0	5,000	5,000	5,000	0
510400	OVERTIME	202	1,000	1,000	1,000	0
525010	FICA	29,172	28,802	28,802	29,990	1,188
525030	RETIREMENT CONTRIBUTIONS	43,081	51,584	51,584	50,820	(764)
525040	LIFE/HEALTH INSURANCE	64,152	65,605	64,572	67,541	1,936
525070	EMPLOYEE ALLOWANCES	5,352	5,280	5,280	5,280	0
	TOTAL PERSONAL SERVICES	**$ 532,194**	**$ 562,456**	**$ 570,138**	**$ 579,816**	**$ 17,360**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	3,810	2,500	2,500	2,500	0
	Board member nameplates, commemorative plaques, shredding					
531010	PROFESSIONAL SERVICES	8,109	15,500	15,500	15,500	0
	Supplementary amendments to the Code of Ordinances; new eNotify, CodeBank Compare, etc.					
531510	DOCUMENT IMAGING	7,892	2,000	2,000	4,000	2,000
540000	TRAINING & TRAVEL COSTS	3,439	5,500	5,500	5,500	0
541000	COMMUNICATIONS	731	2,000	2,000	2,000	0
544000	RENTALS & LEASES	0	12,000	12,000	3,400	(8,600)
546000	REPAIR AND MAINTENANCE	10,230	1,000	1,000	9,600	8,600
	Microfiche Reader, Microfilm Reader, ImageFlow Software, FOIA software, Records Management					
547010	LEGAL ADS	11,287	14,000	14,000	14,000	0
	Public Hearing Notices for City Council, land use matters, and second reading of ordinances					
547060	DUPLICATING	3,054	1,300	1,300	1,300	0
549000	OTHER CURRENT CHARGES	1,500	2,000	2,000	2,000	0
	Recording of documents such as resolutions, variances and Interlocal Agreements					
551000	OFFICE SUPPLIES	2,702	3,050	3,050	3,050	0
552000	OPERATING SUPPLIES	9,870	4,000	4,000	4,000	0
554010	MEMBERSHIPS/BOOKS	2,527	2,600	2,600	2,600	0
	TOTAL OPERATING EXPENSES	**$ 65,153**	**$ 67,450**	**$ 67,450**	**$ 69,450**	**$ 2,000**
	TOTAL EXPENSES	**$ 597,347**	**$ 629,906**	**$ 637,588**	**$ 649,266**	**$ 19,360**

General Fund

City Manager's Office

Mission Statement:

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

Department Description

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

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

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

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

The Purchasing Division is responsible for assisting departments in the procurement of goods and services in the most efficient and fiscally responsible manner for the City. Procurements are based on fair and open competition, reducing the appearance and opportunity for favoritism, and inspiring public confidence that contracts are awarded equitably and economically. The Division manages the sales of surplus equipment, the Purchasing Card program, and the acquisition and monitoring of grants.

Department Accomplishments

- Managed the City Operating Budget in a fiscally prudent and responsible manner; finished fiscal year under budget; continued providing quality services; and met the challenges that are part of sustaining the status of a premier city.
- Provided City Council background information about ongoing City issues, programs and undertakings so they could make well informed decisions. Focused on provision of relevant background information of agenda issues to allow sound policy decisions; promptly responded to Council inquiries and requests for services by citizens.

- Supported City Council's decision to maintain the millage rate of 1.15.
- Managed and oversaw the preparation, response, and recovery for Hurricane Irma, the subsequent FEMA reimbursement request process and after-action review and reporting.
- Facilitated City Council's strategy to engage and involve citizens in the public policy process through dialog with the Presidents' Council, Homeowner Associations, community organizations, and individual citizens.
- Initiated all budgeted capital improvement projects unless the project was curtailed for sound reason.
- Following City Council direction, proceeded to 90% of engineering and design for the Baker Park Master Plan H2. Phase I services that connect the Gordon River Greenway and Central Avenue were completed. The Blair Foundation Bridge was inaugurated, and construction of Baker Park began in February 2018.
- In collaboration with the Gulf Shore Boulevard Median Landscape Steering Committee and the Community Services Department oversaw the closing of median openings between Medians 36-37 and 37-38 on Gulf Shore Boulevard N.
- Oversaw demolition and reconstruction of the City Dock.
- Completed the Central Avenue streetscape, roadway, and drainage improvement project in collaboration with the Streets and Stormwater and Utilities Departments.
- Managed the City's work force to attain objectives established by City Council's Vision Plan.
- Completed negotiations and executed successor collective bargaining agreements with four employee bargaining units and administered collective bargaining agreements with five employee bargaining units.
- Managed the self-insured health plan and employee wellness program, holding costs below the industry trend and demonstrating significant improvement in aggregate measures of employee health.
- Collaborate with community partners, as directed by City Council, to support the Blue Zones Project. Currently serving as co-chair of the Blue Zone Community Policy Committee. The goal of the Blue Zones Project is to provide a community based approach to transform the environment to improve the emotional, physical, and social health of the community.
- Successfully transitioned to and implemented a new software solution for preparing and publishing City Council and board and committee meeting agendas.
- Continued to advance public communication through social media, and improved communication with citizens through email.

Department Goals and Objectives

City Manager

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

- Through regularly scheduled workshops, provide City Council adequate background information about ongoing City issues, programs and undertakings so they can make well informed decisions.

- Provide an annual work plan of capital improvement projects after careful review and analysis of the City's priorities within the constraints of the budget for approval by City Council.
- Assist City Council in the development of Public Policy through timely preparation of agendas and preparation of policy options and recommendations.
- Seek feedback from City Council as to whether the organization is meeting expectations.
- Respond immediately to constituent requests for services communicated through Council Members to the City Manager.

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

- Meet monthly with the Presidents' Council and meet with association boards to communicate status of programs, goals of City Council, and pending issues of importance. Provide updates on City services and discuss neighborhood issues and ideas for improving services.
- Schedule meetings with representatives from the Naples Area Chamber of Commerce, the Third Street Association, the Fifth Avenue South Business Improvement District, the Naples Airport Authority, and other business and professional associations to discuss issues of importance and to cooperatively develop solutions.
- Maintain the city web site to enhance transparency and to encourage public access to information; expand the use of social media and regular communication of information via email that may be of interest to Naples residents.
- Complete a successful community visioning process through collaboration with the community, City Council, Planning Advisory Board, a professional facilitator and staff.

As part of Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership), work with City employees to achieve goals and objectives outlined in the City's budget.

- Encourage and support Department Directors to manage all aspects of their operations to achieve established goals and objectives.
- Ensure that the City and its employees comply with all statutory requirements, including accreditations and licenses to help ensure the delivery of high quality service to residents.
- Ensure that City plans, especially the Emergency and Disaster Response Plans, remain current.

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

- Serve in leadership position for the Blue Zones Project. Support the Blue Zones

Project in Naples and Collier County. The goal of the Blue Zones Project is to provide a community based approach to transform the environment to improve the emotional, physical, and social health of the community.

- Collaborate in the community assessment process and report to City Council the action required of the City of Naples to become a Blue Zone Community.
- Continue to collaborate with the Community Services Advisory Board, and Community Services Department to implement design and development improvements identified in the Parks Master Plan.

Code Enforcement

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

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

Purchasing

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

- Reduce printing of Purchase Orders (PO) by sending electronically to vendors. The goal is to have 25% or more of active vendors receive a PO by email. Currently, 432/1811 active vendors receive POs by email (24%).
- Acquire and post W9 forms and insurance certificates for all active vendors to the vendor's electronic file in Munis that is accessible by City staff.
- Post all bid related documents, i.e., Specifications, Addendums, Declaration of Intent to Award and their executed contracts to Purchasing's webpage.
- Submit 2018 Achievement of Excellence of Procurement (AEP) application.
- Submit 2018 UPPCC Fully Certified Agency application with a requirement of an agency's Purchasing Staff all being certified with a recognized certification. Said Staff certification must be maintained for three consecutive years.
- Provide ongoing updates to Purchasing's webpage for ease of webpage inquiries.
- Monitor grant opportunities and distribute relevant information to staff.
- Increase participation in formal vendor training opportunities, including one on one vendor training and a (RTS) Reverse Trade Show.

2018-19 Significant Budgetary Issues

The budget for the City Manager's Department is $1,252,056 which is $18,894 less than the 2017-18 adopted budget.

The **Office of the City Manager** has a budget of $734,799, a decrease of $23,345. The decrease is primarily due to moving the operating costs of the TV production/streaming video costs to non-departmental (see line item 001-1480-519-530310).

The budget for the **Code Enforcement Division** is $175,309, a decrease of $3,358 from the FY 2017-18 adopted budget. The Code Enforcement Division has two full-time Code Enforcement Officers and is managed by the Code and Harbor Manager, which continues to be funded by three funds: General Fund, the City Dock Fund and the Beach Fund. Operating Expenses are $12,150, a $2,000 increase over FY 2017-18.

The budget for the **Purchasing Division** is $341,948, or $7,809 more than the FY 2017-18 budget. The $10,000 budgeted for temporary part-time help is used as needed for special projects. During FY 2017-18, this was budgeted but not used for temporary help. Instead these funds were used to overlap a new employee hire related to a long-time employee retirement.

Performance Measures

Activity - Purchasing Division	Actual 2015-16	Actual 2016-17	Expected 2017-18	Projected 2018-19
Purchase Orders Issued	1161	1741	1800	1800
Active Vendors Issued a PO(s)	1617	1811	1900	2000
VSS – Self Service Status Vendors	548	714	800	900
Percentage of Active Vendors to POs	71.80%	96%	90%	90%
City of Naples Total Vendors	11,180	11,883	12,230	12,500
Bids, FWQs or Solicitations Issued	54	45	65	60
Bid Protests Received	1	1	0	1

Activity - Code Enforcement Division	Actual 2015-16	Actual 2016-17	Expected 2017-18	Projected 2018-19
Number of Citations	10	9	5	5
Days from complaint to initial inspection	1	1	1	1
Violations brought to Code Board Hearing	17	25	45	50

FUND: 001 GENERAL FUND

CITY MANAGER
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
			ADMINISTRATION (0401)	
1	1	1	City Manager	221,980
0.7	0.7	0.7	Assistant City Manager*	100,957
1	1	1	Executive Assistant	55,720
1	1	1	Assistant to the City Manager	88,646
1	1	1	Communications Video Production Manager	78,174
4.7	**4.7**	**4.7**		**545,477**
			CODE ENFORCEMENT (0405)	
0.2	0.2	0.2	Code and Harbor Manager**	19,064
1	2	2	Code Enforcement Officer	86,610
1.2	**2.2**	**2.2**		**$105,674**
			PURCHASING (0408)	
1	1	1	Purchasing and Contracts Manager	100,822
1	1	1	Bids and Grants Coordinator	67,621
1	1	1	Purchasing Coordinator	57,585
3	**3**	**3**		**$226,028**
8.9	**9.9**	**9.9**	**Regular Salaries**	**877,179**
			Other Payroll Expenses	**313,852**
			Total Personal Services	**$1,191,031**

* 30% of the Assistant City Manager is budgeted in the 180 Fund (CRA) to act as CRA Manager.

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

FISCAL YEAR 2018-19
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY

	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES					
510200 REGULAR SALARIES & WAGES	791,686	858,331	885,732	877,179	18,848
510300 OTHER SALARIES	0	10,000	0	10,000	0
510400 OVERTIME	30	630	630	100	(530)
525010 FICA	52,891	57,346	57,346	61,253	3,907
525030 RETIREMENT CONTRIBUTIONS	55,428	76,097	76,097	68,867	(7,230)
525040 LIFE/HEALTH INSURANCE	81,234	109,092	91,786	105,042	(4,050)
525070 EMPLOYEE ALLOWANCES	69,304	68,590	68,590	68,590	0
TOTAL PERSONAL EXPENSES	**$ 1,050,573**	**$ 1,180,086**	**$ 1,180,181**	**$ 1,191,031**	**$ 10,945**
OPERATING EXPENSES					
530000 OPERATING EXPENDITURES	4,028	4,250	4,250	4,250	0
530310 OPERATING EXP. TV PRODUCTION	33,329	33,700	33,700	0	(33,700)
531040 OTHER CONTRACTUAL SERVICES	600	3,400	3,400	3,400	0
540000 TRAINING & TRAVEL COSTS	12,489	13,600	14,500	15,600	2,000
541000 COMMUNICATIONS	1,327	3,590	3,590	3,590	0
542100 EQUIP. SERVICES - REPAIRS	1,690	1,000	2,100	2,000	1,000
542110 EQUIP. SERVICES - FUEL	808	1,600	1,000	1,600	0
544000 RENTALS & LEASES	3,131	7,360	7,360	7,360	0
547010 LEGAL ADS	4,302	7,750	7,750	8,125	375
551000 OFFICE/OPERATING SUPPLIES	6,123	8,000	8,000	8,000	0
552070 UNIFORMS	423	400	400	400	0
554010 MEMBERSHIPS	4,614	6,214	8,014	6,700	486
TOTAL OPERATING EXPENSES	**$ 72,863**	**$ 90,864**	**$ 94,064**	**$ 61,025**	**$ (29,839)**
TOTAL EXPENSES	**$ 1,123,437**	**$ 1,270,950**	**$ 1,274,245**	**$ 1,252,056**	**$ (18,894)**

FISCAL YEAR 2018-19
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE

001.0401.512

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	519,104	531,213	532,432	545,477	14,264
525010	FICA	32,760	33,570	33,570	35,015	1,445
525030	RETIREMENT CONTRIBUTIONS	24,862	34,159	34,159	27,687	(6,472)
525040	LIFE/HEALTH INSURANCE	34,706	34,752	34,418	35,870	1,118
525070	EMPLOYEE ALLOWANCES	68,464	67,150	67,150	67,150	0
	TOTAL PERSONAL EXPENSES	**$ 679,895**	**$ 700,844**	**$ 701,729**	**$ 711,199**	**$ 10,355**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	3,574	3,500	3,500	3,500	0
530310	TV AND COMMUNICATION PRODUCTION	33,329	33,700	33,700	0	(33,700)
	Moved to Non-Departmental					
540000	TRAINING & TRAVEL COSTS	7,376	6,600	6,600	6,600	0
541000	COMMUNICATIONS	910	1,800	1,800	1,800	0
544000	RENTALS & LEASES	634	4,000	4,000	4,000	0
	Copier lease payments and related costs					
551000	OFFICE SUPPLIES	3,092	3,500	3,500	3,500	0
554010	MEMBERSHIPS	4,016	4,200	4,200	4,200	0
	ICMA, FCMA, and Miscellaneous					
	TOTAL OPERATING EXPENSES	**$ 52,932**	**$ 57,300**	**$ 57,300**	**$ 23,600**	**$ (33,700)**
	TOTAL EXPENSES	**$ 732,827**	**$ 758,144**	**$ 759,029**	**$ 734,799**	**$ (23,345)**

FISCAL YEAR 2018-19
BUDGET DETAIL
CITY MANAGER
CODE ENFORCEMENT

001.0405.524

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	52,939	105,029	110,700	105,674	645
510300	OVERTIME	30	100	100	100	0
525010	FICA	3,861	7,486	7,486	7,604	118
525030	RETIREMENT CONTRIBUTIONS	5,543	12,803	12,803	12,749	(54)
525040	LIFE/HEALTH INSURANCE	15,038	42,139	22,661	36,072	(6,067)
525070	EMPLOYEE ALLOWANCES	360	960	960	960	0
	TOTAL PERSONAL SERVICES	**$ 77,770**	**$ 168,517**	**$ 154,710**	**$ 163,159**	**$ (5,358)**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	454	750	750	750	0
	Lien fees-County charge; Code Board expenses					
531040	OTHER CONTRACTUAL SRVCS	600	3,400	3,400	3,400	0
	Typically $75/lot for code related lot mowing services					
540000	TRAINING & TRAVEL COSTS	1,527	2,000	2,000	3,000	1,000
	Code Enforcement Certification $400; Annual Conference $1,000					
541000	COMMUNICATIONS	139	500	500	500	0
542100	EQUIP. SERVICES - REPAIRS	1,690	1,000	2,100	2,000	1,000
542110	EQUIP. SERVICES - FUEL	808	1,600	1,000	1,600	0
551000	OFFICE SUPPLIES	139	500	500	500	0
552070	UNIFORMS	423	400	400	400	0
	TOTAL OPERATING EXPENSES	**$ 5,780**	**$ 10,150**	**$ 10,650**	**$ 12,150**	**$ 2,000**
	TOTAL EXPENSES	**$ 83,550**	**$ 178,667**	**$ 165,360**	**$ 175,309**	**$ (3,358)**

FISCAL YEAR 2018-19
BUDGET DETAIL
CITY MANAGER
PURCHASING DIVISION

001.0408.513

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	219,643	222,089	242,600	226,028	3,939
510300	OTHER SALARIES	0	10,000	0	10,000	0
	Temporary part-time help as needed					
510400	OVERTIME	0	530	530	0	(530)
525010	FICA	16,270	16,290	16,290	18,634	2,344
525030	RETIREMENT CONTRIBUTIONS	25,023	29,135	29,135	28,431	(704)
525040	LIFE/HEALTH INSURANCE	31,491	32,201	34,707	33,100	899
525070	EMPLOYEE ALLOWANCES	480	480	480	480	0
	TOTAL PERSONAL SERVICES	**$ 292,908**	**$ 310,725**	**$ 323,742**	**$ 316,673**	**$ 5,948**
OPERATING EXPENSES						
540000	TRAINING & TRAVEL COSTS	3,585	5,000	5,900	6,000	1,000
	FAPPO training; NIGP local; Purchasing card conference; and National Conference					
541000	COMMUNICATIONS	278	1,290	1,290	1,290	0
544000	RENT/ LEASES	2,497	3,360	3,360	3,360	0
	Lease and toner on copier					
547010	LEGAL ADS	4,302	7,750	7,750	8,125	375
552000	OPERATING SUPPLIES	2,891	4,000	4,000	4,000	0
554010	MEMBERSHIPS	598	2,014	3,814	2,500	486
	TOTAL OPERATING EXPENSES	**$ 14,152**	**$ 23,414**	**$ 26,114**	**$ 25,275**	**$ 1,861**
	TOTAL EXPENSES	**$ 307,060**	**$ 334,139**	**$ 349,856**	**$ 341,948**	**$ 7,809**

General Fund

Planning Department

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

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

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

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

2018-19 Departmental Goals and Objectives

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

- Respond to the Objections, Recommendations and Comments report from the State with required changes to the Comprehensive Plan.
- Oversee the Community Visioning process with the Planning Advisory Board.
- Assist the Planning Advisory Board and City Council with recommended changes to the Vision following the Community Visioning process.
- Recommend amendments to the Comprehensive Plan as recommended by the Planning Advisory Board and as may result from the Vision and statutory changes.

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

- Coordinate with the City Attorney on a recodification of the Code of Ordinances with specific focus on the Land Development Regulations.
- Coordinate neighborhood specific changes to the ordinances governing docks and piers.
- Work with the Public Art Advisory Committee on the redesign of the City Logo.
- Work with the Public Art Advisory Committee on public art installations.

General Fund

Planning Department (continued)

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

- Continue to expedite building permit review and assist in the implementation of new software to allow for faster service.
- Work with GIS to make past petition information available online.

2018-19 Significant Budgetary Issues

The Planning Department is projected to collect $67,000 in planning and petition fees. These are shown as General Fund Revenues.

The budget of the Planning Department is $683,217, a $34,776 increase over the FY 2017-18 adopted budget.

Personal Services, at $647,897, represents the source of the increase, at $34,776 more than the FY 2017-18 budget. This increase is due in part to the addition of a part-time temporary position. This part-time temporary position is expected to assist with the coordination of the city's 10-year visioning process. Although the visioning process is outsourced by contract to Stantec, Inc., the staff responsibility will be coordinated by the Planning Department.

Operating expenditures are projected to be $35,320. There is no change in the expected operating expenses.

General Fund

Planning Department (continued)

2018-19 Performance Measures and Benchmarking

Petition Type	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
Administrative Variance Petitions	7	6	14	7	6
Annexation Requests	0	0	0	0	0
Comprehensive Plan Amendments	4	0	1	1	1
Conditional Use Requests	4	9	6	6	8
Development of Significant Environmental Impact	0	0	0	0	0
Easement Vacation Requests	5	-	-	-	-
Fence and Wall Waiver Requests	4	3	0	0	2
Live Entertainment	4	8	8	3	3
Nonconformity Requests	1	5	1	4	2
Rezoning Requests	8	5	5	5	4
Text Amendment Requests*	2	4	3	4	8
Variance Requests	8	10	10	8	8
Waiver of Distance Requests	2	3	0	0	1
Design Review Board Petitions	65	45	49	57	50
D-Downtown Waiver Requests	0	0	0	0	0
Subdivision Plat Requests	3	2	8	3	3
Site Plan Review	25	13	17	20	18
Site Plan with Deviations	10	4	6	5	5
Development Agreement	0	1	1	2	2
Parking Allocation D-Downtown	5	2	0	3	2
Outdoor Dining Public Property	1	2	2	2	2
Outdoor Dining Private Property	6	11	9	16	10
Zoning Verification Letters	-	-	78	51	40
Total Petitions	164	133	218	197	175

*In addition to recodification

City	Population	Potential Seasonal Pop	Staff	Ratio (pop/staff)	Seasonal Ratio
Naples	**20,195**	**34,532**	**6**	**3,365**	**5,755**
Boca Raton	91,797	109,145	19	4,831	5,744
Delray Beach	65,804	82,255	27	2,437	3,046
Tarpon Springs	25,093	30,085	4	6,273	7,521
Winter Park	29,317	31,925	8	3,665	3,990

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

FUND: 001 General Fund

PLANNING DEPARTMENT
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
1	1	1	Planning Director	138,410
2	2	2	Planner II	148,096
1	1	1	Senior Planner	82,156
0	1	1	Zoning Plans Examiner	48,338
1	1	1	Planning and Zoning Specialist	42,052
5	6	6		$459,052
5	**6**	**6**	**Regular Salaries**	**459,052**
			Employer Payroll Expenses	**188,845**
			Total Personal Services	**$ 647,897**

FISCAL YEAR 2018-19
BUDGET DETAIL
PLANNING DEPARTMENT

001.0502.515

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	392,281	446,906	418,300	459,052	12,146
510300	OTHER SALARIES	0	0	0	22,350	22,350
	FY 18-19 part-time temporary position					
510400	OVERTIME	470	300	300	300	0
525010	FICA	28,532	33,646	33,646	33,616	(30)
525030	RETIREMENT CONTRIBUTIONS	35,621	48,474	48,474	46,410	(2,064)
525040	LIFE/HEALTH INSURANCE	64,962	78,515	58,937	80,889	2,374
525070	EMPLOYEE ALLOWANCES	5,280	5,280	5,280	5,280	0
	TOTAL PERSONAL SERVICES	**$ 527,146**	**$ 613,121**	**$ 564,937**	**$ 647,897**	**$ 34,776**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	6,259	3,000	4,767	3,000	0
531010	PROFESSIONAL SERVICES	3,289	5,000	5,000	5,000	0
	Scanning of PAB and DRB Files					
540000	TRAINING & TRAVEL COSTS	972	3,600	3,600	3,600	0
	AICPA Certifications, CEU requirements					
541000	COMMUNICATIONS	417	1,520	1,520	1,520	0
544020	EQUIPMENT RENTAL	1,012	2,500	2,500	2,500	0
546000	REPAIR AND MAINTENANCE	0	400	400	400	0
547000	PRINTING AND BINDING	0	1,500	1,500	1,500	0
547010	LEGAL ADS	3,939	9,000	9,000	9,000	0
547060	DUPLICATING	86	0	0	0	0
551000	OFFICE SUPPLIES	4,960	5,000	5,000	5,000	0
554010	MEMBERSHIPS	2,505	3,800	3,800	3,800	0
	TOTAL OPERATING EXPENSES	**$ 23,439**	**$ 35,320**	**$ 37,087**	**$ 35,320**	**$ -**
	TOTAL EXPENSES	**$ 550,585**	**$ 648,441**	**$ 602,024**	**$ 683,217**	**$ 34,776**

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General Fund

Finance Department

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

Department Description

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

Finance/Accounting (with 10.5 positions) is responsible for all general accounting duties of the City, such as fixed assets, accounts payable, annual audit, payroll and the preparation of all City financial reports such as the Comprehensive Annual Financial Report. This section is responsible for the preparation of the City's Budget, financial budgetary controls, the management of all debt, the investment of surplus funds, and the monitoring of grants. The Division also collects revenues for the City, such as parking fines and utility bill payments.

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

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

2017-18 Department Accomplishments

- Developed, prepared, completed and submitted proper forms to FEMA for hurricane Irma reimbursement.
- Presented the annual fiscal stability report to City Council to assist in the development of a long-term sustainable budget strategy.
- Earned the Certificate of Achievement for Excellence in Financial Reporting Program from the Government Finance Officers Association (GFOA) for the 36th consecutive year.
- GFOA recognized the City's budget with the Distinguished Budget Presentation Award for the 12th consecutive year.
- Added the Roth option to the City's 401K plan.
- Conducted the 7th Annual Pension Educational Symposium.
- Continued cost-savings efforts continued by temporarily eliminating ½ of a position by combining duties in meter reading, beach parking and coin collection.

Finance Department (continued)

- Developed a debt policy in compliance with the APT-USC criteria for award consideration.
- Conducted all meter readings on a 59-61 day schedule and billed within a week of these reads.
- Successfully restarted the dock point of sale and billing system to start with fresh, accurate data after the construction of the new City Dock, then returned monthly billing back to the Tyler Munis System.
- Conducted a billing audit of all solid waste external hauling.
- Prepared, mailed and summarized the undergrounding power assessment straw poll in Seagate area.
- Mailed assessment letters to Gulf Acres / Rosemary Heights property owners.
- Audited the database used by the State of Florida to calculate the Fire Premium Tax and submitted corrections to the State Department of Revenue.
- Audited the data base for East Naples Bay Taxing district and submitted an adjustment to Collier County.
- Renegotiated and reduced investment management fees with active managers of all three pension plans.

2018-19 Departmental Goals and Objectives

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

- Automate Fixed Assets in Munis to feed directly from Accounts Payable to maximize use of Munis and minimize time spent on data entry.
- Update Finance/Accounting division of the City's Website to include current financial information on revenue and expenses by fund.
- Conduct employee verification check for audit purposes.
- Ensure that one additional employee becomes certified in a relevant field.
- Publish the FY 2018 CAFR and submit to GFOA's Award Program before March 25, 2019 and maintain an unmodified opinion by the independent external auditors.
- Publish the FY 2018-19 Budget and submit to GFOA's Award Program by December 25, 2018.
- Publish the quarterly financial reports by the 11th of the following month and soft closing of the books by the 16th of the month.
- Conduct quarterly assessment of business tax receipt renewals.
- Conduct annual summer audit of businesses in Naples operating without a business tax receipt.
- Review medical and lawyer offices for business tax receipt issuance.
- Conduct audit of Interdepartmental utility billing.
- Conduct audit of general billing recurring invoices for accuracy against contracts.
- Train additional team members on both utility billing and general billing.
- Review utility account holders against Collier County Property Appraiser ownership database for accuracy.
- Certify an additional person as a Business Tax Official.
- Ensure complete and accurate documentation, submission, and reimbursement from FEMA and Florida Department of Emergency Management for costs related to Hurricane IRMA.

Finance Department (continued)

- Using lessons learned from hurricane Irma, enhance instructions for emergency documentation that will make the financial recovery process more efficient.
- Simplify quarterly reports.
- Reduce accounting-based object codes (chart of accounts) for the same expense so the city financial reporting system is more uniform.

2018-19 Significant Budgetary Issues

The General Fund budget of the Finance Department is $1,158,193, an increase of $41,559 (3.72%) over the adopted FY 2017-18 budget. The primary reason for the increase is the annual salary increase.

Operating Expenses are $136,830. The increase in the Accounting/Auditing line item is due to the expectation that a single audit report will be required (in addition to the regular audit) because of the Hurricane Irma related reimbursements. Advertising costs will be over budget in the current year due to the increased cost for advertising the annual budget as required by Florida Statutes, therefore next year's budget has increased to cover that cost. Training costs are $10,750 and are an important item in this budget, due to the number of employees certified or attempting to be certified (CGFO, CPFO, CGFM and CPPT) who need education hours, and due to the ever-changing accounting regulations. Printing and Binding is budgeted the same as FY 2017-18, at $12,590. Although electronic documents are prepared, this department still prints preliminary budgets, final budgets and comprehensive annual reports (about 35-45 each) and the Citizens' Guide Booklet, designed to inform new and existing residents about all aspects of Naples.

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

Performance Measures and Benchmarking

Benchmarking	Naples	Fort Myers	Marco Island	Punta Gorda
FY 2018-19 Millage Rate (per TRIM)	1.1800	8.65	1.8487	3.1969

Performance Measures	Actual 2015-16	Actual 2016-17	Expected 2017-18	Projected 2018-19
Business Tax Receipts Issued	3,739	4,000	4,039	4,100
New BTRs Issued	471	500	219	250
Utility Customers on IVR	10,537	11,200	10,500	10,500
Utility Customers on Bank Draft	6,200	6,794	7,294	7,300
Utility Bills Generated	105,271	137,367	138,000	139,000
Utility Notification of Shut-offs	10,560	12,500	11,250	11,500
New Utility Customers	1,333	1,110	1,201	1,201
General Billing Customers on Bank Draft	212	184	175	175
Estoppel Requests	4,921	3,000	2726	2,800
Parking Ticket Collection Rate	80%	80%	77%	80%

General Fund

Finance Department (continued)

Performance Measures	Actual 2015-16	Actual 2016-17	Expected 2017-18	Projected 2018-19
Naples Landings Passes	111	130	91	100
Beach Parking Passes Sold	927	970	0	0
$ of Utility Accounts over 90 days late	$225,019	$225,872	$225,000	$225,000
Retirements processed	14	20	19	20
DROP retirements processed	7	4	2	2
Return of Pension Contributions processed	32	33	30	30
Retirement Estimates processed	31	39	36	30
Accounts Payable Printed Checks	3,761	3,072	2,817	2,650
Accounts Payable EFT payments	1,849	1,927	1,880	1,900
Purchasing Card Transactions	6,861	7,356	8,030	8,500
Accounts Payable Printed Checks	4,693	3,761	3,189	2,800
Finance Employees with relevant certifications	1	2	2	4
GFOA Awards/Other Certifications	2	2	3	4

FUND : 001 GENERAL FUND

FINANCE DEPARTMENT

FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
			ACCOUNTING	
1	1	1	Finance Director	151,440
1	1	1	Deputy Finance Director	115,799
1	1	1	Accounting Manager	80,361
3	3	3	Senior Accountant	197,685
0	0	1	Senior Accounting Clerk (b)	46,207
2	3	2	Accounting Clerk (b)	79,984
2	0	0	Accounting Associate	0
0	1	1	Administrative Coordinator	44,156
0.8	0.5	0.5	Administrative Specialist 1 (a)	15,983
10.8	10.5	10.5		731,615
			Regular Salaries	**731,615**
			Other Salaries	**9,000**
			Overtime	**4,000**
			Employer Payroll Expenses	**276,748**
			Total Personal Services	**$ 1,021,363**
			Other Finance Department Positions	
7	7	7	Water Sewer Fund	
1	1	1	Beach Fund	
18.8	**18.5**	**18.5**	**Total Finance Department All Funds**	

(a) Split 50/50 with the beach fund

(b) Accounting Clerk position upgraded to Senior Accounting Clerk

FISCAL YEAR 2018-19
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION

001.0706.513

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	656,714	702,844	708,100	731,615	28,771
510300	OTHER SALARIES	5,252	9,000	5,000	9,000	0
	Temporary part time assistance with Business Tax Receipts, Scanning and Zero Consumption audits					
510400	OVERTIME	4,221	3,000	5,000	4,000	1,000
525010	FICA	46,694	49,891	49,891	51,587	1,696
525030	RETIREMENT CONTRIBUTIONS	70,987	86,462	86,462	85,298	(1,164)
525040	LIFE/HEALTH INSURANCE	120,524	127,457	126,925	134,103	6,646
525070	EMPLOYEE ALLOWANCE	5,760	5,760	5,760	5,760	0
	TOTAL PERSONAL SERVICES	**$ 910,152**	**$ 984,414**	**$ 987,138**	**$ 1,021,363**	**$ 36,949**
OPERATING EXPENSES						
531020	ACCOUNTING & AUDITING	78,700	83,100	85,600	85,600	2,500
531040	OTHER CONTRACTUAL SVCS	1,701	1,900	1,900	1,900	0
540000	TRAINING & TRAVEL COSTS	10,387	10,600	10,600	10,750	150
	Training from GFOA, FGFOA, SWFGFOA, and required investment CEU's and annual audit seminar					
541000	COMMUNICATIONS	742	750	750	750	0
542100	EQUIP. SERVICES - REPAIRS	0	300	300	0	(300)
542110	EQUIP. SERVICES - FUEL	0	300	0	0	(300)
547000	PRINTING AND BINDING	6,671	12,590	12,590	12,590	0
	Printing budgets, CIP, CAFR & Citizen's Guide booklet					
547002	ADVERTISING	65	2,180	4,500	3,500	1,320
551000	OFFICE SUPPLIES	9,359	8,500	8,500	9,500	1,000
552000	OPERATING SUPPLIES	10,400	11,000	11,769	11,000	0
554010	MEMBERSHIPS	680	1,000	1,000	1,240	240
	TOTAL OPERATING EXPENSES	**$ 118,704**	**$ 132,220**	**$ 137,509**	**$ 136,830**	**$ 4,610**
	TOTAL EXPENSES	**$ 1,028,856**	**$ 1,116,634**	**$ 1,124,647**	**$ 1,158,193**	**$ 41,559**

General Fund

Fire- Rescue Department

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

Department Description

The City of Naples Fire-Rescue Department serves a total area of 14.4 square miles and a permanent population of 20,195 residents, which increases significantly during the peak winter months. The Fire-Rescue Department fulfills its commitment to the community with three Fire Stations which are strategically located within the City to provide prompt fire rescue service.

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

2017-18 Department Accomplishments

- A committee was organized to oversee each of the four primary categories of the ISO reclassification process. Fire-Rescue staff worked diligently with ISO / Verisk through the process and was able to improve the ISO Public Protection Classification rating for the City of Naples to an ISO Class 1. Only 1% nationally achieve this classification.
- Fire-Rescue staff worked with Naples Airport Authority to re-establish 24-hour Aircraft Firefighting and Rescue services to the Naples Airport. The agreement will enhance response times, address incident volume, risk factors and provide a higher level of service to Naples Airport.
- Fire-Rescue developed and operates a Residential Safety Program. This program encourages the community to have Fire-Rescue personnel conduct a safety inspection within their home and have safety professionals provide advice and corrective actions to hazards.
- Completed refurbishing Tower Co. 2 and Engine Co. 1; both apparatus needed significant repairs and replacement to the fire pumps. In addition to the pump work, all engine, electrical, and hydraulic systems were repaired, replace or refreshed. The refurbishing will allow the Fire-Rescue Department to gain multiple years of service life to both apparatus.
- Continued purchasing and deployment of new P25 compliant base and mobile radios in the fire stations and on apparatus. These new radios will enhance communications and interoperability between organizations to assist in dispatching our fire apparatus.
- Completed the rewrite of the Department's Rules and Regulations. This document will continue to modernize and steer Fire-Rescue in a positive direction, following national guidelines and standards.
- Fire-Rescue worked as the organizing City Department on the Hurricane Irma After Action Report. The report will help all stakeholders understand the continuous effort to build upon the strengths within the City of Naples and identify needed areas for improvement.

- Fire-Rescue Administration and Fire Station No. 1 construction groundbreaking was accomplished which continues Fire-Rescue's efforts to ensure that the City's infrastructure guarantees long-term, safe operations.

2018-19 Departmental Goals and Objectives

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

- Decrease response times by researching, purchasing and deploying traffic pre-emptive device emitters on apparatus. These preemption devices will help decrease response times and reduce potential accidents.
- Continue to construct and renovate Fire-Rescue infrastructure and facilities to ensure professional, effective and proficient long-term operations within the City of Naples.

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) administer and deploy human and material resources within authorized budgets, operations plans and programs to enhance the service provided by the Fire-Rescue Department.

- Investigate and research the necessary equipment needed for the Emergency Operations Center to be fully operational and able to handle potential disasters. Critical items will be purchased and deployed to provide the community with a state-of-the-art Emergency Operation Center.
- Research, purchase and deploy advanced extrication equipment to provide firefighters the tools necessary to gain access and free patients in severe motor vehicle accidents, machinery entrapment and confined space rescues.

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

- Research, develop and promote programs that improve and enhance the community outreach initiatives.
- Advance fire prevention activities by deploying technology and manpower to decrease the existing building inspection grid from an annual inspection every three 3½ to every 2 years.

FY 18-19 Significant Budgetary Issues

The Fire-Rescue Department's operating budget for FY 2018-19 is $10,563,042. This represents an increase of $731,014 or 7.43% over the FY 2017-18 adopted budget. Most of the increase is for a negotiated Personal Services salary increase of 3.5% for bargaining unit employees. Additionally, there is an increase in the Naples Airport Authority (NAA) overtime contract from $457,450 to $720,282 that is to be completely reimbursed by Naples Airport Authority and includes a $20,000 administrative fee. The City of Naples firefighters will provide 24-hour-a-day Aircraft Rescue and Firefighting services to Naples Airport Authority on an overtime basis for FY 2018-19.

Fire-Rescue is also requesting a reclassification of three firefighters to Fire Lieutenant positions. The Closest Unit Response agreement requires Naples Fire-Rescue to respond independently throughout Collier County and having an officer on each of the major apparatus will improve and advance the supervision on fire apparatus. Operating costs in the Fire-Rescue Department for FY 2018-19 total $698,046, an increase of $61,643 over FY 2017-18.

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

Vehicle Maintenance and Fuel	$295,000
Utilities	$55,700
Training and Education	$43,175
Software Maintenance	$63,026

FY 2018-19 Capital Budget

The Fire Department has capital expenses budgeted in two places: The General Fund, and the Public Service Tax Fund. In the General Fund there are capital items that do not qualify as a project or major capital acquisition (over $10,000). These General Fund, capital expenditures total $20,000 for two additional Automatic External Defibrillators (AED), funds to relocate the canopy from the temporary fire station to Fire Station No. 2 and paint & graphics for fire apparatus. These items cost less than the established minimum ($10,000) for the Capital Improvement Program (CIP) threshold and are therefore not part of the CIP.

In the Public Service Tax Fund, the major capital projects are budgeted, and these are listed at the end of this section. The budget for the Fire-Rescue Department capital projects is $270,000. Projects include necessary equipment for the new Emergency Operations Center, traffic pre-emptive devices and state-of-the-art extrication equipment for fire apparatus.

General Fund
Fire-Rescue Department (continued)

Performance Measures

City of Naples Fire-Rescue Department
2008 – 2017 Fire Operations Report

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Building Fires	10	9	26	34	42	32	37	32	12	29
Vehicle Fires	10	6	5	14	15	9	21	10	11	6
Outside Equipment Fires	1	2	5	7	14	5	2	6	1	5
Cooking Fire, confined to container	"	"	"	"	"	"	"	"	8	3
Boat fires	"	"	"	"	"	"	"	"	3	3
Brush	8	10	12	33	19	16	30	34	29	27
Outsid Gas or Vapor Combustion	"	"	"	"	"	"	"	"	"	1
Refuse/Rubbish Fires	8	8	9	7	4	7	5	11	12	6
Special Outside Fires, Other	"	"	"	"	"	"	"	"	"	3
Fires, Others	5	3	4	2	2	0	3	3	1	1
Total Fires	**42**	**38**	**61**	**97**	**96**	**69**	**98**	**96**	77	84
Contents Loss Total Fire	$236,733	$154,601	$1,108,200	$378,975	$29,205	$4,064,055	$686,500	$1,710,362	$90,737	$1,152,765
Property Loss Total Fire	$488,201	$462,002	$417,150	$979,000	$717,640	$661,075	$1,474,750	$6,698,051	$1,602,801	$863,810
Contents Loss Total Non-Fire	$0	$2,000	$45,275	$1,000	$200,000	$0	$16,000	$0	$2,500	$15,000
Property Loss Total Non-Fire	$2,000	$0	$60,000	$92,300	$100,000	$155,000	$20,000	$6,000	$55,000	$1,000
Total Loss	**$726,934**	**$618,603**	**$1,630,625**	**$1,451,275**	**$1,046,845**	**$4,880,130**	**$2,197,250**	**$8,414,413**	**$1,751,038**	**$2,032,575**
Overpress Rupture, Explosion, Overheat	"	"	"	"	"	"	"	"	7	8
Hazardous Conditions	148	146	130	142	154	153	159	187	212	234
Service Calls	288	347	323	361	277	358	378	352	589	591
Good Intent Calls	346	294	247	231	231	238	282	252	249	550
Total Service Calls	**782**	**787**	**700**	**734**	**662**	**749**	**819**	**791**	**1057**	**1383**
Dropped Incident Report	**39**	**3**	**56**	**62**	**84**	**86**	**81**	**64**	**72**	**87**
Alert 3 Airport Drill	**19**	**16**	**11**	**13**	**9**	**11**	**9**	**6**	**10**	**6**
Severe Weather / Lighting Strike	**4**	**1**	**2**	**0**	**3**	**2**	**1**	**1**	**50**	**14**
Fire Alarms	**820**	**767**	**694**	**678**	**770**	**722**	**758**	**849**	**872**	**958**
Medical Incident Responses	2524	2598	2667	2997	2979	3007	3197	3450	3403	3437
Vehicle Accidents	204	184	214	219	224	253	255	257	252	242
Extrications (Vehicle/Elevator)	78	44	64	60	72	63	62	61	60	75
Water Rescue	3	5	10	14	23	25	30	28	23	35
Electrical Rescues/High Angle	1	1	0	0	0	0	0	0	1	0
Total Medical Rescues	**2810**	**2832**	**2955**	**3290**	**3298**	**3348**	**3544**	**3796**	**3739**	**3789**
Patient Contacts	**1755**	**1788**	**1868**	**2688**	**2656**	**2819**	**3194**	**3497**	**3633**	**3431**
Aid Given	21	20	23	46	42	45	54	60	60	123
Aid Received	3	3	5	6	8	11	15	26	8	120
Dispatched into GDFD	"	"	"	"	"	"	"	"	"	404
Dispatched into NCFD	"	"	"	"	"	"	"	"	"	245
Total Mutual Aid Calls	**24**	**23**	**28**	**52**	**50**	**56**	**69**	**86**	**68**	**68**
Total Calls	**4477**	**4441**	**4423**	**4812**	**4838**	**4901**	**5217**	**5539**	**5805**	**6234**
Non-Medical Responses	**1953**	**1843**	**1756**	**1815**	**1859**	**1894**	**2020**	**2089**	**2402**	**2797**
% Medical Response	**56.38%**	**58.50%**	**60.30%**	**62.28%**	**61.58%**	**61.35%**	**61.28%**	**62.29%**	**58.62%**	**55.13%**

""12 vehicle fires (exposures) in 2014
" Previously not reported

FUND: 001 GENERAL FUND

FIRE-RESCUE DEPARTMENT

FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
1	1	1	Fire Chief	138,254
1	1	1	Deputy Chief	131,763
4	4	4	Battalion Chief	464,808
1	1	1	Fire Marshall	100,000
12	12	15	Fire Lieutenants (a)	1,294,625
39	39	36	Firefighters (a)	2,253,382
6	6	4	Fire Inspectors	234,327
0	1	3	Plans Examiners	209,163
0	0	1	Executive Assistant (b)	60,252
1	1	0	Administrative Coordinator (b)	0
65	66	66		**4,886,574**
			Regular Salaries	4,886,574
			Specialty Pay/Longevity	185,958
			State Incentive Pay	19,680
			Education Reibursement	15,000
			Overtime	319,000
			Special Event Pay	41,500
			Holiday Pay	206,771
			NAA Overtime	715,282
			Fire Early retirement payment	57,135
			State Insurance Premium	835,000
			Employer Payroll Expenses	2,838,081
			Charges for Fire Inspectors	(274,985)
			Total Personal Services	**$ 9,844,996**

(a) Upgraded 3 Firefighters to Fire Lieutenants

(b) Upgraded from Admin Coordinator to Executive Assistant

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

FISCAL YEAR 2018-19
BUDGET DETAIL
FIRE-RESCUE DEPARTMENT

001.0810.522

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	4,788,807	4,565,505	4,792,600	4,886,574	321,069
510305	SPECIALTY PAY/LONGEVITY	164,489	171,500	171,500	185,958	14,458
510320	STATE INCENTIVE PAY	19,930	19,080	19,080	19,680	600
510330	EDUCATION REIMBURSEMENT	2,848	15,000	15,000	15,000	0
510400	OVERTIME	339,262	319,000	317,305	319,000	0
510410	SPECIAL EVENT OVERTIME	32,104	41,500	42,675	41,500	0
510420	HOLIDAY PAY	156,768	199,779	199,779	206,771	6,992
510440	NAA OVERTIME	387,800	457,450	599,265	715,282	257,832
	Overtime for providing fire service at the Naples Airport Authority (fully reimbursed by NAA)					
525010	FICA	427,631	353,146	348,042	364,347	11,201
525030	RETIREMENT CONTRIBUTIONS	1,489,264	1,519,261	1,507,440	1,557,911	38,650
525040	LIFE/HEALTH INSURANCE	814,250	887,565	836,831	908,143	20,578
525070	EMPLOYEE ALLOWANCES	7,480	7,680	7,170	7,680	0
525130	EARLY RETIREMENT INCENTIVE	0	57,135	57,135	57,135	0
525220	STATE INS. PREMIUM TAX	626,814	835,000	835,000	835,000	0
534040	FIRE INSPECTOR REIMBURSE	(259,200)	(266,976)	(266,976)	(274,985)	(8,009)
	TOTAL PERSONAL SERVICES	**$ 8,998,247**	**$ 9,181,625**	**$ 9,481,846**	**$ 9,844,996**	**$ 663,371**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	25,859	17,850	17,850	18,850	1,000
	Small applicances, biohazard disposal supplies, oil dry, LP, Etc					
531000	PROFESSIONAL SERVICES	4,644	4,500	4,500	4,500	0
	HazMat Team Physicals					
531040	OTHER CONTRACTUAL SVCS	69,157	62,450	63,025	63,026	576
	Image Trend, Telestaff, 800 MHZ Radio, Inspection Software, Target Solutions etc.					
540000	TRAINING, EDUC & TRAVEL	30,222	41,250	41,250	43,175	1,925
541000	COMMUNICATIONS	15,221	16,965	16,965	17,340	375
542100	EQUIP. SERVICES - REPAIRS	255,300	210,000	224,000	250,000	40,000
542110	EQUIP. SERVICES - FUEL	34,546	45,000	41,200	45,000	0
543010	ELECTRICITY	22,107	16,500	23,750	27,820	11,320
543020	WATER, SEWER, GARBAGE	24,364	22,225	22,990	27,880	5,655
544000	RENTALS & LEASES	3,630	7,600	7,600	5,600	(2,000)
	Copiers at the stations, boat slip					
546000	REPAIR AND MAINTENANCE	11,016	15,800	16,000	16,400	600
	Equipment maintenance, SCBA, SCUBA, AED, Fire Boat and general maintenance, etc					
546020	BUILDING MAINTENANCE	15,660	15,900	16,000	13,900	(2,000)
546140	HYDRANT MAINTENANCE	1,184	2,400	2,400	2,400	0
	Hydrant markers, graphite, reflective tape, etc					0
551000	OFFICE SUPPLIES	2,444	2,800	2,000	1,950	(850)
552000	OPERATING SUPPLIES	34,305	41,100	41,100	41,150	50
	Oxygen, disease control, rescue supplies, medical supplies, foam, oil dry, AED supplies, public education supplies, etc.					
552090	OPERATING SUPPLIES OTHER CLOTH	591	750	750	1,000	250
552070	UNIFORMS	25,859	26,450	26,450	26,450	0
552100	JANITORIAL SUPPLIES	9,615	9,000	12,980	13,870	4,870
552250	BUNKER GEAR	39,637	28,000	43,500	28,420	420
552260	FIRE HOSE & APPLIANCES	12,242	14,850	14,850	15,850	1,000
552270	SPECIALTY TEAM EQUIPMENT	16,423	25,350	25,350	24,300	(1,050)
	HazMat, Technical, Dive Rescue Teams and ALS Equipment					
554010	BOOKS/MEMBERSHIPS	5,908	9,663	8,270	9,165	(498)
	TOTAL OPERATING EXPENSES	**$ 659,936**	**$ 636,403**	**$ 672,780**	**$ 698,046**	**$ 61,643**
NON-OPERATING EXPENSES						
560400	MACHINERY EQUIP	10,169	14,000	14,000	20,000	6,000
	AED Heart Starter; Move canopy to FS2, Paint /Graphics for High Water Rescue					
	TOTAL NON-OPERATING EXPENSES	**$ 10,169**	**$ 14,000**	**$ 14,000**	**$ 20,000**	**$ 6,000**
	TOTAL EXPENSES	**$ 9,668,353**	**$ 9,832,028**	**$ 10,168,626**	**$ 10,563,042**	**$ 731,014**

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

CIP NUMBER	PROJECT DESCRIPTION	Requested 2018-19	2019-20	2020-21	2021-22	2022-23
19E04	Multimedia and AV equipment for EOC	175,000	0	0	0	0
19E05	Opticom Traffic Preemption	50,000	0	0	0	0
19E07	Extrication Equipment	45,000	0	0	0	0
	Fiber Optics installation to FS#3	0	24,425	0	0	0
	Fire-Rescue Notebook	0	45,000	0	0	0
	Cylinders for SCBA	0	30,000	30,000	0	0
	Fitness Equip. for Wellness Program - St #2	0	70,000	0	0	0
	Bunker Gear Replacement	0	60,000	60,000	60,000	0
	Heart Monitors (2)	0	210,000	0	0	0
	Diesel Exhaust Source Capture System	0	90,000	0	0	0
	Emergency Call Stations with AED Access	0	0	150,000	150,000	0
	Self Contained Breathing Apparatus	0	90,000	0	0	0
	Training Battalion Chief Vehicle	0	65,000	0	0	0
	Training Tower	0	0	150,000	150,000	0
	Engine Co. 1 - Fully Equipped (Repl.)	0	0	750,000	0	0
	Training Center Renovations	0	0	20,000	20,000	0
	Lucas II Chest Compression Devices	0	0	48,000	48,000	0
	New Mobile Air Trailer	0	0	0	90,000	0
	CCEMS area upgrades at Fire Station #2	0	0	0	115,000	0
	EPIC Voice Amplifier	0	0	0	15,000	0
	Special Operations Response Vehicle	0	0	0	110,000	0
	Special Operations Trailers	0	0	0	150,000	0
	Multi-Force Training Doors	0	0	0	18,500	0
	Hazardous Identification Devices	0	0	0	125,000	0
	Live Fire Burn Trailer	0	0	0	155,000	0
	Fire Station No. 2 Renovation Bays/Roof	0	0	0	50,000	950,000
	Prevention Vehicles (3)	0	0	0	0	105,000
	Battalion Chief Vehicle	0	0	0	0	90,000
	Command and Control	0	0	0	0	40,000
TOTAL FIRE RESCUE		**270,000**	**684,425**	**1,208,000**	**1,256,500**	**1,185,000**

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General Fund

Community Services Department

Mission Statement
To provide exceptional parks, parkways, recreation, waterfront and building facilities, in a cost effective, efficient and professional manner, and to provide the citizens, employees and contractors with professional customer services.

Department Description

The Community Services Department consists of four major divisions:

- Administration
- Facilities Maintenance
- Parks and Parkways
- Recreation

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

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

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

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

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

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

2017-2018 Department Accomplishments

- Managed cleanup of horticulture debris from Hurricane Irma.
- Managed repairs to the Naples Pier following Hurricane Irma.
- Managed repairs to City buildings following Hurricane Irma.
- Initiated construction of Baker Park.
- Secured $3.1 million in donations from the Blair Foundation for the Blair Foundation Bridge and the Blair Foundation Bike Path.
- Secured $500,000 from the Blair Foundation for the Blair Foundation Tree Challenge.
- Renovated and opened restrooms at the River Park basketball courts.
- Renovated restrooms at the River Park Community Center.

- Resurfaced basketball courts at River Park and Anthony Park.
- Replaced flooring at River Park and Anthony Park Community Centers.
- Cleaned and repainted pool deck and restrooms at the River Park Aquatics Center.
- Designed restrooms for Anthony Park.
- Replaced picnic shelter roofs at Anthony Park.
- Replaced flooring in Art Room, Gallery and Dance Room at the Norris Center.
- Replaced playground at Seagate Park.
- Renovated tennis courts at Seagate Park.
- Completed Phase 1 upgrades to the Edge Johnny Nocera Skate Park.
- Two Recreation Division staff members received their Certified Parks and Recreation Credential through the National Recreation and Park Association.

2018-2019 Goals and Objectives

Administration:

1. **In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
    a. Initiate accreditation process for the department with the National Recreation and Park Association's Commission for Accreditation of Park and Recreation Agencies (CAPRA).
        i. Review CAPRA standards.
        ii. Update department Policies and Procedures Manual.
        iii. Complete department self-assessment study in accordance with CAPRA requirements.

2. **In accordance with Vision Goal 1 (Preserve the Town's distinctive character and culture):**
    a. Complete construction of Baker Park on schedule.

Facilities Maintenance:

1. **In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
    a. Complete all priority safety work orders within an average of 3 working days non-safety work orders with in an average of 7 working days.

2. **In Accordance with Vision Goal 3A and 3C (Maintain an extraordinary quality of life for residents):**
    a. Monitor and maintain all City Playgrounds according to national playground safety standards.
    b. Monitor and maintain the Naples Pier, Lowdermilk Park, and City Beach Access arear to the highest possible level.
    c. Expeditiously manage Capital improvement Projects.

3. **In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
    a. Complete CIP projects on schedule and within budget.

General Fund

Community Services Department

Parks and Parkways:

1. **In accordance with Vision Goal 1 (Preserve the Town's distinctive character and culture):**
    a. Update the Urban Forest Plan to include:
        i. Develop a removal and replacement plan for the exotic trees inventoried and the Urban Forest.
        ii. Discussion on the management of street tree stands that are in the decline stages, examples are the Mahogany trees on 1st, 2nd, and 3rd Ave N.
    b. Evaluate trees within the park systems for structure and growth space.
    c. Identify Canopy Street trees for designation.
        i. Provide Community outreach on street designations.
        ii. Request City Council designate the streets.
    d. This goal is carried into FY19 due to the department's work related to Hurricane Irma.

2. **In accordance with Vision Goal 2 (Make Naples the green jewel of Southwest Florida):**
    a. Develop landscape planting plans with increased Florida Friendly plant materials.
    b. Assess irrigation systems to reduce water consumption.
    c. This goal is carried into FY19 due to the department's work related to Hurricane Irma.

3. **In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
    a. Complete CIP projects on schedule and within budget.

Recreation:

1. **In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
    a. Maintain quarterly program development plans for all recreation programs to be delivered by or through the City to ensure cost effective management of all recreation programming.
    b. Maintain quarterly and annual reports for revenue/expenditures for each recreation program delivered by or through the City.
    c. Evaluate expiring contractual agreements to ensure partnership and service contracts are executed in the best interest of City residents.

2. **In accordance with Vision Goal 3A and 3C (Maintain an extraordinary quality of life for residents):**
    a. Develop a quarterly review of all recreational facilities and grounds with designated recreation staff and facilities staff by utilizing the established inspection process as determined by Facilities Maintenance Section #2A.
    b. Expeditiously manage capital improvement projects.
    c. Continually evaluate and seek opportunities to develop new recreation programming to meet the needs of residents in a cost-effective manner.
    d. Proactively seek grant, donor and sponsorship funding opportunities that may assist the City in the delivery of recreation programs.

3. **In accordance with Vision Goal 2A and 2C - (Make Naples the green jewel of Southwest Florida):**
    a. Evaluate all recreation program instructor services and attendance and develop a plan to increase attendance for any programs that traditionally have low attendance.
    b. Evaluate all recreation program instructors and make sure they have performed a background check and fingerprint at their own expense according to State of Florida guidelines.
    c. Continue to develop new classes/programs that were considered as an unmet service according to the 2015 survey i.e. fitness/health, senior, environmental, etc.

2018-19 Significant Budgetary Issues

The FY 2018-19 budget of the Community Services Department is $9,390,765, a $303,516 (3.3%) increase over the adopted budget of FY 2017-18. The department has offsetting revenues from program income such as camp fees, tournaments, and the Skate Park donation.

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

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	$423,800	$931,748	45%
Norris Community Center (Cambier)	$242,600	$522,446	46%
River Park, Anthony Park	$107,000	$711,177	15%
River Park, Aquatic Center (Pool)	$ 42,800	$409,864	10%

The revenues from the various programs cover only a portion of the costs of running those services and sites. Because many of the City's recreation programs have a "free" element, such as basketball courts or passive park areas, funding from alternate sources support facilities and programs. These sources include local taxes, state shared revenue, and funds from an inter-local agreement with Collier County.

The Community Services Department hires several part-time and temporary employees for camp and recreational programming and to staff the City's community centers. Some positions are seasonal while other staff members work throughout the year. Wages totaling approximately $403,834 are appropriated annually for approximately 55 temporary part-time positions. The actual number of positions varies, depending on the number of hours each employee can work. The wages are budgeted as part of "Other Salaries and Wages" but the positions do not show in the position summary as budgeted positions. The table below illustrates which divisions employ part-time and temporary part-time employees that are not accounted for in the Full-Time Equivalents summary.

General Fund

Community Services Department

Division	Part-Time Year Round	Part-Time Seasonal	Total Part-Time Employees	Cost
Fleishman Park	4	0	4	75,900
Cambier Park/Norris Ctr.	2	0	2	28,400
River Park/Anthony Park	17	16	33	199,527
River Park Aquatics	16	0	16	100,007
Total	39	16	55	$ 403,834

The number of employees in the Community Services Department increased by two Full-Time Equivalents. This includes a full-time Project Coordinator in the Facilities Maintenance Division who will assist in managing projects and subsequently reduce the reliance on outside project coordinators. A full-time Aquatic Coordinator is requested for River Park Aquatic Center to assist with day-to-day operations. A reduction in other salaries will offset a portion of this expense.

The **Administration** Division budget is $737,882, a $23,742 increase over the adopted budget of FY 2017-18; the increase is primarily due the annual salary wage increase. Other significant expenditures are Credit Card Fees ($60,000), Operating Expenditures ($25,800) which is for advisory board expenses, special event advertisements and the Ambassador Program and Printing ($18,500) for brochures, fliers and promotional materials.

The **Parks and Parkways** Division, which maintains and beautifies City rights-of-way and medians, has a budget of $3,864,652, a $73,381 increase from the adopted budget of FY2017-18. Salary and benefits increased by $38,431.

The Parks and Parkways staff maintains many City sites such as cul-de-sacs and beach accesses, and where appropriate, maintenance work is outsourced.

The largest item in this division's budget is "Other Contractual Services", budgeted at $1,907,061, representing a $5,327 increase. Operating expenditures increased $20,900 due to an increase in mulch landscaping.

The **Facilities Maintenance** Division budget is $2,087,984 or $92,487 more than FY 2017-18. Personal Services of $1,122,343 increased $104,758 over FY 2017-18, due to the addition of a Project Coordinator position.

Operating Expenses are $965,641, a decrease of $12,271 from FY 2017-18. Contractual Services, which includes City wide pest control, air conditioning contract services, and elevator maintenance, is budgeted to decrease by $14,800 from FY 2017-18.

The **Recreation** Divisions' budgets are $2,681,747, representing a $95,406 increase over the FY 2017-18 budget. This includes the expenses of Fleischmann Park, Cambier Park/Norris Center, River Park/ Anthony Parks, River Park Aquatic Center and Naples Preserve.

There are 11.5 budgeted positions in the Recreation Divisions, compared to 10.5 in FY 2017-18. The increase includes the addition of a new Aquatic Coordinator at River Park Aquatic Center.

The Baker Park Division has been added to the operating budget for FY 2018-19 in the amount of $18,500. This accounts for grounds maintenance for two months in anticipation that construction will be completed in September 2019 and for invasive plant material management as required by the park Florida Department of Environmental Protection permit.

General Fund

Community Services Department

2018-19 Capital Improvement Projects

Capital projects for the Community Services Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340), and are also listed at the end of this section. The budgeted capital cost is $2,340,925. This budget is $196,760 less than what was presented in the FY 2019-23 Capital Improvement Plan, due to the reduction of the Fleischman Park Improvements by $20,000, and the transfer of projects to the Community Redevelopment Fund.

2018-19 Performance Measures and Benchmarking

ATHLETICS:

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral	Vero Beach
Coed Softball Adult	14 Teams $575	26 Teams $700	28 Teams $525	50 Teams $500	N/A
Ultimate Frisbee Adult	N/A	N/A	N/A	N/A	20 / $0
Martial Arts Adult/Youth	20 / $75	16 / $20-$60	72 / $47	N/A	0 / $60
Soccer Youth	N/A	120 / $45	415 / $199	Cape Coral Soccer Private 1000+	N/A
Flag Football Youth	N/A	120-150 / $45	60 / $75	190 / $80 R $104 NR	40 players $60
Sports Camps Youth	See specialty camp total	38 / $100 per week	NA	NA	2 / $90 R $105 NR

PERFORMANCE MEASURES	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019
Leagues Adult – Teams	68	20	14	18
Leagues Youth – Teams	85	90	60	60
Tournament Adult - Teams	28	20	6	6
Tournament Youth - Teams	14	40	42	40
Pickleball Adult - Members	165	125	131	140
Camps, Classes - Participants	1900	2000	2000	2000

THE EDGE JOHNNY NOCERA SKATE PARK:

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

General Fund

Community Services Department

PERFORMANCE MEASURES	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019
Camp Participants	80	80	80	80
Special Events	350	350	350	350

RECREATION:

BENCHMARKS	Lee County- 3 centers	Collier County- Golden Gate Community Center	Vero Beach	City of Naples Fleischmann Park, River Park and Norris Center
After School Programs # kids registered	709	35	0	31 RP 45 FP
Summer Day camp # kids registered	4396	160	300	76 RP
Specialty Camps # camps offered	5	2	3	6 RP 4 AP 28 NC 123 FP
Toddler Recreation Classes offered weekly	5	0	5	1 FP
Gymnastics Classes offered weekly	2	1	23	8 FP
Dance Classes (all ages) offered weekly	8	2	14	4 RP 8 FP
Martial Arts Classes (all ages) offered weekly	6	1	1	2 FP
Special Events (annual)	16	5	8	2 RP 3 FP
Art Classes	10	0	2	2 RP 3 NC 2 FP
Fitness/Aerobics/Yoga Classes	25	3	7	5 RP 2 FP
Productions/Theater/Music	0	1	8	6 RP 195 NC

PERFORMANCE MEASURES		Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019
After school	FP	46	45	42	40
# Participants RP/AP (Drop in only)		33	41	35	25 RP / 6 AP
Summer Day Camp	RP/AP	94	80	82	80 RP
# Participants					
Specialty Camps	FP	115	115	123	123
# camps offered	RP/AP	5	6	11	10
	RPAC	4	3	2	2
	NC	25	25	28	28
Meetings, Clubs	FP	2	2	2	2
	RP/AP	8	8	8	8
	NC	13	13	12	12
Fitness/Aerobics/Yoga	FP	15	25	28	30
# of Participants	RP	50	49	55	55
Gymnastics	FP	9	9	8	8
# classes per month					

General Fund

Community Services Department

PERFORMANCE MEASURES		Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019
Dance Classes	FP	5	5	8	8
Kids and adults	RP/AP	5	7	6	5
Per session	NC	4	4	0	0
Martial Arts # classes offered per session	FP	2	2	2	2
Swim Team # of Participants	RPAC	42	42	42	40
Swim Lessons # of Participants	RPAC	650	650	650	700
Special Events: # of participants					
Santa's Visit	RP	159	165	295	260
Back to School Bash	RP	208	175	287	250
Yard Sale (2 per year)	FP	2000	2000	1500	1500

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

FUND: 001 GENERAL FUND

COMMUNITY SERVICES
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
			ADMINISTRATION - 0901	
1	1	1	Community Services Director	138,254
1	1	1	Deputy Director	121,775
1	1	1	Community Service Coordinator	60,780
2	2	2	Administrative Specialist II	96,193
5	5	5		417,002
			PARKS & PARKWAYS - 0913	
1	1	1	P & P Operations Superintendent	87,419
1	1	1	Parks & Parkways Supervisor	55,304
1	1	1	Contract Services Manager	71,879
2	2	2	Sr Landscape Technician	96,834
4	4	4	Irrigation Technicians	207,769
7	5	5	Landscape Technician II/III	186,789
16	14	14		705,994
			FACILITIES MAINTENANCE - 0917	
1	1	1	Facilities Maintenance Superintendent	87,419
1	1	1	Facilities Maintenance Supervisor	62,311
0	0	1	Project Coordinator	45,195
0	0	2	Sr. Custodian	78,760
5	7	5	Custodians	165,570
0	0	2	Sr. Tradesworker	95,779
4	5	3	Tradesworker	128,448
1	2	2	Service Worker III	73,281
12	16	17		736,763
			RECREATION/FLEISCHMANN PARK - 0925	
0.5	0.5	0.5	Parks and Recreation Manager	42,112
1	1	1	Athletic Supervisor	65,594
1	1	1	Recreation Supervisor	67,989
2.5	2.5	2.5		175,695
			RECREATION/CAMBIER PARK & NORRIS - 0926	
0.5	0.5	0.5	Parks and Recreation Manager	42,112
1	1	1	Recreation Coordinator	42,646
1	1	1	Recreation Supervisor	47,676
2.5	2.5	2.5		132,434
50% of the Parks and Recreation Manager is in Fleischmann Park 0925 and 50% is in Cambier Park				
			RECREATION/ RIVER PARK & ANTHONY PARK - 0927	
1	1	1	Parks and Recreation Manager	79,429
1	1	1	Recreation Coordinator	37,945
1	1	1	Recreation Supervisor	66,002

FUND: 001 GENERAL FUND

COMMUNITY SERVICES

FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
3	3	3		183,376
			RECREATION/ AQUATIC CENTER - 0929	
0.5	0.5	0.5	Recreation Coordinator	17,884
0	0	1	Aquatic Coordinator (new position)	45,195
1	1	1	Aquatic Supervisor	52,097
1.5	1.5	2.5		115,176
			NAPLES PRESERVE	
0	1	1	2 Part-Time Staff	44,826
0	1	1		44,826
42.5	**45.5**	**47.5**	**Regular Salaries**	**2,511,266**
			Other Salaries & Wages	429,055
			Overtime	55,178
			Employer Payroll Expenses	1,125,323
			Total Personal Services	**$ 4,120,822**
			Other positions managed by Community Services:	
6.8	9.0	9.0	Beach fund (Fund 430)	
4.0	4.0	3.9	Naples Tennis fund (Fund 480)	
3.0	3.0	3.0	Naples CRA Maintenance (Fund 180)	
56.3	**61.5**	**63.4**	**Total**	

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	2,099,408	2,330,005	2,327,900	2,511,266	181,261
510300	OTHER SALARIES	411,969	460,951	420,011	429,055	(31,896)
510330	EDUCATION REIMBURSEMENT	1,371	0	0	0	0
510400	OVERTIME	35,493	54,723	54,723	55,178	455
525010	FICA	186,243	172,129	172,129	186,866	14,737
525030	RETIREMENT CONTRIBUTIONS	234,589	299,724	299,724	307,645	7,921
525040	LIFE/HEALTH INSURANCE	503,430	557,062	547,397	614,132	57,070
525070	EMPLOYEE ALLOWANCES	16,420	16,680	16,680	16,680	0
	TOTAL PERSONAL EXPENSES	**$ 3,488,922**	**$ 3,891,274**	**$ 3,838,564**	**$ 4,120,822**	**$ 229,548**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	580,651	650,813	648,443	661,550	10,737
530200	FIELD TRIPS	6,997	10,000	10,000	10,500	500
531010	PROFESSIONAL SERVICES	326,028	434,200	434,040	471,900	37,700
531040	OTHER CONTRACTUAL SVCS	1,961,949	2,225,959	2,122,574	2,244,186	18,227
530110	DOG PARK OPERATING COSTS	3,141	15,000	15,000	15,000	0
531230	CULTURAL ARTS - THEATRE	12,999	35,000	35,000	35,000	0
540000	TRAINING & TRAVEL COSTS	12,564	35,720	34,720	38,310	2,590
541000	COMMUNICATIONS	40,033	49,234	47,334	46,328	(2,906)
542000	TRANSPORTATION	7,324	15,600	15,600	10,100	(5,500)
542100	EQUIP. SERVICES - REPAIRS	162,728	117,600	117,600	123,107	5,507
542110	EQUIP. SERVICES - FUEL	47,412	56,000	50,400	54,400	(1,600)
543010	ELECTRICITY	284,922	381,340	377,690	385,244	3,904
543020	WATER, SEWER, GARBAGE	501,237	466,341	464,326	475,790	9,449
544000	RENTALS & LEASES	5,795	8,500	5,500	6,000	(2,500)
544020	EQUIPMENT RENTAL	6,096	10,000	8,300	10,000	0
546000	REPAIR AND MAINTENANCE	22,018	24,000	24,000	24,000	0
546340	REPAIR & MAINT LEVEL OF SERV	230,322	452,000	562,884	452,000	0
547000	PRINTING AND BINDING	15,427	18,500	18,500	18,500	0
547020	ADVERTISING (NON-LEGAL)	6,771	16,500	16,500	17,180	680
547060	DUPLICATING	2,524	6,800	6,800	6,800	0
549050	SPECIAL EVENTS	16,049	18,000	18,000	18,000	0
551000	OFFICE SUPPLIES	21,255	23,200	22,700	23,200	0
552070	UNIFORMS	21,345	25,853	26,606	28,453	2,600
552100	JANITORIAL SUPPLIES	39,544	45,000	45,000	45,000	0
552410	POOL-OPERATING SUPPLIES	41,421	50,000	50,000	44,000	(6,000)
552420	BAND SHELL SUPPLIES	0	0	0	0	0
554010	MEMBERSHIPS	3,811	4,815	4,815	5,395	580
	TOTAL OPERATING EXPENSES	**$ 4,380,361**	**$ 5,195,975**	**$ 5,182,332**	**$ 5,269,943**	**$ 73,968**
NON-OPERATING EXPENSES						
560200	CAPITAL OUTLAY	93,112	0	27,496	0	0
	NON-OPERATING EXPENSES	**$ 93,112**	**$0**	**$ 27,496**	**$0**	**$0**
	TOTAL EXPENSES	**$ 7,962,394**	**$ 9,087,249**	**$ 9,048,392**	**$ 9,390,765**	**$ 303,516**

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION

001.0901.572

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	401,005	400,083	415,600	417,002	16,919
510300	PERSONAL SERVICES/ OTHER	3,549	11,520	4,000	11,520	0
510330	EDUCATION REIMBURSEMENT	1,371	0	0	0	0
510400	OVERTIME	1,282	1,236	1,236	1,273	37
525010	FICA	29,601	28,882	28,882	30,563	1,681
525030	RETIREMENT CONTRIBUTIONS	38,551	44,364	44,364	44,411	47
525040	LIFE/HEALTH INSURANCE	65,475	67,020	65,910	68,937	1,917
525070	EMPLOYEE ALLOWANCES	10,680	10,680	10,680	10,680	0
	TOTAL PERSONAL SERVICES	**$ 551,512**	**$ 563,785**	**$ 570,672**	**$ 584,386**	**$ 20,601**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	23,561	25,800	25,800	25,800	0
	Board costs, mail charges, Ambassador Program, special event ads					
531001	PROF SERV/CREDIT CARD	49,312	57,000	55,000	60,000	3,000
530110	DOG PARK OPERATING COSTS	3,141	15,000	15,000	15,000	0
	This item is fully refunded by dog park donations.					
531040	OTHER CONTRACTUAL SVCS	5,849	10,000	10,000	10,000	0
	Copier maintenance and annual recreation software maintenance					
540000	TRAINING & TRAVEL COSTS	2,461	7,000	7,000	7,000	0
541000	COMMUNICATIONS	511	950	950	950	0
543010	ELECTRICITY	4,586	7,045	7,045	7,186	141
547000	PRINTING AND BINDING	15,427	18,500	18,500	18,500	0
	Printing three seasonal brochures, fliers and promotional materials					
551000	OFFICE SUPPLIES	8,777	6,000	6,000	6,000	0
552070	UNIFORMS AND OTHER CLOTHING	0	750	750	750	0
	Shirts and Uniforms for administrative staff					
554010	MEMBERSHIPS	2,261	2,310	2,310	2,310	0
560400	CAPITAL OUTLAY EQUIPMENT	5,723	0	0	0	0
	TOTAL OPERATING EXPENSES	**$ 121,608**	**$ 150,355**	**$ 148,355**	**$ 153,496**	**$ 3,141**
	TOTAL EXPENSES	**$ 673,119**	**$ 714,140**	**$ 719,027**	**$ 737,882**	**$ 23,742**

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS

001.0913.572

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	706,125	684,653	684,100	705,994	21,341
510400	OVERTIME	7,787	17,819	17,819	18,354	535
525010	FICA	51,485	50,194	50,194	49,076	(1,118)
525030	RETIREMENT CONTRIBUTIONS	80,386	88,633	88,633	84,245	(4,388)
525040	LIFE/HEALTH INSURANCE	183,275	174,686	180,007	196,747	22,061
525070	EMPLOYEE ALLOWANCES	3,400	3,360	3,360	3,360	0
	TOTAL PERSONAL SERVICES	**$ 1,032,457**	**$ 1,019,345**	**$ 1,024,113**	**$ 1,057,776**	**$ 38,431**
OPERATING EXPENSES						0
530000	OPERATING EXPENDITURES	277,185	287,600	286,400	308,500	20,900
	Mulch, Landscaping and Playground: Nursery Stock; Fertilizer and Chemicals; Irrigation Supplies; Fill; Sod: Hardware and Safety Equipment					
531020	PROFESSIONAL SERVICES	3,500	15,000	16,840	15,000	0
	Outsource design work					
531040	OTHER CONTRACTUAL SVCS	1,714,574	1,901,734	1,798,349	1,907,061	5,327
	Tree/Palm Trimming, Mulch, Pest Control and Fertilization, Increase due to 15% increase in landscape maint.					
540000	TRAINING & TRAVEL COSTS	4,217	5,000	5,000	5,000	0
541000	COMMUNICATIONS	2,471	1,100	1,100	1,100	0
542100	EQUIP. SERVICES - REPAIRS	124,802	95,000	95,000	95,000	0
542110	EQUIP. SERVICES - FUEL	31,244	40,000	34,300	40,000	0
543010	ELECTRICITY	20,707	35,568	35,568	36,279	711
543020	WATER, SEWER, GARBAGE	335,317	296,208	296,208	303,495	7,287
544000	RENTALS & LEASES	1,195	6,000	3,000	6,000	0
546340	REPAIR & MAINT LEVEL OF SERV	10,707	75,000	124,025	75,000	0
551000	OFFICE SUPPLIES	3,258	3,000	3,000	3,000	0
552070	UNIFORMS	10,447	9,806	9,806	10,531	725
554010	MEMBERSHIPS	1,020	910	910	910	0
	TOTAL OPERATING EXPENSES	**$ 2,540,644**	**$ 2,771,926**	**$ 2,709,506**	**$ 2,806,876**	**$ 34,950**
NON-OPERATING EXPENSES						
560400	MACHINERY EQUIP	13,554	0	2,112	0	0
	NON-OPERATING EXPENSES	**$ 13,554**	**$0**	**$ 2,112**	**$0**	**$0**
	TOTAL EXPENSES	**$ 3,586,655**	**$ 3,791,271**	**$ 3,735,731**	**$ 3,864,652**	**$ 73,381**

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY SERVICES
FACILITIES MAINTENANCE

001.0917.519

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	496,370	658,489	673,200	736,763	78,274
510300	OTHER SALARIES	5,515	13,302	8,200	13,701	399
	Standby pay $13,701; Project Manager $66,064					
510400	OVERTIME	8,538	16,546	16,546	17,043	497
525010	FICA	36,836	47,751	47,751	51,979	4,228
525030	RETIREMENT CONTRIBUTIONS	55,484	85,301	85,301	87,921	2,620
525040	LIFE/HEALTH INSURANCE	145,826	194,516	185,139	213,256	18,740
525070	EMPLOYEE ALLOWANCE	1,380	1,680	1,680	1,680	0
	TOTAL PERSONAL SERVICES	**$ 749,950**	**$ 1,017,585**	**$1,017,817**	**$ 1,122,343**	**$ 104,758**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	206,656	225,100	225,100	225,100	0
	Carpet cleaning, maintenance supplies, construction material, minor repair items					
531010	PROFESSIONAL SERVICES	0	25,000	25,000	25,000	0
531040	OTHER CONTRACTUAL SVCS	226,093	295,900	295,900	281,100	(14,800)
	City wide pest control, window cleaning, elevator maintenance, A/C contract services					
540000	TRAVEL AND TRAINING	360	3,500	3,500	3,500	0
	Training for Facilities Maintenance staff					
541000	COMMUNICATIONS	1,880	1,500	1,500	1,500	0
542100	EQUIP. SERVICES - REPAIRS	31,084	19,000	19,000	24,000	5,000
542110	EQUIP. SERVICES - FUEL	15,132	14,000	15,300	12,000	(2,000)
543010	ELECTRICITY	89,497	94,850	91,200	93,024	(1,826)
	Electricity at City Hall locations and 13th St Warehouse					
543020	WATER, SEWER, GARBAGE	74,019	71,265	69,250	70,995	(270)
544020	EQUIPMENT RENTAL	6,096	10,000	8,300	10,000	0
546340	REPAIR & MAINT LEVEL OF SERV	71,836	165,000	205,278	165,000	0
552070	UNIFORMS AND OTHER CLOTHING	7,621	7,547	8,300	9,172	1,625
552100	JANITORIAL SUPPLIES	39,544	45,000	45,000	45,000	0
554010	MEMBERSHIPS	0	250	250	250	0
	TOTAL OPERATING EXPENSES	**$ 769,817**	**$ 977,912**	**$1,012,878**	**$ 965,641**	**$ (12,271)**
NON-OPERATING EXPENSES						
560400	MACHINERY EQUIP	25,167	0	5,384	0	0
	NON-OPERATING EXPENSES	**$ 25,167**	**$0**	**$ 5,384**	**$0**	**$0**
	TOTAL EXPENSES	**$ 1,544,935**	**$ 1,995,497**	**$2,036,079**	**$ 2,087,984**	**$ 92,487**

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK

001.0925.572

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	126,767	170,577	174,300	175,695	5,118
510300	OTHER SALARIES (TEMPS)	91,764	76,543	76,543	75,900	(643)
510400	OVERTIME	6,314	6,180	6,180	6,180	0
525010	FICA	16,694	14,702	14,702	18,378	3,676
525030	RETIREMENT CONTRIBUTIONS	17,946	27,286	27,286	30,914	3,628
525040	LIFE/HEALTH INSURANCE	31,315	43,649	36,061	44,129	480
525070	EMPLOYEE ALLOWANCES	0	0	0	0	0
	TOTAL PERSONAL SERVICES	**$ 290,800**	**$ 338,937**	**$ 335,072**	**$ 351,196**	**$ 12,259**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	21,865	35,420	35,000	35,000	(420)
530210	FIELD TRIPS-FLEISCHMANN	0	0	0	0	0
531010	PROFESSIONAL SERVICES	213,934	230,000	230,000	247,500	17,500
	Instructors and teachers for specialty classes i.e. art, gymnastics or dance, Offset by fees.					
531040	OTHER CONTRACTUAL SVCS	3,984	5,500	5,500	7,000	1,500
	Konica copier lease; installation of fiber and equipment for wifi service in community center and park					
540000	TRAINING & TRAVEL COSTS	621	2,700	2,700	3,400	700
541000	COMMUNICATIONS	9,270	13,580	13,580	13,580	0
	Comcast fiber optics cable and Verizon cell phone; wifi service $1000/mo=$12,000					
542000	TRANSPORTATION	0	2,500	2,500	0	(2,500)
	Summer van rental (camps)					
542100	EQUIP. SERVICES - REPAIRS	5,312	3,000	3,000	3,000	0
542110	EQUIP. SERVICES - FUEL	617	1,500	400	1,500	0
543010	ELECTRICITY	87,136	124,488	124,488	126,978	2,490
543020	WATER, SEWER, & GARBAGE	49,508	57,012	57,012	58,414	1,402
544000	RENTALS & LEASES	2,100	0	0	0	0
546000	REPAIR & MAINTENANCE	20,718	24,000	24,000	24,000	0
	Maintenance for skate park, football and baseball fields					
547020	ADVERTISING (NON-LEGAL)	1,943	3,650	3,650	4,180	530
	Advertising programs for Fleischmann, Skate Park and athletics					
546340	REPAIR & MAINT LEVEL OF SERV	43,934	50,000	50,000	50,000	0
551000	OFFICE SUPPLIES	2,312	3,500	3,500	4,000	500
552070	UNIFORMS & OTHER CLOTHING	1,321	1,250	1,250	1,500	250
554010	MEMBERSHIPS	160	320	320	500	180
560300	CAPITAL IMPROVEMENT/OTHER	16,738	0	20,000	0	0
	TOTAL OPERATING EXPENSES	**$ 481,474**	**$ 558,420**	**$ 576,900**	**$ 580,552**	**$ 22,132**
	TOTAL EXPENSES	**$ 772,273**	**$ 897,357**	**$ 911,972**	**$ 931,748**	**$ 34,391**

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER

001.0926.572

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	131,643	128,575	126,100	132,434	3,859
510300	OTHER SALARIES-TEMP	33,145	28,430	28,430	28,400	(30)
	Temporary employees					
510400	OVERTIME	2,066	1,545	1,545	1,590	45
525010	FICA	12,298	9,532	9,532	11,816	2,284
525030	RETIREMENT CONTRIBUTIONS	14,984	16,454	16,454	17,672	1,218
525040	LIFE/HEALTH INSURANCE	27,153	23,583	27,634	24,080	497
525070	EMPLOYEE ALLOWANCES	480	480	480	480	0
	TOTAL PERSONAL SERVICES	**$ 221,769**	**$ 208,599**	**$ 210,175**	**$ 216,472**	**$ 7,873**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	9,635	14,893	14,893	15,350	457
	Costs of classes and events					
531010	PROFESSIONAL SERVICES	59,201	78,400	78,400	93,400	15,000
	Theatre and Science camps. Gulfshore. Increase in Art camps; Offset by fees.					
531040	OTHER CONTRACTUAL SVCS	4,845	2,175	2,175	2,175	0
	Copier lease $1515 and maintenance $660					
531230	CULTURAL ARTS THEATRE	12,999	35,000	35,000	35,000	0
540000	TRAINING & TRAVEL COSTS	1,642	6,600	6,600	7,900	1,300
	CPR/First Aid and local FRPA meetings					
541000	COMMUNICATIONS	9,224	13,545	13,545	13,545	0
	Comcast Fiber Optic Lease and Verizon cell phones. Wifi service - $12,000 ($1,000/month).					
542000	TRANSPORTATION - BUSES	0	0	0	0	0
543010	ELECTRICITY	34,642	53,352	53,352	54,419	1,067
543020	WATER, SEWER, & GARBAGE	8,120	5,348	5,348	5,480	132
544000	RENTALS & LEASES	0	0	0	0	0
546340	REPAIR & MAINT LEVEL OF SERV	39,778	60,000	76,045	60,000	0
547020	ADVERTISING (NON-LEGAL)	3,290	8,500	8,500	8,500	0
547060	DUPLICATING	2,357	5,000	5,000	5,000	0
551000	OFFICE SUPPLIES	1,444	3,500	3,500	3,500	0
552070	UNIFORMS & OTHER CLOTHING	989	1,000	1,000	1,000	0
552420	BAND SHELL OPERATING SUPPLIES	0	0	0	0	0
554010	MEMBERSHIPS	160	705	705	705	0
560300	CAPITAL - OTHER	17,957				
	TOTAL OPERATING EXPENSES	**$ 206,282**	**$ 288,018**	**$ 304,063**	**$ 305,974**	**$ 17,956**
	TOTAL EXPENSES	**$ 428,051**	**$ 496,617**	**$ 514,238**	**$ 522,446**	**$ 25,829**

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK

001.0927.572

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	177,231	178,035	185,700	183,376	5,341
510300	OTHER SALARIES	177,894	201,588	185,000	199,527	(2,061)
	Temporary counselors					
510400	OVERTIME	6,485	7,998	7,998	8,238	240
525010	FICA	26,867	12,767	12,767	13,081	314
525030	RETIREMENT CONTRIBUTIONS	20,995	24,643	24,643	23,972	(671)
525040	LIFE/HEALTH INSURANCE	43,866	46,743	45,883	48,040	1,297
525070	EMPLOYEE ALLOWANCES	480	480	480	480	0
	TOTAL PERSONAL SERVICES	**$ 453,819**	**$ 472,254**	**$ 462,471**	**$ 476,714**	**$ 4,460**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	21,226	35,000	35,000	24,800	(10,200)
530020	FIELD TRIPS	6,997	10,000	10,000	10,000	0
531010	PROFESSIONAL SERVICES	81	28,000	28,000	27,000	(1,000)
	Funding for Independent Contract instructors covered by fees.					
531040	OTHER CONTRACTUAL SVCS	5,927	5,500	5,500	14,200	8,700
	Kinolta copier lease $4000, Water cooler svc $650, Kitchen cleaning & maint. $850, Duck relocation, flooring maint.					
540000	TRAINING & TRAVEL COSTS	2,328	7,670	7,670	7,660	(10)
541000	COMMUNICATIONS	16,445	16,259	16,259	15,253	(1,006)
	Comcast Fiber Optic Lease and Verizon cell phones. Wifi service - $12,000 ($1,000/month).					
542000	TRANSPORTATION	7,324	13,000	13,000	10,000	(3,000)
542100	EQUIP. SERVICES - REPAIRS	1,530	600	600	1,107	507
542110	EQUIP. SERVICES - FUEL	419	500	400	900	400
543010	ELECTRICITY	19,802	29,640	29,640	30,233	593
543020	WATER, SEWER, & GARBAGE	18,429	18,300	18,300	18,750	450
544000	RENTALS & LEASES	2,500	2,500	2,500	0	(2,500)
546340	REPAIR & MAINT LEVEL OF SERV	34,205	45,000	50,536	45,000	0
547020	ADVERTISING (NON-LEGAL)	1,538	2,000	2,000	2,000	0
547060	DUPLICATING	168	800	800	800	0
549050	SPECIAL EVENTS	16,049	18,000	18,000	18,000	0
	Cultural Heritage, Back to School Bash, Santa's Visit					
551000	OFFICE SUPPLIES	4,987	5,200	5,200	5,200	0
552070	UNIFORMS	859	3,000	3,000	3,000	0
554010	MEMBERSHIPS	160	160	160	560	400
560300	CAPITAL - OTHER	13,973	0	0	0	0
	TOTAL OPERATING EXPENSES	**$ 174,948**	**$ 241,129**	**$ 246,565**	**$ 234,463**	**$ (6,666)**
	TOTAL EXPENSES	**$ 628,767**	**$ 713,383**	**$ 709,036**	**$ 711,177**	**$ (2,206)**

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK AQUATIC CENTER

001.0929.572

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	60,267	67,943	68,900	115,176	47,233
510300	OTHER SALARIES	100,101	129,568	105,000	100,007	(29,561)
	Lifeguards					
510400	OVERTIME	3,021	3,399	3,399	2,500	(899)
525010	FICA	12,462	5,115	5,115	8,691	3,576
525030	RETIREMENT CONTRIBUTIONS	6,243	8,045	8,045	13,268	5,223
525040	LIFE/HEALTH INSURANCE	6,521	6,865	6,763	18,943	12,078
	TOTAL PERSONAL SERVICES	**$ 188,615**	**$ 220,935**	**$ 197,222**	**$ 258,585**	**$ 37,650**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	8,551	15,000	15,000	15,000	0
531010	PROFESSIONAL SERVICES	0	0	0	3,000	3,000
	Aqua Fitness Instructor & Summer Swin Team Coach					
531040	OTHER CONTRACTUAL SVCS	527	700	700	700	0
540000	TRAINING & TRAVEL COSTS	936	1,750	1,750	2,850	1,100
541000	COMMUNICATIONS	185	300	300	300	0
543010	ELECTRICITY	26,016	33,196	33,196	33,860	664
543020	WATER, SEWER, & GARBAGE	13,530	16,015	16,015	16,409	394
546340	REPAIR & MAINT LEVEL OF SERV	29,860	32,000	32,000	32,000	0
551000	OFFICE SUPPLIES	476	1,000	1,000	1,000	0
552070	UNIFORMS/OTHER CLOTHING	109	2,000	2,000	2,000	0
552410	POOL OPERATING SUPPLIES	41,421	50,000	50,000	44,000	(6,000)
554010	MEMBERSHIPS	50	160	160	160	0
	TOTAL OPERATING EXPENSES	**$ 121,661**	**$ 152,121**	**$ 152,121**	**$ 151,279**	**$ (842)**
	TOTAL EXPENSES	**$ 310,276**	**$ 373,056**	**$ 349,343**	**$ 409,864**	**$ 36,808**

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE

001.0963.572

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	0	41,650	12,838	44,826	3,176
525010	FICA	0	3,186	3,186	3,282	96
525030	RETIREMENT CONTRIBUTIONS	0	4,998	4,998	5,242	244
	TOTAL PERSONAL SERVICES	**$0**	**$ 49,834**	**$ 21,022**	**$ 53,350**	**$ 3,516**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	11,973	12,000	11,250	12,000	0
	Miscellaneous supplies and equipment, office supplies, Preserve brochure, and special event supplies.					
530200	FIELD TRIPS	0	0	0	500	500
531010	PROFESSIONAL SVCS	0	800	800	1,000	200
	Animal events at ShyWolf Sancutary ($500), guest speakers ($300)					
531040	OTHER CONTRACTUAL SVCS	150	4,450	4,450	3,450	(1,000)
	Maintenance such as carpet cleaning and horticultural pickup					
540000	TRAVEL AND TRAINING	0	1,500	500	1,000	(500)
	Golpher Tortoise/FWC/Licenses ($1,000), Volunteer Training ($500)					
541000	COMMUNICATIONS	46	2,000	100	100	(1,900)
542000	TRANSPORTATION COST	0	100	100	100	0
543010	ELECTRICITY	2,536	3,201	3,201	3,265	64
543020	WATER, SEWER, AND GARBAGE	2,314	2,193	2,193	2,247	54
546000	REPAIR & MAINTENANCE	1,300	0	0	0	0
546340	REPAIR & MAINTENANCE LEVEL OF SVC	0	25,000	25,000	25,000	0
	Exotic plant removal, miscellaneous repairs, sign project					
547020	ADVERTISING (NON-LEGAL)	0	2,350	2,350	2,500	150
547060	DUPLICATING	0	1,000	1,000	1,000	0
551000	OFFICE SUPPLIES	0	1,000	500	500	(500)
552070	UNIFORMS	0	500	500	500	0
	TOTAL OPERATING EXPENSES	**$ 18,318**	**$ 56,094**	**$ 51,944**	**$ 53,162**	**$ (2,932)**
	TOTAL EXPENSES	**$ 18,318**	**$105,928**	**$ 72,966**	**$ 106,512**	**$ 584**

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY SERVICES
BAKER PARK

001.0966.572

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	0	0	0	0	0
531010	PROFESSIONAL SVCS	0	0	0	0	0
531040	OTHER CONTRACTUAL SVCS	0	0	0	18,500	18,500
543010	ELECTRICITY	0	0	0	0	0
543020	WATER, SEWER, AND GARBAGE	0	0	0	0	0
546000	REPAIR & MAINTENANCE	0	0	0	0	0
	TOTAL OPERATING EXPENSES	**$0**	**$0**	**$0**	**$ 18,500**	**$ 18,500**
	TOTAL EXPENSES	**$0**	**$0**	**$0**	**$ 18,500**	**$ 18,500**

CAPITAL IMPROVEMENT PROJECTS
FUND 340 - COMMUNITY SERVICES DEPARTMENT

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

CIP NUMBER	PROJECT DESCRIPTION	Requested 2018-19	2019-20	2020-21	2021-22	2022-23
Landscaping/Parks & Parkways Continuing and New Projects						
19F03	Tree Fill In and Replacement Program	550,000	500,000	500,000	500,000	500,000
19F32	Landscape Median Restoration	150,000	150,000	150,000	150,000	75,000
19F01	Vehicle Replacement (2) - Pk/Pkwys	78,925	0	85,000	0	0
19F02	Small Equipment Replacement - Pk/Pkwys	107,000	0	0	0	0
19F04	Clam Truck Replacement	200,000	0	0	0	0
Recreation Facilities Continuing and New Projects						
19G09	Fleischmann Park Improvements Projects	40,000	30,000	30,000	30,000	30,000
19G23	Skate Park Wooden Ramp Replacement and Renovation	70,000	50,000	60,000	25,000	25,000
19G24	River Park Improvements	80,000	84,000	15,000	0	0
19G25	Norris Center Improvements	140,000	45,000	75,000	25,000	25,000
19G26	Seagate Park Improvements	50,000	25,000	150,000	0	0
19G07	Naples Preserve Kitchen and Bathroom Renovation	50,000	0	0	0	0
19G10	Hurricane Preparedness - River Park	95,000	0	0	0	0
	Anthony Park Improvements	0	95,000	1,500,000	1,500,000	0
	Cambier Pk & Fleischmann Pk Design Development	0	250,000	500,000	500,000	500,000
	Van Replacement (1) - Recreation	0	50,000	0	0	0
City Facilities Continuing and New Projects						
19A01	City Hall Improvements	220,000	80,000	80,000	80,000	80,000
19I20	Naples Landing – Ramp and Dock Renovation	325,000	75,000	200,000	0	0
19I08	Facility Painting (interior and exterior)	50,000	50,000	50,000	50,000	0
19I05	Vehicle(s) Replacement - Facilities (2)	85,000	85,000	0	0	0
19I10	Equipment Replacement - Facilities	50,000	0	0	0	0
	Parking Lot Maintenance	0	150,000	60,000	0	0
TOTAL	**COMMUNITY SERVICES DEPARTMENT**	**2,340,925**	**1,719,000**	**3,455,000**	**2,860,000**	**1,235,000**

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General Fund

Police Department

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

Department Description

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

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

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

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

2018-19 Departmental Goals and Objectives

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

- Monitor the occurrence of Part 1 Crimes.
- Prepare targeted area response plans utilizing citizen tips, identifying crime trends, utilizing predictive policing strategies, and criminal intelligence data.
- Coordinate response through the use of Community Police Officers, Crime Suppression Team, Traffic Enforcement Officers and Patrol Officers.
- Enhance education efforts to assist citizens in identifying suspicious behavior, and reporting it to the police, as well as providing them information on how to safeguard their personal property.
- Increase citizen participation by attending community meetings.
- Continuous assessment of tactics and results.

General Fund

Police Department (continued)

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

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

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

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

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

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

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

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

2018-19 Significant Budgetary Issues

The budget of the Police Department is $13,112,203, an increase of $666,664 over the FY 17-18 adopted budget. The custodial position within Support Services was eliminated in FY 18-19, these services are provided by staff from the Community Services Department.

Administration has a budget of $813,144, an increase of $72,990 over the FY 17-18 adopted budget. The increase is due to annual salary wage increases, employees participating in college/education reimbursement, and Police Academy training.

The budget for **Police Operations Bureau** is $9,609,748, an increase of $501,904 over the adopted budget of FY 17-18. Personal Services increased by $478,540, due to payroll and benefit obligations. Other increases are due to maintenance contracts and training.

The budget for **Support Services** is $2,689,311, an increase of $91,770 over the adopted budget of FY 17-18. The Support Services Division pays for the general operating costs for the Police Department such as phones, uniforms, and vehicle maintenance. The primary reason for the increase is due to the maintenance costs of the new records management software.

General Fund

Police Department (continued)

2018-19 Capital Improvement Projects

Capital projects for the Police Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340) and they are also listed at the end of this section. The cost of police capital projects for FY 2018-19 totals $428,400.

2018-19 Performance Measures

	FY 2015-16	FY 2016-17	Estimated FY 2017-18	Projected FY 2018-19
Total Police Incidents Handled	83,774	**79,787**	76,356	77,883
Directed Patrols	31,060	**30,460**	27,330	27,877
Traffic Stops	14,241	**12,102**	12,590	12,842
Traffic Warnings Issued	6,997	**6,499**	9,362	9,549
Traffic Citations Issued	6,133	**4,934**	4,450	4,539
Parking Citations Issued	8,181	**10,158**	10,922	11,140
Marine Vessel Stops	569	**462**	422	430
Marine Warnings Issued	589	**333**	342	349
Marine Vessel Inspections	373	**212**	146	149
Marine Citations Issued	57	**78**	78	80
Arrests Made	579	**373**	398	406
Incoming Phone Calls Answered (911 and non- emergency)	72,753	**75,863**	75,834	77,351
Average Priority Call Response Time	5.03 minutes	See **note** below	4.9 minutes	5 minutes
Percentage of 911 of calls answered within 10 seconds	90.99%	91.4%	93.43%	92%
Average time from receipt of 911 calls to dispatch for priority 1 call types	42.25 seconds	See **note** below	See **note** below 1.72 minutes	See **note** below

Note: We switched to P1 CAD on August 1, 2017. Times are based on parameters set in an experimental report created by Motorola with our input/requirements. The most glaring deficiency with this experimental report is that it provides an "Average Priority Call Response Time" that far exceeds the norm. Significant modifications of this report are required.

General Fund

Police Department (continued)

UNIFORM CRIME REPORT COMPARISON			
OCTOBER 2015-SEPTEMBER 2016 / OCTOBER 2016-SEPTEMBER 2017			
Crime Type	**FY 2015-16**	**FY 2016-17**	**% Change**
Homicide	2	1	**-50%**
Sex Offense	4	2	**-50%**
Robbery	2	5	**+150%**
Agg. Assault	12	11	**-8.33%**
Burglary	70	51	**-27.14%**
Larceny	420	329	**-21.67%**
Auto Theft	14	14	**0%**
Arson	1	0	**-100%**
Total Part 1 Crimes	525	413	**-21.33%**
Clearance Rate	29%	32.5%	**+3.5%**

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
			ADMINISTRATION (1101)	
1	1	1	Chief of Police	151,440
1	1	1	Police Lieutenant	100,232
1	1	1	Police Sergeant	81,676
1	1	1	Administrative Coordinator	52,333
1	1	1	Professional Standards Coordinator	52,719
5	5	5		$438,400
			POLICE OPERATIONS (1120)	
1	1	1	Police Captain	118,443
3	3	3	Police Lieutenants	283,551
10	10	10	Police Sergeant	836,911
51	51	51	Police Officers (C.O.P. /Detective)	3,356,585
1	1	1	Crime Scene Analyst	63,210
2	2	2	Administrative Specialist II	94,412
1	1	1	Property & Evidence Technician	51,493
1	1	1	Criminal Research Analyst	47,948
1.4	1.4	1.4	F.T.E. School Crossing Guard (4)	43,022
71.4	71.4	71.4		$4,895,575
69	69	69	General Fund Certified Officers	
3	3	3	CRA Certified Officers	
72	**72**	**72**	**Total Certified Police Officers**	

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
			SUPPORT SERVICES (1121)	
1	1	1	Police Captain	118,443
1	1	1	Communications Manager	92,840
1	1	1	Records & Fiscal Services Manager	92,840
3	3	3	Communications Shift Supervisor	208,447
11	12	12	Public Safety Telecommunicator	548,924
1	1	1	Inventory Control Clerk	44,778
1	1	1	Administrative Specialist II	47,607
2	2	2	Records Specialist	77,867
1	1	0	Custodian	0
22	23	22		1,231,746
98.4	**99.4**	**98.4**	Regular Salaries	**6,565,721**
			Other Salaries	171,249
			State Incentive Pay	80,255
			Overtime	289,000
			Special Duty Pay	175,000
			Holiday Pay	170,535
			State Insurance Tax	610,000
			Other Payroll Expenses	3,943,103
			Total Personal Services	**$ 12,004,863**
			OTHER FUND EMPLOYEES MANAGED BY POLICE DEPT.	
3	3	3	Enforcement Division in CRA Fund 180	
5.2	5.2	5.2	Enforcement Division in Beach Fund 430	
106.6	107.6	106.6	Total Employees	

FISCAL YEAR 2018-19
BUDGET DETAIL
POLICE DEPARTMENT SUMMARY

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	6,431,813	6,356,086	6,319,274	6,565,721	209,635
510300	SPECIALTY PAY AND LONGEVITY	125,295	116,048	165,301	171,249	55,201
510320	STATE INCENTIVE PAY	74,280	77,940	76,380	80,255	2,315
510330	EDUCATION REIMBURSEMENT	32,645	27,500	27,500	35,000	7,500
510400	OVERTIME	299,559	286,500	340,883	289,000	2,500
510410	SPECIAL DUTY PAY	128,594	177,000	155,000	175,000	(2,000)
510420	HOLIDAY PAY	164,527	178,378	165,569	170,535	(7,843)
525010	FICA	531,928	474,674	478,265	513,133	38,459
525030	RETIREMENT CONTRIBUTIONS	1,851,573	2,040,886	2,059,912	2,174,333	133,447
525040	LIFE/HEALTH INSURANCE	1,151,611	1,203,866	1,107,670	1,218,957	15,091
525070	EMPLOYEE ALLOWANCE	1,680	1,680	1,680	1,680	0
525220	STATE INSURANCE PREMIUM	792,677	519,409	519,409	610,000	90,591
	TOTAL PERSONAL EXPENSES	**$ 11,586,184**	**$ 11,459,967**	**$ 11,416,843**	**$ 12,004,863**	**$ 544,896**
OPERATING EXPENSES						
531010	OTHER PROFESSIONAL SERVICES	2,556	4,192	4,192	4,192	0
531040	OTHER CONTRACTUAL SERVICES	113,944	98,006	98,006	168,750	70,744
532040	OTHER LEGAL SERVICES	411	500	500	500	0
540000	TRAINING & TRAVEL COSTS	64,979	82,640	72,260	94,720	12,080
541000	COMMUNICATIONS	62,213	70,100	72,600	77,000	6,900
542100	EQUIP. SERVICES - REPAIRS	197,993	250,000	250,000	262,000	12,000
542110	EQUIP. SERVICES - FUEL	96,276	109,108	108,000	109,108	0
543010	ELECTRICITY	78,665	85,000	85,000	85,000	0
543020	WATER, SEWER, GARBAGE	25,086	20,910	22,217	22,500	1,590
544000	RENTALS & LEASES	8,210	13,421	13,167	13,200	(221)
546000	REPAIR AND MAINTENANCE	36,147	40,425	40,425	47,925	7,500
547000	PRINTING AND BINDING	2,902	3,000	3,000	3,000	0
549000	OTHER CURRENT CHARGES	801	1,000	1,000	1,000	0
549070	EMPLOYEE RECOGNITION	2,798	3,500	3,500	3,500	0
551000	OFFICE SUPPLIES	12,591	16,000	16,000	16,000	0
552000	OPERATING SUPPLIES	111,184	98,095	98,295	101,920	3,825
552020	FUEL	817	39,800	39,800	39,800	0
552070	UNIFORMS	26,765	27,000	27,000	34,500	7,500
552100	JANITORIAL SUPPLIES	10,168	10,950	10,800	10,800	(150)
552230	VEST	6,755	6,000	6,000	6,000	0
554010	MEMBERSHIPS/BOOKS	5,584	5,925	5,925	5,925	0
560400	MACHINERY/EQUIPMENT	8,503	0	0	0	0
560700	VEHICLES	0	0	0	0	0
	TOTAL OPERATING EXPENSES	**$ 875,347**	**$ 985,572**	**$ 977,687**	**$ 1,107,340**	**$ 121,768**
	TOTAL EXPENSES	**$ 12,461,531**	**$ 12,445,539**	**$ 12,394,530**	**$ 13,112,203**	**$ 666,664**

FISCAL YEAR 2018-19
BUDGET DETAIL
POLICE DEPARTMENT
ADMINISTRATION

001.1101.521

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	428,601	414,332	442,000	438,400	24,068
510305	SPECIALTY PAY AND LONGEVITY	5,096	13,512	9,100	13,195	(317)
510320	STATE INCENTIVE PAY	4,620	4,620	4,620	5,265	645
510330	EDUCATION REIMBURSEMENT	32,645	27,500	27,500	35,000	7,500
510400	OVERTIME	1,107	6,500	8,500	9,000	2,500
510420	HOLIDAY PAY	0	4,278	0	0	(4,278)
525010	FICA	30,903	29,332	32,923	49,345	20,013
525030	RETIREMENT CONTRIBUTIONS	91,760	107,732	126,758	119,192	11,460
525040	LIFE/HEALTH INSURANCE	57,833	60,098	58,490	62,032	1,934
525070	EMPLOYEE ALLOWANCES	1,200	1,200	1,200	1,200	0
	TOTAL PERSONAL SERVICES	**$ 653,766**	**$ 669,104**	**$ 711,091**	**$ 732,629**	**$ 63,525**
OPERATING EXPENSES						
531040	OTHER CONTRACTUAL SERVICES	9,196	5,290	5,290	5,700	410
	Internal Affairs software maintenance and Power DMS Standards software maintenance					
540000	TRAINING & TRAVEL COSTS	16,648	29,590	19,210	34,820	5,230
	Training, including new motorola training and accreditation conference, and additional recruiting and testing.					
547000	PRINTING AND BINDING	2,902	3,000	3,000	3,000	0
549070	EMPLOYEE RECOGNITION	2,798	3,500	3,500	3,500	0
	Citizens Police Academy, DARE Graduation, Employee Recognition					
552000	OPERATING SUPPLIES	26,058	25,765	25,765	29,590	3,825
	Ammunition and other operating costs					
554010	MEMBERSHIPS/BOOKS	3,639	3,905	3,905	3,905	0
	TOTAL OPERATING EXPENSES	**$ 61,241**	**$ 71,050**	**$ 60,670**	**$ 80,515**	**$ 9,465**
	TOTAL EXPENSES	**$ 715,007**	**$ 740,154**	**$ 771,761**	**$ 813,144**	**$ 72,990**

FISCAL YEAR 2018-19
BUDGET DETAIL
POLICE DEPARTMENT
PATROL / POLICE OPERATIONS

001.1120.521

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	4,774,111	4,679,505	4,693,600	4,895,575	216,070
510305	SPECIALTY PAY AND LONGEVITY	120,199	102,536	156,201	158,054	55,518
	*Includes Master Officer Pay ($1,500*18) which was not calculated in the prior budget.*					
510320	STATE INCENTIVE PAY	69,660	71,760	71,760	74,990	3,230
510400	OVERTIME	196,233	160,000	227,383	160,000	0
510410	SPECIAL DUTY PAY	128,594	177,000	155,000	175,000	(2,000)
510420	HOLIDAY PAY	164,527	174,100	165,569	170,535	(3,565)
525010	FICA	403,202	355,347	355,347	373,956	18,609
525030	RETIREMENT CONTRIBUTIONS	1,653,838	1,791,250	1,791,250	1,875,307	84,057
525040	LIFE/HEALTH INSURANCE	863,648	903,593	844,603	919,623	16,030
525070	EMPLOYEE ALLOWANCE	480	480	480	480	0
525220	STATE INSURANCE PREMIUM	792,677	519,409	519,409	610,000	90,591
	Insurance premium is paid to the pension funds within 5 days of receipt, per state law.					
	TOTAL PERSONAL SERVICES	**$ 9,167,170**	**$ 8,934,980**	**$ 8,980,602**	**$ 9,413,520**	**$ 478,540**
OPERATING EXPENSES						
531010	PROFESSIONAL SERVICES	2,556	4,192	4,192	4,192	0
	K-9 Veterinarian, boarding and care, forensic examinations					
531040	OTHER CONTRACTUAL SERVICES	19,025	45,442	45,442	57,456	12,014
	Camera licenses, False Alarm Software Maintenance, forensic software, E-Crash, and other software maintenance					
532040	OTHER LEGAL SERVICES	411	500	500	500	0
	State Attorney fees for certain arrests per FSS: 27.34 (1)(a)					
540000	TRAINING & TRAVEL COSTS	43,291	48,050	48,050	54,900	6,850
	Includes travel costs for investigations and specialty training					
544000	RENTALS & LEASES	1,225	3,000	0	0	(3,000)
546000	REPAIR AND MAINTENANCE	6,401	6,400	6,400	13,900	7,500
552000	OPERATING SUPPLIES	55,702	63,780	63,980	63,780	0
	Uniform/clothing allowance, AED batteries, evidence supplies, K9 gear, Crime Scene supplies, etc.					
554010	MEMBERSHIPS/BOOKS	1,425	1,500	1,500	1,500	0
	TOTAL OPERATING EXPENSES	**$ 130,036**	**$ 172,864**	**$ 170,064**	**$ 196,228**	**$ 23,364**
NON-OPERATING EXPENSES						
560400	MACHINERY/EQUIPMENT	8,503	0	0	0	0
560700	VEHICLES	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**$ 8,503**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL EXPENSES	**$ 9,305,709**	**$ 9,107,844**	**$ 9,150,666**	**$ 9,609,748**	**$ 501,904**

FISCAL YEAR 2018-19
BUDGET DETAIL
POLICE DEPARTMENT
SUPPORT SERVICES

001.1121.521

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	1,229,101	1,262,249	1,183,674	1,231,746	(30,503)
510320	STATE INCENTIVE PAY	0	1,560	0	0	(1,560)
510400	OVERTIME	102,218	120,000	105,000	120,000	0
525010	FICA	97,823	89,995	89,995	89,832	(163)
525030	RETIREMENT CONTRIBUTIONS	105,975	141,904	141,904	179,834	37,930
525040	LIFE/HEALTH INSURANCE	230,130	240,175	204,577	237,302	(2,873)
	TOTAL PERSONAL SERVICES	**$ 1,765,248**	**$ 1,855,883**	**$ 1,725,150**	**$ 1,858,714**	**$ 2,831**
OPERATING EXPENSES						
531040	OTHER CONTRACTUAL SERVICES	85,723	47,274	47,274	105,594	58,320
	Telestaff, elevator, radio, fire extinguisher, and A/C maintenance, new records mgmt software					
540000	TRAINING & TRAVEL COSTS	5,041	5,000	5,000	5,000	0
	FDLE/CJIS, Accreditation, Conferences and Internal Affairs Training					
541000	COMMUNICATIONS	62,213	70,100	72,600	77,000	6,900
	Data lines, laptop lines, city phone system, etc					
542100	EQUIP. SERVICES - REPAIRS	197,993	250,000	250,000	262,000	12,000
542110	EQUIP. SERVICES - FUEL	96,276	109,108	108,000	109,108	0
543010	ELECTRICITY	78,665	85,000	85,000	85,000	0
543020	WATER, SEWER, GARBAGE	25,086	20,910	22,217	22,500	1,590
544000	RENTALS & LEASES	6,985	10,421	13,167	13,200	2,779
546000	REPAIR AND MAINTENANCE	29,746	34,025	34,025	34,025	0
	General or non-scheduled repairs, i.e. plumbing, radar, generators, doors					
549000	OTHER CURRENT CHARGES	801	1,000	1,000	1,000	0
	Postage ($400), VIPS administrative costs ($600)					
551000	OFFICE SUPPLIES	12,591	16,000	16,000	16,000	0
552000	OPERATING SUPPLIES	29,425	8,550	8,550	8,550	0
	Bulbs, batteries, flags, radios and emergency supplies					
552020	FUEL	817	39,800	39,800	39,800	0
	Generator fuel, motorcycle fuel and boat fuel.					
552070	UNIFORMS	26,765	27,000	27,000	34,500	7,500
552100	JANITORIAL SUPPLIES	10,168	10,950	10,800	10,800	(150)
552230	VESTS	6,755	6,000	6,000	6,000	0
554010	MEMBERSHIPS / BOOKS	520	520	520	520	0
560400	CAPITAL OUTLAY MACHINERY	0	0	0	0	0
	TOTAL OPERATING EXPENSES	**$ 675,567**	**$ 741,658**	**$ 746,953**	**$ 830,597**	**$ 88,939**
	TOTAL EXPENSES	**$ 2,440,814**	**$ 2,597,541**	**$ 2,472,103**	**$ 2,689,311**	**$ 91,770**

CAPITAL IMPROVEMENT PROJECTS
FUND 340 -POLICE DEPARTMENT

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

CIP NUMBER	PROJECT DESCRIPTION	Requested 2018-19	2019-20	2020-21	2021-22	2022-23
19H04	Portable Radio Lifecycle Replacement (21)	71,000	71,000	71,000	71,000	71,000
19H01	Marked Vehicle Replacement (4)	206,400	258,000	258,000	361,200	103,200
19H03	Unmarked Police Vehicle Replacement (2)	70,000	35,000	35,000	70,000	70,000
19H12	Taser Replacement (21)	30,000	35,000	26,000	-	-
19H13	In-Car AVL GX450s Replacement (37)	31,000	0	0	-	-
19H21	Special Event Vehicle	20,000	0	0	-	-
	In-Car Camera Replacement (23)	0	150,000	0	-	-
	Marine Vessel Replacement (1)	0	80,000	0	-	165,000
	Marine Outboard Motor Replacement (1)	0	49,000	49,000	-	-
	License Plate Recognition System	0	0	0	-	-
	Police Notebook Replacements (MDT's) (23)	0	0	0	85,000	-
	Motorcycle Replacement (2)	0	0	0	-	72,000
TOTAL POLICE DEPARTMENT		**428,400**	**678,000**	**439,000**	**587,200**	**481,200**

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General Fund

Human Resources Department

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

Department Description

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

2017-18 Department Accomplishments

- Conducted Leadership training for all Supervisors/Managers.
- Conducted Anti-Harassment Training and Ethic Training for all employees.
- National recognition through the State & Local Government Benefits Association, receiving 3rd place for the City's wellness initiatives.
- Received the 2018 Cigna Well-being Award; American Heart Association's Fit-Friendly Worksite Award; Family Friendly Workplace Award, and the Best Place to Work for Commuters.
- Provided employees with on-site retirement planning/consulting services with representatives from the City's current 401-A and 457 plan administrator.
- Conducted recruitment of approximately 140 positions.
- Received and processed over 3500 applications for employment.

2018-19 Departmental Goals and Objectives

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

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

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

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

General Fund

Human Resources Department

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

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

2018-19 Significant Budgetary Issues

The budget of the Human Resources department is $569,287, a $2,144 decrease from the FY 2017-18 budget. This decrease is mainly due to changes in employee health insurance plan selections.

There are four positions currently budgeted in the Human Resources department. The department will be conducting a compensation study during FY 2018-19. The estimated cost for the study is $50,000 and is budgeted in Non-Departmental 001-1480-519-531040. The last compensation study was conducted five years ago, and a current compensation plan is essential to recruit and retain a quality workforce. Additionally, the department is requesting to add $18,000 to temporary staffing to assist in the changeover to electronic onboarding process and electronic personnel files. Other increases are due to increased costs in maintenance agreements, travel and training.

2018-19 Performance Measures

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 PROJECTED
Total Number of FTE* Employees	435	474	478
Total Number of Seasonal Employees	68	75	75
Positions Recruited (FTE & Seasonal)	121	125	140
Number of Applicants	3500	3500	3500
In-House Training Programs Offered	10	12	15
Grievances - AFSCME (218 members)	1	0	0
Grievances - GSAF/OPEIU (25 members)	0	0	0
Grievances - FOP (65)	2	1	1
Grievances - IAFF (51)	2	0	1
Grievances - Non-Bargaining (103)	0	0	0
Percent Turnover	11.40%	12.00%	12.00%
Average Operating Cost per Employee	$1,191	$1,363	$1,200

**FTE = Full Time Equivalent*

FUND: 001 GENERAL FUND

HUMAN RESOURCES
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
1	1	1	Human Resources Director	$138,254
2	2	2	Human Resources Generalist	111,180
1	1	1	Compensation & Benefits Manager	78,353
				327,787
4	**4**	**4**	**Regular Salaries**	**327,787**
			Temporary (Part-time) Employee Wages	**18,000**
			Employer Payroll Expenses	**107,500**
			Total Personal Services	**$453,287**

FISCAL YEAR 2018-19
BUDGET DETAIL
HUMAN RESOURCES

001.1601.551

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	327,803	329,318	319,100	327,787	(1,531)
510300	OTHER SALARIES	5,135	10,000	18,000	18,000	8,000
	Temporary staff assistance (24 hours per week @ $15 per hour)					
525010	FICA	23,751	23,478	23,478	25,436	1,958
525030	RETIREMENT CONTRIBUTIONS	38,081	44,389	44,389	42,109	(2,280)
525040	LIFE/HEALTH INSURANCE	50,969	50,799	35,223	34,675	(16,124)
525070	EMPLOYEE ALLOWANCE	5,280	5,280	5,280	5,280	0
	TOTAL PERSONAL SERVICES	**$ 451,018**	**$ 463,264**	**$ 445,470**	**$ 453,287**	**$ (9,977)**
OPERATING EXPENSES						
531011	PROFESSIONAL SERVICES	11,770	16,000	16,000	16,000	0
531070	MEDICAL SERVICES	22,152	34,500	34,500	34,500	0
	Drug screens for random, reasonable suspicion or post accident, pre-employment physicals and flu vaccines					
540000	TRAINING & TRAVEL COSTS	8,879	11,500	13,200	14,500	3,000
541000	COMMUNICATIONS	417	1,737	1,000	1,000	(737)
546000	REPAIR AND MAINTENANCE	12,279	22,430	22,430	14,730	(7,700)
	Xerox Lease; NEOGOV App Track, Open Online					
547020	ADVERTISING (NON-LEGAL)	0	1,000	1,000	1,000	0
549040	EMPLOYEE DEVELOPMENT	8,793	10,000	10,000	19,770	9,770
	Training for employees and supervisors; training materials; instructors, KnowBe4 Software					
551020	OTHER OFFICE SUPPLIES	2,570	2,500	2,500	2,500	0
552000	OPERATING SUPPLIES	3,685	4,000	4,000	7,500	3,500
	Pay and class study $50,000, ID Card supplies, Scanner, Tablets, Projector					
554010	MEMBERSHIPS	1,623	4,500	4,500	4,500	0
	TOTAL OPERATING EXPENSES	**$ 72,168**	**$ 108,167**	**$ 109,130**	**$ 116,000**	**$ 7,833**
	TOTAL EXPENSES	**$ 523,186**	**$ 571,431**	**$ 554,600**	**$ 569,287**	**$ (2,144)**

General Fund

Non-Departmental, Transfers and Contingency

Department Description

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

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

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

2018-19 Significant Budgetary Issues

Non-Departmental

Non-Departmental has a budget of $2,713,969, a decrease of $389,706 from the adopted FY 2017-18 budget. Several significant changes include:

- Moved TV and Communications from the City Manager's office. This line item, which totals $54,000, includes streaming video for Council meetings (Granicus), the new closed captioning, and other TV production costs.
- Elections expense decreased by $55,000, as the election was held in February 2018. The next election expense will occur in four years.
- Other Contractual Services decreased by $90,000. FY 2017-18 included $150,000 as a one-time cost for the Visioning Plan. The Visioning Plan contract was awarded to Stantec on June 13, 2018 for $56,000. To ensure proper implementation of the Vision, the Planning Director has added $25,000 in this division for a speaker series to be conducted during FY 2018-19.
- Self-insurance charges decreased $346,676, as part of an effort to reduce the fund balance of the Risk Management Internal Service fund. This decrease is slightly offset by the Disaster Data Recovery cost of $21,640, a form of data insurance that provides a cloud backup for the City's primary operating systems.
- Technology Service Charge increased $77,690.

Contingency and Transfers

Contingency is budgeted at $500,000. The City typically budgets 1% to 1.5% of the General Fund budget for Contingency. Only City Council has the authority to direct staff to use funds from the General Fund Contingency account, which may be allocated throughout the year for unbudgeted or unplanned needs of the City.

The FY 2017-18 General Fund includes one transfer to other funds:

- $47,500 to the Tennis Fund. The $47,500 is for a continued contribution for community-wide programming that is considered above the Tennis membership's financial responsibility. Approximately 30% of the time, the facility is used for tournaments and public events, when the facility is not strictly available to the members for their pleasure.

City Administrative Reimbursement

Administrative Reimbursement is budgeted at $3,559,370. This is a contra-expense to the General Fund, which means that it is a reduction in this fund's expenditures, funded by the other funds of the City.

General Fund

Non-Departmental, Transfers and Contingency

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

The administrative services in the General Fund provide the framework to the entire government, even those that have their own individual funding sources, such as the Water/Sewer Fund, Building Fund, or the Community Redevelopment Agency.

Governments typically find it reasonable and fair to charge the non-General Fund departments for a portion of the administrative departments. The City of Naples does so, using an allocation method based on dollar value of budget and number of employees, then smoothed over two years to avoid any large changes.

The City recalculates the Administrative Reimbursement at least every two years; this year, the charge was recalculated with an increased reimbursement of $210,010.

The following list represents the funds participating in the Administrative Reimbursement, and the change in the reimbursement from FY 2017-18.

DESCRIPTION	FY17-18 Budget	FY18-19 Budget	Change
Building Fund	339,210	365,120	8%
CRA Fund	114,390	124,190	9%
Streets Fund	99,150	103,250	4%
Public Service Tax/Debt Fund	40,030	36,660	-8%
Public Service Tax/Capital Fund	67,780	67,430	-1%
Water/Sewer Fund	1,541,550	1,628,700	6%
Beach Fund	140,030	165,010	18%
Solid Waste Fund	323,130	354,720	10%
City Dock Fund	59,300	63,230	7%
Stormwater Fund	181,780	190,770	5%
Tennis Fund	43,330	46,920	8%
Risk Management Fund	74,180	76,030	2%
Health Insurance Fund	129,020	134,620	4%
Technology Services Fund	84,310	84,740	1%
Equipment Services Fund	112,170	117,980	5%
General Fund	(3,349,360)	(3,559,370)	6%

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

FISCAL YEAR 2018-19
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL

001.1480.519

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	166,748	0	676	0	0
525010	FICA	17,534	0	50	0	0
525030	RETIREMENT CONTRIBUTIONS	2,764	0	45	0	0
525040	LIFE/ HEALTH INSURANCE	17,949	0	140	0	0
529000	OTHER GENERAL INCREASE	32,485	45,000	45,000	45,000	0
	TOTAL PERSONAL SERVICES	**$ 237,482**	**$ 45,000**	**$ 45,911**	**$ 45,000**	**$0**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	522,800	11,500	2,011,500	12,500	1,000
	Memorial florals/donations per policy, City facility AED Batteries; Laws of Life Banquet					
530310	TV AND COMM. PRODUCTION	0	0	0	54,000	54,000
	Granicus Streaming Video, social media management, closed captioning & TV production costs - moved from City Mgr Office					
531010	PROFESSIONAL SERVICES	(14,235)	81,000	117,500	70,000	(11,000)
	Retirement Consultant ($21,000) and collective bargaining aid					
531040	OTHER CONTRACTUAL SVCS	54,603	223,825	205,000	133,825	(90,000)
	Partnership for Collier ($15,000); Arbitrage ($5,000); Tyler Enhancements ($15,000); Munis P-card Module Upgrade ($10,000); Munis Electronic PO's to Requisition ($5,000) AHA website management ($8,825); Visioning Speaker Series ($25,000)					
531220	INVESTMENT ADVISORS	21,544	22,860	22,860	15,000	(7,860)
531500	ELECTION EXPENSE	0	55,000	40,000	0	(55,000)
542020	POSTAGE & FREIGHT	30,775	45,000	45,000	45,000	0
545220	SELF INSURANCE CHARGE	1,553,140	1,592,610	1,592,610	1,245,934	(346,676)
545290	DISASTER DATA RECOVERY	0	0	23,095	21,640	21,640
549000	OTHER CURRENT CHARGES	4,686	10,000	10,000	9,000	(1,000)
	Emergency supplies, Special Assessment Costs and Tax Roll Expenses					
549020	TECHNOLOGY SVC CHARGE	1,020,290	934,200	934,200	1,011,890	77,690
549050	SPECIAL EVENTS	33,225	35,000	35,000	35,000	0
	Security and support for approved special events					
549060	EMPLOYEE AWARDS	6,194	11,000	11,000	11,000	0
	Employee awards and appreciation for years of service					
554010	MEMBERSHIPS	2,870	4,180	4,180	4,180	0
	Florida League of Cities, SWFLC, League of Mayors, Chamber of Commerce					
560400	CAPITAL OUTLAY	26,872	0	105,000	0	0
571120	INTEREST EXPENSE - DOCK	0	32,500	32,500	0	(32,500)
	TOTAL OPERATING EXPENSES	**$ 3,262,763**	**$ 3,058,675**	**$ 5,189,445**	**$ 2,668,969**	**$ (389,706)**
	TOTAL EXPENSES	**$ 3,500,244**	**$ 3,103,675**	**$ 5,235,356**	**$ 2,713,969**	**$ (389,706)**

FISCAL YEAR 2018-19
BUDGET DETAIL
CONTINGENCY

001.7272.582

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
NON-OPERATING EXPENSES						
591911	TRANSFER TO EMER. RESERVE	0	0	0	1,000,000	1,000,000
599010	OPERATING CONTINGENCY	0	500,000	0	500,000	0
	TOTAL EXPENSES	**$0**	**$ 500,000**	**$0**	**$ 1,500,000**	**$ 1,000,000**

TRANSFERS IN AND OUT

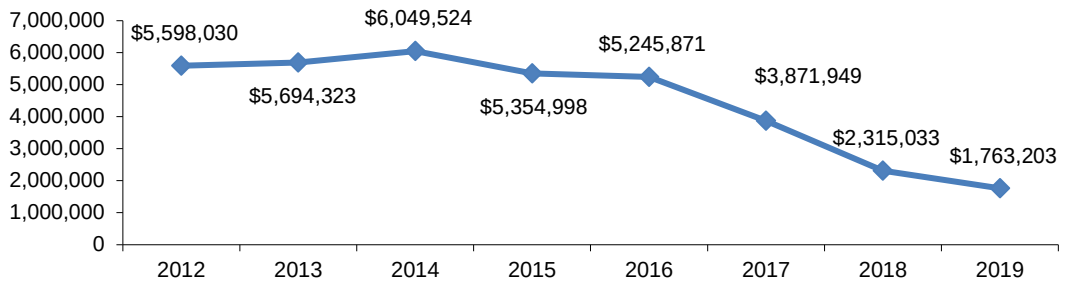
		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PENSES						
530010	CITY ADMIN REIMBURSEMENT	(3,024,260)	(3,349,360)	(3,349,360)	(3,559,370)	(210,010)
591120	TRANSFER TO BAKER PARK	7,214,160	0	0	0	0
591340	TRANSFER TO CAPITAL PROJ	1,950,000	0	0	0	0
591480	TENNIS FUND	47,500	47,500	47,500	47,500	0
	TOTAL EXPENSES	**$ 6,187,400**	**$ (3,301,860)**	**$ (3,301,860)**	**$(3,511,870)**	**$ (210,010)**

BUILDING PERMIT FUND
FINANCIAL SUMMARY
Fiscal Year 2018-19

Beginning Fund Balance - As of September 30, 2017		**$ 3,871,949**
Projected Revenues FY 2017-18		4,107,200
Projected Expenditures FY 2017-18		5,664,116
Net Increase/(Decrease) in Fund Balance		**(1,556,916)**
Expected Fund Balance as of September 30, 2018		**$2,315,033**
Add Fiscal Year 2018-19 Budgeted Revenues		
Building Permits	4,492,000	
Charges for Services	300	
Interest Income	48,000	
Grants and Miscellaneous Revenue	405,000	4,945,300
TOTAL AVAILABLE RESOURCES		**7,260,333**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Personal Services	3,148,861	
Operating Expenses	445,700	
Technology Services	197,300	
Transfer - Self-Insurance	85,164	
Transfer - Administration & Fire Inspectors	640,105	
Capital Expenses	980,000	5,497,130
BUDGETED CASH FLOW		**(551,830)**
Projected Fund Balance as of September 30, 2019		**$1,763,203**

Trend-Fund Balance

Recommended fund balance range is $2.0 million to $4.3 million



Building Permit Fund

Building Department

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

Fund Description

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

2017-18 Department Accomplishments

- Implemented CityView Electronic Permitting submittal process and review as required to obtain compliance with 2016 HB535 amending FS 553.79. Go Live is tentatively scheduled for late 2018. The new process will reduce the use of paper, streamline the permitting process, and reduce customer waiting times.
- Maintained focus on customer service. Continued review of the permit process and re-organized as needed to become more efficient and speed up permit processing. Implemented changes to enhance customer service and reduce permit processing time.
- Maintained the Department's Customer Service Initiative (CSI projects) for all new single-family applications approx. 5,000 square feet and above, and new commercial/multi-family permits. The initiative provides for expedited plan review and special inspection teams of staff and outside engineering firms to provide enhanced field inspection services.
- Completed design and received bids for the building renovations including air conditioning system replacement providing for increased energy efficiency and decreased energy costs. Construction, if approved, will start in the summer of 2018.
- Updated the department's web site and expanded available information online. Online permit forms allow residents and customers the ability to fill them out electronically and print them for application.
- Maintained full-time & Saturday construction site inspection and added part-time inspection staff to better respond to resident complaints and the enforcement of City Code section 16-291. (construction site management.)

2018-19 Department Goals and Objectives

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

- Maintain focus on Customer Service.
- Continue review of the permit process and re-organize as needed to implement CityView software system. Become more efficient and speed up permit processing. Implement changes to enhance customer service and reduce permit processing time.
- Complete construction of building renovations including Air Conditioning water supply system replacement.

Building Permit Fund

Building Department (continued)

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

- Educate our customers on the changes incorporated in the new Florida Building Codes, 6th Edition effective date 12/31/17, and current Flood Plain code regulations.
- Implement new technologies to speed up the permitting process:
  1. Implement Electronic Permitting and allow revisions and other required submittals to be accepted via the E-permitting system.
  2. Eliminate inefficient paper permit submissions.
  3. Implement custom workflow software program for E-Permit submission and review.
  4. Implement custom report software that allows staff to quickly generate reports with charts and graphs to monitor staff activity and efficiency.
- Move critical records into CAT 5 protected records space in new Fire Station 1.

As part of Vision Goal 5: Maintain and enhance governance for public service and leadership: Maximize department resources to educate contractors and citizens on Building Department services. Enhance the Department's level of Customer Service.

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

2018-19 Significant Budgetary Issues

The FY 2018-19 budget for the Building Permit Fund anticipates revenue totaling $4,945,300 and expenditures totaling $5,497,130. The budget uses $551,830 of fund balance which is expected to fall below the recommended minimum of $2 million due to the increase in capital projects. Using fund balance is not unusual in building permit funds because the timing of the revenue stream does not always correspond to the timing of the permit review work required.

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

Additional revenues to the fund include interest income and copy charges. Included in revenue for FY 18-19 is a $400,000 FEMA mitigation grant for the metal roof replacement.

EXPENDITURES

Total expenditures for the FY 2018-19 budget are $5,497,130, a $714,655 increase from the FY 2017-18 adopted budget mainly attributable to capital projects.

Personal Services

Personal Services are budgeted at $3,148,861, a $1,778 increase over the FY 2017-18 budget. This change is attributable to the elimination of one Building Inspector position and one Permit Coordinator Position and the addition of a Building Technology Analyst for a total of 32.5 positions for FY 2018-19 as compared to 33.5 for FY 2017-18.

Building Permit Fund

Building Department (continued)

Operating Expenses

Operating Expenses are budgeted at $1,368,269, a $2,123 decrease below the adopted budget of FY 2017-18. The major components of this category are as follows:

General Fund Chargeback/City Administration	$365,120
General Fund/Three Fire Inspectors	$274,985
Self-Insurance /Insurance Premium Charges	$ 85,164
Equipment Services-Fuel and Repair	$ 32,000
Technology Services Interfund Charge	$197,300
Utilities	$121,200

Non-Operating Expenses

Capital projects for FY 2018-19 total $980,000. This includes $500,000 for the replacement of the metal roofing, $350,000 to build a records storage space at Fire Station #1, $100,000 for the purchase of Electronic Plan Review computers and $30,000 for a replacement vehicle.

2018-19 Performance Measures and Benchmarking

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-18	Projected 2018-19
Permit applications reviewed	5,994	6,170	6,000	6,900	6,200
Certificates of Occupancy issued for Single Family Homes	235	198	158	120	120
Certificates of Occupancy issued for larger structures	4	20	7	5	5
Total inspections performed	35,989	35,978	31,500	35,000	32,000
Average daily inspections per inspector	18	15	14	15	14

CITY OF NAPLES
BUILDING PERMITS FUND
REVENUE SUMMARY

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET
Building Permits	3,940,025	3,089,718	3,551,000	4,058,000	4,492,000
Charges for Services	4,605	1,210	350	350	300
Interest Income	57,873	56,013	43,850	43,850	48,000
FEMA Mitigation Grant	0	0	0	0	400,000
Other Revenue	9,632	8,085	5,000	5,000	5,000
Total	**$ 4,012,135**	**$ 3,155,026**	**$ 3,600,200**	**$ 4,107,200**	**$ 4,945,300**

BUILDING PERMIT FUND (110)

BUILDING DEPARTMENT

FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
1	1	1	Building Director/Building Official	138,254
1	1	1	Deputy Building Official	90,041
0.5	0.5	0.5	Traffic Engineer (a)	52,055
8	8	7	Building Inspector	407,860
1	1	1	Construction Site Inspector	55,167
5	5	5	Plans Examiner	378,403
1	1	1	Floodplain Coordinator	71,178
1	1	1	Land Management Coordinator	64,628
1	1	1	Community Development Analyst	43,625
0	0	1	Building Technology Analyst	57,000
3	3	2	Permit Coordinator	90,689
6.5	6	6	Permit Technician (b)	217,748
3	3	3	Records Clerk	97,546
1	1	1	Plans Review Engineer (c)	87,823
1	1	1	Project Manager (c)	81,159
34	**33.5**	**32.5**		**1,933,176**

Regular Salaries	**1,933,176**
Other Salaries	263,550
Overtime	160,000
Employer Payroll Expenses	792,135
Total Personal Services	**$ 3,148,861**

(a) 50% of this position is in the Streets Fund 190

(b) Includes one part time position

(c) Positions are funded in the Building Fund and supervised within the Streets and Stormwater Funds.

This fund is also charged for 3 fire inspectors via an interfund charge

FISCAL YEAR 2018-19
BUDGET DETAIL
BUILDING PERMIT FUND

110.0602.524

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	1,905,479	1,954,918	1,797,100	1,933,176	(21,742)
510300	OTHER SALARIES	129,931	240,560	160,000	263,550	22,990
	Standby pay ($10,140); temporary positions for peak periods ($253,410)					
510400	OVERTIME	141,474	120,000	145,000	160,000	40,000
525010	FICA	159,732	143,545	143,545	141,395	(2,150)
525030	RETIREMENT CONTRIBUTIONS	201,166	250,179	250,179	231,908	(18,271)
525040	LIFE/HEALTH INSURANCE	373,096	430,681	356,104	411,632	(19,049)
525070	EMPLOYEE ALLOWANCES	7,200	7,200	7,200	7,200	0
	TOTAL PERSONAL SERVICES	**$ 2,918,078**	**$ 3,147,083**	**$ 2,859,128**	**$ 3,148,861**	**$ 1,778**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	658	4,000	3,500	4,000	0
530010	CITY ADMINISTRATION	285,000	339,210	339,210	365,120	25,910
531000	PROFESSIONAL SERVICES	88,381	100,000	120,000	100,000	0
	Outside engineering inspection ($85,000), scanning services ($15,000)					
531001	BANK/CREDIT CARD FEES	4,972	10,000	10,000	10,000	0
531220	INVESTMENT ADVISORY FEES	3,074	3,300	3,300	3,300	0
532100	OUTSIDE COUNSEL	0	5,000	2,500	5,000	0
534010	UNSAFE STRUCTURE MGT	0	10,000	0	10,000	0
534040	CHARGES FOR FIRE INSPECTOR	259,200	266,976	266,976	274,985	8,009
540000	TRAINING & TRAVEL COSTS	18,554	15,000	15,000	17,000	2,000
541000	COMMUNICATIONS	22,044	33,000	30,000	33,000	0
	Monthly access for cellular phones, tablets and landlines					
542100	EQUIP. SERVICES - REPAIRS	18,227	15,000	18,000	20,000	5,000
542110	EQUIP. SERVICES - FUEL	13,210	12,000	14,900	12,000	0
543010	ELECTRICITY	44,351	69,680	45,000	46,200	(23,480)
543020	WATER, SEWER, GARBAGE	107,316	115,000	115,000	75,000	(40,000)
545220	SELF INSURANCE CHARGE	80,710	85,450	85,450	85,164	(286)
546000	REPAIR AND MAINTENANCE	3,389	5,000	5,000	5,000	0
546020	BUILDING & GROUND MAINT.	4,389	20,000	15,000	20,000	0
546170	SOFTWARE MAINTENANCE	12,481	17,966	17,966	18,400	434
547000	PRINTING AND BINDING	60	5,000	3,000	9,000	4,000
547060	DUPLICATING	2,164	4,000	2,000	0	(4,000)
549020	TECHNOLOGY SVC CHARGE	195,620	178,460	178,460	197,300	18,840
551000	OFFICE SUPPLIES	0	1,000	1,200	1,000	0
552000	OPERATING SUPPLIES	30,135	33,000	55,000	33,000	0
	Inspector supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot					
552070	UNIFORMS	7,321	7,000	6,000	7,000	0
552090	OTHER CLOTHING/SAFETY SHOES	1,950	1,350	2,400	2,800	1,450
554010	MEMBERSHIPS	11,699	14,000	14,000	14,000	0
	TOTAL OPERATING EXPENSES	**$ 1,214,906**	**$ 1,370,392**	**$ 1,368,862**	**$ 1,368,269**	**$ (2,123)**
NON-OPERATING EXPENSES						
560200	BUILDING IMPROVEMENTS	298,171	200,000	1,086,000	900,000	700,000
560400	MACHINERY & EQUIPMENT	0	0	0	50,000	50,000
560700	VEHICLES	43,336	0	0	30,000	30,000
560810	COMPUTER SOFTWARE	22,865	65,000	350,126	0	(65,000)
	TOTAL NON-OPERATING EXPENSES	**$ 364,372**	**$ 265,000**	**$ 1,436,126**	**$ 980,000**	**$ 715,000**
	TOTAL EXPENSES	**$ 4,497,356**	**$ 4,782,475**	**$ 5,664,116**	**$ 5,497,130**	**$ 714,655**

CAPITAL PROJECTS
FUND 110-BUILDING DEPARTMENT

CIP NUMBER	PROJECT DESCRIPTION	Requested 2018-19	2019-20	2020-21	2021-22	2022-23
19B11	Records Storage Room (Station 1)	350,000	0	0	0	0
19B12	Electronic Plan Review Computers	100,000	0	0	0	0
16B25	Building Renovations	500,000	0	0	0	0
19B04	Vehicle Replacement Program	30,000	30,000	0	0	0
TOTAL BUILDING FUND		**980,000**	**30,000**	**0**	**0**	**0**

EAST NAPLES BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2018-19

Beginning Balance - Fund Balance as of September 30, 2017		**$327,582**
Projected Revenues FY 2017-18		$303,440
Projected Expenditures FY 2017-18		$36,000
Net Increase/(Decrease) in Fund Balance		**$267,440**
Expected Fund Balance as of September 30, 2018		**$595,022**
Add Fiscal Year 2018-19 Budgeted Revenues		
Property Tax (at 0.5000 mills)	306,593	
Based on $645,458,495 at .5000 mills and 95%		
Interest Earnings	7,000	$313,593
TOTAL AVAILABLE RESOURCES		**$908,615**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Operations & Maintenance	186,000	
		$186,000
BUDGETED CASH FLOW		**$127,593**
Projected Fund Balance as of September 30, 2019		**$722,615**

MOORINGS BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2018-19

Beginning Balance - Fund Balance as of September 30, 2017		**$1,188,365**
Projected Revenues FY 2017-18		38,000
Projected Expenditures FY 2017-18		24,735
Net Increase/(Decrease) in Net Unrestricted Assets		**13,265**
Expected Fund Balance as of September 30, 2018		**$1,201,630**
Add Fiscal Year 2018-19 Budgeted Revenues		
Property Tax (at 0.0125 mills)	25,094	
Based on $2,113,090,415 at 0.0125		
Interest Income	16,000	41,094
TOTAL AVAILABLE RESOURCES		**$1,242,724**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Operations & Maintenance	29,250	
Capital Projects	0	29,250
BUDGETED CASH FLOW		**11,844**
Projected Fund Balance as of September 30, 2019		**$1,213,474**

Taxing District Funds

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

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

Fund Description
The East Naples Bay Taxing District and the Moorings Bay Taxing District were established by referendum in 1987 to accomplish maintenance dredging in the channels and waterways within the districts and to maintain necessary aids to navigation. The districts were created by Ordinance 87-5330 and Ordinance 87-5328, respectively.

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

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

Administration of the Districts is handled by the Natural Resources Division in the Stormwater Fund. Both Districts have an advisory board to collect public input.

2018-19 Significant Budgetary Issues

East Naples Bay
The budget for the East Naples Bay Taxing District is $186,000.

The estimated taxable value is $645,458,495, a 4.9% increase over the final FY 2017-18 taxable value of $615,545,527.

Revenues
The tax rate of 0.5000 mills for the East Naples Bay Taxing District is based on the cap that was included in the referendum. Assuming a collection rate of 95%, this fund is projected to collect $306,593 in property tax and $7,000 in interest income.

Expenditures
Budgeted expenditures for the East Naples Bay District total $186,000. The primary expense is Professional Services, which is budgeted at $175,000. At the East Naples Bay Citizens Advisory Committee meeting on June 18, the board approved a resolution recommending $150,000 be added to the FY 2018-19 budget for engineering and permits related to rock removal. The expectation was that the permitting process may take 18 months.

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

Moorings Bay
The budget for the Moorings Bay Taxing District is $29,250.

Revenues
The taxable value of the District is $2,113,090,415, a 5.6% increase over the prior year's taxable value of $2,001,078,791. At the current tax rate of 0.0125, and assuming a collection rate of

Taxing District Funds (continued)

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

95%, this fund is projected to collect $25,094 in property tax. In addition to the property taxes, the fund should receive approximately $16,000 in interest income.

Expenditures

Expenditures for the Moorings Bay District are budgeted to be $29,250.

This includes $250 for state required fee; $20,000 for continued water quality analysis; $7,000 for navigational aids; poles, signs and storm drain medallions and $2,000 for other operating supplies.

FISCAL YEAR 2018-19
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY

150.6062.537

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	213	1,000	1,000	1,000	0
531010	PROFESSIONAL SERVICES	0	25,000	25,000	175,000	150,000
	Permits or other professional engineering, including $150,000 for rock removal permit					
546000	REPAIR AND MAINTENANCE	0	10,000	10,000	10,000	0
	Sign repair or navigational aids as needed					
	TOTAL OPERATING EXPENSES	**$ 213**	**$ 36,000**	**$ 36,000**	**$ 186,000**	**$ 150,000**
NON-OPERATING EXPENSES						
560300	IMPROVEMENTS OTHER THAN BLDGS	27,876	0	0	0	0
570120	INTEREST/INTERFUND LOAN	556	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**$ 28,432**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL EXPENSES	**$ 28,645**	**$ 36,000**	**$ 36,000**	**$ 186,000**	**$ 150,000**

FISCAL YEAR 2018-19
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY

151.6062.537

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	178	250	3,235	250	0
531010	PROFESSIONAL SERVICES	12,229	20,000	17,500	20,000	0
	Water quality analysis					
546000	REPAIR AND MAINTENANCE	700	2,000	2,000	7,000	5,000
	Replacement and repair of signs, navigational aids and storm drain medallions					
552000	OPERATING SUPPLIES	0	2,000	2,000	2,000	0
	TOTAL OPERATING EXPENSES	**$ 13,108**	**$ 24,250**	**$ 24,735**	**$ 29,250**	**$ 5,000**
	TOTAL EXPENSES	**$ 13,108**	**$ 24,250**	**$ 24,735**	**$ 29,250**	**$ 5,000**

FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT

FINANCIAL SUMMARY
Fiscal Year 2018-19

Beginning Balance - Fund Balance as of September 30, 2017		**$5,048**
Projected Revenues FY 2017-18		$510,186
Projected Expenditures FY 2017-18		$510,673
Net Increase/(Decrease) in Net Unrestricted Assets		**($487)**
Expected Fund Balance as of September 30, 2018		**$4,561**
Add Fiscal Year 2018-19 Budgeted Revenues		
Special Assessments @ 2.5 millage rate		$545,898
Based on projected taxable value of $227,457,449, 2.5% assessment @ 96%*		
TOTAL AVAILABLE RESOURCES		**$550,459**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Paid to Fifth Ave BID	535,048	
BID operating expenditures	10,850	$545,898
BUDGETED CASH FLOW		**$0**
Projected Fund Balance as of September 30, 2019		**$4,561**

** Excludes all residential properties*

Fifth Avenue South Business Improvement District

Fifth Avenue South BID (Fund 138)

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

Fund Description

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

The Fifth Avenue South BID covers all of Fifth Avenue South from 9th Street South to 3rd Street South, between 6th Avenue South and 4th Avenue South, excluding residential properties. Assessments are included in the ad valorem tax bills.

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

2018-19 Significant Budgetary Issues

Revenues

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

At the May 2, 2018 City Council meeting, the Fifth Avenue BID board presented the District's proposed budget. The board recommended maintaining the special assessment rate at 2.5 mills.

FY 2018-19 revenues for the BID are estimated based on the preliminary taxable value of $227,457,449. The total assessment is estimated to be $568,644; allowing for a collection rate adjusted for discounts and various exemptions, the income will be $545,898. The amount of revenue received for the BID assessment, minus direct expenses, will be transmitted to the BID.

Special Assessment Rate History

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

Expenditures

Budgeted expenditures for the Fifth Avenue South BID total $545,898. After administrative expenses and required advertising expenses are paid, remaining money will be paid to the Fifth Avenue BID Corporation. With $10,850 budgeted for the administrative costs of the Property Appraiser, Tax Collector and Assessment District Management firm and advertising, the 5th Avenue BID Corporation should receive $535,048. Payments are made to the BID Corporation regularly and within 45 days after the City receives money from the County.

Fifth Avenue South

Business Improvement District

At the May 2, 2018 Council Meeting, the BID management presented this preliminary budget to Naples City Council. The actual budget will be subject to BID revenue funds received.

2018 PROJECTED and 2019 BUDGET		
	2018	2019
	PROJECTED	BUDGET
REVENUE		
BID Assessment	$ 500,000	$ 530,000
Events Revenue/Sponsors	$ 43,000	$ 43,000
Interest Income	$ 200	$ 200
TOTAL INCOME	**$ 543,200**	**$ 573,200**
EXPENSES		
Administration	$ 225,000	$ 230,200
Avenue Enrichment	$ 100,000	$ 120,000
Marketing	$ 160,000	$ 160,000
Events	$ 50,000	$ 60,000
TOTAL EXPENSES	**$ 535,000**	**$ 570,200**
NET	**$ 8,200**	**$ 3,000**

For information about the Fifth Avenue Business Improvement District, visit

www.fifthavenuesouth.com

FISCAL YEAR 2018-19
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT

138.0511.552

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
REVENUE						
	ASSESSMENTS	461,604	510,186	510,186	545,898	35,712
	TOTAL REVENUE	**$ 461,604**	**$ 510,186**	**$ 510,186**	**$ 545,898**	**$ 35,712**
OPERATING EXPENSES						
531010	PROFESSIONAL SERVICES	451,985	500,000	500,000	535,048	35,048
	Paid to 5th Ave BID Corp.					
531040	OTHER CONTRACTUAL SERVICES	9,620	10,673	10,673	10,850	177
	Fees for Special Assessment management, including property appraiser and tax collector.					
547020	ADVERTISING	0	0			0
	TOTAL OPERATING EXPENSES	**$ 461,604**	**$ 510,673**	**$ 510,673**	**$ 545,898**	**$ 35,225**
	TOTAL EXPENSES	**$ 461,604**	**$ 510,673**	**$ 510,673**	**$ 545,898**	**$ 35,225**

PORT ROYAL DREDGING
FINANCIAL SUMMARY
Fiscal Year 2018-19

Beginning Balance - Fund Balance as of September 30, 2017		**$178,328**
Projected Revenues FY 2017-18		$60,000
Projected Expenditures FY 2017-18		$60,000
Net Increase/(Decrease) in Net Unrestricted Assets		**$0**
Expected Fund Balance as of September 30, 2018		**$178,328**
Add Fiscal Year 2018-19 Budgeted Revenues		
Special Assessments (1)	58,000	$58,000
TOTAL AVAILABLE RESOURCES		**$236,328**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Operating Expenditures	3,750	
Interfund Loan Repayments (1)	54,250	$58,000
BUDGETED CASH FLOW		**$0**
Projected Fund Balance as of September 30, 2019		**$178,328**

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

Port Royal Canal
Special Assessment District

Port Royal Canal (Fund 155)

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

Fund Description

The Port Royal Special Assessment District Fund was established to track the revenues and expenditures of the Port Royal Area Special Assessment District.

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

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

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

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

2018-19 Significant Budgetary Issues

Revenues

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

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

Port Royal Canal

Special Assessment District

Tax roll assessments began in November 2014 (FY 2014-15) for customers who chose to pay over the six-year period. Most customers chose to prepay; only 61 of the original 476 accounts remain outstanding. The revenue is projected assuming that the remaining customers pay over the remaining three years, for approximately $58,000 annually.

Expenditures

The operating expenditures for the Port Royal Dredging Assessment are for the costs of billing and assessment collections, which will be approximately for $3,750. The Surplus is transferred to the lending fund, the Capital Projects Fund. This budget estimates that $54,250 will be returned to the Capital Projects Fund in FY 2018-19.

The outstanding principal at year end will be approximately $100,000, and the last of the payments will occur during FY 2019-20.

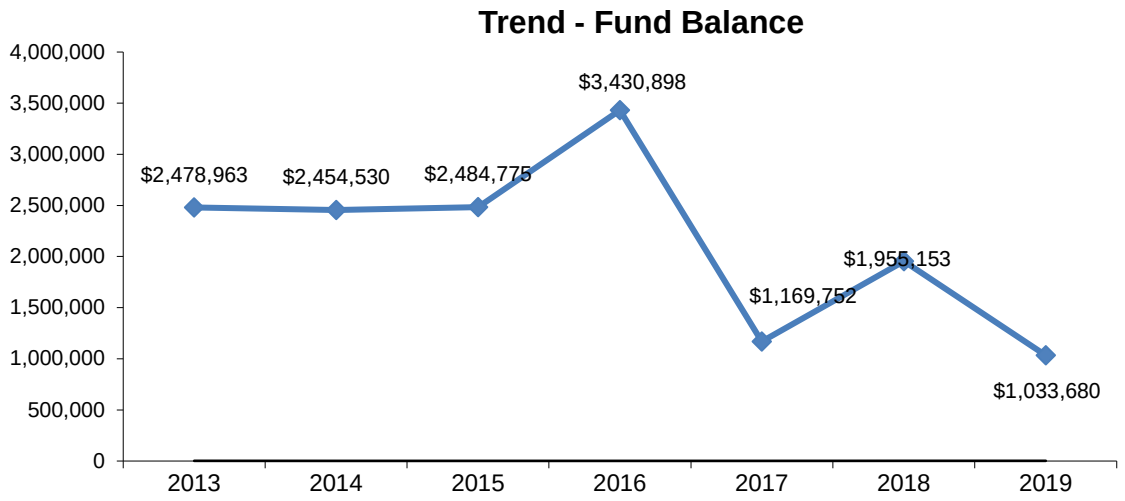
FISCAL YEAR 2018-19
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
PORT ROYAL AREA DREDGING

155.6062.537

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
REVENUE						
331010	DREDGING ASSESSMENT	77,807	60,000	60,000	58,000	(2,000)
	TOTAL REVENUE	**$ 77,807**	**$ 60,000**	**$ 60,000**	**$ 58,000**	**$ (2,000)**
EXPENSES						
531010	PROFESSIONAL SERVICES	2,577	2,678	2,658	2,550	(128)
549000	OTHER CHARGES	1,326	1,200	1,170	1,200	0
571000	INTERFUND LOAN REPAYMENT	58,000	56,122	56,172	54,250	(1,872)
	Paid to the Capital Project Fund, Fund 340					
	TOTAL EXPENSES	**$ 61,903**	**$ 60,000**	**$ 60,000**	**$ 58,000**	**$ (2,000)**
	Net	**$ 15,905**	**$ -**	**$ -**	**$ -**	**$ -**

COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
FISCAL YEAR 2018-19

Fund Balance as of September 30, 2017		**$1,169,752**
Projected Revenues FY 2017-18		3,622,137
Projected Expenditures FY 2017-18		2,836,736
Net Increase/(Decrease) in Net Unrestricted Assets		**785,401**
Expected Fund Balance as of September 30, 2018		**$1,955,153**
Add Fiscal Year 2018-19 Budgeted Revenues		
Tax Increment Financing City 1.1800	1,057,953	
Tax Increment Financing County 3.5645	3,195,822	
Based on tax increment value of $943,757,494		
Interest Income	30,000	
		4,283,775
TOTAL AVAILABLE RESOURCES:		**$6,238,928**
Less Fiscal Year 2018-19 Expenditures		
Personal Services	562,490	
Operating Expenses	679,265	
Capital Improvements	2,982,500	
Transfer out for Bonded Debt	980,993	
		5,205,248
BUDGETED CASH FLOW		**(921,473)**
Projected Fund Balance as of September 30, 2019		**$1,033,680**



Community Redevelopment Agency

Community Redevelopment Agency (Fund 180)

Mission Statement:

The mission of the CRA is to implement the Community Redevelopment Plan as adopted by the Naples City Council and to guide private and public initiatives in the Redevelopment Area to facilitate economic development, improve physical characteristics, and encourage investment, thus improving the quality of life for residents of the Redevelopment Area and the City of Naples.

Fund Description

The Community Redevelopment Agency (CRA) is governed by a Board comprised of the members of City Council, with assistance from the Community Redevelopment Agency Advisory Board (CRAAB), consisting primarily of property and/or business owners from the redevelopment area appointed by City Council. The CRA was originally established in 1994 by Resolutions 94-7098 and 94-7099. The Redevelopment Area is approximately the area south of 7th Avenue North, west of the Gordon River, north of 8th Avenue South, and east of 3rd Street South. The actual boundaries are defined within the enabling legislation. On January 15, 2014, Resolution 14-13401 was approved, amending and modifying the Redevelopment Plan. The plan amendment extends the sunset date to September 30, 2044.

The purpose of a CRA is to eliminate or prevent slum and blight and preserve and enhance the taxable value of property in the redevelopment area. The law prescribes the use of Tax Increment Financing (TIF) as a means of funding redevelopment projects specified in the Redevelopment Plan. Florida Statutes confer broad authority to the CRA to undertake and carry out community redevelopment and related activities within the redevelopment area.

2017-18 Department Accomplishments

- Completed construction of 3rd Avenue South improvements between US41 and 10th Street.
- Engaged the community in determining the design of planned improvements along the 8th Street corridor from 7th Avenue North to 5th Avenue South. This project includes Complete Street concepts, stormwater improvements, potable water system improvements, and sewer system improvements. Funding from the Stormwater, Streets, and Water-Sewer Fund will supplement CRA funding to construct the project.
- Organized and held two special CRA Town Hall Meetings. These community brainstorming meetings provided participants the opportunity to prioritize suggestions for capital projects through a process christened “Dotmocracy”.
- Recommended a capital improvement program designed to coordinate public redevelopment efforts to coincide with private development, improve connectivity, and create a sense of place as envisioned for the Heart of Naples.
- Completed funded improvements at Charlie C. Anthony Park and the River Park Community Center. Continued to communicate with the neighborhood to identify appropriate improvements to attain the goals of the Redevelopment Plan.
- Continued Community Policing throughout the CRA.
- Continued an enhanced level of right-of-way maintenance.

2018-19 Departmental Goals and Objectives

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

Community Redevelopment Agency

Community Redevelopment Agency (continued)

- Complete design of 8th Street improvements and begin to construct the first phase from Central Avenue to 5th Avenue South, including the 800 block of 3rd Avenue South.
- Complete funded improvements at Charlie C. Anthony Park and the River Park Community Center. Continue to communicate with the neighborhood to identify appropriate improvements to attain the goals of the Redevelopment Plan.
- Begin the process to design a 5th Avenue North Interconnect to allow east – west travel across US41 controlled by a traffic signal interconnected with the existing 4th Avenue North traffic signal. This project may not change north – south travel time and would increase connectivity from Goodlette-Frank Road to 8th Street South, providing another east – west travel corridor and potentially reducing traffic on the residential component of 7th Avenue North.
- Ensure the redevelopment area is maintained to a high standard of aesthetics, code compliance, and public safety.
- Continue Community Policing throughout the CRA.

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

- Cooperate with the Fifth Avenue South Business Improvement District to stabilize and enhance the business district and ensure that budgets and reports are timely and appropriate.

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

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

2018-19 Significant Budgetary Issues

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

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

Included in the 2017-18 budget was $50,000 for a partnership with Habitat for Humanity – Collier County, to rehabilitate, protect, and preserve owner occupied housing for eligible persons in the redevelopment area. There were no applications for this funding and it is not continued. However, additional capital projects have been identified in the River Park community and are funded in this budget. These projects include:

- River Park Aquatic Center Storage Area
- River Park Community Center Fitness Equipment
- Charlie C. Anthony Park Outdoor Fitness Equipment
- Shoreline pruning at Charlie C. Anthony Park

Revenues

Budgeted revenues are $4,283,775, $661,638 more than the adopted FY 2017-18 budget. The primary revenue earned by the CRA is an amount equal to the ad valorem taxes collected on the value of the Tax Increment. The Tax Increment is the amount of taxes generated from increased property values within the District in excess of the base year. The CRA receives these revenues from the City and the County, based on the increase over the 1993 property tax value ($183,809,274).

The taxable value of property in the District is $1,127,566,768, (compared to FY 2017-18 value of $986,002,418) for a tax incremental value of $943,757,494. Taxable value increased 14.36%. The

Community Redevelopment Agency

Community Redevelopment Agency (continued)

budget was developed using a tax rate of 1.1800 from the City and 3.5645 from the County, to bring in $1,057,953 and $3,195,822 respectively. State law requires that the tax increment revenues be distributed to CRAs by January 1.

In addition to the tax increment revenue, the fund should receive approximately $30,000 in interest income.

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

- Naples Square (300-unit residential development – under construction)
- Naples Square (commercial development – start date pending)
- Mangrove Bay (52 single family home subdivision – under construction)
- Hyatt House Hotel (180+ rooms – constructed)
- 1111 Central (212-unit residential development – construction of first commercial building underway)
- 41-10 Design Park (multiple commercial buildings constructed)
- 465 5th Avenue South (mixed use development under construction)
- 560 9th Street South (mixed use development – under construction)
- 505 5th Avenue South (mixed use development – under construction)

Expenditures
The work program for the CRA is represented in this budget. Total expenditures for the FY 2018-19 budget are $5,205,248, which is an increase of $1,484,526 over the budget of FY 2017-18.

The CRA Advisory Board recommended inclusion of two items in the operating budget. The first is replacement of the original existing 26 benches placed in the streetscape along the 10th Street corridor from 5th Avenue South to 7th Avenue North. The estimated cost is $30,000.

The second relates to the landscape beds along 5th Avenue South. The landscape beds create an environment that contributes to the unique experience that results in 5th Avenue South being nationally recognized. The landscape along 5th Avenue South is planted and maintained by CRA staff to maintain an acceptable level of aesthetics and consistency. Occasionally, requests are received from property owners to enhance the landscape adjacent to their properties at their expense. This has not been allowed in order to maintain a consistent design palette, however; discussions about developing a set of acceptable, approved, and consistent landscape palettes that private property owners may follow have occurred. The purpose of developing these approved palettes would be to guide city landscapers when maintaining the landscaping and to potentially allow adjacent property owners to fund landscaping improvements consistent with the approved palettes. This could be the start of a process of enhancing the landscaping through private funding and transitioning landscape maintenance to property owners prior to the sunset date of the CRA. This budget includes funding to engage a landscape architect to develop landscape palettes through a significant public engagement process identifying appropriate plantings, potentially including the use of shade trees. The estimated cost is $100,000.

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

- 8th Street Improvements
- 3rd Avenue South Improvements (800 block)

- 1st Avenue South Improvements
- 5th Avenue North Interconnect

As no projects were identified beyond FY 2021-22, a process was initiated to identify and prioritize the appropriate projects to be included in the CIP for planning and budgeting purposes. Two special CRA Town Hall Meetings were held, the first on Thursday, February 8, 2018 at 6:30 PM at River Park Community Center, and the second on February 20, 2018 at 2:00 PM at Naples City Council Chamber. These community brainstorming meetings provided participants the opportunity to prioritize suggestions through a process christened "Dotmocracy".

The combined results of the two meetings resulted in the top ranked project being consideration of a partnership with Gulfshore Playhouse to build a parking garage at 1st Avenue South and 12th Street, adjacent to the proposed Gulfshore Playhouse campus, in an area undergoing private redevelopment with opportunity for more, and walking distance to Baker Park, currently under construction.

The partnership was initially proposed by Gulfshore Playhouse in a letter dated December 8, 2017. As part of the partnership, Gulfshore Playhouse indicated they were willing to donate the land for the garage and provide certain project management services. The garage project has not been included in the capital plan; however, staff will continue discussions with Gulfshore Playhouse representatives with a goal of obtaining sufficient information to allow an informed decision about the costs and benefits of the project.

Personal Services
There is no change in the number of employees from the previous budget. The 6.3 employees funded by the CRA are budgeted to cost $562,490 a $30,564 decrease from the FY 2017-18 budget. These positions consist of 3 community police officers, 3 landscape technicians, and thirty percent (30%) of the assistant city manager position.

Administration Division
The Administrative division is responsible for the implementation of the major capital projects. Budgeted at $4,361,648, the Administration division's budget expenses are $1,509,849 more than the FY 2017-18. This is primarily due to increase capital expenses. In FY 2018-19 there is $100,000 budgeted for the 5th Avenue landscaping plan.

There is one bank loan outstanding for the CRA. In FY 2013 the debt obligations were refinanced at 1.42%, reduced from the prior interest rate of 2.18%. The annual debt service payment for the CRA is budgeted at $980,993.

Maintenance Division

The Maintenance division's budget of $495,769 is a $7,628 increase from the FY 2017-18 budget. The increase reflects addition of 10th Street benches and Anthony Park shoreline pruning. Although this is offset by the decrease in garage painting, sealing and waterproofing in FY 2017-18 not scheduled in FY 2018-19.

Law Enforcement Division

The Law Enforcement division's budget consists primarily of the salary and benefits of the three police officers assigned to the CRA. The budget of $347,831 is a $32,951 decrease from the FY 2017-18 adopted budget. The decrease is reflective of the changes to the employees' retirement contributions and health insurance plan changes.

CITY OF NAPLES
COMMUNITY REDEVELOPMENT AGENCY FUND
REVENUE SUMMARY

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET
City Tax Increment	628,592	753,825	875,736	875,736	1,057,953
Based on increment value of $943,757,494 and $1.18 millage rate					
Transfer from Parking Funds	338,072	0	0	0	0
Parking Fund 185 was used for debt service related to parking garages					
County Tax Increment	1,898,827	2,336,531	2,714,401	2,714,401	3,195,822
Based on increment value of $943,757,494 and $3.5645millage rate					
Interest Income	34,843	40,451	32,000	32,000	30,000
General Fund Transfer In	235,000	0	0	0	0
TOTAL REVENUES	**$ 3,135,334**	**$ 3,130,807**	**$ 3,622,137**	**$ 3,622,137**	**$ 4,283,775**

FUND 180: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
			Administration (0501)	
0.3	0.3	0.3	Assistant City Manager*	43,268
0.3	0.3	0.3		43,268
			Parks & Parkways Maintenance (1517)	
3	3	3	Landscape Technician	111,422
3	3	3		111,422
			Law Enforcement (1520)	
3	3	3	Community Police Officer	213,270
3	3	3		213,270
6.3	**6.3**	**6.3**	**Regular Salaries**	**367,960**
			State Incentive Pay	**2,640**
			Overtime	**10,403**
			Holiday Pay	**3,388**
			Other Payroll Expenses	**178,099**
			Total Personal Services	**$ 562,490**

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

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY

FUND 180

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	340,309	357,939	359,800	367,960	10,021
510305	LONGEVITY & SPECIALTY PAY	6,000	6,000	6,000	7,760	1,760
510320	STATE INCENTIVE PAY	3,430	3,480	3,600	2,640	(840)
510400	OVERTIME	6,103	4,700	7,916	10,403	5,703
510420	HOLIDAY PAY	2,393	3,000	2,250	3,388	388
525100	FICA	25,860	26,300	26,300	27,323	1,023
525030	RETIREMENT CONTRIBUTIONS	73,376	112,101	112,101	81,089	(31,012)
525040	LIFE/HEALTH INSURANCE	67,027	79,534	59,770	61,927	(17,607)
525070	EMPLOYEE ALLOWANCES	0	0	0	0	0
	TOTAL PERSONAL SERVICES	**$524,498**	**$593,054**	**$577,737**	**$562,490**	**($30,564)**
OPERATING EXPENSES						
530000	OPERATING EXPENSE	10,088	36,000	35,000	64,000	28,000
530010	CITY ADMINISTRATION	108,690	114,390	114,390	124,190	9,800
531010	PROFESSIONAL SERVICES	49,302	10,000	10,000	110,000	100,000
531020	INVESTMENT ADVISORY FEES	2,320	2,860	2,860	700	(2,160)
532040	OTHER CONTRACTUAL SERVICES	54,291	106,710	106,710	168,189	61,479
540000	TRAVEL AND PER DIEM	0	1,500	1,500	1,500	0
541000	COMMUNICATIONS	0	1,500	1,500	1,500	0
543010	ELECTRICITY	28,084	36,400	36,400	37,128	728
545220	SELF INSURANCE CHARGE	65,450	67,870	67,870	55,811	(12,059)
546000	REPAIR & MAINTENANCE	42,259	197,000	197,000	106,000	(91,000)
547020	ADVERTISING-NON LEGAL	0	500	500	500	0
549020	TECHNOLOGY SVC CHARGE	9,300	1,040	1,040	1,460	420
551000	OFFICE SUPPLIES	0	500	500	500	0
552000	OPERATING SUPPLIES/MINOR EQUIP	1,850	1,650	1,650	2,500	850
552070	UNIFORMS	900	900	900	2,000	1,100
552090	OTHER CLOTHING	300	1,737	1,737	1,887	150
552520	MINOR OPERATING EQUIPMENT	0	0	0	0	0
554010	MEMBERSHIPS	1,170	1,200	1,295	1,400	200
	TOTAL OPERATING EXPENSES	**$ 374,004**	**$ 581,757**	**$ 580,852**	**$ 679,265**	**$ 97,508**
NON-OPERATING EXPENSES						
560200	BUILDINGS	0	0	0	20,000	20,000
560300	IMPROVEMENTS O/T BUILDING	2,486,289	1,504,500	636,736	2,800,000	1,295,500
560400	MACHINERY & EQUIPMENT	0	0	0	162,500	162,500
591210	BOND SINKING FUND	990,461	991,411	991,411	980,993	(10,418)
591250	TRANSFER/ BAKER PARK	1,000,000	0	0	0	0
580100	AID FOR HOUSING/REHAB	0	50,000	50,000	0	(50,000)
	TOTAL NON-OPERATING EXPENSES	**$ 4,476,750**	**$ 2,545,911**	**$ 1,678,147**	**$ 3,963,493**	**$ 1,417,582**
	TOTAL EXPENSES	**$ 5,375,252**	**$ 3,720,722**	**$ 2,836,736**	**$ 5,205,248**	**$ 1,484,526**

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION

180-1501-552

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	40,784	42,008	42,100	43,268	1,260
525010	FICA	2,689	2,735	2,735	2,911	176
525030	RETIREMENT CONTRIBUTIONS	3,427	3,782	3,782	3,895	113
525040	LIFE/HEALTH INSURANCE	495	503	519	520	17
	TOTAL PERSONAL SERVICES	**$ 47,396**	**$ 49,028**	**$ 49,136**	**$ 50,594**	**$ 1,566**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	334	5,000	5,000	0	(5,000)
530010	CITY ADMINISTRATION	108,690	114,390	114,390	124,190	9,800
531010	PROFESSIONAL SERVICES	49,302	10,000	10,000	110,000	100,000
	Includes $100,000 for 5th Ave S. landscape plan					
531040	OTHER CONTRACTUAL SERVICES	6,105	5,000	5,000	0	(5,000)
531220	INVESTMENT ADVISORY FEES	2,320	2,860	2,860	700	(2,160)
540000	TRAVEL AND PER DIEM	0	1,500	1,500	1,500	0
541000	COMMUNICATIONS	0	1,500	1,500	1,500	0
543010	ELECTRICITY	0	0	0	0	0
545220	SELF INSURANCE CHARGE	65,450	67,870	67,870	55,811	(12,059)
546000	REPAIR AND MAINTENANCE	3,288	50,000	50,000	50,000	0
	Specialty 5th Ave maintenance					
547020	ADVERTISING (NON LEGAL)	0	500	500	500	0
	Annual Report as required					
549020	TECHNOLOGY SERVICE CHARGE	9,300	1,040	1,040	1,460	420
551000	OFFICE SUPPLIES	0	500	500	500	0
554010	MEMBERSHIPS	1,170	1,200	1,295	1,400	200
	FRA Dues, State fees, etc					
	TOTAL OPERATING EXPENSES	**$ 245,960**	**$ 261,360**	**$ 261,455**	**$ 347,561**	**$ 86,201**
NON-OPERATING EXPENSES						
560200	BUILDINGS	0	0	0	20,000	20,000
560300	IMPROVEMENTS O/T BUILDING	2,486,289	1,500,000	632,236	2,800,000	1,300,000
560400	MACHINERY & EQUIPMENT	0	0	0	162,500	162,500
591250	TRANSFER/ BAKER PARK	1,000,000	0	0	0	0
591210	BOND SINKING FUND	990,461	991,411	991,411	980,993	(10,418)
	Transfer to the Debt Service Fund for principal and interest on fund's debt					
580100	AID FOR HOUSING/REHAB	0	50,000	50,000	0	(50,000)
	TOTAL NON-OPERATING EXPENSES	**$ 4,476,750**	**$ 2,541,411**	**$ 1,673,647**	**$ 3,963,493**	**$ 1,422,082**
	TOTAL EXPENSES	**$ 4,770,105**	**$ 2,851,799**	**$ 1,984,238**	**$ 4,361,648**	**$ 1,509,849**

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND

COMMUNITY SERVICES MAINTENANCE

180.1517.552

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	100,277	108,177	110,900	111,422	3,245
510400	OVERTIME	1,854	2,700	2,700	2,781	81
525010	FICA	7,232	7,738	7,738	8,024	286
525030	RETIREMENT CONTRIBUTIONS	11,664	14,241	14,241	13,494	(747)
525040	LIFE/HEALTH INSURANCE	27,786	32,938	32,207	33,844	906
	TOTAL PERSONAL SERVICES	**$ 148,813**	**$ 165,794**	**$ 167,786**	**$ 169,565**	**$ 3,771**
OPERATING EXPENSES						
530000	OPERATING EXPENSES	9,754	31,000	30,000	64,000	33,000
	Plants, flowers, trees, 10th Street benches, etc.					
531040	OTHER CONTRACTUAL SERVICES	48,187	101,710	101,710	168,189	66,479
	Landscape maint., palm banding, elevator maintenance, pressure washing, alarms; Anthony Park shoreline pruning					
543010	ELECTRICITY	28,084	36,400	36,400	37,128	728
	Two Parking Garages					
546000	REPAIR & MAINTENANCE	38,970	147,000	147,000	55,000	(92,000)
	Holiday lights, paver repair, lighting repairs. FY17-18 includes garage painting, sealing and waterproofing					
552090	OTHER CLOTHING	300	1,737	1,737	1,887	150
	TOTAL OPERATING EXPENSES	**$ 125,295**	**$ 317,847**	**$ 316,847**	**$ 326,204**	**$ 8,357**
	TOTAL EXPENSES	**$ 274,108**	**$ 483,641**	**$ 484,633**	**$ 495,769**	**$ 7,628**

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT

180.1520.552

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	199,248	207,754	206,800	213,270	5,516
510305	LONGEVITY & SPECIALTY PAY	6,000	6,000	6,000	7,760	1,760
510320	STATE INCENTIVE PAY	3,430	3,480	3,600	2,640	(840)
510400	OVERTIME	4,249	2,000	5,216	7,622	5,622
510420	HOLIDAY PAY	2,393	3,000	2,250	3,388	388
525010	FICA	15,939	15,827	15,827	16,388	561
525030	RETIREMENT CONTRIBUTIONS	58,284	94,078	94,078	63,700	(30,378)
525040	LIFE/HEALTH INSURANCE	38,747	46,093	27,044	27,563	(18,530)
	TOTAL PERSONAL SERVICES	**$ 328,289**	**$ 378,232**	**$ 360,815**	**$ 342,331**	**$ (35,901)**
OPERATING EXPENSES						
546000	REPAIR & MAINTENANCE	0	0	0	1,000	1,000
552000	OPERATING SUPPLIES	1,850	1,650	1,650	2,500	850
552070	UNIFORMS	900	900	900	2,000	1,100
	TOTAL OPERATING EXPENSES	**$ 2,750**	**$ 2,550**	**$ 2,550**	**$ 5,500**	**$ 2,950**
NON-OPERATING EXPENSES						
560400	MACHINERY AND EQUIPMENT	0	4,500	4,500	0	(4,500)
	TOTAL NON-OPERATING EXPENS	**$0**	**$ 4,500**	**$ 4,500**	**$0**	**$ (4,500)**
	TOTAL EXPENSES	**$ 331,039**	**$ 385,282**	**$ 367,865**	**$ 347,831**	**$ (32,951)**

CAPITAL IMPROVEMENT PROJECTS
COMMUNITY REDEVELOPMENT AGENCY - FUND 180

CIP NUMBER	PROJECT DESCRIPTION	Requested 2018-19	2019-20	2020-21	2021-22	2022-23
18C14	8th Street S Improvements	2,500,000	2,000,000	0	0	0
19C06	5th Avenue N Interconnect	300,000	0	0	0	0
19C03	River Park Aquatic Center - Storage Area	20,000	0	0	0	0
19C24	River Park Fitness Equipment	30,000	30,000	0	0	0
19C10	Charlie C. Anthony Park Outdoor Fitness Equipment	132,500	0	0	0	0
	1st Ave S Improvements	-	370,000	2,000,000	2,000,000	0
TOTAL CRA FUND		**2,982,500**	**2,400,000**	**2,000,000**	**2,000,000**	**0**

CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE NOTE, SERIES 2013

Authorized and Issued: $14,000,000
Dated: February 27, 2013
Final Maturity: December 1, 2021
Principal and Interest Payment: Monthly
Interest Rate: 1.42%
Revenue Pledged: Non-Ad Valorem Revenues

Public Service Tax Portion				Total	Balance
FY 2018-19	653,181	27,131	$	680,312	1,556,578
FY 2019-20	665,467	17,767	$	683,234	891,111
FY 2020-21	708,466	8,118	$	716,585	182,645
FY 2021-22	182,645	439	$	183,084	(0)
CRA Portion					
FY 2018-19	941,819	39,174	$	980,993	2,244,422
FY 2019-20	959,533	25,651	$	985,184	1,284,889
FY 2020-21	1,021,534	11,736	$	1,033,270	263,355
FY 2021-22	263,355	633	$	263,988	0
	8,552,000	330,891		8,882,891	

Total Balance Remaining at 9/30/2019 **$ 3,801,000**

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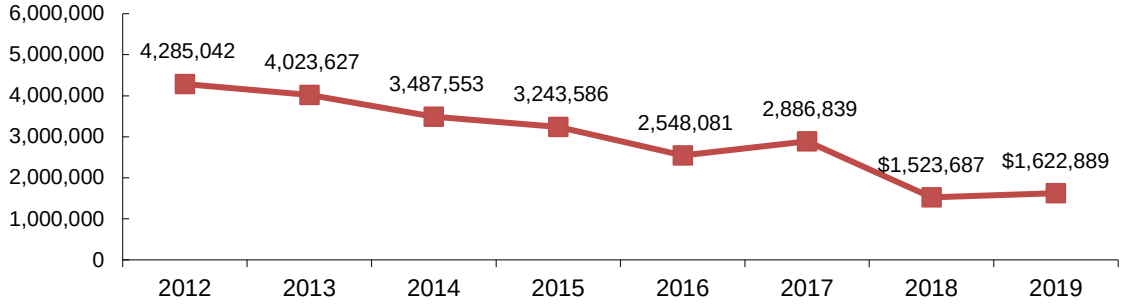
STREETS FUND

FINANCIAL SUMMARY
FISCAL YEAR 2018-19

Beginning Fund Balance as of September 30, 2017		**2,886,839**
Projected Revenues FY 2017-18		2,967,896
Projected Expenditures FY 2017-18		4,331,048
Net Increase/(Decrease) in Fund Balance		**(1,363,152)**
Expected Fund Balance as of September 30, 2018		**$1,523,687**
Add Fiscal Year 2018-19 Budgeted Revenues		
6-Cent Gas Tax	652,800	
5-Cent Gas Tax	493,700	
Telecommunications Tax	1,055,000	
State Revenue Sharing	205,000	
Dept. of Transportation	268,536	
Impact Fees	200,000	
Interest Income	36,000	
Right of Way Permits	75,000	
		2,986,036
TOTAL AVAILABLE RESOURCES		**$4,509,723**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Personal Services	561,214	
Operations & Maintenance	953,960	
Transfer - Self-Insurance	213,410	
Transfer - Administration	103,250	
Overlay Program	500,000	
CIP Projects	555,000	2,886,834
BUDGETED CASH FLOW		**99,202**
Projected Fund Balance as of September 30, 2019		**$1,622,889**

Trend - Fund Balance



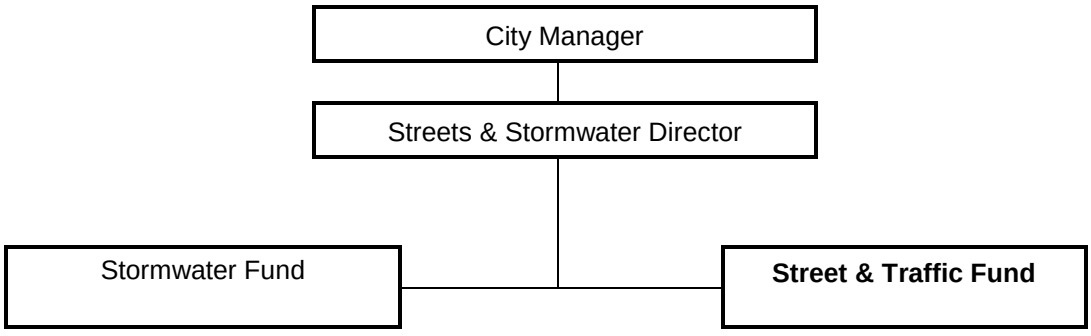
Streets Fund

Streets & Stormwater Department (Fund 190)

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

Department Description

The Streets and Stormwater Department operates in two funds: Streets & Traffic Fund and Stormwater Fund. These operate in separate funds due to their separate sources of revenue. The Streets Fund has been primarily funded through Gas Taxes. This year, however, the introduction of additional telecommunication tax will now make this revenue source the primary contributor to the fund for reasons explained below. The Streets & Traffic Division is responsible for maintaining City streets, traffic signalization, street lighting and signage. The Stormwater fund is addressed in a separate section of this document.



2017-18 Department Accomplishments

- Completed construction of 3rd Avenue South at 10th Street South intersection improvement project.
- Constructed two mid-block crosswalks at 1801 Gulf Shore Boulevard North and the Moorings Residents' Beach Park.
- Completed construction of new 5-foot sidewalk along 5th Avenue North east of Goodlette-Frank Road within River Park, a Community Development Block Grant project.
- Resurfaced approximately 9.57 miles of City roads.
- Repaired 14,000 square feet of sidewalks.
- Completed 30% design and held a public involvement meeting regarding the Harbour Drive and Crayton Road roundabout intersection improvement project.
- Completed construction on the Blair Foundation Pedestrian & Bicycle Bridge and the Thorstenstein Pavilion expanding the Gordon River Greenway.
- Worked with FDOT on the construction of the 2nd Street and 3rd Street sidewalk projects.

Streets Fund

Streets & Stormwater Department (continued)

- Delivered a final draft of the Downtown Circulation and Mobility Report to City Council.
- Processed a record-breaking 665 right-of-way permit applications.
- Awarded a contract for the replacement of decorative metal stop signs damaged by hurricane Irma. Installation to be completed by November 30, 2018.

2018-19 Departmental Goals and Objectives

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

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

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

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

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

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

2018-19 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2018-19 is $2,886,834, a decrease of $329,853 from the FY 17-18 budget. The decreases reflect the Department's effort to address revenue challenges and fund balance decreases.

Revenues

The most significant budgetary issue for this fund is a decrease in the amount of gas tax receipts. The primary recurring revenue in this fund is the Local Option Fuel Tax and the fifth cent option. Countywide, this amounts to approximately $15,810,000 annually. Over

the past 5-years, the City has received 8.21% of this amount, the rest distributed to Collier County (85.5%), Marco Island (6.1%) and Everglade City (0.2%). The method for determining the distribution of Countywide gas tax receipts is based on each agency's annual transportation expenditures over the past 5-years. The next 5-year period has been evaluated by Collier County and the City has been informed that the portion of gas taxes to be received will decrease to 6.35% as a direct result of higher transportation spending in Collier County and Marco Island when compared to Collier County. Staff is currently evaluating the data and the distribution formula to confirm the accuracy of the results. The FY 2018-19 budget accounts for this decrease beginning January 1, 2019.

The City and County have an Interlocal Agreement for the collection of the County's transportation impact fees. The City keeps the first $200,000 of the County's impact fees, and the balance is sent to the County. Impact fees can only be used for transportation projects that increase automobile capacity on roadways. Impact fees cannot be used for pedestrian, bicycle or transit programs, even though the City is seeing an expansion in these areas. Based on FY 2017-18 activity, the FY 2018-19 estimate for impact fee revenue for the fund is $200,000, and approximately $200,000 delivered to Collier County. As of this publication, $391,812 in Impact Fees have been collected since October 1, 2017. In FY 2016-17, $756,345 in Impact Fees were collected with $556,345 reverting to Collier County. It should be noted that the impact fee revenue collected within the City is required to be used for automobile capacity improvements within District #3, which includes the City of Naples as well as surrounding unincorporated areas of the County. Staff considers the existing interlocal agreement with Collier County to be automobile centric at a time when alternative modes of transportation are becoming more popular. Staff believes that other methods of assessing development (or more specifically redevelopment in the City) for transportation improvements should be considered, such as multimodal fees based on a Citywide mobility plan and Pedestrian & Bicycle Master Plan. Similar approaches are being considered by MPO's across the State and Collier County's Growth Management Plan considers such an alternative. Staff will continue to work with County staff and explore options to the 12-year old Interlocal Agreement.

The State of Florida has a revenue sharing program, funded by sales and use taxes and a state fuel tax. The State Department of Revenue provides this revenue estimate, and for FY 2018-19, it is estimated that $205,000 will be dedicated to transportation. Estimates for the tax revenue sources noted above are provided by the Florida Department of Revenue.

Telecommunication Tax allocated to the Streets Fund for FY 2018-19 is $1,055,000. This represents the entire amount of this tax received by the City and an increase to the Streets & Traffic Fund of $230,000 from FY 2017-18. The Streets & Traffic division allocates resources to review and issue permits to telecom companies for work within the right-of-way. The division also coordinates with telecom companies and neighborhood associations on infrastructure improvements such as underground utility lines. The division also inspects most major work done by communication companies within the right-of-way to ensure that City standards, particularly for restoration, are being met. At times, the Streets & Traffic division must repair damage and deterioration of the right-of-way from work done years ago by telecom companies.

Streets Fund

Streets & Stormwater Department (continued)

The streets fund is also expected to receive $36,000 in interest earnings. The estimate for right-of-way permitting revenue is $75,000. While no increase is estimated from the previous fiscal year, the division has seen a 230% increase in permitting over the past two years resulting from improved communications between staff and contractors, as well as a better understanding of permitting guidelines. Staff is currently evaluating the current application fee methodology to reduce costs for projects within the right-of-way that have minor public impacts and to creating financial incentives for early completion of larger, more disruptive projects that close the public right-of-way and require more significant staff time to review and inspect.

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

Expenditures

The Streets Fund has 5.50 positions budgeted; no change from FY 2017-18. The division supervises an additional 1.5 positions funded by the Building Department. These positions are dedicated to the review of transportation impacts associated with building plans, parking needs analysis, transportation impact studies, platting, easement and right-of-way vacations, and other building related services.

Shared positions with the Stormwater Fund are determined based on the amount of time the staff spent on each function. Personal Services, budgeted at $561,214, is $14,227 more than the FY 2017-18 adopted budget due to an annual cost of living adjustment as defined in bargaining agreements.

Operating Expenses for this fund are $1,770,620 or $372,080 less than the FY 2017-18 adopted budget. Items of note include, other maintenance with a decrease of $227,000, and road resurfacing with a decrease of $155,000.

The major Operating Expenses are as follows:

City Administration (General Fund Chargeback)	$103,250
Street Overlay Program (Road Resurfacing)	$500,000
Street Light/Other Electricity	$352,000
Self-Insurance Transfer	$213,410
Road Repairs	$235,000
Other Maintenance (inc. mast arm replacement)	$166,000

The Streets fund has $555,000 in Capital Improvements for FY 2018-19. The projects are listed in detail on Capital Improvement Program (CIP) page at the end of this section and are more fully explained in the Five-Year CIP. Most notably is a $100,000 reduction in the Pavement Resurfacing CIP from $600,000 to $500,000. This reduction is directly related to staff's effort to counter revenue shortfalls associated with the reduction in gas taxes and several years of Fund Balance withdrawals. While Fund Balance continues to be maintained at levels required by the Finance Department, continued withdrawals would bring the Fund Balance below that recommended by the Finance Department's

recommended level of 30% of the prior year's operating budget. The reduction in funding for this CIP item (pavement resurfacing) is expected to slightly reduce the City's level of service in terms of lane-miles paved for FY 2018-19. This also occurs at a time when pavement contract costs have increased.

It should also be noted in this section that projected expenditures for FY 2017-18 are high as a direct result of repairs associated with Hurricane Irma. It is anticipated that FEMA and the State of Florida may reimburse the City (and this fund) for much of the repair costs. This is more completed discussed in the opening sections of the full FY 2018-19 Budget.

Along with the Division managed capital projects, several other projects totaling $833,682 that are listed that are to be fully funded and managed by the Florida Department of Transportation (FDOT) through staff's efforts to secure grant funding through the Metropolitan Planning Organization. Although these projects are not part of City operations, they impact City operations and infrastructure and need to be considered with other projects within the City.

2018-2019 Performance Measures

Performance Measures	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
# of Lane-Miles Resurfaced	9.0	10.0	12	9.5	9.0
Linear-Feet of Sidewalk Repairs\ Improvements	1,750	1,150	4,325	14,000	14,100
# of Pothole Work Orders resolved	52	44	68	75	85
# of Sidewalk Work Orders resolved	49	19	29	200	220
# of Traffic Signal Work Orders resolved (a)	18	12	220	130	145
# of Street Light Work Orders resolved (a)	33	41	325	800	880

(a) Increase reflects hurricane Irma repairs.
(b) Beginning FY16-17 number includes all repairs. Prior years reflect accident reports.

CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET
6-CENT LOCAL GAS TAX	698,702	693,391	739,000	748,500	652,800
5-CENT LOCAL GAS TAX	527,682	528,018	559,000	564,000	493,700
TELECOMMUNICATIONS TAX	625,000	625,000	825,000	825,000	1,055,000
STATE REVENUE SHARING	177,403	215,000	205,000	205,000	205,000
DOT MAINTENANCE AGREEMENT	191,498	226,621	259,411	259,411	268,536
DOT GRANT (MOBILITY STUDY)	0	364,283	54,485	54,485	0
IMPACT FEES	200,000	200,000	200,000	200,000	200,000
INTEREST INCOME	40,710	37,577	34,000	35,500	36,000
RIGHT OF WAY PERMITS	50,635	72,510	75,000	76,000	75,000
OTHER *	24,913	266,619	0	0	0
TRANSFER-GENERAL FUND	450,000	0	0	0	0
TOTAL REVENUE	**$2,986,544**	**$3,229,019**	**$2,950,896**	**$2,967,896**	**$2,986,036**

*Other includes $251,572 sale of land adjacent to 663 11th Ave S.

FUND: 190 STREETS FUND

STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
0.25	0.25	0.25	Streets & Stormwater Director (b)	34,564
0.50	0.50	0.50	Traffic Engineer (a)	52,055
1.00	1.00	1.00	Traffic Operations Supervisor	82,597
1.00	1.00	1.00	Signal Technician	52,961
2.00	2.00	2.00	Traffic Control Technician	111,902
0.25	0.25	0.25	Construction Project Coordinator (b)	24,490
0.25	0.25	0.25	Engineering Manager (b)	25,241
0.25	0.25	0.25	Administrative Coordinator (b)	11,861
5.50	**5.50**	**5.50**	**Regular Salaries**	**395,671**
			Other Salaries & Overtime	**19,640**
			Employer Payroll Expenses	**145,903**
			Total Personal Services	**561,214**

(a) 50% budgeted in the Building Fund 110
(b) 75% of these positions are budgeted in the Stormwater Fund 470

A Project Manager position funded in the Building Fund is supervised by Streets and Stormwater to manage building plan review.

FISCAL YEAR 2018-19
BUDGET DETAIL
STREETS FUND

190-6502-541

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	402,973	386,138	401,600	395,671	9,533
510300	OTHER SALARIES	10,140	10,140	10,140	10,140	0
510400	OVERTIME	5,493	9,500	9,500	9,500	0
525010	FICA	30,339	27,794	27,794	28,290	496
525030	RETIREMENT CONTRIBUTIONS	43,377	51,245	51,245	49,335	(1,910)
525040	LIFE/HEALTH INSURANCE	55,882	58,570	60,827	64,198	5,628
525070	EMPLOYEE ALLOWANCES	3,440	3,600	3,600	4,080	480
	TOTAL PERSONAL SERVICES	**$551,645**	**$546,987**	**$564,706**	**$561,214**	**$14,227**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	63,270	2,500	516,075	2,500	0
530010	CITY ADMINISTRATION FEE	92,680	99,150	99,150	103,250	4,100
531010	PROFESSIONAL SERVICES	14,880	57,700	102,305	40,000	(17,700)
	Surveys, Traffic Operations Programing and Systems, Design/Permitting costs					
531040	OTHER CONTRACTUAL SERVICE	13,285	0	0	0	0
	Moved to Professional Services to close this account					
531420	ROAD RESURFACING	633,410	655,000	1,095,783	500,000	(155,000)
540000	TRAINING & TRAVEL COSTS	1,939	2,500	2,500	3,000	500
541000	COMMUNICATIONS	3,872	5,000	5,000	4,000	(1,000)
541010	TELEPHONE	144	0	0	0	0
542100	EQUIP SERVICES - REPAIR	12,402	11,500	16,000	15,000	3,500
542110	EQUIP SERVICES - FUEL	13,177	13,000	13,000	10,000	(3,000)
543010	ELECTRICITY/STREET LIGHTS	338,937	360,000	360,000	352,000	(8,000)
545220	SELF INSURANCE CHARGE	198,590	196,280	196,280	213,410	17,130
546040	REPAIR AND MAINTENANCE	19,006	30,000	30,000	25,000	(5,000)
546060	OTHER MAINTENANCE	65,033	393,000	377,854	166,000	(227,000)
	Sign materials, flags, cones, pavement markings, intersection - mast arm maintenance					
546090	STREET LIGHT & POLE MAINT	12,034	42,000	42,000	45,000	3,000
546130	ROAD REPAIRS	193,663	225,000	225,000	235,000	10,000
	Street patching, curb / valley gutter repairs, sidewalk repairs, grading of alleyways, and materials					
549020	TECHNOLOGY SVC CHARGE	28,290	29,370	29,370	35,160	5,790
551000	OFFICE SUPPLIES	2,860	3,100	3,100	3,100	0
552000	OPERATING SUPPLIES	16,993	13,300	13,300	13,500	200
552070	UNIFORMS	2,557	2,800	3,000	3,200	400
554010	MEMBERSHIPS	1,316	1,500	1,500	1,500	0
	TOTAL OPERATING EXPENSES	**$1,728,338**	**$2,142,700**	**$3,131,217**	**$1,770,620**	**($372,080)**
NON-OPERATING EXPENSES						
560300	IMPROVEMENT O/T BLDG	614,187	527,000	607,475	485,000	(42,000)
560400	MACHINERY & EQUIPMENT	0	0	27,100	0	0
560700	VEHICLES	0	0	550	70,000	70,000
	TOTAL NON-OPERATING EXPENSES	**$614,187**	**$527,000**	**$635,125**	**$555,000**	**$28,000**
	TOTAL EXPENSES	**$2,894,170**	**$3,216,687**	**$4,331,048**	**$2,886,834**	**($329,853)**

STREETS FUND 190

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

CIP NUMBER	PROJECT DESCRIPTION	Requested 2018-19	2019-20	2020-21	2021-22	2022-23
	*Annual Pavement Resurfacing Program	500,000	650,000	650,000	650,000	700,000
	*Arterial Pavement Resurfacing Program	0	0	0	0	0
	Total Programs Budgeted in the Operations Budget	**500,000**	**650,000**	**650,000**	**650,000**	**700,000**
19U31	Alley Maintenance & Improvements	75,000	75,000	75,000	75,000	75,000
19U29	Pedestrian & Bicycle Master Plan Projects (1)	150,000	150,000	150,000	150,000	150,000
19U21	Citywide ADA Accessibility Improvements	15,000	15,000	15,000	15,000	15,000
19U01	Intersection/Signal System Improvements	0	150,000	475,000	175,000	425,000
19U07	City Road Bridge Improvements	175,000	150,000	150,000	100,000	0
19U08	Traffic Operations & Signal System Improvements	70,000	0	0	0	0
19U04	Vehicle Replacement	70,000	0	0	0	130,000
	Total Streets and Traffic CIP Budget	**555,000**	**540,000**	**865,000**	**515,000**	**795,000**
	TOTAL STREETS AND TRAFFIC FUND	**1,055,000**	**1,190,000**	**1,515,000**	**1,165,000**	**1,495,000**

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

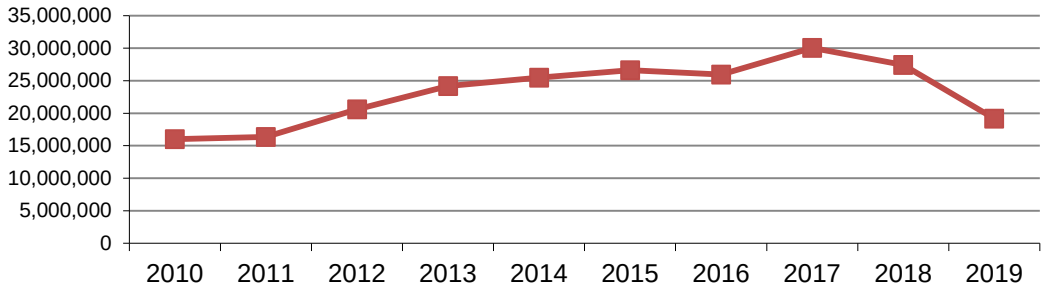
(1) Coordinate with CRA 8th Street Improvements

	FDOT FUNDED PROJECTS	2018-19	2019-20	2020-21	2021-22	2022-23
FDOT	SIDEWALK: Harbour Drive (Binnacle- Crayton)	565,146	0	0	0	0
FDOT	Reimbursement for Traffic Signal Operations on US41	95,715	98,217	100,680	103,002	105,374
FDOT	Reimbursement for US41 Street Lighting	142,821	147,102	151,520	156,064	160,745
FDOT	Reimbursement for Traffic Operations Center	30,000	30,000	30,000	0	0
FDOT	SIDEWALKS: Naples Beach Access	0	0	1,140,325	0	0
FDOT	SIDEWALK: 3rd Street North (Central Ave - 7th Ave N)	0	0	0	0	0
FDOT	SIDEWALK: 2nd Street S (6th Ave S - 11th Ave S)	0	0	0	0	0
FDOT	Mandarin Greenway sidewalks at various locations	0	0	45,311	0	349,407
FDOT	DRAINAGE: US-41 Drainage System Replacement Project	0	0	11,000,000	0	0
FDOT	South Golf Drive from Gulf Shore Blvd to W US41	0	0	0	279,363	0
FDOT	**TOTAL**	**833,682**	**275,319**	**12,467,836**	**538,429**	**615,526**

WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2018-19

Beginning Balance - Unrestricted Net Position as of September 30, 2017		**$30,045,196**
Projected Revenues FY 2017-18		32,686,000
Projected Expenditures FY 2017-18		35,288,192
Net Increase/(Decrease) in Net Unrestricted Assets		**(2,602,192)**
Expected Unrestricted Net Position as of September 30, 2018		**$27,443,004**
Add Fiscal Year 2018-19 Budgeted Revenues		
OPERATING:		
Water Sales & Revenue	17,450,500	
Sewer Charges & Revenue	14,791,000	32,241,500
NON-OPERATING		
System Development Charges	700,000	
Interest Income	280,000	
Sale of Surplus Property	30,000	
Rents	54,000	
Bembury Repayments	50,000	
		1,114,000
		33,355,500
TOTAL AVAILABLE RESOURCES:		**$60,798,504**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Administration	3,955,244	
Water Production	5,972,745	
Water Distribution	2,573,564	
Wastewater Treatment	4,006,784	
Wastewater Collection	1,687,086	
Utilities Maintenance	1,855,328	
Customer Service	648,236	
Debt Principal & Interest	1,263,718	
Transfer - Pmt in Lieu of Taxes	1,722,000	
Capital Projects	17,925,500	41,610,205
BUDGETED CASH FLOW		**(8,254,705)**
Projected Unrestricted Net Position as of September 30, 2019		**$19,188,299**

Trend-Unrestricted Net Position



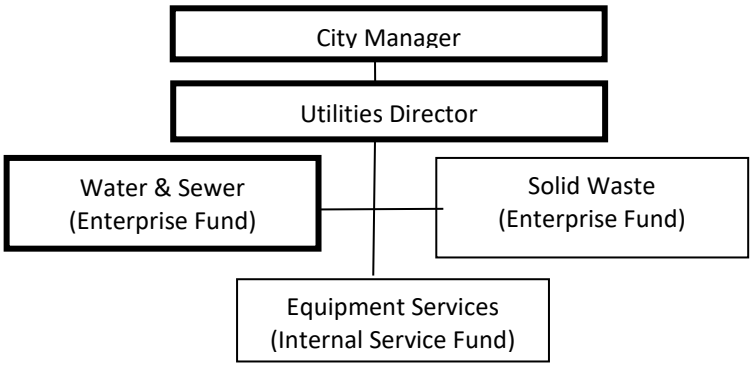
Water & Sewer Fund

Utilities Department (Fund 420)

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

Department Description

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



2018-19 Goals and Objectives

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

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

Integrated Water Resources Plan:

- Complete first 30-million-gallon test cycle on ASR 4LH, collect operational data and submit findings and recommendations to the FDEP.
- Continue operation for ASR Wells 1, 2, and 3 located at the Wastewater Treatment Plant.
- Continue utilization of the Golden Gate Canal Pumping Station for meeting the reclaimed water demand and recharge of the existing ASR wells.

In accordance with Vision Plan 3a (maintain and improve public amenities for residents) improve the level of service to all customers and provide reliable service to meet growth

and development through Water and Sewer Capital Improvement Projects such as the following:

- Wastewater Collections - Target the Crayton Road areas between Harbour Drive and Parkshore Drive for sewer lining improvements in order to rehabilitate sewer lines, laterals, and manholes. This will reduce infiltration of ground water, silt, and sand from entering the collection system.
- Water Production - Complete the removal and replacement of gravel, sand and anthracite material located within two filters located at the water plant.
- Water Production – Complete the renovation of accelator #4 and an assessment of accelator's 2 and 3 to determine the scope of future improvements.
- Utilities Maintenance – Provide upgrades and rehab improvements to sewer pump station 26 located at the Via Mira Mar beach end on Gulfshore Boulevard North.
- Utilities Maintenance – Provide the annual replacement of generators that service remote pumping facilities operated by the Utilities Department.

2018-19 Significant Budgetary Issues

The budgeted expenditures for all divisions of the Water and Sewer Fund is $41,610,205, a decrease of $2.0 million from the FY 2017-18 budget, primarily due to decreased capital projects costs.

Revenues

The City's water and sewer rates are based on the 2013 Water/Sewer Rate Study as prepared by the City's rate consultant. The rates were later reviewed and confirmed (i.e. not changes proposed) as part of the 2018 Rate Study update. The rates will increase based on the April annual Consumer's Price Index or 2.46%, which will be applied to the first full billing cycle in the new fiscal year.

Projected water revenues for FY 18-19 are $17,450,500 or $350,500 more than FY 2017-18, to reflect the rate increase as well as consumption and usage trends.

Projected sewer revenues, including reclaimed water, for FY 2018-19 are budgeted at $14,791,000 or $336,070 more than FY 2017-18, to reflect the rate increase as well as consumption and usage trends.

Non-operating revenues are budgeted at $1,114,000. There is $700,000 budgeted for Water and Sewer System Development Charges (impact fees). Interest income is expected to be $280,000.

The Bembury Special Assessment has been established for twenty years. Repayments from property owners were on the tax roll starting November 2015, and $50,000 of assessment payments are budgeted as revenue to the Water Sewer Fund in FY 2018-19.

The impact of GASB 68, requires a reservation of $2,995,874 in reserves for Pension Liability. Though the Water/Sewer fund is in healthy condition, the net position of the fund did decline.

Expenditures
There are 104 positions in the Water and Sewer Fund, no change from the prior year.

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

The budget for the Administration Division is $6,940,962, a $1,827,435 decrease from the FY 2017-18 budget. The decrease is primarily due to the decrease of principal and interest payment on the 2013 Utility Refunding note.

Water & Sewer Fund (continued)

The Administration Division includes 9 positions, the same as the FY 2017-18 budget. Personal Services are budgeted for $908,449 a decreased by $4,507 due to employee benefit changes. It is important to note that the personal services budget within the entire fund includes the 3% contractual increase.

The Operating Expenditures are budgeted at $4,768,795 a decrease of $114,199 from the FY 2017-18 budget. The following line items are the most significant expenses of the Administration budget.

City Administration (General Fund Reimbursement)	$1,628,700
Taxes (Payment in Lieu of Taxes)	1,722,000
Self-Insurance Charge	774,171
Professional Services (i.e. studies, surveys, permitting)	250,000
Technology Services	208,840

Administration's Non-Operating costs, which are $1,263,718, are for debt service payments (principal and interest) on the water and sewer debt.

Water Production Division
The main responsibility of the Water Production Division is to provide safe drinking water. The budget for the Water Production Division is $5,972,745, an increase of $28,965 increase from the FY 2017-18 budget.

The Water Production Division includes fifteen (15) positions and Personal Services for FY 2018-19 are budgeted at $1,171,755, a $30,342 decrease from the FY 2017-18 budget.

The Operating Expenditures are $4,800,990, an increase of $59,307 from the FY 2017-18 budget. The following three line items are the most significant expenses of this section of the budget:

Chemicals (for water treatment)	$2,280,000
Electricity (for wells and water plant)	1,200,000
Contractual Services (mostly sludge hauling)	627,400

Water Distribution Division
The Water Distribution Division is responsible for installing and maintaining water transmission mains within the potable water distribution system. This Division also services and maintains the raw water wellfield piping from the potable water wells to the Water Treatment Plant. The budget for the Water Distribution Division is $2,599,064 a $34,488 increase from the FY 2017-18 budget.

The Water Distribution Division includes twenty (20) positions, the same as the FY 2017-18 budget. The cost of Personal Services is budgeted at $1,482,420 and increase of $9,888 from the FY 2017-18 budget.

The Operating Expenditures are $1,091,144, which is an increase of $25,100 from the FY 2017-18 budget. The major function of this Division is to ensure the supply of potable water arrives to the end user. Major costs include fire hydrants, electronic meters, related supplies, line repair, and maintenance/restoration supplies such as rock, sod, pipes, and subcontracted services for road repairs.

Machinery and equipment is budgeted within this Division in the amount of $25,500, which includes a tapping machine replacement, a mudhog pump replacement, trimble (GPS) handheld unit, locating equipment and an equipment trailer.

Water & Sewer Fund (continued)

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

The budget for the Wastewater Treatment Division is $4,096,784, a $28,539 increase from the FY 2017-18 budget.

The Wastewater Treatment Division includes twenty (20) positions, the same as the FY 2017-18 budget. The cost of Personal Services is budgeted at $1,536,884, a decrease of $3,711 from the FY 2017-18 budget.

The Operating Expenditures are $2,469,900, which is an increase of $32,250 from the FY 2017-18 budget. The following four items are the most significant expenses of this section of the budget.

Other Contractual Services (Sludge Hauling)	$327,000
Electricity (for plant)	860,000
Chemicals	200,000
Equipment and Plant Maintenance	659,500

The primary increase within this division is in the repair and maintenance line item and is due to the necessary rehabilitation required for Filters No. 1 and 2 located at the Plant; improvements include bridge rehabs, pumps, and piping in an amount of $200,000. The other minor operating costs within the Wastewater Treatment Division includes uniforms, other utility services, safety and training, and operating supplies.

Machinery and equipment is budgeted within this Division in the amount of $90,000, which includes the replacement of gear boxes, utility cart for facility operations, and the purchase of an ISE multi-meter within the central laboratory.

Wastewater Collections Division
The responsibility of the Wastewater Collections Division is to ensure the safe and efficient collection of residential and commercial wastewater (sewage) from the site of collection to the Wastewater Treatment Plant. This division also services and maintains the reclaimed water distribution system. The budget for the Wastewater Collections Division is $1,727,086, an increase of only $11 from FY 2017-18.

The Wastewater Collections Division includes seventeen (17) positions, the same as the FY 2017-18 budget. The cost of Personal Services is budgeted at $1,148,686, a decrease of $10,439 from the FY 2017-18 budget

The Operating expenditures, at $538,400, is an $11,950 increase from the FY 2017-18 budget. The primary increase is due to road repairs which has increased based on new annual contracts. Other significant costs include vehicle maintenance, operating supplies such as manhole ring and covers, reclaimed water meters, sod for restoration, and rental equipment.

Machinery and equipment is budgeted within this Division in the amount of $40,000, which includes a track hoe trailer replacement, air release valves, jet truck hose replacements, lamp camera cable replacement, GPS equipment replacement, and dewatering pump replacements.

Maintenance Division
The Maintenance Division is responsible for servicing and maintaining the water and sewer remote facilities, including 51 raw water production wells and 125 sewer pump stations. The budget for this Division is $1,965,328, a $1,038 decrease from the FY 2017-18 budget.

Water & Sewer Fund (continued)

The Maintenance Division includes sixteen (16) positions, the same as the FY 2017-18 budget. The cost of Personal Services is budgeted at $1,122,707, a decrease of $6,726 from the FY 2017-18 budget.

Operating Expenditures of $732,621 increased by $5,688 from the FY 2017-18 budget and is primarily due to increased maintenance costs.

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

Customer Service Division
The Customer Service Division is responsible for billing and collection (including meter reading) of the Water/Sewer, Solid Waste, and Stormwater fees that are charged to customers who reside within the City's service areas. The Customer Service staff read and bill accounts on a bi-monthly basis which consists of approximately 21,800 meters. The employees are funded by the Water/Sewer Fund but are managed by the Finance Department.

The Customer Service Division includes seven (7) positions, the same as the FY 2017-18 budget. The cost of Personal Services is budgeted at $442,451, an increase of $8,597 from the FY 2017-18 budget.

The budget for this Division is $648,236, an increase of $20,697 from the FY 2017-18 budget. The increase is primarily due to the cost of a third-party link for the online payment system and an increase in postage and printing for bill processing; combined increase for these two items equate to $10,100.

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

Capital Projects
Capital Projects are listed at the end of this section and detailed in the City's Capital Improvement Program. Capital projects for FY 2018-19 total $17.66 million, a decrease of $280,000 from the FY 2017-18 budget.

2018-19 Benchmarking

Water Production Benchmarking	**Naples**	**Winter Park**	**Clearwater**
Number of Potable Water Customer Accounts	18,071	23,000	43,350
Average Daily Use	14.2 MGD	10 MGD	11.2 MGD
Water Plant Operators	10	12	11
Ratio of Operations Staff per MG Treated	0.704 staff:1 MGD	1.2 staff:1 MGD	0.98 staff:1 MGD

Water & Sewer Fund (continued)

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

Wastewater Treatment Benchmarking	Naples	Collier County North Plant	Collier County South Plant	Marco Island
Total Flow Treated/Day	6.55 MGD	8.962 MGD	6.76 MGD	2.11 MGD
Plant Operators	9	14	12	9

Wastewater Collections Benchmarking	Naples	Marco	Sarasota	Collier County
Number of employees maintaining collection system	17	15	12	57
Number of manholes maintained	3,009	2,420	4,922	15,336
Number of linear feet of gravity mains maintained	691,680	560,617	1,056,000	3,468,960
Number of linear feet of force main maintained	295,680	273,318	179,520	2,138,400

Utilities Maintenance Benchmarking	Naples	Collier County	West Palm	Marco Island
Number of employees maintaining pump stations	16	57	14	8
Number of pump stations maintained within system	125	800	144	96
Number of water producing wells maintained within system	51	104	Surface Water System	15
Number of telemetry sites maintained	178	800	144	96

Water Production Performance Measures	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
Volume Treated Gallons (treated annually)	4,958,620,000	5,180,970,000	5,020,000,000	5,100,000,000
Average Daily Demand (MG)	13.548	14.194	13.753	13.973

Water & Sewer Fund (continued)

Unaccounted Water Loss	7.38%	5.89%	5%	4%
Number of Quality Control Tests Performed	102,850	103,000	103,000	103,000

Water Distribution Performance Measures	**Actual 2015-16**	**Actual 2016-17**	**Estimated 2017-18**	**Projected 2018-19**
Number of meters changed	477 meters 39 Orions	1,275 meters 4 Orions	1,300 meters 20 Orions	1,350 meters 25 Orions
Water main, valves, and service line repairs performed	307	421	300	250
Number of large meters tested	25	11	20	25
Number of backflow devices tested	1,620	1,541	1,800	1,900
Number of valves exercised and maintained	700	800	600	800

Wastewater Treatment Performance Measures	**Actual 2015-16**	**Actual 2016-17**	**Estimated 2017-18**	**Projected 2018-19**
Chemical cost per million gallons treated	$89	$85	$87	$88
Effluent Carbonaceous Biochemical Oxygen Demand (CBOD) – 5 mg/L annual avg. limit	0.5	0.5	0.5	0.5
Influent CBOD – pounds per day	136	128	135	141

Wastewater Collections Performance Measures	**Actual 2015-16**	**Actual 2016-17**	**Estimated 2017-18**	**Projected 2018-19**
Linear feet of pipe inspected	117,384	54,957	60,000	80,000
Linear feet of pipe cleaned	122,884	79,957	80,000	100,000
Sewer Forcemains/Gravity Lines/Laterals/Reclaimed Main Line Repairs	54	62	70	65
Sewer mains obstructions cleared	25	28	25	24

Water & Sewer Fund (continued)

Utilities Maintenance Performance Measures	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	20	18	20	20
Number of wells chlorinated on an annual basis for algae/bacteria control.	10	14	10	10
Number of wells rehabbed for optimal performance and increased yield.	5	0	5	5

WATER & SEWER FUND
REVENUE SUMMARY

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET
WATER:					
Water Sales	14,846,771	16,074,210	15,319,000	14,999,000	15,640,000
Water Surcharge	1,164,502	1,239,437	1,272,000	1,242,000	1,280,000
Hydrant	40,577	50,066	39,000	37,500	40,000
Tapping Fees	118,239	86,035	112,000	98,000	108,000
Reinstall Fees	683	1,740	1,000	2,500	1,000
Connection Charges	199,917	136,328	135,000	135,000	130,000
Delinquent Fees	153,480	195,869	125,000	190,000	140,000
Plan Review Fees	27,230	48,752	33,000	48,000	48,000
Application Fees	21,700	17,400	18,000	18,000	18,000
Water Inspection	7,460	5,200	6,000	6,000	5,500
Miscellaneous	30,653	39,956	40,000	40,000	40,000
Total Water	16,611,212	17,894,993	17,100,000	16,816,000	17,450,500
SEWER					
Service Charges	11,816,799	13,229,618	12,306,230	12,150,000	12,400,000
Sewer Surcharge	609,057	645,527	625,000	630,000	630,000
Connection Charges	56,347	35,683	35,000	35,000	35,000
Sewer Inspection	5,340	3,080	4,000	4,000	3,000
Irrigation Water	1,545,565	1,818,251	1,471,700	1,683,000	1,715,000
Application Fees	13,400	7,700	13,000	8,000	8,000
Miscellaneous	(500)	0	0	0	0
Total Sewer	14,046,008	15,739,859	14,454,930	14,510,000	14,791,000
NON-OPERATING					
System Development	1,234,444	799,835	700,000	870,000	700,000
Interest Income	284,893	195,699	266,700	279,000	280,000
Rents and Royalties	36,000	60,500	54,000	54,000	54,000
Sale of Property	45,183	49,513	25,000	41,000	30,000
Grants/Bank Loan	654,086	451,163	7,200,000	0	0
Grants and loans of $7.2 million were related to cancelled Gulf Acres/Rosemary Heights project					
Assessment Payment	29,151	0	0	58,000	0
Bembury Assessments	73,882	73,882	73,882	58,000	50,000
Loan Repayment (ENB)	0	0	0	0	0
Total Non-Operating	2,357,640	1,630,592	8,319,582	1,360,000	1,114,000
TOTAL WATER & SEWER	**$33,014,859**	**$35,265,444**	**$39,874,512**	**$32,686,000**	**$33,355,500**

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
			ADMINISTRATION (2001)	
1	1	1	Utilities Director	141,506
1	1	1	Deputy Director	104,110
1	1	1	Budget & CIP Manager	85,425
1	1	1	Project Manager	75,877
1	1	1	Administrative Coordinator	61,226
2	2	2	Administrative Specialist II	81,663
1	1	1	Utilities Permit Coordinator	53,003
1	1	1	Warehouse Coordinator	50,559
9	9	9		653,369
			WATER PRODUCTION (2030)	
1	1	1	Plant Superintendent	91,575
1	1	1	Treatment Plant Supervisor	62,163
10	10	10	Plant Operators I - IV	462,660
1	1	1	Utilities Coordinator	47,206
1	1	1	Service Worker III	42,646
1	1	1	Equipment Operator III	53,546
15	15	15		759,796
			WATER DISTRIBUTION (2031)	
1	1	1	Distribution Supervisor	82,597
2	2	2	Cross Control Technician	126,432
4	4	4	Sr. Utilities Technician	197,518
8	8	8	Utilities Technician	323,536
1	1	1	Utilities Coordinator	54,840
2	2	2	Utilities Locator	95,010
1	1	1	Utilities Inspector	54,840
1	1	1	Equipment Operator Sr	57,138
20	20	20		991,911

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
			WASTEWATER TREATMENT (3040)	
1	1	1	Treatment Plant Supervisor	92,840
1	1	1	Plant Superintendent	87,823
1	1	1	Laboratory Supervisor	58,734
3	3	3	Laboratory & Field Technician	162,546
9	9	9	Plant Operator	458,027
1	1	1	Industrial Waste Technician	46,551
2	2	2	Tradesworker	83,776
1	1	1	Equipment Operator III	41,399
1	1	1	Utilities Coordinator	47,924
20	20	20		1,079,620
			WASTEWATER COLLECTION (3041)	
1	1	1	Collections Supervisor	82,597
1	1	1	Utilities Coordinator	42,052
0	1	1	GIS Specialist	38,909
3	3	4	Sr. Utilities Technician	193,365
1	1	1	Equipment Operator V	42,052
1	1	1	Equipment Operator IV	38,909
1	1	1	Utilities Locator	44,137
9	8	7	Utilities Technicians	288,120
17	17	17		770,141
			UTILITIES MAINTENANCE (4050)	
1	1	1	Utilities Maintenance Supervisor	65,377
4	4	4	Instrument Technician	221,144
8	8	8	Utilities Maintenance Tech I/II	337,828
1	1	1	Tradesworker	52,031
1	1	1	Service Worker III	34,195
1	1	1	Utilities Coordinator	60,201
16	16	16		770,776
			CUSTOMER SERVICE (0707)	
1	1	1	Utility Billing Manager	86,102
1	1	1	Accounting Associate/Billing	51,208
3	3	3	Billing & Collection Specialist	116,730
0	0	1	Lead Meter Technician (a)	37,297
2	2	1	Meter Technician (a)	32,339
7	7	7		323,676

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
104	**104**	**104**	**Regular Salaries**	**5,349,288**
			Other Salaries	**52,700**
			Overtime	**176,300**
			Employer Payroll Expenses	**2,235,064**
			Total Personal Services	**$ 7,813,352**

(a) Meter Technician position upgraded to Lead Meter Technician

FISCAL YEAR 2018-19
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY

FUND 420

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	5,125,566	5,346,962	4,967,965	5,349,282	2,320
510300	OTHER SALARIES	47,900	52,700	51,200	52,700	0
510400	OVERTIME	161,063	176,150	149,550	176,300	150
525010	FICA	389,040	392,685	392,685	386,595	(6,090)
525030	RETIREMENT CONTRIBUTIONS	551,402	703,975	662,629	652,106	(51,869)
525040	LIFE/HEALTH INSURANCE	1,049,667	1,163,000	1,006,736	1,178,849	15,849
525070	EMPLOYEE ALLOWANCES	15,600	15,120	16,480	17,520	2,400
525090	GENERAL & MERIT	0	0	0	0	0
	TOTAL PERSONAL SERVICES	**$ 7,340,239**	**$ 7,850,592**	**$ 7,247,245**	**$ 7,813,352**	**$ (37,240)**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	363,736	120,275	109,775	92,525	(27,750)
530010	CITY ADMINISTRATION	1,344,580	1,541,550	1,541,550	1,628,700	87,150
530015	REIMB FOR CUST SERVICE	(90,000)	(80,000)	(80,000)	(80,000)	0
530070	SMALL TOOLS	23,352	26,900	26,800	26,900	0
530510	BOTTLED WATER	0	20,000	2,500	0	(20,000)
531001	BANK/CREDIT CARD FEES	147,211	161,000	161,000	161,000	0
531010	PROFESSIONAL SERVICES	266,402	340,000	294,000	334,600	(5,400)
531018	OTHER PROFESSIONAL SERVICES	19,390	30,000	30,000	27,000	(3,000)
531040	OTHER CONTRACTUAL SERVICES	806,435	1,061,600	1,049,300	1,113,400	51,800
531220	INVESTMENT ADVISORY FEES	18,798	17,990	17,990	22,700	4,710
532040	OTHER LEGAL SERVICES	0	15,000	0	15,000	0
538010	PAYMENTS IN LIEU OF TAXES	1,722,000	1,722,000	1,722,000	1,722,000	0
540000	TRAINING & TRAVEL COSTS	16,043	38,300	33,800	38,300	0
540100	BOOK/SUBS/MEMBERSHIPS	2,050	4,800	4,250	4,800	0
541000	COMMUNICATIONS	4,275	16,838	13,820	23,626	6,788
541010	TELEPHONE/TELEMETRY	52,436	56,500	54,550	60,440	3,940
542020	POSTAGE & FREIGHT	45,000	45,700	45,700	48,000	2,300
542100	EQUIP. SERVICES - REPAIRS	247,489	333,500	293,000	337,000	3,500
542110	EQUIP. SERVICES - FUEL	118,826	129,733	116,900	137,733	8,000
543010	ELECTRICITY	1,759,374	2,341,000	1,891,200	2,309,500	(31,500)
543020	WATER, SEWER, GARBAGE	89,827	97,000	105,400	102,000	5,000
544020	EQUIPMENT RENTAL	42,582	95,100	86,900	92,700	(2,400)
545220	SELF INSURANCE CHARGE	894,110	990,310	990,310	774,171	(216,139)
546000	REPAIR AND MAINTENANCE	268,132	497,200	494,000	571,900	74,700
546020	BUILDINGS & GROUND MAINT.	297,728	240,600	246,000	250,600	10,000
546030	EQUIP. MAINT. CONTRACTS	7,646	10,000	10,000	15,000	5,000
546040	EQUIPMENT MAINTENANCE	558,883	585,000	582,500	595,000	10,000
546120	ROAD REPAIRS	84,429	95,000	100,000	125,000	30,000
547000	PRINTING AND BINDING	20,840	29,500	28,700	31,500	2,000
549000	OTHER CURRENT CHARGES	0	3,000	3,000	3,000	0
549020	TECHNOLOGY SVC CHARGE	241,490	179,010	179,010	208,840	29,830
549080	HAZARDOUS WASTE DISPOSAL	717	1,500	700	1,500	0
551000	OFFICE SUPPLIES	11,326	14,250	13,100	14,750	500
552000	OPERATING SUPPLIES	322,411	369,500	363,500	369,500	0
552020	FUEL	9,550	68,000	68,000	68,000	0
552030	OIL & LUBE	1,614	9,500	9,000	9,500	0
552070	UNIFORMS	31,461	32,950	32,850	32,950	0

FISCAL YEAR 2018-19
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY

FUND 420

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
552090	OTHER CLOTHING	10,650	12,900	13,400	17,600	4,700
552100	JANITORIAL SUPPLIES	2,303	2,500	2,500	2,500	0
552210	NEW INSTALLATIONS SUPPLY	378,683	450,000	450,000	450,000	0
552220	REPAIR SUPPLIES	212,606	240,000	240,000	240,000	0
552800	CHEMICALS	2,181,815	2,609,933	2,328,400	2,608,400	(1,533)
559000	DEPRECIATION/AMORTIZATION	7,193,576	0	0	0	0
	TOTAL OPERATING EXPENSES	**$ 19,729,776**	**$ 14,575,439**	**$ 13,675,405**	**$ 14,607,635**	**$ 32,196**
NON-OPERATING EXPENSES						
560200	BUILDINGS	1,270,721	0	0	0	0
560300	IMPROVEMENTS O/T BUILDING	4,546,205	15,810,000	8,647,128	15,135,000	(675,000)
560400	MACHINERY EQUIP	1,882,533	1,967,500	2,238,306	2,105,500	138,000
560700	VEHICLES	257,101	430,000	507,661	685,000	255,000
	TOTAL CAPITAL EXPENSES	**$ 7,956,561**	**$ 18,207,500**	**$ 11,393,095**	**$ 17,925,500**	**$ (282,000)**
570110	PRINCIPAL	0	2,707,878	2,707,878	1,031,080	(1,676,798)
570120	INTEREST	311,721	264,569	264,569	232,638	(31,931)
590010	OPERATING CONTINGENCY	0	0	0	0	0
	TOTAL DEBT RELATED EXPENSES	**$ 311,721**	**$ 2,972,447**	**$ 2,972,447**	**$ 1,263,718**	**$(1,708,729)**
	TOTAL EXPENSES	**$35,338,297**	**$43,605,978**	**$35,288,192**	**$41,610,205**	**($1,995,773)**

FISCAL YEAR 2018-19
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION

420.2001.533

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	789,688	661,266	586,165	653,369	(7,897)
510400	OVERTIME	3,827	1,000	1,400	1,000	0
525010	FICA	56,694	47,935	47,935	47,258	(677)
525030	RETIREMENT CONTRIBUTIONS	68,064	86,254	86,254	79,777	(6,477)
525040	LIFE/HEALTH INSURANCE	119,130	109,541	104,058	120,085	10,544
525070	EMPLOYEE ALLOWANCES	6,960	6,960	6,960	6,960	0
	TOTAL PERSONAL SERVICES	**$1,044,362**	**$912,956**	**$832,772**	**$908,449**	**$ (4,507)**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	320,771	3,500	3,000	3,500	0
530010	ADMINISTRATIVE REIMBURSEMENT	1,344,580	1,541,550	1,541,550	1,628,700	87,150
530510	BOTTLED WATER	0	20,000	2,500	0	(20,000)
531010	PROFESSIONAL SERVICES	221,518	250,000	209,000	250,000	0
	Studies/engineering $200,000, surveying for utilities $25,000 Drug Testing $10,000, Right of way permitting costs $15,000					
531040	OTHER CONTRACTUAL SERVICES	19,957	34,000	30,000	34,000	0
	Copy Machine, Answering Service, GPS Tracking, Portable Radio, Meter Reading software maintenance, etc.					
531220	INVESTMENT ADVISORY FEES	18,798	17,990	17,990	22,700	4,710
	Formerly recorded as an offset to revenue, the fund's share of investment advisor services is now being expensed					
532040	OTHER LEGAL SERVICES	0	15,000	0	15,000	0
538010	PAYMENT IN LIEU OF TAXES	1,722,000	1,722,000	1,722,000	1,722,000	0
540000	TRAINING & TRAVEL COSTS	331	2,000	1,000	2,000	0
541000	COMMUNICATIONS	2,125	2,584	2,300	2,584	0
541010	TELEPHONE	7,627	10,500	8,700	10,500	0
542100	EQUIP. SERVICES - REPAIRS	3,208	2,500	1,000	3,000	500
542110	EQUIP. SERVICES - FUEL	2,128	1,000	3,800	1,000	0
543010	ELECTRICITY	20,288	25,000	23,000	25,000	0
543020	WATER, SEWER, GARBAGE	21,115	23,000	22,000	23,000	0
545220	SELF INSURANCE CHARGE	894,110	990,310	990,310	774,171	(216,139)
546000	REPAIR AND MAINTENANCE	11,085	16,500	12,000	16,200	(300)
546020	BUILDINGS & GROUND MAINT.	16,026	16,600	15,000	16,600	0
	Landscape maintenance, elevator maintenance, fountain maintenance, etc.					
547000	PRINTING AND BINDING	1,802	2,000	1,700	2,000	0
549020	TECHNOLOGY SVC CHARGE	241,490	179,010	179,010	208,840	29,830
551000	OFFICE SUPPLIES	1,798	2,600	2,600	2,600	0
552000	OPERATING SUPPLIES	13,549	4,500	4,000	4,500	0
	Soap, towels, toilet paper, etc. for facility and other unexpected needs or repairs					
552090	OTHER CLOTHING	150	150	200	200	50
554010	MEMBERSHIPS	0	700	650	700	0
559000	DEPRECIATION/AMORTIZATION	860,731	0	0	0	0
	TOTAL OPERATING EXPENSES	**$5,745,188**	**$4,882,994**	**$4,793,310**	**$4,768,795**	**$ (114,199)**
NON-OPERATING EXPENSES						
560400	MACHINERY EQUIP	0	0	72,215	0	
570110	PRINCIPAL	0	2,707,878	2,707,878	1,031,080	(1,676,798)
570120	INTEREST	311,721	264,569	264,569	232,638	(31,931)
590010	OPERATING CONTINGENCY	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**$311,721**	**$2,972,447**	**$3,044,662**	**$1,263,718**	**$(1,708,729)**
	TOTAL EXPENSES	**$7,101,271**	**$8,768,397**	**$8,670,744**	**$6,940,962**	**($1,827,435)**

FISCAL YEAR 2018-19
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION

420.2030.533

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	751,336	776,195	743,800	759,796	(16,399)
510300	OTHER SALARIES	0	2,000	500	2,000	0
510400	OVERTIME	33,655	45,000	30,000	45,000	0
525010	FICA	57,831	55,586	55,586	57,736	2,150
525030	RETIREMENT CONTRIBUTIONS	82,752	102,786	92,752	93,718	(9,068)
525040	LIFE/HEALTH INSURANCE	201,237	219,570	192,186	212,545	(7,025)
525070	EMPLOYEE ALLOWANCES	920	960	960	960	0
	TOTAL PERSONAL SERVICES	**$1,127,730**	**$1,202,097**	**$1,115,784**	**$1,171,755**	**($30,342)**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	8,100	14,000	14,000	28,750	14,750
530070	SMALL TOOLS	1,176	2,500	2,500	2,500	0
531018	PROFESSIONAL SERVICES	19,390	30,000	30,000	27,000	(3,000)
	Permitting ($5,000), SCADA repair ($10,000), Lab testing ($12,000)					
531040	OTHER CONTRACTUAL SERVICES	410,417	575,000	625,000	627,400	52,400
	Storage tank $30,000, sludge hauling $387,400, well rehab $210,000					
540000	TRAINING & TRAVEL COSTS	953	6,400	6,400	6,400	0
541000	COMMUNICATIONS	464	600	250	600	0
541010	TELEMETRY COMMUNICATIONS	44,376	45,400	45,400	49,340	3,940
542100	EQUIP. SERVICES - REPAIRS	11,881	18,000	18,000	18,000	0
542110	EQUIP. SERVICES - FUEL	3,312	2,400	2,600	2,400	0
543010	ELECTRICITY	967,447	1,220,000	1,000,000	1,200,000	(20,000)
543020	WATER, SEWER, GARBAGE	14,362	13,000	14,000	15,000	2,000
544020	EQUIPMENT RENTAL	1,330	4,000	3,000	4,000	0
546000	REPAIR AND MAINTENANCE	49,765	96,000	96,000	96,000	0
	Equipment calibration ($17,000), switchgear maintenance ($18,000), rewinds ($14,000), electronic repair, etc.					
546020	BUILDINGS & GROUND MAINT.	208,527	119,000	126,000	119,000	0
	Landscape Maint ($30,000), Hurricane Shutter repl. ($20,000), Plant/Station Painting ($35,000), Handrail repl. ($10,000) etc.					
546040	EQUIP. MAINTENANCE	214,115	222,000	222,000	232,000	10,000
	Electrical supplies, chemical feed equipment, bearings, gears, pumps, filter media, pipes, etc					
547000	PRINTING AND BINDING	0	1,500	1,000	1,500	0
	Blueprint copies					
549000	OTHER CURRENT CHARGES	0	3,000	3,000	3,000	0
551000	OFFICE SUPPLIES	679	1,300	1,000	1,300	0
552000	OPERATING SUPPLIES	34,712	46,000	45,000	46,000	0
	Lab supplies, Bacti supplies, safety and cleaning supplies, etc.					
552020	FUEL	4,943	25,000	25,000	25,000	0
552030	OIL & LUBE	0	7,000	7,000	7,000	0
552070	UNIFORMS	5,200	5,200	5,200	5,200	0
552090	OTHER CLOTHING	1,950	2,250	2,400	3,000	750
552800	CHEMICALS	1,910,000	2,281,533	2,000,000	2,280,000	(1,533)
554010	MEMBERSHIPS	0	600	600	600	0
559000	DEPRECIATION/AMORTIZATION	1,490,539	0	0	0	0
	TOTAL OPERATING EXPENSES	**$5,403,636**	**$4,741,683**	**$4,295,350**	**$4,800,990**	**$59,307**
NON-OPERATING EXPENSES						
560400	MACHINERY & EQUIPMENT	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**
	TOTAL EXPENSES	**$6,531,366**	**$5,943,780**	**$5,411,134**	**$5,972,745**	**$28,965**

FISCAL YEAR 2018-19
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION

420.2031.533

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	889,817	988,026	894,100	991,911	3,885
510300	OTHER SALARIES	18,455	20,280	20,280	20,280	0
510400	OVERTIME	47,809	50,000	53,000	50,000	0
525010	FICA	70,903	72,225	72,225	69,570	(2,655)
525030	RETIREMENT CONTRIBUTIONS	101,452	130,571	121,750	122,236	(8,335)
525040	LIFE/HEALTH INSURANCE	184,097	209,990	185,310	226,023	16,033
525070	EMPLOYEE ALLOWANCES	1,440	1,440	2,000	2,400	960
	TOTAL PERSONAL SERVICES	**$1,313,975**	**$1,472,532**	**$1,348,665**	**$1,482,420**	**$9,888**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	6,212	8,000	6,500	8,000	0
530070	SMALL TOOLS	3,912	5,000	5,000	5,000	0
531040	OTHER CONTRACTUAL SERVICES	69,816	80,000	40,000	80,000	0
	Fire hydrant sand blasting ($10,000); emergency repairs ($50,000); leak detection services ($20,000)					
540000	TRAINING & TRAVEL COSTS	4,382	7,400	6,000	7,400	0
541000	COMMUNICATIONS	185	344	110	144	(200)
541200	EQUIP. SERVICES - REPAIRS	75,553	90,000	85,000	91,000	1,000
542110	EQUIP. SERVICES - FUEL	43,547	50,000	42,100	58,000	8,000
543020	WATER, SEWER, GARBAGE	9,173	8,000	8,000	8,000	0
544020	EQUIPMENT RENTAL	13,310	27,900	27,900	27,900	0
	Mini Trackhoe rental (full year $26,400), misc small equip rental ($1,500)					
546000	REPAIR AND MAINTENANCE	573	1,000	1,000	1,000	0
546040	EQUIP. MAINTENANCE	906	1,000	1,000	1,000	0
546120	ROAD REPAIRS	54,649	60,000	60,000	75,000	15,000
	Road and driveway repairs due to line break or other circumstances					
551000	OFFICE SUPPLIES	1,629	2,600	1,800	2,600	0
552000	OPERATING SUPPLIES	17,853	23,000	25,000	23,000	0
552070	UNIFORMS	9,036	9,100	8,900	9,100	0
552090	OTHER CLOTHING	2,700	2,700	3,000	4,000	1,300
552210	NEW INSTALLATIONS SUPPLY	378,683	450,000	450,000	450,000	0
	Electronic meters					
552220	REPAIR SUPPLIES	212,606	240,000	240,000	240,000	0
559000	DEPRECIATION/AMORTIZATION	1,232,802	0	0		0
	TOTAL OPERATING EXPENSES	**$2,137,530**	**$1,066,044**	**$1,011,310**	**$1,091,144**	**$25,100**
NON-OPERATING EXPENSES						
560400	MACHINERY & EQUIPMENT	25,551	26,000	28,000	25,500	(500)
	Replacements including tapping machine, mudhog, trimble handeld unit, locating equipment, etc.					
	TOTAL NON-OPERATING EXPENSES	**$ 25,551**	**$ 26,000**	**$ 28,000**	**$ 25,500**	**$ (500)**
	TOTAL EXPENSES	**$3,477,055**	**$2,564,576**	**$2,387,975**	**$2,599,064**	**$34,488**

FISCAL YEAR 2018-19
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT

420.3040.535

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	1,022,705	1,082,499	1,069,600	1,079,620	(2,879)
510300	OTHER SALARY/ON CALL	0	0	0	0	0
510400	OVERTIME	10,113	20,000	10,000	20,000	0
525010	FICA	74,975	79,015	79,015	77,977	(1,038)
525030	RETIREMENT CONTRIBUTIONS	114,546	143,067	143,067	132,862	(10,205)
525040	LIFE/HEALTH INSURANCE	199,133	213,614	201,132	223,545	9,931
525070	EMPLOYEE ALLOWANCES	2,600	2,400	2,400	2,880	480
	TOTAL PERSONAL SERVICES	**$1,424,071**	**$1,540,595**	**$1,505,214**	**$1,536,884**	**($3,711)**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	24,027	74,500	65,000	32,000	(42,500)
530070	SMALL TOOLS	2,886	4,000	4,000	4,000	0
531010	PROFESSIONAL SERVICES	44,884	90,000	85,000	84,600	(5,400)
	Lab testing, consulting, audit, certificates, etc.					
531040	OTHER CONTRACTUAL SERVICES	269,970	327,600	305,000	327,000	(600)
	Bio-solids handling					
540000	TRAINING & TRAVEL COSTS	5,256	7,900	6,000	7,900	0
540100	BOOKS AND MEMBERSHIPS	250	1,000	500	1,000	0
541000	COMMUNICATIONS	556	1,300	500	1,100	(200)
541010	TELEPHONE	433	600	450	600	0
542100	EQUIP. SERVICES - REPAIRS	11,486	25,000	15,000	25,000	0
542110	EQUIP. SERVICES - FUEL	3,232	4,900	3,500	4,900	0
543010	ELECTRICITY	583,458	860,000	665,000	860,000	0
543020	WATER, SEWER, GARBAGE	34,352	44,000	50,000	44,000	0
544020	EQUIPMENT RENTAL	1,889	7,500	5,000	7,500	0
546000	REPAIR AND MAINTENANCE	181,004	352,000	350,000	422,000	70,000
	Filter, pumps & pipe rehab ($200,000), pump & motor repairs ($73,000), valve & drain replacement ($50,000), etc.					
546020	BUILDINGS & GROUND MAINT.	64,869	85,000	85,000	95,000	10,000
	Lawn Maint., tree trimming, gate, fence, irrigation, signage and paint supplies. A/C repairs, door and window replacement, etc.					
546040	EQUIP. MAINTENANCE	224,690	237,500	235,000	237,500	0
	Instrument control, plumbing, grit, bar screens, conveyance, welding, coils, capaciters, belts, blowers, etc parts					
549080	HAZARDOUS WASTE DISPOSAL	717	1,500	700	1,500	0
551000	OFFICE SUPPLIES	1,881	2,500	2,200	2,500	0
552000	OPERATING SUPPLIES	51,996	67,500	65,000	67,500	0
	Lab supplies ($35,000), chemicals ($15,000), safety equipment ($10,000), etc					
552020	FUEL	4,514	28,000	28,000	28,000	0
552030	OIL & LUBE	1,614	2,500	2,000	2,500	0
552070	UNIFORMS AND SHOES	6,801	7,500	7,300	7,500	0
552090	OTHER CLOTHING	2,100	2,850	2,400	3,800	950
552100	JANITORIAL SUPPLIES	2,303	2,500	2,500	2,500	0
552800	CHEMICALS	145,078	200,000	200,000	200,000	0
	Polymer for solids dewatering ($25,000), FOG treatment ($40,000),chlorine disinfection ($81,900) etc.					
559000	DEPRECIATION/AMORTIZATION	1,779,999	0	0	0	0
	TOTAL OPERATING EXPENSES	**$3,450,244**	**$2,437,650**	**$2,185,050**	**$2,469,900**	**$32,250**
NON-OPERATING EXPENSES						
560400	MACHINERY EQUIPMENT	20,641	90,000	90,000	90,000	0
	TOTAL NON-OPERATING EXPENSES	**$20,641**	**$90,000**	**$90,000**	**$90,000**	**$0**
	TOTAL EXPENSES	**$4,894,956**	**$4,068,245**	**$3,780,264**	**$4,096,784**	**$28,539**

FISCAL YEAR 2018-19
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS

420.3041.535

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	709,738	752,220	659,500	770,141	17,921
510300	OTHER SALARIES	9,555	10,140	10,140	10,140	0
510400	OVERTIME	37,203	30,000	30,000	30,000	0
525010	FICA	54,086	57,861	57,861	55,185	(2,676)
525030	RETIREMENT CONTRIBUTIONS	79,549	104,241	81,750	95,092	(9,149)
525040	LIFE/HEALTH INSURANCE	168,562	202,743	146,980	185,728	(17,015)
525070	EMPLOYEE ALLOWANCES	1,880	1,920	2,400	2,400	480
	TOTAL PERSONAL SERVICES	**$1,060,572**	**$1,159,125**	**$988,631**	**$1,148,686**	**($10,439)**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	415	1,300	1,300	1,300	0
530070	SMALL TOOLS	7,383	7,400	7,300	7,400	0
531040	OTHER CONTRACTUAL SERVICES	32,015	40,000	45,000	40,000	0
540000	TRAINING & TRAVEL COSTS	3,031	7,600	7,600	7,600	0
541000	COMMUNICATIONS	46	550	50	550	0
542100	EQUIP. SERVICES - REPAIRS	101,592	130,000	110,000	130,000	0
542110	EQUIP. SERVICES - FUEL	29,365	35,000	28,900	35,000	0
543010	ELECTRICITY	3,208	6,000	3,200	4,500	(1,500)
544020	EQUIPMENT RENTAL	22,890	49,700	46,000	47,300	(2,400)
	Trackhoe Rental Large & Small, Backhoe rental in lieu of replacement ($46,800), Other minor rentals ($500)					
546000	REPAIR AND MAINTENANCE	1,795	10,700	14,000	10,700	0
546040	EQUIP. MAINTENANCE	2,879	4,500	4,500	4,500	0
546120	ROAD REPAIRS	29,780	35,000	40,000	50,000	15,000
	Road repairs ($45,000), driveway repairs ($5,000)					
551000	OFFICE SUPPLIES	337	1,750	1,500	1,750	0
552000	OPERATING SUPPLIES	166,589	182,000	178,000	182,000	0
	Safety gear for crews, cones, traffic signs, manhole rings/ covers, meters for change-out/new installs, sod, misc supplies					
552070	UNIFORMS AND SHOES	6,000	6,500	6,500	6,500	0
552090	OTHER CLOTHING	2,100	2,550	2,600	3,400	850
552800	CHEMICALS	2,493	3,400	3,400	3,400	0
554010	MEMBERSHIPS	1,800	2,500	2,500	2,500	0
559000	DEPRECIATION/AMORTIZATION	684,461	0	0	0	0
	TOTAL OPERATING EXPENSES	**$1,098,179**	**$526,450**	**$502,350**	**$538,400**	**$11,950**
NON-OPERATING EXPENSES						
560400	MACHINERY EQUIPMENT	30,540	41,500	40,000	40,000	(1,500)
	Air release valves, jet truck hoses and lamp camera cable, mini push lateral camera replacements					
	TOTAL NON-OPERATING EXPENSES	**$30,540**	**$41,500**	**$40,000**	**$40,000**	**($1,500)**
	TOTAL EXPENSES	**$2,189,292**	**$1,727,075**	**$1,530,981**	**$1,727,086**	**$11**

FISCAL YEAR 2018-19
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE

420.4050.536

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	668,073	776,322	716,200	770,776	(5,546)
510300	OTHER SALARIES	19,890	20,280	20,280	20,280	0
510400	OVERTIME	26,789	25,000	20,000	25,000	0
525010	FICA	52,294	57,005	57,005	55,204	(1,801)
525030	RETIREMENT CONTRIBUTIONS	74,173	99,233	99,233	91,854	(7,379)
525040	LIFE/HEALTH INSURANCE	125,418	150,633	128,525	158,153	7,520
525070	EMPLOYEE ALLOWANCES	1,320	960	1,280	1,440	480
529000	GENERAL & MERIT	0	0	0	0	0
	TOTAL PERSONAL SERVICES	**$967,956**	**$1,129,433**	**$1,042,523**	**$1,122,707**	**($6,726)**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	2,115	5,000	6,000	5,000	0
530070	SMALL TOOLS	7,994	8,000	8,000	8,000	0
531040	PROFESSIONAL SERVICES	4,259	5,000	4,300	5,000	0
	SCADA software license fee					
540000	TRAINING & TRAVEL COSTS	1,440	5,000	4,800	5,000	0
541000	COMMUNICATIONS	93	900	50	288	(612)
541010	TELEPHONE	0	0	0	0	0
542100	EQUIP. SERVICES - REPAIRS	41,978	64,000	60,000	66,000	2,000
542110	EQUIP. SERVICES - FUEL	32,049	31,433	31,200	31,433	0
543010	ELECTRICITY	184,973	230,000	200,000	220,000	(10,000)
543020	WATER, SEWER, GARBAGE	10,826	9,000	11,400	12,000	3,000
544020	EQUIPMENT RENTAL	3,163	6,000	5,000	6,000	0
546000	REPAIR AND MAINTENANCE	23,910	20,000	20,000	25,000	5,000
	Diesel tank cleaning and motor repairs.					
546020	BUILDINGS & GROUND MAINT.	8,306	20,000	20,000	20,000	0
546030	EQUIP. MAINT. CONTRACTS	7,646	10,000	10,000	15,000	5,000
546040	EQUIP. MAINTENANCE	116,294	120,000	120,000	120,000	0
	Parts, check valves, bearings, pump station electronics, etc.					
551000	OFFICE SUPPLIES	821	1,000	1,500	1,500	500
552000	OPERATING SUPPLIES	36,978	45,000	45,000	45,000	0
	Misc. Hardware (nuts, bolts, etc.) fm zinc to stainless, Electrical Supplies (wire, tape, conduit), Janitorial Supplies					
552020	FUEL	93	15,000	15,000	15,000	0
552070	UNIFORMS & SHOES	3,974	4,200	4,500	4,200	0
552090	OTHER CLOTHING	1,650	2,400	2,800	3,200	800
552800	CHEMICALS	124,244	125,000	125,000	125,000	0
	Annual contract for odor and grease control for lift stations					
559000	DEPRECIATION	1,132,682	0	0	0	0
	TOTAL OPERATING EXPENSES	**$1,745,486**	**$726,933**	**$694,550**	**$732,621**	**$5,688**
NON-OPERATING EXPENSES						
560400	MACHINERY EQUIPMENT	136,869	110,000	100,000	110,000	0
	Small motor/pump replacements/telemetry equipment					
	TOTAL NON-OPERATING EXPENSES	**$136,869**	**$110,000**	**$100,000**	**$110,000**	**$0**
	TOTAL EXPENSES	**$2,850,311**	**$1,966,366**	**$1,837,073**	**$1,965,328**	**($1,038)**

FISCAL YEAR 2018-19
BUDGET DETAIL
WATER & SEWER FUND
UTILITY BILLING / CUSTOMER SERVICE

420.0707.533

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	294,210	310,434	298,600	323,669	13,235
510400	OVERTIME	1,668	5,150	5,150	5,300	150
525010	FICA	22,259	23,058	23,058	23,665	607
525030	RETIREMENT CONTRIBUTIONS	30,866	37,823	37,823	36,567	(1,256)
525040	LIFE/HEALTH INSURANCE	52,091	56,909	48,545	52,770	(4,139)
525070	EMPLOYEE ALLOWANCE	480	480	480	480	0
	TOTAL PERSONAL SERVICES	**$401,573**	**$433,854**	**$413,656**	**$442,451**	**$8,597**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	2,094	13,975	13,975	13,975	0
	Collections costs (transworld), lien recording					
530015	CUST SERV REIMBURSEMENT	(90,000)	(80,000)	(80,000)	(80,000)	0
	The Solid Waste and Stormwater funds reimburse this department for a portion of the Utility Billing Operations					
531001	CREDIT CARD PROCESSING	147,211	161,000	161,000	161,000	0
540000	TRAINING / TRAVEL	650	2,000	2,000	2,000	0
541000	COMMUNICATIONS	806	10,560	10,560	18,360	7,800
	Online payment system, IVR expense and cell phones					
542020	POSTAGE & FREIGHT	45,000	45,700	45,700	48,000	2,300
542100	EQUIP. SERVICES - REPAIRS	1,791	4,000	4,000	4,000	0
542110	EQUIP. SERVICES - FUEL	5,194	5,000	4,800	5,000	0
546000	REPAIR AND MAINTENANCE	0	1,000	1,000	1,000	0
	Repairs to or batteries for meter reading equipment such as laptops and handhelds					
547000	PRINTING AND BINDING	19,038	26,000	26,000	28,000	2,000
	Outsourced printing and mailing of utility bills					
551000	OFFICE SUPPLIES	4,182	2,500	2,500	2,500	0
552000	OPERATING SUPPLIES	734	1,500	1,500	1,500	0
552070	UNIFORMS & OTHER CLOTHING	450	450	450	450	0
559000	DEPRECIATION	12,362	0	0	0	0
	TOTAL OPERATING EXPENSES	**$149,512**	**$193,685**	**$193,485**	**$205,785**	**$12,100**
		$551,085	**$627,539**	**$607,141**	**$648,236**	**$20,697**

CAPITAL IMPROVEMENT PROJECTS
WATER SEWER FUND 420

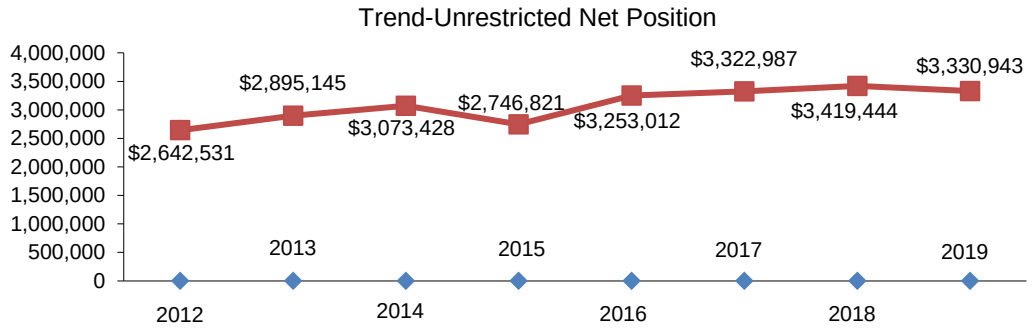
CIP NUMBER	PROJECT DESCRIPTION	Requested 2018-19	2019-20	2020-21	2021-22	2022-23
Water Production						
19K10	Filter Bed Replacement (2 per year)	250,000	250,000	250,000	250,000	250,000
17K14	Accelator Improvements	1,400,000	1,200,000	0	0	0
19K01	Influent Mag Flow Meter	40,000	40,000	40,000	0	0
19K02	Infrastructure Repairs - Water Plant	100,000	100,000	100,000	100,000	100,000
19K11	High Service Pump (HSP) Improvements	100,000	100,000	100,000	100,000	100,000
19K15	Chlorine Scrubber System Replacement	150,000	0	0	0	0
19K17	Electrical Upgrades - MCC & Generator Controls	50,000	400,000	0	0	0
	Washwater Transfer Sludge Pumps	0	30000	0	30,000	0
	Delroyd Gear Box Rebuilds	0	45,000	45,000	45,000	45,000
	Filter Awnings Replacements	0	25,000	120,000	120,000	0
	Anionic Polymer Feed System Replacement	0	50,000	0	0	0
	Fluoride/Phosphate Feed System Replacements	0	0	100,000	0	0
	PAX Mixers for Port Royal	0	0	0	60,000	0
	Golden Gate Well 426	0	0	0	85,000	600,000
	Service Truck Replacement	0	0	0	30,000	0
	Chemical Building Replacement	0	0	0	0	100,000
	TOTAL WATER PRODUCTION	**2,090,000**	**2,240,000**	**755,000**	**820,000**	**1,195,000**
Water Distribution						
19L02	Water Transmission Mains	4,500,000	3,000,000	3,000,000	2,000,000	2,000,000
19L06	Service Truck Replacement (1)	70,000	70,000	70,000	70,000	70,000
19L01	G.G Blvd Expansion (Everglades Blvd to Desoto)	250,000	0	0	0	0
	Valve Maintenance Equipment	0	60,000	0	0	0
	Insta-Valve Equipment Purchase	0	75,000	0	0	0
	Trailer Mounted Water Jet/Tanker	0	0	35,000	0	0
	Dump Truck Replacement	0	0	120,000	0	0
	TOTAL WATER DISTRIBUTION	**4,820,000**	**3,205,000**	**3,225,000**	**2,070,000**	**2,070,000**
Wastewater Treatment						
19M07	WWTP Pumps	150,000	150,000	150,000	150,000	150,000
19M25	Infrastructure Repairs - Wastewater Plant	75,000	100,000	100,000	100,000	150,000
19M28	Generator Improvements	400,000	0	0	0	0
19M29	Clarifier Improvements	100,000	150,000	0	0	0
19M03	Belt Filter Press Conveyor Replacement	160,000	0	0	0	0
	Service Truck Replacement	0	35,000	0	0	0
	TOTAL WASTEWATER TREATMENT	**885,000**	**435,000**	**250,000**	**250,000**	**300,000**
Wastewater Collections						
19N04	Replace Sewer Mains, Laterals, etc.	3,000,000	1,000,000	1,000,000	1,000,000	1,000,000
19N11	Service Truck Replacement (1)	70,000	70,000	70,000	70,000	70,000
19N01	Combination Jet/Vacuum Truck (Repl)	450,000	0	0	0	0
19N05	Large Truck Awning (Design and Installation)	100,000	0	0	0	0
	Dump Truck Replacement	0	120,000	0	0	0
	Box blade Tractor Replacement	0	55,000	0	0	0
	High Velocity Jet Truck Replacement	0	0	250,000	0	0
	Dewatering Pump	0	0	55,000	0	0
	TOTAL WASTEWATER COLLECTIONS	**3,620,000**	**1,245,000**	**1,375,000**	**1,070,000**	**1,070,000**

CAPITAL IMPROVEMENT PROJECTS
WATER SEWER FUND 420

CIP NUMBER	PROJECT DESCRIPTION	2018-19	2019-20	2020-21	2021-22	2022-23
Utilities Maintenance						
19X01	Replace/Upgrade Remote Pumping Facilities	250,000	250,000	150,000	150,000	150,000
19X04	Replace Submersible Pumps	150,000	150,000	150,000	150,000	150,000
19X02	Pump Stations Improvements	300,000	300,000	300,000	300,000	300,000
19X07	Power Service Control Panels	300,000	300,000	300,000	300,000	300,000
19X05	Service Truck Replacement (1)	95,000	95,000	95,000	70,000	70,000
19X22	Generator Replacements	150,000	150,000	150,000	150,000	150,000
19X08	Generator/Diesel Pumps New Installations (Sewer P	400,000	300,000	200,000	0	0
	Irrigation System Control Valves	0	50,000	50,000	50,000	0
	Odor Control Systems	0	40,000	40,000	40,000	40,000
	Telemetry Upgrades/Improvements (Sewer PS)	0	0	70,000	65,000	65,000
	TOTAL UTILITIES MAINTENANCE	**1,645,000**	**1,635,000**	**1,505,000**	**1,275,000**	**1,225,000**
Utilities/Finance/Customer Service						
	Meter Reading Truck Replacement	0	0	25,000	0	0
	TOTAL CUSTOMER SERVICE	**0**	**0**	**25,000**	**0**	**0**
IWRP (Integrated Water Resource Plan)						
19K59	Reclaimed Water Transmission Mains	200,000	200,000	200,000	200,000	200,000
19K58	Reclaimed Water Distribution System	4,400,000	3,200,000	3,400,000	3,600,000	3,400,000
	TOTAL IWRP	**4,600,000**	**3,400,000**	**3,600,000**	**3,800,000**	**3,600,000**
	FUND TOTAL	**17,660,000**	**12,160,000**	**10,735,000**	**9,285,000**	**9,460,000**
	Other capital assets not in CIP	265,500				
	Total capital for FY 18-19	17,925,500				
		Five Year Total		**59,300,000**		

NAPLES BEACH FUND
FINANCIAL SUMMARY
Fiscal Year 2018-19

Unrestricted Net Position as of September 30, 2017		**$3,322,987**
Projected Revenues FY 2017-18		2,511,425
Projected Expenditures FY 2017-18		2,414,968
Net Increase/(Decrease) in Net Unrestricted Assets		**96,457**
Expected Unrestricted Net Position as of September 30, 2018		**$3,419,444**
Add Fiscal Year 2018-19 Budgeted Revenues		
Meter Collections	1,750,000	
Lowdermilk Concession Contract	95,000	
Naples Pier Concession Contract	90,000	
Parking Tickets	135,000	
Tourist Development Council	161,000	
Miscellaneous Revenue	66,000	$2,297,000
TOTAL AVAILABLE RESOURCES		**$5,716,444**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Administration	$615,670	
Beach Maintenance	871,796	
Beach Enforcement	434,846	
Naples Pier	87,714	
Lowdermilk Park	56,475	
Capital projects	319,000	$2,385,501
BUDGETED CASH FLOW		**($88,501)**
Projected Unrestricted Net Position as of September 30, 2019		**$3,330,943**



Beach Fund

Community Services, Police and Finance (Fund 430)

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

Fund Description

Naples is defined, among other things, by its beautiful beaches. There are 42 beach access points in the City, beginning at Seagate Drive and continuing south to 33rd Avenue South. With easy beach access, residents and visitors have ample opportunity to enjoy the non-commercial beauty of the Gulf of Mexico.

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

- **Administration** – This Division handles revenue management, parking meter collections and administrative functions for the fund. The budget is managed by the Finance Department.
- **Beach Maintenance** – Each of the 42 beach ends requires regular maintenance and upkeep, from simple trash pickup for the small crossovers, to tree trimming and grass cutting for the larger beach accesses. This is part of the Community Services Department.
- **Enforcement** – This Division tracks costs of Beach Specialists who monitor parking, assist citizens, respond to complaints and medical emergencies, and enforce City Ordinances. They are part of the Police Department.
- **Lowdermilk Park** – A site for family events, weddings and recreation, this Division tracks costs of this beachfront park. This is part of the Community Services Department.
- **Naples Pier** – A popular tourist spot, this Division tracks operating costs such as fishing permits and utilities. This is part of the Community Services Department.

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

2018-19 Departmental Goals and Objectives

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

- Provide maintenance services through the daily collection and removal of trash or debris from Gulf beaches to sustain a pristine appearance along the coast within the City.

Beach Fund (continued)

- Provide two beachfront concession facilities for public use, one at the Naples Pier and the other at Lowdermilk Park offering a variety of affordable food and soft drinks on a daily basis.

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

- Monitor and ensure beach and waterway amenities are accessible, clean and provide a positive experience and image for residents and visitors on a daily basis.
- Coordinate and schedule a standardized preventative maintenance program at all beach access locations conducted by a weekly physical inspection with safety repairs completed within 24 hours of observation and reporting.

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

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

2018-19 Significant Budgetary Issues

The budget for the Naples Beach Fund is $2,385,501 a $74,126 decrease over the FY 17-18 budget.

The Naples Beach Fund is projected to have a fund balance of $3.3 million at the end of FY 18-19. The intent and plan for this fund balance is to have sufficient funds to meet any repair/maintenance costs necessary for the City's major beach feature, the Pier.

Revenue

Revenues in this budget are $2,297,000.

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

The Tourist Development Council (TDC) is expected to continue an operating grant for the beach fund for $161,000 to reimburse beach maintenance expenditures. Parking Tickets show a slight ($1,000) decrease for FY 18-19, due in part to the ease of use of the new pay stations, where customers can pay with a credit card (no longer having to carry pockets of quarters), are warned by text of expiration, and may extend time on the parking meter by text.

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

Beach Fund (continued)

Expenditures

Administration Division (Finance Department)

The budget of the Administration Division is $685,670. This represents a $71,667 increase from FY17-18. This Division handles revenue management, parking meter collections and administrative functions for the fund

Personal Services are budgeted at $46,780, an increase of $3,967 due to the 3% contractual increase and employees changing their employee benefit options. There continues to be one full time equivalent position budgeted in this division. The Administrative Specialist is split 50/50 with the General Fund/Finance Department. The part-time Meter Technician position is responsible for collecting money from the pay stations and repairing machines as needed.

Operating Expenses are $568,890, a $27,700 increase from the prior year.

The largest expense in Administration is the General Fund Reimbursement, budgeted at $165,010. Technology Services charges are budgeted at $17,440 which is an increase of $6,840. These interfund charges represent support for the entire Beach Fund. Special Events, which represents the cost of the Independence Day Fireworks Display and New Year's Eve Fireworks, is budgeted at $91,250 an increase of $20,000 for the cost of the fireworks barge which in the past was donated. Repair and maintenance costs are $126,954, a decrease of $17,528 from the previous year, due to the cancellation of a maintenance agreement that is being completed by City staff.

There is $70,000 budgeted in Capital for the beach-end security camera program. This program will add cameras as needed to the City's video feed.

Beach Maintenance Division

The budget of the Maintenance Division is $885,796, a $248,803 decrease.

Personal Services budgeted at $521,355, is a $6,694 decrease from FY 17-18, mainly due to changes in employees' health insurance costs. This budget includes 9 positions that report to Community Services and has no changes from the prior year.

Operating Expenses are budgeted at $350,441 or $12,109 less than the FY17-18 budget. For FY 18-19, major operating expenses include $150,000 for repair and maintenance which includes parking lot maintenance, big belly trash receptacles, and dune walkover repairs. Other operating expenses are $111,681 for utilities, $28,000 for janitorial supplies. The Beach Fund budgets $15,000 in "Storm Repair" for minor storm related repairs and disposal of seaweed.

Capital is detailed at the end of this section and in the Capital Improvement Program. The only item requested for FY18/19 is the replacement of a beach maintenance cart for $14,000.

Enforcement Division

The budget of the Enforcement Division is $524,846, a $64,934 increase from the FY 17-18 budget and is contributed to capital projects.

Beach Fund (continued)

Personal Services is budgeted at $386,174, a decrease of $10,266 primarily due to a change in employees. Included for a third year is the pelican watch patrol as recommended by the Conservancy. At $16,500, these two employees will provide the pelican watch from December through April. The other five employees of this division, the Beach Specialists, are assigned the responsibility of assisting in the enforcement of City ordinances at the beaches, such as parking regulations, boat storage, dress code, and fishing permits. Beach Specialists provide immediate beach response for water rescues, crowd control, wildlife protection and first aid.

Operating costs are budgeted at $48,672 an increase of $200 from FY 17-18. Other major operating costs are vehicle maintenance and Fuel, totaling $14,300, printing for parking tickets and envelopes ($5,500), and supplies ($3,500).

Capital Outlay is budgeted in the amount of $90,000 for the replacement of a storage garage for beach specialist's equipment and ATV's.

Lowdermilk Park Division

Lowdermilk Park is located on the beach near Banyan Boulevard. The revenues earned from the Lowdermilk concession (estimated at $95,000) exceed the budgeted (direct) operating costs of the Park operations.

The operating costs of Lowdermilk Park are $56,475 and include items such as electricity ($9,675), operating supplies ($2,300), contracted maintenance ($10,000) and janitorial supplies ($12,000). The FY 18-19 budget also includes $145,000 for ADA improvements and removal of exotic/invasive vegetation.

Naples Pier Division

The expenditures at the Naples Pier are budgeted at $87,714, which reflects an $586 increase from the FY 17-18 budget. This Division tracks operating costs such as fishing permits and utilities. There are no personnel in this division, and the primary expenses are related to the DEP lease for the pier and supplies as needed.

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

CITY OF NAPLES
NAPLES BEACH FUND
REVENUE SUMMARY

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET
COLLIER CTY SHARED COST	400,000	0	0	0	0
METER COLLECTION	1,355,108	1,559,541	1,750,000	1,750,000	1,750,000
BEACH STICKERS	51,509	45,031	56,400	2,035	0
LOWDERMILK CONTRACT	108,674	118,682	95,000	95,000	95,000
NAPLES PIER CONTRACT	90,407	94,656	94,500	94,500	90,000
CAT/BOAT STORAGE FEES	8,684	229	8,100	8,100	1,000
PARKING TICKETS & LATE FEES	139,675	152,337	136,000	136,000	135,000
TOURIST DEVEL. TAX	160,922	0	161,000	161,000	161,000
TOURIST DEVEL. TAX CAPITAL	600,000	100,000	200,000	200,000	0
DONATIONS (Fireworks, Planks and Gala)	51,010	27,100	25,000	25,000	25,000
INTEREST/SALES/MISC	36,137	45,337	39,790	39,790	40,000
TOTAL BEACH FUND	**$3,002,127**	**$2,142,914**	**$2,565,790**	**$2,511,425**	**$2,297,000**

FUND: 430 BEACH FUND

FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE		FY 2019 Proposed
			ADMINISTRATION (1001)		
0.5	0.5	0.5	Administrative Specialist	(a)	15,983
0.5	0.5	0.5	Meter Technician		16,365
1	1	1			32,348
			MAINTENANCE (1017)		
1	1	1	Equipment Operator III Grant Funded		43,469
1	0	0	Tradesworker		0
2	3	3	Custodian		100,704
0	2	2	Landscape Tech II/III		83,298
2.8	3	3	Service Worker (2 Fulltime and 2 Part-time)		109,010
6.8	9	9			$336,481
			BEACH ENFORCEMENT (1018)		
0.2	0.2	0.2	Code & Harbor Manager	(b)	19,064
5	5	5	Beach Specialist		230,503
0.2	0.2	0.2	Guards / Pelican Patrol *		16,500
5.4	5.4	5.4	**(2 part-time positions to provide coverage for pelican protection from 12/18- 4/19)*		266,067
13.2	**15.4**	**15.4**	**Regular Salaries**		**634,896**
			Other Salaries (On Call Pay)		**5,379**
			Overtime		**37,804**
			Employer Payroll Expenses		**276,230**
			Total Personal Services		**$954,309**

(a) This position is split with the General Fund
(b) The Code & Harbor Manager is also paid 20% in the General Fund and 60% in the Dock Fund.
(c) Maintenance Division is requesting two part-time Service Workers and one new custodian.
Other changes are staff reorganizations within the department.

FISCAL YEAR 2018-19
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY

FUND 430

	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES					
510200 REGULAR SALARIES & WAGES	569,081	611,683	592,600	618,396	6,713
510300 OTHER SALARIES & WAGES	20,325	20,222	5,222	21,879	1,657
510400 OVERTIME	39,739	38,500	34,500	37,804	(696)
525010 FICA	45,021	43,254	43,254	45,204	1,950
525030 RETIREMENT CONTRIBUTIONS	54,600	71,997	71,997	68,632	(3,365)
525040 LIFE/HEALTH INSURANCE	136,906	180,446	140,576	161,194	(19,252)
525070 EMPLOYEE ALLOWANCES	1,200	1,200	1,200	1,200	0
TOTAL PERSONAL EXPENSES	**$866,871**	**$967,302**	**$889,349**	**$954,309**	**($12,993)**
OPERATING EXPENSES					
530000 OPERATING EXPENDITURES	87,918	54,328	55,477	55,328	1,000
530010 CITY ADMINISTRATION	123,440	140,030	140,030	165,010	24,980
531010 PROFESSIONAL SERVICES	6,820	22,000	22,000	3,000	(19,000)
531100 CREDIT CARD CHARGES	104,873	86,500	86,500	86,500	0
531040 OTHER CONTRACTUAL SVCS	2,670	19,700	19,700	11,700	(8,000)
531220 INVESTMENT ADVISORY FEES	2,432	2,350	2,350	2,800	450
540000 TRAINING & TRAVEL COSTS	444	1,500	1,500	1,500	0
541000 COMMUNICATIONS	27,905	33,712	33,712	38,512	4,800
542100 EQUIP. SERVICES - REPAIRS	10,390	18,000	16,000	22,500	4,500
542110 EQUIP. SERVICES - FUEL	9,221	14,200	9,900	16,400	2,200
543010 ELECTRICITY	15,704	15,413	15,413	15,489	76
543020 WATER, SEWER, GARBAGE	116,964	109,000	109,000	111,681	2,681
544000 RENTALS & LEASES	39,173	42,000	42,000	42,000	0
545220 SELF INSURANCE CHARGE	46,730	44,910	44,910	30,848	(14,062)
546000 REPAIR AND MAINTENANCE	169,022	314,982	313,982	295,454	(19,528)
546070 REPAIR & MAINT: BUOYS & SIGNS	0	15,000	15,000	15,000	0
546050 STORM REPAIR	0	15,000	15,000	15,000	0
547000 PRINTING AND BINDING	1,170	5,500	5,500	5,500	0
547060 DUPLICATING	1,618	1,500	1,500	2,720	1,220
549020 TECHNOLOGY SVC CHARGE	18,150	10,600	10,600	17,440	6,840
549050 SPECIAL EVENTS	57,525	71,250	71,250	91,250	20,000
551000 OFFICE SUPPLIES	249	2,300	2,300	2,500	200
552000 OPERATING SUPPLIES	3,217	3,500	3,500	3,500	0
552070 UNIFORMS	2,892	3,000	3,000	3,060	60
552090 OTHER CLOTHING	750	1,050	1,050	1,000	(50)
552100 JANITORIAL SUPPLIES	65,945	56,000	54,000	56,000	0
559000 DEPRECIATION	503,286	0	0	0	0
TOTAL OPERATING EXPENSES	**$1,418,507**	**$1,103,325**	**$1,095,174**	**$1,112,192**	**$8,867**
NON-OPERATING EXPENSES					
560200 BUILDING IMPROVEMENTS	0	0	0	90,000	90,000
560300 OTHER IMPROVEMENTS	120,836	300,000	300,000	145,000	(155,000)
560400 MACHINERY EQUIPMENT	45,916	30,000	59,688	70,000	40,000
560700 VEHICLES	66,968	59,000	70,757	14,000	(45,000)
TOTAL NON-OPERATING EXPENSES	**233,720**	**389,000**	**430,445**	**319,000**	**(70,000)**
TOTAL EXPENSES	**$2,519,098**	**$2,459,627**	**$2,414,968**	**$2,385,501**	**($74,126)**

FISCAL YEAR 2018-19
BUDGET DETAIL
BEACH FUND
ADMINISTRATION

430.1001.545

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	47,763	31,776	26,500	32,348	572
510400	OVERTIME	263	2,500	2,500	2,500	0
525010	FICA	3,570	1,188	1,188	2,331	1,143
525030	RETIREMENT CONTRIBUTIONS	2,640	1,882	1,882	3,504	1,622
525040	LIFE/HEALTH INSURANCE	7,066	5,467	4,543	6,097	630
	TOTAL PERSONAL SERVICES	**$61,301**	**$42,813**	**$36,613**	**$46,780**	**$ 3,967**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	70,467	3,128	4,577	3,128	0
530010	CITY ADMINISTRATION	123,440	140,030	140,030	165,010	24,980
531110	CREDIT CARD FEE	104,873	86,500	86,500	86,500	0
531220	INVESTMENT ADVISORY FEES	2,432	2,350	2,350	2,800	450
	Formerly expensed as an offset to revenue, the fund's share of investment advisor services is now being expensed					
540000	TRAINING & TRAVEL COSTS	0	1,000	1,000	1,000	0
541000	COMMUNICATIONS	27,720	29,040	29,040	33,840	4,800
	Pay station line connections					
542100	EQUIP. SERVICES - REPAIRS	0	2,000	2,000	2,500	500
542110	EQUIP. SERVICES - FUEL	0	2,400	0	2,400	0
545220	SELF INSURANCE CHARGE	46,730	44,910	44,910	30,848	(14,062)
546000	REPAIR AND MAINTENANCE	107,122	144,482	144,482	126,954	(17,528)
	Warranty / maintenance costs on paystations, coin counter and beach end renumbering and repaving as needed					
547060	DUPLICATING	1,618	1,500	1,500	2,720	1,220
	Beach parking brochures and permits, weatherproof pay station stickers					
549020	TECHNOLOGY SVC CHARGE	18,150	10,600	10,600	17,440	6,840
549050	SPECIAL EVENTS	57,525	71,250	71,250	91,250	20,000
551000	OFFICE SUPPLIES	53	2,000	2,000	2,000	0
554000	BOOKS, PUB, MEMBERSHIPS	0	0	0	500	500
	TOTAL OPERATING EXPENSES	**$560,129**	**$541,190**	**$540,239**	**$568,890**	**$ 27,700**
NON-OPERATING EXPENSES						
560400	MACHINERY EQUIPMENT	15,456	30,000	30,000	70,000	40,000
	TOTAL NON-OPERATING	**$ 15,456**	**$ 30,000**	**$ 30,000**	**$ 70,000**	**$ 40,000**
	TOTAL EXPENSES	**$636,885**	**$614,003**	**$606,852**	**$685,670**	**$71,667**

FISCAL YEAR 2018-19
BUDGET DETAIL
BEACH FUND
MAINTENANCE

430.1017.545

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	258,807	327,147	324,400	336,481	9,334
510300	OTHER SALARIES	5,850	5,222	5,222	5,379	157
	On Call Pay					
510400	OVERTIME	11,433	11,000	11,000	11,330	330
525010	FICA	19,832	23,753	23,753	23,429	(324)
525030	RETIREMENT CONTRIBUTIONS	29,113	40,771	40,771	38,131	(2,640)
525040	LIFE/HEALTH INSURANCE	85,447	120,156	100,442	106,605	(13,551)
	TOTAL PERSONAL SERVICES	**$410,481**	**$528,049**	**$505,588**	**$521,355**	**($6,694)**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	6,695	30,000	30,000	30,000	0
	Beach amenities, such as benches and seats					
531010	PROFESSIONAL SERVICES	6,820	22,000	22,000	3,000	(19,000)
542100	EQUIP. SERVICES - REPAIRS	385	7,000	5,000	5,000	(2,000)
542110	EQUIP. SERVICES - FUEL	1,653	2,500	2,600	4,700	2,200
543020	WATER, SEWER, GARBAGE	116,964	109,000	109,000	111,681	2,681
546000	REPAIR AND MAINTENANCE	46,925	146,000	146,000	150,000	4,000
	Dune Walkover repairs, big belly trash receptacles, parking lot maintenance, other building supplies					0
546050	STORM REPAIR	0	15,000	15,000	15,000	0
552070	UNIFORMS	1,892	2,000	2,000	2,060	60
552090	OTHER CLOTHING	750	1,050	1,050	1,000	(50)
552100	JANITORIAL SUPPLIES	35,406	28,000	28,000	28,000	0
	TOTAL OPERATING EXPENSES	**$217,490**	**$362,550**	**$360,650**	**$350,441**	**($12,109)**
NON-OPERATING EXPENSES						
560300	OTHER IMPROVEMENTS	0	200,000	200,000	0	(200,000)
560400	MACHINERY EQUIPMENT	23,051	0	0	0	0
560700	VEHICLES	38,534	44,000	44,000	14,000	(30,000)
	TOTAL NON-OPERATING EXPENSES	**$ 61,584**	**$ 244,000**	**$ 244,000**	**$ 14,000**	**$ (230,000)**
	TOTAL EXPENSES	**$689,556**	**$1,134,599**	**$1,110,238**	**$885,796**	**($248,803)**

FISCAL YEAR 2018-19
BUDGET DETAIL
BEACH FUND
ENFORCEMENT

430.1018.545

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	262,511	252,760	241,700	249,567	(3,193)
510300	OTHER SALARIES	14,475	15,000	0	16,500	1,500
	Two Pelican Protection employees, part time from December to April					
510400	OVERTIME	28,044	25,000	21,000	23,974	(1,026)
525010	FICA	21,619	18,313	18,313	19,444	1,131
525030	RETIREMENT CONTRIBUTIONS	22,847	29,344	29,344	26,997	(2,347)
525040	LIFE/HEALTH INSURANCE	44,393	54,823	35,591	48,492	(6,331)
525070	EMPLOYEE ALLOWANCES	1,200	1,200	1,200	1,200	0
	TOTAL PERSONAL SERVICES	**$ 395,089**	**$ 396,440**	**$ 347,148**	**$ 386,174**	**$ (10,266)**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	406	10,300	10,300	10,300	0
	Includes $6,700 for parking enforcement software annual license					
540000	TRAINING & TRAVEL COSTS	444	500	500	500	0
541000	COMMUNICATIONS	93	3,072	3,072	3,072	0
	Software licenses					
542100	EQUIP. SERVICES - REPAIRS	10,005	9,000	9,000	15,000	6,000
542110	EQUIP. SERVICES - FUEL	7,569	9,300	7,300	9,300	0
546000	REPAIRS & MAINTENANCE	0	6,000	6,000	0	(6,000)
547000	PRINTING AND BINDING	1,170	5,500	5,500	5,500	0
551000	OFFICE SUPPLIES	197	300	300	500	200
552000	OPERATING SUPPLIES	3,217	3,500	3,500	3,500	0
552070	UNIFORMS	999	1,000	1,000	1,000	0
559000	DEPRECIATION	503,286	0	0	0	0
	TOTAL OPERATING EXPENSES	**$ 527,386**	**$ 48,472**	**$ 46,472**	**$ 48,672**	**$ 200**
NON-OPERATING EXPENSES						
560200	BUILDING IMPROVEMENTS	0	0	0	90,000	90,000
560400	MACHINERY EQUIPMENT	6,122	0	29,688	0	0
560700	VEHICLES	28,434	15,000	26,757	0	(15,000)
	TOTAL NON-OPERATING EXPENSES	**$ 34,556**	**$ 15,000**	**$ 56,445**	**$ 90,000**	**$ 75,000**
	TOTAL EXPENSES	**$957,031**	**$459,912**	**$450,065**	**$524,846**	**$64,934**

FISCAL YEAR 2018-19
BUDGET DETAIL
BEACH FUND
NAPLES PIER

430.1064.545

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	8,740	8,900	8,600	9,600	700
531040	CONTRACTUAL SERVICES	0	1,700	1,700	1,700	0
	Lightning detection system license					
541000	COMMUNICATIONS	93	600	600	600	0
543010	ELECTRICITY	6,561	5,928	5,928	5,814	(114)
544000	RENTALS AND LEASES	39,173	42,000	42,000	42,000	0
	DEP lease fee for the pier					
546000	REPAIR AND MAINTENANCE	9,125	12,000	11,000	12,000	0
	Pier boardwalk repairs and replacements					
552100	JANITORIAL SUPPLIES	16,290	16,000	14,000	16,000	0
	TOTAL OPERATING EXPENSES	**$ 79,981**	**$ 87,128**	**$ 83,828**	**$ 87,714**	**$ 586**
NON-OPERATING EXPENSES						
560300	IMPROVEMENTS /BUILDING	0	0	0	0	0
560400	MACHINERY AND EQUIPMENT	1,288	0	0	0	0
	TOTAL NON-OPERATING	**$ 1,288**	**0**	**0**	**0**	**0**
	TOTAL EXPENSES	**$81,269**	**$87,128**	**$83,828**	**$87,714**	**$586**

FISCAL YEAR 2018-19
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK

430.1065.545

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	1,610	2,000	2,000	2,300	300
	Cigarette bags, hardware, light bulbs.					
531040	OTHER CONTRACTUAL SERVICES	2,670	18,000	18,000	10,000	(8,000)
	Pressure washing, ADA compliant sidewalk, sod, and other maintenance					
541000	COMMUNICATIONS	0	1,000	1,000	1,000	0
543010	ELECTRICITY	9,143	9,485	9,485	9,675	190
546000	REPAIR & MAINTENANCE	5,850	6,500	6,500	6,500	0
546070	REPAIR & MAINT: BUOYS & SIGNS	0	15,000	15,000	15,000	0
552100	JANITORIAL SUPPLIES	14,248	12,000	12,000	12,000	0
	TOTAL OPERATING EXPENSES	**$ 33,522**	**$ 63,985**	**$ 63,985**	**$ 56,475**	**$ (7,510)**
NON-OPERATING EXPENSES						
560300	IMPROVEMENTS /BUILDING	120,836	100,000	100,000	145,000	45,000
	TOTAL ALL EXPENSES	**$154,357**	**$163,985**	**$163,985**	**$201,475**	**$37,490**

CAPITAL IMPROVEMENT PROJECTS
BEACH FUND (Fund 430)

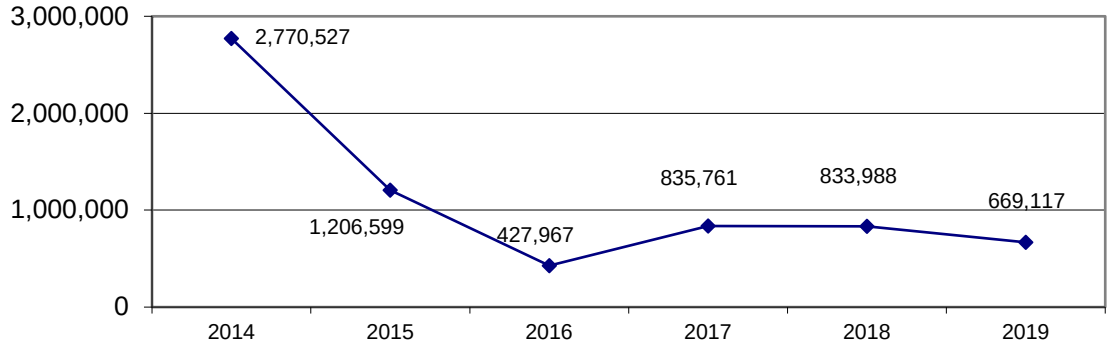
CIP NUMBER	PROJECT DESCRIPTION	Requested 2018-19	2019-20	2020-21	2021-22	2022-23
19R16	Lowdermilk Park Improvements	70,000	100,000	50,000	50,000	0
19R15	Beach Maintenance Cart (1)	14,000	14,000	14,000	14,000	14,000
19R02	Beach Specialist Equip & ATV Storage Garage	90,000	0	0	0	0
18R11	Security Cameras	70,000	0	0	0	0
19R03	ADA Improvements - Beach Access	45,000	50,000	50,000	50,000	50,000
19R04	Dune Vegetation Improvements	30,000	30,000	30,000	30,000	30,000
	Parking Pay Stations Update	0	0	248,000	150,000	0
	Beach ATV Replacement (1)	0	0	16,000	16,000	0
TOTAL BEACH FUND		**319,000**	**194,000**	**408,000**	**310,000**	**94,000**

SOLID WASTE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2018-19

Beginning Balance - Unrestricted Net Position as of September 30, 2017		**$835,761**
Projected Revenues FY 2017-18		7,000,125
Projected Expenditures FY 2017-18		7,001,898
Net Increase/(Decrease) in Net Unrestricted Assets		**(1,773)**
Expected Unrestricted Net Position as of September 30, 2018		**$833,988**
Add Fiscal Year 2018-19 Budgeted Revenues		
Solid Waste Fees	6,297,000	
Sale of Assets	75,000	
Recycle Material Proceeds	5,000	
Special Pickups, Rolloff and Other	785,000	7,162,000
TOTAL AVAILABLE RESOURCES:		**$7,995,988**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Administration	570,060	
Residential Pick-up	1,332,611	
Horticultural Waste	688,000	
Commercial Pick-up	2,669,209	
Recycling Division	553,167	
Capital Requests	629,000	
Transfer - Administration	354,720	
Transfer - Self Insurance	184,504	
Payment in Lieu of Taxes	345,600	7,326,871
BUDGETED CASH FLOW		**(164,871)**
Projected Unrestricted Net Position as of September 30, 2019		**$669,117**

Working Capital as of 9/30/2017 is $1.66 million.
Policy requires $1.64 million or 3 months of operating expense.

Trend - Unrestricted Net Position



Solid Waste Fund

Utilities Department/Solid Waste
(Fund 450)

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

Department Description

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

2018-19 Goals and Objectives

In accordance with Vision Goal 4 (strengthen the economic health and vitality of the City); enhance and improve productivity within the commercial section:

- Involve drivers in the re-routing of customer stops via onboard GPS systems in order to ensure an efficient collection routing system.
- Conduct on-going survey of commercial customers to ensure compliance with City mandatory non-residential recycling policy.
- Replace at least 20 un-repairable dumpsters.
- Replace 1 satellite collection vehicle and 1 large refuse truck.

In accordance with the Vision Goal 2b (promote community sustainability and environmental conservation); increase participation in residential and nonresidential recycling and compliance with solid waste management rules and regulations:

- Provide onsite visits with non-residential recycling customers to encourage and enforce non-residential recycling; provide educational material and training to ensure compliance.
- Distribute “garbage grams" informing and educating homeowners concerning the proper recycling and solid waste procedures.

2018-19 Significant Budgetary Issues

In FY 2016-17, Naples City Council approved a revised rate structure as presented by the Rate Consultant. This increased revenue by approximately 3.5%. Additionally, there is a 2.46% increase for CPI.

The net position (similar to fund balance) of the fund has been of significant note, due to its decline in the past three years. The fund consumed a significant portion of its excess reserves by constructing a new facility in FY 2014-15. Then, the impact of GASB 68, requires a reservation of $713,741 in reserves for Pension Liability. These two items caused the net position of the fund to decline.

The new rate structure is intended to begin to reclaim part of that reduction. It is important to note that the City has a policy on Working Capital, not Net Position. The policy requires a minimum working capital balance of 3 months of operating budget to be on-hand as working capital. The

Solid Waste Fund (continued)

Solid Waste Fund's working capital, or current assets minus current liabilities, was $1.66 million as of 9/30/2017.

Revenues

Revenues into the fund total $7,162,000. There are three main categories of revenue in this fund:

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

Solid Waste Fees are the primary source of revenue for this fund budgeted at $6,297,000 for residential, multi-family and commercial pick-ups, collected via the bi-monthly utility bill. There are two parts of the Solid Waste bill: a City collections charge and a Collier County landfill pass through disposal charge. City Code Chapter 32 declares an automatic annual price increase equal to the United States Consumer Product Index (CPI). For FY 2017-18, the Consumer Price Index rate increased 2.46% from FY 2016-17, which will be applied to City rates for FY 18-19. Although the City does not apply a CPI increase to the disposal rates collection, Collier County has notified the City that they will be increasing disposal rates for the waste that is collected and hauled to the Collier County landfill by 4.1%. This is a direct pass through to the customer.

The City charges for special pick-ups, such as demolition debris. For FY 2018-19 the fund is budgeted to collect $60,000. Commercial roll-offs are budgeted at $715,000.

Interest Earnings are budgeted at $10,000. The budget also includes $75,000 from the sale of surplus assets.

Expenditures

There are four (4) separate divisions in the Solid Waste Fund for a total budget of $7,326,871, an increase of $376,541 from FY 2017-18. The major increases are: county landfill fees $158,000, equipment repairs $40,000, fuel $29,700 and the purchase of vehicles $185,000. There are 26 budgeted positions, no change from FY 2018-19.

Administration Division

The Administration Division coordinates the activities of this fund and includes the fund-wide overhead costs. The Administration budget is $2,771,884, an increase of $106,592 from the FY 2017-18 budget.

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

There are four (4) positions budgeted in Administration. Major costs in this division are General Fund Administrative Charge ($354,720), Payment in Lieu of Taxes ($345,600) and Self Insurance ($184,504).

Residential Division

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is $1,332,611; an increase of $17,287 from the FY 2017-18 adopted budget. Personal Services for the twelve (12) employees in this section is $756,711, a decrease or $7,513 from the FY 2017-18 budget.

Other significant costs include charges for waste taken to the County Landfill ($270,000), and costs to operate and maintain the solid waste collection vehicles ($295,000).

Solid Waste Fund (continued)

Commercial Division
The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is $2,669,209, an increase of $182,735 from the FY 2017-18 budget.

The Commercial Division has five (5) employees. Personal Services costs are $365,959 an increase of $20,915 from the FY 2017-18 budget primarily due to employees benefit changes and the annual 3% contractual increase.

The largest expense in the Commercial Division is the County Landfill, at $1,588,000. Other significant expenses include: $264,750 for the hauling of roll off containers, $313,000 for fuel and maintenance of the solid waste commercial vehicles, $35,000 for compactor dumpster rentals, and $85,000 to replace dumpsters and 96-gallon carts for the commercial cart route.

Recycling Division
On October 1, 2010, a single stream recycling program was implemented. Single family residential customers have been provided with 65-gallon carts into which all recycling material may be placed. This comingled method has increased recycling participation and has reduced residential garbage from entering the Collier County landfill. For the FY 2018-19 budget, the total budget is $553,167, an increase of $69,927 from the FY 2017-18 budget.

Personal Services for five (5) employees in this Division is $381,167, a $32,277 increase from the FY 2017-18 budget. Operating Expenses total $172,000, which is an increase from FY 2017-18, with the largest cost being Equipment Services (Repairs and Fuel) for $114,000. There is also an increase of $12,000 for the payment to Lee County for recycling residue.

Capital Outlay
Total Capital budgeted for FY 2018-19 in the Solid Waste Fund is $617,000, which includes the current year Capital Improvement Plan budget and $12,000 for the purchase of roll-off dumpsters. For FY 2018-19, the Solid Waste Fund has budgeted $100,000 to rebuild large refuse trucks, $32,000 for a satellite collection replacement vehicle, $285,000 for a large refuse truck replacement, and $200,000 for a new grapple truck.

2018-19 Benchmarking and Performance Measures

Description	City of Naples	City of Clearwater	City of Fort Myers	Collier County	Lee County
Annual Residential Solid Waste Fees	$278.63	$366.84	$228.00	District I $198.41 District II $207.39	$195 - $239.10
Number of Collections for ***Garbage/Recycle/Horticulture*** Material – Per Week	2/1/1	1/1/0	1/1/1	2/1/1	1/1/1
Side-yard Service	Yes - No additional	No	No	Yes - for medically needy only	No

Solid Waste Fund (continued)

Description	Actual 2015-16	Actual 2016-17	Estimated 2017-18 **	Projected 2018-19
Residential Tons Collected	3,742	3,825	3,600	3,900
Commercial Tons Collected	13,499	13,531	13,000	13,500
Roll-off Tons Collected	6,946	8,062	9,000	8,500
Horticulture Collected (Cubic Yards)	***35,000	21,592	**12,000	20,000
Residential Recycling Tons Collected	5,982	5,762	7,500	8,000
Commercial Missed Collections/Complaints	6	11	7	8
Residential Missed Collections/Complaints and Concerns	85	73	80	85
Cost Per Ton of Waste Disposed *(Personnel & Operating Expenses / Total Tonnage)*	$156	$175	$174	$165

*** *Figure accounts for 4,600 additional Cubic Yards of horticulture debris collected during severe weather events in January 2016.*

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

CITY OF NAPLES
SOLID WASTE FUND
REVENUE SUMMARY

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET
SOLID WASTE FEES	5,516,917	6,408,091	6,070,000	6,095,000	6,297,000
SPECIAL PICK-UP FEES	38,051	30,118	126,050	70,000	60,000
RECYCLED MATERIALS	391	11,124	8,000	8,000	5,000
OTHER FEES/COMM RLOFF	568,989	677,379	585,000	721,000	715,000
SALE OF SURPLUS ASSETS	38,036	78,895	95,000	95,000	75,000
INVESTMENT INCOME	10,781	13,029	10,410	11,125	10,000
TOTAL SOLID WASTE	**$6,173,165**	**$7,218,636**	**$6,894,460**	**$7,000,125**	**$7,162,000**

FUND: 450 SOLID WASTE FUND

UTILITIES DEPARTMENT

FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
			ADMINISTRATION (1201)	
1	1	1	Solid Waste Superintendent	86,665
1	0	0	Administrative Specialist II	-
0	1	1	Senior Administrative Specialist	38,910
1	1	1	Solid Waste Supervisor	82,597
1	1	1	Customer Service Representative	34,195
4	4	4		242,367
			RESIDENTIAL (1222)	
1	1	1	Equipment Operator III	39,951
3	3	3	Crew Leader III	135,959
7	8	8	Service Worker III	328,058
11	12	12		503,968
			COMMERCIAL (1223)	
6	5	5	Heavy Equipment Operator	226,628
6	5	5		226,628
			RECYCLING (1224)	
3	3	4	Heavy Equipment Operator	186,931
1	1	1	Recycling Coordinator	64,809
1	1	0	Equipment Operator III	-
5	5	5		251,740
26	**26**	**26**	**Regular Salaries**	**1,224,703**
			Overtime	**96,000**
			Employer Payroll Expenses	**506,780**
			Total Personal Services	**$1,827,483**

FISCAL YEAR 2018-19
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY

FUND 450

	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES					
510200 REGULAR SALARIES & WAGES	1,224,387	1,191,529	1,215,860	1,224,703	33,174
510400 OVERTIME	70,628	89,000	83,500	96,000	7,000
525010 FICA	95,770	87,783	87,783	87,555	(228)
525030 RETIREMENT CONTRIBUTIONS	126,541	153,972	153,972	146,175	(7,797)
525040 LIFE/HEALTH INSURANCE	255,465	261,433	260,956	272,090	10,657
525070 EMPLOYEE ALLOWANCES	520	480	960	960	480
TOTAL PERSONAL SERVICES	**$1,773,312**	**$1,784,197**	**$1,803,031**	**$1,827,483**	**$43,286**
OPERATING EXPENSES					
530000 OPERATING EXPENDITURES	79,922	2,050	2,050	2,050	0
530010 CITY ADMINISTRATION	301,970	323,130	323,130	354,720	31,590
530050 COUNTY LANDFILL	1,707,789	1,700,000	1,785,000	1,858,000	158,000
530150 ADMIN CHARGE - UTILITY BILLING	45,000	40,000	40,000	40,000	0
531001 PROF SVCS- CREDIT CARD	39,578	25,500	25,500	25,000	(500)
531040 OTHER CONTRACTUAL SERVICES	259,519	310,450	278,000	308,750	(1,700)
531041 HORTICULTURAL SERVICES	687,553	687,564	687,564	688,000	436
531220 INVESTMENT ADVISORY FEES	739	690	690	900	210
538010 PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	345,600	0
540000 TRAINING & TRAVEL COSTS	890	3,000	3,000	3,000	0
541000 COMMUNICATIONS	371	784	200	784	0
541010 TELEPHONE	1,929	4,500	3,000	4,140	(360)
542100 EQUIP.SERVICES - REPAIRS	475,566	467,000	497,000	507,000	40,000
542110 EQUIP. SERVICES - FUEL	148,692	190,400	172,500	220,100	29,700
543010 ELECTRICITY	9,060	12,540	4,700	6,300	(6,240)
543020 WATER, SEWER, GARBAGE	14,178	18,000	18,000	18,000	0
544020 EQUIPMENT RENTAL	34,029	110,200	65,000	83,800	(26,400)
545220 SELF INSURANCE CHARGE	197,410	205,380	205,380	184,504	(20,876)
546000 REPAIR AND MAINTENANCE	6,031	37,400	34,500	39,800	2,400
547000 PRINTING AND BINDING	1,578	2,500	2,500	2,500	0
549020 TECHNOLOGY SVC CHARGE	40,830	20,670	20,670	26,440	5,770
551000 OFFICE SUPPLIES	1,685	2,000	2,000	2,000	0
552000 OPERATING SUPPLIES	27,355	27,000	25,000	27,000	0
552010 MINOR OPERATING EQUIPMENT	106	20,000	32,340	20,000	0
552070 UNIFORMS	9,784	10,000	10,000	10,000	0
552090 OTHER CLOTHING	3,169	3,600	4,543	4,800	1,200
552100 JANITORIAL SUPPLIES	1,440	1,500	1,500	1,500	0
552510 SOLID WASTE DUMPSTERS	85,522	85,000	85,000	85,000	0
554010 MEMBERSHIPS	125	675	675	700	25
559000 DEPRECIATION	644,217	0	0	0	0
TOTAL OPERATING EXPENSES	**$5,171,636**	**$4,657,133**	**$4,675,042**	**$4,870,388**	**$213,255**
NON-OPERATING EXPENSES					
560300 IMPROVEMENTS O/T BUILDINGS	146,550	100,000	114,825	100,000	0
560400 MACHINERY & EQUIPMENT	9,821	77,000	77,000	12,000	(65,000)
560700 VEHICLES	237,217	332,000	332,000	517,000	185,000
TOTAL NON-OPERATING EXPENSES	**$393,589**	**$509,000**	**$523,825**	**$629,000**	**$120,000**
TOTAL EXPENSES	**$7,338,537**	**$6,950,330**	**$7,001,898**	**$7,326,871**	**$376,541**

FISCAL YEAR 2018-19
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION

450.1201.534

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	264,869	238,407	234,660	242,367	3,960
510400	OVERTIME	219	1,000	500	1,000	0
525010	FICA	20,169	17,712	17,712	18,002	290
525030	RETIREMENT CONTRIBUTIONS	25,081	29,833	29,833	28,568	(1,265)
525040	LIFE/HEALTH INSURANCE	36,887	38,607	36,184	33,229	(5,378)
525070	EMPLOYEE ALLOWANCES	480	480	480	480	0
	TOTAL PERSONAL SERVICES	**$347,705**	**$326,039**	**$319,369**	**$323,646**	**($2,393)**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	78,491	550	550	550	0
530010	CITY ADMINISTRATION	301,970	323,130	323,130	354,720	31,590
530150	ADMIN CHARGE - UTILITY BILLING	45,000	40,000	40,000	40,000	0
531001	PROF SVCS- CREDIT CARD	39,578	25,500	25,500	25,000	(500)
531040	OTHER CONTRACTUAL SERVICES	63,639	20,050	18,000	20,000	(50)
	Portable radio annual warranty ($4,050); Floor cleaning ($14,485) etc					
531041	HORTICULTURAL SERVICES	687,553	687,564	687,564	688,000	436
531220	INVESTMENT ADVISORY FEES	739	690	690	900	210
	Formerly expensed as an offset to revenue, the fund's share of investment advisor services is now being expensed					
538010	PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	345,600	0
540000	TRAINING & TRAVEL COSTS	890	3,000	3,000	3,000	0
	Renewal of Code Enforcement Certification and DEP Conference					
541000	COMMUNICATIONS/TELEPHONE	371	784	200	784	0
541010	TELEPHONE	1,929	4,500	3,000	4,140	(360)
	Cell phones, air cards and GPS units					
542100	EQUIP. SERVICES - REPAIR	510	2,000	2,000	2,000	0
542110	EQUIP. SERVICES - FUEL	722	1,000	1,000	3,100	2,100
543010	ELECTRICITY	7,889	10,260	3,500	4,800	(5,460)
543020	WATER, SEWER, GARBAGE	14,178	18,000	18,000	18,000	0
544020	EQUIPMENT RENTAL	2,470	75,200	30,000	48,800	(26,400)
545220	SELF INSURANCE CHARGE	197,410	205,380	205,380	184,504	(20,876)
546000	REPAIR AND MAINTENANCE	1,029	32,400	30,000	34,800	2,400
	Repairs and landscape maintenance at the Solid Waste Site					
547000	PRINTING AND BINDING	1,578	2,500	2,500	2,500	0
	Garbage grams, notices, holiday schedules, flyers and calendars					
547020	ADVERTISING (NON-LEGAL)	0	0	0	0	0
549020	TECHNOLOGY SVC CHARGE	40,830	20,670	20,670	26,440	5,770
551000	OFFICE SUPPLIES	1,685	2,000	2,000	2,000	0
552000	OPERATING SUPPLIES	6,981	7,000	7,000	7,000	0
552090	OTHER CLOTHING	300	300	400	400	100
552100	JANITORIAL SUPPLIES	1,440	1,500	1,500	1,500	0
554010	MEMBERSHIPS	125	675	675	700	25
559000	DEPRECIATION	34,673	0	0	0	0
	TOTAL OPERATING EXPENSES	**$1,877,581**	**$1,830,253**	**$1,771,859**	**$1,819,238**	**($11,015)**
NON-OPERATING EXPENSES						
560300	IMPROVEMENTS O/T BUILDINGS	146,550	100,000	114,825	100,000	0
560400	MACHINERY & EQUIPMENT	9,821	77,000	77,000	12,000	(65,000)
	Roll off dumpsters					
560700	VEHICLES	237,217	332,000	332,000	517,000	185,000
	TOTAL NON-OPERATING EXPENSES	**$393,589**	**$509,000**	**$523,825**	**$629,000**	**$ 120,000**
	TOTAL EXPENSES	**$2,618,875**	**$2,665,292**	**$2,615,053**	**$2,771,884**	**$106,592**

FISCAL YEAR 2018-19
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL

450.1222.534

	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES					
510200 REGULAR SALARIES & WAGES	482,809	508,494	493,800	503,968	(4,526)
510400 OVERTIME	32,105	35,000	33,000	35,000	0
525010 FICA	39,287	37,129	37,129	35,633	(1,496)
525030 RETIREMENT CONTRIBUTIONS	51,930	64,454	64,454	58,176	(6,278)
525040 LIFE/HEALTH INSURANCE	107,842	119,147	114,820	123,934	4,787
TOTAL PERSONAL SERVICES	**$713,973**	**$764,224**	**$743,203**	**$756,711**	**($7,513)**
OPERATING EXPENSES					
530000 OPERATING EXPENDITURES	456	500	500	500	0
530050 COUNTY LANDFILL	254,442	270,000	260,000	270,000	0
542100 EQUIP.SERVICES - REPAIR	197,294	195,000	195,000	210,000	15,000
542110 EQUIP.SERVICES - FUEL	46,672	75,800	60,000	85,000	9,200
552000 OPERATING SUPPLIES	2,990	3,000	3,000	3,000	0
552070 UNIFORMS	5,405	5,000	5,000	5,000	0
552090 OTHER CLOTHING	1,500	1,800	2,108	2,400	600
559000 DEPRECIATION	40,763	0			0
TOTAL OPERATING EXPENSES	**$549,522**	**$551,100**	**$525,608**	**$575,900**	**$24,800**
TOTAL EXPENSES	**$1,263,494**	**$1,315,324**	**$1,268,811**	**$1,332,611**	**$17,287**

FISCAL YEAR 2018-19
BUDGET DETAIL
SOLID WASTE
COMMERCIAL

450.1223.534

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	215,326	220,027	230,700	226,628	6,601
510400	OVERTIME	19,882	40,000	30,000	40,000	0
525010	FICA	17,283	16,206	16,206	15,962	(244)
525030	RETIREMENT CONTRIBUTIONS	23,465	28,772	28,772	28,071	(701)
525040	LIFE/HEALTH INSURANCE	47,891	40,039	50,173	55,298	15,259
	TOTAL PERSONAL SERVICES	**$323,847**	**$345,044**	**$355,851**	**$365,959**	**$20,915**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	558	500	500	500	0
530050	COUNTY LANDFILL	1,453,347	1,430,000	1,525,000	1,588,000	158,000
531040	OTHER CONTRACTUAL SERVICES	194,411	278,400	240,000	264,750	(13,650)
	Roll off services and cardboard services					
542110	EQUIP.SERVICES - REPAIR	174,279	225,000	205,000	230,000	5,000
542110	EQUIP.SERVICES - FUEL	56,031	70,000	70,200	83,000	13,000
543010	ELECTRICITY	1,171	2,280	1,200	1,500	(780)
544020	EQUIPMENT RENTAL	31,559	35,000	35,000	35,000	0
	Compactor (8) rentals					
546000	REPAIR & MAINTENANCE	1,945	2,000	2,000	2,000	0
552000	OPERATING SUPPLIES	10,601	10,000	8,000	10,000	0
552070	UNIFORMS	2,189	2,500	2,500	2,500	0
552090	OTHER CLOTHING	469	750	800	1,000	250
	Safety shoe allowances					
552510	SOLID WASTE DUMPSTERS	85,522	85,000	85,000	85,000	0
559000	DEPRECIATION	222,151	0	0	0	0
	TOTAL OPERATING EXPENSES	**$2,234,233**	**$2,141,430**	**$2,175,200**	**$2,303,250**	**$161,820**
	TOTAL EXPENSES	**$2,558,080**	**$2,486,474**	**$2,531,051**	**$2,669,209**	**$182,735**

FISCAL YEAR 2018-19
BUDGET DETAIL
SOLID WASTE
RECYCLING

450.1224.534

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	261,384	224,601	256,700	251,740	27,139
510400	OVERTIME	18,422	13,000	20,000	20,000	7,000
525010	FICA	19,032	16,736	16,736	17,958	1,222
525030	RETIREMENT CONTRIBUTIONS	26,064	30,913	30,913	31,360	447
525040	LIFE/HEALTH INSURANCE	62,845	63,640	59,779	59,629	(4,011)
525070	EMPLOYEE ALLOWANCES	40	0	480	480	480
	TOTAL PERSONAL SERVICES	**$387,787**	**$348,890**	**$384,608**	**$381,167**	**$32,277**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	417	500	500	500	0
531040	CONTRACT SERVICES	1,470	12,000	20,000	24,000	12,000
	Payment to Lee County for recycling residue					
541200	EQUIP. SERVICES - REPAIRS	103,482	45,000	95,000	65,000	20,000
542110	EQUIP. SERVICES - FUEL	45,266	43,600	41,300	49,000	5,400
546000	REPAIR & MAINTENANCE	3,057	3,000	2,500	3,000	0
	Outside warranty on toters and repairs					
552000	OPERATING SUPPLIES	6,783	7,000	7,000	7,000	0
552010	OPERATING EQUIPMENT	106	20,000	32,340	20,000	0
	Recycling carts					
552070	UNIFORMS	2,189	2,500	2,500	2,500	0
	T-shirts and Uniform rental					
552090	OTHER CLOTHING	900	750	1,235	1,000	250
	Employees' safety shoe allowance					
559000	DEPRECIATION	346,629	0	0	0	0
	TOTAL OPERATING EXPENSES	**$510,301**	**$134,350**	**$202,375**	**$172,000**	**$37,650**
	TOTAL EXPENSES	**$898,088**	**$483,240**	**$586,983**	**$553,167**	**$69,927**

CAPITAL IMPROVEMENT PROJECTS
SOLID WASTE FUND 450

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2018-19	2019-20	2020-21	2021-22	2022-23
19P21	Satellite Collection Vehicle Replacement	32,000	32,000	32,000	32,000	32,000
19P02	Rebuild Solid Waste Refuse Trucks	100,000	100,000	100,000	100,000	100,000
19P01	Large Refuse Truck Replacements	285,000	270,000	270,000	270,000	270,000
19P04	Grapple Truck (New)	200,000	200,000	0	0	0
	Grapple Truck (Replacements)	0	0	200,000	200,000	0
	Service Vehicle Replacement	0	0	30,000	0	0
	Roll-off Truck Replacement	0	0	165,000	0	165,000
	Large Refuse Truck Wash Station	0	0	0	250,000	0
	Generator Installation for Solid Waste Facil	0	0	0	100,000	0
	Loader Replacement	0	0	0	0	300,000
	FUND TOTAL	**617,000**	**602,000**	**797,000**	**952,000**	**567,000**

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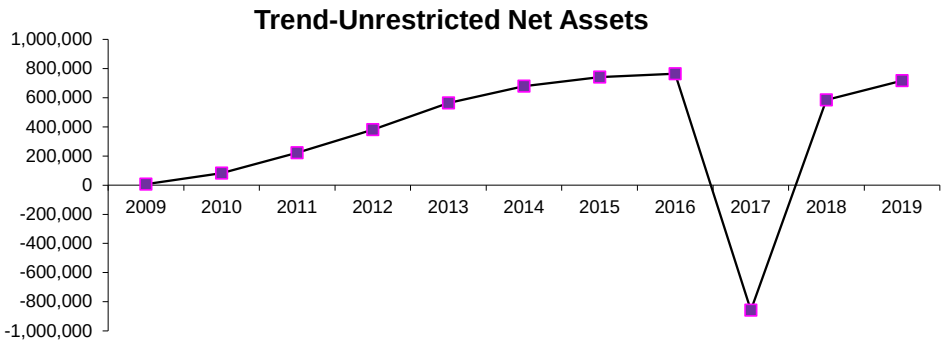
DOCK FUND
FINANCIAL SUMMARY
Fiscal Year 2018-19

Beginning Balance - Unrestricted Net Position as of September 30, 2017		**($858,091)**
Adjusted for Interfund Loan		$6,100,000
Adjusted Unrestricted Net Position		**$5,241,909**
Projected Revenues FY 2017-18		$1,604,458
Projected Expenditures FY 2017-18		$6,262,306
Net Increase/(Decrease) in Net Unrestricted Assets		**($4,657,848)**
Expected Unrestricted Net Position as of September 30, 2018		**$584,061**
Add Fiscal Year 2018-19 Budgeted Revenues		
Monthly Dock Rentals	480,000	
Transient Rentals	100,000	
Fuel Sales	1,414,000	
Bait & Misc. Sales	94,815	
Naples Landing	60,000	
City Fines	750	
Mooring Ball Rentals	4,500	
Other Charges	18,000	
Interest Income	8,000	$2,180,065
TOTAL AVAILABLE RESOURCES:		**$2,764,126**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Personal Services	248,146	
Fuel Purchases	1,088,000	
Resale Inventory	60,000	
Operations & Maintenance	174,838	
Transfer - Administration	63,230	
Transfer - Self Insurance	20,796	
Debt (Principal) Payment	391,925	$2,046,935
BUDGETED CASH FLOW		**$133,130**
Projected Unrestricted Net Position as of September 30, 2019		**$717,191**



City Dock Fund

City Manager's Office (Fund 460)

Mission Statement:

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

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

Department Description

The City Dock is a public marina facility, owned and operated by the City of Naples since 1939. It is located on Naples Bay at Marker 35, about three and a half miles north of the Gordon Pass to the Gulf of Mexico, and landside, at the eastern terminus of 12th Avenue South. Water depth is up to 17 feet, and the channel is generally six to seven feet. It is partially situated on state owned lands and subject to the terms of a submerged land lease with the State of Florida. The marina offers slips for charter, recreational, and transient vessels. Reservations are recommended for transient vessels desiring to reserve a slip or mooring ball. The City Dock is in the Crayton Cove neighborhood, with retail enterprises including a ship's store, restaurants, shops and convenient access to all Naples has to offer. Restroom facilities with showers are available, as is fuel (ethanol free gasoline and diesel), laundry, bait, ice, and a Dock Master's office. The Dock is operated as an Enterprise Fund with a separate accounting and financial reporting mechanism.

2018-19 Department Goals and Objectives

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

- Act as Ambassadors providing exemplary service, information and direction for the boating community.
- Continue implementing the City Dock business plan to maintain a high level of occupancy and provide access to Naples Bay for the public.

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

- Continue to fly the flag of the DEP Clean Marina Program.
- Work with DEP Inspectors to encourage other marinas to become clean marinas.
- Act as a leader in educating the public on environmental issues.
- Work with the Natural Resources Division to establish on-going Bay clean-up procedures.

As part of Vision Goal #3 - Maintain and improve public amenities for residents.

- Maintain a partnership with law enforcement and fire-rescue first responders.
- Be the contact person for the Fort Myers Department of Environmental Protection.
- Act as a reference point for individuals attempting projects that require permits.
- Maintain a calendar for waterfront activities in the City.

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

Dock Fund (continued)

- Operate the recently installed point of sale system to improve inventory control for improved recordkeeping and management decision making.
- Maintain a marketing program for fuel sales and transient visitors.
- Promote the City Dock as the “go to” marina for all boaters.

2018-19 Significant Budgetary Issues

On December 2, 2015, Council approved an agreement with Turrell, Hall & Associates to engineer and design a rebuilt City Dock. On March 17, 2017, City Council awarded a contract to Kelly Brothers, Inc. for construction services, in the amount of $6,500,000. Demolition of the existing docks began in May 2017. Construction was completed on time, despite an interruption by Hurricane Irma. Charter boats were operating at the new City Dock in December 2017, with recreational tenants returning to a fully operational facility by March 1, 2018.

The 2018-19 budget year will be the first full fiscal year of operation for the new City Dock. Based upon experience since opening, use of the new facility has changed, with more fuel being sold and a higher demand for transient dockage. This has resulted in an increase in staff hours worked to maintain desired levels of customer service. This budget reflects the change in demand with an increase from 3.6 full time equivalent (FTE) staff members to 4.1 FTE staff members.

As the demands at the new City Dock have changed, comparisons to previous budgets are less significant. The initial financials indicate performance beyond the projections in the pro forma. The City Dock is already exceeding the 15% increase in fuel sales revenue projected for the first full year of operation (FY 2019). More importantly, the Dock is maintaining a net sales spread for fuel of approximately 22% compared to the minimum of 16% outlined as the minimum spread that must be maintained. Gross Fuel sales revenue thus far in 2018 have totaled $518,992 through six months, including minimal collections from peak season due to construction.

The pro forma projected, upon re-opening the dock, the City would collect revenue of $297,978 in Monthly Rent and $64,839 Transient Rent or $362,767.00 in total for the 2018 partial year of operations. To date we have recorded a combined $271,342 and expect to exceed the pro forma estimates by as much as $20,000 in 2018.

On March 15, 2017, City Council approved a construction loan to the Dock Fund from the City’s Cash Clearing Account for an amount not to exceed $6.5 million, payable in 20 years, establishing an internal interest rate of 1.0%, with the Dock Fund making the principal payments and the General Fund making the interest payments. The terms of such loan to be evaluated annually beginning in fiscal year 2018-19 to determine if the Dock fund can pay the interest expense and if a subsequent market rate interest adjustment is appropriate. The City Dock rebuild project was not only completed on time, it was completed under budget. Therefore, it is recommended that the Dock Fund repay $400,000 of the loan immediately and recalculate the amortization on the remaining $6.1 million over 20 years. This step reduces the annual principal by $20,000. The new annual principal amount would be $305,000 plus corresponding interest annually as detailed on the Outstanding Loan Amortization contained herewith. This action may mitigate concern about the future ability of the Dock Fund to sustain future payments in the event of an economic downturn.

Dock Fund (continued)

Revenue
Total revenue for FY 18-19 is budgeted at $2,180,065. This is $438,799 more than projected in the August 2016 pro forma projection. Included is commercial and recreational license fee revenues of $480,000 ($6,517 more than the pro forma), transient revenues of $100,000 ($1,092 more than the proforma) and fuel sales of $1,414,000 ($426,745 more than the pro forma).

Expenses
Total expenditures of the fund are budgeted at $2,046,935 ($309,367 more than the pro forma). The increase over the projection is a result of higher fuel expenses necessary to meet the greater than expected demand.

Personal Services total $248,146 ($443 less than the pro forma). The budget is less than projected despite the increase from 3.6 FTE to 4.1 FTE staff members to meet higher demand for fuel and transient dockage and maintain the desired level of customer service.

The FY 18-19 fuel budget is $1,088,000 ($243,897 more than the pro forma), a reflection of the higher demand for fuel.

The debt payment expense is budgeted at $391,925 including the $86,925 debt interest to be paid from Dock funds.

Cash Flow
The budgeted cash flow is $164,388. This is $160,699 more than projected in the pro forma, reflecting the experience of higher than expected fuel sales and higher demand for transient dockage.

FUND 460: DOCK FUND
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
0.6	0.6	0.6	Code & Harbor Manager (60%) *	57,190
1	1	1	Assistant Dockmaster	48,546
1	1	2	Dockkeeper	66,415
1	1	0.5	Dockkeeper	15,600
3.6	**3.6**	**4.1**	**Regular Salaries**	**187,751**
			Overtime	**4,000**
			Employer Payroll Expenses	**56,395**
				$248,146

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

FISCAL YEAR 2018-19
CITY DOCK FUND
REVENUE SUMMARY

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET
DOCK RENTALS	459,528	255,626	380,000	380,000	480,000
TRANSIENT RENTALS	20,251	86,949	88,000	88,000	100,000
FUEL SALES	885,791	722,808	1,005,000	1,005,000	1,414,000
BAIT & MISC. SALES	84,020	56,215	63,876	63,876	94,815
NAPLES LANDINGS REV	69,890	72,925	60,000	60,000	60,000
MOORING BALL RENTAL	2,822	4,190	3,847	3,847	4,500
CITY FINES	1,652	2,980	1,735	1,735	750
OTHER CHARGES	6,409	0	0	0	18,000
INVESTMENT EARNINGS	10,660	17,498	2,000	2,000	8,000
TOTAL CITY DOCK	**$1,541,023**	**$1,219,189**	**$1,604,458**	**$1,604,458**	**$2,180,065**

FISCAL YEAR 2018-19
BUDGET DETAIL
CITY DOCK FUND

460.0415.572

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	134,550	146,437	154,400	187,751	41,314
510400	OVERTIME	3,390	2,000	2,000	4,000	2,000
525010	FICA	10,796	11,413	11,413	14,096	2,683
525030	RETIREMENT CONTRIBUTIONS	12,444	16,268	16,268	20,572	4,304
525040	LIFE/HEALTH INSURANCE	14,360	16,290	17,015	21,727	5,437
525070	EMPLOYEE ALLOWANCES	0	0	0	0	0
	TOTAL PERSONAL SERVICES	**$175,539**	**$192,408**	**$201,096**	**$248,146**	**$55,738**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	5,303	10,000	10,000	10,000	0
	Oil spill pads, printing, dock master boat supplies, rope, piling caps, deck cleats, etc.					
530010	CITY ADMINISTRATION	54,330	59,300	59,300	63,230	3,930
531040	OTHER CONTRACTUAL SERVICES	0	0	0	0	0
531001	CREDIT CARD BANK FEE	24,295	27,500	12,000	24,000	(3,500)
540000	TRAINING AND TRAVEL COSTS	1,116	1,000	1,000	1,200	200
541000	COMMUNICATIONS	2,568	4,000	4,000	12,000	8,000
	Cellular and iPad service					
542100	EQUIP. SERVICES - REPAIRS	2,948	1,500	3,000	1,500	0
542110	EQUIP. SERVICES - FUEL	0	2,000	0	2,000	0
543010	ELECTRICITY	15,828	25,000	25,000	29,395	4,395
543020	WATER, SEWER, GARBAGE	44,394	40,000	40,000	44,473	4,473
544000	RENTALS & LEASES	17,756	29,000	29,000	27,000	(2,000)
	Annual lease of Dock / property from DEP					
545220	SELF INSURANCE CHARGE	22,780	25,110	25,110	20,796	(4,314)
546000	REPAIR AND MAINTENANCE	9,406	25,000	25,000	7,500	(17,500)
	Repair / maintenance of decking, safety, electrical, deck, fuel tank, fire protection, signage					
547020	ADVERTISING (NON LEGAL)	307	2,000	2,000	0	(2,000)
549020	TECHNOLOGY SVC CHARGE	9,860	12,000	12,000	13,770	1,770
551000	OFFICE SUPPLIES	1,221	1,000	1,000	1,000	0
551060	RESALE SUPPLIES	38,006	65,000	40,000	60,000	(5,000)
552020	FUEL	589,093	804,000	654,000	1,088,000	284,000
552090	OTHER CLOTHING	66	500	500	1,000	500
554010	MEMBERSHIPS	125	125	125	0	(125)
559000	DEPRECIATION/AMORTIZATION	16,859	0	0	0	0
	TOTAL OPERATING EXPENSES	**$856,260**	**$1,134,035**	**$943,035**	**$1,406,864**	**$272,829**
NON-OPERATING EXPENSES						
560300	IMPROVEMENTS O/T BUILDINGS	2,439,141	0	4,413,175	0	0
570110	PRINCIPAL ON DEBT	0	325,000	705,000	305,000	(20,000)
570120	INTEREST ON DEBT	0	0	0	86,925	
	TOTAL NON-OPERATING	**$2,439,141**	**$325,000**	**$5,118,175**	**$391,925**	**($20,000)**
	TOTAL EXPENSES	**$3,470,939**	**$1,651,443**	**$6,262,306**	**$2,046,935**	**$308,567**

City Dock Fund

Outstanding Loan Amortization

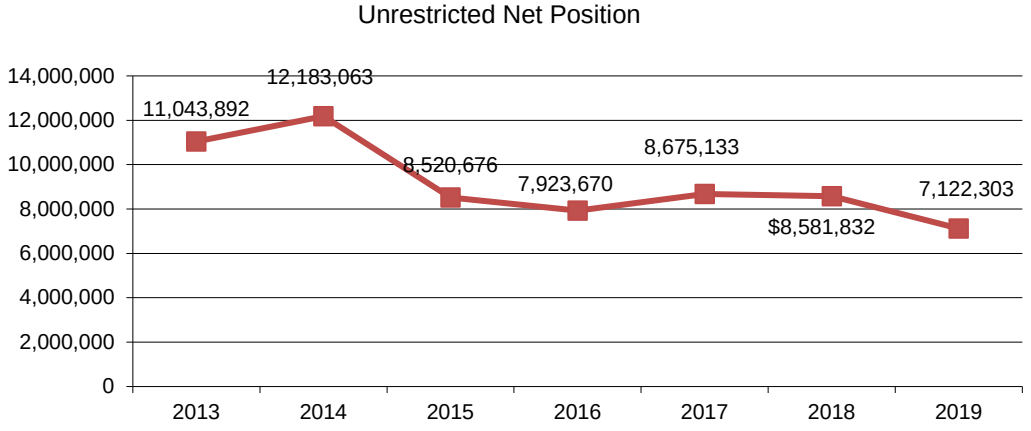
Interest Rate: Variable up to 2.5%
Term: 20 years
Original Loan: $ 6,500,000

Pymt#	Year	Rate	Total Pymt	Int	Prin	$ 6,500,000
1	2018	0.50%	$ 737,500	$ 32,500	$ 705,000	$ 5,795,000
2	2019	1.50%	$ 391,925	$ 86,925	$ 305,000	$ 5,490,000
3	2020	1.50%	$ 387,350	$ 82,350	$ 305,000	$ 5,185,000
4	2021	1.50%	$ 382,775	$ 77,775	$ 305,000	$ 4,880,000
5	2022	1.50%	$ 378,200	$ 73,200	$ 305,000	$ 4,575,000
6	2023	1.50%	$ 373,625	$ 68,625	$ 305,000	$ 4,270,000
7	2024	1.50%	$ 369,050	$ 64,050	$ 305,000	$ 3,965,000
8	2025	1.50%	$ 364,475	$ 59,475	$ 305,000	$ 3,660,000
9	2026	1.50%	$ 359,900	$ 54,900	$ 305,000	$ 3,355,000
10	2027	1.50%	$ 355,325	$ 50,325	$ 305,000	$ 3,050,000
11	2028	1.50%	$ 350,750	$ 45,750	$ 305,000	$ 2,745,000
12	2029	1.50%	$ 346,175	$ 41,175	$ 305,000	$ 2,440,000
13	2030	1.50%	$ 341,600	$ 36,600	$ 305,000	$ 2,135,000
14	2031	1.50%	$ 337,025	$ 32,025	$ 305,000	$ 1,830,000
15	2032	1.50%	$ 332,450	$ 27,450	$ 305,000	$ 1,525,000
16	2033	1.50%	$ 327,875	$ 22,875	$ 305,000	$ 1,220,000
17	2034	1.50%	$ 323,300	$ 18,300	$ 305,000	$ 915,000
18	2035	1.50%	$ 318,725	$ 13,725	$ 305,000	$ 610,000
19	2036	1.50%	$ 314,150	$ 9,150	$ 305,000	$ 305,000
20	2037	1.50%	$ 309,575	$ 4,575	$ 305,000	$ -
			$ 7,401,750	$ 901,750	$ 6,500,000	

Actual Interest rate will vary.
Rate set at .25% higher than interest rate earned on City investements, see Resolution 17-13935

STORMWATER FUND
FINANCIAL SUMMARY
Fiscal Year 2018-19

Beginning Balance - Unrestricted Net Position as of Sept. 30, 2017		**$8,675,133**
Projected Revenues FY 2017-18		$5,365,044
Projected Expenditures FY 2017-18		$5,458,345
Net Increase/(Decrease) in Net Unrestricted Assets		**($93,301)**
Expected Unrestricted Net Position as of Sept. 30, 2018		**$8,581,832**
Add Fiscal Year 2018-19 Budgeted Revenues		
Stormwater Fees	4,796,000	
Other	1,000	
Interest Income	90,000	$4,887,000
Less Fiscal Year 2018-19 Budgeted Expenditures		
Stormwater Division	1,710,737	
Natural Resources Division	402,871	
Debt - Principal and Interest	239,921	
Capital Projects	3,993,000	$6,346,529
BUDGETED CASH FLOW		**($1,459,529)**
Projected Unrestricted Net Position as of September 30, 2019		**$7,122,303**



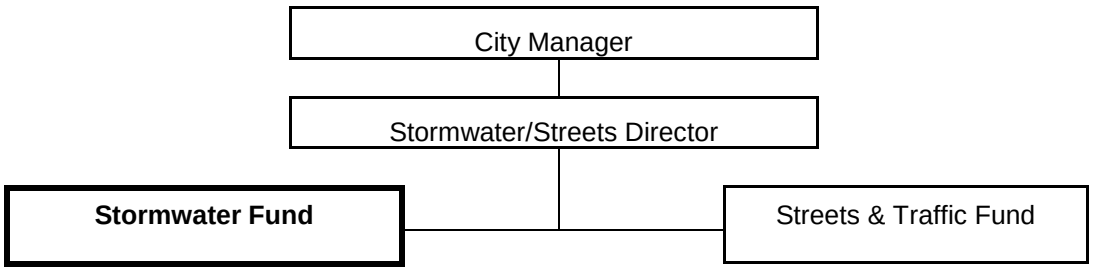
Stormwater Fund

Streets & Stormwater Department (Fund 470)

Mission Statement: The mission of the Stormwater Division is to protect people and property against flood by maintaining and improving the public stormwater management system, while protecting and restoring ecological systems that work naturally to improve water quality, the environment, and quality of life for residents and visitors.

Department Description

The Streets and Stormwater Department operates in two funds: Streets & Traffic Fund and Stormwater Fund. These functions are combined under one Director, yet operate out of two separate and independent funds. The Stormwater Fund operates as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business. The Stormwater Fund is responsible for maintaining and improving the stormwater management system which includes storm drainage, flood protection, ecological systems, and water quality infrastructure and programs.



2017-18 Department Major Accomplishments

- Inspected and maintained city lakes' control structures and weirs; spending 128 hours cleaning out debris.
- Received two grants for the Oyster Reef and Seagrass Restoration Project: one from National Oceanic Atmospheric Administration (NOAA) for $484,244 and one from the Department of Environmental Protection (DEP) for $30,000. Request for Proposals were solicited for construction of the oyster reefs.
- Reviewing the 60% draft design plans for the Beach Restoration & Water Quality Improvement Project (a.k.a. Beach Outfalls).
- Achieved 100% design plans for the Cove Pump Station outfall impoundment feature with an FDEP permit, but waiting on the final permit from the US Army Corp of Engineers
- Completed the 2018 Stormwater Master Plan Update
- Replaced an old and ineffective French drain system on Regatta Road with a piped stormwater conveyance system.
- Reclaimed swales on Beacon Lane
- Made drainage improvements in the alley between 2nd Avenue North and 3rd Avenue North

Stormwater Fund (continued)

2018-19 Department Goals and Objectives

The City's 10-Year Stormwater Master Plan guides the development of the 5-Year Capital Improvement Plan and operating budget. The overall objective is to manage stormwater in ways to reuse, store, recharge the aquifer, improve water quality, and achieve the drainage level of service as provided for within the City's Comprehensive Plan, thereby protecting public health, property, and the environment.

To comply with the **City of Naples Vision Plan:** the Stormwater fund has several capital projects that strive to achieve the following:

As part of Vision Goal 2(a) Restore Naples Bay, protect beaches and other key waters:

- Restore Naples Bay and other receiving waters by constructing artificial reefs, seagrass and oyster beds, and expanding mangrove forests. Also, the City continues to work with Collier County and the Big Cypress Basin to design a project that diverts fresh water conveyed by the Golden Gate Canal away from Naples Bay and into the North Belle Meade area.
- Improve flood protection and enhance water quality treatment through the construction of rain gardens and filter marshes, as well as expansion of reclaimed swales, and installation of aerators, and vegetated floating mats in stormwater ponds.

As part of Vision Goal 3(a) (Maintain and improve public amenities for residents) and Vision Goal 3(b) (Promote community health), improve stormwater conveyance system (swales, gutters, pipes, etc.) and reduce localized flooding.

- Continue the citywide swale restoration program.
- Repair and replace cracked, leaking, undersized piping.
- Continue to strengthen the City's leadership role in environmental protection and regional/community sustainability.
- Identify and evaluate potential alternatives regarding the drainage system in Basin II that depends heavily on beach outfalls.

As part of Vision Goal 3d (Maintain and enhance public safety).

- Continue with public outreach/education program.
- Continue to monitor water quality throughout the stormwater management system to gauge impacts of Division projects and programs.
- Replace undersized, non-functional drain inlets and manholes.
- Install flap gates and other backflow preventers to minimize tidal backflows into the storm sewer system.
- Expand the installation of aerators, fountains and/or other mechanisms that improve water quality in lakes prior to discharge.

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City), enhance the stormwater management system.

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

Stormwater Fund (continued)

2018-19 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 2018-19 is $6,346,529, an increase of $1,624,428 from the FY 2018-19 budget. Capital expense increased by $1,491,001.

Revenues
Revenues into the fund total $4,887,000, an increase of $27,770 due to an expected increase in stormwater fees. The primary revenue to the fund is the stormwater fee, collected via the bi-monthly utility bill.

In 2007, City Council approved stormwater utility rate increases based on an in-depth rate study conducted by a consultant. City Code provides for the rate to be adjusted annually automatically for the April Consumer Price Index (CPI). The CPI for April 2018 had a 2.46% increase which will be reflected in the billing cycle beginning October 2018, increasing the monthly fee will increase from $13.35 per Equivalent Residential Unit to $13.68.

The City continues to administer the utility fee credit opportunity for properties having a certified stormwater management system that detains or retains stormwater, as well as a newly implemented multi-family option. Issuing these credits reduces the available billable units and the corresponding revenue in this fund.

Interest earnings are projected at $90,000.

The Department's projected September 30, 2019 unrestricted net position is $6.62 million. The balance of unrestricted funds can be associated with to the following:

- The success of grant applications offsetting the costs of major projects
- The need to cover major anticipated capital expenditures in future years;
- The need to cover major unanticipated expenditures in cases of emergency.

Expenditures
Personal Services cost is $1,155,576, an increase of $25,215. This is primarily due to the annual raise. There continues to be 11 positions budgeted for FY 18-19. Several positions are shared with the Streets fund (Fund 190).

Operating expenditures total $958,032, an increase of $108,212 over the FY 2017-18 adopted budget. A notable increase is the professional services line item, for $80,000. This has been increased to cover the costs of an outside project manager.

The largest of the expenses in this fund are listed below:

City Administration (General Fund Reimbursement)	$190,770
Utility Billing Admin Fee	40,000
Professional Services	250,000
Road Repairs	70,000
Fuel and Equipment Repair	59,700
County Landfill (for disposal of street sweeping)	30,000

Non-operating expenditures total $4,232,921. This includes debt service (principal and interest) in the amount of $239,921 related to a debt issue where the State Revolving Loans were refinanced in 2013 and capital costs of $3,993,000. This loan is expected to be paid in full in 2021.

The detail of the $3,993,000 in capital improvements is listed on the page that follows the line-item budget. Of the items in the FY 2018-19 Capital Improvement Program, none are expected to have an impact on the operating expenditures of this fund, as they are either major maintenance or enhancements to current infrastructure. Naples Bay Water Quality Improvement project and the

Stormwater Fund (continued)

Beach Restoration project both have grant applications associated with them; $75,000 in grant funds have been secured for the Naples Bay Water Quality Improvement project at Cove Pump Station. The 8th Street Stormwater Improvement project will be coordinated with the CRA project for Street Design/Paving.

2018-19 Performance Measures and Benchmarking

Performance Measures	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Projected 2018-19
Cleaning & Desilting of Storm Sewer / Drainage Inlets (Man-hours)	327	244	196	200	400
Repair of Storm Sewers and Drainage Inlets (Work Orders)	133	172	288	300	300
Street Sweeping (Miles Per Year)	4410	4111	4430	4,500	5000

CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET
Stormwater Fees	4,551,536	5,028,738	4,698,000	4,687,000	4,796,000
Landscape Certification	5,525	5,200	5,000	0	0
Interest Earned	96,536	103,517	80,230	86,800	90,000
Grants	252,585	0	75,000	589,244	0
Other and Sales of Assets	1,624	6,497	1,000	2,000	1,000
TOTAL STORMWATER	**$4,907,806**	**$5,143,952**	**$4,859,230**	**$5,365,044**	**$4,887,000**

FUND: 470 STORMWATER FUND

STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
			NATURAL RESOURCES (6061)	
1	1	1	Natural Resources Manager	114,737
1	1	1	Environmental Specialist	78,614
0.5	0.5	0.5	Project Coordinator / Public Outreach (b)	31,297
2.5	2.5	2.5		224,648
			STORMWATER DIVISION (6002)	
0.75	0.75	0.75	Stormwater/Streets Director (a)	103,691
0.5	0.5	0.5	Project Coordinator / Public Outreach (b)	31,297
0.75	0.75	0.75	Engineering Manager (a)	75,722
0.75	0.75	0.75	Construction Project Manager (a)	73,469
1.00	1.00	1.00	Operations Supervisor	73,159
1.00	1.00	1.00	Engineering Aide	51,500
1.00	1.00	1.00	Heavy Equipment Operator	44,990
1.00	1.00	1.00	Utility Technician Sr	49,113
1.00	1.00	1.00	Utility Technician II	40,796
0.75	0.75	0.75	Administrative Coordinator (a)	35,583
8.50	8.50	8.50		579,320
11.00	**11.00**	**11.00**	**Regular Salaries**	**803,968**
			Other Salaries	**28,140**
			Overtime	**7,500**
			Employer Payroll Expenses	**315,968**
			Total Personal Services	**$1,155,576**

(a) Funding is split 75%/25% with the Streets Fund 190
(b) Position was funded 50/50 between the Natural Resources division and the Stormwater division

Note: The Plans Review Stormwater Engineer identified and fully funded in the Building Fund is supervised within the Stormwater fund.

FISCAL YEAR 2018-19
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY

	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES					
510200 REGULAR SALARIES & WAGES	808,152	797,895	789,425	803,968	6,073
510300 OTHER SALARIES	10,140	20,140	10,140	25,140	5,000
510330 EDUCATION REIMBURSEMENT	0	3,000	4,000	3,000	0
510040 OVERTIME	703	6,000	6,000	7,500	1,500
525010 FICA	58,928	59,081	59,081	63,912	4,831
525030 RETIREMENT CONTRIBUTIONS	92,653	110,905	110,905	116,315	5,410
525040 LIFE/HEALTH INSURANCE	124,656	122,540	112,321	124,461	1,921
525070 EMPLOYEE ALLOWANCES	10,760	10,800	10,800	11,280	480
TOTAL PERSONAL SERVICES	**$1,105,991**	**$1,130,361**	**$1,102,672**	**$1,155,576**	**25,215**
OPERATING EXPENSES					
530000 OPERATING EXPENDITURES	182,287	20,000	536,606	21,000	1,000
530010 CITY ADMINISTRATION	176,080	181,780	181,780	190,770	8,990
530050 COUNTY LANDFILL	20,513	30,000	30,000	30,000	0
530070 SMALL TOOLS	2,659	3,000	3,000	3,000	0
530150 UTILITY BILLING ADMIN FEE	45,000	40,000	40,000	40,000	0
531000 PROFESSIONAL SERVICES	312,139	170,000	234,356	250,000	80,000
531005 CREDIT CARD FEES	30,474	19,600	19,600	19,600	0
531040 OTHER CONTRACTUAL SERVICES	6,050	11,000	11,000	11,000	0
531430 LAWN & LANDSCAPE CERTIFICATION	15,000	15,000	15,000	15,000	0
531220 INVESTMENT ADVISORY FEES	5,742	5,750	5,750	7,200	1,450
540000 TRAINING & TRAVEL COSTS	5,040	8,000	8,000	8,000	0
541000 COMMUNICATIONS	1,412	1,500	1,500	0	(1,500)
541010 TELEPHONE	3,548	5,000	5,000	5,000	0
542100 EQUIP. SERVICES - REPAIR	23,810	49,000	44,000	49,000	0
542110 EQUIP. SERVICES - FUEL	7,608	10,700	9,200	10,700	0
543010 ELECTRICITY	28,709	30,420	30,420	30,000	(420)
543020 WATER, SEWER, GARBAGE	1,898	1,500	1,500	2,000	500
545220 SELF INSURANCE CHARGE	30,280	31,820	31,820	26,082	(5,738)
546000 REPAIR & MAINTENANCE	9,337	8,000	8,000	8,000	0
546040 EQUIPMENT MAINTENANCE	23,776	10,000	10,000	10,000	0
546080 LAKE MAINTENANCE	20,806	30,000	30,000	30,000	0
546120 ROAD REPAIRS	48,836	60,000	60,000	70,000	10,000
549020 TECHNOLOGY SVC CHARGE	31,200	30,100	30,100	43,480	13,380
551000 OFFICE SUPPLIES	8,059	10,500	10,500	9,500	(1,000)
552000 OPERATING SUPPLIES	51,701	50,000	50,000	50,000	0
552020 FUEL	2,842	11,000	11,000	12,500	1,500
552070 UNIFORMS	2,029	2,400	2,400	2,200	(200)
552090 OTHER CLOTHING	750	750	800	1,000	250
554010 MEMBERSHIPS	2,454	3,000	3,000	3,000	0
559000 DEPRECIATION	1,916,132	0	0	0	0
559110 BAKER PARK/ STMWR EXP	0	0	0	0	0
TOTAL OPERATING EXPENSES	**$3,016,171**	**$849,820**	**$1,424,331**	**$958,032**	**108,212**
NON-OPERATING EXPENSES					
560300 IMPROVEMENTS O/T BUILDING	1,827,077	2,502,000	2,691,421	3,550,000	1,048,000
560400 MACHINERY/ EQUIPMENT	3,204	0	0	48,000	48,000
560700 VEHICLES	7,617	0	0	395,000	395,000
570110 PRINCIPAL	0	228,806	228,806	231,891	3,085
570120 INTEREST	13,906	11,114	11,114	8,030	(3,084)
TOTAL NON-OPERATING EXPENSES	**1,851,804**	**2,741,920**	**2,931,341**	**4,232,921**	**1,491,001**
TOTAL EXPENSES	**$5,973,966**	**$4,722,101**	**$5,458,345**	**$6,346,529**	**$1,624,428**

FISCAL YEAR 2018-19
BUDGET DETAIL
STORMWATER DIVISION

470.6002.539

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	587,951	579,790	570,825	579,320	(470)
510300	OTHER SALARIES	10,140	10,140	10,140	10,140	0
	On call pay --- nights and weekends					
510330	EDUCATION REIMBURSEMENT	0	3,000	0	3,000	0
510400	OVERTIME	665	6,000	6,000	7,500	1,500
525010	FICA	42,320	42,396	42,396	46,924	4,528
525030	RETIREMENT CONTRIBUTIONS	66,606	80,390	80,390	86,771	6,381
525040	LIFE/HEALTH INSURANCE	103,615	104,867	94,874	106,430	1,563
525070	EMPLOYEE ALLOWANCES	9,680	9,840	9,840	10,320	480
	TOTAL PERSONAL SERVICES	**$820,977**	**$836,423**	**$814,465**	**$850,405**	**$13,982**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	174,257	3,500	520,106	3,500	0
530010	CITY ADMINISTRATION	176,080	181,780	181,780	190,770	8,990
530050	COUNTY LANDFILL	20,513	30,000	30,000	30,000	0
	Disposal of street sweepings and storm drain debris					
530070	SMALL TOOLS	2,659	3,000	3,000	3,000	0
531005	PROF SERC/CREDIT CARD	30,474	19,600	19,600	19,600	0
531010	PROFESSIONAL SERVICES	287,546	130,000	194,356	200,000	70,000
	Professional surveying, design, permitting, and inspection services, continue water quality monitoring, project mgr					
530150	UTILITY BILLING ADMIN FEE	45,000	40,000	40,000	40,000	0
531040	CONTRACTUAL SERVICES	6,050	11,000	11,000	11,000	0
	Street sweeper hauling, video inspection software					
531220	INVESTMENT ADVISORY FEES	5,742	5,750	5,750	7,200	1,450
	Formerly expensed as an offset to revenue, the fund's share of investment advisor services is now being expensed					
540000	TRAINING & TRAVEL COSTS	3,230	5,000	5,000	5,000	0
541000	TELEPHONE/COMMUNICATIONS	3,548	5,000	5,000	5,000	0
542100	EQUIP. SERVICES - REPAIR	21,907	45,000	40,000	45,000	0
542110	EQUIP. SERVICES - FUEL	7,326	10,000	8,600	10,000	0
543010	ELECTRICITY	28,709	30,420	30,420	30,000	(420)
543020	WATER, SEWER, GARBAGE	1,898	1,500	1,500	2,000	500
545220	SELF INSURANCE CHARGE	30,280	31,820	31,820	26,082	(5,738)
546000	REPAIR & MAINTENANCE	6,678	5,000	5,000	5,000	0
546040	EQUIPMENT MAINTENANCE	23,776	10,000	10,000	10,000	0
546080	LAKE MAINTENANCE	20,806	30,000	30,000	30,000	0
	Floating island maintenance, aerator maintenance, exotic vegetation treatment of lakes					
546120	ROAD REPAIRS	48,836	60,000	60,000	70,000	10,000
549020	TECHNOLOGY SVC CHARGE	31,200	30,100	30,100	43,480	13,380
551000	OFFICE SUPPLIES	5,038	6,500	6,500	6,500	0
552000	OPERATING SUPPLIES	51,701	50,000	50,000	50,000	0
	Pipe fittings, valves, manhole covers, inlets, and supplies. Landscape restoration products and services					
552020	FUEL	2,842	11,000	11,000	12,500	1,500
552070	UNIFORMS/CLOTHING	2,029	2,400	2,400	2,200	(200)
552090	OTHER CLOTHING	750	750	800	1,000	250
554010	MEMBERSHIPS	1,426	1,500	1,500	1,500	0
559000	DEPRECIATION	1,916,132	0	0	0	0
	TOTAL OPERATING EXPENSES	**$2,956,434**	**$760,620**	**$1,335,231**	**$860,332**	**$99,712**
NON-OPERATING EXPENSES						
560300	IMPROVEMENTS O/T BUILDING	1,808,217	2,402,000	2,077,177	3,450,000	1,048,000
560400	MACH EQUIP	3,204	0	0	18,000	18,000
560700	VEHICLES	7,617	0	0	395,000	395,000
570110	PRINCIPAL	0	228,806	228,806	231,891	3,085
570120	INTEREST	13,906	11,114	11,114	8,030	(3,084)
	TOTAL NON-OPERATING EXPENSES	**1,832,944**	**2,641,920**	**2,317,097**	**4,102,921**	**1,461,001**
	TOTAL EXPENSES	**$5,610,355**	**$4,238,963**	**$4,466,794**	**$5,813,658**	**$1,574,695**

FISCAL YEAR 2018-19
BUDGET DETAIL
NATURAL RESOURCES DIVISION

470.6061.537

	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES					
510200 REGULAR SALARIES & WAGES	220,200	218,105	218,600	224,648	6,543
510300 OTHER SALARIES	0	10,000	4,000	15,000	5,000
Requesting part-time/summer intern					
510400 OVERTIME	38	0	0	0	0
525010 FICA	16,608	16,685	16,685	16,988	303
525030 RETIREMENT CONTRIBUTIONS	26,047	30,515	30,515	29,544	(971)
525040 LIFE/HEALTH INSURANCE	21,041	17,673	17,447	18,031	358
525070 EMPLOYEE ALLOWANCES	1,080	960	960	960	0
TOTAL PERSONAL SERVICES	**$285,014**	**$293,938**	**$288,207**	**$305,171**	**$11,233**
OPERATING EXPENSES					
530000 OPERATING EXPENDITURES	8,030	16,500	16,500	17,500	1,000
Signs, buoys, markers, water quality supplies, outreach/ education materials and supplies, City Dock slip rental					
531000 PROFESSIONAL SERVICES	24,592	40,000	40,000	50,000	10,000
Water Quality Sampling & Analysis; Naples Bay trawling					
531430 LAWN & LANDSCAPE CERTIFICATION	15,000	15,000	15,000	15,000	0
540000 TRAINING & TRAVEL COSTS	1,810	3,000	3,000	3,000	0
Conference and Seminars					
541000 COMMUNICATIONS	1,412	1,500	1,500	0	(1,500)
542100 EQUIP. SERVICES - REPAIR	1,903	4,000	4,000	4,000	0
542110 EQUIP. SERVICES - FUEL	282	700	600	700	0
546000 REPAIR & MAINTENANCE	2,659	3,000	3,000	3,000	0
551000 OFFICE SUPPLIES	3,022	4,000	4,000	3,000	(1,000)
554010 MEMBERSHIPS	1,028	1,500	1,500	1,500	0
TOTAL OPERATING EXPENSES	**$59,738**	**$89,200**	**$89,100**	**$97,700**	**$8,500**
NON-OPERATING EXPENSES					
560300 IMPROVEMENTS O/T BUILDING	18,860	100,000	614,244	100,000	0
560400 MACHINERY & EQUIPMENT	0	0	0	30,000	0
TOTAL NON-OPERATING EXPENSES	**18,860**	**100,000**	**614,244**	**130,000**	**$0**
TOTAL EXPENSES	**$363,611**	**$483,138**	**$991,551**	**$532,871**	**$19,733**

CAPITAL IMPROVEMENT PROJECTS
FUND 470 - STORMWATER ENTERPRISE FUND

CIP NUMBER	PROJECT DESCRIPTION	Requested 2018-19	2019-20	2020-21	2021-22	2022-23
19V02	Citywide Stormwater Improvements	700,000	700,000	700,000	700,000	700,000
19V15	Naples Bay Restoration & Water Quality at Cove PS (1)	1,000,000	0	0	0	0
19V12	Oyster Reef & Seagrass Restoration Project (2)	100,000	100,000	0	0	0
19V26	Beach Restoration & Outfall Improvement	100,000	100,000	9,000,000	50,000	50,000
19V07	Street Sweeper Replacement	395,000	0	0	0	0
19V05	Stormsewer Pipe Lining	100,000	100,000	100,000	100,000	100,000
19V27	Citywide Lake Maint. & Improvements	150,000	75,000	75,000	375,000	75,000
19V08	Basin V Drainage System Improvements	350,000	0	0	0	0
19V09	Water Quality Monitoring Equipment	30,000	30,000	0	0	0
19V10	Stormwater Push Camera	18,000	0	0	0	0
18C14	8th Street South Improvements	1,050,000	0	0	0	0
	1st Ave South Stormwater Improvements (3)	0	30,000	275,000	0	0
	Basin Assessments	0	100,000	0	100,000	0
	Vehicle Replacement: Natural Resources	0	40,000	0	0	0
	Climate Adaptation and Resiliency Plan	0	0	275,000	0	0
	Natural Resources/Stormwater Workboat	0	0	0	90,000	0
TOTAL STORMWATER FUND		**3,993,000**	**1,275,000**	**10,425,000**	**1,415,000**	**925,000**

(1) A $75,000 grant has been secured for this project.
(2) $514,244 in grant funding has been secured for this project and a remaining $200,000 commitment is required to match.
(3) Coordinated with CRA Project for Street Design/Paving

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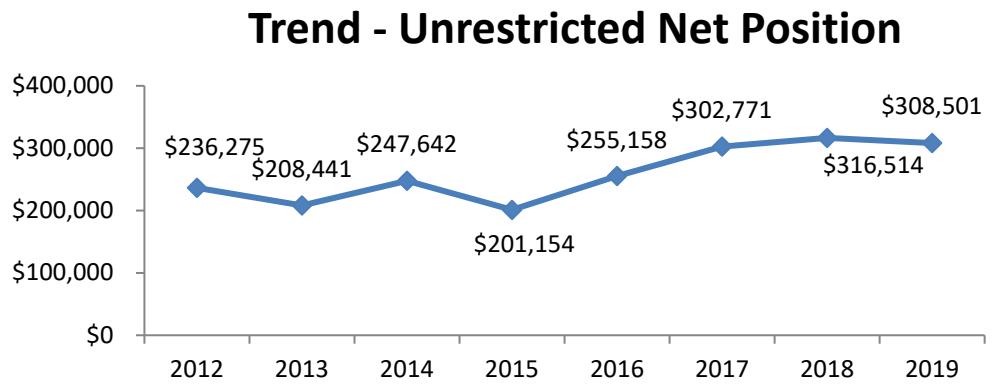
TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2018-19

Beginning Balance - Unrestricted Net Position as of September 30, 2017		**$302,771**
Projected Revenues FY 2017-18		639,450
Projected Expenditures FY 2017-18		625,707
Net Increase/(Decrease) in Net Unrestricted Assets		**13,743**
Expected Unrestricted Net Position as of September 30, 2018		**$316,514**
Add Fiscal Year 2018-19 Budgeted Revenues		
Memberships	$180,000	
Daily Play	51,000	
Lessons	245,000	
Ball Machine/Other Income	13,000	
Tournaments	59,000	
Sponsorships	24,000	
Retail Sales	24,000	
Transfers In	47,500	
Investment Income	5,000	648,500
TOTAL AVAILABLE RESOURCES		**$965,014**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Personal Services	$217,433	
Operating Expenses	280,390	
Capital Expenditures	100,000	
Transfer - Administration	46,920	
Transfer - Self Insurance	11,770	656,513
BUDGETED CASH FLOW		**($8,013)**
Projected Unrestricted Net Position as of September 30, 2019		**$308,501**



Tennis Fund

Community Services Department (Fund 480)

Mission Statement
To provide Naples residents, guests and visitors with exceptional tennis instruction, programs and facilities while promoting a healthy lifestyle in a cost effective, efficient and professional manner. The tennis facility will be managed in a way that all revenues received will be for the benefit of the tennis facility and its users.

Fund Description

The Tennis Fund is an Enterprise Fund established to monitor the revenues and expenditures of the Arthur L. Allen Tennis Center at Cambier Park. The facility includes twelve (12) hydro-grid Har-Tru clay courts (lit) and pro shop with an elevated viewing area. Chickee Hut shade structures with cold water fountains are located between each court. The full-service center is professionally staffed and delivers youth and adult programs for novice through advanced players. In addition, the Allen Tennis Center provides leagues, clinics, lessons and other social events for residents and visitors.

2017-2018 Department Accomplishments

- Completed leveling, re-surfacing and re-lining tennis courts 1, 2, 7 & 8.
- Installed sixteen (16) new LED lighting fixtures on courts 5 & 6.
- Replace and re-framed upstairs Tennis Center bathroom doors.
- Replaced carpet inside of Tennis Center.
- Replaced tennis court maintenance vehicle.
- Replaced ten (10) sets of net posts on the courts.
- Replaced eight (8) nets on the courts.
- Replaced metal grates on both shoe cleaning areas for safety purposes.
- Had a 3ft fence added to the top of hitting wall for improved usage.
- Added twelve (12) new chairs around the upstairs deck for more viewing.
- Added four (4) new umbrellas on the East and West deck for shade structures.
- Removed foliage between north end of courts 4 & 5 for safety and aesthetic purposes.
- Completed Hurricane Irma damage clean up and replacement.
    - All eight (8) chickee huts re-thatched.
    - Replaced all twenty (20) fans on exterior of deck of Tennis Center.
    - Metal roof damage repaired.
    - Fences on three (3) tennis courts repaired.
    - Repaired 6 water fountains on tennis courts.
    - Repaired 2 tennis lighting fixtures.
- Hosted the 49th Annual City Tennis Championships with 475 participants.
- Hosted 13 USTA Junior and Adult Sanctioned Tournaments drawing over 1,500 participants from the local and south-east region.
- Continued to improve patron and spectator experience for the Clay in May Tournament.
- Conducted quarterly facility evaluations of the Tennis Center with Parks & Parkways staff as well as Facilities Maintenance staff.

Tennis Fund

Community Services Department (Fund 480)

2018-2019 Department Goals and Objectives

1. **In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
    a. Continue to develop and maintain a long-term facility plan in collaboration with members, the CSAB and staff.
    b. Continue to maintain quarterly program development plans for all tennis programs to ensure cost effective management of all recreation programming.
    c. Maintain quarterly and annual reports for revenue/expenditures for tennis center programs and services.

2. **In accordance with Vision Goal 3A and 3C (Maintain an extraordinary quality of life for residents):**
    a. Monitor and maintain the courts and facilities at the highest possible level.
        i. Continue quarterly review of all tennis facilities and grounds with designated tennis staff and facilities staff by utilizing the established inspection process as determined by Community Services Department.
        ii. Implement plan of action to maintain and upgrade tennis facilities based on quarterly review.
    b. Expeditiously manage capital improvement projects.

3. **In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
    a. Assist the Community Services Department with accreditation requirements.

2018-2019 Significant Budgetary Issues

Revenue

Total Tennis Fund revenues are $648,500. The primary recurring revenue to the fund is the Membership fee, budgeted at $180,000 for FY 2018-19. Effective October 1, 2017 there was a 3% rate increase for membership fees.

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

The City's General Fund provides a subsidy to the Tennis Fund, related to the common events and use of the facility. Approximately 30% of the time, the facility is used for tournaments and public events, and is not solely available to the members for their pleasure. To that end, a General Fund payment to the fund, in the amount of $47,500 is provided, the same as was provided in FY 2016-17 and FY 2017-18.

Expenditures

Expenditures of the fund are $656,513, an increase of $36,786 over the FY 2017-18 budget. This is mainly due to the increase in Capital Projects for the replacement of existing court lighting with LED lights.

Tennis Fund

Community Services Department (Fund 480)

Personal Services total $217,433, a $5,060 increase from FY 2017-18 which includes the 3% contractual increase. Staffing changes include the upgrade of the existing full-time Recreation Coordinator to Assistant Manager and the deletion of a part-time Recreation Coordinator.

Operating Expenses total $339,080, which is a $1,226 increase over the FY 2017-18 budget.

Other major costs of this fund are Resale Supplies at $16,000 and tournament costs (Special Events) for $25,000. The remaining costs in this budget are primarily related to the facility operation and maintenance.

This budget includes capital improvement projects totaling $100,000 for the replacement of existing court lighting with LED lights.

2018-19 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	Academy Sanchez-Casal	City of Naples Cambier Park (FY18)
Annual Adult Fee	$400	$358	$3,100	$433 - Res $575 - NR
Couples Fee	$702	N/A	$4,360	N/A
	Naples YMCA	**Sunrise Tennis Club**	**Long Boat Key Tennis Center**	**City of Ft. Myers Racquet Club**
Annual Adult Fee	$699	$240	$590	$403 - Res $537 - NR
Couples Fee	$1,036	$345	$815	$806

All above fees do not include tax

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

PERFORMANCE MEASURES	Actual 2015-16	Actual 2016-17	Actual 2017-18	Projected 2018-19
Number of Adult Memberships City/County	300/45	315/55	326/57	320/55
Number of Youth Memberships City/County	115/10	85/40	109/38	100/35

Tennis Fund

Community Services Department (Fund 480)

Number of Executive (Night) Memberships City/County	110/15	75/15	96/13	95/10
Tournament Player Participation	2200	1600	1600	1700
Racquet Restrings	350	325	400	400
Guest Players	3400	3400	3450	3450
Ball Machine Rentals	200	200	425	425

Proposed Memberships Fees 2018-19

	2017-18	2018-19	
City Resident Annual	$433	$446	(increase of 3%)
City Resident Executive (Night)	$246	$266	(increase of 8%)
City Resident Junior	$20	$21	(increase of $1)
Non-Resident Annual	$575	$593	(increase of 3%)
Non-Resident Executive (Night)	$369	$399	(increase of 8%)
Non-Resident Junior	$26	$27	(increase of $1)

The higher increase (%) of the Executive (Night) Memberships is proposed to help offset the installation new LED lighting fixtures for the Arthur L. Allen Tennis Center.

CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY

Fund 480	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
Memberships	165,455	172,113	165,500	175,000	180,000	14,500
Daily Play	50,842	46,311	50,000	51,000	51,000	1,000
Tournament Play	66,678	53,075	59,000	57,000	59,000	0
Lessons/Clinics	242,406	224,331	245,000	245,000	245,000	0
Ball Machine/Other	4,688	4,160	4,000	4,000	4,000	0
Retail Sales	24,792	26,609	26,000	23,000	24,000	(2,000)
Restrings	7,895	8,537	8,500	9,000	9,000	500
Sponsorships	21,419	25,954	20,000	24,000	24,000	4,000
Transfer from the Gen. Fund	47,500	47,500	47,500	47,500	47,500	0
Investment/Misc Income	10,664	5,410	3,950	3,950	5,000	1,050
TOTAL TENNIS FUND	**$642,339**	**$614,002**	**$629,450**	**$639,450**	**$648,500**	**$19,050**

FUND: 480 TENNIS FUND

TENNIS FUND
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
1	1	1	Tennis Services Manager	70,897
0	0	1	Tennis Assistant Manager	39,477
1.5	1.5	0	Recreation Coordinator*	0
1.5	1.5	2.0	Recreation Assistant**	55,470
4	**4**	**4.0**	**Regular Salaries**	**165,844**
			Overtime	**3,000**
			Employer Payroll Expenses	**48,589**
			Total Personal Services	**$217,433**

* Delete one part time position; upgrade current position to Tennis Assistant Manager

** Represents 4 part time positions

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS FUND

480.0912.572

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	164,352	164,102	171,400	165,844	1,742
510400	OVERTIME	2,147	3,000	3,000	3,000	0
525010	FICA	12,204	9,008	9,008	11,927	2,919
525030	RETIREMENT CONTRIBUTIONS	14,291	16,488	16,488	16,047	(441)
525040	LIFE/HEALTH INSURANCE	18,723	19,295	18,987	20,135	840
525070	EMPLOYEE ALLOWANCES	480	480	480	480	0
	TOTAL PERSONAL SERVICES	**$212,196**	**$212,373**	**$219,363**	**$217,433**	**$5,060**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	6,562	2,700	2,700	3,500	800
	First aid supplies, trophies, awards					
530010	CITY ADMINISTRATION	39,180	43,330	43,330	46,920	3,590
531010	PROFESSIONAL SERVICES	180,361	200,000	200,000	200,000	0
	Court reservation system, Instructors and officials for clinics, camps lessons and tournaments.					
540000	TRAVEL & TRAINING	0	2,064	2,064	2,100	36
541000	COMMUNICATIONS	1,478	2,000	2,000	2,000	0
542100	EQUIP. SERVICES - REPAIRS	1,029	1,000	1,000	1,000	0
543020	WATER, SEWER, GARBAGE	1,005	1,300	1,300	1,330	30
545220	SELF INSURANCE CHARGE	13,650	14,540	14,540	11,770	(2,770)
546000	REPAIR AND MAINTENANCE	5,445	10,500	9,990	7,500	(3,000)
546340	REPAIR & MAINT/LEVEL OF SVC	0	16,000	16,500	17,000	1,000
	Tennis court renovations					
549020	TECHNOLOGY SVC CHARGE	8,740	2,420	2,420	3,260	840
549050	SPECIAL EVENTS	23,337	24,000	24,000	25,000	1,000
551000	OFFICE SUPPLIES	0	1,000	1,000	1,000	0
551060	RESALE SUPPLIES	12,582	17,000	16,000	16,000	(1,000)
554010	MEMBERSHIPS/BOOKS	0	0	0	700	700
559000	DEPRECIATION/AMORTIZATION	47,946	0	0	0	0
	TOTAL OPERATING EXPENSES	**$341,315**	**$337,854**	**$336,844**	**$339,080**	**$1,226**
NON-OPERATING EXPENSES						
560300	IMPROVEMENTS O/T BUILDINGS	46,959	51,500	51,500	100,000	48,500
560700	VEHICLES	0	18,000	18,000	0	(18,000)
570110	PRINCIPAL	0	0	0	0	0
570120	INTEREST	0	0	0	0	0
	TOTAL NON-OPERATING	**$46,959**	**$69,500**	**$69,500**	**$100,000**	**$30,500**
	TOTAL EXPENSES	**$600,470**	**$619,727**	**$625,707**	**$656,513**	**$36,786**

CAPITAL IMPROVEMENT PROJECTS

ARTHUR L. ALLEN TENNIS CENTER TENNIS FUND (Fund 480)

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2018-19	2019-20	2020-21	2021-22	2022-23
19G20	Tennis Court Lighting	100,000	100,000	0	0	0
	Tennis Court Irrigation/Surface Replacement (2 Cts)	0	0	0	0	100,000
TOTAL TENNIS FUND		**100,000**	**100,000**	**0**	**0**	**100,000**

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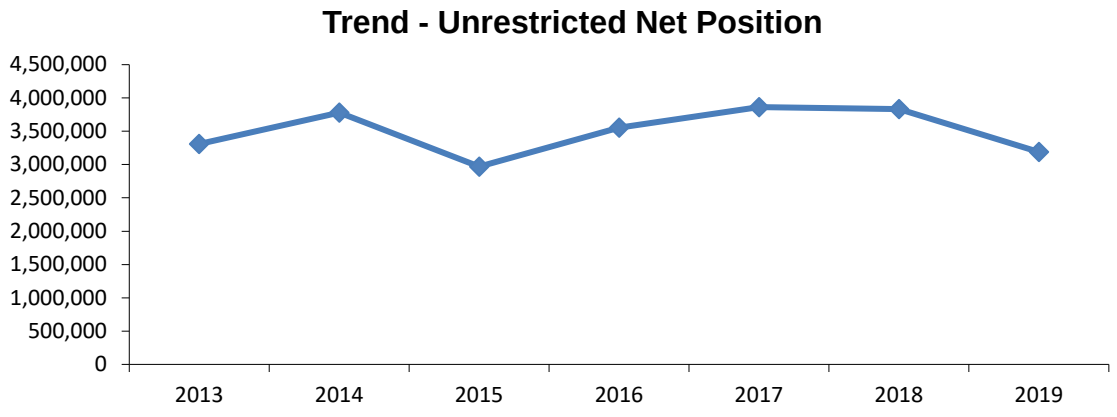
RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2018-19

Beginning Balance - Unrestricted Net Assets as of September 30, 2017		**$3,862,970**
Projected Revenues FY 2017-18		3,361,405
Projected Expenditures FY 2017-18		3,391,911
Net Increase/(Decrease) in Net Unrestricted Assets		**(30,506)**
Expected Unrestricted Net Position as of September 30, 2018		**$3,832,464**
Add Fiscal Year 2018-19 Budgeted Revenues		
Charges for Services	2,686,332	
Interest Earnings	80,000	2,766,332
TOTAL AVAILABLE RESOURCES		**$6,598,796**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Premiums and Claims	3,137,401	
Claims Management Services	94,730	
Reimbursements & Refunds	(75,000)	
Personal Services	156,437	
Operating Expenses	17,706	
Transfer - Administration	76,030	3,407,304
BUDGETED CASH FLOW		**(640,972)**
Projected Unrestricted Net Position as of September 30, 2019		**$3,191,492**



Note: Does not include reserve for future claims of $3.373 million

Risk Management Fund

Human Resources Department (Fund 500)

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

Department Description

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

2017-18 Department Accomplishments

- Processed property damage claims totaling $111,824; recovered $82,053 for City property damage caused by third parties during FY 2016-17.
- Processed property damage claims totaling $39,093; recovered $9,332 for City property damage caused by third parties for FY 2017-18 (as of May 8, 2018).
- Processed seventy-two (72) Hurricane Irma property damage claims. Insurance recovery pending.
- Renewed the property, liability and workers' compensation insurance programs with 9.48% ($129,213) decrease with enhanced coverage.

2018-19 Departmental Goals and Objectives

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) ensure the Risk Management Fund is fiscally sound and compliant with State and Federal regulations

- Perform annual actuarial analysis of risk management fund to determine appropriate claim funding levels
- Review insurance coverages annually and consider insurance coverage options to ensure a fiscally sound risk management program.

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) by continued support of the Blue Zones Project

- Implement Blue Zones habitat/physical environment best practices

2018-19 Significant Budgetary Issues

The budget for the Risk Management Fund is $3,407,304, a $38,072 decrease over the FY 2017-18 budget.

Unrestricted net position is projected to be $3.19 million at the end of FY 2018-19. In addition to this amount, the fund has $3.37 million in restricted reserves for future claims.

Revenues

The primary source of revenue for this internal service fund is the charge to each fund for insurance and risk management. These charges are based on a four-year analysis of loss experience (claims) and risk exposure (number of vehicles, number of employees, and risk related ratings). The budget amount will be charged to each fund throughout the fiscal year. There is $80,000 of revenue budgeted for interest on reserves. The revenue for FY 2018-19 is $2,766,332, a decrease of $618,168. This revenue decrease is the result of an effort to reduce the Risk Management fund balance by reducing the interfund charge to its customers.

Risk Management Fund

Human Resources Department (continued)

Expenditures

Personal Services

Personal Services are budgeted at $156,437, an increase of $11,107 over the FY 2017-18 budget due to the annual salary wage increase and change in health insurance coverage.

Operating Expenses

Operating costs for the Risk Management Fund are $3,250,304, a $49,179 decrease from FY 2017-18 budget. There are two components of the operating costs of this fund.

The first component includes costs to support the staff member for the management of the risk program. In addition to the salary, these costs are training materials, telephones, and supplies. These costs make up only a minor portion (less than 5%) of this budget.

The second component is approximately 95% of the expenses of the fund, and represents the cost of the insurance program, including excess insurance and professional services. Professional Services and Insurance related costs (such as claim funding) represent the bulk of the expenditures in this fund. Other contractual services for FY 2018-19 have decreased from FY 2017-18 by $8,840, which represents a reduction in the broker and TPA fees.

Professional Services

Brokerage Service Fee	$45,000
Third Party Administrator	$45,980
Actuarial Analyses	$3,750

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

Insurances and Claims funding

Workers Comp – State Assessment	$22,000
Workers Comp – Current Year Claims	$680,806
General Liability	$788,564
Auto and Collision	$385,767
Property Damage	$1,255,264
Unemployment Compensation	$5,000

Budgeted again this year is $75,000 (as a contra-expense) for insurance claim refunds and reimbursements.

2018-19 Performance Measures

Description	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
Incident Reports Processed	233	248	130	130
Preventable Employee Injuries	18	7	6	8
Preventable Vehicle Accidents	18	13	8	10
Work Comp Medical only Claims	32	30	30	28
Work Comp Lost Time Claims	16	10	6	108
Average Cost per Claim Work Comp Med Only	$1,353	$644	$829	$750
Average Cost per Claim Work Comp Lost Time	$12,009	$6,684	$1,500	$1,500

FISCAL YEAR 2018-19
REVENUE DETAIL
RISK MANAGEMENT

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
Charges for Services:						
General Fund	1,658,680	1,553,140	1,592,610	1,569,515	1,245,934	(346,676)
Building Permits Fund	79,190	80,710	85,450	85,450	85,164	(286)
CRA Fund	71,040	65,450	67,870	67,870	55,811	(12,059)
Streets Fund	222,990	198,590	196,280	196,280	213,410	17,130
Water & Sewer Fund	849,890	894,110	990,310	990,310	774,171	(216,139)
Beach Fund	42,060	46,730	44,910	44,910	30,848	(14,062)
Solid Waste Fund	194,200	197,410	205,380	205,380	184,504	(20,876)
City Dock Fund	55,410	22,780	25,110	25,110	20,796	(4,314)
Stormwater Fund	28,010	30,280	31,820	31,820	26,082	(5,738)
Tennis Fund	14,690	13,650	14,540	14,540	11,770	(2,770)
Technology Services Fund	36,240	39,040	22,450	22,450	9,794	(12,656)
Equipment Services Fund	69,670	36,190	37,770	37,770	28,048	(9,722)
Subtotal	3,322,070	3,178,080	3,314,500	3,291,405	2,686,332	(628,168)
Interest Earnings	69,395	78,062	70,000	70,000	80,000	10,000
Total	**$3,391,465**	**$3,256,142**	**$3,384,500**	**$3,361,405**	**$2,766,332**	**$ (618,168)**

FUND: 500 RISK MANAGEMENT

RISK MANAGEMENT
FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
1	1	1	Risk Manager	$112,405
1	**1**	**1**	**Regular Salaries**	**$112,405**
			Employer Payroll Expenses	**44,032**
			Total Personal Services	**$156,437**

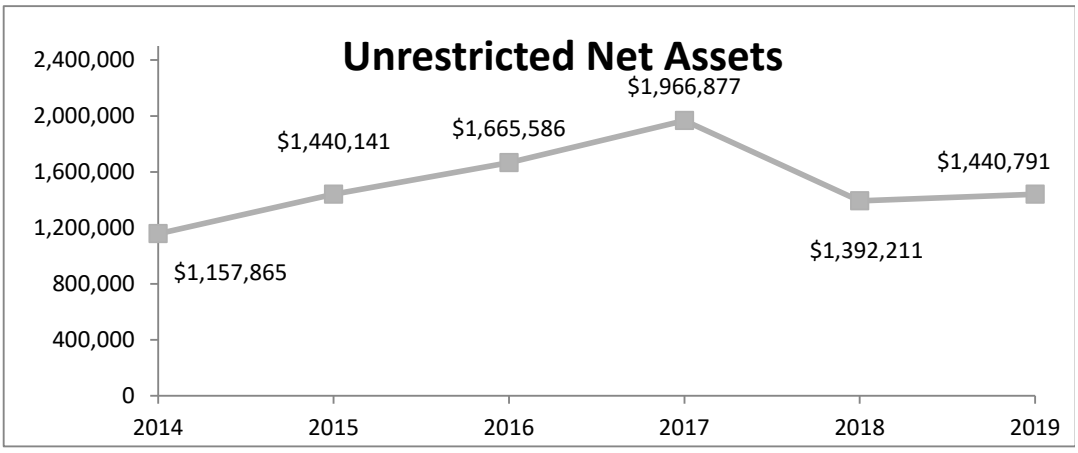
FISCAL YEAR 2018-19
RISK MANAGEMENT

500.7101.519

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	107,286	109,131	109,700	112,405	3,274
525010	FICA	7,903	8,145	8,145	8,250	105
525030	RETIREMENT CONTRIBUTIONS	13,010	15,105	15,105	14,783	(322)
525040	LIFE/HEALTH INSURANCE	15,216	12,949	20,062	20,999	8,050
	TOTAL PERSONAL SERVICES	**$143,415**	**$145,330**	**$153,012**	**$156,437**	**$11,107**
OPERATING EXPENSES						
530010	CITY ADMINISTRATION	72,480	74,180	74,180	76,030	1,850
531040	OTHER CONTRACTUAL SVCS	106,660	103,570	103,570	94,730	(8,840)
	Broker fee $45,000, TPA fee $45,980, actuary $3,750					
531070	MEDICAL SERVICES	3,099	5,000	5,000	5,000	0
531220	INVESTMENT ADVISORY FEES	4,438	4,190	4,190	5,400	1,210
	Formerly expensed as an offset to revenue, the fund's share of investment advisor services is now being expensed					
540000	TRAINING & TRAVEL COSTS	4,963	3,300	4,000	4,000	700
	Travel to mediations, seminars and conferences					
541010	TELEPHONE	46	306	306	306	0
545010	UNEMP. COMPENSATION (CITYWIDE)	3,305	5,000	5,000	5,000	0
545100	WORKERS COMP STATE ASSESSMENT	15,211	18,000	18,000	22,000	4,000
545110	WORKERS COMP CURRENT YEAR	734,982	711,213	711,213	680,806	(30,407)
545200	GEN. LIABILITY & BUS PKG	1,006,405	769,370	769,370	788,564	19,194
545210	AUTO COLLISION	157,934	382,671	385,824	385,767	3,096
545250	PROPERTY AND FLOOD INSURANCE	1,117,772	1,280,246	1,280,246	1,255,264	(24,982)
545230	REIMBURSEMENT & REFUNDS	(440,681)	(60,000)	(125,000)	(75,000)	(15,000)
551000	OFFICE SUPPLIES	318	1,500	1,500	1,500	0
552000	OPERATING SUPPLIES	489	500	500	500	0
554010	MEMBERSHIPS	1,185	1,000	1,000	1,000	0
	TOTAL OPERATING EXPENSES	**$2,788,606**	**$3,300,046**	**$3,238,899**	**$3,250,867**	**($49,179)**
	TOTAL EXPENSES	**$2,932,021**	**$3,445,376**	**$3,391,911**	**$3,407,304**	**($38,072)**

HEALTH AND EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2018-19

Beginning Balance - Unrestricted Net Assets as of September 30, 2017			**$1,966,877**
Projected Revenues FY 2017-18			7,187,599
Projected Expenditures FY 2017-18			7,762,265
Net Increase/(Decrease) in Net Unrestricted Assets			**(574,666)**
Expected Unrestricted Net Assets as of September 30, 2018			**$1,392,211**
Add Fiscal Year 2018-19 Budgeted Revenues			
Health Coverage:	City Paid	5,044,143	
	Employee Paid	890,143	
Dental Coverage:	City Paid	195,019	
	Employee Paid	220,501	
Retiree & COBRA	Employee Paid	492,255	
Flexible Spending	Employee Paid	158,000	
Dependent Care	Employee Paid	28,000	
Life Insurance:	City Paid	164,082	
	Employee Paid	97,929	
Vision Insurance	Employee Paid	36,067	
Long Term Disability	City Paid	78,928	
Tobacco Use Surcharge		11,700	
Interest Earnings		24,000	7,440,767
TOTAL AVAILABLE RESOURCES:			**$8,832,978**
Less Fiscal Year 2018-19 Budgeted Expenditures			
Transfer-Administration		134,620	
Contractual Services		314,048	
Dental Premium		455,846	
Stop Loss		1,022,898	
Healthcare Reimbursement		575,500	
Life/Vision/Long Term Disability		508,975	
Health Paid Claims		3,625,000	
Prescription Claims		625,000	
Other Expenditures		130,300	7,392,187
BUDGETED CASH FLOW			**48,580**
Projected Unrestricted Net Assets as of September 30, 2019			**$1,440,791**



Health & Employee Benefits Fund

Human Resources Department (Fund 510)

Mission Statement:
To ensure City resources are effectively used to serve its employees, retirees and eligible dependents. The Employee Benefits Fund strives to design a plan that offers comprehensive benefits at a cost that is competitive to most private plans. The philosophy is to provide quality healthcare services in a cost-effective manner, and to offer innovative, cutting edge benefits and a wellness program.

Department Description

The Health and Employee Benefits Fund is an internal service type fund under the management of the Human Resources Department, designed to coordinate the expenses related to the major employee benefits. The Health and Employee Benefits Fund includes the following insurances:

- Health Insurance — The City is self insured for health insurance.
- Dental Insurance — The City contracts for this service.
- Life Insurance — The City contracts for this service.
- Vision Insurance — The City contracts for this service.
- Long Term Disability — The City contracts for this service.

2017-18 Department Accomplishments

- Implemented the Healthy Habits Reimbursement Program that reimburses employees $30 per month for engaging in sustained activity 2-3 times per week.
- Conducted on-site biometric screenings for employees with 94% participation.
- Received the American Heart Association Silver Level Workplace Health Achievement award.
- Received the State and Local Government Benefit Association (SALGBA) 2018 third place award for improved employee health and wellness programs.
- Health insurance premium rates remained the same as the prior year. City and employee contributions remain the same. This was the fifth consecutive year there was no rate increase.

2018-19 Goals and Objectives

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City) ensure the employee health benefits plan is fiscally sound and compliant with State and Federal regulations

- Perform annual actuarial analysis of health benefit fund to determine appropriate premium rate valuations and claim funding levels
- Prepare annual GASB 43 and 45 valuation

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City) by educating employees to be better consumers of health care benefits which will reduce plan costs and out of pocket expenses

- Promote utilization of on-line resources available through www.mycigna.com
- Provide monthly communication targeting specific health risks, programs, resources, and services available locally and through Cigna.
- Develop and implement health, well-being, and fitness initiatives and incentives

Employee Benefits Fund

Human Resources Department (continued)

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City) by continued support of the Blue Zones Project.

- Promote Blue Zones Project inspired activities, initiatives, and principles.
- Sustain the City's Blue Zones Project approved worksite status.

2018-19 Significant Budgetary Issues

Revenues

The budgeted revenues to this fund total $7,440,767. There are two primary sources of revenues to the Employee Benefits Fund.

- City (Employer) contributions to employee benefits, and
- Employee (or former employee) contributions toward benefits

Employer (City) Contributions, budgeted at $5,482,172, are from the Personal Services section of each department. Employee (or former employee) contributions budgeted at $1,934,595 and are deducted from an employee's pay or are billed directly. In addition to premiums, there is $24,000 budgeted in interest earnings.

Historically, COBRA and retirees' premium rate changes are made effective October 1, which is consistent with the actual insurance plan year. Prior to any rate change, the City performs an actuarial analysis of their actual costs to ensure legal compliance.

This budget assumes no increase in premium rates and assumes the continuation of a reduction in the employee's deductible for employees who achieve certain health criteria.

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs. Expenditures are $7,392,187, $321,104 more than FY 2017-18. The increase in health claims and stop loss coverage account for the majority of the increase.

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 Insurance
- ✓ Supplemental Life Insurance
- ✓ Long Term Disability Insurance
- ✓ Accidental Death & Disability (AD&D)

Employee Benefits Fund

Human Resources Department (continued)

Health Claims expenses, the largest expense in this fund, are budgeted at $3.625 million. Prescription Claims are budgeted at $625,000. Budgeted costs are determined through annual actuarial studies.

For a complete understanding of the benefits provided to City employees, please see the union contracts and employee manuals, or contact the Human Resource Department.

2018-19 Performance Measures

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
Healthy Habits Reimbursement Participation	67	78	68	75	85
Total Health Engagement	N/A	N/A	63%	61%	65%
Preventative Care Utilization	N/A	N/A	52%	54.3%	55%
EAP utilization/Overall Presentation Rate	N/A	N/A	21.9%	19.95%	25%

FISCAL YEAR 2018-19
REVENUE DETAIL
EMPLOYEE BENEFITS FUND

	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
CITY FUNDED BENEFITS					
Health Insurance	4,859,590	4,939,608	4,939,608	5,044,143	104,535
Life Insurance	163,119	159,512	159,512	164,082	4,570
Long-Term Disability	37,516	79,169	79,169	78,928	(241)
Dental	168,901	189,817	189,817	195,019	5,202
Total City Funded Portion	**$5,229,126**	**$5,368,106**	**$5,368,106**	**$5,482,172**	**$114,066**
EMPLOYEE- FUNDED BENEFITS					
Health Insurance (Employee Portion)	872,011	871,696	871,696	890,143	18,447
Employee Flexible Spending	142,100	142,650	142,650	158,000	15,350
Retiree/Cobra Premiums	360,591	401,451	401,451	492,255	90,804
Dependent Care	20,116	20,000	20,000	28,000	8,000
Life Insurance	91,108	87,979	87,979	97,929	9,950
Tobacco Use Surcharge	16,550	16,250	16,250	11,700	(4,550)
Vision Insurance	36,284	36,330	36,330	36,067	(263)
Dental	219,287	219,807	219,807	220,501	694
Total Employee Funded Portion	**$1,758,047**	**$1,796,163**	**$1,796,163**	**$1,934,595**	**$138,432**
OTHER REVENUE					
Interest Earnings	28,617	23,330	23,330	24,000	670
Total Other	**$28,617**	**$23,330**	**$23,330**	**$24,000**	**$670**
Total All Sources	**$7,015,790**	**$7,187,599**	**$7,187,599**	**$7,440,767**	**$253,168**

FISCAL YEAR 2018-19
BUDGET DETAIL
EMPLOYEE BENEFITS FUND

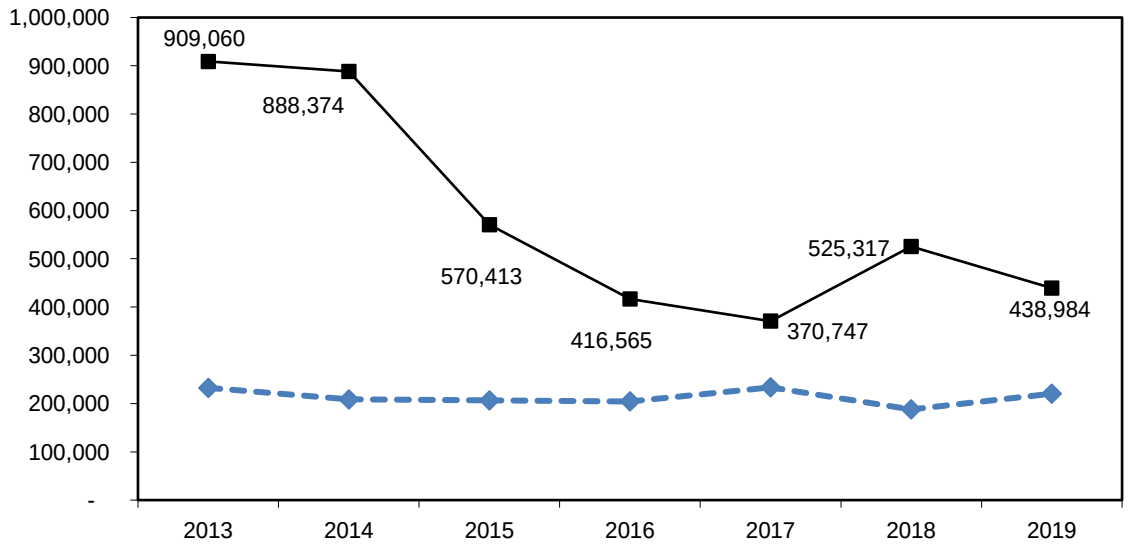
510.7173.519

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
OPERATING EXPENSES						
530010	CITY ADMINISTRATION	123,690	129,020	129,020	134,620	5,600
531040	OTHER CONTRACTUAL SERVICES	349,896	345,560	345,560	314,048	(31,512)
	Broker Fee $75,000; ASO Fee $225,470; FSA $7,152; EAP $4,000; PPACA Fees $2,426					
531050	TOBACCOS USE/WELLNESS	17,569	16,250	16,250	11,700	(4,550)
	Related to the Tobacco Use Surcharge					
531080	DENTAL INSURANCE	401,084	446,148	446,148	455,846	9,698
531130	STOP LOSS PREMIUM	836,481	916,357	916,357	1,022,898	106,541
531140	LONG TERM DISABILITY	100,576	79,169	79,169	78,928	(241)
531150	LIFE INSURANCE	315,179	411,709	411,709	393,980	(17,729)
531160	VISION INSURANCE	36,371	36,330	36,330	36,067	(263)
531220	INVESTMENT ADVISORY FEES	1,549	1,390	1,390	2,000	610
	Formerly expensed as an offset to revenue, the fund's share of investment advisor services is now being expensed					
545020	HEALTH PAID CLAIMS	3,284,178	3,415,000	4,000,000	3,625,000	210,000
545030	SCRIPT CARD EXPENSES	656,752	550,000	550,000	625,000	75,000
545050	HEALTHCARE REIMBURSEMENT	561,693	575,500	687,682	575,500	0
545060	EMPLOYEE FLEX	162,420	162,650	162,650	186,000	23,350
545090	HEALTH REIMBURSE/FITNESS	18,424	36,000	30,000	30,600	(5,400)
545230	REIMBURSEMENTS & REFUNDS	(160,262)	(50,000)	(50,000)	(100,000)	(50,000)
	TOTAL OPERATING EXPENSES	**$6,705,600**	**$7,071,083**	**$7,762,265**	**$7,392,187**	**$321,104**
	TOTAL EXPENSES	**$6,705,600**	**$7,071,083**	**$7,762,265**	**$7,392,187**	**$321,104**

TECHNOLOGY SERVICES
FINANCIAL SUMMARY
FISCAL YEAR 2018-19

Beginning Balance - Unrestricted Net Position as of September 30, 2017		**370,747**
Projected Revenues FY 2017-18		$1,423,620
Projected Expenditures FY 2017-18		1,269,050
Net Increase/(Decrease) in Net Unrestricted Assets		**$154,570**
Expected Unrestricted Net Position as of September 30, 2018		**$525,317**
Add Fiscal Year 2018-19 Budgeted Revenues		
Charges for Services	1,584,900	
Interest Earnings	5,000	1,589,900
TOTAL AVAILABLE RESOURCES		**$2,115,217**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Personal Services	450,143	
Operating Expenses	811,556	
Transfer - City Administration	84,740	
Transfer - Self Insurance	9,794	
Capital Expenditures	320,000	$1,676,233
BUDGETED CASH FLOW		**($86,333)**
Projected Unrestricted Net Position as of September 30, 2019		**$438,984**

Trends - Unrestricted Net Position
(Minimum Recommended is shown as the dotted line)



Technology Services Fund

Technology Services Department (Fund 520)

Mission Statement:
Technology Services is dedicated to using technology to enhance and promote a digital city, to protect and connect citizens to their government, and to live in a future that uses technology that is flexible and responsive to the citizens we serve.

Fund Description

Technology Services is the City's centralized department responsible for providing strategic technology direction. Staff is highly skilled in Operations, Networking, Cyber Security and GIS. The department is committed to providing innovative, secure, reliable, and integrated technology solutions, collaborating with city departments and the community to provide the most effective and efficient services.

In support of this mission, the department will:

- Partner with internal and external stakeholders to understand their technology needs.
- Provide leadership and planning for the effective and strategic use of emerging technologies. (for example, ALPR (automated license plate recognition), AI (artificial intelligence), Tyler Munis Transparency and Tyler Munis Notify)
- Ensure the security, integrity, and availability of data.
- Demonstrate technical and operational excellence through a commitment to professionalism and continuous improvement.
- Maintain the highest level of protection of technology assets with a goal to reduce overall threats.

Our Customers

The Technology Services team understands that, ultimately, the services we provide are for the citizens of the City. Every city service provided relies on the network, telephony, and data infrastructure administered by Technology Services. The team provides technological services to every department in the City, including Public Safety.

Cooperation with Other Government Agencies

The need for governmental cooperation in the area of information, infrastructure, software and security intelligence sharing has never been greater. Technology Services understands and fully indorses these initiatives.

Strategic Goals and Objectives

- Ensure that networks and technology equipment is maintained to obtain maximum performance and reliability.
- Continue with the goal to extend a dedicated fiber network that connects all sites and mission critical facilities. Facilities may include buildings not owned by the City.

Technology Services Fund

Technology Services Department (continued)

- Support the core technologies of data networks, telephony services, application systems, and police and fire communication systems.
- Continue supporting the implementation of CityView for the Building Department, Planning and Code Enforcement.
- Provide for disaster recovery services in the event of normal and catastrophic failures as we did with Irma.
- Continue standardize technology acquisition processes working with the City Purchasing Department and following the City of Naples procurement procedures
- Empower power users.
- Continue to evolve a comprehensive end-user cyber security training and education program using various learning techniques and tools.
- Protect and secure the City's networks and data at all times.
- Continue to monitor GPS electric/communications infrastructure located within the City Controlled intersections.
- Integrate additional live feeds into the City self-developed SharePoint EOC solution. (Traffic and SCADA)
- Work with Streets to do an inventory of signs. This would also allow Streets to upload the sign inventory into Crisis Track for more efficient after storm damage assessments.

Emerging Technologies / Challenges

Online Services (digital city), mobile devices, cloud computing, and virtualization are the major forces influencing technology today and in the future. As businesses continue to offer more services through the Internet, consumers are expecting local governments to do the same. The "24 x 7" government is what consumers and businesses will expect — a government without walls, doors, or clocks. Furthermore, most citizens do not care about which department of government they have to deal with; they just want the convenience of paying their utility bills, permits, business licenses, and parking tickets online. They also want to be able to report issues and get updates as they occur.

The number of Mobile devices has rapidly grown in the past three years and along with it the need to connect to the City email, networks and applications. Providing the best solution without compromising security has been a major challenge to balance. Latest numbers indicate 25% of the City staff now can connect remotely from anywhere at any time.

Another major technology trend is cloud computing and SaaS (software as a service). Technology Services looks at every business need to determine the most efficient solution and platform. We continue to evaluate the use of Cloud computing where it is smart to do so and where it has proven successful; an immediate example would Office365.

Cloud computing for disaster recovery has a proven, successful track record and is widely accepted across many private and public industries and local governments alike. The City also has adopted this approach and continues to build its infrastructure to support this.

Technology Services Fund

Technology Services Department (continued)

Virtualization is an effective way to reduce IT expenses while being more efficient and agile to handle today's Technology demands. Both server and desktop virtualization have become a proven technological advancement in addition to leaving a smaller footprint for green initiatives. All city servers are now virtualized, and the department goal is to further explore desktop virtualization.

Cyber Threats

The Technology Services department is focused on securing technology services to protect against cyber threats which are increasing in scope and frequency. City of Atlanta and the Colorado Department of Transport would be good examples of this. At the same time, the department will continue to evolve, and enable innovative ways for city departments to share information and services. Technology Services department will continue to invest in smart solutions to make sure it is prepared to support our evolving information, cybersecurity, and technology needs. The City has already implemented AI (artificial intelligence) to help staff with cyber security.

Technology Services will continue to protect sensitive data through robust security and privacy programs, implement and monitor compliance with security and privacy policies, standards, and practices, raise awareness of information security risks and train and educate technology users, and implement next generation security tools. All employees now have regular security awareness training and testing that is managed by the Technology Services department.

The department is constantly monitoring the network for vulnerabilities and threats using the most updated software. The following protective measures are also in place:

- Web Filtering – Monitoring and restricting internet access and blocking malicious web sites
- Penetration Testing – Performed periodically to evaluate computer and network security by simulating cyber-security attacks from internal and external threats
- Risk Assessments – Performed annually by a 3rd party
- External and Internal Vulnerability Scans
- Anti-virus software – Monitoring, detecting and cleaning all city devices
- Patch Management Software – Ensuring all computers are updated to protect against the most recent threats including zero-day
- Network Access Controls – Restricts network access to those computers found to be not in compliance

TECHNOLOGY SERVICES

FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE		FY 2019 Proposed
1	0	0	Programmer Analyst		0
1	1	1	Technology Services Director	*	0
1	2	1	Sr. Network Specialist		64,525
2	2	2	Network Specialist		128,569
0	0	1	Deputy Director (a)		94,046
1	1	0	GIS Manager (a)		0
			*** Contracted**		
6	**6**	**5**	**Regular Salaries**		**$287,140**
			Other Salaries & Wages		**13,140**
			Overtime		**12,000**
			Employer Payroll Expenses		**137,863**
			Total Personal Services		**$450,143**
			* Outsourced since 2012 -see Contract Services		
1	1	1	GIS Specialist		
7	**7**	**6**	*Funded by and assigned to Water/Sewer Fund*		

(a) upgrade GIS manager to Deputy Director

FISCAL YEAR 2018-19
BUDGET DETAIL
TECHNOLOGY SERVICES

FUND 520
520.8082.590

		FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES						
510200	REGULAR SALARIES & WAGES	273,555	331,843	219,000	287,140	(44,703)
510300	OTHER SALARIES	9,970	10,140	10,140	10,140	0
510330	EDUCATION REIMBURSEMENT	0	0	0	3,000	3,000
510400	OVERTIME	15,385	12,000	12,000	12,000	0
525010	FICA	23,116	24,367	24,367	20,943	(3,424)
525030	RETIREMENT CONTRIBUTIONS	26,578	38,985	38,985	32,777	(6,208)
525040	LIFE/HEALTH INSURANCE	66,005	86,088	59,046	83,183	(2,905)
525070	EMPLOYEE ALLOWANCES	1,280	1,440	1,440	960	(480)
	TOTAL PERSONAL SERVICES	**$415,889**	**$504,863**	**$364,978**	**$450,143**	**($54,720)**
OPERATING EXPENSES						
530000	OPERATING EXPENDITURES	2,945	3,600	3,600	3,600	0
530010	CITY ADMINISTRATION	87,750	84,310	84,310	84,740	430
531010	PROFESSIONAL SERVICES	163,282	178,000	180,800	178,000	0
	Network wiring additions ($15,000), Selpan ($153,000), Elance contract ($10,000)					
540000	TRAINING & TRAVEL COSTS	133	7,875	7,875	2,875	(5,000)
	Tyler Conference ($2,500), Lynda Training ($375)					
541000	COMMUNICATIONS	417	385	385	385	0
541020	TECHNOLOGY COMMUNICATIONS	64,795	71,820	71,820	70,200	(1,620)
	T3 for internet, Pier, & Lowdermilk ($46,740) , Primary Fiber Redundancy Upgrade ($18,900), etc.					
545220	SELF INSURANCE CHARGE	39,040	22,450	22,450	9,794	(12,656)
546000	REPAIR & MAINTENANCE	111,542	141,708	141,708	137,659	(4,049)
	Tyler maintenance for all modules ($122,615), Tyler Executime ($5,044), Storm Repair ($10,000)					
546160	HARDWARE MAINTENANCE	82,585	69,823	69,823	77,165	7,342
546170	SOFTWARE MAINTENANCE	251,869	276,365	276,365	299,652	23,287
	Microsoft Office 365 Agreement ($146,932), ESRI ($25,500), ONNSI Ocularis ($10,829), CodeRed. Etc					
546190	PRINTERS	2,021	7,500	7,500	7,500	0
552000	OPERATING SUPPLIES	7,045	4,520	4,520	4,520	0
	Forms ($420), GIS Printing ($2,600)					
520520	MINOR OPERATING EQUIPMENT	28,588	30,000	30,000	30,000	0
559000	DEPRECIATION	224,528	0	0		0
	TOTAL OPERATING EXPENSES	**$1,066,539**	**$898,356**	**$901,156**	**$906,090**	**$7,734**
NON-OPERATING EXPENSES						
560400	MACHINERY & EQUIPMENT	389,012	0	2,916	320,000	320,000
	TOTAL NON-OPERATING EXPENSES	**$389,012**	**$0**	**$2,916**	**$320,000**	**$320,000**
	TOTAL EXPENSES	**$1,871,440**	**$1,403,219**	**$1,269,050**	**$1,676,233**	**$273,014**

CAPITAL IMPROVEMENT PROJECTS
TECHNOLOGY SERVICES FUND (Fund 520)

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2018-19	2019-20	2020-21	2021-22	2022-23
19T08	Security Camera Project	30,000	30,000	30,000	30,000	30,000
19T11	Hyper-V Virtual Host Servers	45,000	0	45,000	0	0
19T13	Storage Area Network	95,000	45,000	0	0	45,000
19T14	Station 1 Data Center	150,000	0	0	0	0
	Time Clock Replacement	0	0	0	40,000	0
	Fiber Optics	0	175,000	0	0	0
	PC Replacement Program (400)	0	0	380,000	0	0
TOTAL TECHNOLOGY SERVICES FUND		**320,000**	**250,000**	**455,000**	**70,000**	**75,000**
Other major projects managed						
	Beach Security Cameras	70,000	0	0	0	0
	In-Car AVL GX450s Replacement	31,000	0	0	0	0
	Building Dept. Electronic Plan Review Com	100,000	0	0	0	0

FISCAL YEAR 2018-19
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION

Charges to	BUDGET FY 14-15	BUDGET FY 15-16	BUDGET FY 16-17	BUDGET FY 17-18	BUDGET FY 18-19	Increase/ (Decrease)
General Fund	926,470	938,184	1,020,290	934,200	1,011,890	77,690
Building Permits Fund	185,480	189,677	195,620	178,460	197,300	18,840
CRA Fund	16,810	11,084	9,300	1,040	1,460	420
Streets Fund	35,190	28,746	28,290	29,370	35,160	5,790
Water & Sewer Fund	331,130	281,660	241,490	179,010	208,840	29,830
Beach Parking Fund	25,220	24,330	18,150	10,600	17,440	6,840
Solid Waste Fund	50,440	49,451	40,830	20,670	26,440	5,770
City Dock Fund	4,210	5,074	9,860	12,000	13,770	1,770
Storm Water Fund	16,840	21,703	31,200	30,100	43,480	13,380
Tennis Fund	4,210	4,095	8,740	2,420	3,260	840
Equipment Services Fund	18,340	25,166	26,110	22,010	25,860	3,850
Total	**1,614,340**	**1,579,170**	**1,629,880**	**1,419,880**	**1,584,900**	**165,020**

	Expected	Budgeted
Interest Earnings	3,740	5,000
Transfer In from Public Service Tax	0	0
Total Revenue	**1,423,620**	**1,589,900**

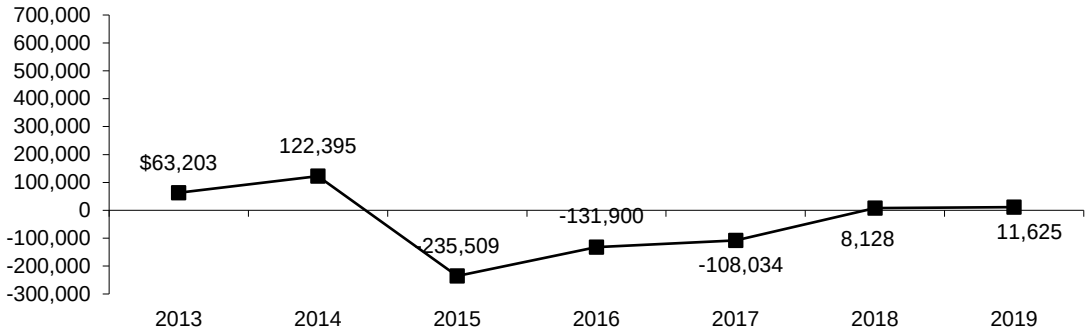
The customers of the Technology Services Department are the various departments of the City. Fees are prorated using prior years' use of services such as work orders and number of employees in each department. Actual charges to departments will be the same as budgeted.

EQUIPMENT SERVICES
FINANCIAL SUMMARY
FISCAL YEAR 2018-19

Beginning Balance - Unrestricted Net Position as of September 30, 2017		**($108,034)**
Projected Revenues FY 2017-18		2,156,760
Projected Expenditures FY 2017-18		2,040,598
Net Increase/(Decrease) in Net Unrestricted Assets		**$116,162**
(Negative net position was due to $297,137 Net Pension Liability)		
Expected Unrestricted Net Position as of September 30, 2018		**$8,128**
Add Fiscal Year 2018-19 Budgeted Revenues		
Charges for Services:		
Charges to Other Funds/Fuel	621,541	
Charges to Other Funds/Maintenance	1,594,577	
Collier EMS/Naples Airport	124,687	
Other Revenue	2,000	2,342,805
TOTAL AVAILABLE RESOURCES		$2,350,933
Less Fiscal Year 2018-19 Budgeted Expenditures		
Personal Services	717,715	
Operations & Maintenance	1,313,205	
Transfer - Self Insurance	28,048	
Administrative Fee - General Fund	117,980	
Transfer - Technology Services	25,860	
Capital Expenditures	136,500	2,339,308
BUDGETED CASH FLOW		**$3,497**
Projected Unrestricted Net Position as of September 30, 2019		**$11,625**

Note: Working Capital as of 9/30/2017 is $250,543

Trend - Unrestricted Net Position



Equipment Services Fund

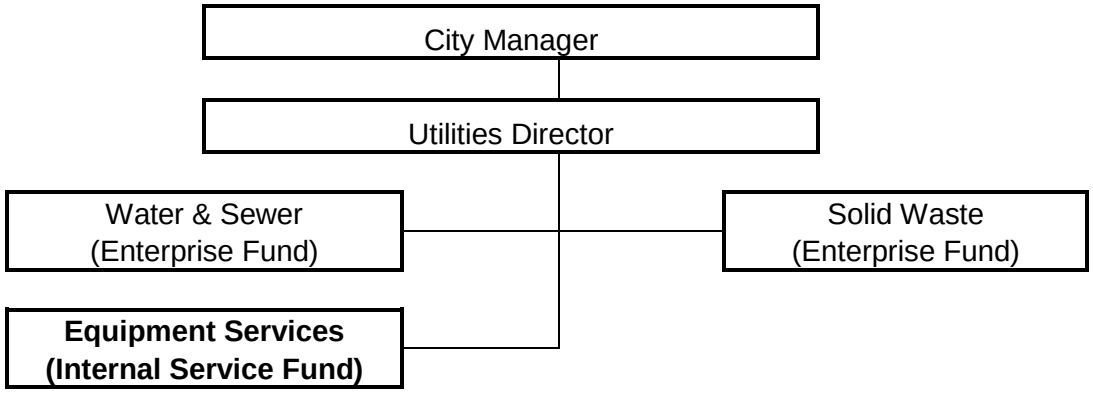
Utilities Department (Fund 530)

Mission Statement:
The mission of Equipment Services is to provide vehicles, equipment and fuel services to employees and departments of the City of Naples, thus enabling employees to perform the necessary functions of the City.

Department Description

The Utilities Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and Equipment Services Fund. Equipment Services is an Internal Service Fund, responsible for the maintenance and replacement of all City rolling stock, including Police and Fire apparatus.

Equipment Services is focused on providing service and maintenance reliability to the City's fleet. Improved preventative maintenance programs are sought on a continuous basis to assure service reliability to the City fleet.



2018-19 Departmental Goals and Objectives

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

- Review preventative maintenance schedules for City Fleet vehicles in an effort to seek alternatives for maximizing vehicle life expectancy by reducing costs and enhancing efficiencies
- Use of Recapped (recycled) small truck tires
- Annually review City fleet requirements to ensure optimum efficiencies and low costs. Specifically make recommendations to consolidate equipment, actively play a role in vehicle replacements, and determine surplus equipment

In accordance with Vision Plan Item 5 (maintain and enhance governance capacity for public service and leadership), recruit, develop, and retain a highly competent

Equipment Services Fund (continued)

staff through such activities as attendance at workshops, seminars, and conferences.

- Provide monthly reports identifying productivity of mechanics
- Send two automotive technicians to receive Emergency Vehicle Technician (EVT) training to maintain certifications for maintaining City owned emergency vehicles

2018-19 Benchmarks

	Naples	Boynton Beach	Palm Beach Gardens	Collier County
Total Light Duty Vehicles up to 26,000 LB	178	422	365	790
Total Heavy Duty Vehicles 26,000 – 80,000 LB	38	57	102	104
Total Fuel Used	246,000	445,000	305,400	1,472,000
Total Fleet Technician Employees	5	8	8	19
Percentage of labor hours billed compared to employee hours paid	80%	80%	81%	79%

2018-19 Performance Measures

	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
Preventative Maintenance services performed annually	947*	352	400	425
Work orders completed annually	2,720	2,647	2,700	2,725
Number of vehicles/equipment replaced annually	34	27	23	30

**Figure includes work orders that may have been generated and closed in error by Munis/Tyler software.*

2018-19 Significant Budgetary Issues

The budget for the Equipment Services Fund is $2,339,308, a $193,044 increase from the FY 2017-18 budget.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. The total revenue is budgeted at $2,342,805. The Finance Department generates billing on a weekly basis via the Tyler/Munis work order system to account for charges that accrue for each department that have products and services rendered by the Equipment Services Department. The revenue budget primarily consists of two parts: fuel and maintenance.

The revenues for both fuel and maintenance are based on the use and number of vehicles that are assigned to each Department. Annual budgets for each Department consider a multi-year historic trend, vehicle/equipment fluctuations, and changes with the intended use of the assigned equipment. The budgeted cost of fuel is based on the current price of fuel at the time the budget is prepared plus 15%. Fuel prices in this budget are estimated with the expected use of 144,000 gallons of gasoline and 102,000 gallons of

Equipment Services Fund (continued)

diesel respectively. Actual charges for the year are tracked using a computerized fuel card system, which tracks vehicle, driver, mileage and usage.

Equipment Services also provides fuel to the Collier County Emergency Management Department and equipment repair services for the Naples Airport Authority. The Collier County EMS and Naples Airport will reimburse this fund an estimated $124,687.

Expenditures

Personal Services

This fund has eight full-time employees and one part-time position. The FY 2018-19 budget for personal services is $717,715 which is a $21,787 increase from FY 2017-18 budget. The increase includes the 3% contractual increase for both union and non-union employees.

Operating Costs

Operating and capital expenditures of this fund total $1,485,093 which is a $46,557 increase from FY 2017-18. The primary reason for this increase is related to the cost of fuel.

The most significant expenses are:

Sublet repairs	$220,000
Operating Supplies	$240,000
Fuel	$675,579
City Administrative Costs	$117,980
Tires	$90,000

Equipment Services Fund
Revenue and Interdepartmental Billings

Fund	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET
General Fund	825,117	730,471	790,908	794,600	847,215
Building Permits	37,368	28,823	27,000	32,900	32,000
Streets Fund	29,316	23,451	24,500	32,000	25,000
Water & Sewer Fund	360,011	335,842	463,233	409,900	474,733
Beach Fund	36,618	17,979	32,200	25,900	38,900
Solid Waste Fund	696,035	572,325	657,400	669,500	727,100
City Dock Fund	1,955	2,703	3,500	3,000	3,500
Storm Water Fund	26,700	28,805	59,700	53,200	59,700
Tennis Fund	754	944	1,000	1,000	1,000
Technology Services Fund	0	0	0	0	0
Equipment Services Fund	13,055	8,584	6,970	6,000	6,970
Total Chargebacks	2,026,929	1,749,927	2,066,411	2,028,000	2,216,118
Collier EMS/Naples Airport	61,214	61,487	127,160	127,160	124,687
Total Charges	**$2,088,143**	**$1,811,413**	**$2,193,571**	**$2,155,160**	**$2,340,805**
Other Revenue Sources					
Interest Income	418	1,164	1,600	1,600	2,000
Other Miscellaneous	5,800	15,698	0	0	0
Total Other Sources	**$6,218**	**$16,862**	**$1,600**	**$1,600**	**$2,000**
Total All Sources	**$2,094,361**	**$1,828,275**	**$2,195,171**	**$2,156,760**	**$2,342,805**

FUND 530 EQUIPMENT SERVICES

UTILITIES DEPARTMENT

FISCAL YEAR 2018-19

2017 Adopted	2018 Adopted	2019 Proposed	JOB TITLE	FY 2019 Proposed
1	1	1	Equipment Services Superintendent	103,081
1	1	1	Service Coordinator	49,107
3	3	3	Lead Mechanic	170,064
2	2	2	Mechanic	99,354
1	1	1	Auto Parts Controller	39,204
0.5	0.5	0.5	Service Worker III	16,595
8.5	**8.5**	**8.5**	**Regular Salaries**	**$477,405**
			Other Salaries & Wages	**25,340**
			Overtime	**20,000**
			Employer Payroll/Other Expenses	**194,970**
			Total Personal Services	**$717,715**

FISCAL YEAR 2018-19
BUDGET DETAIL
EQUIPMENT SERVICES FUND

530.1302.590

	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
PERSONAL SERVICES					
510200 REGULAR SALARIES & WAGES	454,280	467,410	492,400	477,405	9,995
510300 OTHER SALARIES	9,945	18,840	10,500	25,340	6,500
Standby pay $195 x 52 weeks and ASE/EVT certification bonuses per contract					
510400 OVERTIME	55,115	20,000	20,000	20,000	0
525010 FICA	40,241	31,103	31,103	33,546	2,443
525030 RETIREMENT CONTRIBUTIONS	50,601	57,660	57,660	60,075	2,415
525040 LIFE/HEALTH INSURANCE	93,806	97,955	93,250	100,389	2,434
525070 EMPLOYEE ALLOWANCES	880	2,960	2,960	960	(2,000)
TOTAL PERSONAL SERVICES	**$704,868**	**$695,928**	**$707,873**	**$717,715**	**$21,787**
OPERATING EXPENSES					
530000 OPERATING EXPENDITURES	11,351	3,000	3,000	3,000	0
530010 CITY ADMINISTRATION	104,560	112,170	112,170	117,980	5,810
530070 TOOL ALLOWANCE	758	2,000	2,000	2,000	0
531040 OTHER CONTRACTUAL SVCS	14,689	18,525	18,525	16,306	(2,219)
FASTER System ($6,956), Trak ($2,500), Mitchell On-Demand ($2,300), etc.					
540000 TRAINING & TRAVEL COSTS	130	3,500	3,500	3,500	0
541000 COMMUNICATIONS	464	1,300	400	1,300	0
542100 EQUIP. SERVICES -REPAIRS	7,489	4,470	4,000	4,470	0
542110 EQUIP. SERVICES -FUEL	1,874	2,500	2,000	2,500	0
543010 ELECTRICITY	10,280	11,000	11,000	11,000	0
543020 WATER, SEWER, GARBAGE	14,860	13,500	15,500	16,500	3,000
545220 SELF INSURANCE CHARGE	36,190	37,770	37,770	28,048	(9,722)
546000 REPAIR AND MAINTENANCE	6,600	6,000	6,000	6,000	0
546030 EQUIP. MAINTENANCE	3,715	4,000	4,000	4,000	0
Fire Systems testing and Compressor Maintenance					0
546100 SUBLET REPAIRS	217,718	220,000	210,000	220,000	0
Transmission, painting, body work, welding and generator maintenance					
549020 TECHNOLOGY SVC CHARGE	26,110	22,010	22,010	25,860	3,850
549080 HAZARDOUS WASTE DISPOSAL	1,656	3,000	3,000	3,000	0
551000 OFFICE SUPPLIES	153	500	500	500	0
552000 OPERATING SUPPLIES	163,792	240,000	235,000	240,000	0
Repair parts for City vehicles and equipment					
552020 FUEL	467,443	629,741	527,000	675,579	45,838
Est. 144,000 gallons of gas @ $2.33 per gallon; 102,000 gallons of diesel @ $2.47; +15% plus contingency					
552060 TIRES	42,403	90,000	90,000	90,000	0
552070 UNIFORMS	3,207	3,200	3,200	3,200	0
552080 SHOP SUPPLIES	(25,543)	9,000	9,000	9,000	0
552090 OTHER CLOTHING	1,200	1,350	1,350	1,350	0
559000 DEPRECIATION	50,168	0	0	0	0
TOTAL OPERATING EXPENSES	**$1,161,265**	**$1,438,536**	**$1,320,925**	**$1,485,093**	**$46,557**
NON-OPERATING EXPENSES					
560700 VEHICLE	0	0	0	0	0
560300 CAPITAL IMPROVEMENTS	0	0	0	0	0
560400 MACHINERY & EQUIPMENT	2,995	11,800	11,800	136,500	124,700
TOTAL NON-OPERATING EXPENSES	**$2,995**	**$11,800**	**$11,800**	**$136,500**	**$124,700**
TOTAL EXPENSES	**$1,869,129**	**$2,146,264**	**$2,040,598**	**$2,339,308**	**$193,044**

CAPITAL IMPROVEMENT PROJECTS
EQUIPMENT SERVICES FUND (Fund 530)

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2018-19	2019-20	2020-21	2021-22	2022-23
19S02	Facility Generator Replacement	80,000	0	0	0	0
19S03	Portable Vehicle Lifts	50,000	50,000	0	0	0
	Forklift Replacement	0	0	45,000	0	0
	Fuel Tracking Software Upgrades (Trak)	0	0	0	0	50,000
TOTAL EQUIPMENT SERVICES FUND		**130,000**	**50,000**	**45,000**	**0**	**50,000**

City of Naples, Florida
Capital Improvements Budget

Program Description

By June 1, in accordance with Chapter 2, Section 691 of the City Code of Ordinances, the City Manager presents City Council with a Five-Year Capital Improvement Program (CIP). This program generally includes items with an expected life of more than 2 years and a project cost of more than $10,000. The CIP is a separate document, available online or in the Finance Department. The summary in the operating budget is less detailed, but identifies the projects specifically budgeted for FY 18-19.

The CIP is used to identify and coordinate the financing and timing of public improvements. The first year of the Five-Year Program, as amended during the budget process, is included in this document. Projects are budgeted by fund and department, but are shown in this section in total for reference purposes.

Although Capital Improvement Projects are those projects with a cost greater than $10,000, the City considers any item with a purchase price greater than $1,000 a fixed asset, in accordance with Florida Statutes 274.02 and Florida Administrative Rule 69-I-73.003 (Recording of Property). Therefore, some items not classified as a capital item in the CIP may be included in capital project line items for tracking purposes due to their cost.

The following funds provide revenue to fund the CIP, either from their own revenue generation, grants, donations and retained earnings or debt:

- Public Service Tax Fund
- Water & Sewer Fund
- Building Permits Fund
- CRA Fund
- Streets and Traffic Fund
- Solid Waste Fund
- Stormwater Fund
- Tennis
- Beach Fund
- Technology Services Fund
- Equipment Services Fund
- Community Development Block Grant (CDBG)

2018-19 Significant Budgetary Issues

The capital budget for FY 18-19 is focused on public safety, water/sewer improvements and recreation. Maintaining the current quality of life and aesthetic appeal of Naples is a priority. Capital projects that maintain existing infrastructure, such as buildings roadways, alleys, landscape, and rights-of-way have also received priority.

The Five-Year Capital Improvement Program represents slightly more than $121.6 million in projects. Capital projects for FY 18-19 total $31.94 million

Public Service Tax Funds

The Public Service Tax Funds are two separate yet intertwined funds that fund capital projects, primarily related to the General Fund Departments.

Capital Improvement Budget (continued)

The **Debt Service Fund** (Fund 200) accounts for the City's outstanding debt service on Public Service Tax Revenue Bonds. This fund does not include bond issues for the enterprise funds. Debt service for the enterprise funds is funded through the enterprise funds. After annual debt service obligations have been met, balances in this fund can be transferred to the Capital Improvement Fund to pay for capital expenditures.

The **Capital Improvement Fund** (Fund 340) was established to account for capital projects funded by the City's Public Service Taxes.

Public Service Tax - Debt Service Fund (Fund 200)

Revenues

This fund has two primary types of revenue: Public Service Taxes; and a transfer from the Community Redevelopment Agency for its debt service (related to two parking garages and other capital improvements). There is a small amount of interest income.

Public Service Taxes, generated from Electric, Telecommunications, Gas and Propane, are allowed by Florida Statutes and City Code.

Electric Public Service Tax	$3,150,000
Propane Gas	$175,000
Natural Gas	$41,000
Telecommunications	$947,585

The City imposes a 5.22% Communications Services Tax, as allowed by Florida Statute Chapter 202. The City allocates these revenues to:

Public Services Tax Fund	947,585
Streets Fund	1,055,000
Total	$2,002,585

There is a transfer in from the Community Redevelopment Agency ($980,993) for its share of debt service in this fund.

Expenditures

The majority of the expenditures in this fund are for debt service obligations.

The City of Naples has the following debt and required payments, excluding the Water/Sewer and Stormwater funds' debt, which are reflected separately in those funds:

Type	Amount outstanding	2018-19 payment
Public Service Tax bonds	$2,209,759	$680,312
Redevelopment bonds	$3,186,241	$980,993
Series 2018 Capital Improvement Note	$3,348,058	$387,504

After funding the debt service and other costs of this fund, any excess balance may be transferred to the Capital Improvement Fund, as directed by the City's Code of Ordinances. For FY 18-19, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is $3,235,000.

This leaves projected unrestricted net assets in this fund of $1.34 million at the end of FY 18-19.

Public Service Tax - Capital Improvement Fund (Fund 340)

Revenues

The Capital Improvement Fund's primary source of funds is the $3,235,000 transfer-in from the Debt Service Fund.

This fund will receive $54,300 in assessment payments from the Port Royal Dredging District, which was establish by resolution 11-12978. That assessment will be completed in FY 2019-20.

Expenditures

The City's Capital Improvement Program was presented to City Council in April 2018. This included all items in all funds with an expected cost over $10,000 and a life greater than two years. Most projects are funded from operating funds, such as the Water/Sewer Fund or the Solid Waste Fund. General Fund capital items are typically funded from the Public Service Tax Capital Improvement Fund.

The amount presented in April for the for the Capital Improvement Fund was $3,284,085. The FY 18-19 recommended budget is $3,681,458, an increase of $397,373. The changes are:

17H16	License Plate Recognition System	$618,133	Budgeted in FY 16-17, the project was put on hold pending agreements with Collier County regarding placement in rights of ways. Funds lapsed in FY 16-17 and are being requested for FY 18-19.
19H01	Marked Vehicle Replacement	(24,000)	The Police Chief presented a correction at the April workshop to change vehicle type, saving $6,000 per vehicle.
19G09	Fleischmann Park Improvements	(20,000)	The Community Services Director recommended this reduction at the April workshop related to a marquis sign
19G02	Anthony Park Shoreline	(40,000)	Removed to be handled as an operating expense
	Total changes to CIP	**$534,133**	
19G24	River Park Improvements	(30,000)	Moved to the Community Redevelopment Agency as River Park Fitness Equipment Project 19C24
19G03	Aquatic Center Storage Area	(20,000)	Moved to the Community Redevelopment Agency
19C10	Charlie C Anthony Park Fitness Equipment	(86,760)	Moved to the Community Redevelopment Agency
	340 only	**($136,760)**	**These changes only affect Fund 340. These were moved to other funds.**

Capital Improvement Budget (continued)

The Public Service Tax fund (the 340 fund) pays a $67,430 Administrative Charge for overhead costs.

All Funds Summary

Refer to the next section for a listing of the projects funded for FY 18-19 in all funds. Further details on each project can be found in the Five-Year Capital Improvement Program (CIP), a copy of which is available in the Finance Department office and on the City's website.

The CIP document presented in April totaled $30,028,825. The total shown on following chart is $31,937,958, an increase of $1,909,133. In addition to the $534,133 increase noted for the Capital Project Fund (Fund 340), the following capital projects have been changed since the April workshop. In addition annual pavement resurfacing was decreased by $100,000.

17K14	Accelator Improvements	$200,000	Water Sewer Fund
19N04	Replace Sewer Mains/Laterals	$1,550,000	Water Sewer Fund increase which was presented during Council workshop
19U01	Intersection/Signal System Improvements	($400,000)	Streets fund which was presented during Council Workshop
19U09	Downtown Transportation Plan improvements	($400,000)	Streets fund -Removed
19U10	Gulf Shore Blvd N sidewalk and Parking Lot relocation	($500,000)	Streets fund which was discussed during Council Workshop
19G02	Lantern Land Widening	($85,000)	Streets fund
18C14	8th Street South Improvements	$1,050,000	CRA fund -To be carried from FY 17-18
19C10	Charlie C Anthony Park Fitness Equipment	$60,000	CDBG fund - Updated grant amount, included shade structure, and moved grant match to CRA fund.
	Additional Changes	**$1,475,000**	

As part of the City's capital improvement process, any expected increase in operating costs are reviewed and included with the Capital Improvement Program. When needed, these operating costs are included in the operating budget. Because the City's projects are primarily replacements or major repairs, few have an operating impact. A summary of any indicated operating costs is shown following the list of projects in the Capital Improvement Program.

PUBLIC SERVICE TAX
DEBT SERVICE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2018-19

Fund 200

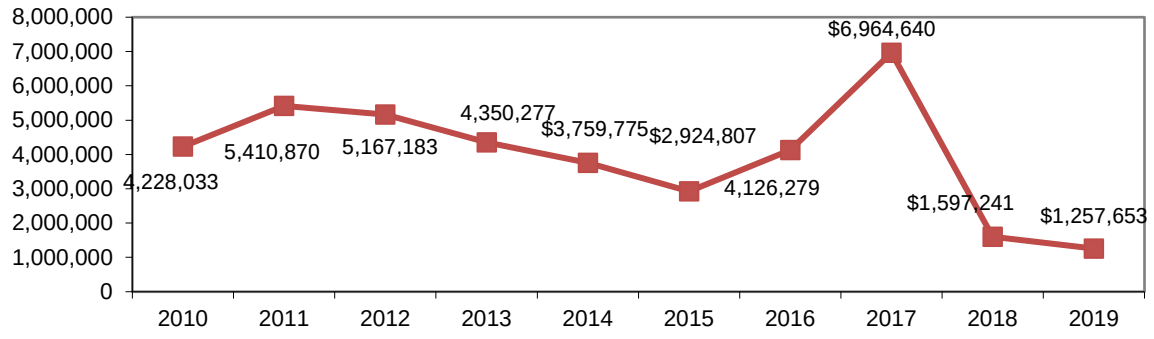
Beginning Fund Balance - Unrestricted September 30, 2017			**1,168,050**
Projected Revenues FY 2017-18			8,737,899
Projected Expenditures FY 2017-18			8,551,165
Net Increase/(Decrease) in Net Unrestricted Assets			**186,734**
Expected Unrestricted Net Assets as of September 30, 2018			**$1,354,784**
ADD: BUDGETED REVENUES:			
Public Service Taxes			
Electric (FPL)		3,150,000	
Propane Gas		175,000	
Natural Gas		41,000	
Local Telecommunication Tax		947,585	
Interest Earned		8,000	
Transfer - CRA Bonds		980,993	5,302,578
TOTAL AVAILABLE RESOURCES			**$6,657,362**
LESS: BUDGETED EXPENDITURES:			
Public Service Tax Debt Service		1,067,816	
CRA Debt Service		980,993	
General Fund Admin. Reimbursement		36,660	
Transfer to Capital Projects Fund		***3,235,000***	5,320,469
BUDGETED CASH FLOW			**($17,891)**
Projected Unrestricted Net Assets as of September 30, 2019			**$1,336,893**

PUBLIC SERVICE TAX
CAPITAL PROJECTS FUND
FINANCIAL SUMMARY
FISCAL YEAR 2018-19

Fund 340

Beginning Fund Balance - Unrestricted September 30, 2017		**$6,964,640**
Projected Revenues FY 2017-18		10,638,140
Projected Expenditures FY 2017-18		16,005,540
Net Increase/(Decrease) in Net Assets		**(5,367,400)**
Expected Fund Balance as of September 30, 2018		**$1,597,241**
Add Fiscal Year 2018-19 Budgeted Revenues		
Transfer - Public Service Tax	***$3,235,000***	
Interest Earned	80,000	
Surplus property	40,000	
Interfund Loan Repayment (Port Royal)	54,300	3,409,300
TOTAL AVAILABLE RESOURCES		**$5,006,541**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Capital Projects	3,681,458	
General Fund Admin. Reimbursement	67,430	
		3,748,888
BUDGETED CASH FLOW		**(339,588)**
Projected Fund Balance as of September 30, 2019		**$1,257,653**

Fund Balance Trend



PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY

	2017 ACTUAL	2018 ADOPTED	2018 ESTIMATED	2019 BUDGETED
Ad Valorem Proceeds	14	0	0	0
Electric Public Service Tax	3,154,420	3,100,000	3,148,000	3,150,000
Propane/Gas Public Service Tax	149,552	140,000	160,000	175,000
Natural Gas Tax	36,275	35,000	41,000	41,000
Local Communications	697,585	947,585	947,585	947,585
Interest Income	8,017	7,020	7,020	8,000
Misc. Income	13,861	0	166,182	0
Sale of Fixed Assets	48,111	40,000	40,000	40,000
Other Interest Income	87,712	72,380	95,000	80,000
Impact Fees or Transfers In	213,000	200,000	200,000	0
Interfund Loan Transfers	2,008,000	56,122	56,122	54,300
Bond Proceeds	0	0	3,427,883	0
Transfer Public Service Tax	3,235,000	3,435,000	6,819,135	3,235,000
Transfer CRA Bonds	990,461	991,411	991,411	980,993
COMBINED REVENUES	**$10,642,008**	**$9,024,518**	**$16,099,338**	**$8,711,878**
SOURCE: Fund 200	5,036,323	5,221,016	8,722,899	5,302,578
SOURCE: Fund 340	5,605,684	3,803,502	10,638,140	3,409,300
Combined Revenues	$10,642,008	$9,024,518	$19,361,039	$8,711,878

CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND
FISCAL YEARS 2019-23

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2018-19	2019-20	2020-21	2021-22	2022-23
ADMINISTRATION DEPARTMENTS						
19A07	Code Enforcement Vehicle	24,000	0	0	0	0
	City View Software/Planning	0	0	0	0	0
	Accounting/Budget Software	0	20,000	0	0	0
TOTAL ADMINISTRATION		**24,000**	**20,000**	**0**	**0**	**0**
POLICE DEPARTMENT						
19H04	Portable Radio Lifecycle Replacement (21)	71,000	71,000	71,000	71,000	71,000
19H01	Marked Vehicle Replacement (4)	206,400	258,000	258,000	361,200	103,200
19H03	Unmarked Police Vehicle Replacement (2)	70,000	35,000	35,000	70,000	70,000
19H12	Taser Replacement (21)	30,000	35,000	26,000	0	0
19H13	In-Car AVL GX450s Replacement (37)	31,000	0	0	0	0
19H21	Special Event Vehicle	20,000	0	0	0	0
	In-Car Camera Replacement (23)	0	150,000	0	0	0
	Marine Vessel Replacement (1)	0	80,000	0	0	165000
17H16	License Plate Recognition System	618,133	0	0	0	0
	Marine Outboard Motor Replacement (1)	0	49,000	49,000	0	0
	Police Notebook Replacements (MDT's) (23)	0	0	0	85000	0
	Motorcycle Replacement (2)	0	0	0	0	72000
TOTAL POLICE DEPARTMENT		**1,046,533**	**678,000**	**439,000**	**587,200**	**481,200**
FIRE AND RESCUE DEPARTMENT						
19E04	Multimedia and AV equipment for EOC	175,000	0	0	0	0
19E05	Opticom Traffic Preemption	50,000	0	0	0	0
19E07	Extrication Equipment	45,000	0	0	0	0
	Fiber Optics installation to FS#3	0	24,425	0	0	0
	Fire-Rescue Notebook	0	45,000	0	0	0
	Cylinders for SCBA	0	30,000	30,000	0	0
	Fitness Equipment for Wellness Program - St #2	0	70,000	0	0	0
	Bunker Gear Replacement	0	60,000	60,000	60,000	0
	Heart Monitors (4)	0	210,000	0	0	0
	Diesel Exhaust Source Capture System	0	90,000	0	0	0
	Emergency Call Stations with AED Access	0	0	150,000	150,000	0
	Self Contained Breathing Apparatus	0	90,000	0	0	0
	Training Battalion Chief Vehicle	0	65,000	0	0	0
	Training Tower	0	0	150,000	150,000	0
	Engine Co. 1 - Fully Equipped (Repl.)	0	0	750,000	0	0
	Training Center Renovations	0	0	20,000	20,000	0
	Lucas II Chest Compression Devices	0	0	48,000	48,000	0
	New Mobile Air Trailer	0	0	0	90,000	0
	CCEMS area upgrades at Fire Station #2	0	0	0	115,000	0
	EPIC Voice Amplifier	0	0	0	15,000	0
	Special Operations Response Vehicle	0	0	0	110,000	0
	Special Operations Trailers	0	0	0	150,000	0
	Multi-Force Training Doors	0	0	0	18,500	0
	Hazardous Identification Devices	0	0	0	125,000	0
	Live Fire Burn Trailer	0	0	0	155,000	0
	Fire Station No. 2 Renovation Bays/Roof	0	0	0	50,000	950,000
	Prevention Vehicles (3)	0	0	0	0	105,000
	Battalion Chief Vehicle	0	0	0	0	90,000
	Command and Control	0	0	0	0	40,000
TOTAL FIRE RESCUE		**270,000**	**684,425**	**1,208,000**	**1,256,500**	**1,185,000**

CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND
FISCAL YEARS 2019-23

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2018-19	2019-20	2020-21	2021-22	2022-23
Landscaping/Parks & Parkways Continuing and New Projects						
19F03	Tree Fill In and Replacement Program	550,000	500,000	500,000	500,000	500,000
19F32	Landscape Median Restoration	150,000	150,000	150,000	150,000	75,000
19F01	Vehicle Replacement (2) - Pk/Pkwys	78,925	0	85,000	0	0
19F02	Small Equipment Replacement - Pk/Pkwys	107,000	0	0	0	0
19F04	Clam Truck Replacement	200,000	0	0	0	0
Recreation Facilities Continuing and New Projects						
19G09	Fleischmann Park Improvements Projects	40,000	30,000	30,000	30,000	30,000
19G23	Skate Park Wooden Ramp Replacement and Renovation	70,000	50,000	60,000	25,000	25,000
19G24	River Park Improvements	80,000	84,000	15,000	0	0
19G25	Norris Center Improvements	140,000	45,000	75,000	25,000	25,000
19G26	Seagate Park Improvements	50,000	25,000	150,000	0	0
19G07	Naples Preserve Kitchen and Bathroom Renovation	50,000	0	0	0	0
19G10	Hurricane Preparedness - River Park	95,000	0	0	0	0
	Anthony Park Improvements	0	95,000	1,500,000	1,500,000	0
	Cambier Pk & Fleischmann Pk Design Development	0	250,000	500,000	500,000	500,000
	Van Replacement (1) - Recreation	0	50,000	0	0	0
City Facilities Continuing and New Projects						
19A01	City Hall Improvements	220,000	80,000	80,000	80,000	80,000
19I20	Naples Landing – Ramp and Dock Renovation	325,000	75,000	200,000	0	0
19I08	Facility Painting (interior and exterior)	50,000	50,000	50,000	50,000	0
19I05	Vehicle(s) Replacement - Facilities (2)	85,000	85,000	0	0	0
19I10	Equipment Replacement - Facilities	50,000	0	0	0	0
	Parking Lot Maintenance	0	150,000	60,000	0	0
TOTAL COMMUNITY SERVICES DEPARTMENT		**2,340,925**	**1,719,000**	**3,455,000**	**2,860,000**	**1,235,000**
TOTAL PUBLIC SERVICE TAX		**3,681,458**	**3,101,425**	**5,102,000**	**4,703,700**	**2,901,200**

CITY OF NAPLES
FIVE YEAR CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS

	Amended Budget 2017-18	Request 2018-19	2019-20	2020-21	2021-22	2022-23
Public Service Tax/Capital Projects Fund						
Administrative Departments	55,200	24,000	20,000	0	0	0
Police Department	1,255,884	1,046,533	678,000	439,000	587,200	481,200
Fire and Rescue Department	9,595,476	270,000	684,425	1,208,000	1,256,500	1,185,000
Community Services Department	1,252,800	2,340,925	1,719,000	3,455,000	2,860,000	1,235,000
Public Service Tax Fund Subtotal	**12,159,360**	**3,681,458**	**3,101,425**	**5,102,000**	**4,703,700**	**2,901,200**
Water Sewer Fund	17,959,800	17,660,000	12,160,000	10,735,000	9,285,000	9,460,000
Building Permits Fund	265,000	980,000	30,000	0	0	0
Community Redevelop. Agency (CRA)	0	2,982,500	2,400,000	2,000,000	2,000,000	0
Streets & Traffic Fund	1,175,000	1,055,000	1,190,000	1,515,000	1,165,000	1,495,000
Solid Waste Fund	497,000	617,000	602,000	797,000	952,000	867,000
Stormwater Fund	2,709,244	3,993,000	1,275,000	10,425,000	1,415,000	925,000
Tennis Fund	69,500	100,000	100,000	0	0	100,000
Beach Fund	1,139,000	319,000	194,000	408,000	310,000	94,000
Technology Services Fund	0	320,000	250,000	455,000	70,000	75,000
Equipment Services	0	130,000	50,000	45,000	0	50,000
East Naples Bay Dredging	0	0	0	1,000,000	0	0
Community Development Block Grant	175,000	100,000	0	0	0	0
TOTAL ALL CAPITAL PROJECTS	**36,148,904**	**31,937,958**	**21,352,425**	**32,482,000**	**19,900,700**	**15,967,200**

Five Year Total	$ 121,640,283

The above list shows, by funding source, the projected Five Year Capital Improvement Program. For reference, the current budget of FY 17-18 is provided.

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2019-2023

	PROJECT DESCRIPTION	REQUEST 2018-19	2019-20	2020-21	2021-22	2022-23
	ADMINISTRATION DEPARTMENTS					
19A07	Code Enforcement Vehicle	24,000	0	0	0	0
	Accounting/Budget Software	0	20,000	0	0	0
TOTAL ADMINISTRATION		**24,000**	**20,000**	**0**	**0**	**0**
	POLICE SERVICES					
19H04	Portable Radio Lifecycle Replacement (21)	71,000	71,000	71,000	71,000	71,000
19H01	Marked Vehicle Replacement (4)	206,400	258,000	258,000	361,200	103,200
19H03	Unmarked Police Vehicle Replacement (2)	70,000	35,000	35,000	70,000	70,000
19H12	Taser Replacement (21)	30,000	35,000	26,000	0	0
19H13	In-Car AVL GX450s Replacement (37)	31,000	0	0	0	0
19H21	Special Event Vehicle	20,000	0	0	0	0
	In-Car Camera Replacement (23)	0	150,000	0	0	0
	Marine Vessel Replacement (1)	0	80,000	0	0	165000
	Marine Outboard Motor Replacement (1)	0	49,000	49,000	0	0
17H16	License Plate Recognition System	618,133	0	0	0	0
	Police Notebook Replacements (MDT's) (23)	0	0	0	85,000	0
	Motorcycle Replacement (2)	0	0	0	0	72,000
TOTAL POLICE DEPARTMENT		**1,046,533**	**678,000**	**439,000**	**587,200**	**481,200**
	FIRE AND RESCUE DEPARTMENT					
19E04	Multimedia and AV equipment for EOC	175,000	0	0	0	0
19E05	Opticom Traffic Preemption	50,000	0	0	0	0
19E07	Extrication Equipment	45,000	0	0	0	0
	Fiber Optics installation to FS#3	0	24,425	0	0	0
	Fire-Rescue Notebook	0	45,000	0	0	0
	Cylinders for SCBA	0	30,000	30,000	0	0
	Fitness Equipment for Wellness Program - St #2	0	70,000	0	0	0
	Bunker Gear Replacement	0	60,000	60,000	60,000	0
	Heart Monitors (4)	0	210,000	0	0	0
	Diesel Exhaust Source Capture System	0	90,000	0	0	0
	Emergency Call Stations with AED Access	0	0	150,000	150,000	0
	Self Contained Breathing Apparatus	0	90,000	0	0	0
	Training Battalion Chief Vehicle	0	65,000	0	0	0
	Training Tower	0	0	150,000	150,000	0
	Engine Co. 1 - Fully Equipped (Repl.)	0	0	750,000	0	0
	Training Center Renovations	0	0	20,000	20,000	0
	Lucas II Chest Compression Devices	0	0	48,000	48,000	0
	New Mobile Air Trailer	0	0	0	90,000	0
	CCEMS area upgrades at Fire Station #2	0	0	0	115,000	0
	EPIC Voice Amplifier	0	0	0	15,000	0
	Special Operations Response Vehicle	0	0	0	110,000	0
	Special Operations Trailers	0	0	0	150,000	0
	Multi-Force Training Doors	0	0	0	18,500	0
	Hazardous Identification Devices	0	0	0	125,000	0
	Live Fire Burn Trailer	0	0	0	155,000	0
	Fire Station No. 2 Renovation Bays/Roof	0	0	0	50,000	950,000
	Prevention Vehicles (3)	0	0	0	0	105,000
	Battalion Chief Vehicle	0	0	0	0	90,000
	Command and Control	0	0	0	0	40,000
TOTAL FIRE RESCUE		**270,000**	**684,425**	**1,208,000**	**1,256,500**	**1,185,000**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2019-2023

	PROJECT DESCRIPTION	REQUEST 2018-19	2019-20	2020-21	2021-22	2022-23
COMMUNITY SERVICES DEPARTMENT						
Landscaping/Parks & Parkways Continuing and New Projects						
19F03	Tree Fill In and Replacement Program	550,000	500,000	500,000	500,000	500,000
19F32	Landscape Median Restoration	150,000	150,000	150,000	150,000	75,000
19F01	Vehicle Replacement (2) - Pk/Pkwys	78,925	0	85,000	0	0
19F02	Small Equipment Replacement - Pk/Pkwys	107,000	0	0	0	0
19F04	Clam Truck Replacement	200,000	0	0	0	0
Recreation Facilities Continuing and New Projects						
19G09	Fleischmann Park Improvements Projects	40,000	30,000	30,000	30,000	30,000
19G23	Skate Park Wooden Ramp Replacement and Renovation	70,000	50,000	60,000	25,000	25,000
19G24	River Park Improvements	80,000	84,000	15,000	0	0
19G25	Norris Center Improvements	140,000	45,000	75,000	25,000	25,000
19G26	Seagate Park Improvements	50,000	25,000	150,000	0	0
19G07	Naples Preserve Kitchen and Bathroom Renovation	50,000	0	0	0	0
19G10	Hurricane Preparedness - River Park	95,000	0	0	0	0
	Anthony Park Improvements	0	95,000	1,500,000	1,500,000	0
	Cambier Pk & Fleischmann Pk Design Development	0	250,000	500,000	500,000	500,000
	Van Replacement (1) - Recreation	0	50,000	0	0	0
City Facilities Continuing and New Projects						
19A01	City Hall Improvements	220,000	80,000	80,000	80,000	80,000
19I20	Naples Landing – Ramp and Dock Renovation	325,000	75,000	200,000	0	0
19I08	Facility Painting (interior and exterior)	50,000	50,000	50,000	50,000	0
19I05	Vehicle(s) Replacement - Facilities (2)	85,000	85,000	0	0	0
19I10	Equipment Replacement - Facilities	50,000	0	0	0	0
	Parking Lot Maintenance	0	150,000	60,000	0	0
TOTAL COMMUNITY SERVICES DEPARTMENT		**2,340,925**	**1,719,000**	**3,455,000**	**2,860,000**	**1,235,000**
TOTAL PUBLIC SERVICE TAX		**3,681,458**	**3,101,425**	**5,102,000**	**4,703,700**	**2,901,200**
WATER SEWER FUND						
Water Production						
19K10	Filter Bed Replacement (2 per year)	250,000	250,000	250,000	250,000	250,000
17K14	Accelator Improvements	1,400,000	1,200,000	0	0	0
19K01	Influent Mag Flow Meter	40,000	40,000	40,000	0	0
19K02	Infrastructure Repairs - Water Plant	100,000	100,000	100,000	100,000	100,000
19K11	High Service Pump (HSP) Improvements	100,000	100,000	100,000	100,000	100,000
19K15	Chlorine Scrubber System Replacement	150,000	0	0	0	0
19K17	Electrical Upgrades - MCC & Generator Controls	50,000	400,000	0	0	0
	Washwater Transfer Sludge Pumps	0	30000	0	30,000	0
	Delroyd Gear Box Rebuilds	0	45,000	45,000	45,000	45,000
	Filter Awnings Replacements	0	25,000	120,000	120,000	0
	Anionic Polymer Feed System Replacement	0	50,000	0	0	0
	Fluoride/Phosphate Feed System Replacements	0	0	100,000	0	0
	PAX Mixers for Port Royal	0	0	0	60,000	0
	Golden Gate Well 426	0	0	0	85,000	600,000
	Service Truck Replacement	0	0	0	30,000	0
	Chemical Building Replacement	0	0	0	0	100,000
	TOTAL WATER PRODUCTION	**2,090,000**	**2,240,000**	**755,000**	**820,000**	**1,195,000**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2019-2023

	PROJECT DESCRIPTION	REQUEST 2018-19	2019-20	2020-21	2021-22	2022-23
Water Distribution						
19L02	Water Transmission Mains	4,500,000	3,000,000	3,000,000	2,000,000	2,000,000
19L06	Service Truck Replacement (1)	70,000	70,000	70,000	70,000	70,000
19L01	G.G Blvd Expansion (Everglades Blvd to Desoto)	250,000	0	0	0	0
	Valve Maintenance Equipment	0	60,000	0	0	0
	Insta-Valve Equipment Purchase	0	75,000	0	0	0
	Trailer Mounted Water Jet/Tanker	0	0	35,000	0	0
	Dump Truck Replacement	0	0	120,000	0	0
TOTAL WATER DISTRIBUTION		**4,820,000**	**3,205,000**	**3,225,000**	**2,070,000**	**2,070,000**
Wastewater Treatment						
19M07	WWTP Pumps	150,000	150,000	150,000	150,000	150,000
19M25	Infrastructure Repairs - Wastewater Plant	75,000	100,000	100,000	100,000	150,000
19M28	Generator Improvements	400,000	0	0	0	0
19M29	Clarifier Improvements	100,000	150,000	0	0	0
19M03	Belt Filter Press Conveyor Replacement	160,000	0	0	0	0
	Service Truck Replacement	0	35,000	0	0	0
TOTAL WASTEWATER TREATMENT		**885,000**	**435,000**	**250,000**	**250,000**	**300,000**
Wastewater Collections						
19N04	Replace Sewer Mains, Laterals, etc.	3,000,000	1,000,000	1,000,000	1,000,000	1,000,000
19N11	Service Truck Replacement (1)	70,000	70,000	70,000	70,000	70,000
19N01	Combination Jet/Vacuum Truck (Repl)	450,000	0	0	0	0
19N05	Large Truck Awning (Design and Installation)	100,000	0	0	0	0
	Dump Truck Replacement	0	120,000	0	0	0
	Box blade Tractor Replacement	0	55,000	0	0	0
	High Velocity Jet Truck Replacement	0	0	250,000	0	0
	Dewatering Pump	0	0	55,000	0	0
TOTAL WASTEWATER COLLECTIONS		**3,620,000**	**1,245,000**	**1,375,000**	**1,070,000**	**1,070,000**
Utilities Maintenance						
19X01	Replace/Upgrade Remote Pumping Facilities	250,000	250,000	150,000	150,000	150,000
19X04	Replace Submersible Pumps	150,000	150,000	150,000	150,000	150,000
19X02	Pump Stations Improvements	300,000	300,000	300,000	300,000	300,000
19X07	Power Service Control Panels	300,000	300,000	300,000	300,000	300,000
19X05	Service Truck Replacement (1)	95,000	95,000	95,000	70,000	70,000
19X22	Generator Replacements	150,000	150,000	150,000	150,000	150,000
19X08	Generator/Diesel Pumps New Installations (Sewer Pump	400,000	300,000	200,000	0	0
	Irrigation System Control Valves	0	50,000	50,000	50,000	0
	Odor Control Systems	0	40,000	40,000	40,000	40,000
	Telemetry Upgrades/Improvements (Sewer PS)	0	0	70,000	65,000	65,000
TOTAL UTILITIES MAINTENANCE		**1,645,000**	**1,635,000**	**1,505,000**	**1,275,000**	**1,225,000**
Utilities/Finance/Customer Service						
	Meter Reading Truck Replacement	0	0	25,000	0	0
TOTAL CUSTOMER SERVICE		**0**	**0**	**25,000**	**0**	**0**
IWRP (Integrated Water Resource Plan)						
19K59	Reclaimed Water Transmission Mains	200,000	200,000	200,000	200,000	200,000
19K58	Reclaimed Water Distribution System	4,400,000	3,200,000	3,400,000	3,600,000	3,400,000
	TOTAL IWRP	**4,600,000**	**3,400,000**	**3,600,000**	**3,800,000**	**3,600,000**
TOTAL UTILITIES FUND		**17,660,000**	**12,160,000**	**10,735,000**	**9,285,000**	**9,460,000**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2019-2023

	PROJECT DESCRIPTION	REQUEST 2018-19	2019-20	2020-21	2021-22	2022-23
Building Fund						
19B11	Records Storage Room (Station 1)	350,000	0	0	0	0
19B12	Electronic Plan Review Computers	100,000	0	0	0	0
16B25	Building Renovations	500,000	0	0	0	0
19B04	Vehicle Replacement Program	30,000	30,000	0	0	0
TOTAL BUILDING FUND		**980,000**	**30,000**	**0**	**0**	**0**
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)						
18C14	8th Street S Improvements	2,500,000	2,000,000	0	0	0
19C06	5th Avenue N Interconnect	300,000	0	0	0	0
19C03	River Park Aquatic Center - Storage Area	20,000	0	0	0	0
19C24	River Park Fitness Equipment	30,000	30,000	0	0	0
19C10	Charlie C. Anthony Park Outdoor Fitness Equipment	132,500	0	0	0	0
	1st Ave S Improvements	-	370,000	2,000,000	2,000,000	0
TOTAL CRA FUND		**2,982,500**	**2,400,000**	**2,000,000**	**2,000,000**	**0**
STREETS & TRAFFIC FUND						
	Annual Pavement Resurfacing Program	500,000	650,000	650,000	650,000	700,000
19U31	Alley Maintenance & Improvements	75,000	75,000	75,000	75,000	75,000
19U29	Pedestrian & Bicycle Master Plan Projects	150,000	150,000	150,000	150,000	150,000
19U21	Citywide ADA Accessibility Improvements	15,000	15,000	15,000	15,000	15,000
19U01	Intersection/Signal System Improvements	0	150,000	475,000	175,000	425,000
19U07	City Road Bridge Improvements	175,000	150,000	150,000	100,000	0
19U08	Traffic Operations & Signal System Improvements	70,000	0	0	0	0
19U04	Vehicle Replacement	70,000	0	0	0	130,000
TOTAL STREETS AND TRAFFIC FUND		**1,055,000**	**1,190,000**	**1,515,000**	**1,165,000**	**1,495,000**
SOLID WASTE FUND (Fund 450)						
19P21	Satellite Collection Vehicle Replacement	32,000	32,000	32,000	32,000	32,000
19P02	Rebuild Solid Waste Refuse Trucks	100,000	100,000	100,000	100,000	100,000
19P01	Large Refuse Truck Replacements	285,000	270,000	270,000	270,000	270,000
19P04	Grapple Truck (New)	200,000	200,000	0	0	0
	Grapple Truck (Replacements)	0	0	200,000	200,000	0
	Service Vehicle Replacement	0	0	30,000	0	0
	Roll-off Truck Replacement	0	0	165,000	0	165,000
	Large Refuse Truck Wash Station	0	0	0	250,000	0
	Generator Installation for Solid Waste Facility	0	0	0	100,000	0
	Loader Replacement	0	0	0	0	300,000
	Handheld Radio Replacements					
TOTAL SOLID WASTE FUND		**617,000**	**602,000**	**797,000**	**952,000**	**867,000**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2019-2023

	PROJECT DESCRIPTION	REQUEST 2018-19	2019-20	2020-21	2021-22	2022-23
STORMWATER FUND (Fund 470)						
19V02	Citywide Stormwater Improvements	700,000	700,000	700,000	700,000	700,000
19V15	Naples Bay Restoration & Water Quality at Cove PS (1)	1,000,000	0	0	0	0
19V12	Oyster Reef & Seagrass Restoration Project (2)	100,000	100,000	0	0	0
19V26	Beach Restoration & Outfall Improvement	100,000	100,000	9,000,000	50,000	50,000
19V07	Street Sweeper Replacement	395,000	0	0	0	0
19V05	Stormsewer Pipe Lining	100,000	100,000	100,000	100,000	100,000
19V27	Citywide Lake Maint. & Improvements	150,000	75,000	75,000	375,000	75,000
19V08	Basin V Drainage System Improvements	350,000	0	0	0	0
19V09	Water Quality Monitoring Equipment	30,000	30,000	0	0	0
19V10	Stormwater Push Camera	18,000	0	0	0	0
18C14	8th Street South Improvements	1,050,000	0	0	0	0
	1st Ave South Stormwater Improvements (3)	0	30,000	275,000	0	0
	Basin Assessments	0	100,000	0	100,000	0
	Vehicle Replacement: Natural Resources	0	40,000	0	0	0
	Climate Adaptation and Resiliency Plan	0	0	275,000	0	0
	Natural Resources/Stormwater Workboat	0	0	0	90,000	0
TOTAL STORMWATER FUND		**3,993,000**	**1,275,000**	**10,425,000**	**1,415,000**	**925,000**
TENNIS FUND (Fund 480)						
19G20	Tennis Court Lighting	100,000	100,000	0	0	0
	Tennis Court Irrigation/Surface Replacement (2 Cts)	0	0	0	0	100,000
TOTAL TENNIS FUND		**100,000**	**100,000**	**0**	**0**	**100,000**
BEACH FUND (Fund 430)						
19R16	Lowdermilk Park Improvements	70,000	100,000	50,000	50,000	0
19R15	Beach Maintenance Cart (1)	14,000	14,000	14,000	14,000	14,000
19R02	Beach Specialist Equipment & ATV Storage Garage	90,000	0	0	0	0
18R11	Security Cameras	70,000	0	0	0	0
19R03	ADA Improvements - Beach Access	45,000	50,000	50,000	50,000	50,000
19R04	Dune Vegetation Improvements	30,000	30,000	30,000	30,000	30,000
	Parking Pay Stations Update	0	0	248,000	150,000	0
	Beach ATV Replacement (1)	0	0	16,000	16,000	0
	Naples Pier Reconstruction - Irma					
	8th Ave S Beach Park Improvements					
	Beach Specialist Vehicle Replacement					
TOTAL BEACH FUND		**319,000**	**194,000**	**408,000**	**310,000**	**94,000**
TECHNOLOGY FUND (Fund 520)						
19T08	Security Camera Project	30,000	30,000	30,000	30,000	30,000
19T11	Hyper-V Virtual Host Servers	45,000	0	45,000	0	0
19T13	Storage Area Network	95,000	45,000	0	0	45,000
19T14	Station 1 Data Center	150,000	0	0	0	0
	Time Clock Replacement	0	0	0	40,000	0
	Fiber Optics	0	175,000	0	0	0
	PC Replacement Program (400)	0	0	380,000	0	0
TOTAL TECHNOLOGY SERVICES FUND		**320,000**	**250,000**	**455,000**	**70,000**	**75,000**
EQUIPMENT SERVICES (Fund 530)						
19S02	Facility Generator Replacement	80,000	0	0	0	0
19S03	Portable Vehicle Lifts	50,000	50,000	0	0	0
	Forklift Replacement	0	0	45,000	0	0
	Fuel Tracking Software Upgrades (Trak)	0	0	0	0	50,000
TOTAL EQUIPMENT SERVICES FUND		**130,000**	**50,000**	**45,000**	**0**	**50,000**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2019-2023

	PROJECT DESCRIPTION	REQUEST 2018-19	2019-20	2020-21	2021-22	2022-23
EAST NAPLES BAY						
	Rock Removal	0	0	1,000,000	0	0
TOTAL EAST NAPLES BAY FUND		**0**	**0**	**1,000,000**	**0**	**0**
COMMUNITY DEVELOPMENT BLOCK GRANT						
19C10	Charlie C. Anthony Park Outdoor Fitness Equipment	100,000	0	0	0	0
	Anthony Park Restrooms	0	0	0	0	0
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT		**100,000**	**0**	**0**	**0**	**0**
	TOTAL ALL CAPITAL PROJECTS	**31,937,958**	**21,352,425**	**32,482,000**	**19,900,700**	**15,967,200**

Capital Projects - All Funds
Operating Budget Impact
Fiscal Year 2018-19

		Impact in 2018-19	Comment
ADMINISTRATION DEPARTMENTS			
19A07	Code Enforcement Vehicle	0	Replacement - no impact on operating budget
POLICE SERVICES			
19H04	Portable Radio Lifecycle Replacement (21)	0	Replacement - no impact on operating budget
19H01	Marked Vehicle Replacement (4)	0	Replacement - no impact on operating budget
19H03	Unmarked Police Vehicle Replacement (2)	0	Replacement - no impact on operating budget
19H12	Taser Replacement (21)	6,625	Cartridge and battery replacements
19H13	In-Car AVL GX450s Replacement (37)	0	Replacement - no impact on operating budget
19H21	Special Event Vehicle	500	Annual maintenance, tires, fuel
FIRE AND RESCUE DEPARTMENT			
19E04	Multimedia and AV equipment for EOC	0	Future year annual maintenance $1500/year
19E05	Opticom Traffic Preemption	0	Not yet determined
19E07	Extrication Equipment	0	Replacement - no impact on operating budget
COMMUNITY SERVICES DEPARTMENT			
Landscaping/Parks & Parkways Continuing and New Projects			
19F03	Tree Fill In and Replacement Program	$10,500	Annual maintenance of trees
19F32	Landscape Median Restoration	0	Not yet determined
19F01	Vehicle Replacement (2) - Pk/Pkwys	0	Replacement - no impact on operating budget
19F02	Small Equipment Replacement - Pk/Pkwys	0	Replacement - no impact on operating budget
19F04	Clam Truck Replacement	0	Replacement - no impact on operating budget
Recreation Facilities Continuing and New Projects			
19G09	Fleischmann Park Improvements Projects	0	Replacement - no impact on operating budget
19G23	Skate Park Wooden Ramp Replacement & Reno	0	Replacement - no impact on operating budget
19G24	River Park Improvements	0	Replacement - no impact on operating budget
19G25	Norris Center Improvements	0	Replacement - no impact on operating budget
19G26	Seagate Park Improvements	0	Replacement - no impact on operating budget
19G07	Naples Preserve Kitchen and Bathroom Renovation	0	Replacement - no impact on operating budget
19G10	Hurricane Preparedness - River Park	2,000	Annual maintenance
City Facilities Continuing and New Projects			
19A01	City Hall Improvements	0	No impact on operating budget
19I20	Naples Landing – Ramp and Dock Renovation	0	No impact on operating budget
19I08	Facility Painting (interior and exterior)	0	No impact on operating budget
19I05	Vehicle(s) Replacement - Facilities (2)	0	Replacement - no impact on operating budget
19I10	Equipment Replacement - Facilities	0	Replacement - no impact on operating budget
WATER SEWER FUND			
Water Production			
19K10	Filter Bed Replacement (2 per year)	0	Replacement - no impact on operating budget
17K14	Accelator Improvements	0	Replacement - no impact on operating budget
19K01	Influent Mag Flow Meter	0	Replacement - no impact on operating budget
19K02	Infrastructure Repairs - Water Plant	0	Replacement - no impact on operating budget
19K11	High Service Pump (HSP) Improvements	0	No impact on operating budget
19K15	Chlorine Scrubber System Replacement	0	Replacement - no impact on operating budget
19K17	Electrical Upgrades - MCC & Generator Controls	0	Replacement - no impact on operating budget
Water Distribution			
19L02	Water Transmission Mains	0	No impact on operating budget
19L06	Service Truck Replacement (1)	0	Replacement - no impact on operating budget
19L01	G.G Blvd Expansion (Everglades Blvd to Desoto)	0	No impact on operating budget
Wastewater Treatment			
19M07	WWTP Pumps	0	Replacement - no impact on operating budget
19M25	Infrastructure Repairs - Wastewater Plant	0	No impact on operating budget
19M28	Generator Improvements	0	Replacement - no impact on operating budget
19M29	Clarifier Improvements	0	No impact on operating budget
19M03	Belt Filter Press Conveyor Replacement	0	Replacement - no impact on operating budget
Wastewater Collections			
19N04	Replace Sewer Mains, Laterals, etc.	0	No impact on operating budget
19N11	Service Truck Replacement (1)	0	Replacement - no impact on operating budget
19N01	Combination Jet/Vacuum Truck (Repl)	0	Replacement - no impact on operating budget
19N05	Large Truck Awning (Design and Installation)	0	Replacement - no impact on operating budget

Capital Projects - All Funds
Operating Budget Impact
Fiscal Year 2018-19

		Impact in 2018-19	Comment
Utilities Maintenance			
19X01	Replace/Upgrade Remote Pumping Facilities	0	Replacement - no impact on operating budget
19X04	Replace Submersible Pumps	0	Replacement - no impact on operating budget
19X02	Pump Stations Improvements	0	Replacement - no impact on operating budget
19X07	Power Service Control Panels	0	Replacement - no impact on operating budget
19X05	Service Truck Replacement (1)	0	Replacement - no impact on operating budget
19X22	Generator Replacements	0	Replacement - no impact on operating budget
19X08	Generator/Diesel Pumps New Installations (Sewer Pump Stations)	500	Annual maintenance
IWRP (Integrated Water Resource Plan)			
19K59	Reclaimed Water Transmission Mains	0	Impact not yet determined - offset by reclaimed revenued
19K58	Reclaimed Water Distribution System	0	Impact not yet determined - offset by reclaimed revenued
Building Fund			
19B11	Records Storage Room (Station 1)	0	Replacement - no impact on operating budget
19B12	Electronic Plan Review Computers	0	Replacement - no impact on operating budget
16B25	Building Renovations	0	No impact on operating budget
19B04	Vehicle Replacement Program	0	Replacement - no impact on operating budget
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)			
18C14	8th Street S Improvements	0	No impact on operating budget
19C06	5th Avenue N Interconnect	0	No impact on operating budget
19C03	River Park Aquatic Center - Storage Area	0	No impact on operating budget
19C24	River Park Fitness Equipment	0	No impact on operating budget
19C10	Charlie C. Anthony Park Outdoor Fitness Equipment	0	Future year annual maintenance $1500/year
STREETS & TRAFFIC FUND			
	Annual Pavement Resurfacing Program	0	Replacement - no impact on operating budget
19U31	Alley Maintenance & Improvements	0	No impact on operating budget
19U29	Pedestrian & Bicycle Master Plan Projects	0	No impact on operating budget
19U21	Citywide ADA Accessibility Improvements	0	No impact on operating budget
19U01	Intersection/Signal System Improvements	0	No impact on operating budget
19U07	City Road Bridge Improvements	0	No impact on operating budget
19U08	Traffic Operations & Signal System Improvements	0	Replacement - no impact on operating budget
19U04	Vehicle Replacement	0	Replacement - no impact on operating budget
SOLID WASTE FUND (Fund 450)			
19P21	Satellite Collection Vehicle Replacement	0	Replacement - no impact on operating budget
19P02	Rebuild Solid Waste Refuse Trucks	0	No impact on operating budget
19P01	Large Refuse Truck Replacements	0	Replacement - no impact on operating budget
19P04	Grapple Truck (New)	0	Future year annual maintenance $500/year
STORMWATER FUND (Fund 470)			
19V02	Citywide Stormwater Improvements	0	No impact on operating budget
19V15	Naples Bay Restoration & Water Quality at Cove PS (1)	0	No impact on operating budget
19V12	Oyster Reef & Seagrass Restoration Project (2)	0	No impact on operating budget
19V26	Beach Restoration & Outfall Improvement	0	No impact on operating budget
19V07	Street Sweeper Replacement	0	Replacement - no impact on operating budget
19V05	Stormsewer Pipe Lining	0	No impact on operating budget
19V27	Citywide Lake Maint. & Improvements	0	No impact on operating budget
19V08	Basin V Drainage System Improvements	0	No impact on operating budget
19V09	Water Quality Monitoring Equipment	0	No impact on operating budget
19V10	Stormwater Push Camera	0	No impact on operating budget
18C14	8th Street South Improvements	0	No impact on operating budget

Capital Projects - All Funds
Operating Budget Impact
Fiscal Year 2018-19

		Impact in 2018-19	Comment
TENNIS FUND (Fund 480)			
19G20	Tennis Court Lighting	0	Replacement - no impact on operating budget
BEACH FUND (Fund 430)			
19R16	Lowdermilk Park Improvements	0	No impact on operating budget
19R15	Beach Maintenance Cart (1)	0	Replacement - no impact on operating budget
19R02	Beach Specialist Equipment & ATV Storage Garage	0	Replacement - no impact on operating budget
18R11	Security Cameras	600	Annual maintenance estimated to increase by $100 each year
19R03	ADA Improvements - Beach Access	0	No impact on operating budget
19R04	Dune Vegetation Improvements	0	No impact on operating budget
TECHNOLOGY FUND (Fund 520)			
19T08	Security Camera Project	0	Replacement - no impact on operating budget
19T11	Hyper-V Virtual Host Servers	0	Replacement - no impact on operating budget
19T13	Storage Area Network	0	Replacement - no impact on operating budget
19T14	Station 1 Data Center	0	Impact not determinted yet
EQUIPMENT SERVICES (Fund 530)			
19S02	Facility Generator Replacement	0	Replacement - no impact on operating budget
19S03	Portable Vehicle Lifts	0	Replacement - no impact on operating budget
COMMUNITY DEVELOPMENT BLOCK GRANT			
19C10	Charlie C. Anthony Park Outdoor Fitness Equipment	0	No impact on operating budget

COMMUNITY DEVELOPMENT BLOCK GRANT
FINANCIAL SUMMARY
Fiscal Year 2018-19

Beginning Balance - Fund Balance as of September 30, 2017		**$49,404**
Projected Revenues FY 2017-18		284,066
Projected Expenditures FY 2017-18		294,820
Net Increase/(Decrease) in Net Unrestricted Assets		**(10,754)**
Expected Fund Balance as of September 30, 2018		**$38,650**
Add Fiscal Year 2018-19 Budgeted Revenues		
CDBG Entitlement Funds	$100,000	
Other Revenue	$10,000	
TOTAL AVAILABLE RESOURCES		**110,000**
Less Fiscal Year 2018-19 Budgeted Expenditures		
Outdoor Fitness Equipment	$100,000	$100,000
BUDGETED CASH FLOW		**10,000**
Projected Fund Balance as of September 30, 2019		**$48,650**

Community Development Block Grant (CDBG) (Fund 130)

Mission Statement:
To provide administration of Community Development Block Grant (CDBG) funding in a manner that best meets the City's needs in full compliance with all Federal requirements.

Fund Description

The CDBG Program is a federally funded grant program designed to help communities with their greatest community development needs. All projects must be designed to principally benefit low and moderate-income families. The program was established by the Federal Housing and Community Development Act of 1974 (42 USC 5301) and is administered nationally by the U.S. Department of Housing and Urban Development (US HUD).

In 2006, the City of Naples entered into a cooperative agreement with Collier County to continue entitlement status for receiving CDBG Entitlement program funding from US HUD. The Entitlement program provides annual grants on a formula basis to entitled communities to carry out a wide range of community development activities directed toward neighborhood revitalization, economic development, and improved community facilities and services.

Each year, City departments participate in a discussion to determine what projects are the best-suited for that years' CDBG grant. The annual funding is subsequently managed by the project manager.

2018-19 Significant Budgetary Issues

Revenues

The primary revenue in this fund is the City's share of the grant allocation from the United States Department of Housing and Urban Development under the Community Development Block Grant (CDBG) Entitlement Program.

In 2017-18, two projects were underway; the Fifth Ave Sidewalk project, leftover from the prior year, and the Charlie C Anthony Park Restroom project. CDBG funding is committed in the amounts of $150,762 and $123,304, respectively, for a total of $274,066 that should be received in FY 2017-18.

On May 8, 2018, the City received a letter from Collier County confirming that the City's recommendation for funding for the Anthony Park Exercise Stations was conditionally approved. The funds will be available after October 1; the amount of the funds is $100,000.

CDBG (continued)

In addition to the CDBG revenue, there is a $10,000 annual payment from Jasmine Cay. In 1993, the City entered into an agreement with Robb, Dering & Associates to build Jasmine Cay Affordable Housing. In return for a donation of the City owned property, they agreed to pay $10,000 per year for 50 years. This revenue is treated as a local contribution and there are no Federal guidelines regarding its disposition. Funds are used to supplement CDBG projects when needed.

Expenditures
The following chart shows the current, budgeted and historical CDBG projects.

FISCAL YEAR	PROGRAMMED PROJECTS	STATUS	AMOUNT
FY2001	Completion of River Park Center	Completed	149,000
FY2002	N/A		0
FY 2003	Installation of Street Lighting	Completed	141,000
FY 2004	Stormwater Repair / Street	Completed	137,000
FY 2005	Street and Drainage Improvements	Completed	129,135
FY 2006	Fun Time Playground / Cameras	Completed	116,079
FY 2007	River Park Community Center Sound Baffles	Completed	111,802
FY 2008	5th Ave. North Improvements (North Side)	Completed	115,849
FY 2009*	Cambridge Perry Park	Completed	112,005
FY 2009 ARRA	Anthony Landscaping / Moved to Sidewalk	Eliminated	0
FY 2009 ARRA	3rd Ave. North Sidewalk	Completed	30,365
FY 2010	Anthony Landscaping	Completed	120,434
FY2011	5th Ave. North Improvements (South Side)	Completed	101,356
FY2012	Land Purchase / Moved to Play Structure	Eliminated	0
FY 2012	Playground Play Structure	Completed	105,835
FY 2012	Carver Apartments Stormwater/Alt Funding	Completed	56,000
FY2013	Traffic Safety - 5th Ave. North & Goodlette	Completed	30,959
FY2013	Traffic Safety - Central Ave. & Goodlette	Completed	49,500
FY 2017	Sidewalk Improvements River Park	Completed	166,930
FY 2018	Anthony Park Restrooms	Underway	175,000
FY 2019	Charlie C Anthony Park Fitness Equipment	Proposed	100,000
	TOTAL - ALL YEARS		$ 1,948,249

FISCAL YEAR 2018-19
BUDGET DETAIL
COMMUNITY DEVELOPMENT BLOCK GRANT

130.0917-519

	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ADOPTED BUDGET	FY 17-18 ESTIMATED ACTUAL	FY 18-19 PROPOSED BUDGET	CHANGE FROM FY 17-18
NON-OPERATING EXPENSES						
560300	IMPROVEMENTS O/T BUILDINGS	35,448	175,000	294,820	0	(175,000)
	FY17 is for Sidewalk improvements near 5th Ave N. FY18 is for Anthony Park Restrooms					
560400	MACHINERY AND EQUIPMENT	0	0	0	100,000	100,000
	Outdoor Fitness Equipment at Charlie C. Anthony Park					
	TOTAL NON-OPERATING EXPENSES	**$ 35,448**	**$ 175,000**	**$ 294,820**	**$ 100,000**	**$ (75,000)**
	TOTAL EXPENSES	**$35,448**	**$175,000**	**$294,820**	**$100,000**	**($75,000)**

City of Naples, Florida
Debt Administration Overview

The City Manager and the Director of Finance are responsible for the administration of the City's debt; however, City Council is ultimately in charge of approval of the form and dollar amount of all of the City's borrowings.

The Debt Management program is part of the comprehensive City of Naples Financial Policy. The details of the outstanding debt obligations such as original amounts, outstanding balances, fiscal year principal and interest are shown in the Debt Summary Schedules in this section.

Debt Issuance Procedures
Before the issuance of debt, considerations for capital projects to be funded by debt are carefully analyzed against the current and future needs of the City.

The Finance Department, with the aid of its consultants, coordinates the issuance of debt, such as sizing the new issue, structuring the debt, identifying the repayment sources and determining the mix and method of sale. The City, as a practice, structures all long-term debt with prepayment options except when alternative structures are more advantageous. The City's Debt Service requirements reflect its Fiscal Policies regarding the prudent use of tax-exempt financing.

Legal Debt Limits
There is no limit established by either the City or the State on the amount of debt the City may incur.

Since neither State law nor the City Charter provide any fixed or arbitrary limits on the amount of debt the City may incur, the following guidelines help ensure that the City monitors its debt capability.

	9/30/2014	9/30/2015	9/30/2016	9/30/2017	9/30/2018
Total Outstanding Debt Per Capita	$1,605	$1,366	$1,130	$1,092	$1,057
General Obligation Debt per Capita	$0	$0	$0	$0	$0
Per capital personal income	$80,156	$84,721	$84,721	$88,608	$89,862
Debt per capita Personal Income. A general guide is that general obligation debt per capita should not exceed 2% of per capital income	*0*	*0*	*0*	*0*	*0*

Interfund loans
An **interfund loan** allows borrowing between city funds, with or without an interest component. One fund (or funds) provides cash to another fund for some specified purpose, such as capital, operating or cash flow. The fund that received the cash repays it over time.

Under certain circumstances, the City will create an interfund loan to assist a fund in accomplishing a goal of the City. Generally, interfund loans are of a small dollar amount, and of a short term nature, such that costs of a bank loan or bond would have been disproportionate. In

the case of the City Dock Fund, it was not fiscally prudent to issue a bond or obtain a bank loan before utilizing the other available city government funds. After consideration of the above factors, interfund loan financing of the City Dock Fund was approved with Resolution 17-13935.

The City has not established a policy related to interfund loans, because each need is analyzed on a case by case basis. Terms of interfund loans are extremely flexible but usually include an interest rate for a similar term of the Bloomberg Municipal Bond Index. Therefore, due to the Dock project final cost being lower than budgeted, staff will be proceeding to adjust the loan by prepaying $400,000 in FY 17-18, thus lowering the annual interest cost.

The following interfund loans are budgeted and outstanding.

Recipient Fund	Approximate Balance 9/30/2018	Expected Payoff
Port Royal Dredging Interfund Loan	$104,000	2020
City Dock Fund Interfund Loan	$5,795,000	2037

Summary

The City has six debt obligations outstanding, the latest of which is the Capital improvement Revenue Note issued in March 2018 for Fire Station 1.

Series	Approximate Balance 9/30/2018	Expected Payoff
2013 Public Service Tax (see refinancing history below)	$2,209,760	2022
-----2013 Public Service Tax (CRA portion)	$3,186,240	2022
2012A Water Sewer Revenue	$5,235,000	2027
2012B Water Sewer Revenue	$3,032,000	2027
2013 State Revolving Fund (SRF) Utility Refunding	$1,203,907	2022
2015 Bembury Special Assessment	$471,794	2025
2018 Capital Improvement Revenue Note – Station 1	$3,348,058	2028

The following pages provide an issue by issue detail of each debt of the City, with a summary of the debt service budgeted for FY 2018-19. The 2013 Public Service Tax note of is a refunding of the 2010 note, which was also a refunding note. The chart below details the background of the 2013 Public Service Tax note, which is further shown on the debt page.

Public Service Tax refinancing history:

- The purpose of this note was to refund the Series 2010 Capital Improvement Refunding Note
- The purpose of 2010 Capital Improvement Refunding Note was to refund Series 2001 Public Service Tax note, and refund Series 2003 Redevelopment Revenue note, and refund Series 2008 Capital Improvement Note (Parking Garage)
- The purpose of Series 2001 Public Service Tax note was to construct and refinance certain recreation facilities
- The purpose of Series 2003 Redevelopment note was to construct certain infrastructure improvements in the CRA and refund the 1998 Bond which was for the parking garage

CITY OF NAPLES

COMBINED DEBT SERVICE SCHEDULE
ALL FINANCING SOURCES

Year Ending 9/30	Principal	Interest	Total Requirement
2018	4,606,499	390,270	$4,996,769
2019	3,153,403	399,045	$3,552,447
2020	3,220,062	339,945	$3,560,007
2021	3,362,375	278,866	$3,641,240
2022	1,795,606	224,001	$2,019,607
2023	1,314,203	189,153	$1,503,355
2024	1,349,878	154,573	$1,504,451
2025	1,383,840	119,054	$1,502,895
2026	1,347,215	82,640	$1,429,855
2027	1,383,039	46,980	$1,430,019
2028	377,132	20,742	$397,874
Total	**$ 23,293,251**	**$ 2,245,268**	**$ 25,538,519**

Includes:

Public Utilities Refunding Revenue Bond (Series 2013)
Capital Improvement Refunding Revenue Note (Series 2013)
Water Sewer (Series 2012 A & B)
Bembury Special Assessment Note (2015)

Not Included:

Interfund loan to City Dock Fund (2017-18 Principal and Interest $357,500)

CITY OF NAPLES
CAPITAL IMPROVEMENT REVENUE NOTE - SERIES 2018

Type: Revenue Bonds
Authorized and Issued: $3,427,883
Dated: March 23, 2018
Final Maturity: September 1, 2027
Principal Payment: July 1
Interest Payment: January 1, July 1
Interest Rate: 2.75%
Revenue Pledged: NON-AD VALOREM REVENUES

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
2018	79,825	25,662	105,487	$3,348,058
2019	295,432	92,072	387,504	$3,052,626
2020	303,556	83,947	387,503	$2,749,070
2021	311,904	75,599	387,503	$2,437,166
2022	320,481	67,022	387,503	$2,116,685
2023	329,294	58,209	387,503	$1,787,391
2024	338,350	49,153	387,503	$1,449,041
2025	347,655	39,849	387,504	$1,101,386
2026	357,215	30,288	387,503	$744,171
2027	367,039	20,465	387,504	$377,132
2028	377,132	10,371	387,503	$0
Total	**$ 3,427,883**	**$ 552,636**	**$ 3,980,519**	

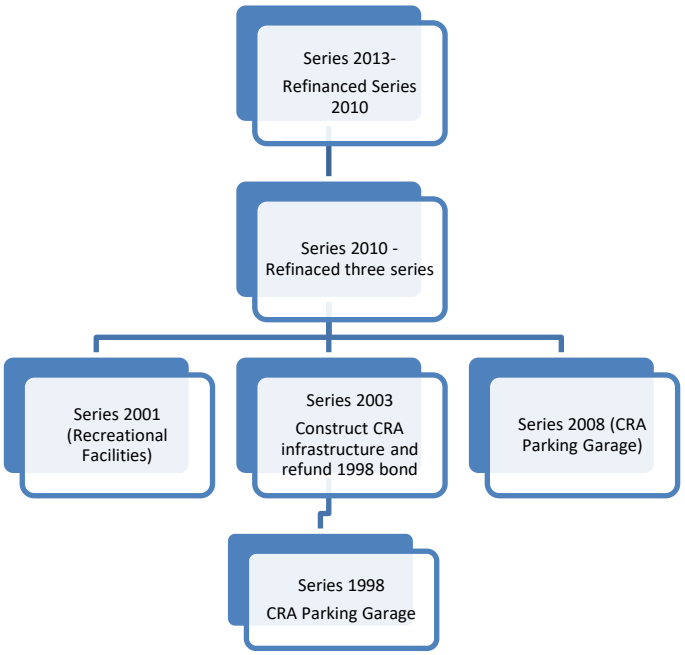
Purpose: Fire Station #1

CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE NOTE, SERIES 2013

Authorized and Issued: $14,000,000
Dated: February 27, 2013
Final Maturity: December 1, 2021
Principal and Interest Payment: Monthly
Interest Rate: 1.42%
Revenue Pledged: Non-Ad Valorem Revenues

Public Service Tax Portion	Principal	Interest		Total Payment	Balance Remaining
FY 2018-19	653,181	27,131	$	680,312	1,556,578
FY 2019-20	665,467	17,767	$	683,234	891,111
FY 2020-21	708,466	8,118	$	716,585	182,645
FY 2021-22	182,645	439	$	183,084	(0)
CRA Portion					
FY 2018-19	941,819	39,174	$	980,993	2,244,422
FY 2019-20	959,533	25,651	$	985,184	1,284,889
FY 2020-21	1,021,534	11,736	$	1,033,270	263,355
FY 2021-22	263,355	633	$	263,988	0
	6,986,000	219,574		7,205,574	

Total Balance Remaining at 9/30/2019 **$ 3,801,000**

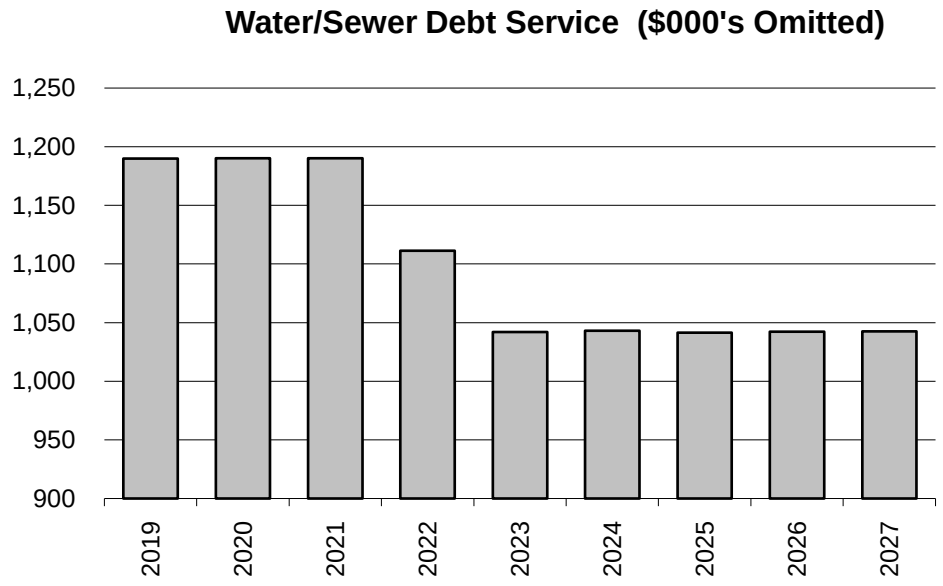


CITY OF NAPLES

WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE

Year Ending 9/30	Principal	Interest	Total Requirement
2019	968,285	221,551	1,189,836
2020	992,203	198,065	1,190,268
2021	1,016,112	173,979	1,190,091
2022	961,799	149,351	1,111,150
2023	916,000	125,971	1,041,971
2024	941,000	102,066	1,043,066
2025	964,000	77,509	1,041,509
2026	990,000	52,352	1,042,352
2027	1,016,000	26,515	1,042,515
Total	**$ 8,765,399**	**$ 1,127,360**	**$ 9,892,759**

Includes: 2012 Water and Sewer Series A and Series B and Series 2013



CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2012A

Type: Revenue Bonds
Authorized and Issued: $8,324,000
Dated: March 6, 2012
Final Maturity: September 1, 2027
Principal Payment: September 1
Interest Payment: September 1, March 1
Interest Rate: 2.65%
Revenue Pledged: Net Revenues of Water and Sewer Systems

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
2019	523,000	138,728	661,728	$4,712,000
2020	537,000	124,868	661,868	$4,175,000
2021	551,000	110,638	661,638	$3,624,000
2022	565,000	96,036	661,036	$3,059,000
2023	580,000	81,064	661,064	$2,479,000
2024	596,000	65,694	661,694	$1,883,000
2025	611,000	49,900	660,900	$1,272,000
2026	628,000	33,708	661,708	$644,000
2027	644,000	17,066	661,066	$0
Total	**$ 5,744,000**	**$ 869,916**	**$ 6,613,916**	

Purpose: refunding of Series 2007A Bank Loan
The 2007 A Bank Loan defeased the 2002 Water and Sewer Revenue Refunding B
The 2002 Water and Sewer Revenue Refunding Bonds refunded the 1992 bonds
The 1992 Bonds were issued for wellfields, storage tanks and other system improve

CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2012B

Type: Revenue Bonds
Authorized and Issued: $4,835,000
Dated: March 6, 2012
Final Maturity: September 1, 2027
Principal Payment: September 1
Interest Payment: September 1, March 1
Interest Rate: 2.54%
Revenue Pledged: Net Revenues of Water and Sewer Systems

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
2019	304,000	77,013	381,013	2,728,000
2020	312,000	69,291	381,291	2,416,000
2021	320,000	61,366	381,366	2,096,000
2022	328,000	53,238	381,238	1,768,000
2023	336,000	44,907	380,907	1,432,000
2024	345,000	36,373	381,373	1,087,000
2025	353,000	27,610	380,610	734,000
2026	362,000	18,644	380,644	372,000
2027	372,000	9,449	381,449	0
Total	**$ 3,328,000**	**$ 482,422**	**$ 3,810,422**	

Purpose: Refunding of Series 2007B Bank Loan
The 2007B Bank Loan redeemed the 2005 Capital Improvement Note
The 2005 Capital Improvement Note was a short term construction

CITY OF NAPLES

2013 Utility Refunding

Refunding of All SRF loans
Original Issue $12,225,534.68
Date of Issue: February 27, 2013
Final Maturity: October 30, 2021
Interest Rate: 1.34%

Year	Stormwater Principal	Water/Sewer Principal	Stormwater Interest	Water/Sewer Interest	Total Payment	Balance Remaining
2018-19	231,891	141,285	8,030	5,811	387,017	$ 830,725
2019-20	235,033	143,203	4,903	3,906	387,045	$ 452,489
2020-21	238,578	145,112	1,332	1,975	386,997	$ 68,799
2021-22	0	68,799	0	77	68,876	$ -
Total	**$ 705,502**	**$ 498,399**	**$ 14,265**	**$ 11,769**	**$ 1,229,935**	

The original SRF loans were issued for water and stormwater and were refunded for interest savings

One portion was issued for Wastewater treatment plant upgrades starting in 1996
a four-year project that cost approximately $25 million.
One Portion was Issued for Stormwater project for pump stations in Basin VI

Payments are monthly
Debt is through STI Corporation

CITY OF NAPLES
SPECIAL ASSESSMENT REVENUE BONDS
SERIES 2015

Authorized and Issued: $650,000
Dated: May 21, 2015
Final Maturity: July 1, 2025
Principal and Interest Payment: Semi-Annual
Interest Rate: 2.35%
Revenue Pledged: Assessments and Non-Ad Valorem Revenues

	Principal	Interest	Total Payment	Balance Remaining
FY 2018-19	62,795	11,087	73,882	$ 408,999
FY 2019-20	64,270	9,611	73,882	$ 344,729
FY 2020-21	65,781	8,101	73,882	$ 278,948
FY 2021-22	67,326	6,555	73,882	$ 211,622
FY 2022-23	68,909	4,973	73,882	$ 142,713
FY 2023-24	70,528	3,354	73,882	$ 72,185
FY 2024-25	72,185	1,696	73,882	$ -
Total	**$ 471,794**	**$ 45,378**	**$ 517,172**	

Issued for the Bembury Area Water and Sewer line extensions
Debt is repaid by a special assessment on affected properties

Purchaser is Pinnacle Public Finance Inc.

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City of Naples
General Information

Naples is considered by many to be the crown jewel of Southwest Florida. With its subtropical climate tempered by the soft breezes from the Gulf of Mexico, people are struck by its natural beach beauty and the flora and fauna that are unparalleled in any community.

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

Naples was incorporated on December 1, 1923. It is approximately 16 square miles in size and has 108 miles of streets. Naples has a full-time population of approximately 20,000. However, from November to May the population swells to over 33,500, as part-time residents migrate from all parts of the world.

Naples grew from a small frontier-style fishing camp in the 1920s to its current status as a premier City. In addition to its natural features, the City of Naples is known for its world-class shopping, exceptional dining opportunities and abundance of challenging golf courses. The community is often considered to have a resort lifestyle.

History

During the 1800s, U.S. survey teams exploring the southwest coast of Florida sent detailed reports to the U.S. Senate. Descriptions of the area captured the interest of General John S. Williams, a senator from Louisville, Kentucky.

Captivated by the potential, Williams recruited an investor in Walter Haldeman, a wealthy, adventurous publishing magnate and owner of the Louisville Courier-Journal. In 1885 the pair chartered a boat and sailed down the southwest coast of Florida. When they encountered a magnificent beach with a natural bay just beyond to the east, they knew they'd found their paradise, in what would someday be Naples.

By 1889, Williams and Haldeman built homes on the beach, constructed a pier, and established a 16-room hotel. The hotel was aptly named The Naples Hotel. In 1926, Naples accessed electric power, and the Naples Depot began providing train service to the area in January of 1927. Naples gained a reputation as a winter resort. In 1928, the Tamiami Trail was completed, linking Tampa, Naples and Miami, making Naples even more accessible. In 1929, Allen Joslin and wife Lois (an heir to the Jergens Company family fortune), built the first 18-hole golf course in the area at the Naples Beach Hotel.

Through the 1950s, the City of Naples remained a small, but lovely, oasis along the Gulf of Mexico.

In 1959, a referendum moved the county seat from Everglades City to Naples. On September 10, 1960, Hurricane Donna caused unprecedented havoc as it plowed ashore between Naples and Fort Myers. The storm caused $25 million in damage and destroyed the Naples Pier, which was soon rebuilt. Aiding in the County's development, construction began on Alligator Alley in 1964, and the road opened to traffic (with a 75 cent toll) four years later. In 1969, "Jungle" Larry Tetzlaff opened Jungle Larry's, now called the Naples Zoo.

At the corner of 12th Avenue South and Gulfshore Boulevard, sits Palm Cottage. This house turned museum, is the oldest house in Naples. Built in 1895 made of Tabbie Mortar (a handmade concrete consisting of sand, shells and water), the 3,500 square foot house museum is listed as an historic landmark in the National Register of Historic Places.

In May 2012, Naples was named the ninth best small town in America by Smithsonian Magazine. The magazine cited Naples' music, arts, design, community theater, zoo, and weather in its ranking.

Education and Recreation

Schools in the City are run by the Collier County Public School District. There are four public schools within the City limits: Seagate Elementary, Lake Park Elementary, Gulfview Middle, and Naples High School. St. Ann School is a private school also situated in the City. For post high school studies, located near the City are Florida Gulf Coast University, Hodges University (formerly International College), Ave Maria University, Ave Maria School of Law and Edison State College.

The City of Naples has wonderful lodging and dining, as well as world-famous historic shopping districts. Mention areas like “Fifth Avenue”, “Third Street” or “Tin City” and locals and their guests smile with delight from memories of good times had. With nine miles of white sugary sand Gulf beaches and gentle surf, the City of Naples is a wonderful beach destination. Parking is available at the end of nearly every avenue, making the City beaches the most accessible beaches in the County. The City has excellent fishing; both salt and fresh water, and has the famous **Naples Pier** where fishing is free.

The City of Naples and surrounding Collier County have excellent golf and tennis facilities. More than fifty golf courses are in the County, and many are the work of top golf designers such as Tom Fazio and Jack Nicklaus. The City operates a Tennis Center in Cambier Park providing youth and adult recreational and competitive tennis programs and tournaments.

In February 2000, Naples voters approved a referendum to issue $8.4 million in General Obligation bonds to finance the purchase of “The Naples Preserve”. This 9-acre parcel, located in the center of the City on US 41, is the last large undisturbed tract of land in the City.

The Naples Preserve site contains an older structure housing an Eco-Center that is believed to have been designed by students of Frank Lloyd Wright and utilized by the Chamber of Commerce as its administrative office and visitor information center during the 1960s and 1970s. This building has particular significance because it is further believed to be one of the few remaining commercial structures that survived the 1960 Hurricane Donna. The mission of the Preserve is to retain the property with its native habitats and ground vegetation, provide interpretive programs and allow the site to serve as an outdoor laboratory to enhance environmental education. The site provides linkages to other recreational areas, linear parks, and greenway networks within the City and Collier County.

The Naples Preserve is located on the same street as Fleischmann Park, a popular destination for youth and adult athletic programs, Skate Park, instructional and fitness activities for all ages.

Other park areas managed by the City include the Naples Pier, the beaches, the City Dock, Cambier Park and the Norris Community Center, Seagate Park, Lowdermilk Beach Park, River Park, plus many other smaller neighborhood passive parks. Cambier Park is home to numerous concert bands, art organizations and art shows, professional theatre, a large community built playground and many community fundraisers benefitting local non-profit and charitable organizations.

Although the City is perfectly poised on the Gulf of Mexico, it is also balanced by Naples Bay as one of its larger water features. Naples Bay, a jewel in its own right, has shaped and defined the City. Prior to development of the City, Naples Bay was a mangrove-lined saltwater estuary with

abundant sea grasses, oysters and other marine life. As Naples became recognized for its climate, scenery, and quality of life, the population of both seasonal and year-round residents began to climb. This human population growth began to affect this beautiful estuary. The fringe of red mangroves around the bay, oyster reefs, and the bay's sea grass beds began to show signs of decline. In order to protect the mangroves, sea grasses, and oysters, City Council, staff, and others are making a concentrated effort to preserve and protect the natural beauty of the Bay.

The City Dock, located on the Bay, has a long history in Naples and is the base of operations for the City's working waterfront. Currently, it is a home base for several charter fishing boat captains who operate fishing guide services from this location. Other people take advantage of the opportunity to rent boat slips and call Naples their home port.

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

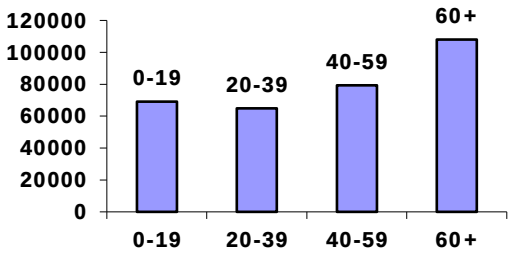
Economy and Transportation

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

Demographics

Based on the most recent (2014) census estimates, Naples and the surrounding area have one of the highest per capita incomes in the state. Naples median income was, at that time, estimated to be $80,571, compared to the state average of $47,212. Although most demographic data is not tracked for Naples itself, Collier County has a population that is made up of 50.7% male, and 49.3% female, split relatively evenly among age groups, as shown on the adjacent graph.

Collier County Age Groups



The median age in Collier County is 64 years old. For December 2015 the Naples' unemployment rate is 4.9%, an improvement over December 2014, which was 5.9% and appears to be remaining steady.

Land Use

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

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

Business

According to the U.S. Census Bureau, the largest business type in the Naples area is Government, followed by Health Care/Social Services and Accommodations/Food Service. Naples Community Hospital is located in the City. This medical facility has more than 500 physicians, 4,000 employees, and 1,900 volunteers at the 420-bed hospital.

City of Naples Primary Assets	
Police Stations	1
Fire Stations	3
Streets (Miles)	112
Parks and Recreation	
Swimming Pools	1
Community Centers	3
Pier	1
Dock	1
Water Utility	
Active Accounts	17,078
Plants	1
Capacity per Day (MGD)	30
Sewer Utility	
Active Accounts	8,820
Plants	1
Capacity per Day (MGD)	10

Top Ten Property Tax Payers		
Taxpayer	**Value**	**% Total**
The Moorings, Inc.	119,277,596	0.66%
Florida Power & Light	116,461,693	0.64%
Coastland Center, LLC	69,033,004	0.38%
Westbury Properties, Inc.	46,658,721	0.26%
Sandra Gerry	45,961,626	0.25%
Randal D Bellestri Trust	42,677,283	0.24%
Harold Square Land Trust	34,762,967	0.19%
Montana Realty Company LLC	32,644,524	0.18%
Linda Buonanno Trust	29,180,884	0.16%
Arthur L Allen Jr.	11,337,310	0.06%

Government

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

Pictured left to right: City Manager A. William Moss, City Clerk Patricia Rambosk, Mayor Bill Barnett, Council Member Terry Hutchinson, Council Member Michelle McLeod, Vice-Mayor Gary Price, Council Member Ellen Seigel, Council Member Reg Buxton, Council Member Linda Penniman and City Attorney Robert Pritt.

The terms of the City Council for the period represented by this report are as follows:

Member	Term Ends
Bill Barnett	February 2020
Linda Penniman	February 2022

Terry Hutchinson	February 2022
Gary Price	February 2022
Reg Buxton	February 2020
Michelle McLeod	February 2020
Ellen Seigel	February 2020

City Council Members have an office at City Hall and can be reached via email collectively at **citycouncil@naplesgov.com**.

The City Manager, as Chief Executive Officer, manages the operations of the City and reports directly to the Mayor and Council. A. William Moss was selected to be Naples' City Manager effective January 2008.

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

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

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

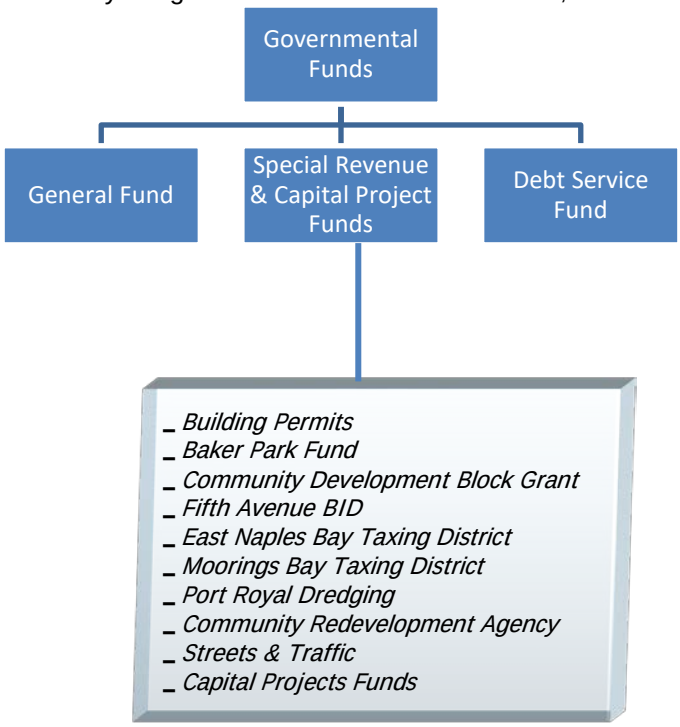
- Kiplinger's Personal Finance, August 2016; Naples was ranked the highest in the Top 12 Great Places to Retire for Good Health, and considered "top grade from the American Lung Association for air quality".
- In 2016, Naples ranked the highest well-being community in the United States by Gallup-Healthways Well Being Index and headlined National NBC News as "the happiest, healthiest city in the US".
- On September 2015, USA Today named the City of Naples the "Best Destination for Luxury Travelers".
- CIGNA Well-being Award – 3rd Place/Honorable Mention
- American Heart Association – Platinum Award for Fit Friendly Worksite
- The Naples Police and Emergency Services Department was re-accredited (CALEA) in April 2008
- 2004 and 2006 Florida Recreation and Parks Association (FRPA) Media Excellence Award in the Print Category (for quarterly program guide)
- 2007 FRPA Agency Excellence Award in Category V (serving populations at or below 34,999)
- Coastal America Partnership Award presented to City of Naples in recognition of efforts to protect and restore South Florida's aquatic coastal resources – Oyster Restoration Project
- Tree City U.S.A. Designation awarded annually from 1999 to 2010
- In 2005, Naples was voted the best beach in America by the **Travel Channel**.
- 2009 Florida Local Environmental Resource Agencies' Environmental Leadership Award for Outstanding Leadership in Local Environmental Protection.
- Family Friendly Workplace by the Naples Alliance for Children awarded annually since 1999
- GFOA Certificate of Achievement in Financial Reporting
- GFOA Distinguished Budget Presentation Award
- Fall 2015 Bronze Level Bicycle Friendly Community Award from the League of American Bicyclists
- Achieved ISO Class 1 fire department rating

All departments of the City, with the exception of the City Clerk and the City Attorney, are under the supervision and control of the City Manager.

The Financial Structure

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

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



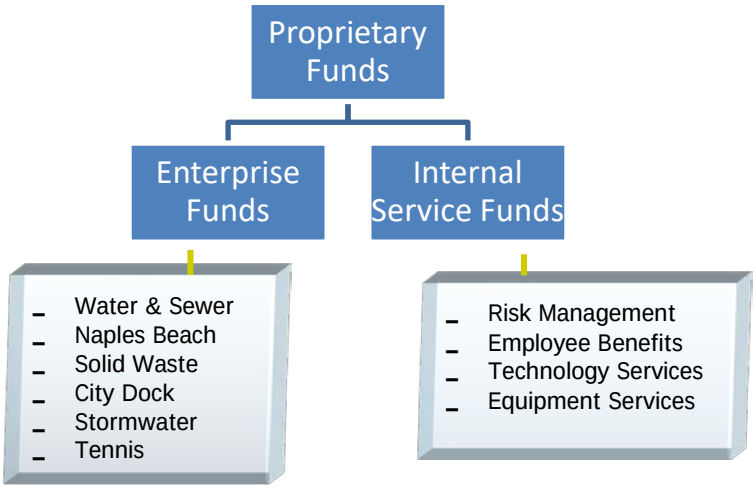
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

Special Revenue Funds are those funds with a revenue source that is specifically designated for a special purpose. In Naples, most of these funds are smaller, and therefore usually do not meet the criteria of a major fund. In the City's financial reports, the term major fund is relevant because fund statements report separate columns for the general fund and for other major governmental and enterprise funds. In financial reporting, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. However, in the budgeting system, all funds that will have expenditures during the year are included in this report except the Pension Funds, Impact Fee Fund, Parking Trust Fund and the Public Art Fund.

Capital Project Funds are, according to Generally Accepted Accounting Principles, to be used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund). In Naples, many of the funds originally established as Capital Project Funds have evolved into Special Revenue Funds, although they keep their original fund number and fund structure. Historically established to fund capital construction projects with dedicated revenues funds, several now fund operations and staffing to accomplish the goals of the revenue source. Therefore, in the budgeting process, the classification of "special revenue fund" or "capital project fund" is not relevant. Both are treated the same.

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

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



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

Water and Sewer Fund is the largest fund in the City. It provides water, sewer and irrigation water to a customer base which includes all city residents and extends outside the city limits. No other proprietary fund meets the 10% threshold of a major fund.

All of the above funds are included in the City's budget process. Not included in the budget process are the City's three pension funds, three impact fee funds, Public Arts fund and the Parking Trust fund. Pension funds will never be included, and the other noted funds will be budgeted only when funds are to be used.

Basis of Budgeting. Naples' budget is prepared in a manner similar to the modified accrual basis of accounting for most funds (except for the Proprietary Funds) where projected revenue is assumed to be recognized in the accounting period in which it becomes both measurable and available, and expenditures will be recorded when the liability is incurred, or when the cash disbursement is made, in the absence of the liability. Unexpended or uncommitted appropriations lapse at year-end, and appropriations committed by way of contract or purchase order are rolled

into the new fiscal year. The basis of budgeting for these funds is the same as the basis of accounting and financial reporting which is governed by Generally Accepted Accounting Principles (GAAP).

The main differences between the City's budget basis and the GAAP basis are in the Proprietary Funds' method of accounting:

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

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

After the first quarter of the fiscal year, the Finance Department prepares the General Fund Sustainability Report. This document provides a five year outlook to see what the impact will be of current decisions and current trends.

During March, departments will begin preparing their capital improvement requests for the Capital Improvement Program. All departments that have Capital Projects in the next five years must submit a comprehensive plan that includes a complete explanation for each project with a cost greater than $10,000, a useful life of more than two years as well as any incomplete projects from the prior year. At the same time, Finance staff will begin assessing available and potential revenue sources to fund the requests.

The City's Five-Year Capital Improvement Program (CIP) is presented in June, in accordance with the City Code. Each page of the CIP represents a single project, and includes costs estimates, department priority, estimated recurring costs, potential savings, proposed funding sources, and justifications. The CIP is reviewed in a public meeting during June. All capital items submitted at the workshop are considered in the proposed budget document, and if approved, included in the final budget.

During April, departments begin preparing their budget requests using line-item budget formats. In addition, the departments establish goals and objectives, which become the department's work plan. The departmental work plans incorporate much of the vision plans. Departments are also asked to submit performance measures, using a *Family of Measures* approach that includes input (value of resources used to produce an output), output (quantity of units produced), efficiency, service quality and outcome. After that information is provided, the Finance Department prepares for each department a summary of significant budget issues, highlighting key information for the budget document. This usually focuses on the major categories of expense:

- Personal Services-Salaries, overtime, other pay, FICA, life/health insurance, retirement contributions and employee allowances,
- Operating Expenses-services, contracts, repairs, supplies and other costs,
- Non-Operating Expenses-Capital outlay, operating contingency, transfers in and out of the fund.

The proposed budget, a balanced and complete document, is presented to the City Council for their review and discussion at August workshops. A balanced budget is represented when recurring revenue plus use of fund balance equals or exceeds recurring expenditures. Fund balance, and one-time revenues such as grants, bond proceeds, and gifts may be budgeted to be used for one-time expenditures, such as capital or equipment purchases, but may also be used as a conscientiously applied program towards operations. Expenditures, revenues, and any rate changes are discussed during the August workshops. After final consensus, the budget and tax rate are adopted at public hearings in September.

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

The Finance Department provides quarterly reports of financial condition to the Council, showing comparisons to last year's actual and to current year budget. In addition, all department heads provide to City Council quarterly updates on the status of their goals and objectives.

City of Naples General Fund
Five-Year Fiscal Stability Report
Presented May 2018

This document represents the tenth annual Fiscal Stability Report presented to City Council.

The purpose of the Five-Year Fiscal Stability Report is to forecast the City's future financial status. This will enable City Council and staff to develop strategies to achieve long-term sustainability while considering the City's service objectives and financial condition. Understanding, acknowledging and preparing for financial changes will help City Council and employees maintain the City's strong financial condition.

Unless specifically noted, projections in this report assume the same level of service as in the current year (FY17-18) budget. Changes will result in a different outcome.

After the impact of Hurricane Irma, important concerns include the recovery of the City's emergency reserve fund while still maintaining the City's expected levels of service. The emergency reserve fund, previously established at $3.4 million, will fall significantly lower than the amount required by Council's policy by the end of the fiscal year, as explained below.

Hurricane Irma made landfall in Naples on 9/10/2017. Costs related to Hurricane Irma preparation and recovery in fiscal year ending 9/30/17 were $2.45 million. During the first half of FY 2017-18, an additional $3.4 million of expenses were incurred. Other hurricane expenses, such as seawall repair, stump removal, and repair of the Naples Pier either have not been started or have not been completed. Replacement of damaged street-trees will occur over several years. Excluding tree replacements, hurricane-related expenses may exceed $10.5 million. Recovery from insurance, FEMA and the State of Florida is expected to be approximately $8.4 million, resulting in an estimated net loss between $2.0 - 2.5 million. This loss is covered by the $3.4 million emergency fund. This document assumes a replenishment of the emergency fund at $500,000 annually until restored to its required level (approximately 4-5 years). However, staff also recommends that consideration be given to a strategy that will restore the emergency reserve in fewer years to ensure preparedness for future disasters.

Unfunded Pension Liability

On March 29, 2018, City Council held a joint meeting with the Chairs of the three Pension Boards, and the Plan Actuary, to discuss experience studies, actuarial assumptions, amortization options, and unfunded liability. City Council expressed a preference for certain changes to actuarial assumptions that may be expected to increase costs and reduce unfunded liabilities more quickly than the existing actuarial methods.

At the April 26, 2018 Pension Board meetings, the three boards made several changes to the actuarial assumptions for future valuations based on recommendations made in the experience studies completed in August 2017 by the Plan Actuary, and the preferences expressed by City Council. These changes are expected to increase the required annual payment for the three pension funds by approximately $200,000, starting in FY 19-20, and the expected General Fund impact is shown in this report. The long-term impact of these changes will reduce pension payments by more than $1.5 million over the next thirty years.

The "funded ratio" of the unfunded pension liability equals the value of assets in the plan divided by the total pension obligation, with fully funded plan having a 100% ratio. An 80% funded ratio is a generally accepted to indicate a plan may be financially sound. Using the 10/1/2017 actuarial report, the following are the current funded ratios of each plan, and the total unfunded liability.

Police	72.4%	$18,577,751
Fire	80.8%	$12,542,920
General	80.3%	$13,452,854
Total		**$44,573,525**

With the direction by City Council members to address the unfunded liability of pensions, this year may include several options. Considerations include:

- Delay consideration of additional contributions until 2019 following receipt of the October 1, 2018 actuarial valuations reports, determination of the required annual contributions, and a review of the status of emergency fund replenishment. Since action was taken to revise actuarial assumptions, and most likely increase the required annual contribution of the City in FY 19-20, and there is a desire to replenish emergency funds, this is the recommended option.
- In addition to the approximately $200,000 that will be required due to the April 26, 2018 actuarial changes, fund an amount from the General Fund and/or all funds toward one or more of the pension funds unfunded liability (shown starting in FY 19-20 in the amount of $260,000).
- Transfer a portion of any annual surplus into the Pension Fund (any surplus may also be used to replenish emergency funds).

General Fund Projection Summary

Some of the main assumptions used for this projection are:

- Property tax revenues will grow 6.5% for FY 18-19, then drop to a 5% growth rate for two years, followed by 3% for two years. The millage rate is projected to stay at 1.1500.
- This projection has employee pay increasing an average of 3.0% per year for two years, then 3.5% thereafter.
- No new positions added to the General Fund.
- Health, property and other insurances will increase by 5% per year.

The following chart shows an overall summary of the spreadsheets attached. (Dollars may be off due to rounding).

	FY17-18 PROJECTED	FY18-19 PROJECTED	FY19-20 PROJECTED	FY20-21 PROJECTED	FY21-22 PROJECTED	FY22-23 PROJECTED
Revenue	37,456,950	39,169,867	40,442,465	41,778,265	42,671,082	43,605,689
Expenditure	39,567,876	39,286,758	40,998,466	42,232,111	43,518,941	44,671,584
Change in Financial Position	(2,110,926)	(116,891)	(556,001)	(453,847)	(847,859)	(1,065,895)

The loss in FY 17-18 is primarily related to IRMA. The report shows a growing deficit every year. This report will cite some considerations to eliminate the projected deficit.

The projection uses a conservative property growth rate of 6.5% in the first year, and 5% in the second year. If, instead, a growth of 7.5% occurs in the first two years (starting with FY18-19), there would be a surplus beginning in FY19-20. An improved projection can be made when preliminary taxable values are available at the end of May.

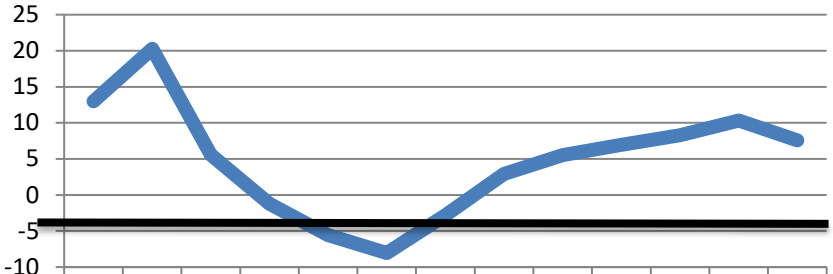
Use 7.5% for 2 years	FY18-19 PROJECTED	FY19-20 PROJECTED	FY20-21 PROJECTED	FY21-22 PROJECTED	FY22-23 PROJECTED
Revenue	39,398,831	41,298,218	42,676,805	43,596,579	44,558,950
Expenditure	39,286,758	40,998,466	42,232,111	43,518,941	44,671,584
Change in Financial Position	112,073	299,752	444,694	77,638	(112,633)

Revenue

Ad Valorem Taxes (property taxes) represent half of the General Fund revenue sources. Selecting a reasonable growth rate is essential to a realistic projection.

Taxable value of the City has been growing since 2012 with an average growth rate of 6.9%. The below chart indicates significant changes in taxable value since 2005, and the beginning of a declining growth rate in 2017. While the economy is showing signs of strength, it is prudent to consider the potential for a recession, resulting in a potential stall or even decline in taxable value.

Historic Rate of Change in Taxable Value



	'05	'06	'07	'08	'09	'10	'11	'12	'13	'14	'15	'16	'17
Change	13	20.3	5.59	-1.2	-5.6	-8.1	-2.8	2.92	5.54	6.97	8.29	10.3	7.59

The basis for the rate of growth is the January 2018 Florida Revenue Estimating Conference (coordinated by the Office of Economic & Demographic Research or EDR). The EDR projected the following taxable value growth through 2023 for the State and the County.

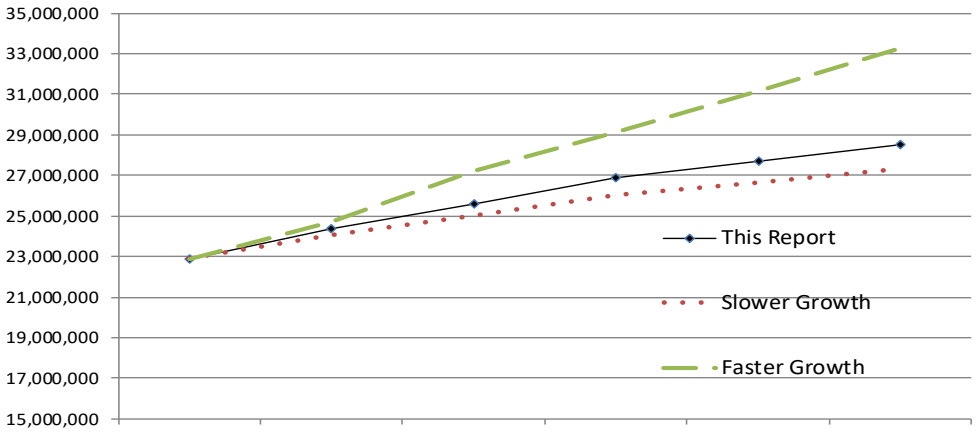
	2018-19	2019-20	2020-21	2021-22	2022-23
State of Florida	7.27%	9.91%	5.98%	5.96%	5.70%
Collier County	7.9%	10.2%	6.9%	7%	6.8%

This Fiscal Stability Report assumes a more conservative growth rate than the EDR's Revenue Estimating Conference's rates.

	2018-19	2019-20	2020-21	2021-22	2022-23
Data in this report	6.5%	5.0%	5.0%	3.0%	3.0%

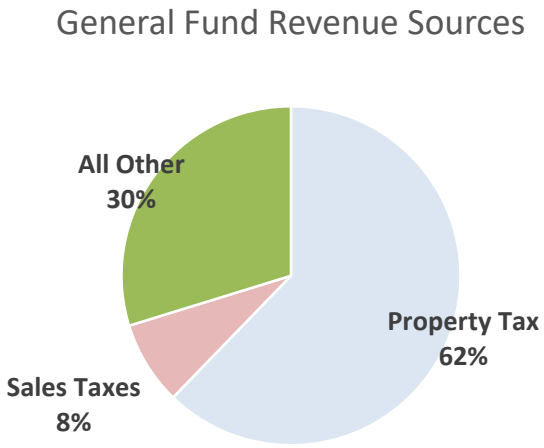
The sensitivity of tax revenues to the taxable value growth rate selected can be significant. The following chart shows three of many possibilities. The middle line represents the growth applied in this report. The upper line shows faster growth, which in this case, uses the Office of Economic & Demographic Research's forecast for Collier County and the lower line uses a slower growth rate (as low as 2.5%). As the fifth-year shows, depending on the economy, annual property tax revenue can vary as widely as $6.0 million.

Impact of changes in taxable value over time



This Report	6.5%	5.0%	5.0%	3.0%	3.0%
Slower Growth	5.0%	4.0%	4.0%	2.5%	2.5%
Faster Growth	7.9%	10.2%	6.9%	7.0%	6.8%

With property taxes representing 62% of the General Fund's revenue source, it has the largest impact on budgeted revenues.



The City's current taxable value is $21,759,390,578, with General Fund budgeted to receive $22,896,400 in tax revenue in the current year. Because of the dependency on property taxes, a review of the millage rate of 1.1500 should be considered. During FY16-17, the millage rate was reduced from 1.1800 to 1.1500. Since then, the fund balance of the General Fund has reduced from $19.9 to $12.2 million. Accounting for the impact of Irma, there will be an additional $2-2.5 million decrease in fund balance in FY17-18. Increasing the millage in FY18-19 to 1.1800 may increase revenue by $600,000, to restore these fund balances. If a millage rate increase is considered by City Council, the proposed rate should be set as a "tentative" millage rate on or before the June 13th City Council meeting.

The impact of different millage rates is shown below, with the first column showing the millage rate used, the second column showing the estimated revenue to the FY 18-19 budget, and the third column showing the increase over the 1.1500 rate.

1.1500	$24,613,630	0
1.1600	$24,827,600	$205,470
1.1700	$25,041,700	$410,940
1.1800	$25,256,000	$616,410
1.1900	$25,470,000	$821,880

Franchise fees from FPL, a large revenue source in the General Fund, have had little or no growth over time. FPL Franchise Fees, which represents more than $3 million to the General Fund, shows the following trend over the past few years.

	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17
Franchise Fees	3,394,918	3,286,415	3,215,470	3,482,532	3,459,483	3,352,393	3,426,061
Percent Change	-0.7%	-3.2%	-2.2%	8.3%	-0.7%	-3.1%	2.2%

Local Telecommunications Tax, another large revenue source, is shared between the Public Service Tax fund, the Streets Fund, and the General fund. As the following chart shows, the revenue has been declining.

	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17
General Fund	2,295,291	2,586,381	2,486,584	1,825,498	1,721,194	1,400,112	842,030
Streets Fund			300,000	300,000	300,000	625,000	625,000
Public Service Tax Fund	197,585	197,585	197,585	197,585	197,585	197,585	697,585
Total	**2,492,876**	**2,783,966**	**2,984,169**	**2,323,083**	**2,218,779**	**2,222,697**	**2,164,615**
		11.7%	7.2%	-22.2%	-4.5%	0.2%	-2.6%

The decline in this revenue has been experienced statewide, most likely due to a change in how taxpayers manage their telecommunications services. Many people have eliminated their home phone, allowing their cell phone service to be their primary phone. Additionally, market competition has driven prices down for cell phone services, therefore the tax base (the base upon which the tax is assessed) has decreased.

During the first quarter of this fiscal year, the City and County interlocal agreement related to parks and beaches was revised. Based on the contract, the sale of beach parking permits to non-residents was eliminated, and the funding from the County to the City increased from $1.0 million (plus annual adjustment for tax roll increases) to $1.5 million. The $1.5 million revenue is budgeted in the General Fund. The annual impact of the elimination of the sale of beach parking permits is not yet known. Permits were sold as late as October 2017, so visitors can use these permits through October 2018. Although the sale (or cessation thereof) of beach parking permits does not affect the General Fund, the interlocal agreement does, thus it is important to ensure the Beach Fund stays financially strong.

Beach meter revenue to the Beach Fund for the first quarter of the calendar year increased 9% or $38,188 over the same period last year.

- January to March 2017 - $445,284
- January to March 2018 - $487,472

The last sale of a beach parking permits to non-residents occurred in October 2017. This means in October 2018, the last of the sold permits will expire, and guests who formerly would buy a permit must pay at the meter. Therefore, one would expect next year's (2018-19) Beach Fund parking revenue to show a greater increase.

Business Tax Receipt fees provide more than $215,000 to the General Fund, based on the approximately 3700 receipts issued. This rate has not increased since October 2008, although Florida Statutes allow these fees to increase every two years. The basic fee for a business tax receipt is $57.89. If the fee is increased the allowed 5% in FY 18-19, the new basic fee would be $60.78 and would bring in approximately $10,000 more than the prior year. This increase is not included but noted.

Expenditures

For this report, expenditures were developed at a macro level, unlike the budget process, where departmental line items will be detailed and scrutinized. The current year budget was used as a primary basis for future expenditures, applying percentage increases where appropriate.

No new General Fund positions have been added for this five-year period. However, with an active economy, the needs of the operating departments may change, resulting in changes in staffing requirements.

Each of the union contracts has a wage increase clause that will affect this budget. In this report, an average increase of 3.0% is applied in FY18 and FY19, and a 3.5% increase is applied in years beyond. Pay raises are not the only consideration received by employees. Other benefit changes during the contractual period, such as health insurance and life insurance among others, affect an employee's compensation package. Contractual pay increases will be budgeted as follows:

AFSCME	3%
OPEIU	3%
IAFF	average of 3%
FOP Sergeants	average of 3%
FOP Officers	average of 3%

The expenditures do not include an added pension cost until FY 19-20. For FY 19-20, $200,000 is included to address the impact of the April 27, 2018 pension board meeting where the decision was made to amend certain actuarial assumptions. In addition, $260,000 is included in FY 19-20 as a consideration toward decreasing the pension liability.

Baker Park, under construction, will have increasing maintenance expenditures paid from the General Fund. By FY 19-20, annual costs for parks maintenance will increase by at least $200,000. The timing and costs will be refined as the park opening nears.

The Short-Term Energy Outlook from the U.S. Energy Department indicates that gas prices may increase as much as 9% over the next year. Other sources indicate it to be as low as 2%. This report shows fuel costs increasing 2.5% over current year budget.

Economic Considerations

The state of the economy can have multiple impacts to the City. Increased prices of housing, goods and services can make it difficult to hire and keep workers, who may relocate to areas with a lower cost of living. Additionally, the cost of goods and services for government purposes, such as water plant supplies or construction materials may increase above expectations. Business expansions can result in employees and applicants choosing private employment, making recruitment more difficult. Concurrently, business expansion can cause the need for city services such as planning, building, inspections, police and fire to increase.

According to the FGCU Regional Economic Institute, Southwest Florida's economy has continued to exhibit growth through the first quarter of calendar year 2018. Positive trends included an 8% annual increase in airline passenger activity, 10% increase in single family building permits, and an 18% increase in tourist tax revenues. Collier County's seasonally adjusted **unemployment rate** declined to 3.8% in February 2018, down 0.3 points from the January 2018 figure; consistent with the average for Southwest Florida. This region's unemployment rate was lower than both the State of Florida (3.9%) and the nation (4.1%) during the same month.

Although single-family home sales for the three coastal counties (Lee, Charlotte and Collier) were up 8% from February 2017 to February 2018, Collier County showed a 16% decrease from February 2017 to 2018. **Taxable sales** for the five- county region totaled $2.3 billion in December 2017, up 9% from the December 2016 figure. Collier County's seasonally-adjusted tourist tax revenues showed a 31% increase from January 2017, partially attributable to an increase in the tourist development tax rate. For the full-calendar year, Southwest Florida recorded a 3% improvement in taxable sales. These indicators provide a mixed message about whether the local economy is stabilizing or growing, and therefore this report is presented with cautious optimism.

City staff monitored many legislative actions that would have restricted local government's ability to self-manage. Although most of the opposed legislation (opposed because they pre-empted local government's authority) failed or died in committee, the issues remain relevant.

Federal policies also directly impact local government, although few were addressed this year. With the expansion of internet-based businesses and the federal policies about the taxation of these sales, the growth of on-line sales continues to be a concern for collections of sales tax. Another concern is that the federal government may remove or cap the tax-exempt status of municipal bonds, which will increase the interest rate on debt. The marginal corporate tax rate change in 2018 resulted in an increase of the interest rate on two bank loans/notes of the City, increasing annual interest expense by nearly $30,000.

Changes in the Affordable Care Act were minimal during 2017, and future changes probably will not have a significant impact on local government.

A discussion of the economy would be incomplete without acknowledging the Consumer Price Index (CPI). The CPI is the most widely used measure of inflation and helps estimate the growth of the cost of money and goods. There are several CPI demographics which could be considered, including National, South, Miami or Tampa. Although the CPI of Miami seems to be more closely related to Naples than other demographics, it is also the highest and may not be representative of Naples. The CPI for December 2017 over 2016 in the Miami demographics was 1.8%, compared to U.S average of 2.1%. CPI is not specifically used in this report but presented as a point of reference for the comparison of price increases.

Summary

Information contained in this report reflects a projection, not a budget. A projection is used for discussion purposes only. These assumptions are based primarily on trends seen in the City, but also consider municipal trends noted in trade magazines or by economic professionals and are subject to change. This report introduces several unfunded or underfunded items that should be discussed and considered during this and future budget processes.

Considerations included in this projection are:

- $500,000 annually to the emergency fund balance,
- $260,000 toward the unfunded pension liability starting in FY19-20,
- Potential for operating shortfall.

Among options available to close the funding gap are:

- Increasing the business tax receipt prices,
- Increasing the millage rate,
- Returning a portion of Local Telecommunications Tax to General Fund,
- Delaying funding toward pension liability,
- Directing City Manager to reduce levels of service/expense to meet the available revenue.

In addition, City Council may wish to consider other costs that are not included in this projection.

- Staffing requirements to meet new service needs and demands,b
- Recovering emergency fund balance in fewer than four years.

Following this narrative are sheets that provide the basis for this report. The first two pages show revenue sources, using the same terms and format as the City's budget, and at the end, the growth assumptions where applicable. The third through fifth pages show line-item expenditures, including the growth assumptions.

The development of the 2018-19 budget will require conservative planning and choices to maintain the stability of the General Fund and the recovery of fund balance. With this report as a basis from which to project, staff will be given direction to ensure a balanced and responsible budget is brought forth in August 2018.

Five Year Stability Report General Fund
FY 18-19 to FY 22-23

Revenue

	FY15-16 ACTUAL	FY16-17 Actual	FY17-18 Budget	FY17-18 Estimated	FY18-19 PROJECTED	FY19-20 PROJECTED	FY20-21 PROJECTED	FY21-22 PROJECTED	FY22-23 PROJECTED
Ad Valorem Taxes-Current	20,246,417	21,652,979	22,896,400	22,896,400	24,384,666	25,603,899	26,884,094	27,690,617	28,521,336
Fire Insurance Premium	581,197	509,868	835,000	581,000	581,000	581,000	581,000	581,000	581,000
Casualty Insurance Premium	610,146	792,677	519,409	795,000	795,000	795,000	795,000	795,000	795,000
Fran Fees/ Pym Lieu of Taxes	2,067,600	2,067,600	2,067,600	2,067,600	2,077,938	2,077,938	2,088,328	2,088,328	2,109,420
Local Communication Tax	1,400,112	842,031	230,000	230,000	230,000	230,000	230,000	230,000	230,000
City Business Tax	272,042	279,014	272,800	260,000	261,300	262,607	263,920	266,559	269,251
City Bus Tax/Collier Cty Share	32,393	23,843	32,000	32,000	32,160	32,321	32,482	32,807	33,139
Franchise Fees-FPL	3,352,393	3,426,061	3,350,000	3,380,000	3,396,900	3,413,885	3,430,954	3,465,263	3,500,263
Franchise Fees-Natural Gas	96,643	96,189	95,000	95,000	95,475	95,475	95,952	96,912	97,891
Franchise Fees-Trolley	2,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Permits/Special Events	19,572	20,425	19,000	19,000	19,095	19,095	19,190	19,382	19,578
Permits/ Other	2,072	2,234	8,760	8,760	8,804	8,804	8,848	8,936	9,027
Planning Fees/Zoning Fees	49,725	38,400	40,000	40,000	40,200	40,401	40,603	41,009	41,423
Grants/	-	13,492	20,000	20,000	-	-	-	-	-
State Revenue Sharing	691,478	659,500	650,000	650,000	653,250	656,516	659,799	666,397	673,127
Mobile Home Licenses	5,492	6,666	5,500	5,500	5,528	5,555	5,583	5,639	5,696
Alcohol Beverage Licenses	62,121	59,413	60,000	60,000	60,300	60,602	60,905	61,514	62,135
General Use Sales Tax	2,443,223	2,460,631	2,461,500	2,461,500	2,473,808	2,486,177	2,498,607	2,523,593	2,549,082
Firefighters Education	18,590	20,031	17,000	17,000	17,085	17,170	17,256	17,429	17,605
Fuel Tax Refund	41,925	24,691	33,500	33,500	33,668	33,836	34,005	34,345	34,692
Collier Cty Contract	792,067	1,123,052	1,000,000	1,250,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
City Fees Copies	1,603	2,401	1,050	1,050	1,050	1,050	1,050	1,050	1,050
City Fees/Election Fees	2,923	-	2,500	2,500	-	2,500	-	2,500	-
City Fees/Planning Dept Fees	66,122	61,207	67,000	67,000	67,335	67,672	68,010	68,350	68,692
City Fees/County Billing Servi	36,000	36,000	36,000	36,000	36,000	40,000	40,000	40,000	40,000
False Alarms & Fingerprinting	22,519	17,980	20,000	20,000	20,100	20,201	20,302	20,403	20,505
Investigation Fees	33,933	18,015	17,000	17,000	17,085	17,170	17,256	17,343	17,429
Police Security Services	201,715	160,865	190,000	190,000	190,950	191,905	192,864	193,829	194,798
911 Salary Subsidy	76,210	62,936	84,900	84,900	85,325	85,751	86,180	86,611	87,044
Fire Contract Services	512,698	476,818	667,000	667,000	670,335	673,687	677,055	680,440	683,843
EMS Space Rental	41,400	41,400	41,400	41,400	41,607	41,815	42,024	42,234	42,445
Lot Mowing Fees	1,640	1,225	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Planning/Zoning Verification F	1,100	-	-	-	-	-	-	-	-
Sponsorship Naming Rt/Donations	5,000	5,000	5,000	20,000	20,000	20,000	20,000	20,000	20,000

Five Year Stability Report
General Fund
FY 18-19 to FY 22-23

Revenue

	FY15-16 ACTUAL	FY16-17 Actual	FY17-18 Budget	FY17-18 Estimated	FY18-19 PROJECTED	FY19-20 PROJECTED	FY20-21 PROJECTED	FY21-22 PROJECTED	FY22-23 PROJECTED
Fleischmann Park Receipts	458,513	484,010	401,000	401,000	425,000	427,125	429,261	431,407	433,564
Skate Park Memberships	38,828	33,514	34,000	34,000	34,170	34,341	34,513	34,685	34,859
Norris Center Receipts	261,717	281,623	243,000	243,000	244,215	245,436	246,663	247,897	249,136
River Park Classes	105,119	113,961	111,800	111,800	112,359	112,921	113,485	114,053	114,623
Aquatic Center Receipts	47,052	47,926	46,250	46,250	46,481	46,714	46,947	47,182	47,418
County Court Fines	80,229	57,909	70,000	70,000	70,350	70,702	71,055	71,411	71,768
Police Training Fees	9,664	7,309	9,500	9,500	9,548	9,595	9,643	9,691	9,740
City Fines	129,406	118,696	90,000	90,000	100,000	100,500	101,003	101,508	102,015
Fees/Fines/Infractions	113,723	26,380	17,400	17,400	18,000	18,090	18,180	18,271	18,363
Parking Crossing Guard Fee	14,744	14,778	15,000	15,000	14,500	14,500	14,500	14,500	14,500
Misc. Revenue/Interest Earning	171,752	196,213	244,560	244,560	245,783	247,012	248,247	249,488	250,735
GASB 31 Mark to Book	27,691	-	-	-	-	-	-	-	-
Scrap /Misc/Other	(10,392)	502,161	121,830	121,830	30,000	30,000	30,000	30,000	30,000
Transfers From Redevelopment	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total Revenue	**35,238,117**	**36,888,125**	**37,153,159**	**37,456,950**	**39,169,867**	**40,442,465**	**41,778,265**	**42,671,082**	**43,605,689**

Property Tax Growth					6.50%	5.00%	5.00%	3.00%	3.00%
Sales Based Tax Growth					0.5%	0.5%	0.5%	1.0%	1.0%
Other Tax Growth					0.5%	0.5%	0.5%	1.0%	1.0%
Non Tax Based Growth					0.5%	0.5%	0.5%	0.5%	0.5%
Telecom					0.0%	0.0%	0.0%	0.0%	0.0%
Misc Growth					0.5%	0.5%	0.5%	0.5%	0.5%
	1,436,734	(7,680,481)	(537,413)	(2,110,926)	(116,891)	(556,001)	(453,847)	(847,859)	(1,065,895)

Five Year Stability Report General Fund
FY 18-19 to FY 22-23

EXPENDITURES

	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 Budget	FY17-18 Estimated	FY18-19 PROJECTED	FY19-20 PROJECTED	FY20-21 PROJECTED	FY21-22 PROJECTED	FY22-23 PROJECTED
Salaries Regular	15,269,195	16,331,657	16,269,627	16,106,931	16,757,716	17,260,447	17,864,563	18,489,823	19,044,518
Other Salaries & Wages	785,622	744,624	839,979	839,979	865,178	891,133	922,323	954,604	983,242
State Incentive Pay	94,649	94,210	97,020	97,020	99,931	102,929	106,532	110,261	113,569
Education Reimb (benefit)	34,581	36,863	47,500	47,500	47,500	47,500	47,500	47,500	47,500
Overtimes Wages	943,363	1,066,877	1,270,603	1,270,603	1,308,721	1,347,983	1,395,162	1,443,993	1,487,313
Special Duty Pay	164,016	160,858	218,500	218,500	225,055	231,807	239,920	248,317	255,767
Holiday Pay	313,006	321,296	378,157	378,157	389,502	401,187	415,229	429,762	442,655
FICA	1,313,489	1,366,123	1,215,252	1,215,252	1,502,927	1,548,015	1,602,195	1,658,272	1,708,020
Retirement Contributions	4,050,377	3,832,964	4,181,314	4,181,314	4,348,567	4,522,510	4,703,410	4,891,546	5,087,208
Increase funding due to Assumptions	-	-	-	-	-	200,000	200,000	200,000	200,000
Life/Health Insurances	2,894,712	2,958,972	3,186,386	3,186,386	3,345,705	3,446,076	3,549,458	3,655,942	3,802,180
Employee Allowances	126,463	135,757	135,430	135,430	135,430	135,430	135,430	135,430	135,430
Retirement/Early Retirement Inc	57,135	-	57,135	57,135	57,135	57,135	57,135	57,135	57,135
State Insurance Premium	1,074,396	1,419,491	1,354,409	1,354,409	1,376,000	1,376,000	1,376,000	1,376,000	1,376,000
				-					
Operating Expense	594,997	1,147,016	1,132,554	1,132,554	1,163,217	1,324,033	1,355,653	1,362,431	1,369,243
Oper Exp/City Administration	(3,179,420)	(3,024,260)	(3,349,360)	(3,349,360)	(3,349,360)	(3,349,360)	(3,282,373)	(3,282,373)	(3,282,373)
Dog Park Operating Exp	14,541	3,141	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Operating Expend Field Trips	8,067	6,997	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Operating Expend TV Production	-	33,329	33,700	33,700	46,200	46,200	46,200	46,200	46,200
Professional Services	5,158	4,644	4,500	4,500	4,545	4,590	4,636	4,682	4,729
Prof Serv-Credit Card/Bank Fee	47,023	49,312	57,000	57,000	57,570	58,146	58,727	59,314	59,907
Professional Services	347,265	278,747	494,732	479,732	484,679	489,526	494,421	499,365	504,359
Professional Srvc	8,909	11,770	16,000	16,000	16,160	16,322	16,485	16,650	16,817
Prof Serv/Accounting & Auditing	97,950	78,700	85,600	85,600	86,456	87,321	88,194	89,076	89,967
Prof Serv/Other Contractual Sv	1,745,334	2,209,771	2,650,124	2,650,124	2,676,625	2,703,391	2,730,425	2,757,729	2,785,306
Prof Serv/Medical Services	27,273	22,152	34,500	34,500	34,845	35,193	35,545	35,900	36,259
Prof Serv/Investment Advisor	-	21,544	22,860	22,860	23,089	23,320	23,553	23,789	24,027
Prof Serv/Cultural Arts Theate	20,395	12,999	35,000	35,000	35,350	35,704	36,061	36,422	36,786
Prof Serv/Election Expense	2,598	-	55,000	55,000	-	50,000	-	55,000	-
Legal Counsel/Gen City Attorne	279,999	280,000	285,000	285,000	287,850	290,729	293,636	296,572	299,538
Legal Counsel/Other Legal Svc	-	18,540	35,500	35,500	35,855	36,214	36,576	36,942	37,311
Legal Counsel/Litigation	108,335	218,453	160,000	160,000	160,000	160,000	160,000	160,000	160,000
Legal Counsel/Labor Attorney	123	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Reimb. for Fire Inspectors	-	(259,200)	(266,976)	(266,976)	(274,985)	(283,235)	(293,148)	(303,408)	(312,510)
Travel & Training Costs	134,501	151,108	216,610	216,610	216,610	216,610	216,610	216,610	216,610

Five Year Stability Report General Fund
FY 18-19 to FY 22-23

EXPENDITURES

	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 Budget	FY17-18 Estimated	FY18-19 PROJECTED	FY19-20 PROJECTED	FY20-21 PROJECTED	FY21-22 PROJECTED	FY22-23 PROJECTED
Communications	94,755	121,750	149,206	149,206	147,936	149,415	150,909	152,418	153,942
Transportation Costs	23,569	7,324	15,600	15,600	15,990	16,150	16,312	16,475	16,640
Postage	34,235	30,775	45,000	45,000	46,125	46,586	47,052	47,523	47,998
Equip Svc Repairs	677,483	617,711	578,900	578,900	581,795	584,704	587,628	590,566	593,519
Equip Svc Fuel	213,438	179,042	212,008	212,008	217,308	219,481	221,676	223,893	226,132
Utility Services/Electricity	361,777	385,694	482,840	482,840	487,668	492,545	497,470	502,445	507,469
Utility Services/Water/Swr/Gar	501,499	550,687	509,476	509,476	522,213	527,435	532,709	538,036	543,416
Rentals & Leases	28,314	20,766	48,881	48,881	48,881	48,881	48,881	48,881	48,881
Rental & Leases/Equipment Rent	6,176	7,108	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Insurance/Self Ins Property Damage	1,658,680	1,553,140	1,592,610	1,592,610	1,672,241	1,722,408	1,774,080	1,827,302	1,900,394
Repair & Maintenance	75,759	92,875	108,813	108,813	109,357	109,904	110,454	111,006	111,561
Repair & Maint/Building-Ground	15,604	15,660	18,300	18,300	18,392	18,484	18,576	18,669	18,762
Repair & Maint Level of Service	292,558	230,322	562,884	512,884	515,698	518,276	520,867	523,471	526,088
Printing & Binding	28,125	25,000	35,590	35,590	36,480	36,845	37,213	37,585	37,961
Legal Ads and Advertising	43,701	26,364	50,430	50,430	50,430	50,430	50,430	50,430	50,430
Printing & Binding/Duplicating	5,738	5,664	8,100	8,100	8,100	8,100	8,100	8,100	8,100
Other Current Charges	5,964	6,987	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Technology Services I/F Transfer	938,184	1,020,290	934,200	934,200	962,226	991,093	1,025,781	1,061,683	1,093,533
Employee Development	6,267	8,793	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Events	42,137	49,274	53,000	53,000	53,000	53,000	53,000	53,000	53,000
Employee Awards	9,847	8,992	14,500	14,500	14,500	14,500	14,500	14,500	14,500
Office Supplies	58,109	61,446	67,200	67,200	67,536	67,874	68,213	68,554	68,897
Operating Supplies	155,777	173,989	163,962	163,962	164,782	165,606	166,434	167,266	168,102
Operating Supplies/Fuel	2,990	817	39,800	39,800	39,999	40,199	40,400	40,602	40,805
Operating Supplies/Uniforms	72,756	75,153	85,103	85,103	85,529	85,957	86,387	86,819	87,253
Operating Supplies/Janitorial	45,027	59,326	64,800	64,800	65,124	65,450	65,777	66,106	66,437
Oper Supp/Vests	9,217	6,755	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Operating Supplies/Bunker Gear	28,076	39,637	43,571	43,571	43,789	44,008	44,228	44,449	44,671
Oper Supp/Fire Hoses & Appl	7,349	12,242	14,850	14,850	14,924	14,999	15,074	15,149	15,225
Oper Supp/Specialty Team Eq	23,784	16,423	25,350	25,350	25,477	25,604	25,732	25,861	25,990
Operating Supp/Pool Supplies	31,673	41,421	50,000	50,000	50,250	50,501	50,754	51,008	51,263
Operating Supplies/Bandshell	1,630	-	-	-	-	-	-	-	-
Memberships/Dues	31,281	32,412	47,697	47,697	47,935	48,175	48,416	48,658	48,901
				-					
Machinery & Equipment	58,402	138,656	152,745	152,745	25,000	25,000	25,000	25,000	25,000
Transfers Out/Other	827,450	9,211,660	80,000	80,000	47,500	47,500	47,500	47,500	47,500
Net Irma Expenses	-	-	-	2,500,000	-	-	-	-	-
Replenish Reserve	-	-	-	-	500,000	500,000	500,000	500,000	500,000

Five Year Stability Report **EXPENDITURES**
General Fund
FY 18-19 to FY 22-23

	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 Budget	FY17-18 Estimated	FY18-19 PROJECTED	FY19-20 PROJECTED	FY20-21 PROJECTED	FY21-22 PROJECTED	FY22-23 PROJECTED
Increase funding to pensions	-	-	-	-	-	260,000	260,000	260,000	260,000
Contingency/Operating Conting	-	-	395,000	-	350,000	350,000	350,000	350,000	350,000
General Fund	**33,801,383**	**44,568,605**	**37,690,572**	**39,567,876**	**39,286,758**	**40,998,466**	**42,232,111**	**43,518,941**	**44,671,584**

Salary Based					3.00%	3.00%	3.50%	3.50%	3.00%
Insurance					5.00%	3.00%	3.00%	3.00%	4.00%
Pensions					4.00%	4.00%	4.00%	4.00%	4.00%
Operating Supplies					0.50%	0.50%	0.50%	0.50%	0.50%
Fuel Based					2.50%	2.50%	2.50%	2.50%	2.50%
Professional Service Based				%	1.00%	1.00%	1.00%	1.00%	1.00%

City of Naples
Vision Plan/Goals and Objectives

One characteristic of a good budget is that it should provide linkage with city goals and priorities. City's 10-year Vision Plan was adopted by City Council on June 13, 2007. This vision contained five major goals, with several activities and elements to achieve these goals. Many of these goals have been integrated into this budget document. The matrix below shows some of the many objectives incorporated into the department budgets to meet these goals. Although this Vision Plan expired in 2017, the city continues to follow these goals and has budgeted $150,000 to establish a new 10-year Visioning Plan in 17-18.

Goal 1:
***Preserve the Town's distinctive character and culture*.**

Department	Objectives
Community Services	Implement an inspection process for all park and Facility Signage to establish a basis for all signage designs as well as identify areas for Blue Zone signage for mapping/distance markers to help promote a healthy lifestyle. Update the Urban Forest Plan to include a removal and replacement plan for the exotic trees inventoried. Discussion on the management of street tree stands that are in the decline stages. Evaluate the trees with the park systems for structure and growth space.
Planning	Coordinate with the City Attorney on a recodification of the Code of Ordinances with specific focus on the Land Development Regulations. Coordinate changes to the D Downtown zoning district following the completion of the CRA study. Improve the landscape code.
Mayor and City Council	Maintain beach protection efforts. Maintain the high aesthetic standards of the community. Adopt policies, ordinances, and resolutions that preserve and enhance the community's character.

Goal 2:
Make Naples the green jewel of Southwest Florida.

2(a) Restore Naples Bay; protect beaches and other key waters

Natural Resources	Restore Naples Bay and other receiving waters by constructing artificial reefs, sea grass and oyster beds, and expanding mangrove forests. Work with Collier County and the Big Cypress Basin Board to design a project that diverts fresh water conveyed by the Golden Gate Canal away from Naples Bay.
Stormwater	Improve flood protection and enhance water quality treatment through the construction of rain gardens and filter marshes, as well as expansion of reclaimed swales, and installation of aerators, fountains, and vegetated floating mats in stormwater ponds.

2(b) Promote community sustainability and environmental conservation

Solid Waste	Provide onsite visits with nonresidential recycling customers to encourage and enforce nonresidential recycling. Provide educational material and training to ensure compliance.
Streets	Provide maintenance and operational support services to maximize the service life of the City's transportation infrastructure.
Community Services	Develop landscape planting plans with increased Florida-friendly plant materials. Assess irrigation systems to reduce water consumption.
Building	Complete construction of building renovations including Air Conditioning system replacement.

2(c) Establish more open and green space in the City

Community Services	Work collaboratively with the Streets and Stormwater Department to complete construction documents for Baker Park. Seek grant, donor and sponsorship funding opportunities that may assist the City with the construction of Baker Park.

Goal 3:
Maintain an extraordinary quality of life for residents.

3(a) Maintain and improve public amenities for residents

Water and Sewer	Complete the removal and replacement of gravel, sand and anthracite material located within two filters located at the Water Plant.
Community Services	Monitor and maintain all City Playgrounds according to national playground safety standards. Monitor and maintain the Naples Pier, Lowdermilk Park and City Beach Access areas to the highest possible level.
Community Redevelopment Agency	Complete funded improvements in Anthony Park and River Park neighborhood. Continue to communicate with the neighborhood to identify appropriate improvements to attain the goals of the Redevelopment Agency.

3(b) Promote community health

Tennis	Promote Allen Tennis Center as an affordable option for resident and visitor exercise and health improvement.

City Manager	Serve in leadership position for the Blue Zones Project. The goal of the Blue Zones Project is to provide a community based approach to transform the environment to improve the emotional, physical and social health of the community.

3(c) Enhance mobility in the City

Streets	Continue to implement the Pedestrian and Bicycle Master Plan and work with the Metropolitan Planning Organization on the City multimodal transportation system.
Community Redevelopment Agency	Complete construction of 3rd Avenue South improvements between US41 and 10th Street.

3(d) Maintain and enhance public safety

Police	Identify locations with high instances of motor vehicle crashes and pedestrian accidents. Conduct targeted traffic enforcement in high incident locations. Monitor and control traffic in school zones.
Fire	Continue to construct or renovate Fire-Rescue infrastructure and facilities to ensure professional, effective and proficient long-term operations within the City of Naples.
Fire	Develop, promote and monitor policies, rules and regulations that achieve and enhance stated mission, education and performance of all employees.
Stormwater	Expand the installation of aerators, fountains and/or other mechanisms that improve water quality in lakes prior to discharge.

Goal 4:
Strengthen the economic health and vitality of the City

Finance	Develop a debt policy in compliance with the APT-USC criteria for award consideration.
Mayor and City Council	Develop commercial parking options to reduce parking impacts in adjacent residential neighborhoods while supporting commercial businesses. Support the designation of landmarks and districts throughout the City. Support the cultural and economic benefits of tourism through the Fifth Avenue South Business Improvement District, Tourist Development Council, Visitor Information Center, Greater Naples Chamber of Commerce, neighborhood groups, and nonprofit organizations.

Solid Waste	Conduct on-going survey of commercial customers to ensure compliance with City mandatory nonresidential recycling policy.
Building	Implement Electronic Permitting and allow revisions and other required submittals to be accepted. Move critical records into CAT 5 protected records space in new Fire Station 1.

Goal 5:
Maintain and enhance governance capacity for public service and leadership

Police	Meet all state mandatory training requirements for human diversity, emergency driving, firearms, ethical behavior, investigative techniques and community policing.
Community Services	Develop a plan for staff training and professional development that improves employee and organizational effectiveness and aids in successful planning and communication. Complete all priority safety work orders with an average of 3 working days and all non-safety work orders with an average of 7 working days. Competitively bid maintenance contracts as necessary to ensure the City receives high-quality and efficient contracted services at an affordable rate.
Community Redevelopment Agency	Engage residents, property owners and merchants in the redevelopment area to increase involvement with City and CRA decisions.
Building	Meet with residents in an effort to educate on the floodplain rules/regulations. The emphasis is in helping residents to obtain lower cost flood insurance policy through education regarding this complex program.
Human Resources	Conduct a compensation study to ensure the City's compensation plans are competitive to recruit and retain a quality workforce.

Resolution 12-13051

Financial Policy

The Government Finance Officers Association encourages an active and ongoing discussion of the financial policies of the City, and requires the policies to be included in the budget.

The purpose of the policies is to demonstrate to the relevant parties that the City is committed to strong financial operations, and to provide a strong precedent for future policy makers and financial managers on the city's financial goals and strategies.

I. Budgetary and Financial Planning Policies

1. The budget must be balanced for all funds. Total anticipated revenues must equal total estimated expenditures for each fund (Section 166.241 of Florida Statues requires that all budgets be balanced.) A balanced budget requires each operating fund to have revenues fully cover expenditures. Fund balance, if used as a source of revenue, may only be used deliberately to either intentionally reduce a surplus, to fund one time capital, or to provide a short-term funding with the intent to repay.

2. The City will avoid procedures that balance current operating expenditures at the expense of meeting future year's expenses, such as postponing expenditures or accruing future years' revenues.

3. The budget will provide adequate funding for maintenance and replacement of capital, plant and equipment.

4. The budget will provide full funding for employees and their related costs.

5. Annually, the city will establish an indirect cost allocation plan to charge all operating funds of the City where it is legal. The City will use a method to fairly cover the overhead and administrative costs of the General Fund that provide service to non-general fund departments. Departments and Council will have a chance to review all charges annually. Council may determine exemptions or reductions for a public purpose. The cost allocation methodology should be reviewed during every odd numbered year. Generally, the Administrative Service Charges will use only three bases, and the costs of the department or divisions listed below them will be allocated to all funds on that basis.

6. The City will charge a Payment in Lieu of Taxes (PILOT) to enterprise funds where the intent of the fund is to track full cost accounting. The purpose is to offset City services including Police and Fire which are services provided to every taxpayer and resident. Payments to the General Fund in lieu of taxes will be based on 6% of gross earned revenue or a negotiated fee.

7. After adoption, the budget shall be posted to the City's website.

8. As part of the preparation of the annual operating budget, the City shall review its fees for services. Fees shall be analyzed as to whether the city intends to recover full cost of providing the service

or when the city may charge more or less than full cost. For example, certain recreation fees shall be established but the City may choose to subsidize the full cost of operations. The Tennis Fund, the City Dock, Solid Waste and Water/Sewer Utility shall always have rates established to cover at a minimum the direct cost of providing the services.

9. Regular and moderate rate increases are preferred to avoid large increases at irregular intervals.

10. The City's Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide and as a communications device.

11. The City encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources. Revenue diversity shall be tracked in the budget document.

12. Price hedging is a form of derivative that has an upside and a downside risk. The City will not use hedging programs to offset price increases without full knowledge of the risk involved. City Council approval is required to enter into any hedging program.

13. The City will avoid the use of one-time revenues for ongoing expenditures. Any such use shall be noted and justified.

14. The City shall, at a minimum, perform an impact fee update every five years. The most recent update and implementation was in 2008.

II. Financial Reporting Policies

1. The City shall prepare an annual audit in accordance with Generally Accepted Accounting Practices, and the City shall apply for the GFOA Certificate of Achievement Program.

2. The City shall prepare quarterly reports to Council and the City Manager comparing actual to budgeted revenue and expense activity for all major operating funds.

3. The City shall establish and maintain a set of standard accounting practices, which shall include internal controls.

4. Financial systems will maintain internal controls that enable users to monitor revenues, expenditures on an ongoing basis.

5. The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

6. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).

III. Capital Improvement Policies

1. The City will annually develop a five-year capital improvement program as required by Chapter Two of the City Charter.

2. The city shall seek intergovernmental assistance, such as grants, whenever possible to finance the capital outlined in the CIP.

3. The City will coordinate development of the capital improvement budget with the development of the annual operating budget. Each capital improvement project will be reviewed for its impact on the operating budget in terms of revenue generation, additional personnel required and additional operating expenses.

4. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset costing more than $10,000 and having a useful (depreciable life) of two years or more.

5. The Finance Department shall maintain a complete inventory of all major capital assets. This listing shall be annually distributed to departments to aid in the assessment of condition of the City's assets.

IV. Debt Management Policies

1. The City will seek to maintain and, if possible, improve the city's current bond rating in order to minimize borrowing costs and preserve access to credit.

2. An analysis showing how the new issue combined with current debt impacts the City's debt capacity and conformance with City debt policies will accompany every bond issue proposal.

3. City will not issue Debt Obligations or use debt proceeds to finance current operating and maintenance expenditures.

4. City will utilize Debt Obligations only for capital improvement projects that cannot be funded from current revenue sources or in cases in which it is more equitable to finance the project over its useful life.

5. Prior to the issuance of any additional general obligation debt, the City will consider adopting a policy(s) that identifies the maximum amount of debt and debt service that should be outstanding at any time.

6. The City will consider the refunding of outstanding debt when at least a 4% net present value savings can be obtained

7. Debt will not be issued for periods longer than the useful life of the project.

8. Whenever possible, the city will use special assessment or self-supporting bonds instead of general obligation bonds, so that those who benefit from the improvement will bear all or part of the cost of the project.

V. Investment Policies

1. The City has adopted a separate Investment Policy in accordance with State Law. See Ordinance 08-11973, which was passed in March 2008. Topics in this detailed policy include objectives, ethical standards and prudence, authorized investments and diversification, internal controls and reporting.

VI. Fund Balance Policy

1 The City will maintain a separate Fund Balance Policy in accordance with Governmental Account Standards Board (GASB) Pronouncement 54.

City of Naples
Fund Balance Policy

1. PURPOSE:

The City hereby establishes a fund balance policy in accordance with Governmental Accounting and Financial Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* This policy is tailored to the needs of the City of Naples (the "City") to establish a level of funding that protects against unforeseen events that would adversely affect the financial condition of the City and jeopardize the continuation of operations.

This policy will ensure that the City maintains a prudent level of financial resources to: 1) protect against reducing service levels or raising taxes and fees because of seasonal or temporary revenue shortfalls, natural disasters, or unexpected one-time expenditures; 2) provide for sufficient cash flow for daily financial needs; 3) offset significant economic or revenue downturns; and 4) secure and maintain investment grade bond ratings

Fund balance should be reported in two main categories—*nonspendable* and *spendable*, with the spendable category further broken down into four sub-categories in order of relative strength: *restricted, committed, assigned* and *unassigned.*

2. CATEGORIES OF FUND BALANCE - DEFINITIONS:

Nonspendable Fund Balance: Nonspendable fund balance represents amounts that will not or cannot be converted to cash. The items include inventories, advances to other funds, long-term amounts of loans or notes receivable, and prepaid items.

Spendable (in order of relative strength)

Restricted Fund Balance: Restricted fund balance is the portion of fund balance that is restricted to specific purposes. Amounts are restricted when they are created by an externally enforceable legal restriction. The restrictions can be imposed by creditors, grantors, contributors, laws or regulations of other governments.

Committed Fund Balance: Committed fund balance is the portion of fund balance whose amounts have self-imposed limitations, established through actions of the City Council, the City's highest level of decision making authority, set in place prior to the end of the period. These amounts cannot be used for any other purpose unless the City Council takes the same action to remove or change the constraint. Purchase orders or contracts that are rolled from the prior fiscal year to the new fiscal year are committed resources.

Assigned Fund Balance: Assigned fund balance is the portion that reflects the City's intended use of the assets for a specific purpose. The intended use shall be established by the City Council or any other person the City Council delegates its authority. At a minimum, Fund balances in a Special Revenue fund are "Assigned".

Unassigned Fund Balance: Unassigned fund balance is the portion of fund balance which is not obligated or specifically designated and is available for any purpose. This amount classification represents fund balance that has not been restricted, committed, or assigned to specific purposes in the General Fund. Only the General Fund can have a positive balance. In other funds, balances are **assigned** to the fund's purposes; otherwise they would be accounted for in the General Fund.

3. OTHER DEFINITIONS

Encumbrances: Encumbrances are the commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Expenditures: Expenditures are all uses of financial resources, budgeted for any purpose, and include operating and capital expenses, debt service, and transfers to other funds.

Fund Balance: Fund balance means the difference between fund assets and fund liabilities in a governmental fund.

Operating Expenditures: Operating expenditures are uses of financial resources for personnel, supplies, services and materials, and exclude capital expenses, debt service, and transfers to other funds.

Unrestricted Net Assets: Unrestricted net assets in proprietary funds are roughly equivalent to unrestricted fund balance in governmental funds; however, in the case of proprietary funds unrestricted net assets do not necessarily represent funds available for appropriation. This is because some of the unrestricted net assets offset capital assets such as buildings and equipment.

Spending Priority: When a governmental fund has multiple classifications of fund balance the expenditure is determined to reduce the restricted fund balances first, then committed fund balance followed by assigned.

Working Capital: Current Assets minus Current Liabilities in a Proprietary Fund.

4. FUND BALANCE POLICY GENERAL FUND

A. Restricted – There is no restricted fund balance in the General Fund. Restricted amounts shall be tracked in special revenue, capital project, or debt service funds.

B. Committed

a. Commitment of fund balance may be made by resolution of City Council and commitments may be changed or lifted only by Council using the same formal action. Commitment of fund balance may be made for such purposes as establishing reserves for disasters.

b. The City, by this policy, establishes an Emergency Operating Reserve. In order to provide the resources necessary to ensure continued operations of the City should a catastrophic event such as a hurricane or other natural disaster occur, the City establishes an emergency operating reserve within the general fund equal to 10% of the closed fiscal year's original adopted operating budget.

C. Assigned

a. By this policy, the City Manager and the City Council are designated the authorities to establish assignments as part of the budget or reporting processes.

b. The City establishes and confirms the **Handicap Reserve** in the General Fund, in accordance with City Code 36-61 relating to Disabled Person Parking Space Violations.

D. Unassigned

a. Unassigned fund balance is the residual classification for the General fund and represents fund balance that has not been committed or assigned to specific purposes.

b. The General Fund Unassigned Fund Balance at year-end will range between 16% and 30% percent of the prior year's original budgeted expenditures. In any fiscal year where the City is unable to fund the minimum reservation of fund balance as required in this section, the City shall not budget any amount of unassigned fund balance for the purpose of balancing the budget.

5. FUND BALANCE POLICY - SPECIAL REVENUE FUNDS.

A. The Community Redevelopment Agency (CRA) Fund

The CRA Fund (180) Undesignated Fund Balance shall comply with Florida Statutes 163.387 related to CRA Districts which states:

163.387 (7) On the last day of the fiscal year of the community redevelopment agency, any money which remains in the trust fund after the payment of expenses pursuant to subsection (6) for such year shall be:

(a) Returned to each taxing authority which paid the increment in the proportion that the amount of the payment of such taxing authority bears to the total amount paid into the trust fund by all taxing authorities for that year;

(b) Used to reduce the amount of any indebtedness to which increment revenues are pledged;

(c) Deposited into an escrow account for the purpose of later reducing any indebtedness to which increment revenues are pledged; or

(d) Appropriated to a specific redevelopment project pursuant to an approved community redevelopment plan which project will be completed within 3 years from the date of such appropriation.

B. The Streets Fund

The Streets Fund (190) Undesignated Fund Balance shall be between 16% and 30% of the prior year's original operating budget, with any surplus reserved for future planned or unplanned capital projects.

C. Other Operating Funds (excluding Enterprise Funds)

All Other Operating Funds of the City, excluding Enterprise Funds, shall retain sufficient Undesignated Fund Balance, in an amount ranging from 8% to 35%, as recommended by the City Manager or his designee.

D. Building Permit Fund

The Building Permit Fund shall keep an Undesignated Fund Balance between a range of a minimum of 40% and a maximum of 85%.

6. SPENDING ORDER OF FUND BALANCES

The City will use restricted amounts first when both restricted and unrestricted fund balance is available unless there are legal document/contracts that prohibit doing this such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned and then unassigned fund balance when expenditures are incurred for purposes for which in any of the unrestricted fund balance classifications could be used.

7. UTILIZATION OF SURPLUS RESERVES

If it is determined at the fiscal year end that there is a surplus (an amount in excess of the excess of the upper limit of the fund balance range for any fund) the monies may be utilized for any purpose of the City or Fund. It may also be used for one-time costs including the establishment of or the increase in restrictions or commitments of fund balance.

8. REPLENISHMENT OF RESERVE DEFICITS

If at the end of any fiscal year, the actual amount of unassigned fund balance falls below the minimum required fund balance level set forth herein, the City Manager shall prepare and submit a plan for expenditure or expense reductions and/or revenue increases to the City Council. As part of the annual budget review, the City Council shall review and, if necessary, amend the plan submitted by the City Manager for restoring the amounts of unassigned fund balance to the required levels. Any deficit in the required minimum amount must be restored no later than the end of the second fiscal year following the occurrence.

9. WORKING CAPITAL – PROPRIETARY FUNDS

A. Enterprise Funds

a. The Enterprise Funds shall retain a Working Capital in an amount between 3 and 6 months of regular ongoing operating expenses.

b. Enterprise Funds shall retain an infrastructure replacement account of 15-20% of Accumulated Depreciation.

c. Surplus Enterprise Fund working capital, if any, shall be used or reserved for any lawful purpose.

B. Internal Service Funds

The Internal Service Funds shall retain a minimum designated fund balance to meet any actuarially determined liability. For the Risk Management Fund, the actuarially determined liability shall follow the 90% discounted funded level. Other Internal Service Funds shall retain a minimum Unrestricted Net Assets in an amount between 8% to 16% of the annual budget plus 10% of net capital assets.

10. ANNUAL REVIEW AND DETERMINATION OF RESERVE AMOUNTS

Compliance with the provision of this policy shall be reviewed as part of the annual budget process; and revisions to the levels of fund balance will be determined during this process if necessary.

BUDGET GLOSSARY

- A -

Accrual Basis of Accounting – A method of bookkeeping in which income and expenses are allocated to periods to which they apply, regardless of when they are actually received or paid. For example, if revenue was earned on October 15, but payment was not received until November 15, the revenue would be recorded as revenue in October.

Actuarial – An adjective that describes statistical elements, assumptions, and techniques used by actuaries. An "actuary" is an expert who computes insurance or pension risks and plan costs based upon plan membership, experience, and other factors. Actuaries determine the level of funding required to provide the benefits.

Ad Valorem Taxes – Latin for "value-based" tax and commonly referred to as "property tax". This is the tax levied on both real and personal property according to the property's value and the millage (or tax) rate.

AFSCME – American Federation of State, County and Municipal Employees. The union and bargaining unit for certain City employees.

Amortization - The paying off of debt with a fixed repayment schedule in regular installments over a period of time

Annual Budget – A budget applicable to a single fiscal year. Naples annual budget is from October to September.

Appropriation – A legislative authorization to expend a specified sum of money for a specified purpose, for a limited period of times.

Assessed Valuation – A value established for real and personal property for use as a basis for levying property taxes.

Asset – Resources owned or held by a government which has monetary value.

- B -

Balanced Budget –An operating budget where revenues or other funding sources fully cover expenditures.

Bond – A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.

Budget – A plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period.

Budget Calendar – The schedule of key dates that the City follows in the preparation, adoption, and administration of the budget.

Budget Document – The official written statement prepared in order to present a comprehensive financial program of an organization. A budget document serves as 1) a policy document; 2) an operations guide; 3) a financial plan; and 4) as a communications device.

Budget Message – The opening section of the budget that provides City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous Fiscal Years, and recommendations regarding the financial policy for the upcoming period.

Business Tax Receipt – Formerly Occupational licenses, is a tax for doing business in the City.

- C -

Capital Outlay/Expenditures – Expenditures resulting in the acquisition of or addition to fixed assets. The City's threshold for capital purchases is $1,000 to track as fixed assets.

Chargeback – A mechanism by which services performed by one City Department for another is charged and paid across funds.

Glossary (continued)

Capital Improvements Program (CIP) - A five-year plan for capital expenditures to be incurred each year to meet capital needs arising from the long-term work program or other capital needs. Items included in the CIP are capital expenditures that are greater than $10,000 and have a useful live of two years or more.

CGFO – Certified Government Finance Officer – A certification awarded to government finance professionals through the Florida Government Finance Officers Association, who have met the minimum requirements including passing the Code of Ethics for Public Officers, and Employees Exam and have additionally passed a five-part government finance/accounting exam. Bi-annual continuing professional education (CPE) is required to maintain certification.

Complete Streets - A transportation policy and design approach that requires streets to be planned, designed, operated, and maintained to enable safe, convenient and comfortable travel and access for users of all ages and abilities regardless of their mode of transportation.

Consumer Price Index (CPI) – Measures the prices of consumer goods and is a measure of U.S. inflation. It is published by the U.S. Department of Labor monthly.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Naples requires Council approval prior to spending Contingency funds.

Contra-expense – A negative expense, such as a refund. It behaves like a revenue but is recorded as an expense.

CPFO – Certified Public Finance Officer – A certification awarded to government finance professionals through the Government Finance Officers Association, who have met the minimum requirements, and have additionally passed a five-part government finance/accounting exam. Bi-annual continuing professional education (CPE) is required to maintain certification.

CPPT – Certified Public Pension Trustee– A certification awarded to government pension professionals through the Florida Public Pension Trustees Association, who have attended basic, intermediate and advanced education sessions and passed the exam. Annual continuing professional education (CPE) is required to maintain certification.

- D -

DR 420/422 = Department of Revenue forms certifying taxable assessed value.

Debt Millage - The portion of the millage required to pay principal and interest on voter approved bonds. This millage fluctuates annually based on the property values and debt payable.

Debt Service - The amount of interest and principal that a City must pay each year on long-term and short-term debt.

Department - A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area.

Depreciation – A decrease or loss of value of an item due to age, wear, or market conditions. The City does not budget for depreciation.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A unit of organization that is comprised of a specific operation within a functional area. City departments may contain one or more divisions.

- E -

Encumbrance - The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Glossary (continued)

Enterprise Fund – A type of fund used to account for operations that are financed and operated in a manner similar to private business enterprises.

- F -

Fiscal Year (FY) – Any consecutive 12 month period designated as a budget year. The City's budget year begins October 1, and ends September 30 of the following calendar year.

Fixed Assets - Assets of a long-term character costing more than $1,000 that are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements.

Full-Time Equivalent (FTE) - The total scheduled work hours of City employees divided by the total work hours available annually provides number of FTE employees. A full-time employee working 40 hours/week equals one FTE, where a part-time employee working 20 hours/week equals .5 FTE.

Fund An accounting entity that has its own revenues, expenditures, assets and liabilities that are segregated from other sets of moneys. A fund is set up for the purpose of carrying out a specific purpose or activity.

Fund Balance – The excess of assets over liabilities. A positive ending fund balance from one fiscal year can be utilized as a resource for certain activities in the follow year. A negative fund balance is sometimes referred to as a deficit.

Fund Type - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

- G -

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

General Fund – The principal fund of the City, the General Fund is used to account for all activities not included in other funds. General Fund revenue sources include property taxes, licenses, permits, fines and forfeitures, and sales taxes. Operating services from this fund include police protection, fire protection, general government administration, planning and recreation.

General Obligation Bonds - Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period of time. This source is especially appropriate when the project or improvement is city-wide in nature or benefit.

GFOA - Government Finance Officers Association – GFOA is the professional association of state/provincial and local finance officers of the US and Canada and has served the public finance profession since 1906.

Goal - A long, or short-term, attainable target for an organization - its vision of the future.

Governmental Fund – a fund that is not classified as proprietary or fiduciary, typically used to account for tax supported or governmental activities. This includes the General fund, special revenues funds and debt service funds.

Grants - A contribution by the Federal, County, or State government to subsidize specific projects, either partially or entirely.

Glossary (continued)

- H -

Homestead Exemption – A deduction from the total taxable assessed value of an owner occupied property. The current exemption is $50,000, authorized by the State government.

- I -

Impact Fee – Fees charged to develop to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Improvements Other Than Buildings - Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

Infrastructure – Long lived capital assets that normally are stationary and can be preserved for significantly greater number of years than most capital assets. Examples include roads, bridges, drainage systems and water and sewer systems.

Interfund Charges – Transactions between funds, which would be accounted for as revenue or expense if they involved an outside entity. Examples are Fleet Services Charge or administrative charges from the General Fund to other operating funds.

Interfund Transfer – Transfer of funds from one fund to another fund.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Fund – Proprietary fund type used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units on a cost-reimbursement basis.

Investments - Securities and other assets held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in government operations.

- L -

Levy - To impose taxes, special assessments, or service charges for the support of city activities.

Lift Station - Part of the sanitary sewer collection system that pumps waste flow from the gravity sewer system to the wastewater treatment plant. It can be installed above or below ground and is an integral part of the sanitary sewer system.

Line Item – A specific item or group of similar items defined in a unique account in the financial records. This is the lowest level of detail at which justification is reviewed and decisions are made.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

- M -

Mill - A tax rate of one dollar ($1) per one thousand dollars ($1,000) of taxable property value.

Millage Neutral – To use the same millage rate as levied in the previous budget year. *See Millage Rate.*

Millage Rate - The amount of tax stated in terms of a unit of the tax base. It determines how much revenue the government will receive and how much an individual property owner pays in taxes.

Mission – This statement establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

Glossary (continued)

- N -

Net Budget – The total budget less all interfund charges and transfers.

Non Ad Valorem Assessments – Charges to property in Special Districts that are not based on property value. The basis for this charge is some other measurable criteria, such as per lot, per acre, or per residence.

Non-Recurring Revenues - One time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

- O -

Objective - A specific measurable and observable result of an organization's activity that advances the organization toward its goal.

One-time-cost – Non-recurring costs budgeted for one year and then removed.

Operating Budget – A financial plan which presents proposed expenditures for the fiscal year and estimated revenues to finance them.

Operating Millage - The portion of the millage that supports the City's daily operations which provide basic governmental services.

OPEIU - Office and Professional Employees International Union, a union representing certain employees of the City.

Ordinance – A special order of the Council which requires two public readings and ten days of public notice prior to passage.

Output (Performance Measure) – Is the direct products and services delivered by a program.

- P -

Payment in Lieu of Taxes - Payments made to compensate the government for tax revenue lost because of the nature of a property's ownership. Usually this relates to foregone property tax revenue.

Performance Measure - Performance measurement is the ongoing monitoring and reporting of program accomplishments, particularly progress towards pre-established goals.

Personal Services – All costs related to compensating employees including salaries and benefits.

Pledged Reserves - That portion of a fund's assets that are set aside for guaranteeing payment of bonded debt.

Proprietary Fund – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. Examples include enterprise funds and internal service funds.

Property Tax A tax levied on the assessed value of real property, i.e. ad valorem tax.

Public Service Taxes -Formerly called Utility Taxes, these are charges levied by the City on purchase of utility services within the corporate limits of the City. These services include electricity, natural gas, and communications.

-R -

Recurring Costs - Costs incurred on a generally regular basis throughout a facility's economic life, typically for operation, normal maintenance, or replacement of components or subsystems.

Recurring Revenues - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Referendum - A vote by the people.

Refunding Bond - A bond issued to pay off another bond to obtain better interest rates and/or bond conditions.

Reserves - That portion of a fund's assets that are 1) set aside for a specific purpose and, therefore, not available for general appropriation, or 2) anticipated to be available for future re-appropriation by action of City Council.

Glossary (continued)

Resolution - A special order of the Council, which requires one reading and five days public notice before passage. It is less formal than an Ordinance, but more formal than a motion.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue – Money received by the City from external sources; income.

Revenue Bonds – A bond backed by a specific or guaranteed revenue stream. The City of Naples has revenue bonds that are backed by the revenues of the Water and Sewer Utility.

Rolled-Back Millage Rate - The millage necessary to raise the same amount of property tax dollars as received during the previous budget year. New construction is excluded from the roll-back calculation.

Revenue Neutral – When a revenue, such as property taxes provides the same dollar amount received during the previous budget year. *See Rolled-Back Millage Rate.*

- S -

Save our Homes - In 1992, the Florida Constitution was amended to limit the annual increases in the assessed value of property receiving homestead exemption to 3% or the percentage change in the Consumer Price Index, whichever is lower. This assessment limitation is commonly referred to as the "Save Our Homes" or "SOH" cap. .

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Statute – A written law enacted by a duly organized and constituted legislative body.

Subsequent Year Budgeted - A portion of fund balance that may be used to eliminate a projected budgetary deficit in the upcoming year‘s budget.

- T -

Tax Base - Taxable property value from which the City receives tax dollars.

Tax Increment Financing – Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

Tax Stabilization Fund - A reservation of fund balance in the General Fund that sets aside reserves greater than the mandatory fund balance to use to help maintain a stable tax rate.

Taxable Valuation - The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the homestead exemption. There are also exemptions for disability, government owned and non-profit property.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit.

Tobacco Use Surcharge – The City charges an extra fee above the health insurance charge to employees who do not complete a non-tobacco use statement.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM Bill - Florida's Truth in Millage (TRIM) law requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year. (Section 100.065 F.S.)

Tyler/Tyler Munis – The City’s enterprise resource software that manages the core functions of the City, such as financials, business taxes, permitting and utility billing.

Glossary (continued)

- U –

User Fees - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

Utility Taxes – See Public Service Taxes.

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- W –

Wi-Fi – Wireless system that enables phones, computers, tablets and more to connect to the internet.

Glossary (continued)

ABBREVIATIONS / ACRONYMS

ADA = Americans with Disabilities Act
AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.
ALS = Advanced life support
ASR = Aquifer Storage and Recovery-an underground water storage system where water reserves are stored in a "bubble", to be used during times of low water availability.

BLS = Basic Life Support

CAD = Computer Aided Dispatch
CAFR = Comprehensive Annual Financial Report
CDBG = Community Development Block Grant
CIP = Capital Improvements Program/ Project/Plan
CPI = Consumer Price Index
CRA = Community Redevelopment Agency

DEP = Department of Environmental Protection
DR 420/422 = Department of Revenue forms certifying taxable assessed value

EEOC = Equal Employment Opportunity Commission
EMS = Emergency Medical Services
EMT = Emergency Medical Technician

FBC = Florida Building Code
FDEP = Florida Department of Environmental protection
FDLE = Florida Department of Law Enforcement
FDOT = Florida Department of Transportation
FEMA = Federal Emergency Management Agency
FICA = Federal Insurance Contributions Act (Medicare and Social Security taxes)
FMLA = Family Medical Leave Act
FTE = Full time equivalent employee

GAAP = Generally Accepted Accounting Principles
GASB = Government Accounting Standards Board
GFOA = Government Finance Officers Association
GIS = Geographic Information System

HTE = Also called SunGard, the enterprise software that formerly ran the accounting, budget, payroll, ticketing, work order, purchasing, customer billing and permitting programs in Naples

IAFF = International Association of Firefighters
ICMA = International City/County Management Association

LAN = Local Area Network
LTD = Long Term Disability

MGD = Million gallons per day
MHz = Megahertz

NCIC = National Crime Information Center
NPDES = National Pollution Discharge Elimination System

PC = Personal computer
PILOT = Payment in Lieu of Taxes

OPEIU = Office and Professional Employees International Union, a union representing certain employees of the City

(R) = Replacement (of City assets)
R&R = Renewal and Replacement
RFP = Request for Proposal
RFQ = Request for Qualifications

TCM EE = Tyler Content Manager Enterprise Edition (a file management system)
TIF = Tax Increment Financing
TRIM = Truth in Millage

VAB = Value Adjustment Board is the second of three options for a property owner to contest the value of his property.

W/S = Water/Sewer
WTP = Water Treatment Plant
WW = Wastewater
WWTP = Wastewater Treatment Plant