City of Naples, Florida
Adopted Budget

Fiscal Year 2004/2005

City of Naples
Principal Officers

Mayor
Bill Barnett

Vice-Mayor
Tamela Wiseman

City Council
William R. MacIlvaine
Johnny Nocera
Clark Russell
John Sorey III
Penny Taylor

City Attorney (Contract)
Robert Pritt

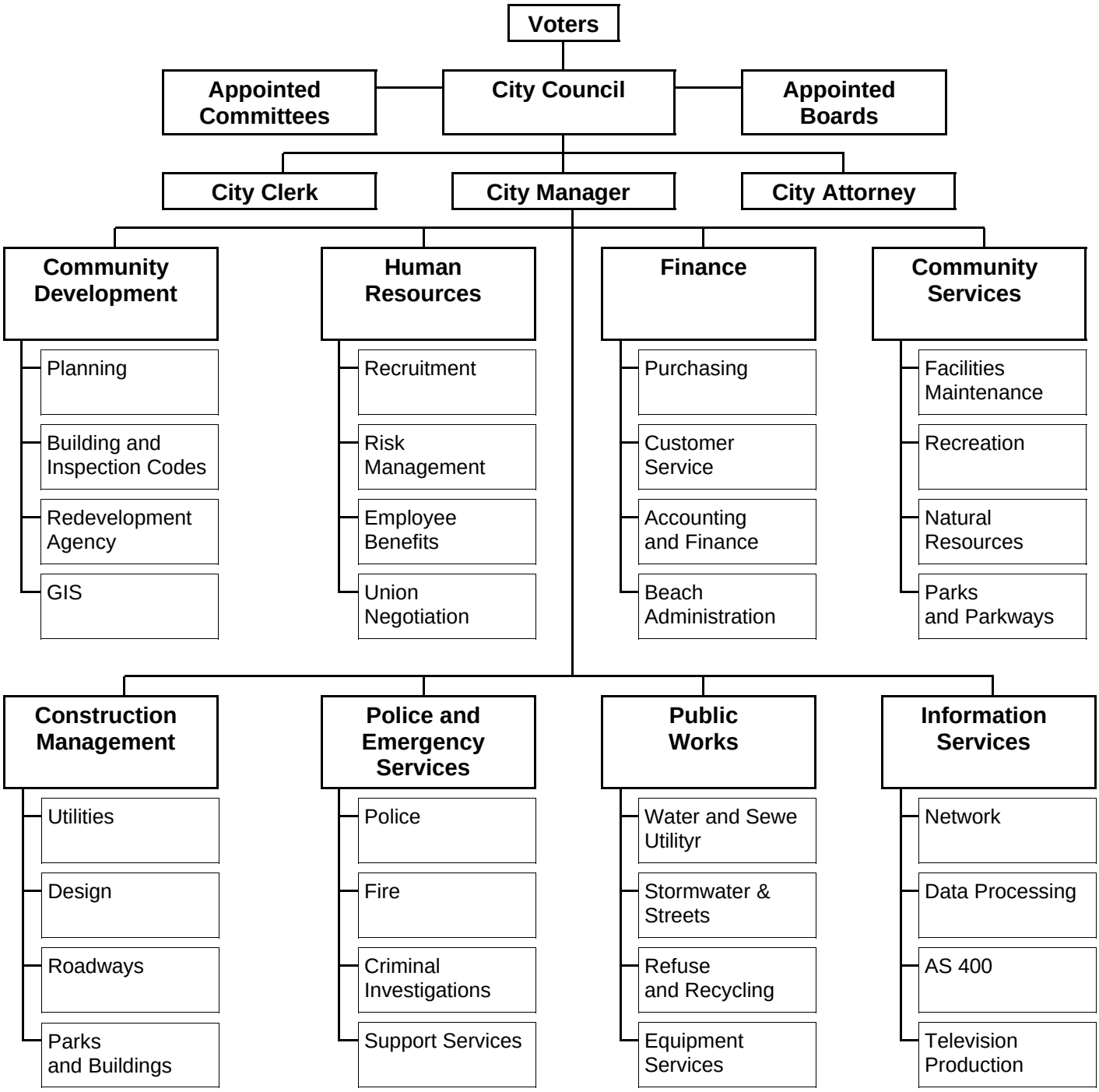
City Clerk
Tara Norman

City Manager
Dr. Robert E. Lee

Department Directors

Chief of Police and Emergency Services	Steven Moore
Community Development Director (Acting)	Martin Conant
Community Services Director	David M. Lykins
Construction Management Director	Ronald A. Wallace
Finance Director	Ann Marie S. Ricardi
Human Resources Director	Denise Perez
Information Services Director	Stephen A. Weeks
Public Works Director	Dan E. Mercer

City of Naples
Organizational Chart



CITY OF NAPLES, FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2004 – 2005

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Executive Summary

October 27, 2004

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

Honorable Mayor and Members of City Council:

I am pleased to present to you the City of Naples' 2004-05 adopted budget.

The adopted budget represents a collaboration of ideas from residents, City employees, and City Council Members. These ideas have been incorporated into a document that offers a high level of service to City residents and provides for an efficient and effective plan to implement these services.

To guide in the preparation of this document, a "vision statement" was developed using excerpts from the City's Comprehensive Plan. The statement is as follows:

Vision Statement

> Naples shall remain a premier city by continuing to protect its natural resources, enhance City aesthetics, ensure public safety, and continue to improve the quality of life for all who live in the City and visit throughout the year.

The above vision statement is supported throughout this document with goals and objectives for each department and division, including specific timeframes for completion. This budget document also includes an overview of the organization of each department and division, as well as a summary of all significant budget issues. Collectively, this information enables the average reader to comprehend the City's priorities and plans to fund essential City services at a level that exceeds most other cities.

Budget Overview

For 2004-05, the City will continue to face a slowing of revenue growth necessitating an increase in the ad valorem tax (property tax) from 1.11 mills to 1.16 mills, or a 4.5% increase (approximately $566,118). This year's taxable value in the City increased 8.9% compared to an average of 17% for each of the last five years. If the rate of the property value growth for this year would have stayed at this five-year average, there would have been no need for a millage rate increase, and in fact, there could have been a rate decrease. Even with this increase in the millage rate, Naples still has the lowest millage rate among 63 full service cities in Florida with populations between 10,000 and 40,000.

A dramatic decrease in gas tax revenues, which are used for street improvements, has also directly affected the General Fund. This year's gas tax revenue is $453,000 less than budgeted in Fiscal Year 2003-04. In order to maintain a responsible street overlay (resurfacing) program, this budget includes a $280,000 transfer from the General Fund to the Streets Fund to subsidize this program. This is an unusual move as historically the street overlay program has been 100% funded with gas tax funding.

Another decrease in General Fund revenue involves transfers from other City funds for General Fund administrative charges. Using a modified step-allocation plan, the City has adjusted these charges significantly over the last two years, to more accurately reflect the actual cost associated with each of these other funds. The bases for this plan include: number of employees, square feet of buildings, and number of purchase orders issued. Modifying the charge to more accurately reflect the non-general funds' impact has had an unfavorable impact on the General Fund, with a nearly $711,070 decrease in just two years. Fortunately, last year's reorganization (reducing General Fund expenses by nearly $940,000) and an anticipated increase in Intergovernmental Revenue (i.e. sales tax) close to FY 2002-03 levels, will help to further mitigate the aforementioned revenue decreases.

The approved budget provides for employee raises in accordance with union agreements. A 5% increase has been budgeted for non-union employees, and the police union (FOP) is currently negotiating wage and benefits with the City. Health insurance expenses are budgeted to increase 7%, and the City has budgeted to fund employee pensions in accordance with pension actuarial reports. In all cases, the City's contribution will meet or exceed the funding levels recommended by the actuary.

Citywide, there is a net increase of six and one-half positions approved for the 2004-05 budget, with details and duties more thoroughly discussed later in this document. The additions include a Marine Patrol Officer in the General Fund, a Community Redevelopment (CRA) Manager, police officer, and a full-time (last year it was part-time) service worker, all in the CRA Fund, two new Building Inspectors and a Permit

Specialist in the Building Fund, a Plant Operator in the Water/Sewer Fund, and an Equipment Operator (funded with Tourist Development Council Funds) in the Beach Fund. Two positions, a Purchasing Parts Controller and a Facilities Supervisor, both previously funded in the General Fund, were deleted in the budget. Several positions have been transferred to other funds to reflect more properly their funding source, with no impact on the citywide budget or operations.

When preparing an annual budget, it is important to forecast beyond the year that is being budgeted. An analysis of capital improvement for five years hence is a critical initiative to enable the City to coordinate major construction projects and to seek grants and other funding sources to ensure that the City's infrastructure remains stable. This year's budget summarizes these capital improvements anticipated over the next five years.

Another important initiative in budget forecasting is to assess available net assets (surplus) and net income/(loss) for the previous four to five years to evaluate budget trends in both the General Fund and the Enterprise Funds. In those cases where the net assets and net income have decreased over the years, a plan should be put in place to ensure financial stability is maintained in each fund. Although there are many legitimate reasons why decreases in each of these benchmarks can occur (i.e., one-time major capital expenditures), these decreases should not be the norm from year to year. This year's budget includes a graph, where applicable, for each fund. Financial experts generally agree that net assets for a fund should equal at least 15% of the total annual budget, and that a negative net income (i.e. loss) should be avoided.

In forecasting the financial stability of the City's funds, only the Tennis Fund is considered in trouble, both in terms of net assets and cash flow. If a plan this year to seek significant private contributions is unsuccessful, other options for delivering service will have to be developed before next year's budget is finalized.

Although the Beach Fund, Stormwater Fund, and Water and Sewer Fund have adequate net assets (reserves), close attention is needed this year to address the negative cash flow trend in those funds. Other funds, such as the Building Fund, Solid Waste, and Dock Fund, appear to be financially stable, albeit future adjustments in solid waste fees will be needed to offset the $274,000 decrease in revenue this year caused by the 1999 rate increase sunsetting at the end of September 2004. And the Streets Fund, although sufficiently satisfying the aforementioned forecasting benchmarks, required a major operating subsidy from the General Fund for the 2004-05 budget year.

General Fund

The City of Naples General Fund provides funding for the traditional services of municipal government. This includes elected officials, police & emergency services, parks and parkways, recreation, planning, and administrative activities. The residents of Naples have traditionally supported investment in enhanced service levels for public safety and extensive parks and landscape improvements, which denote the special quality of life in Naples.

The Collier County Property Appraiser has determined that the city's taxable values are slightly more than $12 billion for the coming year, an increase of 8% over the prior year. This budget increased the mill levy from 1.1100 to 1.1600 mills, which will generate approximately $566,118 more than last year to meet financial commitments for the new budget year. This increase combined with slight increases in major revenues such as Investment Income, Franchise Fee, State Revenue Sharing, and General Use Sales Tax, resulted in an overall increase in the general fund of $1,999,273 or 7.8%.

This new $566,000 in increased tax revenue can be almost all directly related to enhanced City Beautification and Improvements. Listed below are some of the major increases in the General Fund Budget, which, can be seen, are directly related to providing services to the community:

Streets	$280,000 is transferred to the Streets Fund for Road Resurfacing, due to reduction in fuel taxes
Marine Patrol Officer	$45,000 (Police Operations)
Special Neighborhood Improvements	$20,000 (Community Services)
Additional Median Maintenance	$174,300 (Community Services)
Code Enforcement	$152,000 (Transferred to the General Fund from Building Permits to maintain compliance with state laws on uses of Permit Revenues)

Roll back rate

The City of Naples aggregate rolled back tax rate is 1.0578 mills. The roll back rate is the tax rate that will yield the same revenue to the City as in the previous year, excluding new construction. Compared to the rollback rate, property taxes are increasing $1,262,000. In addition to the above noted items, the costs of continuing services have increased, including:

Health Insurance	$114,000
Annual Raises	$538,000
Self Insurance (General Fund portion)	$103,913
Technology Services	$129,890
Labor Attorney	$50,000

Water & Sewer Fund

The City of Naples operates a Water and Sewer Utility, providing services to approximately 17,300 water and 8,600 sewer accounts within the city and in adjacent unincorporated areas of Collier County. Operated as an enterprise fund, charges to customers pay for the costs of operations and maintenance, debt service, payment in lieu of taxes and the prorated cost of central administration. Revenues also fund capital replacement and the annual charge for depreciation of the system. Water and Sewer rates are scheduled to increase in amount equal to the Public Service Commission's Index (1.6% for 2004), in accordance with Chapter 66 of the City Code.

Naples Beach Fund

The Naples Beach Fund provides for maintenance and enforcement activities along the City's beachfront. This fund is financed by meter collections, parking fines, an annual cost sharing contract with Collier County, and payments from the concession operator at Lowdermilk Park and the Pier. Residents of both the City of Naples and Collier County are eligible to receive a free beach-parking sticker, allowing free parking at Lowdermilk Park, the Fishing Pier, and all beach ends.

Solid Waste Fund

The City of Naples operates a Solid Waste Utility Enterprise Fund, providing collection and disposal of solid waste material for residential and commercial customers. Naples is one of the very few cities in Florida to offer back door service and twice a week service. Solid waste rates are comprised of two elements: fees to cover all operating expenses, including depreciation of fixed assets, and a pass-through "tipping" fee for disposal at the Collier County landfill. As directed by City Code, this year's city fee will be increased in accordance with the Consumers Price Index or 2%, which will be more than offset by a reduction of $2 per month for residential and $1 in commercial due to a September 30, 2004 "sunsetting" of a five-year horticulture fee surcharge. Combined, this will decrease the city's charge to customers (excluding tipping fee) from $229.14 to $222 per year.

City Dock Fund

The city owns and operates an 84-slip marina on Naples Bay, providing leased and transient mooring of boats and retail sales of fuel, bait, snacks and beverages. Fees

and price schedules are established to cover all costs of operation, including indirect costs.

Stormwater Fund

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

The cost of stormwater operation and maintenance has increased to more than 50% of the utility charge, leaving insufficient capital funds to complete the overall master plan and system improvements. The proposed budget includes updating the master plan to determine which areas of the system are priority for maintenance, and which projects are priorities for capital improvements.

Tennis Fund

Revenues to support the Tennis Fund are generated from memberships, daily play, and retail sales. The tennis facility includes twelve, state-of-the-art, tournament subsurface lighted clay courts, a pro shop with elevated viewing area, which allows views of Cambier Park and playground. Although the Tennis Fund is an enterprise fund it does not pay its full pro-rata share of central administration as is charged to all other enterprise funds. This is a decision made by City Council during budget discussions for Fiscal Year 2001, and staff has continued that commitment through this budget, although the amount charged is increasing. The fund is not fully covering its costs, and will be seeking a major donor for FY05 to fund the outstanding debt.

Building Permit Fund

(Community Development Department)

The Building Permit Fund was established as a special revenue fund separate from the General Fund to ensure compliance with Florida Statute 166.222, which restricts the use of building permit revenue to the inspections and enforcement of the provisions of the building code. For FY04-05 adjusted budget, two Inspectors and a Permits Specialist have been added to improve customer service. Codes Enforcement, which consisted of three positions, was moved to the General Fund, as was half of a Tradesworker, which was previously shared between Building Permits Fund and Water and Sewer Fund. This fund also transferred a Utilities Permit Coordinator to the Water and Sewer Fund.

Canal Maintenance Taxing Districts

(East Naples Bay District and Moorings Bay District)

The City of Naples maintains two taxing districts: Moorings Bay and East Naples Bay. These two taxing districts were established to finance dredging operations and maintenance of these two bay areas and for the retirement of existing debt. This budget provides for a continuation of the 0.5 mill tax levy for East Naples Bay Taxing District and a 0.025 mill levy for Moorings Bay Tax District. These districts are each contemplating significant capital improvements (dredging) for 2004-05, with the East Naples Bay Board discussing a bond issue, while Moorings Bay may have sufficient fund balance to accomplish their goals.

Community Redevelopment Agency

The Community Redevelopment Agency (CRA) Fund is used to account for the city's Tax Increment Financing District. The CRA was created, in accordance with Florida Statutes Section 163, by resolutions 94-7098 and 94-7099. The general boundaries of the CRA are usually identified as 7th Avenue North, the Gordon River, 6th Avenue South and 3rd Street.

The purpose of the CRA is to make infrastructure improvements to this section of the downtown. So far, improvements have included a parking garage, street lighting, rebuilding 2nd, 3rd and 4th Avenues North between US 41 and 10th St, major improvements to 6th Avenue South, relocating the traffic signal on Goodlette Road at Bayfront and rebuilding Menefee and Merrihue Parks on 5th Ave South. This approved budget continues the infrastructure improvements in the 41-10 area, and adds a police officer, a CRA Manager and modifies a part-time Crew Leader (vacant) to a Service Worker.

Streets Fund

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

Proceeds of the five-cent gas tax must be expended on street projects authorized in the capital improvement section of the City's Comprehensive Plan. Street impact fee revenue can only be expended for capital projects that enhance roadway capacity. Reduced revenues, due to the recent fuel tax allocation change, have resulted in the fund having insufficient earned revenues to continue all desired capital projects. Therefore, the General Fund will provide an on-going subsidy to make up for the loss. For 2004-05, this subsidy is $280,000, which will ensure the continuation of the street resurfacing program.

Internal Service Funds

The City has five Internal Service Funds. Internal Service Funds are those funds that are operated like businesses, but provide services primarily to the government. For the City of Naples, we have:

- Risk Management
- Employee Benefits
- Technology Services (formerly called Information Services)
- Equipment Services
- Construction Management

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

Conclusion

The annual budget is the most important document the City Council approves each year. I want to express my gratitude to the many people who have contributed to this document, including residents who have provided needed input through their homeowners associations and neighborhood bus tours, City advisory board members who have made recommendations to City Council on many of the programs included in this budget, City employees who this year filled out individual budget survey forms and many of whom spent untold hours gathering information to enable expenditures to be appropriately forecasted, and especially to Mayor Barnett and other Members of City Council for their direction and support in the preparation of a fiscally sound and responsible budget.

I also want to give special acknowledgement to Finance Director Ann Marie Ricardi and Budget Manager Anne Middleton for their untiring efforts to coordinate the compiling of all the final details needed to balance this budget and to acknowledge the City Department Directors for all their work in providing the goals and objectives.

This list of services and programs included herein will, indeed, enable Naples to continue to be the premier city in Florida. I look forward to implementing this financial plan with you and City staff.

Respectfully Submitted,

Dr. Robert E. Lee
City Manager

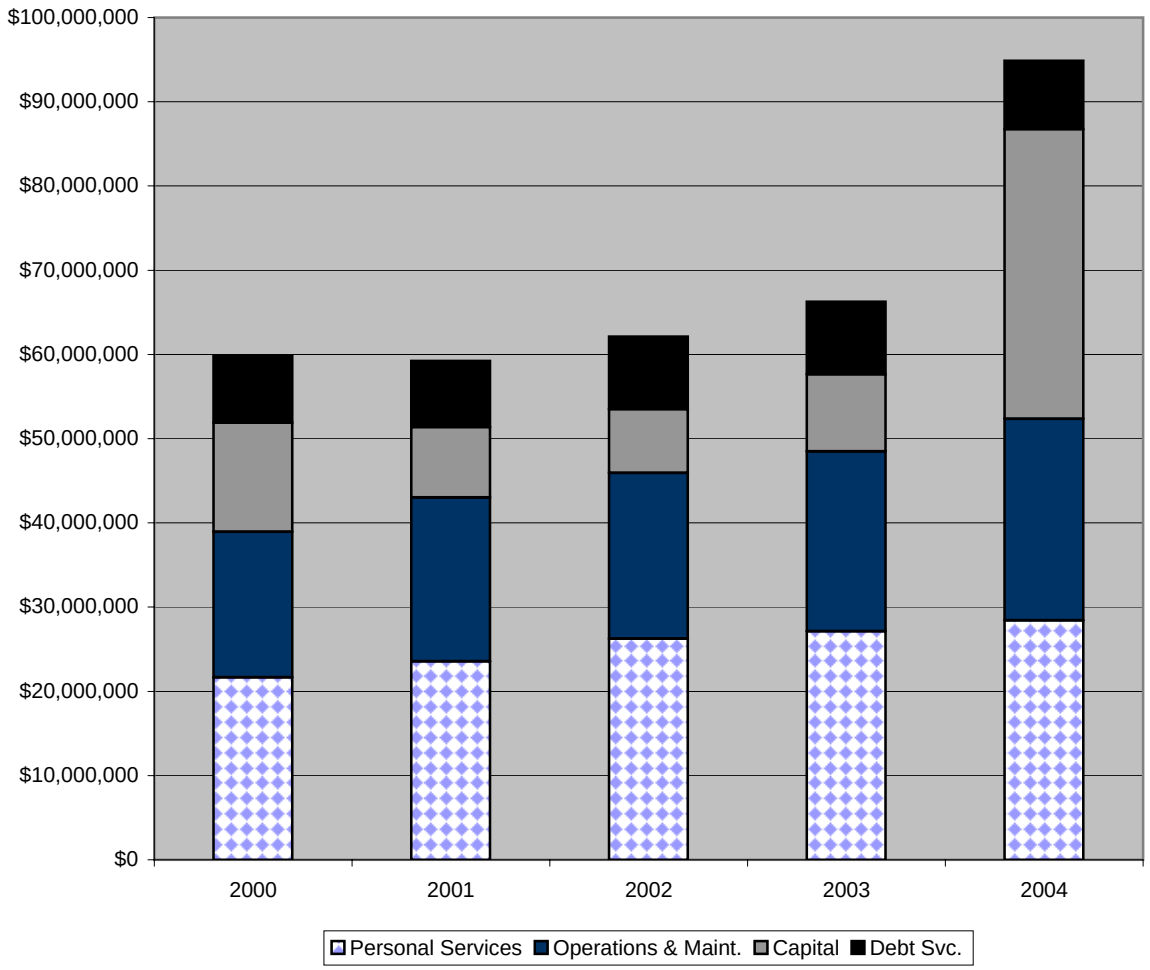
EXPENDITURE BUDGET SUMMARY
ALL OPERATING FUNDS
(TRANSFERS TO GENERAL FUND ELIMINATED)

FUND/SOURCE	BUDGET 2000-01	BUDGET 2001-02	BUDGET 2002-03	BUDGET 2003-04	APPROVED BUDGET 2004-05
GENERAL					
Personal Services	$14,215,162	$15,612,645	$17,596,543	$17,732,271	$18,454,648
Operating Expenses:					
Administration	1,020,578	1,042,456	928,386	975,494	1,205,310
Police & Emergency Services	1,008,393	1,095,180	1,118,374	1,145,371	1,254,424
Engineering	92,920	95,547	94,807	0	0
Community Services	2,122,817	2,270,960	2,378,388	2,705,132	3,068,621
Non-Departmental	2,131,545	2,836,412	2,487,822	2,945,115	3,519,653
Subtotal	20,591,415	22,953,200	24,604,320	25,503,383	27,502,656
WATER/SEWER					
Personal Services	3,812,904	3,998,782	4,513,114	4,817,494	5,157,521
Operating Expenses:					
Administration	1,033,143	1,097,824	1,372,600	1,535,397	1,426,395
Water Operations	2,491,550	2,672,812	2,764,560	2,961,442	3,891,386
Sewer Operations	1,094,480	1,112,187	1,268,050	1,300,745	1,326,900
Utilities Maintenance	523,725	523,426	525,736	553,336	530,250
Debt Service	5,016,243	4,893,279	4,882,736	4,878,769	4,875,687
Capital Expenditures	4,959,406	2,830,515	2,144,825	1,572,063	15,102,755
Subtotal	18,931,451	17,128,825	17,471,621	17,619,246	32,310,894
NAPLES BEACH					
Personal Services	436,684	511,838	530,685	613,208	689,957
Operating Expenses	300,600	252,909	315,552	340,842	344,768
Capital Projects	679,600	132,447	130,520	51,400	254,084
Subtotal	1,416,884	897,194	976,757	1,005,450	1,288,809
SOLID WASTE					
Personal Services	1,315,253	1,250,517	1,209,639	1,262,951	1,326,949
Operating Expenses	2,200,102	2,607,899	2,694,246	2,945,444	3,114,144
Capital Expenditures	300,500	400,300	250,500	362,600	411,000
Subtotal	3,815,855	4,258,716	4,154,385	4,570,995	4,852,093
CITY DOCK					
Personal Services	156,964	204,866	188,330	226,702	225,670
Operating Expenses	909,800	1,233,016	991,363	1,151,664	1,066,118
Debt Service	43,671	33,885	34,860	30,855	29,397
Capital Expenditures	0	105,000	0	40,000	2,929
Subtotal	1,110,435	1,576,767	1,214,553	1,449,221	1,324,114

EXPENDITURE BUDGET SUMMARY
ALL OPERATING FUNDS
(TRANSFERS TO GENERAL FUND ELIMINATED)

FUND/SOURCE	BUDGET 2000-01	BUDGET 2001-02	BUDGET 2002-03	BUDGET 2003-04	APPROVED BUDGET 2004-05
COMMUNITY DEVELOPMENT BLOCK GRANT					
Capital Projects	0	0	0	0	123,000
Subtotal	0	0	0	0	123,000
BUILDING PERMITS FUND					
Personal Services	951,706	1,106,333	1,193,343	1,469,312	1,487,609
Operating Expenses	406,944	508,031	605,107	560,565	637,392
Capital Projects	84,950	155,454	30,132	64,961	111,240
Subtotal	1,443,600	1,769,818	1,828,582	2,094,838	2,236,241
EAST NAPLES BAY TAX DISTRICT					
Personal Services	$2,250	$2,250	$2,250	$2,250	0
Operating Expenses	2,500	2,500	2,500	2,500	243,500
Debt Service	77,250	62,170	64,242	61,564	74,101
Capital Expenditures	0	0	0	0	150,000
Subtotal	82,000	66,920	68,992	66,314	467,601
MOORINGS BAY TAX DISTRICT					
Personal Services	2,500	2,500	2,500	2,500	0
Operating Expenses	18,750	18,750	18,750	18,750	52,000
Capital Expenditures	0	0	0	0	510,580
Subtotal	21,250	21,250	21,250	21,250	562,580
COMMUNITY REDEVELOPMENT					
Personal Services	86,199	89,379	139,227	185,938	305,817
Operating Expenses	125,925	140,864	71,200	249,115	334,765
Debt Service	132,600	157,048	955,455	856,196	797,434
Capital Expenditures	380,000	100,000	200,000	3,278,205	2,729,447
Subtotal	724,724	487,291	1,365,882	4,569,454	4,167,463
STREETS					
Personal Services	196,477	248,967	310,055	319,165	343,903
Operating Expenses	1,239,570	1,434,520	1,569,742	1,324,710	1,327,970
Capital Projects	685,734	1,863,400	1,670,700	783,000	5,510,000
Subtotal	2,121,781	3,546,887	3,550,497	2,426,875	7,181,873
UTILITY TAX					
Operating Expenses	0	0	0	118,000	3,000
Debt Service	2,315,487	2,345,246	2,292,332	2,172,412	1,864,026
Capital Expenditures	1,727,322	2,052,274	2,121,596	2,531,038	8,998,803
Subtotal	4,042,809	4,397,520	4,413,928	4,821,450	10,865,829
TOTALS					
Personal Services	$21,664,735	$23,553,279	$26,240,875	$27,133,934	$28,426,841
Operating Expenses	17,281,743	19,438,914	19,712,289	21,334,489	23,920,183
Debt Service	7,987,187	7,851,817	8,595,832	8,606,469	8,131,883
Capital Expenditures	12,961,422	8,381,890	7,555,273	9,183,267	34,383,338
GRAND TOTAL	$59,895,087	$59,225,900	$62,104,269	$66,258,159	$94,862,245

CITY OF NAPLES EXPENDITURE BUDGET
LAST FIVE FISCAL YEARS
(IN MILLIONS)



TOTALS					
Personal Services	$21,664,735	$23,553,279	$26,240,875	$27,133,934	$28,426,841
Operating Expenses	$17,281,743	$19,438,914	$19,712,289	$21,334,489	$23,920,183
Debt Service	$7,987,187	$7,851,817	$8,595,832	$8,606,469	$8,131,883
Capital Expenditures	$12,961,422	$8,381,890	$7,555,273	$9,183,267	$34,383,338
GRAND TOTAL	$59,895,087	$59,225,900	$62,104,269	$66,258,159	$94,862,245

City of Naples

FY 2004-05 Expenditures by Fund

(With Actual Expenditures from Prior Years)

Fund Description	2000-01 Actual	2001-02 Actual	2002-03 Actual	2003-04 Adopted	2004-05 Adopted	Change from 2003-04
001 General Fund	$21,040,147	$23,124,262	$24,153,522	$25,503,383	$27,502,656	$1,999,273
Governmental Funds	**$21,040,147**	**$23,124,262**	**$24,153,522**	**$25,503,383**	**$27,502,656**	**$1,999,273**
110 Building Permits Fund	3,074,974	1,818,198	1,969,150	2,319,838	2,515,381	$195,543
130 Community Dev. Block Grant	221,541	864,117	25,885	0	137,000	$137,000
Special Revenue Funds	**3,296,515**	**2,682,315**	**1,995,035**	**2,319,838**	**2,652,381**	**332,543**
200 Utility Tax/ Debt Service	13,649,824	4,193,714	10,385,648	4,459,665	4,404,456	($55,209)
Debt Service Funds	**13,649,824**	**4,193,714**	**10,385,648**	**4,459,665**	**4,404,456**	**(55,209)**
340 Capital Project Funds	3,292,866	2,451,535	4,490,046	2,774,038	10,349,803	$7,575,765
350 East Naples Bay District	77,417	62,366	65,140	78,814	467,601	$388,787
360 Moorings Bay District	376,715	219,144	4,579	33,750	562,580	$528,830
380 Community Redevelopment	467,935	719,273	952,337	4,675,454	4,287,463	($387,991)
390 Streets and Traffic	2,343,788	3,704,414	4,100,575	2,566,875	7,301,873	$4,734,998
Capital Project Funds	**6,558,721**	**7,156,732**	**9,612,677**	**10,128,931**	**22,969,320**	**$12,840,389**
420 Water and Sewer Fund	20,353,311	21,502,624	20,308,962	20,778,246	35,384,023	$14,605,777
430 Naples Beach Fund	1,196,346	1,440,645	1,526,263	1,206,450	1,489,809	$283,359
450 Solid Waste Fund	4,573,265	4,733,259	4,850,670	5,193,995	5,475,042	$281,047
460 City Dock Fund	1,798,254	1,569,318	1,681,244	1,573,221	1,537,114	($36,107)
470 Storm Water Fund	1,035,295	1,387,056	1,516,052	1,901,269	1,644,127	($257,142)
480 Tennis Fund	436,674	424,703	481,714	454,414	487,965	$33,551
Enterprise Funds	**29,393,145**	**31,057,605**	**30,364,905**	**31,107,595**	**46,018,080**	**$14,910,485**
500 Self Insurance	1,727,574	2,585,136	2,850,941	2,559,848	2,364,040	($195,808)
510 Health Benefits	3,351,793	3,749,563	3,039,558	4,964,615	5,106,733	$142,118
520 Technology Services	1,123,398	1,426,224	1,551,973	1,679,722	1,881,238	$201,516
530 Equipment Services	1,761,035	1,683,798	1,668,833	1,651,076	1,998,517	$347,441
540 Construction Management	0	0	0	849,351	826,133	($23,218)
Internal Service Funds	**7,963,800**	**9,444,721**	**9,111,305**	**11,704,612**	**12,176,661**	**$472,049**
TOTAL	$81,902,152	$77,659,349	$85,623,092	$85,224,024	$115,723,554	$30,499,530

City of Naples, Florida
Staffing Levels

Fund	Department	Adopted FY 01-02	Adopted FY 02-03	Adopted FY 03-04	Adopted FY 04-05	Change
General Fund						
	Mayor & Council	1	1	1	1	-
	City Attorney	1	1	1	1	-
	City Clerk	8	7	8	8	-
	City Manager's Office	7	6.5	3	4	1.0
	Human Resources	7	7	7	7	-
	Community Dev./Planning	8	8	7	7	-
	Community Dev./Code Enf.	0	0	0	3	3.0
	Development Services	10	10	0	0	-
	Finance Department	19.8	20.8	21.8	20.8	(1.0)
	PESD Fire Operations	59	59	59	59	-
	PESD Admin	13	13	5	4	(1.0)
	PESD CIB	19	19	18	18	-
	PESD Police Operations	55.7	55.7	64.7	65.7	1.0
	PESD Support Services	24	24	24	24	-
	Community Serv Admin	3	3	5	7	2.0
	Community Serv Parks/Pkys	32	30	22	21	(1.0)
	Community Serv Recreation	16	17	16	14	(2.0)
	Facilities Maintenance	10	10	10	10	-
	TOTAL FUND	**293.5**	**292**	**272.5**	**274.5**	**2.0**
Water & Sewer Fund						
	Administration	6.5	8.5	8.5	8	(0.5)
	Water	37	35	36	40	4.0
	Wastewater	34	34.5	34.5	35.5	1.0
	Utilities Maintenance	16	16	17	16	(1.0)
	TOTAL FUND	**93.5**	**94**	**96**	**99.5**	**3.5**
Solid Waste Fund						
	Administration	3	4	3	3	-
	Residential Collection	13	14	14	14	-
	Commercial Collection	8	8	8	8	-
	Horticultural Collection	6	0	0	0	-
	TOTAL FUND	**30**	**26**	**25**	**25**	**0.0**
Streets & Traffic Fund		5	5	5	5.5	0.5
Building Permits Fund		24.5	24.5	27.5	26	(1.5)
Community Redevel Agency		2.5	3.5	3.5	6	2.5
Stormwater Fund		7	7	7	5.5	(1.5)
City Dock Fund		5	4	5	5	-
Tennis Fund		6	6.2	4	4	-
Naples Beach Fund		13.3	12.6	13.1	14.1	1.0
Technology Services Fund		10	10	11	11	-
Equipment Services Fund		11	11	11	11	-
Risk Management		1	2	2	2	-
Construction Management		0	0	8	8	-
GRAND TOTAL		**502.3**	**497.8**	**490.6**	**497.1**	**6.5**

CITY OF NAPLES

PROPERTY TAX LEVIES & ASSESSED VALUATION

LAST 10 FISCAL YEARS

YEAR	TAX LEVY	ASSESSED VALUATION
1996	1.1800	$4.20 BILLION
1997	1.1800	$4.50 BILLION
1998	1.1800	$4.83 BILLION
1999	1.1800	$5.14 BILLION
2000	1.1800	$5.96 BILLION
2001	1.1800	$6.80 BILLION
2002	1.1500	$8.51 BILLION
2003	1.1130	$9.95 BILLION
2004	1.1100	$11.21 BILLION
2005	1.1600	$12.17 BILLION

COLLIER COUNTY

PROPERTY TAX LEVIES & ASSESSED VALUATION

LAST 10 FISCAL YEARS

YEAR	TAX LEVY (1)	ASSESSED VALUATION
1995	4.2340	$16.00 BILLION
1996	4.0990	$17.29 BILLION
1997	4.2883	$18.08 BILLION
1998	4.2534	$19.53 BILLION
1999	4.1397	$21.34 BILLION
2000	4.0261	$24.43 BILLION
2001	4.3453	$27.74 BILLION
2002	4.6841	$33.44 BILLION
2003	4.6841	$39.49 BILLION
2004	4.6841	$45.99 BILLION
2005	4.6841	$51.26 BILLION

(1) Countywide Levy plus Unincorporated Levy.

CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2005

TAX UNIT	LEVY	PERCENT OF TOTAL
CITY OF NAPLES	1.1600	9.5%
Voted Debt Service	0.0498	.4%
School District	6.2200	50.9%
Collier County	3.8772	31.8%
Water Management	0.2840	2.3%
Pollution Control	0.0347	.3%
Mosquito Control	0.0962	.8%
Big Cypress Basin	0.2425	2.0%
Conservation Collier	0.2500	2.0%
TOTAL	**12.2144**	**100.0%**

Example:

$700,000	residence
($ 25,000)	homestead exemption
675,000	taxable value

CITY OF NAPLES	783.00
Voted Debt Service	33.61
School District	4,198.50
Collier County	2,617.11
Water Management	191.70
Pollution Control	23.42
Mosquito Control	64.94
Big Cypress Basin	163.69
Conservation Collier	168.75
TOTAL	$8,244.72

City of Naples, Florida
General Information

Location

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 awestruck by its natural beach beauty and the flora and fauna that are unparalleled in any community.

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

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

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

Education and Recreation

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

The City of Naples has wonderful lodging and dining, as well as world-famous historic shopping districts. Mention areas like "Fifth Avenue", "Third Street" or "Tin City" and locals and their guests smile with delight from memories of good times had. With miles of pristine Gulf beaches and gentle surf, the City of Naples is a wonderful beach destination; parking is available at the end of nearly every street, making the City beaches the most accessible beaches in the County. The City has excellent fishing, both salt and fresh water. The City has the famous **Naples Pier** where fishing is free, because the City of Naples maintains a fishing license for the Pier.

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

General Information (continued)

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

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

Economy and Transportation

Based on the 2000 census, Naples and the surrounding area have one of the highest per capita incomes in the state. Naples’ per capita income was, at that time, estimated to be $40,121, compared to the state average of $27,764.

According the Federal census bureau, the largest business type in the Naples area is Retail, followed by Health Care/Social Services and Accommodations/Food Service.

The City of Naples is serviced by the Naples Municipal Airport. This 732-acre Airport facility is a fully certificated air carrier airport. With two main runways, it is home to private 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. Delta Airlines has recently announced that it will serve Naples Airport statring late 2004. For more general aviation, the Southwest Florida International Airport is thirty miles north of the City, in Lee County. The City is reachable from Interstate 75, and is about a two-hour drive from Miami or Tampa.

Government

The City is managed with a Council-Manager form of government. The legislative body consists of a Mayor and six Council Members. Each member of the legislative body is elected at large for four-year staggered terms. The current members of the legislative body are:

- Mayor Bill Barnett
- Vice Mayor Tamela E. Wiseman
- William R. MacIlvaine
- Johnny Nocera
- Clark Russell
- John Sorey III
- Penny Taylor

General Information (continued)

The City Manager, as Chief Executive Officer, manages the operations of the City and reports directly to the Mayor and Council. Dr. Robert E. Lee was selected in June 2003 to be the City Manager.

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 streets construction and maintenance, parks and parkways, recreation, water and sewer, and solid waste (refuse, recyclables and yard waste). All departments of the City, with the exception of the City Clerk and the City Attorney, are under the supervision and control of the City Manager. A director, appointed by the City Manager, leads each department listed below:

Chief of Police and Emergency Services .....Steven Moore
Community Development Director (acting)... Martin Conant
Community Services Director .....David M. Lykins
Construction Management Director..... Ronald A. Wallace
Finance Director ..... Ann Marie S. Ricardi
Human Resources Director.....Denise Perez
Information Services Director..... Stephen A. Weeks
Public Works Director ..... Dan E. Mercer

Financial Policies and Operations

In 2002, the City of Naples adopted a fund balance policy, via Resolution 02-9845. The purpose of that resolution is to ensure that the reserves and financial stability of the City's operating funds are preserved.

Investment of city funds follows the guidelines established by Ordinance 01-9099. This ordinance was established in accordance with State Law, and ensures the safety of the funds entrusted to the City's care. Pension funds are governed by a separate ordinance.

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

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 the following fund types:

Governmental Funds

- General Fund
- Special Revenue Funds
  - *Building Permits*
  - *Community Development Block Grant*
  - *Community Redevelopment Agency*
  - *East Naples Bay and Moorings Bay Taxing Districts*
  - *Streets & Traffic*
- Debt Service Fund
- Capital Project Fund

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 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:

- ***Enterprise Funds***
  - Water and Sewer
  - Naples Beach
  - Solid Waste
  - City Dock
  - Stormwater
  - Tennis
- ***Internal Service Funds***
  - Risk Management
  - Employee Benefits
  - Technology Services
  - Equipment Services
  - Construction Management

Budgets are prepared on the modified accrual basis of accounting for all funds. This means that 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; appropriations committed by way of contract or purchase order are rolled into the new fiscal year.

General Information (continued)

The City's Fiscal Year begins October 1. By January, staff is already gearing up for the next budget year. For the next budget year, the first step in the budget process will be staff and council-based retreats, leading to an informal goal-setting meeting. Additional inputs for budgets will also be gathered from the Presidents Council, neighborhood associations and city committees.

During April, departments will begin preparing their budget requests using line-item budget formats. At the same time, Finance will begin assessing available and potential revenue sources.

The City's Five-Year Capital Improvement program is presented in June, in accordance with the City Code. The proposed budget document, a balanced and complete document, is presented to the City Council in late July for their review and discussion at August workshops.

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

City of Naples

BUDGET PLANNING CALENDAR
For Fiscal Year 2004-05

June 1	Deliver CIP to City Council per City Code 2-371 Deliver CRA to City Manager
June 2	City Council Meeting
June 10	Meet with City Manager & Department Directors to review operating budget requests
June 14	Council Workshop on CIP Budget
June 16	City Council Meeting
July 1	Collier County to Certify Taxable Value
July 1-26	Preliminary Budget Document Preparation
July 26	Preliminary Operating Budget to Copy Center for reproduction
July 30	Deliver Preliminary Operating Budget to City Council
August 4	Last day to certify max mill levy
August 16	Budget Workshop
August 16	City Council Workshop
August 18	City Council Meeting
September 13	Tentative Budget Hearing 5:05 pm (postponed due to Hurricane Ivan)
September 27	Tentative Budget Hearing 5:05 pm
October 4	Final Hearing 5:05 pm

General Fund

City of Naples

General Fund Revenue Analysis

Overview

Florida counties and municipalities have limited revenue sources. County and municipal tax sources are restricted by the Florida Constitution and by the Legislature. Naples utilizes most of the allowable revenue sources. However, there are still several options available if the City needed to raise revenue. One option is to increase property taxes. The state limits the City to a maximum of 10 mills, and the City of Naples adopted millage rate is 1.160 mills. Other options are to add a new utility tax, such as water, increase telecommunication taxes, or to increase or add user charges.

Revenue in the General Fund is separated into seven categories: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Service, Fines and Forfeitures, Miscellaneous Income and Fund Balance/Transfers. These categories are established by the State of Florida's Uniform Accounting System.

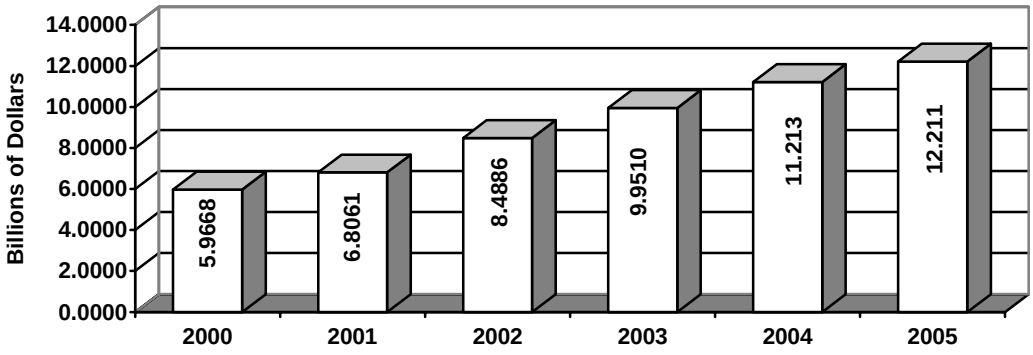
For Fiscal Year (abbreviated FY throughout this document) 2004-05, the budgeted revenues for the General Fund are $27,502,656.

Local Taxes

Ad Valorem Taxes

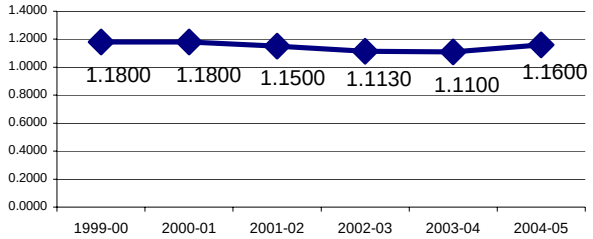
The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at $13,141,950. The County Property Assessor is assigned the responsibility for assessing property within the City. Florida Statutes require the Assessor to provide an estimate of property values to the City by July 1 to aid in the budgeting process. For FY 2004-05, the preliminary taxable value (per Property Appraiser's report DR420) of all properties within the City is $12,211,458,744. The chart below shows the growth in taxable value for the past six years. As the table below shows, property values have steadily increased over the past five years, ranging from an increase of 12.2% to 24.7% with an average of 17% for the past five years. Note that the 2004 increase of 12.6% was the lowest rate of increase for the prior five years, and this year's increase of 8.9% is even lower.

TAXABLE VALUE (in billions)



Increase in value over prior year	16.1%	14.1%	24.7%	17.3%	12.6%	8.9%

For Fiscal Year 2004-05, the adopted millage rate is raised to 1.160 (or $1.160 per thousand dollars of property value). Based on the 1.160 rate, the City would expect to collect a maximum of $14,165,292. In accordance with Florida Statutes, the City reduces this by four percent (4%) to allow for uncollected funds and prepayment discounts. Therefore, for FY 2004-05, the budgeted tax revenue for Ad Valorem Taxes is $13,598,680. In 1995, the City created a Community Redevelopment Agency (CRA), funded by Tax Increment Financing (which is described separately within the CRA fund). For 2004-2005, $456,730 of the City's Ad Valorem Taxes is to be reassigned to the CRA fund, leaving $**13,141,950** as budgeted ad valorem tax income for the General Fund. The Chart below shows the trend for the ad valorem tax rate.



There are 374 cities in Florida that reported a property tax rate to the State in 2003 (which is the most recent data available). According to the Florida Legislative Council on Intergovernmental Relations (LCIR), there were 63 cities with a population ranging from 15,000 to 40,000. Within this population range, Naples had the second lowest tax rate in 2003 at 1.11. The only one with a lower rate was Bonita Springs (Lee County) at 0.9976. Then next highest above Naples was Marco Island at 1.62. However, within this population range, Naples also has the highest per capita taxable value.

Other Local Taxes

Until October 2001, Naples assessed non-exclusive Franchise Fees for the primary Electric, Telephone, Trolley and Cable Television companies. However, due to the State of Florida's new Simplified Telecommunications Tax, the City can no longer collect Telephone or Cable Franchise fees. The State has consolidated these fees in the new simplified Telecommunications Tax.

The Electric Franchise Fee is a negotiated contract with Florida Power and Light (FPL), and the fee is now 5.9%. It is expected to bring in $2,684,000 of revenue to the City. In August 2001, the City entered into a 20-year agreement with TECO Gas, which includes a 6% franchise fee. For the first two years, revenues were prepaid and recorded as revenue. However, in March 2003, the prepayment was exhausted, and the City began receiving approximately $2,000 per month in Gas Franchise Fees, leading to a 2004-05 budget of $24,000.

Naples assesses a Payment in Lieu of Taxes (PILOT) on the Enterprise Funds of the City. The PILOT is established at 6% of revenues, and it is similar to franchise fees charged to the private sector utilities. For 2004-05, the City has established the following PILOT charges:

Water and Sewer	$1,254,409
Solid Waste	$333,949
City Dock	$88,000

The Simplified Telecommunications Tax passed by the Florida Legislature in 2001 set the City's telecommunications tax rate at 3.3%. It is budgeted to bring in a total of $1,652,000. These receipts are split equally between the General Fund ($826,000) and the Utility Tax/Debt Service Fund ($826,000).

Licenses and Permits

The City of Naples is budgeted to collect $268,800 in Licenses and Permits. The primary revenue in this category is the Occupational License Tax. Generally, the Occupational License Tax is a tax on all persons for the privilege of engaging in or managing any business, profession or occupation within the corporate limits of the City. State law allows the City to increase rates every two years. The last increase was October 2003 (for Fiscal Year 2003-04), so the next opportunity to raise rates will be October 2005 (for Fiscal Year 2005-06). City Occupational Licenses are projected to bring in $203,500 for Fiscal Year 2004-05. This is based on an estimated 3,800 permits issued. Additionally, the City expects to collect $45,000 from the County for the City's proportionate share of County Occupational Licenses. Minor revenues included in this section are address changes, contractor exams, engineering and special event permits.

Intergovernmental Revenue

Intergovernmental Revenue in the General Fund is budgeted at $3,068,500. The largest source of intergovernmental revenue is the General Use Sales Tax, budgeted at $2,337,000. This sales tax revenue represents a small portion of the state's 6% sales tax that is collected within the county and distributed to municipalities based on a population formula. Projections for this revenue source are based on the State of Florida's Legislative Committee on Intergovernmental Relations. This group annually prepares a document that includes a projection of all state-shared revenues and this information is also available on its web site.

Another tax is the State Revenue Sharing program, expected to bring $572,000 to the fund. The Municipal Revenue Sharing Program includes a variety of taxes that are pooled and allocated based on a State-calculated formula. The formula's components include population, sales tax collections and relative ability to raise revenue. The Department of Revenue requires 31% of the revenue to be used for transportation, so this amount is distributed to the Streets Fund. The balance of the Revenue Sharing money is distributed to the General Fund.

Other intergovernmental revenues are:

- **Mobile Home Licenses** $9,000 (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 registered within our limits.)
- **Firefighters Education** $10,500 (Firefighters who meet certain educational requirements receive supplemental pay from by the State.)
- **Fuel Tax Refund** $25,000
- **Alcohol Beverage License** $65,000 (Distributed to the City per F.S. 561.342)
- **County Shared Revenue** $50,000 (Red Tide cleanup, with a corresponding expense in the Community Services Department.

Charges for Services

Charges for Services reflect the revenues related to services performed, whether received from private individuals or other governmental units. The General Fund is budgeted to collect $5,124,130 in Charges for Services.

The City projects to collect $200,000 in Security Services, which is a reimbursement to the City for special police services provided to private entities. In addition, the budget includes $320,000 in accordance with the City's contract to provide fire service at the Naples Municipal Airport (APF).

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

The amount that should be charged to each fund was calculated using a modified step-allocation plan. Bases for this plan include number of employees, square feet of buildings and number of purchase orders issued. Until 2001-02, the fees were flat percentage based. Modifying the charge to more accurately reflect the non-general fund's impact has been unfavorable to the general fund, with a nearly $711,070 decrease in just two years. This decrease in general fund revenue further supports the need for an increase in the ad valorem tax rate. However, this improved method is both fair and well-documented.

Administrative Charges to:	**FY00/01**	**FY01/02**	**FY02/03**	**FY03/04**	**FY04/05**
Water/Sewer Fund	2,034,800	2,199,700	$2,130,700	1,900,000	1,818,720
Naples Beach Fund	258,600	283,200	277,700	201,000	201,000
Sanitation Fund	351,800	345,700	335,500	289,000	289,000
East Naples Bay	0	0	0	12,500	
Moorings Bay	0	0	0	12,500	
City Dock Fund	92,300	98,000	132,700	112,000	125,000
Stormwater Fund	175,100	123,075	177,900	135,000	125,000
Tennis Fund	0	0	22,050	24,000	28,000
Self Insurance Fund	53,800	41,850	83,100	65,500	65,500
Health Insurance Fund	89,100	0	19,600	31,000	32,500
Information Systems	0	0	90,000	85,000	85,000
Equipment Services Fund	117,000	124,900	131,100	139,000	139,000
Construction Management	0	0	0	41,000	98,000
Building and Zoning Fund	102,800	113,100	218,100	225,000	279,140
Utility Tax Fund	76,800	92,900	91,900	64,000	64,000
Capital Projects Fund	212,500	167,900	237,500	125,000	125,000
Community Redevel. Fund	42,600	75,900	94,900	106,000	120,000
Streets and Traffic Fund	365,500	375,000	386,200	140,000	120,000
Pensions Fund	29,200	29,500	31,000	31,000	34,020
Total	**$4,001,900**	**$4,070,725**	**$4,459,950**	**$3,738,500**	**$3,748,880**

In 2003/04 the City originally planned to charge the taxing districts for a portion of their overhead costs. However, such charges are prohibited in the Districts enabling legislation.

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

Fleischmann Park.....$391,500
Norris Community Center (Cambier) $55,000
River Park Center.....$25,000
Athletic programming.....$71,950
Skate Park.....$131,000
Total.....$674,450

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

Fines and Forfeits

The General Fund is budgeted to receive $329,700 in fines for FY 2004-05.

The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department. This is budgeted to be $260,000 for FY 2004-05, the same as FY03-04. All non-parking ticket and violation revenues are collected by the County Court system and remitted to the City. In addition, any parking ticket violator who requests a court hearing will also have their fees collected by the County Court System, which will then be remitted to the City.

City Fines are budgeted at $62,000, which is consistent with receipts from prior years. The City's Code Enforcement staff has been transferred into the General Fund, from the Building and Zoning fund, and with it comes the approximately $1,500 in fines assessed and collected for violations.

Miscellaneous Income

The primary Miscellaneous Income for all funds is Interest Income. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For 2004-05, the assumed interest rate is 2.5%, and the projected average invested funds will be $8,000,000. Therefore, Interest Income is budgeted at $200,000.

The General Fund will collect $124,218 from the Community Redevelopment Agency, as that fund continues to payback loans. Auction/Surplus Property proceeds are budgeted at $4,500.

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

Summary

The General Fund Revenue for 2004-05 is budgeted at $27,502,656. Even with the ad valorem tax increasing from 1.1100 to 1.1600, the city continues to enjoy one of the lower tax rates in the State. Note that there is no other rate increase in the General Fund.

City of Naples General Fund

Fiscal Year 2004-05 Revenue Detail

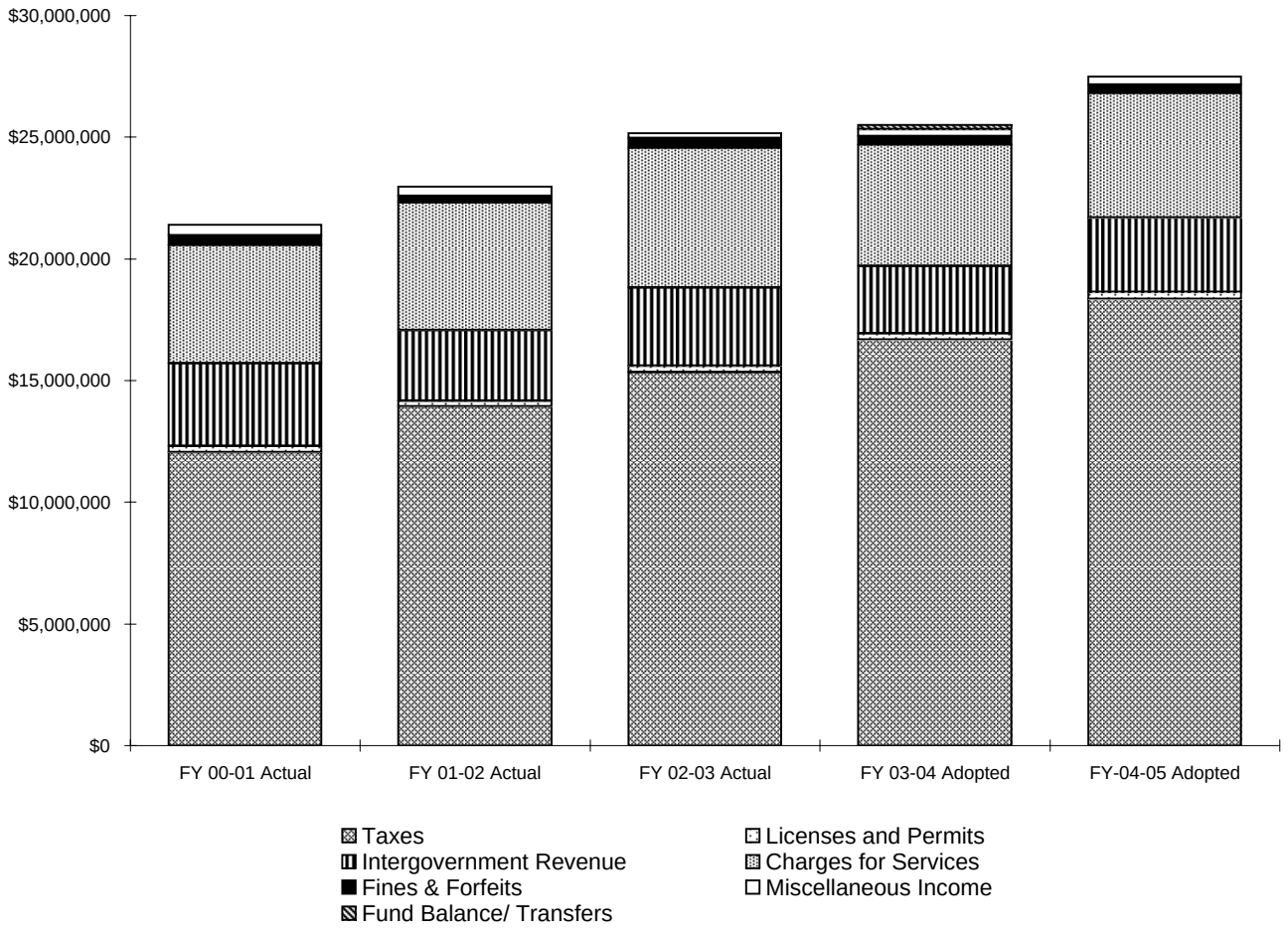
Description	FY 01-02 Actual	FY 02-03 Actual	FY 03-04 Adopted	FY-04-05 Adopted	Change
Ad Valorem Taxes	9,178,621	10,346,126	11,604,498	13,141,950	13.2%
Electric Franchise Fee	2,416,759	2,612,351	2,440,000	2,684,000	10.0%
Trolley Franchise	500	500	500	500	0.0%
Cable TV Franchise	51,341	0	0	0	0.0%
Payment in Lieu of Taxes	1,596,900	1,658,026	1,692,000	1,676,358	-0.9%
Teco Gas Franchise	0	6,401	13,200	24,000	81.8%
Telecommunications Tax	671,844	725,755	926,000	826,000	-10.8%
Taxes	**13,915,965**	**15,349,159**	**16,676,198**	**18,352,808**	**10.1%**
Occupational Licenses	176,497	192,366	203,500	203,500	0.0%
County Occupational License	43,951	44,275	45,000	45,000	0.0%
Address Changes	2,787	2,781	2,000	3,000	50.0%
Contractor Exams	8,358	13,743	8,500	8,500	0.0%
Engineering Permits	1,700	2,950	500	2,000	300.0%
Special Events Permits	5,305	7,233	5,000	6,000	20.0%
Outdoor Dining Permits	210	520	0	800	0.0%
Licenses and Permits	**238,808**	**263,868**	**264,500**	**268,800**	**1.6%**
Federal Grants	34,971	12,165			
State Revenue Sharing	429,579	425,728	430,255	572,000	32.9%
Mobile Home Licenses	10,688	8,658	10,000	9,000	-10.0%
Firefighters Education	10,830	10,577	10,800	10,500	-2.8%
Fuel Tax Refund	26,869	35,722	25,000	25,000	0.0%
Alcohol Beverage License	53,896	63,196	52,000	65,000	25.0%
General Use Sales Tax	2,332,893	2,560,660	2,231,600	2,337,000	4.7%
Collier County Shared Cost	0	80,000	0	50,000	0.0%
Intergovernmental Rev.	**2,899,726**	**3,196,706**	**2,759,655**	**3,068,500**	**11.2%**
Maps and Codes Fees	6,647	5,830	5,000	5,000	0.0%
Copies	2,185	3,677	2,500	3,000	20.0%
Election Fees	1,000	0	0	0	0.0%
Planning Dept Fees	29,274	49,113	35,000	40,000	14.3%
County Utility Billing Charge	0	18,000	36,000	36,000	0.0%
False Alarms/Reports	31,881	41,322	45,000	45,000	0.0%
Investigation Fees	21,632	22,064	20,000	20,000	0.0%
Security Services	230,127	231,782	200,000	200,000	0.0%
Airport/Fire Contract	251,159	259,204	295,000	320,000	8.5%
EMS Space Rental	0	0	0	25,800	0.0%
Lot Mowing Fees	4,419	2,205	4,000	4,000	0.0%
Fleischmann Park	356,018	470,436	390,000	391,500	0.4%
Norris Community Center	47,674	45,669	30,000	55,000	83.3%
River Park Center	6,558	22,474	20,000	25,000	25.0%
School/Athletics	2,410	1,749	1,500	71,950	4696.7%
Skate Park	152,413	126,387	175,500	131,000	-25.4%
Recreation Programs	0	5,440	3,000	0	-100.0%
Vending Machine Commission	1,724	2,033	1,100	2,000	81.8%
Water/Sewer Reimbursement	2,199,700	2,130,700	1,900,000	1,818,720	-4.3%
Naples Beach Reimbursement	283,200	277,700	201,000	201,000	0.0%
Sanitation Fund Reimb	345,700	335,500	289,000	289,000	0.0%

City of Naples General Fund

Fiscal Year 2004-05 Revenue Detail

Description	FY 01-02 Actual	FY 02-03 Actual	FY 03-04 Adopted	FY-04-05 Adopted	Change
East Naples Bay Reimb	0	0	12,500	0	-100.0%
Moorings Bay Reimb	0	0	12,500	0	-100.0%
City Dock Fund Reimb	98,000	132,700	112,000	125,000	11.6%
Stormwater Fund Reimb	164,100	177,900	135,000	125,000	-7.4%
Tennis Fund Reimb	0	22,050	24,000	28,000	16.7%
Self Insurance Fund Reimb	55,800	83,100	65,500	65,500	0.0%
Health Insurance Fund Reimb	0	19,600	31,000	32,500	4.8%
Technology Services Reimb	0	90,000	85,000	85,000	0.0%
Equipment Service Reimb	124,900	131,100	139,000	139,000	0.0%
Capital Engineering Reimb	0	0	41,000	98,000	139.0%
Building Permits Reimb	113,100	218,100	225,000	279,140	24.1%
Utility Tax Reimb	92,900	91,900	64,000	64,000	0.0%
Capital Projects Reimb	167,900	237,500	125,000	125,000	0.0%
CRA Reimb	75,900	94,900	106,000	120,000	13.2%
Streets and Traffic Reimb	375,000	386,200	140,000	120,000	-14.3%
Pensions Reimb	29,500	31,002	31,000	34,020	9.7%
Charges for Services	**5,270,821**	**5,767,337**	**5,002,100**	**5,124,130**	**2.4%**
County Court Fines	187,703	294,185	260,000	260,000	0.0%
School Crossing Fines	52	12	0	0	0.0%
Police Training Fees	1,263	1,412	1,000	1,200	20.0%
City Fines	54,041	66,286	62,000	62,000	0.0%
Handicap Accessibility	8,083	7,823	0	5,000	0.0%
Code Enforcement Fines	0	0	0	1,500	0.0%
Parking/Crossing Guard Fee	0	0	20,000		-100.0%
Fines & Forfeits	**251,142**	**369,718**	**343,000**	**329,700**	**-3.9%**
Interest Earnings	155,202	180,857	143,009	200,000	39.9%
GASB 31 Mark to Market	28,376	17,435	0	0	0.0%
Auction Proceeds/Surplus Sales	4,810	3,857	1,000	4,500	350.0%
CRA Repayment	0	0	124,218	124,218	0.0%
Other Income	208,610	18,838	18,009	30,000	66.6%
FEMA	0	0	0	0	0.0%
Miscellaneous Income	**396,998**	**220,987**	**286,236**	**358,718**	**25.3%**
Total General Fund Revenue	**22,973,460**	**25,167,775**	**25,331,689**	**27,502,656**	**8.6%**
Appropriated Fund Balance			171,694	0	
Total General Fund Budget		**25,167,775**	**25,503,383**	**27,502,656**	**7.8%**

City of Naples
General Fund Revenue Sources



	FY 00-01 Actual	FY 01-02 Actual	FY 02-03 Actual	FY 03-04 Adopted	FY-04-05 Adopted	% of General Fund Revenues
Taxes	$12,034,154	$13,915,965	$15,349,159	$16,676,198	$18,352,808	66.73%
Licenses and Permits	279,265	238,808	263,868	264,500	268,800	0.98%
Intergovernment Revenue	3,400,101	2,899,726	3,196,706	2,759,655	3,068,500	11.16%
Charges for Services	4,853,376	5,270,821	5,767,337	5,002,100	5,124,130	18.63%
Fines & Forfeits	378,336	251,142	369,718	343,000	329,700	1.20%
Miscellaneous Income	447,408	396,998	220,987	286,236	358,718	1.30%
Fund Balance/ Transfers	0	0	0	171,694	0	0.00%
TOTAL	**$21,392,640**	**$22,973,460**	**$25,167,775**	**$25,503,383**	**$27,502,656**	**100.00%**

City of Naples, Florida

General Fund Budget Comparison

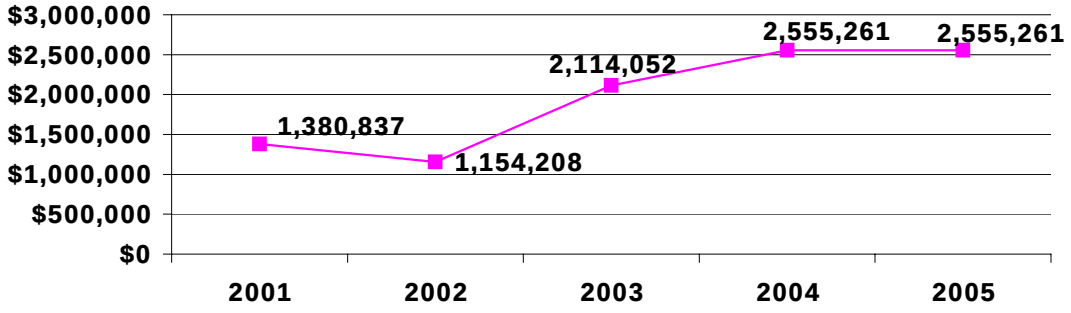
Fiscal Year 2004-05

	FY00-01 Actual	FY01-02 Actual	FY02-03 Actual	FY03-04 Adopted	FY04-05 Adopted	Change
General Fund						
Revenue						
Local Taxes	12,034,154	13,915,965	15,349,159	16,676,198	18,352,808	1,676,610
Licenses and Permits	279,265	238,808	263,868	264,500	268,800	4,300
Intergovernmental	3,400,101	2,899,726	3,196,706	2,759,655	3,068,500	308,845
Charges for Service	4,853,376	5,270,821	5,767,337	5,002,100	5,124,130	122,030
Fines and Forfeits	378,336	251,142	369,718	343,000	329,700	(13,300)
Miscellaneous Income	447,408	396,998	220,987	286,236	358,718	72,482
TOTAL REVENUE	21,392,640	22,973,460	25,167,775	25,331,689	27,502,656	2,170,967
Expenditures						
Mayor and City Council	254,163	210,240	200,555	211,566	223,560	11,994
City Attorney	433,904	453,928	497,747	501,683	592,122	90,439
City Clerk	343,062	398,024	391,834	460,267	494,273	34,006
City Manager's Office	531,694	593,413	688,243	374,507	501,319	126,812
Human Resources	422,079	462,283	559,521	511,931	573,132	61,201
Planning	414,270	399,650	489,500	0	0	0
Community Development	0	0	0	497,113	728,037	230,924
Development Services	619,669	677,553	638,879	0	0	0
Finance Department	914,198	1,016,151	1,328,043	1,467,915	1,458,659	(9,256)
Police/Fire PESD	10,072,743	10,805,864	11,938,472	12,817,591	13,313,384	495,793
Community Services	4,199,158	4,676,970	4,652,050	5,218,418	5,607,021	388,603
Non Departmental Maintenance	877,001	985,655	827,031	902,544	861,596	(40,948)
Non Departmental Other	1,697,109	1,681,684	1,941,647	2,338,926	2,636,409	297,483
Contingency	0	0	0	200,922	233,144	32,222
Transfers	261,097	762,847	0	0	280,000	280,000
TOTAL EXPENDITURES	21,040,147	23,124,262	24,153,522	25,503,383	27,502,656	1,999,273
Change in Financial Position	**352,493**	**(150,802)**	**1,014,253**	**(171,694)**	**0**	

GENERAL FUND
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$2,114,052**
Projected Revenues FY 2003-04		**$25,503,383**
Projected Expenditures FY 2003-04		**$25,062,174**
Net Increase/(Decrease) in Net Unrestricted Assets		**$441,209**
Expected Unrestricted Net Assets as of Sept. 30, 2003		**$2,555,261**
Add Fiscal Year 2004-05 Budgeted Revenues		
Ad Valorem Tax	$13,141,950	
Other Taxes	$5,210,858	
Licenses & Permits	268,800	
Sales Tax	2,337,000	
Intergovernmental	731,500	
Charges for Services	700,800	
Recreation Revenues	674,450	
Fines & Forfeitures	329,700	
Transfers - Reimburse Admin.	3,748,880	
Other Revenue	358,718	$27,502,656
TOTAL AVAILABLE RESOURCES:		**$30,057,917**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Mayor & Council	223,560	
City Attorney	592,122	
City Clerk	494,273	
City Manager	501,319	
Human Resources	573,132	
Planning	728,037	
Finance	1,458,659	
Police & Emergency Services	13,313,384	
Engineering	0	
Community Services	5,607,021	
Non-Departmental	2,083,851	
Transfer - Self Insurance	1,414,154	
Transfer - Streets Fund	280,000	
Contingency	233,144	27,502,656
BUDGETED CASH FLOW		**$0**
Projected Unrestricted Net Assets as of September 30, 2005		**$2,555,261**

Five Year Trend-Unrestricted Net Assets



FISCAL YEAR 2005
BUDGET DETAIL
GENERAL FUND

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	11,108,402	12,186,051	11,694,475	12,093,815	399,340
10-30	OTHER SALARIES	591,057	612,115	614,623	606,179	(8,444)
10-32	STATE INCENTIVE PAY	96,386	95,231	89,760	89,880	120
10-40	OVERTIME	723,883	625,908	543,656	513,921	(29,735)
10-41	SPECIAL DUTY PAY	164,988	120,827	180,000	180,000	0
10-42	HOLIDAY PAY	122,812	140,277	170,854	203,454	32,600
10-43	TSA GRANT OVERTIME	0	104,593	0	0	0
25-01	FICA	962,386	1,032,938	900,078	925,542	25,464
25-03	RETIREMENT CONTRIBUTIONS	394,070	602,615	679,519	731,905	52,386
25-04	LIFE/HEALTH INSURANCE	1,466,603	2,026,484	2,161,925	2,276,833	114,908
25-13	EARLY RETIREMENT INCENTIVE	0	0	178,164	175,664	(2,500)
29-00	GENERAL & MERIT INCREASE	0	0	519,217	657,455	138,238
	TOTAL PERSONAL EXPENSES	**15,630,587**	**17,547,039**	**17,732,271**	**18,454,648**	**722,377**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	122,005	181,331	211,211	275,010	63,799
30-02	HOUSING ALLOWANCE	18,000	17,250	18,000	18,000	0
30-05	COUNTY LAND FILL	0	0	1,000	5,000	4,000
30-10	AUTO MILEAGE	9,425	5,335	6,760	6,650	(110)
30-20	FIELD TRIPS	0	0	0	500	500
30-21	FLEISCHMANN PARK	161,736	1,706	30,000	40,000	10,000
30-22	NORRIS COMMUNITY CENTER	31,457	11	0	0	0
30-23	RIVER PARK CENTER	18,648	474	5,000	6,500	1,500
30-24	SCHOOL SITES	11,918	0	0	2,000	2,000
30-31	TV PRODUCTION EXPENDITURE	0	7,582	0	0	0
30-40	CONSTRUCTION MGT FEE	0	0	195,000	207,000	12,000
30-61	PURCHASING CARD CHARGES	-350	0	0	0	0
31-00	PROFESSIONAL SERVICES	10,038	3,558	8,950	22,900	13,950
31-01	PROFESSIONAL SERVICES	63,432	194,685	243,250	307,650	64,400
31-02	ACCOUNTING & AUDITING	87,205	95,997	101,650	106,500	4,850
31-04	OTHER CONTRACTUAL SVCS	991,075	973,954	1,145,082	1,307,559	162,477
31-07	MEDICAL SERVICES	21,131	22,853	18,235	37,300	19,065
31-10	TOMASELLO ENGINEERING	0	65,000	0	0	0
31-30	CITY MANAGER SEARCH	0	34,459	0	0	0
31-50	ELECTION EXPENSE	35,876	0	37,000	40,000	3,000
31-51	DOCUMENT IMAGING	7,113	-311	7,000	7,000	0
32-01	CITY ATTORNEY	184,476	211,388	210,000	210,000	0
32-03	WILKINSON HOUSE ATTORNEY	65,641	3,777	12,500	0	(12,500)
32-04	OTHER LEGAL SERVICES	0	0	28,000	28,000	0
32-10	OUTSIDE COUNSEL	163,649	192,390	150,000	160,000	10,000
32-11	CABLE ATTORNEY	19,155	0	1,500	5,000	3,500
32-12	LABOR ATTORNEY	11,765	52,582	15,000	65,000	50,000
32-21	HAMILTON HARBOR LITIGATION	0	10,117	0	0	0
40-00	TRAINING & TRAVEL COSTS	0	116,713	130,342	175,491	45,149
40-01	TRAVEL	25,868	0	0	0	0
40-02	SCHOOL AND TRAINING	83,116	0	0	0	0
40-22	MAYOR MACKENZIE	0	0	1,000	0	(1,000)
40-24	COUNCILPERSON GALLEBERG	0	1,000	1,000	0	(1,000)
40-25	COUNCILPERSON TAYLOR	0	0	1,000	0	(1,000)
40-28	COUNCILPERSON HERMS	0	0	1,000	0	(1,000)
40-29	COUNCILPERSON WISEMAN	1,242	350	1,000	0	(1,000)
40-31	COUNCILPERSON MACILVAINE	0	0	1,000	0	(1,000)
40-32	COUNCILPERSON RUSSELL	0	0	1,000	0	(1,000)
41-00	COMMUNICATIONS	182,364	197,269	202,092	195,311	(6,781)
41-01	TELEPHONE	38,914	0	0	0	0

FISCAL YEAR 2005
BUDGET DETAIL
GENERAL FUND

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
42-00	TRANSPORTATION	17,513	29,170	37,000	42,500	5,500
42-01	VEHICLES & EQUIPMENT	8	0	0	0	0
42-02	POSTAGE & FREIGHT	70,592	87,932	83,930	105,000	21,070
42-10	EQUIP.SERVICES - REPAIRS	724,177	578,704	569,353	625,500	56,147
42-11	EQUIP. SERVICES - FUEL	133,416	150,283	134,550	195,721	61,171
43-01	ELECTRICITY	548,804	283,585	300,978	312,960	11,982
43-02	WATER, SEWER, GARBAGE	196,212	235,713	324,553	338,558	14,005
44-00	RENTALS & LEASES	21,934	18,886	33,250	48,718	15,468
44-01	BUILDING RENTAL	45,540	47,800	0	51,740	51,740
44-02	EQUIPMENT RENTAL	414	0	5,000	1,000	(4,000)
45-00	INSURANCE- SKATE PARK	0	0	16,500	16,500	0
45-22	SELF INS. PROPERTY DAMAGE	773,180	1,056,201	1,310,241	1,414,154	103,913
46-00	REPAIR AND MAINTENANCE	222,149	213,233	269,254	270,126	872
46-02	BUILDINGS & GROUND MAINT.	0	7,634	7,267	5,800	(1,467)
46-03	EQUIP. MAINT. CONTRACTS	44	0	0	0	0
46-04	EQUIP. MAINTENANCE	10,317	9,713	18,325	18,325	0
46-06	OTHER MAINTENANCE	3,254	7,926	0	0	0
46-14	HYDRANT MAINTENANCE	497	0	1,742	2,200	458
46-15	RED TIDE CLEAN UP	38,001	0	0	50,000	50,000
47-00	PRINTING AND BINDING	37,246	34,786	69,420	67,110	(2,310)
47-01	LEGAL ADS	39,603	47,338	39,500	48,300	8,800
47-02	ADVERTISING (NON LEGAL)	21,494	26,475	23,170	27,900	4,730
47-03	COUNCIL PACKETS	2,416	0	0	0	0
47-06	DUPLICATING	1,972	5,091	12,300	11,800	(500)
47-07	NAPLES ANNUAL REPORT	0	0	12,000	12,000	0
49-00	OTHER CURRENT CHARGES	66,379	38,784	42,582	38,892	(3,690)
49-02	INFORMATION SERVICES	519,400	568,699	591,945	721,835	129,890
49-03	SPECIAL ECONOMIC DEV.	1,000	1,966	0	0	0
49-04	EMPLOYEE DEVELOPMENT	1,233	3,921	5,000	5,000	0
49-05	SPECIAL EVENTS	49,411	64,146	92,750	94,000	1,250
49-06	AWARDS	15,558	10,312	15,000	14,700	(300)
49-07	EMPLOYEE RECOGNITION	1,031	525	1,000	1,000	0
49-51	WILKINSON HOUSE EXPENSES	6,257	9,448	10,520	0	(10,520)
51-00	OFFICE SUPPLIES	48,181	46,427	62,975	69,080	6,105
51-01	STATIONERY & PAPER	1,922	1,592	2,700	3,100	400
51-02	OTHER OFFICE SUPPLIES	2,939	1,993	4,900	4,150	(750)
51-06	RESALE SUPPLIES	81,849	66,820	80,000	85,000	5,000
52-00	OPERATING SUPPLIES	309,985	400,830	360,085	373,921	13,836
52-01	RECREATIONAL PGM. EXPENSE	4,175	5,685	12,000	0	(12,000)
52-02	FUEL	0	0	0	1,500	1,500
52-07	UNIFORMS	64,388	61,118	85,382	75,762	(9,620)
52-09	OTHER CLOTHING	9,759	10,257	10,900	10,250	(650)
52-10	JANITORIAL SUPPLIES	34,885	44,698	55,044	55,044	0
52-23	VESTS	5,823	5,248	6,400	6,400	0
52-31	TREE PLANTING & SUPPLIES	719	0	0	0	0
52-41	POOL - OPERATING SUPPLIES	0	764	13,000	15,000	2,000
52-42	BAND SHELL OPERATING SUPPLIES	0	0	5,000	5,000	0
54-00	BOOKS, PUBS, SUBS, MEMBS	2,555	1,541	2,650	2,000	(650)
54-01	MEMBERSHIPS	15,407	18,433	28,424	30,159	1,735
54-02	BOOKS, PUBS, SUBS.	10,216	7,370	10,678	9,338	(1,340)
	TOTAL OPERATING EXPENSES	**6,526,754**	**6,600,517**	**7,551,840**	**8,515,414**	**963,574**
	NON-OPERATING EXPENSES					
60-30	IMPROVEMENTS O/T BUILDING	163,445	0	0	0	0
60-40	MACHINERY EQUIP	38,990	5,966	18,350	19,450	1,100
60-80	COMPUTER PURCHASES	1,639	0	0	0	0

FISCAL YEAR 2005
BUDGET DETAIL
GENERAL FUND

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
91-21	BOND SINKING FUND FD 200	154,200	0	0	0	0
91-39	STREETS FUND	350,625	0	0	0	0
91-51	HEALTH INSURANCE FUND	258,022	0	0	0	0
91-39	TRANSFER STREETS FUND	0	0	0	280,000	280,000
99-01	OPERATING CONTINGENCY	0	0	200,922	233,144	32,222
	TOTAL NON-OPERATING EXPENSES	**966,921**	**5,966**	**219,272**	**532,594**	**313,322**
	TOTAL EXPENSES	**$23,124,262**	**$24,153,522**	**$25,503,383**	**$27,502,656**	**$1,999,273**

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Mayor and City Council

City of Naples, Florida

Departmental Summary Page

DEPARTMENT **Mayor and City Council**
FUND: **General Fund**

Department Description

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

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

2004-05 Goals and Objectives

Protect natural resources in the City through legislation and special project development.

- Adopt a tree canopy ordinance by November 2004.
- Adopt a land preservation ordinance by November 2004.
- Adopt an amended tree ordinance to ensure that illegal removal of trees will result in substantial fines to the property owner by December 2004.
- Adopt a plan to extend the use of reclaimed water in the City and finalize a source of funding by February 2005.
- Consider proposals from the South Florida Water Management District to improve water quality in Naples Bay throughout the year.

Enhance aesthetics in the City through legislation and special project development.

- Adopt a new right-of-way ordinance by January 2005.
- Approve the next phase of public improvements for the Redevelopment District by January 2005.
- Adopt a final site plan, including source of funding, for the Fleischmann Park improvements and for the Pulling Park site by January 2005.

Ensure public safety of all citizens and visitors through legislation and policy initiatives.

- Adopt an ordinance to reduce vessel speeds in certain areas of City waterways by November 2004.
- Evaluate the Moorings Bay and East Naples Bay Dredging Projects and adopt a final funded plan by March 2005.
- Evaluate the Aqualane Shores proposed dredging project and special assessment district to fund needed improvements by March 2005.
- Approve a contract to update the City's Stormwater Master Plan by January 2005.
- Approve a five-year arterial walkway program, including consideration of making Gulf Shore Boulevard one way by February 2005.

DEPARTMENT **Mayor and City Council**
FUND: **General Fund**

Improve the quality of life for all citizens and visitors through legislation and policy initiatives.

- Adopt an amended noise ordinance to ensure that residential neighborhoods are protected against unnecessary noise pollution by December 2004.
- Approve a final plan for the Broad Avenue right-of-way by February 2005.
- Review and adopt the Evaluation and Appraisal Report (EAR) for the City's Comprehensive Plan segments due throughout the year.
- Adopt a special event policy by November 2004.
- Adopt a special assessment policy for all special projects (i.e., underground utilities, special dredging projects, etc.) by January 2005.
- Make a final decision on the City's position relative to the Airport Road/Golden Gate Parkway Overpass by November 2004.

Improve the efficiencies of the City through legislation and special project development.

- Increase the level of spending for City Manager approval by October 2004.
- Encourage specific goals and objectives and evaluation benchmarks in the preparation of the 2005-06 operating budget.

2004-05 Significant Budgetary Issues

The budget of this office is $223,560 an $11,994 (6%) increase from the FY 03-04 adopted budget.

The budget for Personal Services is $191,020 making up 85% of this Office's budget. This Office has a total of eight (8) positions budgeted, consisting of seven (elected) members of the Council and one (non-elected) Administrative Coordinator.

The budget for Operating Expenses is $32,540. Major expenditures budgeted for this office include $10,000 for Council Members' training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference or the Legislative Action Day), and $6,750 budgeted in Memberships for membership in the Florida League of Cities, the Metropolitan Planning Organization and the South West Florida League of Cities.

FUND: 001 GENERAL FUND

MAYOR AND CITY COUNCIL
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
1	1	1	Mayor	$20,000
6	6	6	Council Members	84,000
1	1	1	Administrative Coordinator-Mayor	32,174

DEPARTMENT TOTALS :

8	**8**	**8**	**Regular Salaries**	**136,174**
			Employer Payroll Expenses	**53,458**
			General Increase	**1,388**
			Total Personal Services	**$191,020**

FISCAL YEAR 2005
BUDGET DETAIL
MAYOR & CITY COUNCIL

001.0101.511

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	156,136	134,926	134,642	136,174	1,532
25-01	FICA	11,475	9,550	9,449	9,614	165
25-03	RETIREMENT CONTRIBUTIONS	1,754	3,516	4,162	2,252	(1,910)
25-04	LIFE/HEALTH INSURANCE	30,467	40,553	40,249	41,592	1,343
29-00	GENERAL INCREASE	0	0	1,214	1,388	174
	TOTAL PERSONAL SERVICES	**199,832**	**188,545**	**189,716**	**191,020**	**1,304**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	0	0	0	1,400	1,400
40-00	TRAINING & TRAVEL	0	0	0	10,000	10,000
40-22	MAYOR MACKENZIE	0	0	1,000	0	(1,000)
40-24	COUNCILPERSON GALLEBERG	0	1,000	1,000	0	(1,000)
40-25	COUNCILPERSON TAYLOR	0	0	1,000	0	(1,000)
40-28	COUNCILPERSON HERMS	0	0	1,000	0	(1,000)
40-29	COUNCILPERSON WISEMAN	1,242	350	1,000	0	(1,000)
40-31	COUNCILPERSON MACILVAINE	0	0	1,000	0	(1,000)
40-32	COUNCILPERSON RUSSELL	0	0	1,000	0	(1,000)
41-00	COMMUNICATIONS	3,881	5,081	3,900	5,340	1,440
44-00	RENTALS & LEASES	0	0	0	3,000	3,000
46-00	REPAIR AND MAINTENANCE	83	0	200	200	0
47-00	PRINTING AND BINDING	907	187	1,000	1,200	200
47-02	ADVERTISING	0	0	0	1,000	1,000
47-06	DUPLICATING	0	715	750	750	0
49-03	SPECIAL ECONOMIC DEVELOPMENT	1,000	1,966	0	0	0
51-00	OFFICE SUPPLIES	395	292	750	1,200	450
51-02	OTHER OFFICE SUPPLIES	1,178	297	1,500	1,700	200
54-01	MEMBERSHIPS	1,722	2,122	6,750	6,750	0
	TOTAL OPERATING EXPENSES	**10,408**	**12,010**	**21,850**	**32,540**	**10,690**
NON-OPERATING EXPENSES						
60-80	COMPUTERS	3,798	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**3,798**	**0**	**0**	**0**	**0**
	TOTAL EXPENSES	**$210,240**	**$200,555**	**$211,566**	**$223,560**	**$11,994**

City Attorney

City of Naples, Florida

Departmental Summary Page

DEPARTMENT **City Attorney**
FUND: **General Fund**

Department Description

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

2004-05 Goals and Objectives

Minimize legal exposure for the City.

- With Risk Management, develop a plan for reacting to specific claims against the City, such as sewer backup claims or tree-related problems. Draft of policies to be provided to city manager for review and implementation by spring 2005.
- With Human Resources, review the changes to the personnel policy and union contracts to ensure all changes clarify and enhance the city's policies (Reviews of contracts occur as they are negotiated. Police negotiations will begin in July 2004. Fire negotiations will begin in summer 2005.)
- Attend and provide legal advice at all regular meetings of City Council Planning Advisory Board and Code Enforcement Board, monitor or attend workshops as needed and assist committees as needed in special circumstances.
- Represent the City before all state and federal courts and all agencies in civil matters. (Daily basis).

Improve the practice of preventive law on behalf of the City

- Continue to provide competent and reasonably prompt legal advice. Continue to coordinate through City Manager's office, City Clerk's office and Mayor/Council office.
- Update and revise the City Code and eliminate outmoded and inconsistent provisions. (First draft of revised Code to be provided to City Council in February 2005; second draft in April 2005.)
- Recommend or conduct training sessions as needed to reduce potential liability of the city. (Annually or as needed. Next training to be held in Fall, 2004. Topics include: Government in Sunshine, Public Records, Ethics & Liability issues.)
- Provide for continuing legal education of legal department staff. (Attend local and state meetings and annual national convention.)
- Update advertising notice requirements. (Update to be completed Fall 2005.)

Departmental Summary Page (continued)

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

Prepare ordinances, resolutions, agreements, contracts, legal opinions and other legal instruments.

- Draft and/or review all ordinances, resolutions and agreements. (Completed bi-weekly in conjunction with agenda item review.)
- Ensure the availability of blank or sample common legal documents such as liens, releases, and resolutions for department use. (Continuously updated in the network and updated manual to be provided by March 2005)
- Continue to streamline the processing of legislation and contracts with the City Manager's and City Clerk's offices. (Continuously work together and share ideas to get the process done in the most efficient manner possible.)
- Continue to assist staff with ordinances pertaining to vessel speeds, land preservation, and canopy trees. (Ordinances drafted and in various stages of review and revision.)
- Prepare a litigation report to City Council. (Monthly basis).
- Develop a tracking method for all contracts approved by council by June 2005.

Continue to monitor and reduce costs of legal research

- Eliminate most law books and services, in favor of on-line services such as Westlaw.

Work on Special Projects, including:

Canopy tree ordinance	October, 2004
Annexations	October, 2004
Boat Speed ordinance	October, 2004
Subdivision ordinance	October, 2004
Pension ordinance	October, 2004
FEMA	December, 2004
Land Trust ordinance	October, 2004

2004-05 Significant Budgetary Issues

The adopted budget of the City Attorney's office is $592,122, a $90,439 (18%) increase over the adopted FY03-04 budget.

The City Attorney's office has $78,212 budgeted in Personal Services, which funds the salary and benefits of the one employee of the department. This represents a $4,479 increase over the budget of 2003-04, primarily due to the general employee wage increase, increased retirement contributions and the increased cost of insurance.

Departmental Summary Page (continued)

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

The Department has $513,910 budgeted in Operating Expenses. This in an increase of $85,960 over the adopted budget and includes the following items:

Professional Services (includes $22,500 for recodification)	$30,200
City Attorney Contract	$210,000
City Attorney Litigation as needed	$160,000
Labor Attorney	$65,000

In the current year (FY03-04), the Labor Attorney fees were budgeted well below the prior year's experience, under the assumption that the city had experienced some unusual, extensive, labor-related issues in prior years, and these were past. However, this was incorrect, as labor based legal issues have continued to be high due to unions, contracts, mediations, arbitrations and other labor issues. This adopted budget brings the labor attorney charges back up to the previous year's level, plus an additional $15,000 for anticipated arbitration costs.

The City Attorney's litigation fees were increased for 2004-05, per the contract with Roetzel and Andress.

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

FUND: 001 GENERAL FUND

CITY ATTORNEY
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
1	1	1	Legal Coordinator	$59,131

DEPARTMENT TOTALS :

1	**1**	**1**	**Regular Salaries**	**59,131**
			Employer Payroll Expenses	**16,531**
			General Increase	**2,550**
			Total Personal Services	**$78,212**

FISCAL YEAR 2005
BUDGET DETAIL
CITY ATTORNEY

001.0201.514

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	54,540	58,518	56,315	59,131	2,816
25-01	FICA	4,111	4,378	4,203	4,374	171
25-03	RETIREMENT CONTRIBUTIONS	2,279	3,096	4,186	5,322	1,136
25-04	LIFE/HEALTH INSURANCE	5,349	6,848	6,459	6,835	376
29-00	GENERAL INCREASE	0	0	2,570	2,550	(20)
	TOTAL PERSONAL SERVICES	**66,279**	**72,840**	**73,733**	**78,212**	**4,479**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	2,470	316	2,500	5,000	2,500
31-01	PROFESSIONAL SERVICES	2,333	1,581	5,000	30,200	25,200
32-01	CITY ATTORNEY	184,476	211,388	210,000	210,000	0
32-04	OTHER LEGAL SERVICES	0	0	28,000	28,000	0
32-10	LITIGATION	163,649	192,390	150,000	160,000	10,000
32-11	CABLE ATTORNEY	19,155	0	1,500	5,000	3,500
32-12	LABOR ATTORNEY	0	0	15,000	65,000	50,000
32-21	HAMILTON HARBOR LITIGATION	0	10,117	0	0	0
40-00	TRAINING & TRAVEL COSTS	0	1,081	1,500	1,500	0
40-01	TRAVEL	1,971	0	0	0	0
40-02	SCHOOL AND TRAINING	190	0	0	0	0
41-00	COMMUNICATIONS	1,702	1,283	2,500	1,500	(1,000)
46-04	EQUIP. MAINTENANCE	1,105	485	2,000	2,000	0
49-00	OTHER CURRENT CHARGES	3,153	1,095	2,500	0	(2,500)
51-00	OFFICE SUPPLIES	0	-133	0	0	0
51-01	STATIONERY	1,288	696	1,500	1,500	0
54-01	MEMBERSHIPS	463	359	450	440	(10)
54-02	BOOKS, PUBS, SUBS.	5,694	4,249	5,500	3,770	(1,730)
	TOTAL OPERATING EXPENSES	**387,649**	**424,907**	**427,950**	**513,910**	**85,960**
	TOTAL EXPENSES	**$453,928**	**$497,747**	**$501,683**	**$592,122**	**$90,439**

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City Clerk

City of Naples, Florida

Departmental Summary Page

DEPARTMENT **City Clerk**
FUND: **General Fund**

Department Description

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

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

2004-05 Goals and Objectives

- In conjunction with assuming minute preparation for additional boards and committees, implement and refine a work flow tracking system to assure that minutes are provided to said boards and committees as agreed upon or at the next regular meeting. Anticipated completion – 10/31/04.

- Explore additional records management strategies to improve responsiveness to public records requests organization-wide, including training on various levels (department directors, supervisory staff and support staff). Anticipated completion –summer 2005.

- Continue to enhance staff skills, particularly in the area of composition and editing, but also including cross-training of Recording Specialists as support for various functions such as legislation processing and records dispositioning. Anticipated completion – ongoing as workload permits.

- Reduce the cost of legal advertising for City Council agenda publication through appropriate ordinance amendment. Anticipated completion – 10/1/04.

- Explore availability of records storage capacities within city-owned facilities to reduce or eliminate costs of off-site rental units, dispositioning records which have met retention. Anticipated completion – February 2005.

2003-04 Significant Budgetary Issues

The adopted budget of the City Clerk's Office is $494,273, a $34,006 or 7.4% increase over the budget of Fiscal Year 2003-04.

Departmental Summary Page (continued)

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

Personal Services makes up 83% of the City Clerk's budget. The City Clerk's office has a total of eight (8) positions budgeted, the same that was budgeted in 2003-04. The only increases are related to the general pay raise and the increased cost of retirement and health insurances.

Operating Expenses, at $86,050, is 6% higher than the FY03-04 budget. The larger expenses are listed below:

Legal Ads	$32,000	This amount assumes passage of an ordinance regarding publication of agendas, which will reduce costs from the current year.
Professional Services	$14,000	For supplements to the City Code and to the Comprehensive Development Code
Document Imaging	$7,000	For State of Florida archiving services

The City budgets for the elections costs in "non-departmental". There was $40,000 budgeted for a potential special election.

FUND: 001 GENERAL FUND

CITY CLERK
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
1	1	1	City Clerk	$66,000
0	1	1	Deputy City Clerk	37,669
3	4	4	Recording Specialist	115,581
2	1	1	Sr. Administrative Specialist	35,267
1	1	1	Administrative Specialist II	26,331

DEPARTMENT TOTALS :

7	**8**	**8**	**Regular Salaries**	**280,848**
			Other Salaries & Wages	**1,500**
			Overtime	**4,000**
			Employer Payroll Expenses	**109,763**
			General Increase	**12,112**
			Total Personal Services	**$408,223**

FISCAL YEAR 2005
BUDGET DETAIL
CITY CLERK

001.0301.519

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	239,551	234,614	269,561	280,848	11,287
10-30	OTHER SALARIES	7,243	1,596	1,500	1,500	0
10-40	OVERTIME	4,844	2,128	4,000	4,000	0
25-01	FICA	18,069	17,671	20,314	20,809	495
25-03	RETIREMENT CONTRIBUTIONS	7,987	9,979	17,848	22,970	5,122
25-04	LIFE/HEALTH INSURANCE	33,821	44,623	56,173	65,984	9,811
29-00	GENERAL INCREASE	0	0	9,821	12,112	2,291
	TOTAL PERSONAL SERVICES	**311,515**	**310,611**	**379,217**	**408,223**	**29,006**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	2,790	2,267	3,500	3,500	0
30-61	PURCHASING CARD CHARGES	-350	0	0	0	0
31-01	PROFESSIONAL SERVICES	16,789	12,347	14,000	14,000	0
31-51	DOCUMENT IMAGING	7,113	-311	7,000	7,000	0
40-00	TRAINING & TRAVEL COSTS	0	0	4,000	4,000	0
40-01	TRAVEL	776	1,315	0	0	0
40-02	SCHOOL AND TRAINING	1,370	1,005	0	0	0
41-00	COMMUNICATIONS	5,220	6,364	4,500	6,500	2,000
46-00	REPAIR AND MAINTENANCE	4,713	4,011	5,000	5,000	0
47-01	LEGAL ADS	30,929	35,104	28,000	32,000	4,000
47-02	ADVERTISING (NON-LEGAL)	0	7,734	0	0	0
47-03	COUNCIL PACKETS	2,416	0	0	0	0
47-06	DUPLICATING	0	153	3,500	3,500	0
49-00	OTHER CURRENT CHARGES	2,000	2,086	3,000	2,000	(1,000)
51-00	OFFICE SUPPLIES	2,917	2,943	3,050	3,050	0
52-00	OPERATING SUPPLIES	4,716	4,405	4,000	4,000	0
54-01	MEMBERSHIPS	1,312	1,621	1,500	1,500	0
	TOTAL OPERATING EXPENSES	**82,711**	**81,044**	**81,050**	**86,050**	**5,000**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIP	3,798	179	0	0	0
	TOTAL NON-OPERATING EXPENSES	**3,798**	**179**	**0**	**0**	**0**
	TOTAL EXPENSES	**$398,024**	**$391,834**	**$460,267**	**$494,273**	**$34,006**

City Manager

City of Naples, Florida

Departmental Summary Page

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

Department Description

The City Manager serves as chief executive officer and head of the administrative branch of the city government. In accordance with the City Charter, the City Manager is responsible to council for the proper administration of all departments, except the legal department and the City Clerk, and to that end, he shall have power and is required to:

(a) Enforce all laws, ordinances and contracts of the City.
(b) Appoint and remove any officers and employees of the city, except those appointed by the City Council.
(c) Prepare the capital improvement program and the annual city budget, submit each to the City Council, and be responsible for the administration of the approved documents.
(d) Prepare and submit to City Council within ninety (90) days after the end of each fiscal year a complete report on the finances and administrative activities of the city for the preceding year.
(e) Perform such other duties as may be prescribe or required by the City Council.

2004-05 Goals and Objectives

Provide leadership in planning, directing, monitoring and communicating City administrative activities.

- Empower Department Directors to manage and be accountable for all aspects of their departments.
- Encourage all employees to freely exceed expectations and continue to look for ways to improve City services.
- Be respectful in all communications and require all employees to do the same.

Enhance interdepartmental cooperation and employee communications through a series of City Manager/employee meetings and site visits and contribute information to the monthly employee newsletter.

- Meet bi-weekly with all Department Directors, both individually and as a group, to assist in completing departmental goals.
- Meet quarterly with all supervisors to answer questions on City policy, facilitate divisional updates from those attending the meetings, and encourage discussion on ideas to improve City services.
- Meet monthly with an employee committee represented by all departments to empower employees to develop programs to improve employee recognition and communication and to answer questions on City policy.

- Visit employee worksites throughout the year and spend time working with employees to understand job responsibilities and "get to know" the employees on a more personal level.
- Write a monthly column in the employee newsletter and respond to the recently implemented "Ask the City Manager" section within this newsletter.

Enhance Council/Manager communications and working relationships through consistent and professional communications.

- Inform all City Council members about major events or issues before they become newsworthy.
- Provide all City Council members the same information so all members can make informed decisions.
- Prepare thorough, yet concise, agenda packets for all meetings of the City Council.
- Whenever possible, schedule workshop items/issues well in advance of the scheduled workshop to enable Council members and City staff an opportunity to better prepare for deliberations.

Enhance communications and working relationships with City residents, members of the business community, homeowner associations, and other non-profit organizations.

- Provide a weekly City Manager update on the City website describing the status of City services, construction and beautification projects, and other information of interest to residents and visitors.
- Host a monthly meeting of the Presidents of each homeowner association at City Hall to provide updates on City services and to discuss neighborhood issues and ideas to improve services.
- Schedule meetings with representatives from the Chamber of Commerce and other business and professional associations to discuss issues of interest to the business community and cooperatively develop balanced solutions where residential and commercial concerns conflict.

Enhance intergovernmental cooperation with Collier County and other governmental jurisdictions.

- Meet monthly with the County Manager to discuss City/County issues and to develop solutions for City Council and County Commission considerations.
- Exchange City Council and County Commission agendas at least two days before scheduled meetings to keep each other informed on items under consideration.
- Schedule a quarterly Council/Commission workshop to discuss issues affecting both agencies and seek consensus on resolutions that best serve the citizens.
- Schedule meetings throughout the year with regional, state, and federal agencies (i.e., MPO, SFWMD, DEP, etc.) to discuss intergovernmental grants, permits, and other important issues on behalf of the City.

Departmental Summary Page (continued)

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

2004-05 Significant Budgetary Issues

The budget of the City Manager's office is $501,319 or $126,812 higher than the 2003-04 adopted budget.

The primary reason for this increase is because the funding for the current Assistant to the City Manager is being transferred from the Police and Emergency Services Department (PESD) to the City Manager's Office to accurately represent the duties this person is performing. This brings the number of budgeted positions in the City Manager's office to four, but is not an increase in the number of positions in the City, as this position will be cut from the PESD. The City Manager's office decreased the $15,000 from the Other Salaries line item to $7,500. This will be used to fund an intern or Manager in Transition for special projects during the year.

Operating Expenses increased 10%, or $6,868. The General Operating Expenditures line item was increased $4,000 to pay for special recognitions, and the Rentals and Leases line item was increased due to the increased number of copies made on the City Manager's office copier. The $12,000 line item entitled Naples Annual Report represents a plan by the City Manager's office to publish and distribute a report to the citizens.

FUND: 001 GENERAL FUND

CITY MANAGER
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
			ADMINISTRATION	
1	1	1	City Manager	$129,600
0	0	1	Assistant to the City Manager	90,258
1	0	0	Video Production Specialist	0
2	2	2	Executive Assistant to City Manager	101,218
4	3	4		321,076
			NATURAL RESOURCES*	
1	0	0	Natural Resources Manager	0
1	0	0	Administrative Specialist II	0
0.5	0	0	Naturalist	0
2.5	0	0		0
DEPARTMENT TOTALS :				
6.5	**3**	**4**	**Regular Salaries**	**321,076**
			Other Salaries	**7,500**
			Overtime	**2,000**
			Employer Payroll Expenses	**86,721**
			General Increase	**13,904**
			Total Personal Services	**$431,201**

* Natural Resources was moved to Community Services in 2003-04

FISCAL YEAR 2005
CITY MANAGER
DEPARTMENT SUMMARY

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	419,685	430,468	227,065	321,076	94,011
10-30	OTHER SALARIES & WAGES	11,708	0	15,000	7,500	(7,500)
10-40	OVERTIME	9,742	6,663	2,000	2,000	0
25-01	FICA	28,384	29,268	17,003	24,279	7,276
25-03	RETIREMENT CONTRIBUTIONS	23,495	131,615	17,531	27,857	10,326
25-04	LIFE/HEALTH INSURANCE	34,832	36,258	22,512	34,585	12,073
29-00	GENERAL INCREASE	0	0	10,146	13,904	3,758
	TOTAL PERSONAL EXPENSES	**527,846**	**634,272**	**311,257**	**431,201**	**119,944**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	8,289	1,324	1,500	5,500	4,000
30-02	HOUSING ALLOWANCE	18,000	17,250	18,000	18,000	0
30-10	AUTO MILEAGE	4,200	4,150	4,800	4,800	0
30-31	TV PRODUCTION EXPENSES	0	7,582	0	0	0
40-00	TRAINING & TRAVEL COSTS	0	4,970	3,000	3,000	0
40-01	TRAVEL	5,410	0	0	0	0
40-02	SCHOOL AND TRAINING	2,721	0	0	0	0
41-00	COMMUNICATIONS	8,461	11,206	6,950	6,950	0
42-10	EQUIP.SERVICES - REPAIRS	3,005	213	0	0	0
42-11	EQUIP. SERVICES - FUEL	248	239	0	0	0
44-00	RENTALS & LEASES	0	0	9,900	12,768	2,868
46-00	REPAIR AND MAINTENANCE	119	44	200	200	0
47-00	PRINTING AND BINDING	5,370	249	1,000	1,000	0
47-01	LEGAL ADS	114	309	0	0	0
47-06	DUPLICATING	176	-43	0	0	0
47-07	NAPLES ANNUAL REPORT	0	0	12,000	12,000	0
51-00	OFFICE SUPPLIES	4,039	3,024	3,500	3,500	0
51-02	OTHER OFFICE SUPPLIES	81	0	0	0	0
54-00	BOOKS, PUBS, SUBS, MEMBS	770	303	600	600	0
54-01	MEMBERSHIPS	2,146	2,860	1,800	1,800	0
54-02	BOOKS, PUBS, SUBS	779	291	0	0	0
	TOTAL OPERATING EXPENSES	**63,928**	**53,971**	**63,250**	**70,118**	**6,868**
NON-OPERATING EXPENSES						
60-80	COMPUTER PURCHASES	1,639	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**1,639**	**0**	**0**	**0**	**0**
	TOTAL EXPENSES	**$593,413**	**$688,243**	**$374,507**	**$501,319**	**$126,812**

FISCAL YEAR 2005
BUDGET DETAIL
CITY MANAGER

001.0401.512

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	319,432	316,306	227,065	321,076	94,011
10-30	OTHER SALARIES	7,470	0	15,000	7,500	(7,500)
10-40	OVERTIME	9,539	6,663	2,000	2,000	0
25-01	FICA	20,645	20,981	17,003	24,279	7,276
25-03	RETIREMENT CONTRIBUTIONS	16,061	123,333	17,531	27,857	10,326
25-04	LIFE/HEALTH INSURANCE	24,230	24,422	22,512	34,585	12,073
29-00	GENERAL INCREASE	0	0	10,146	13,904	3,758
	TOTAL PERSONAL SERVICES	**397,377**	**491,705**	**311,257**	**431,201**	**119,944**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	6,636	524	1,500	5,500	4,000
30-02	HOUSING ASSISTANCE PMT	18,000	17,250	18,000	18,000	0
30-10	AUTO MILEAGE	4,200	4,150	4,800	4,800	0
30-31	TV PRODUCTION EXPENSES	0	7,582	0	0	0
31-01	PROFESSIONAL SERVICES	0	0	0	0	0
40-00	TRAINING & TRAVEL COSTS	0	2,406	3,000	3,000	0
40-01	TRAVEL	2,655	0	0	0	0
40-02	SCHOOL AND TRAINING	2,023	0	0	0	0
41-00	COMMUNICATIONS	5,958	9,114	6,950	6,950	0
44-00	RENTALS & LEASES	0	0	9,900	12,768	2,868
46-00	REPAIR AND MAINTENANCE	119	44	200	200	0
47-00	PRINTING AND BINDING	5,299	183	1,000	1,000	0
47-06	DUPLICATING	176	0	0	0	0
47-07	NAPLES ANNUAL REPORT	0	0	12,000	12,000	0
51-00	OFFICE SUPPLIES	3,242	2,662	3,500	3,500	0
54-00	BOOKS, PUBS, SUBS, MEMBS	587	303	600	600	0
54-01	MEMBERSHIPS	675	1,286	1,800	1,800	0
	TOTAL OPERATING EXPENSES	**49,570**	**45,504**	**63,250**	**70,118**	**6,868**
	TOTAL EXPENSES	**$446,947**	**$537,209**	**$374,507**	**$501,319**	**$126,812**

FISCAL YEAR 2005
BUDGET DETAIL
NATURAL RESOURCES

001.0404.537

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	100,253	114,162	0	0	0
10-30	OTHER SALARIES & WAGES	4,238	0	0	0	0
10-40	OVERTIME	203	0	0	0	0
25-01	FICA	7,739	8,287	0	0	0
25-03	RETIREMENT CONTRIBUTIONS	7,434	8,282	0	0	0
25-04	LIFE/HEALTH INSURANCE	10,602	11,836	0	0	0
	TOTAL PERSONAL SERVICES	**130,469**	**142,567**	**0**	**0**	**0**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	1,653	800	0	0	0
40-01	TRAVEL	2,755	2,078	0	0	0
40-02	SCHOOL AND TRAINING	698	486	0	0	0
41-00	COMMUNICATIONS	2,503	2,092	0	0	0
42-10	EQUIP. SERVICES - REPAIRS	3,005	213	0	0	0
42-11	EQUIP. SERVICES - FUEL	248	239	0	0	0
47-00	PRINTING AND BINDING	71	66	0	0	0
47-01	LEGAL ADS	114	309	0	0	0
47-06	DUPLICATING	0	-43	0	0	0
51-00	OFFICE SUPPLIES	797	362	0	0	0
51-02	OTHER OFFICE SUPPLIES	81	0	0	0	0
54-00	BOOKS, PUBS, SUBS, MEMBS	183	0	0	0	0
54-01	MEMBERSHIPS	1,471	1,574	0	0	0
54-02	BOOKS, PUBS, SUBS	779	291	0	0	0
	TOTAL OPERATING EXPENSES	**14,358**	**8,467**	**0**	**0**	**0**
NON-OPERATING EXPENSES						
60-80	COMPUTER PURCHASES	1,639	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**1,639**	**0**	**0**	**0**	**0**
	TOTAL EXPENSES	**$146,466**	**$151,034**	**$0**	**$0**	**$0**

This division was split between Community Services Administration and the Beach Fund.

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Human Resources

City of Naples, Florida

Departmental Summary Page

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

Department Description

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

2004-05 Goals and Objectives

Assist in negotiating collective bargaining agreements between the City and its bargaining units

- Commence and finalize negotiations with Fraternal Order of Police, Collier County Lodge 38, and Supervisor Bargaining Unit, by October 2004.
- Commence negotiations with International Association of Firefighters, Local 2174, in the summer of 2005.

Improve Recruitment/Selection/Retention Process

- Conduct a comprehensive pay and classification study to ensure the city's pay structure is fair and equitable for the recruitment and retention of qualified applicants and employees by March 2005.
- Reduce the mailing and fax cost by providing an interactive application on-line. Applicants complete the application on-line and the system would retain and track incoming applications before January 2005.
- Increase the number of qualified applicants through attending more job fairs, implementing a detailed pay and classification study and researching more website links before March 2005.

Ensure Departmental compliance with current law and best practices

- Develop a comprehensive employee enhancement program that will include monthly training sessions to ensure citizens receive the best customer service possible.
- Provide employee training and communication relative to city policies and procedures to ensure comprehension and consistent application of policies, which may result in a reduction in grievances/arbitrations and lawsuits on a quarterly basis.
- Continue to communicate Federal and State laws along with city policies and procedures to impede future grievances/arbitrations and lawsuits.

DEPARTMENT Human Resources Department
FUND: General Fund

2004-05 Significant Budgetary Issues

The budget of the Human Resources Department is $573,132, an increase of $61,201 over the adopted 2003-04 budget.

There are seven positions budgeted in the Human Resources Department. Personal Services, representing 78% ($445,746) of the department's budget, increased $21,319, due to the annual wage increase, plus increased health and pension costs.

Operating Costs, budgeted at $127,386, increased by $39,882 over the 2003-04 budget. The major increase is in Professional Services, due to the addition of grievance arbitrations, and Medical Services, which has increased costs related to the new contract for medical services.

The following are the major line items of this department:

Professional Services	$22,900	This is for background and records checks on new employees. The price of background verifications has increased and there are an increased number of grievance arbitrations, which is budgeted to cost $10,000 next year.
Medical Services	$37,300	Pre-employment physicals, fitness for duty physicals, random drug testing for Commercial Driver License (CDL) holders per state law, etc.
Training and Travel	$9,750	Includes Tuition Reimbursement for Human Resource employees per the Personnel Policy and departmental conferences and training.
Advertising	$22,000	City wide employee advertising, including $5,200 for advertising on Lee Pitts Live, and $13,000 for advertising with the NDN newspaper and website. This also includes $2,500 for the employee referral program.

FUND: 001 GENERAL FUND

HUMAN RESOURCES
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
1	1	1	Human Resources Director	$80,634
1	1	0	Assistant Human Resources Director	0
0	0	1	Labor Relations Manager	56,964
2	2	2	Human Resources Generalist	89,842
2	1	1	Human Resources Analyst	40,827
0	1	1	Human Resources Coordinator	27,928
1	1	1	Sr. Administrative Specialist	25,332

DEPARTMENT TOTALS :

7	**7**	**7**	**Regular Salaries**	**321,527**
			Overtime	**1,000**
			Employer Payroll Expenses	**109,353**
			General Increase	**13,866**
			Total Personal Services	**$445,746**

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

FISCAL YEAR 2005
BUDGET DETAIL
HUMAN RESOURCES

001.1601.551

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	277,484	328,277	306,388	321,527	15,139
10-30	OTHER SALARIES & WAGES	26,278	4,410	0	0	0
10-40	OVERTIME	2,283	535	500	1,000	500
25-01	FICA	22,610	24,605	22,344	23,816	1,472
25-03	RETIREMENT CONTRIBUTIONS	10,290	16,296	21,090	26,972	5,882
25-04	LIFE/HEALTH INSURANCE	35,204	56,183	59,620	58,565	(1,055)
29-00	GENERAL INCREASE	0	0	14,485	13,866	(619)
	TOTAL PERSONAL SERVICES	**374,149**	**430,306**	**424,427**	**445,746**	**21,319**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	-45	0	0	0	0
30-10	AUTO MILEAGE	2,146	334	0	0	0
31-00	PROFESSIONAL SERVICES	10,038	3,558	8,950	22,900	13,950
31-04	OTHER CONTRACTUAL SVCS	7,399	7,500	0	0	0
31-07	MEDICAL SERVICES	21,131	22,853	18,235	37,300	19,065
32-12	LABOR ATTORNEY	11,765	52,582	0	0	0
40-00	TRAINING & TRAVEL COSTS	0	10,792	10,845	9,750	(1,095)
40-01	TRAVEL	1,839	0	0	0	0
40-02	SCHOOL AND TRAINING	2,339	0	0	0	0
41-00	COMMUNICATIONS	3,758	4,448	4,960	5,220	260
46-00	REPAIR AND MAINTENANCE	44	44	4,660	7,882	3,222
47-00	PRINTING AND BINDING	2,419	123	6,000	4,500	(1,500)
47-02	ADVERTISING (NON LEGAL)	14,872	16,309	18,170	22,000	3,830
49-04	EMPLOYEE DEVELOPMENT	1,233	2,639	5,000	5,000	0
51-01	STATIONERY & PAPER	634	872	1,200	1,600	400
51-02	OTHER OFFICE SUPPLIES	1,352	1,317	3,000	2,000	(1,000)
52-00	OPERATING SUPPLIES	5,512	4,064	4,600	7,350	2,750
54-01	MEMBERSHIPS	1,698	1,780	1,884	1,884	0
	TOTAL OPERATING EXPENSES	**88,134**	**129,215**	**87,504**	**127,386**	**39,882**
	TOTAL EXPENSES	**$462,283**	**$559,521**	**$511,931**	**$573,132**	**$61,201**

Community Development

City of Naples, Florida

Departmental Summary Page

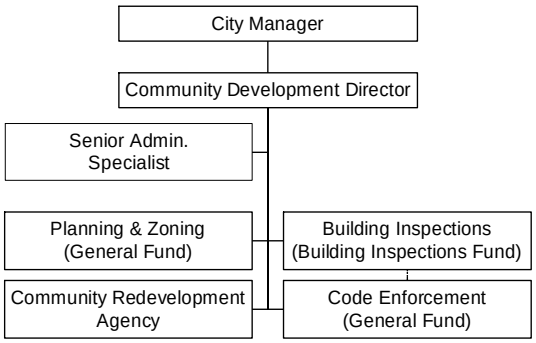
DEPARTMENT **Community Development Department**
FUND: **General Fund**

Department Description

The Community Development Department operates in three separate funds: General Fund, Building Inspections Fund, and the Community Redevelopment Agency (CRA) Fund. In the General Fund, the two divisions are as follows:

> ***Planning & Zoning*** is responsible for overseeing the development of the City in accordance with the City of Naples Comprehensive Plan. This Division also manages the review process for granting zoning variances, planned developments, rezone requests and other land-use issues. In addition, Planning manages the City's HUD (Housing and Urban Development) program and the Community Development Block Grant funds.
>
> ***Codes Enforcement*** is responsible for the investigation of complaints and the pro-active review of properties in the city that are (or may be) in violation of a city code. The Code Enforcement Division's goal is to gain voluntary compliance with City Codes. The Division addresses issues that affect health, safety, property values, general public well-being and the environment. The City of Naples Code Enforcement Board meets the fourth Thursday of each month at 3:00 p.m. in Council Chambers.

Building Inspections and the CRA will be discussed separately and later in this document.



2004-05 Goals and Objectives

Continue to Maintain Cohesive Land Development

- Implement the City's adopted Comprehensive Plan and Land Development Regulations.
- Review and process land development petitions in accordance with the Comprehensive Plan and Comprehensive Development Code.
- Implement and administer redevelopment activities in the Community Redevelopment Area, 5th Avenue South Overlay District, and D-Downtown District.
- Administer Community Development Block Grant and associated housing programs.

Department Summary Page (continued)

DEPARTMENT Community Development
FUND: General Fund

Note: The City is currently seeking a Community Development Director, Planning Administrator and Planner II. When these positions are filled more detailed goals and objectives will be developed.

2004-05 Significant Budgetary Issues

The Budget of the Community Development Department in the General Fund is $728,037, a $230,924 (46%) increase over the 2003-04 budget. Two major changes occurred, discussed in detail below. These are:

- Moving Code Enforcement from the Building Permits Fund
- A new line item for office space rent

Planning & Zoning

The budget of the Planning & Zoning Division increased by $78,984 to $576,097. Of that, 34% is salary based. The primary increase is due to the annual raises, and the increase in pension and insurance costs. Like last year, half of the salary for the Director and the Senior Administrative Specialist are paid by the Building Permits fund.

The operating line-item budget totals $100,826, an increase of $52,066 over the adopted 03-04 budget. The major change is the addition of the Building Rental. This year, the Planning Division moved into the Building and Zoning facility and is required by state law to pay for its fair share. Other areas of increase include $5,000 for a stipulated settlement with the DCA for the Manatee Protection Plan.

Codes Enforcement

In previous years, Codes Enforcement was funded from the Building Permits Fund, as its functions were considered part of the city's construction industry. Further review this year, including job audits, has determined that Codes Enforcement employees do not enforce building codes, and therefore, are not eligible for being funded from the Building Permits Fund. The budget for Codes Enforcement is $151,940. Last year, Codes Enforcement was not separated as a division; therefore there is no available cost comparison.

Code Enforcement includes the same three positions that were in the Building Permits Fund, except one position, a vacant Code Enforcement Specialist, was reclassed to an Administrative Specialist II. Personal Services, at $139,446, represents 92% of this division's budget.

Operating budget expenses are $12,494, which includes building rental, supplies, and maintenance of the Code Enforcement vehicles.

FUND: 001 General Fund

COMMUNITY DEVELOPMENT
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
			PLANNING & ZONING	
1	0.5	0.5	Community Development Director	$44,625
1	1	0	Sr. Planner	0
0	0	1	Planning Manager	69,254
3	3	2	Planner II	104,313
1	1	2	Planner I	64,440
1	1	1	Planning Technician	41,139
1	0.5	0.5	Sr. Administrative Specialist	15,044
8	7	7		338,815
			CODE ENFORCEMENT	
0	0	2	Code Enforcement Inspector	$72,822
0	0	1	Administrative Specialist II	24,249
0	0	3		97,071
DEPARTMENT TOTALS :				
8	**7**	**10**	**Regular Salaries**	**435,886**
			Other Salaries & Wages	**14,500**
			Overtime	**1,700**
			Employer Payroll Expenses	**142,788**
			General Increase	**19,843**
			Total Personal Services	**$614,717**

1/2 of the Community Development Director and the Sr. Administrative Specialist are charged to the Building Inspections Fund.

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY DEVELOPMENT
DEPARTMENT SUMMARY

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	299,765	355,916	322,454	435,886	113,432
10-30	OTHER SALARIES	0	0	14,500	14,500	0
10-40	OVERTIME	103	162	1,500	1,700	200
25-01	FICA	22,105	26,384	24,134	32,647	8,513
25-03	RETIREMENT CONTRIBUTIONS	11,156	16,003	21,826	35,975	14,149
25-04	LIFE/HEALTH INSURANCE	35,623	53,617	47,498	74,166	26,668
29-00	GENERAL INCREASE	0	0	16,441	19,843	3,402
	TOTAL PERSONAL SERVICES	**368,752**	**452,082**	**448,353**	**614,717**	**166,364**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	5,201	4,749	7,000	6,280	(720)
30-10	AUTO MILEAGE	0	0	160	300	140
31-01	PROFESSIONAL SERVICES	0	0	0	5,000	5,000
40-00	TRAINING & TRAVEL COSTS	0	6,518	7,800	8,300	500
40-01	TRAVEL	794	0	0	0	0
40-02	SCHOOL AND TRAINING	4,078	0	0	0	0
41-00	COMMUNICATIONS	6,440	6,200	6,600	7,000	400
42-10	EQUIP.SERVICES - REPAIRS	915	506	500	1,500	1,000
42-11	EQUIP. SERVICES - FUEL	130	165	300	2,700	2,400
44-01	BUILDING RENTAL	0	0	0	51,740	51,740
46-00	REPAIR AND MAINTENANCE	906	855	3,000	3,000	0
47-00	PRINTING AND BINDING	511	1,103	1,500	2,000	500
47-01	LEGAL ADS	4,524	8,474	9,000	12,000	3,000
47-06	DUPLICATING	88	1,059	1,300	1,300	0
51-00	OFFICE SUPPLIES	4,806	4,221	7,600	8,200	600
54-01	MEMBERSHIPS	2,505	3,568	4,000	4,000	0
	TOTAL OPERATING EXPENSES	**30,898**	**37,418**	**48,760**	**113,320**	**64,560**
	TOTAL EXPENSES	**$399,650**	**$489,500**	**$497,113**	**$728,037**	**$230,924**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY DEVELOPMENT DEPARTMENT
PLANNING & ZONING DIVISION

001.0504.515

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	299,765	355,916	322,454	338,815	16,361
10-30	OTHER SALARIES	0	0	14,500	14,500	0
10-40	OVERTIME	103	162	1,500	1,500	0
25-01	FICA	22,105	26,384	24,134	25,290	1,156
25-03	RETIREMENT CONTRIBUTIONS	11,156	16,003	21,826	28,312	6,486
25-04	LIFE/HEALTH INSURANCE	35,623	53,617	47,498	51,197	3,699
29-00	GENERAL INCREASE	0	0	16,441	15,657	(784)
	TOTAL PERSONAL SERVICES	**368,752**	**452,082**	**448,353**	**475,271**	**26,918**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	5,201	4,749	7,000	6,280	(720)
30-10	AUTO MILEAGE	0	0	160	300	140
31-01	PROFESSIONAL SERVICES	0	0	0	5,000	5,000
40-00	TRAINING & TRAVEL COSTS	0	6,518	7,800	7,800	0
40-01	TRAVEL	794	0	0	0	0
40-02	SCHOOL AND TRAINING	4,078	0	0	0	0
41-00	COMMUNICATIONS	6,440	6,200	6,600	7,000	400
42-10	EQUIP.SERVICES - REPAIRS	915	506	500	500	0
42-11	EQUIP. SERVICES - FUEL	130	165	300	300	0
44-01	BUILDING RENTAL	0	0	0	43,746	43,746
46-00	REPAIR AND MAINTENANCE	906	855	3,000	3,000	0
47-00	PRINTING AND BINDING	511	1,103	1,500	2,000	500
47-01	LEGAL ADS	4,524	8,474	9,000	12,000	3,000
47-06	DUPLICATING	88	1,059	1,300	1,300	0
51-00	OFFICE SUPPLIES	4,806	4,221	7,600	7,600	0
54-01	MEMBERSHIPS	2,505	3,568	4,000	4,000	0
	TOTAL OPERATING EXPENSES	**30,898**	**37,418**	**48,760**	**100,826**	**52,066**
	TOTAL EXPENSES	**$399,650**	**$489,500**	**$497,113**	**$576,097**	**$78,984**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY DEVELOPMENT DEPARTMENT
CODE ENFORCEMENT DIVISION

001.0505.529

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	0	0	0	97,071	97,071
10-40	OVERTIME	0	0	0	200	200
25-01	FICA	0	0	0	7,357	7,357
25-03	RETIREMENT CONTRIBUTIONS	0	0	0	7,663	7,663
25-04	LIFE/HEALTH INSURANCE	0	0	0	22,969	22,969
29-00	GENERAL INCREASE	0	0	0	4,186	4,186
	TOTAL PERSONAL SERVICES	**0**	**0**	**0**	**139,446**	**139,446**
OPERATING EXPENSES						
40-00	TRAINING & TRAVEL COSTS	0	0	0	500	500
42-10	EQUIP.SERVICES - REPAIRS	0	0	0	1,000	1,000
42-11	EQUIP. SERVICES - FUEL	0	0	0	2,400	2,400
44-01	BUILDING RENTAL	0	0	0	7,994	7,994
51-00	OFFICE SUPPLIES	0	0	0	600	600
	TOTAL OPERATING EXPENSES	**0**	**0**	**0**	**12,494**	**12,494**
	TOTAL EXPENSES	**$0**	**$0**	**$0**	**$151,940**	**$151,940**

These employees and expenditures were previously in the Building Permits Fund.

Finance

City of Naples, Florida

Departmental Summary Page

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

Department Description

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

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

Customer Service assists utility customers by mailing out utility bills and processing utility changes. In addition, this section issues beach parking permits, issues occupational licenses and reads water meters.

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

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

2004-05 Goals and Objectives

Enhance Revenue Collections

- Pursue delinquent sewer assessments with direct contact for delinquencies in December 2004 and June 2005.
- Develop spot checking practice to find and pursue unpaid occupational licenses by December 2004.
- Create a revenue manual, which will explain and document the major city revenues, by March 2005.

Improve the implementation of the Electronic Meter Reading Devices

- Train all meter readers on new device reading and uploading/downloading by November 2004.
- Return old meter reading units to Itron in November 2004.
- Conduct zero read audit in summer 2005.

DEPARTMENT Finance Department
FUND: General Fund

Enhance Productivity and Services through training and technology

- Adopt a credit card based collection for utility bills by June 2005.
- Determine feasibility of non-coin based parking meters by April 2005.
- Provide training to departments in new travel policy and forms within 4 weeks of ordinance passage in November 2004.
- Train all Customer Service Representatives in billing, delinquency processing, collection processing and liens by March 2005.
- Develop an encompassing financial practices manual by September 2005.

Improve user's ease of obtaining goods and services

- Provide training to major user departments to reduce "bid to contract" confusion and delays, including providing sample time frames by January 2005.
- Simplify the inventory order process by December 2004.

2004-05 Significant Budgetary Issues

The General Fund budget of the Finance Department is $1,458,659, a decrease of $9,256 from the adopted 2003-04 budget.

Finance and Accounting, budgeted at $837,836 shows an increase of $49,095 (6.2%) over FY 2003-04. There are 9.8 positions budgeted in this section, the same as budgeted in 03-04. Therefore, the primary reason for the increase in personal services is due to the increased cost of insurance, pensions, and general raises.

Operating Expenses increased $12,190. Major expenses of this division are the annual audit contract, which is $85,000, plus single audit fees at $15,000, and auditor expenses, such as lodging and travel, estimated at $6,500, for a total of $106,500. Other Contractual Services includes one off-site storage unit for accounts payable and related records.

Customer Service, with a budget of $392,028 is an increase of $6,862 (2%) over FY 2003-04. There is no major increase in this section's expenditures.

Major Operating Expenditures in Customer Service include Postage (primarily for Utility Bills) ($30,000), and Printing for utility bills and occupational licenses ($16,550). Uniforms and Clothing are the required shoes and shirts for the utility Meter Readers.

Purchasing, with a budget of $228,795, is a decrease of $65,213 (22%) from FY03-04. Part of the reason for this decrease is the departure of several employees and the subsequent replacement of them at slightly lower levels of pay. There is also a reduction of one employee; leaving only four (4) positions budgeted in Purchasing. The elimination of a vacant Parts Controller will be made possible in part by assistance provided by Public Works and Community Services in operating the forklift and cleaning the facility, and in part by the elimination of stocking general office supplies in 2003-04.

FUND : 001 GENERAL FUND

FINANCE DEPARTMENT
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
			ACCOUNTING	
1	1	1	Finance Director	$89,920
1	1	1	Comptroller	85,363
1	1	1	Budget & Investment Manager	68,063
1	1	1	Accounting Manager	53,675
0	0	1	Pension & Financial Accountant	50,342
1	1	0	Accountant	0
1	1	1	Finance Analyst	41,755
2	1	1	Accounting Clerk III	28,880
1	1	1	Accounting Clerk II	23,186
0	1	1	Sr. Administrative Specialist	30,747
0.8	0.8	0.8	Service Worker I (30 hours)	13,650
9.8	9.8	9.8		485,581
			CUSTOMER SERVICE	
1	1	1	Customer Service Manager	53,274
2	2	2	Customer Service Representatives	44,171
0	1	1	Billing & Collection Specialist	27,648
2	2	2	Meter Reader	56,975
1	1	1	Meter Technician	29,845
6	7	7		211,913
			PURCHASING	
1	1	1	Purchasing Manager	50,432
1	1	1	Buyer	38,480
1	1	1	Warehouse Coordinator	36,319
1	1	0	Parts Controller	0
1	1	1	Administrative Specialist II	25,461
5	5	4		150,692

DEPARTMENT TOTALS :

20.8	**21.8**	**20.8**	**Regular Salaries**	**848,186**
			Other Salaries & Wages	**6,700**
			Overtime	**4,157**
			Employer Payroll Expenses	**299,912**
			General Increase	**37,718**
			Total Personal Services	**$1,196,673**

FISCAL YEAR 2005
BUDGET DETAIL
FINANCE
DEPARTMENT SUMMARY

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	629,448	856,782	874,156	848,186	(25,970)
10-30	OTHER SALARIES	11,980	0	4,700	6,700	2,000
10-40	OVERTIME	5,454	4,924	4,007	4,157	150
25-01	FICA	49,970	65,739	65,395	63,219	(2,176)
25-03	RETIREMENT CONTRIBUTIONS	26,216	46,172	63,487	72,846	9,359
25-04	LIFE/HEALTH INSURANCE	95,802	152,684	171,885	163,847	(8,038)
29-00	GENERAL INCREASE	0	0	39,155	37,718	(1,437)
	TOTAL PERSONAL SERVICES	**818,870**	**1,126,301**	**1,222,785**	**1,196,673**	**(26,112)**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	10,985	6,925	12,820	17,360	4,540
30-10	AUTO MILEAGE	47	80	100	0	(100)
31-02	ACCOUNTING & AUDITING	87,205	95,997	101,650	106,500	4,850
31-04	OTHER CONTRACTUAL SVCS	20,377	15,953	9,900	10,240	340
40-00	TRAINING & TRAVEL COSTS	0	9,144	13,400	16,100	2,700
40-01	TRAVEL	5,511	0	0	0	0
40-02	SCHOOL AND TRAINING	6,351	0	0	0	0
41-00	COMMUNICATIONS	14,127	15,112	16,744	16,500	(244)
41-01	TELEPHONE	451	0	0	0	0
42-02	POSTAGE & FREIGHT	21,250	22,722	28,930	30,000	1,070
42-10	EQUIP.SERVICES - REPAIRS	9,212	7,651	8,534	10,000	1,466
42-11	EQUIP. SERVICES - FUEL	2,825	3,073	2,750	4,300	1,550
46-00	REPAIR AND MAINTENANCE	3,679	2,700	3,000	3,150	150
46-03	EQUIP. MAINT. CONTRACTS	44	0	0	0	0
46-04	EQUIP. MAINTENANCE	0	1,547	1,325	1,325	0
47-00	PRINTING AND BINDING	2,240	7,267	25,220	24,810	(410)
47-01	LEGAL ADS	4,036	3,451	2,300	3,500	1,200
51-00	OFFICE SUPPLIES	3,769	4,046	11,715	10,450	(1,265)
51-01	STATIONERY	0	24	0	0	0
51-02	OTHER OFFICE SUPPLIES	328	379	300	450	150
52-00	OPERATING SUPPLIES	1,863	2,218	2,800	3,736	936
52-07	UNIFORMS	665	537	442	500	58
52-09	OTHER CLOTHING	558	981	800	700	(100)
54-01	MEMBERSHIPS	947	1,480	1,300	1,465	165
54-02	BOOKS, PUBS, SUBS.	811	455	1,100	900	(200)
	TOTAL OPERATING EXPENSES	**197,281**	**201,742**	**245,130**	**261,986**	**16,856**
	TOTAL EXPENSES	**$1,016,151**	**$1,328,043**	**$1,467,915**	**$1,458,659**	**($9,256)**

FISCAL YEAR 2005
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION

001.0706.513

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	294,916	468,859	466,500	485,581	19,081
10-30	OTHER SALARIES	11,980	0	3,200	4,200	1,000
10-40	OVERTIME	971	373	1,000	1,000	0
25-01	FICA	24,718	35,149	34,943	36,039	1,096
25-03	RETIREMENT CONTRIBUTIONS	12,559	26,045	34,576	43,429	8,853
25-04	LIFE/HEALTH INSURANCE	39,234	66,755	72,812	79,371	6,559
29-00	GENERAL INCREASE	0	0	20,625	20,941	316
	TOTAL PERSONAL SERVICES	**384,378**	**597,181**	**633,656**	**670,561**	**36,905**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	4,936	4,276	8,920	14,060	5,140
31-02	ACCOUNTING & AUDITING	87,205	95,997	101,650	106,500	4,850
31-04	OTHER CONTRACTUAL SVCS	8,377	9,744	9,900	10,240	340
40-00	TRAINING & TRAVEL COSTS	0	6,712	9,000	11,150	2,150
40-01	TRAVEL	2,416	0	0	0	0
40-02	SCHOOL AND TRAINING	4,848	0	0	0	0
41-00	COMMUNICATIONS	6,268	6,722	7,800	7,600	(200)
46-03	EQUIP. MAINT. CONTRACTS	44	0	0	0	0
47-00	PRINTING AND BINDING	1,252	6,234	7,300	8,260	960
51-00	OFFICE SUPPLIES	2,981	3,092	8,965	8,000	(965)
54-01	MEMBERSHIPS	490	745	800	965	165
54-02	BOOKS, PUBS, SUBS.	438	55	750	500	(250)
	TOTAL OPERATING EXPENSES	**119,255**	**133,577**	**155,085**	**167,275**	**12,190**
	TOTAL EXPENSES	**$503,633**	**$730,758**	**$788,741**	**$837,836**	**$49,095**

FISCAL YEAR 2005
BUDGET DETAIL
FINANCE DEPARTMENT
CUSTOMER SERVICE DIVISION

001.0707.513

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	173,083	202,655	206,850	211,913	5,063
10-30	OTHER SALARIES	0	0	1,500	1,500	0
10-40	OVERTIME	394	3,901	2,507	2,507	0
25-01	FICA	12,946	15,384	15,437	15,734	297
25-03	RETIREMENT CONTRIBUTIONS	6,553	9,068	13,995	17,134	3,139
25-04	LIFE/HEALTH INSURANCE	35,224	52,810	63,720	59,765	(3,955)
29-00	GENERAL INCREASE	0	0	9,378	9,139	(239)
	TOTAL PERSONAL SERVICES	**228,200**	**283,818**	**313,387**	**317,692**	**4,305**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	2,219	921	1,100	500	(600)
31-04	OTHER CONTRACTUAL SVCS	12,000	6,209	0	0	0
40-00	TRAINING & TRAVEL COSTS	0	1,023	2,650	3,200	550
40-01	TRAVEL	422	0	0	0	0
40-02	SCHOOL AND TRAINING	296	0	0	0	0
41-00	COMMUNICATIONS	4,446	4,715	4,944	4,900	(44)
42-02	POSTAGE & FREIGHT	21,250	22,722	28,930	30,000	1,070
42-10	EQUIP.SERVICES - REPAIRS	7,114	6,428	5,843	7,000	1,157
42-11	EQUIP. SERVICES - FUEL	2,303	2,563	2,400	3,600	1,200
46-00	REPAIR AND MAINTENANCE	2,326	2,656	3,000	3,000	0
47-00	PRINTING AND BINDING	988	1,033	17,920	16,550	(1,370)
51-00	OFFICE SUPPLIES	788	954	2,750	2,450	(300)
52-00	OPERATING SUPPLIES	579	836	1,500	2,336	836
52-07	UNIFORMS	665	537	442	500	58
52-09	OTHER CLOTHING	300	300	300	300	0
	TOTAL OPERATING EXPENSES	**55,696**	**50,897**	**71,779**	**74,336**	**2,557**
	TOTAL EXPENSES	**$283,896**	**$334,715**	**$385,166**	**$392,028**	**$6,862**

FISCAL YEAR 2005
BUDGET DETAIL
FINANCE DEPARTMENT
PURCHASING DIVISION

001.0708.513

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	161,449	185,268	200,806	150,692	(50,114)
10-30	OTHER SALARIES	0	0	0	1,000	1,000
10-40	OVERTIME	4,089	650	500	650	150
25-01	FICA	12,306	15,206	15,015	11,446	(3,569)
25-03	RETIREMENT CONTRIBUTIONS	7,104	11,059	14,916	12,283	(2,633)
25-04	LIFE/HEALTH INSURANCE	21,344	33,119	35,353	24,711	(10,642)
29-00	GENERAL INCREASE	0	0	9,152	7,638	(1,514)
	TOTAL PERSONAL SERVICES	**206,292**	**245,302**	**275,742**	**208,420**	**(67,322)**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	3,830	1,728	2,800	2,800	0
30-10	AUTO MILEAGE	47	80	100	0	(100)
40-00	TRAINING & TRAVEL COSTS	0	1,409	1,750	1,750	0
40-01	TRAVEL	2,673	0	0	0	0
40-02	SCHOOL AND TRAINING	1,207	0	0	0	0
41-00	COMMUNICATIONS	3,413	3,675	4,000	4,000	0
41-01	TELEPHONE	451	0	0	0	0
42-10	EQUIP. SERVICES - REPAIRS	2,098	1,223	2,691	3,000	309
42-11	EQUIP. SERVICES - FUEL	522	510	350	700	350
46-00	REPAIR AND MAINTENANCE	1,353	44	0	150	150
46-04	EQUIP. MAINTENANCE	0	1,547	1,325	1,325	0
47-01	LEGAL ADS	4,036	3,451	2,300	3,500	1,200
51-01	STATIONERY	0	24	0	0	0
51-02	OTHER OFFICE SUPPLIES	328	379	300	450	150
52-00	OPERATING SUPPLIES	1,284	1,382	1,300	1,400	100
52-09	OTHER CLOTHING	258	681	500	400	(100)
54-01	MEMBERSHIPS	457	735	500	500	0
54-02	BOOKS, PUBS, SUBS,	373	400	350	400	50
	TOTAL OPERATING EXPENSES	**22,330**	**17,268**	**18,266**	**20,375**	**2,109**
	TOTAL EXPENSES	**$228,622**	**$262,570**	**$294,008**	**$228,795**	**($65,213)**

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Community Services

City of Naples, Florida

Departmental Summary Page

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

Department Description

In the General Fund, the Community Services Department consists of three major divisions, Administration, Parks and Parkways, and Recreation.

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

The **Parks and Parkways Division** handles the maintenance of the City rights-of-way and medians, as well as manages the over 22,000 trees contained within the City's landscape.

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

2004-05 Goals and Objectives

Administration

Provide administration and policy direction, strategic planning, administrative support and oversight for all services and divisions within the Department.

- Prepare a revised fee policy recommendation for program services offered through the department at an appropriate level to offset and recover direct operational costs where possible for implementation by November 2004.
- Apply for a minimum of 3 grants each fiscal year, before October 1st, from the Florida Recreation & Development Program, the Urban and Community Forestry Matching Grant Program, and the Tourist Development Council Funding Program.

Provide a full range of public recreation facilities for residents and visitors.

- Develop a formal open space acquisition program, including standards and funding, to preserve any available inventory of vacant space that may be utilized for future passive or active public park facilities by December 2004.
- Enable electronic access and registration (via internet and e-mail) for recreational programs and services by June 2005.

DEPARTMENT Community Services
FUND: General Fund

Ensure city parks, services and facilities meet resident needs and provide positive experiences for families.

- Create an interactive form to allow Internet users to complete and submit event request applications via e-mail by December 2004.
- Implement and administer a new public facility use and fee policy for Special Events requests permits before December 2004.
- Finalize a new fee schedule of public facility rental fees and use by developing a fee program that recovers direct costs of program and services before January 2005.

Parks and Parkways

Provide management and oversight of all citywide landscape maintenance operations, recreation facilities, streets and other public facilities.

- Coordinate a program of tree trimming, removal, replacement, and donations on a daily basis.
- Schedule and implement the 10-year fill-in tree-planting program to complete street tree plantings designed to establish visible canopies within all residential areas of the City by January 2005.
- Administer an expanded inoculation schedule for the treatment of Lethal Yellowing disease throughout the citywide urban forest by routinely identifying, removing and treating susceptible palms on a monthly basis.

Provide debris removal services during unplanned environmental occurrences.

- Remove dead fish and algae from Naples Beaches due to red tide occurrences within 48 hours of reported observation.
- Remove debris from streets and parks due to storm occurrences within 48 hours of reported observation.
- Remove floating debris in canals, bays and waterways systems to protect public and private property and minimize negative environmental impacts to water habitats within 48 hours of reported observation.

Plant and care for the street medians and parks landscape program.

- Ensure that future landscape design efforts for citywide medians contain replacement elements that result in low cost maintenance, acceptable appearance and water conservation.
- Implement and administer a flowerbed planting replacement program designed to enhance the appearance of parks, medians, rights-of-way and neighborhood entrances throughout the City by November 2004.
- Install only quality plant materials throughout the City that are designed to enhance appropriate native and ornamental plant selections through utilizing standards of water conservation as promoted through the Florida Grades and Standards and the Florida Yards and Neighborhoods Programs on an annual basis.

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

Fleischmann Park/Recreation

- Achieve a 10% increase in grants, financial sponsorship and in-kind donations for all performing arts programs and services offered at this facility before August 2005.
- Increase summer camp programs at City school sites, while continuing to offer quality programs and activities by May 2005.

Skatepark/Recreation

- Develop a final facility master plan design that provides for future skate park expansion as an element of the overall Fleischmann Park Master Plan before November 2004.
- Develop and coordinate two new life-skills and/or educational training classes for teens at this facility by June 2005.

Cambier/Norris Center/Recreation

- Allow Internet users to access program services offered through this facility and submit electronic program registrations via e-mail by June 2005.
- Administer a program that fosters volunteerism to assist with all formally scheduled performing arts programs/services offered through Cambier Park before December 2004.
- Achieve a 10% increase in grants, financial sponsorship and in-kind donations for all performing arts programs and services offered at this facility before August 2005.
- Expand annual programming within the Norris Center that increases cultural arts class registrations by 20% before September 2005.

River Park/Anthony Park/Recreation

- Expand social, recreational, cultural and educational programs at the River Park Center, the River Park Pool and at Anthony Park through new program services that increases by 50% or better the level of programs currently offered before August 2005.
- Provide the public with opportunities to gain cultural awareness by planning and coordinating an expanded Ethnic Cultural Festival at the River Park Center that increases by 50% or better the level of community participation and sponsorship from the 2004 event by February 2005.
- Develop and coordinate two new life-skills and/or educational training classes for teens at the River Park Center by June 2005.
- Increase youth swim lesson registrations and participation by 20% by March 2005.

DEPARTMENT Community Services
FUND: General Fund

Athletics At Gulfview & Sea Gate School and Park/Recreation

- Expand citywide athletic programs, activities and events for youth and adults utilizing all the school site facilities and park areas creating a full service sports and athletics division by offering three new self-funded athletic programs or events before June 2005.
- Increase the percentage of athletic fields in use during weekday and weekend operating hours to 75% or better by offering expanded program opportunities through citywide promotion of all league activity by January 2005.
- Ensure that 100% of sports officials, coaches and volunteers attend trainings to promote sportsmanship and safety in all sport leagues offered through the City by July 2005.

Naples Preserve/Recreation

Preserve and maintain the natural environment of the Naples Preserve.

- Provide environmentally acceptable methods for the removal of exotic or invasive plants to insure the protection and continued growth of native plants and the prevention of litter and debris accumulation from the boardwalk and the preserve property on a daily basis.
- Organize and schedule two volunteer workdays per year to encourage and promote local collaborative conservation efforts between October and May annually.
- Install an appropriate native plant landscape buffer between U.S. 41 and the preserve perimeter before December 2004.

Provide public access to the unique plant and animal communities of the Preserve.

- Enhance public access through the property with a boardwalk system that allows for visual observation of the diverse plant and animal communities within the site through self-directed or guided tours on a daily basis.
- Develop and implement a schedule for a routine maintenance and inspection program to ensure the boardwalk remains clear of pine needles, tree branches or other obstacles that encourages safe public use and enjoyment of the preserve on a daily basis.

Enhance the visitor's educational experience at the site.

- Provide an interactive eco-center for displays of environmentally sensitive conservation sites located throughout Collier County and develop an informational handout that identifies each site by February 2005.
- Educate visitors through an organized docent program with trained guides, speakers and organized lectures on a daily basis.
- Design a self-guided tour of the site by providing up-to-date brochures and maps indicating unique points of interest along the boardwalk by November 2004
- Offer twenty-four environmental lectures at the Hedges Family Visitors Center each calendar year.

- Schedule space at the Hedges Family Visitors Center for environmental displays from Partners of the Preserve
- Administer an annual rotating educational display program scheduled through six-month intervals that include traveling displays to be provided from environmental sites throughout Collier County beginning October 2004.
- Support an active Volunteer Program at the Hedges Family Visitors Center
- Provide challenging educational and social environmental opportunities with materials designed to organize, support and promote an active "Ambassador" (volunteer) program utilizing and operating the Hedges Family Visitors Center on a daily basis.

2004-05 Significant Budgetary Issues

The budget of Community Services Department is $5,607,021. It increased $388,603 or 7.5% over the adopted budget of FY03-04. There is a net decrease of one position, however there are several changes to the staffing.

The **Administration** division budget is $597,523, which represents a $209,007, or 53.8%, increase over the adopted budget of FY03-04. This is due to the movement of two positions and their related costs from another division (Recreation Administration), which will no longer be used. When adjusted for that change, the budget of the Administration division increased only $4,384.

One major change was to the line item Other Contractual Services. Specifically, in prior years that included $25,000 for bay/red tide clean up. This cost has been moved to Parks and Parkways, leaving only copier maintenance in the line item. The line item Operating Expenditures, budgeted at $30,990, includes general operating costs plus:

Naples Sailing Center Programs	$6,000
Ambassador Volunteer Programs	4,000
Parade Costs (Christmas and July 4)	5,000
Fireworks Administrative Expenses	1,000

The **Parks and Parkways** division, which handles the maintenance of the City rights-of-way and medians, has a 2004-05 adopted budget of $2,871,837, a $214,395 increase (8.1%) over the adopted budget of FY03-04.

Parks and Parkways Personal Service costs, adopted at $878,669, has decreased $72,764. There are 21 positions budgeted, one fewer than 2003-04. One position, a Parks and Parkways Supervisor, has been moved to Public Works as part of the Irrigation Maintenance program.

Parks and Parkways Operating Expenses have a budget of $1,993,168, an increase of $287,159. The expansion of the median program, improved landscapes, and expanded parks are continually requiring an increase in the contracted costs of maintaining the city's green spaces. Major expenses of this operation include:

DEPARTMENT Community Services
FUND: General Fund

- Other Contractual Services, budgeted at $1,185,707, is the cost for contractual maintenance of city medians and rights-of-ways, lot mowing, tree trimming, root pruning and the tree inoculation (lethal yellowing) program. This increased $174,317, which includes 162,064 additional square feet of landscape-type maintenance at recently improved locations such as Aqualane Passive Park, Traffic Islands at 7th/3rd Avenue South and the 3rd Avenue North Entrance to PESD.

- Broken down into specific categories, Other Contractual Services includes:
  - Mowing contracts $488,385
  - Tree Trimming/Exotic removal $413,520
  - Lethal Yellowing inoculations $70,000
  - Root Pruning $20,000
  - Pesticide/Herbicide applications $29,000
  - Special improvements $20,000

  (Plantings at Seagate Linear Park, Bowline Park, Betsy Jones Park, Crayton Rd. and Harbour, Crayton Rd. at Orchid Lift Station)
  - Other Specialized Services $144,802

  (such as bee removal, indoor plant maintenance, rodent control, temporary labor)

- Equipment Services and Fuel is budgeted at $180,000
- Utilities, including water, sewer, garbage and power is budgeted at $220,000
- Operating Supplies, such as mulch, fertilizer, plants, turf, clay, weedeaters, pesticides and sod are budgeted at $262,000.

The **Recreation** divisions' budgets are $2,137,661, representing a $169,824 (9%) increase over the $1,967,837 adopted budget of all the recreation divisions. This includes the expenses of the Recreation Administration, Fleischmann Park, Skate Park, Cambier Park, River & Anthony Park, Athletics/Gulfview and Naples Preserve.

In the combined Recreation divisions, there are 14 positions budgeted representing no change in positions. In addition to those 14 positions budgeted, there is $441,482 in "Other Salaries". This is used to pay temporary recreation workers for camps and after school programs. Examples of those programs are "Lake Park Pre-School Camp", "Fleischmann Park Christmas Camp", and "River Park/Anthony Park Elementary Camp".

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

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

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	$391,500	$784,860	49%
Norris Community Center (Cambier)	55,000	379,893	15%
River Park Center	25,000	421,242	6%
Athletics and School Site Activities	71,950	241,250	28%
Skate Park	131,000	283,616	45%

FUND: 001 GENERAL FUND

COMMUNITY SERVICES
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
			ADMINISTRATION	
1	1	1	Community Services Director	$80,634
0	0.5	0.5	Natural Resources Manager	42,681
0	0	1	Recreation Manager	61,704
1	1	1	Community Services Analyst	44,812
1	1	1	Sr. Administrative Specialist	33,654
0	0.5	0.5	Naturalist	17,460
0	1	2	Administrative Specialist II	58,157
3	5	7		339,102
			PARKS & PARKWAYS	
1	0	0	P & P Design/CIP Superintendent	0
1	1	1	P & P Operations Superintendent	56,944
2	2	1	Parks & Parkways Supervisor	36,091
1	1	1	Contract Coordinator	38,521
1	0	0	Tradesworker	0
1	0	0	Equipment Operator III	0
2	2	2	Service Worker III	49,566
5	4	4	Crew Leader I	124,519
3	0	0	Irrigation Technician	0
1	1	1	Administrative Specialist II	27,183
12	11	11	Service Worker II	255,245
30	22	21		588,069
			RECREATION/ADMINISTRATION	
1	1	0	Recreation Manager	0
1	1	0	Administrative Specialist II	0
2	2	0		0
			RECREATION/FLEISCHMAN PARK	
1	1	1	Recreation Services Manager	42,486
1	1	1	Recreation Supervisor III	36,710
0.5	0.5	0	Recreation Specialist	0
0	0	0.5	Creative Arts Coordinator	12,666
1	1	1	Recreation Assistant	25,177
3.5	3.5	3.5		117,039
			RECREATION/SKATE PARK	
1	1	1	Athletic Services Manager	39,781
1	1	1		39,781

FUND: 001 GENERAL FUND

COMMUNITY SERVICES
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
			RECREATION/CAMBIER PARK & NORRIS	
1	1	1	Cultural Arts Services Manager	50,696
1	1	1	Recreation Supervisor	38,738
1	1	1	Recreation Coordinator	26,345
1	1	1	Recreation Assistant	28,057
4	4	4		143,836
			RECREATION/RIVER PARK & ANTHONY PARK	
1	1	1	River Park/Anthony Park Manager	50,696
2	1	1	Recreation Supervisor	38,624
1	1	1	Recreation Coordinator	32,502
4	3	3		121,822
			RECREATION/ATHLETICS & GULFVIEW	
1	1	1	Athletic Supervisor	37,402
1.5	1.5	1.5	Recreation Assistant	36,547
2.5	2.5	2.5		73,949

DEPARTMENT TOTALS :

50	**43**	**42**	**Regular Salaries**	**1,423,598**
			Other Salaries & Wages	**441,482**
			Overtime	**46,920**
			Employer Payroll Expenses	**563,058**
			General & Merit Increase	**63,342**
			Total Personal Services	**$2,538,400**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	1,449,000	1,483,508	1,414,112	1,423,598	9,486
10-30	OTHER SALARIES	394,460	462,205	445,923	441,482	(4,441)
10-40	OVERTIME	97,423	79,326	67,493	46,920	(20,573)
25-01	FICA	142,455	150,823	106,452	106,573	121
25-03	RETIREMENT CONTRIBUTIONS	50,282	59,772	87,623	110,021	22,398
25-04	LIFE/HEALTH INSURANCE	230,646	296,063	321,245	346,464	25,219
29-00	GENERAL INCREASE	0	0	70,438	63,342	(7,096)
	TOTAL PERSONAL EXPENSES	**2,364,266**	**2,531,697**	**2,513,286**	**2,538,400**	**25,114**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	58,781	99,745	134,490	172,990	38,500
30-05	COUNTY LAND FILL	0	0	1,000	5,000	4,000
30-10	AUTO MILEAGE	3,032	771	1,700	1,550	(150)
30-20	FIELD TRIPS	0	0	0	500	500
30-21	FLEISCHMANN PARK FIELD TRIPS	161,736	1,706	30,000	40,000	10,000
30-22	NORRIS COMMUNITY CENTER	31,457	11	0	0	0
30-23	RIVER PARK CENTER	18,648	474	5,000	6,500	1,500
30-24	SCHOOL SITES	11,918	0	0	2,000	2,000
31-01	PROFESSIONAL SERVICES	0	156,165	164,000	188,000	24,000
31-04	OTHER CONTRACTUAL SVCS	869,666	845,579	1,074,060	1,217,507	143,447
40-00	TRAINING & TRAVEL COSTS	0	8,447	17,660	28,420	10,760
40-01	TRAVEL	907	0	0	0	0
40-02	SCHOOL AND TRAINING	7,403	0	0	0	0
41-00	COMMUNICATIONS	35,677	44,838	31,456	36,441	4,985
42-00	TRANSPORTATION	17,513	29,170	37,000	42,500	5,500
42-10	EQUIP. SERVICES - REPAIRS	124,231	88,524	125,295	149,000	23,705
42-11	EQUIP. SERVICES - FUEL	26,163	28,834	27,000	42,600	15,600
43-01	ELECTRICITY	148,056	110,713	182,978	191,960	8,982
43-02	WATER, SEWER, GARBAGE	139,782	178,178	255,223	259,923	4,700
44-00	RENTALS & LEASES	5,572	2,225	5,000	12,100	7,100
45-00	SKATE PARK INSURANCE	0	0	16,500	16,500	0
46-00	REPAIR AND MAINTENANCE	39,523	22,806	28,894	28,894	0
46-04	EQUIP. MAINTENANCE	8,047	6,541	15,000	15,000	0
46-06	OTHER MAINTENANCE	3,254	7,926	0	0	0
46-15	RED TIDE CLEAN-UP	0	0	0	50,000	50,000
47-00	PRINTING AND BINDING	22,036	21,689	30,100	30,000	(100)
47-01	LEGAL ADS	0	0	200	800	600
47-02	ADVERTISING (NON-LEGAL)	6,622	2,432	5,000	4,900	(100)
47-06	DUPLICATING	1,433	2,984	6,750	6,250	(500)
49-00	OTHER CURRENT CHARGES	12,292	12,292	12,292	12,292	0
49-04	EMPLOYEE DEVELOPMENT	0	1,282	0	0	0
49-05	SPECIAL EVENTS	45,653	51,134	67,750	69,000	1,250
51-00	OFFICE SUPPLIES	11,773	13,357	17,900	24,000	6,100
51-06	RESALE SUPPLIES	81,849	66,820	80,000	85,000	5,000
52-00	OPERATING SUPPLIES	209,005	284,660	264,500	269,500	5,000
52-01	RECREATIONAL PGM. EXPENSE	4,175	5,685	12,000	0	(12,000)
52-07	UNIFORMS	8,052	7,269	10,250	10,100	(150)
52-09	OTHER CLOTHING	7,102	6,653	8,500	9,250	750
52-10	JANITORIAL SUPPLIES	8,709	8,444	8,444	8,444	0
52-31	TREE PLANTING & SUPPLIES	719	0	0	0	0
52-41	POOL-OPERATING SUPPLIES	0	764	13,000	15,000	2,000
52-42	BAND SHELL OPERATING SUPPLIES	0	0	5,000	5,000	0
54-00	BOOKS, PUBS, SUBS, MEMBS	0	116	1,050	200	(850)
54-01	MEMBERSHIPS	3,230	2,083	5,940	7,500	1,560

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
54-02	BOOKS, PUBS, SUBS.	487	36	1,400	1,200	(200)
	TOTAL OPERATING EXPENSES	**2,134,503**	**2,120,353**	**2,702,332**	**3,065,821**	**363,489**
NON-OPERATING EXPENSES						
60-30	IMPROVEMENTS O/T BUILDING	163,445	0	0	0	0
60-40	MACHINERY EQUIP	14,756	0	2,800	2,800	0
	TOTAL NON-OPERATING EXPENSES	**178,201**	**0**	**2,800**	**2,800**	**0**
	TOTAL EXPENSES	**$ 4,676,970**	**$ 4,652,050**	**$5,218,418**	**$5,607,021**	**$388,603**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION

001.0901.572

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	166,922	156,963	237,096	339,102	102,006
10-40	OVERTIME	11,161	6,144	7,500	10,000	2,500
25-01	FICA	13,452	12,315	17,596	25,312	7,716
25-03	RETIREMENT CONTRIBUTIONS	10,511	8,234	17,197	28,122	10,925
25-04	LIFE/HEALTH INSURANCE	18,446	21,996	39,971	65,473	25,502
29-00	GENERAL INCREASE	0	0	12,526	14,624	2,098
	TOTAL PERSONAL SERVICES	**220,492**	**205,652**	**331,886**	**482,633**	**150,747**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	2,780	3,341	4,000	30,990	26,990
30-10	AUTO MILEAGE	175	124	150	300	150
31-04	OTHER CONTRACTUAL SVCS	0	0	26,020	2,300	(23,720)
40-00	TRAINING & TRAVEL COSTS	0	60	4,250	7,500	3,250
40-01	TRAVEL	487	0	0	0	0
40-02	SCHOOL AND TRAINING	1,207	0	0	0	0
41-00	COMMUNICATIONS	5,972	7,538	6,600	9,500	2,900
42-10	EQUIP. SERVICES - REPAIRS	0	21	500	6,000	5,500
42-11	EQUIP. SERVICES - FUEL	0	0	400	1,800	1,400
43-01	ELECTRICITY	0	0	7,200	7,000	(200)
46-00	REPAIR AND MAINTENANCE	44	44	0	0	0
47-00	PRINTING AND BINDING	740	0	100	30,000	29,900
47-01	LEGAL ADS	0	0	200	800	600
47-06	DUPLICATING	0	0	250	250	0
51-00	OFFICE SUPPLIES	542	1,146	2,800	6,000	3,200
52-00	OPERATING SUPPLIES	0	351	0	4,500	4,500
52-09	OTHER CLOTHING	200	0	0	250	250
54-00	BOOKS, PUBS, SUBS, MEMBS	0	46	150	200	50
54-01	MEMBERSHIPS	625	647	2,610	3,500	890
54-02	BOOKS, PUBS, SUBS.	35	36	1,400	1,200	(200)
	TOTAL OPERATING EXPENSES	**12,807**	**13,354**	**56,630**	**112,090**	**55,460**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIP.	11,956	0	0	2,800	2,800
	TOTAL OPERATING EXPENSES	**11,956**	**0**	**0**	**2,800**	**2,800**
	TOTAL EXPENSES	**$233,299**	**$219,006**	**$388,516**	**$597,523**	**$209,007**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS

001.0913.572

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	781,512	795,913	611,246	588,069	(23,177)
10-30	OTHER SALARIES	49,201	27,029	28,016	0	(28,016)
10-40	OVERTIME	68,886	53,936	42,670	20,100	(22,570)
25-01	FICA	66,435	64,201	46,293	43,800	(2,493)
25-03	RETIREMENT CONTRIBUTIONS	25,252	31,221	36,858	44,025	7,167
25-04	LIFE/HEALTH INSURANCE	136,242	169,653	154,940	156,362	1,422
29-00	GENERAL INCREASE	0	0	31,410	26,313	(5,097)
	TOTAL PERSONAL SERVICES	**1,127,528**	**1,141,953**	**951,433**	**878,669**	**(72,764)**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	32,999	35,708	29,000	30,000	1,000
30-05	COUNTY LAND FILL	0	0	1,000	5,000	4,000
30-10	AUTO MILEAGE	1,104	305	500	500	0
31-04	OTHER CONTRACTUAL SVCS	859,627	838,143	1,011,390	1,185,707	174,317
40-00	TRAINING & TRAVEL COSTS	0	4,844	4,910	8,420	3,510
40-01	TRAVEL	186	0	0	0	0
40-02	SCHOOL AND TRAINING	3,301	0	0	0	0
41-00	COMMUNICATIONS	7,677	9,133	6,956	9,441	2,485
42-10	EQUIP.SERVICES - REPAIRS	121,046	84,280	121,543	140,000	18,457
42-11	EQUIP. SERVICES - FUEL	25,379	27,656	25,500	40,000	14,500
43-01	ELECTRICITY	18,836	29,796	21,720	30,000	8,280
43-02	WATER, SEWER, GARBAGE	111,308	120,385	185,300	190,000	4,700
44-00	RENTALS & LEASES	5,572	2,225	3,000	9,000	6,000
46-00	REPAIR AND MAINTENANCE	20,252	9,866	15,100	15,100	0
46-15	RED TIDE CLEAN-UP	0	0	0	50,000	50,000
47-06	DUPLICATING	498	484	500	500	0
51-00	OFFICE SUPPLIES	2,633	4,019	4,100	4,500	400
52-00	OPERATING SUPPLIES	200,789	207,491	262,000	262,000	0
52-07	UNIFORMS	6,333	5,995	7,000	7,000	0
52-09	OTHER CLOTHING	6,902	5,856	5,000	5,000	0
52-31	TREE PLANTING & SUPPLIES	719	0	0	0	0
54-00	BOOKS, PUBS, SUBS, MEMBS	0	70	400	0	(400)
54-01	MEMBERSHIPS	410	150	1,090	1,000	(90)
	TOTAL OPERATING EXPENSES	**1,425,571**	**1,386,406**	**1,706,009**	**1,993,168**	**287,159**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIP.	11,956	0	0	0	0
	TOTAL OPERATING EXPENSES	**11,956**	**0**	**0**	**0**	**0**
	TOTAL EXPENSES	**$2,565,055**	**$2,528,359**	**$2,657,442**	**$2,871,837**	**$214,395**

FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION

001.0914.572

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	500,566	0	0	0	0
10-30	OTHER SALARIES	345,259	0	0	0	0
10-40	OVERTIME	17,376	0	0	0	0
25-01	FICA	62,568	0	0	0	0
25-03	RETIREMENT CONTRIBUTIONS	14,519	0	0	0	0
25-04	LIFE/HEALTH INSURANCE	75,958	0	0	0	0
	TOTAL PERSONAL SERVICES	**1,016,246**	**0**	**0**	**0**	**0**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	23,002	0	0	0	0
30-10	AUTO MILEAGE	1,753	0	0	0	0
30-21	FLEISCHMANN PARK	161,736	0	0	0	0
30-22	NORRIS COMMUNITY CENTER	31,457	0	0	0	0
30-23	RIVER PARK CENTER	18,648	0	0	0	0
30-24	GULFVIEW MIDDLE SCHOOL	11,918	0	0	0	0
31-04	OTHER CONTRACTUAL SVCS	10,039	0	0	0	0
40-01	TRAVEL	234	0	0	0	0
40-02	SCHOOL AND TRAINING	2,895	0	0	0	0
41-00	COMMUNICATIONS	22,028	0	0	0	0
42-00	TRANSPORTATION	17,513	0	0	0	0
42-10	EQUIP. SERVICES - REPAIRS	3,185	0	0	0	0
42-11	EQUIP. SERVICES - FUEL	784	0	0	0	0
43-01	ELECTRICITY	129,220	0	0	0	0
43-02	WATER, SEWER, GARBAGE	28,474	0	0	0	0
46-00	REPAIR AND MAINTENANCE	19,227	0	0	0	0
46-04	EQUIP. MAINTENANCE	8,047	0	0	0	0
46-06	OTHER MAINTENANCE	3,254	0	0	0	0
47-00	PRINTING AND BINDING	21,296	0	0	0	0
47-02	ADVERTISING (NON-LEGAL)	6,622	0	0	0	0
47-06	DUPLICATING	935	0	0	0	0
49-00	OTHER CURRENT CHARGES	12,292	0	0	0	0
49-05	SPECIAL EVENTS	45,653	0	0	0	0
51-00	OFFICE SUPPLIES	8,598	0	0	0	0
51-06	RESALE SUPPLIES	81,849	0	0	0	0
52-00	OPERATING SUPPLIES	8,216	0	0	0	0
52-01	RECREATIONAL PGM. EXPENSE	4,175	0	0	0	0
52-07	UNIFORMS	1,719	0	0	0	0
52-10	JANITORIAL SUPPLIES	8,709	0	0	0	0
54-01	MEMBERSHIPS	2,195	0	0	0	0
54-02	BOOKS, PUBS, SUBS.	452	0	0	0	0
	TOTAL OPERATING EXPENSES	**696,125**	**0**	**0**	**0**	**0**

FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION

001.0914.572

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
NON-OPERATING EXPENSES						
60-30	IMPROVEMENTS OTHER THAN BLDGS	163,445	0	0	0	0
60-40	MACHINERY EQUIPMENT	2,800	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**166,245**	**0**	**0**	**0**	**0**
	TOTAL EXPENSES	**$1,878,616**	**$0**	**$0**	**$0**	**$0**

This division has been separated into six new divisions within Recreation for tracking purposes.

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION / FLEISCHMANN PARK

001.0921.572

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	0	115,242	121,110	117,039	(4,071)
10-30	OTHER SALARIES	0	325,756	264,000	275,000	11,000
10-40	OVERTIME	0	6,559	4,333	4,330	(3)
25-01	FICA	0	33,625	9,093	8,755	(338)
25-03	RETIREMENT CONTRIBUTIONS	0	3,406	6,513	8,193	1,680
25-04	LIFE/HEALTH INSURANCE	0	23,761	29,770	33,823	4,053
29-00	GENERAL INCREASE	0	0	5,406	5,594	188
	TOTAL PERSONAL SERVICES	**0**	**508,349**	**440,225**	**452,734**	**12,509**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	0	31,238	40,000	45,000	5,000
30-10	AUTO MILEAGE	0	0	200	200	0
30-21	FIELD TRIPS-FLEISCHMANN	0	1,706	30,000	40,000	10,000
31-01	PROFESSIONAL SERVICES	0	104,255	60,000	80,000	20,000
31-04	OTHER CONTRACTUAL SVCS	0	4,631	6,000	6,000	0
40-00	TRAINING & TRAVEL COSTS	0	1,087	1,500	4,500	3,000
41-00	COMMUNICATIONS	0	8,050	5,600	6,000	400
42-00	TRANSPORTATION	0	24,999	32,000	35,000	3,000
42-10	EQUIP. SERVICES - REPAIRS	0	0	0	1,500	1,500
42-11	EQUIP. SERVICES - FUEL	0	0	0	400	400
43-01	ELECTRICITY	0	36,092	60,626	60,626	0
43-02	WATER, SEWER, & GARBAGE	0	28,497	22,000	22,000	0
44-00	RENTALS & LEASES	0	0	500	500	0
47-02	ADVERTISING (NON-LEGAL)	0	1,722	1,500	1,500	0
47-06	DUPLICATING	0	1,874	2,000	2,000	0
49-04	EMPLOYEE DEVELOPMENT	0	500	0	0	0
49-05	SPECIAL EVENTS	0	13,072	12,000	13,000	1,000
51-00	OFFICE SUPPLIES	0	5,931	4,000	6,000	2,000
51-06	RESALE SUPPLIES	0	0	0	5,000	5,000
52-00	OPERATING SUPPLIES	0	58,643	0	0	0
52-07	UNIFORMS	0	876	900	1,000	100
52-09	OTHER CLOTHING	0	797	1,250	1,500	250
54-01	MEMBERSHIPS	0	329	320	400	80
	TOTAL OPERATING EXPENSES	**0**	**324,299**	**280,396**	**332,126**	**51,730**
	TOTAL EXPENSES	**$0**	**$832,648**	**$720,621**	**$784,860**	**$64,239**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION / SKATE PARK

001.0922.572

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	0	30,372	31,067	39,781	8,714
10-30	OTHER SALARIES	0	43,904	67,000	85,590	18,590
10-40	OVERTIME	0	1,140	1,000	1,000	0
25-01	FICA	0	5,750	2,358	3,026	668
25-03	RETIREMENT CONTRIBUTIONS	0	1,088	1,670	2,785	1,115
25-04	LIFE/HEALTH INSURANCE	0	5,321	5,753	6,418	665
29-00	GENERAL INCREASE	0	0	1,388	1,716	328
	TOTAL PERSONAL SERVICES	**0**	**87,575**	**110,236**	**140,316**	**30,080**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	0	6,014	10,000	15,000	5,000
30-10	AUTO MILEAGE	0	0	100	100	0
30-20	FIELD TRIPS		0	0	500	500
31-01	PROFESSIONAL SERVICES	0	13,743	12,000	6,000	(6,000)
31-04	OTHER CONTRACTUAL SVCS	0	0	1,200	1,500	300
40-00	TRAINING & TRAVEL COSTS	0	0	1,000	1,500	500
41-00	COMMUNICATIONS	0	489	500	1,000	500
44-00	RENTALS & LEASES	0	0	500	500	0
45-00	INSURANCE	0	0	16,500	16,500	0
46-04	EQUIP. MAINTENANCE	0	6,541	15,000	15,000	0
47-02	ADVERTISING (NON-LEGAL)	0	0	500	500	0
47-06	DUPLICATING	0	0	500	500	0
49-04	EMPLOYEE DEVELOPMENT	0	250	0	0	0
49-05	SPECIAL EVENTS	0	0	1,000	3,000	2,000
51-00	OFFICE SUPPLIES	0	247	500	500	0
51-06	RESALE SUPPLIES	0	66,820	80,000	80,000	0
52-00	OPERATING SUPPLIES	0	28	1,000	0	(1,000)
52-07	UNIFORMS	0	167	250	500	250
52-09	OTHER CLOTHING	0	0	500	500	0
54-01	MEMBERSHIPS	0	107	200	200	0
	TOTAL OPERATING EXPENSES	**0**	**94,406**	**141,250**	**143,300**	**2,050**
	TOTAL EXPENSES	**$0**	**$181,981**	**$251,486**	**$283,616**	**$32,130**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER

001.0923.572

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	0	138,699	136,987	143,836	6,849
10-30	OTHER SALARIES	0	1,495	10,000	5,000	(5,000)
10-40	OVERTIME	0	3,087	5,582	5,582	0
25-01	FICA	0	10,858	10,397	10,841	444
25-03	RETIREMENT CONTRIBUTIONS	0	7,053	9,822	12,419	2,597
25-04	LIFE/HEALTH INSURANCE	0	28,920	31,263	33,412	2,149
29-00	GENERAL INCREASE	0	0	6,230	6,203	(27)
	TOTAL PERSONAL SERVICES	**0**	**190,112**	**210,281**	**217,293**	**7,012**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	0	4,980	10,000	10,000	0
30-10	AUTO MILEAGE	0	56	150	150	0
30-22	NORRIS COMMUNITY CENTER	0	11	0	0	0
31-01	PROFESSIONAL SERVICES	0	24,267	40,000	40,000	0
31-04	OTHER CONTRACTUAL SVCS	0	794	4,000	4,000	0
40-00	TRAINING & TRAVEL COSTS	0	1,456	1,500	2,000	500
41-00	COMMUNICATIONS	0	3,331	3,000	3,000	0
43-01	ELECTRICITY	0	16,825	27,000	27,000	0
43-02	WATER, SEWER, & GARBAGE	0	12,960	24,000	24,000	0
44-00	RENTALS & LEASES	0	0	500	500	0
47-02	ADVERTISING (NON-LEGAL)	0	0	1,200	1,200	0
47-06	DUPLICATING	0	0	500	500	0
49-04	EMPLOYEE DEVELOPMENT	0	291	0	0	0
49-05	SPECIAL EVENTS	0	26,989	37,250	40,000	2,750
51-00	OFFICE SUPPLIES	0	1,361	3,000	4,000	1,000
52-00	OPERATING SUPPLIES	0	1,368	0	0	0
52-07	UNIFORMS	0	0	250	500	250
52-09	OTHER CLOTHING	0	0	500	500	0
52-42	BAND SHELL OPERATING SUPPLIES	0	0	5,000	5,000	0
54-01	MEMBERSHIPS	0	22	220	250	30
	TOTAL OPERATING EXPENSES	**0**	**94,711**	**158,070**	**162,600**	**4,530**
	TOTAL EXPENSES	**$0**	**$284,823**	**$368,351**	**$379,893**	**$11,542**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION / RIVER PARK & ANTHONY PARK

001.0924.572

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	0	128,692	116,022	121,822	5,800
10-30	OTHER SALARIES	0	63,794	65,715	65,700	(15)
10-40	OVERTIME	0	7,431	5,406	5,406	0
25-01	FICA	0	15,156	8,760	9,180	420
25-03	RETIREMENT CONTRIBUTIONS	0	5,437	6,957	9,300	2,343
25-04	LIFE/HEALTH INSURANCE	0	32,803	30,387	36,330	5,943
29-00	GENERAL INCREASE	0	0	6,533	5,254	(1,279)
	TOTAL PERSONAL SERVICES	**0**	**253,313**	**239,780**	**252,992**	**13,212**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	0	12,545	20,000	22,000	2,000
30-10	AUTO MILEAGE	0	284	200	200	0
30-23	FIELD TRIPS-RIVER PARK CENTER	0	474	5,000	6,500	1,500
31-01	PROFESSIONAL SERVICES	0	6,409	10,000	12,000	2,000
31-04	OTHER CONTRACTUAL SVCS	0	2,011	4,000	4,000	0
40-00	TRAINING & TRAVEL COSTS	0	488	1,500	2,500	1,000
40-02	SCHOOL AND TRAINING	0	0	0	0	0
41-00	COMMUNICATIONS	0	7,744	5,000	6,000	1,000
42-00	TRANSPORTATION	0	4,171	5,000	7,500	2,500
42-10	EQUIP. SERVICES - REPAIRS	0	0	0	1,500	1,500
42-11	EQUIP. SERVICES - FUEL	0	0	0	400	400
43-01	ELECTRICITY	0	8,583	50,000	50,000	0
43-02	WATER, SEWER, & GARBAGE	0	15,913	21,000	21,000	0
44-00	RENTALS & LEASES	0	0	500	1,000	500
46-06	OTHER MAINTENANCE	0	7,926	0	0	0
47-02	ADVERTISING (NON-LEGAL)	0	0	500	1,200	700
47-06	DUPLICATING	0	264	1,500	1,500	0
49-05	SPECIAL EVENTS	0	6,021	10,000	12,000	2,000
51-00	OFFICE SUPPLIES	0	0	2,000	2,000	0
52-00	OPERATING SUPPLIES	0	14,084	0	0	0
52-07	UNIFORMS	0	0	600	600	0
52-09	OTHER CLOTHING	0	0	750	1,000	250
52-41	POOL OPERATING SUPPLIES	0	764	13,000	15,000	2,000
54-01	MEMBERSHIPS	0	253	300	350	50
	TOTAL OPERATING EXPENSES	**0**	**87,934**	**150,850**	**168,250**	**17,400**
	TOTAL EXPENSES	**$0**	**$341,247**	**$390,630**	**$421,242**	**$30,612**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION / ATHLETICS & GULFVIEW

001.0925.572

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	0	42,152	70,336	73,949	3,613
10-30	OTHER SALARIES	0	0	10,192	10,192	0
10-40	OVERTIME	0	936	502	502	0
25-01	FICA	0	3,296	5,383	5,659	276
25-03	RETIREMENT CONTRIBUTIONS	0	1,258	3,782	5,177	1,395
25-04	LIFE/HEALTH INSURANCE	0	686	6,580	14,646	8,066
29-00	GENERAL INCREASE	0	0	3,139	3,638	499
	TOTAL PERSONAL SERVICES	**0**	**48,328**	**99,914**	**113,763**	**13,849**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	0	998	10,000	15,000	5,000
30-10	AUTO MILEAGE	0	0	100	100	0
30-24	FIELD TRIPS-SCHOOL SITES	0	0	0	2,000	2,000
31-01	PROFESSIONAL SERVICES	0	7,491	42,000	50,000	8,000
31-04	OTHER CONTRACTUAL SVCS	0	0	800	1,000	200
40-00	TRAINING & TRAVEL COSTS	0	0	1,000	2,000	1,000
41-00	COMMUNICATIONS	0	1,340	800	1,500	700
43-01	ELECTRICITY	0	14,171	14,632	15,534	902
43-02	WATER, SEWER, & GARBAGE	0	423	423	423	0
44-00	RENTALS & LEASES	0	0	0	600	600
46-00	REPAIR & MAINTENANCE	0	12,294	12,294	12,294	0
47-02	ADVERTISING (NON-LEGAL)	0	0	500	500	0
47-06	DUPLICATING	0	0	1,000	1,000	0
49-00	OTHER CURRENT CHARGES	0	12,292	12,292	12,292	0
49-05	SPECIAL EVENTS	0	0	1,000	1,000	0
51-00	OFFICE SUPPLIES	0	307	500	1,000	500
52-00	OPERATING SUPPLIES	0	874	0	0	0
52-07	UNIFORMS	0	0	250	500	250
52-09	OTHER CLOTHING	0	0	500	500	0
52-10	JANITORIAL SUPPLIES	0	8,444	8,444	8,444	0
54-01	MEMBERSHIPS	0	0	200	1,800	1,600
	TOTAL OPERATING EXPENSES	**0**	**58,634**	**106,735**	**127,487**	**20,752**
	TOTAL EXPENSES	**$0**	**$106,962**	**$206,649**	**$241,250**	**$34,601**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION ADMINISTRATION

001.0920.572

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	0	75,475	90,248	0	(90,248)
10-30	OTHER SALARIES	0	227	1,000	0	(1,000)
10-40	OVERTIME	0	93	500	0	(500)
25-01	FICA	0	5,622	6,572	0	(6,572)
25-03	RETIREMENT CONTRIBUTIONS	0	2,075	4,824	0	(4,824)
25-04	LIFE/HEALTH INSURANCE	0	12,923	22,581	0	(22,581)
29-00	GENERAL INCREASE	0	0	3,806	0	(3,806)
	TOTAL PERSONAL SERVICES	**0**	**96,415**	**129,531**	**0**	**(129,531)**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	0	4,921	8,990	0	(8,990)
30-10	AUTO MILEAGE	0	2	300	0	(300)
31-04	OTHER CONTRACTUAL SVCS	0	0	350	0	(350)
40-00	TRAINING & TRAVEL COSTS	0	0	2,000	0	(2,000)
40-01	TRAVEL	0	212	0	0	0
40-02	SCHOOL AND TRAINING	0	300	0	0	0
41-00	COMMUNICATIONS	0	7,213	3,000	0	(3,000)
42-10	EQUIP. SERVICES - REPAIRS	0	4,223	3,252	0	(3,252)
42-11	EQUIP. SERVICES - FUEL	0	1,178	1,100	0	(1,100)
43-01	ELECTRICITY	0	5,246	0	0	0
46-00	REPAIR AND MAINTENANCE	0	602	0	0	0
47-00	PRINTING AND BINDING	0	21,689	30,000	0	(30,000)
47-02	ADVERTISING (NON-LEGAL)	0	710	800	0	(800)
47-06	DUPLICATING	0	362	500	0	(500)
49-04	EMPLOYEE DEVELOPMENT	0	241	0	0	0
49-05	SPECIAL EVENTS	0	5,052	6,500	0	(6,500)
51-00	OFFICE SUPPLIES	0	346	1,000	0	(1,000)
52-00	OPERATING SUPPLIES	0	1,821	0	0	0
52-01	RECREATIONAL PGM. EXPENSE	0	5,685	12,000	0	(12,000)
52-07	UNIFORMS	0	231	1,000	0	(1,000)
54-00	BOOK, PUB, SUBS, MEMBS	0	0	500	0	(500)
54-01	MEMBERSHIPS	0	575	1,000	0	(1,000)
	TOTAL OPERATING EXPENSES	**0**	**60,609**	**72,292**	**0**	**(72,292)**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIPMENT	0	0	2,800	0	(2,800)
	TOTAL NON-OPERATING EXPENSES	**0**	**0**	**2,800**	**0**	**(2,800)**
	TOTAL EXPENSES	**$0**	**$157,024**	**$204,623**	**$0**	**-$204,623**

This division was combined with Community Services Administration.

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION / NAPLES PRESERVE

001.0926.572

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	0	0	2,500	5,000	2,500
31-04	OTHER CONTRACTUAL SVCS	0	0	20,300	13,000	(7,300)
43-01	ELECTRICITY	0	0	1,800	1,800	0
43-02	WATER, SEWER, & GARBAGE	0	0	2,500	2,500	0
46-00	REPAIR & MAINTENANCE	0	0	1,500	1,500	0
52-00	OPERATING SUPPLIES	0	0	1,500	3,000	1,500
	TOTAL OPERATING EXPENSES	**0**	**0**	**30,100**	**26,800**	**(3,300)**
	TOTAL EXPENSES	**$0**	**$0**	**$30,100**	**$26,800**	**-$3,300**

Police and Emergency Services

City of Naples, Florida

Departmental Summary Page

DEPARTMENT **Police and Emergency Services Department (PESD)**
FUND: **General Fund**

Department Description

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

Financially, the Department is separated into five separate divisions:

- **Administration** is responsible for the management of the Department, including recruitment, accreditation, training, emergency management and internal affairs.
- **Fire Operations** is responsible for fire suppression, response to medical emergencies, and fire prevention. The bureau also responds to incidents involving technical rescue operation, hazardous material incidents, and public service requests. Fire Operations responded to 4,610 incidents during 2003.
- **Police Operations** is the primary police force of the City, including sworn uniformed officers, uniformed Beach Safety Specialists, and School Crossing Guards in and around the Naples community. The City also has a K-9 Unit, a Marine Patrol Unit, a Motorcycle Traffic Unit, and Beach Specialist Unit.
- **Criminal Investigations** includes a General Investigation Section, a Vice & Narcotics Unit, a Technical Services Laboratory and a Property and Evidence facility.
- **Support Services Bureau (SSB)** administers the Department's primary information resources including telecommunications, public safety radio, computer-aided dispatch and the records management systems. It is also responsible for the maintenance of the equipment and facilities for Police.

2004-05 Goals and Objectives

Deliver Highest Quality Police and Emergency Services Through Technological and Management Advancements

- Attend training schools that will provide the necessary skills, knowledge and abilities to improve service provided. Schools will include economics crimes, crime prevention, youth and citizen outreach, and specialized tactical and disaster training. These schools will be attended throughout the budget year.
- Continue educational and training programs for support and expansion of Advance Life Support (ALS) Engines program. Paramedic classes will continue into fiscal 2006.
- Migrate to new mobile wireless technology features to improve field services for operations personnel who will have timely access to internet databases and imaging options by March 2005.

DEPARTMENT **Police and Emergency Services Department (PESD)**
FUND: **General Fund**

- Successfully host the assessment process in the first quarter and receive national re-accreditation from Commission on Accreditation for Law Enforcement Agencies (CALEA) by the fourth quarter.
- Continue review and replacement of equipment, vehicles, and facilities to enable personnel to provide service level desired by citizens. Complete budgeted CIP items within fiscal year and continue planning for future years.

Improve internal communication, professionalism, and employee development by enhancing current programs.

- Continue monthly Labor/Management meetings as an avenue for flow of internal information and problem resolution.
- Develop committees to provide structured response to issues and provide employee development for submitting recommendations. The Uniform Committee was established in July with an assignment of some quick fixes and goal of submissions by March 2005 for 2006 budget process.
- Increase command staff interaction at daily briefings and in-service training as an opportunity for information exchange. This will be an on-going monthly process.
- Continue to develop, expand and improve quality assurance initiatives. This department-wide initiative will continue throughout the year with individual bureau or unit goals established throughout the year. Examples of current QA programs include: monthly reviews on credit cards, parking citations, petty cash, in-car cameras, cell phones, unannounced staff on-site inspections.

Provide Highest Quality Communications and Records Services for Internal and External Customers Through Technological and Management Advancements.

- Research and develop agency web site features that enhance the provisions of information for all readers' interests by June 2005.
- Continue coordination of technological advancements within the Communications Center to provide improved intake, recording, dispatching, and mapping of 911 calls by September 2005.

Improve Future Delivery of Public Services Through Purposeful Management and Programmatic Research and Development

- Assess service needs of the community and manage staffing accordingly, including requests for personnel such as a marine unit and CRA officer. Assessments are on-going, with new budget requests due March 2005.
- Explore new local resources to encourage greater programmatic development and citizen participation in agency volunteer corps (VIPS) and community policing programs within the residential and business communities by April 2005.
- Direct community contact and problem resolution for issues impacting quality of life including traffic, noise, and reoccurring criminal activity. These efforts are an on-going monthly basis.
- Expand current quality assurance initiatives to include still untapped agency functions thereby maximizing service provided and minimizing expenses by Sept. 2005.

DEPARTMENT **Police and Emergency Services Department (PESD)**
FUND: **General Fund**

2004-05 Significant Budgetary Issues

The budget of the Police and Emergency Services Department is $13,313,384, an increase of 4% over the adopted budget of 2003-04.

There is one additional position included in this PESD budget, a Marine Patrol Officer, which is added to the Patrol Operations. This increase was offset by the elimination of a Commander position, which was moved to the City Manager's office, as the Assistant to the City Manager.

Note that there is also one Police Officer being added to the budget of the CRA Fund, which is not shown in the General Fund budget. Thus, two certified Police Officers do not show in this budget, but are shown in the CRA Fund.

Pension contribution continues to be a significant issue for this department. For FY 04-05 year, the City had budgeted 4.0% for the City's contribution for the Police and Fire, compared to 6.3% and 2.0% (respectively) for the current year. This results in a decrease in budgeted police pension and an increase in budgeted fire pension. This change is the result of a recommendation by the actuary to change certain long-term assumptions in the evaluation of the plan. These recommendations have not yet been accepted by the Pension Boards.

Administration has a budget of $414,702, a decrease of $93,720 or 18% from the adopted budget of FY03-04. The primary reason for this decrease was discussed above; the movement of a position to the City Manager's office as the Assistant to the City Manager.

PESD Administration's Operating Expenses are $84,739. The major operating costs are:

- Schools and Training at $56,064, which includes $30,000 for department-wide tuition reimbursement and $11,464 for four recruits to attend the academy.
- Operating Supplies at $13,850, which includes range supplies, bike repairs, PAL/Explorer supplies and costs of law accreditation.

The budget for **Criminal Investigations** is $1,358,324, an increase of $42,319 over the adopted budget of FY03-04. Personal Services, budgeted at $1,314,299 make up 97% of this division's budget, and is where most of the increase occurred. Despite a decrease in Pension and Health (the latter due to a change in individual selected coverage, ***not*** due to a decrease in insurance costs), Personal Services increased due to the annual contractual raise.

In the Criminal Investigation Division, Operating Expenses are $44,025. The major expense in this section is General Operating Supplies, which includes clothing allowance, audio/visual tapes, photo supplies, and narcotic test supplies. New this year is $2,500 in Rentals and Leases for the City to participate in a criminal data sharing consortium.

The budget for **Police Operations** is $4,679,220, an increase of $108,575 over the adopted budget of FY03-04. Personal Services, with a budget of $4,622,880 or 99% of the budget, is where these increases occurred. One position, a Marine Patrol Officer, was added. In addition, Health Insurance increased $32,192. The remaining increase is due to the general wage increases.

DEPARTMENT **Police and Emergency Services Department (PESD)**
FUND: **General Fund**

In the Police Operations Division, Operating Expenses are budgeted at $54,040. The major expenses in this section are General Operating Supplies ($30,690), such as uniform allowance, flashlights, radio earphones, and canine supplies, noting the increase is due to required costs of the two K-9 Officers (the Police dogs include a Belgian Malinois named Chico and a German Shepherd named Shadow) and $3,500 for the boat dock leases. Professional Services also increased due to the maintenance costs of the two K-9 Officers. A capital cost, budgeted at $2,300, is for a replacement COP bicycle and one replacement Community Service Aide radio.

The budget for **Support Services** is $1,948,905, an increase of $126,375 over the adopted budget of FY03-04. The same number of positions are budgeted as in 2003-04; however, Personal Services includes $15,000 to fund an overhire of a Telecommunications officer, which is used as needed. The remaining increase in the Support Services Personal Services is primarily due to the annual contractual raise.

Operating Expenses of this division are $704,921, an increase of $55,162 over last year, due to increased equipment maintenance and communications costs. As a reminder, this division pays for the most of the general operating costs for the entire department. The major expenses in this section are as follows:

- Contractual Services ($38,592), which includes Custodial Services, Radio Maintenance and Facility Maintenance
- Communications ($97,860), which includes the phone system, cell phones, and laptop data lines
- Vehicle Repairs and Fuel ($360,121)
- Utilities such as Electricity and Water ($109,635)
- Uniforms ($25,377)

For Fiscal Year 2004-05, the budget for **Fire Operations** is $4,912,233, a $311,044 (6.7%) increase over the adopted budget of FY03-04.

In the Fire Operations, the largest expenditure is Personal Services, making up 92.6% of the budget. Personal Services, at $4,549,034 increased $285,188, partially due to the increased cost of health insurance and retirement contributions. There are no positions added to this section, therefore, the cost of implementing the union contract, including pay raises, is the balance of the increase in Personal Services.

Operating Costs and Capital costs in the Fire Operations Division total $350,049, and show an increase of $24,256. Major expenditures in the Operating Costs line items are Schools and Training ($15,484), Repair and Maintenance of SCUBA, SCBA, hose, and other equipment ($10,420) Repair, Maintenance and Fuel for vehicles ($221,000), and Uniforms ($34,785.).

Machinery and Equipment in the amount of $13,150 includes:

Stove for Station 1	$1,500
Refrigerator for Station 1	$1,200
Stove Suppression System	$1,870
2 Carbide Chain Saws	$2,200
Positive Pressure Ventilator	$1,880
Portable Pump for North Boat	$4,500

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FUND: 001 GENERAL FUND

POLICE & EMERGENCY SERVICES
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
			ADMINISTRATION	
1	1	1	Chief of Police & Emergency Svcs	$98,792
1	1	0	Commander	0
1	1	1	Police Lieutenant	69,393
1	0	0	Police Sergeant	0
7	0	0	Police Officers	0
0	1	1	Sr. Administrative Specialist	25,332
2	1	1	Administrative Specialist II	36,818
13	5	4		230,335
			CRIMINAL INVESTIGATIONS	
1	1	1	Commander	78,748
2	2	2	Police Sergeant	122,398
12	11	11	Police Officers	545,385
1	1	1	Property & Evidence Technician	39,464
1	1	1	Crime Analyst	40,109
1	1	1	Crime Scene Latent Examiner	35,605
1	1	1	Administrative Specialist II	32,689
19	18	18		894,398
			PATROL OPERATIONS	
1	1	1	Deputy Chief	78,748
3	3	3	Police Lieutenants	216,423
7	8	8	Police Sergeants	475,703
40	48	49	Police Officers	2,131,146
2	2	2	Community Service Aides	60,763
1	1	1	Administrative Specialist II	36,818
1.7	1.7	1.7	F.T.E. School Crossing Guard (5)	59,857
55.7	64.7	65.7		3,059,458
			SUPPORT SERVICES	
1	1	1	Services Administrator	73,377
1	1	1	Communications Manager	51,671
1	1	1	Records & Fiscal Services Manager	57,733
3	3	3	Communications Shift Supervisor	115,567
11	11	11	Public Safety Telecommunicator	331,475
1	1	1	Inventory Control Clerk	36,702
2	2	2	Administrative Specialist II	70,277
3	3	3	Records Specialist	77,208
1	1	1	Service Worker I	29,663
24	24	24		843,673
			FIRE OPERATIONS	
1	1	1	Deputy Chief	78,748
5	5	5	Battalion Chief	347,327
12	12	12	Fire Lieutenants	699,683
37	37	37	Firefighters	1,641,719

FUND: 001 GENERAL FUND

POLICE & EMERGENCY SERVICES
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
2	2	2	Fire Inspectors	93,560
1	1	1	Fire Prevention Specialist	36,360
1	1	1	Administrative Specialist II	35,786
59	59	59		2,933,183

DEPARTMENT TOTALS :

170.7	**170.7**	**170.7**	**Regular Salaries**	**7,961,047**
			Other Salaries	**130,497**
			State Incentive Pay	**89,880**
			Overtime	**434,144**
			Special Duty Pay	**180,000**
			Holiday Pay	**203,454**
			Police Early Retirement Inc. (1)	**118,529**
			Fire Early Retirement Incentive (2)	**57,135**
			Employer Payroll Expenses	**2,435,139**
			General & Merit Increase	**449,135**
			Total Personal Services	**$12,058,960**

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

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

69	77	77	Total Police Certified Positions*
55	55	55	Total Fire Certified Positions

* not counting the 2 officers funded in the CRA

FISCAL YEAR 2005
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
DEPARTMENT SUMMARY

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	6,851,845	7,588,097	7,772,921	7,961,047	188,126
10-30	OTHER SALARIES	122,635	130,962	129,000	130,497	1,497
10-32	STATE INCENTIVE PAY	96,386	95,231	89,760	89,880	120
10-40	OVERTIME	580,349	508,611	444,156	434,144	(10,012)
10-41	SPECIAL DUTY PAY	164,988	120,827	180,000	180,000	0
10-42	HOLIDAY PAY	122,812	140,277	170,854	203,454	32,600
10-43	TSA GRANT OVERTIME	0	104,593	0	0	0
25-01	FICA	605,336	647,978	606,882	617,204	10,322
25-03	RETIREMENT CONTRIBUTIONS	232,318	282,302	424,785	403,847	(20,938)
25-04	LIFE/HEALTH INSURANCE	854,776	1,213,401	1,366,743	1,414,088	47,345
25-13	EARLY RETIREMENT INCENTIVE	0	0	175,664	175,664	0
29-00	GENERAL INCREASE	0	0	311,455	449,135	137,680
	TOTAL PERSONAL EXPENSES	**9,631,445**	**10,832,279**	**11,672,220**	**12,058,960**	**386,740**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	8,805	11,254	18,681	32,260	13,579
31-01	PROFESSIONAL SERVICES	7,913	9,087	10,250	5,450	(4,800)
31-04	OTHER CONTRACTUAL SVCS	47,828	39,508	41,122	47,812	6,690
40-00	TRAINING & TRAVEL COSTS	0	69,646	70,587	93,421	22,834
40-01	TRAVEL	7,811	0	0	0	0
40-02	SCHOOL AND TRAINING	55,900	0	0	0	0
41-00	COMMUNICATIONS	85,107	88,619	97,482	97,860	378
42-10	EQUIP. SERVICES - REPAIRS	555,556	462,811	417,957	445,000	27,043
42-11	EQUIP. SERVICES - FUEL	95,331	107,767	99,500	136,121	36,621
43-01	ELECTRICITY	59,904	69,233	63,000	63,000	0
43-02	WATER, SEWER, GARBAGE	23,365	22,886	37,330	46,635	9,305
44-00	RENTALS & LEASES	14,994	15,221	18,350	20,850	2,500
46-00	REPAIR AND MAINTENANCE	31,609	21,369	35,300	32,800	(2,500)
46-02	BUILDINGS & GROUND MAINT.	0	7,634	7,267	5,800	(1,467)
46-14	HYDRANT MAINTENANCE	497	0	1,742	2,200	458
47-00	PRINTING AND BINDING	3,763	4,168	4,600	3,600	(1,000)
49-00	OTHER CURRENT CHARGES	7,099	7,667	7,990	7,800	(190)
49-06	AWARDS	907	0	0	0	0
49-07	EMPLOYEE RECOGNITION	1,031	525	1,000	1,000	0
51-00	OFFICE SUPPLIES	18,378	17,441	18,060	18,180	120
52-00	OPERATING SUPPLIES	59,998	77,073	84,185	89,335	5,150
52-02	FUEL	0	0	0	1,500	1,500
52-07	UNIFORMS	50,859	46,673	69,690	60,162	(9,528)
52-10	JANITORIAL SUPPLIES	7,920	10,749	11,600	11,600	0
52-23	VEST	5,823	5,248	6,400	6,400	0
54-00	BOOKS, PUBS, SUBS, MEMBS	1,785	1,122	1,000	1,200	200
54-01	MEMBERSHIPS	1,160	2,435	4,050	4,320	270
54-02	BOOKS, PUBS, SUBS.	2,317	2,270	2,678	3,468	790
	TOTAL OPERATING EXPENSES	**1,155,660**	**1,100,406**	**1,129,821**	**1,237,774**	**107,953**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIP	18,759	5,787	15,550	16,650	1,100
	TOTAL NON-OPERATING EXPENSES	**18,759**	**5,787**	**15,550**	**16,650**	**1,100**
	TOTAL EXPENSES	**$10,805,864**	**$11,938,472**	**$12,817,591**	**$13,313,384**	**$495,793**

FISCAL YEAR 2005
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
ADMINISTRATION

001.1101.521

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	659,059	552,822	307,371	230,335	(77,036)
10-32	STATE INCENTIVE PAY	14,491	10,129	4,680	3,120	(1,560)
10-40	OVERTIME	24,779	18,378	10,012	0	(10,012)
10-42	HOLIDAY PAY	10,489	5,763	10,000	10,000	0
25-01	FICA	52,268	42,941	24,041	17,456	(6,585)
25-03	RETIREMENT CONTRIBUTIONS	6,495	7,639	25,958	15,303	(10,655)
25-04	LIFE/HEALTH INSURANCE	69,864	69,216	44,380	40,109	(4,271)
29-00	GENERAL INCREASE	0	0	8,821	13,640	4,819
	TOTAL PERSONAL SERVICES	**837,445**	**706,888**	**435,263**	**329,963**	**(105,300)**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	637	888	1,400	1,000	(400)
31-04	OTHER CONTRACTUAL SERVICES	8,038	3,830	3,830	5,000	1,170
40-00	TRAINING & TRAVEL COSTS	0	42,691	46,637	56,064	9,427
40-01	TRAVEL	2,502	0	0	0	0
40-02	SCHOOL AND TRAINING	41,548	0	0	0	0
41-00	COMMUNICATIONS	0	130	0	0	0
46-02	BUILDINGS & GROUND MAINT.	0	220	1,217	1,000	(217)
47-00	PRINTING AND BINDING	3,763	3,568	4,000	3,000	(1,000)
49-00	OTHER CURRENT CHARGES	413	466	0	0	0
49-06	AWARDS	907	0	0	0	0
49-07	EMPLOYEE RECOGNITION	1,031	525	1,000	1,000	0
51-00	OFFICE SUPPLIES	25	0	0	0	0
52-00	OPERATING SUPPLIES	13,012	14,011	11,750	13,850	2,100
54-01	MEMBERSHIPS	485	1,360	1,325	1,325	0
54-02	BOOKS, PUBS, SUBS.	2,012	1,992	2,000	2,500	500
	TOTAL OPERATING EXPENSES	**74,373**	**69,681**	**73,159**	**84,739**	**11,580**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIP	1,160	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**1,160**	**0**	**0**	**0**	**0**
	TOTAL EXPENSES	**$912,978**	**$776,569**	**$508,422**	**$414,702**	**-$93,720**

FISCAL YEAR 2005
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
CRIMINAL INVESTIGATION

001.1119.521

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	747,078	858,713	865,905	894,398	28,493
10-32	STATE INCENTIVE PAY	16,027	18,716	19,200	19,560	360
10-40	OVERTIME	89,627	77,150	72,250	72,250	0
10-42	HOLIDAY PAY	12,924	11,019	13,000	13,000	0
25-01	FICA	64,773	72,213	68,182	68,152	(30)
25-03	RETIREMENT CONTRIBUTIONS	5,918	8,069	61,865	44,160	(17,705)
25-04	LIFE/HEALTH INSURANCE	85,617	129,660	153,909	141,608	(12,301)
29-00	GENERAL INCREASE	0	0	22,869	61,171	38,302
	TOTAL PERSONAL SERVICES	**1,021,964**	**1,175,540**	**1,277,180**	**1,314,299**	**37,119**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	0	0	0	1,000	1,000
31-01	PROFESSIONAL SERVICES	425	599	1,450	1,450	0
31-04	OTHER CONTRACTUAL SVCS	456	120	300	300	0
40-00	TRAINING & TRAVEL COSTS	0	6,908	7,000	7,000	0
40-01	TRAVEL	2,603	0	0	0	0
40-02	SCHOOL AND TRAINING	2,142	0	0	0	0
41-00	COMMUNICATIONS	0	1,008	0	0	0
44-00	RENTALS & LEASES	1,727	2,245	3,850	6,350	2,500
46-00	REPAIR & MAINTENANCE	0	0	0	1,500	1,500
49-00	OTHER CURRENT CHARGES	6,000	6,622	6,000	6,000	0
51-00	OFFICE SUPPLIES	0	418	500	500	0
52-00	OPERATING SUPPLIES	15,425	17,877	17,725	18,725	1,000
54-00	BOOKS, PUBS, SUBS, MEMBS	417	1,122	1,000	1,200	200
	TOTAL OPERATING EXPENSES	**29,195**	**36,919**	**37,825**	**44,025**	**6,200**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIP	940	518	1,000	0	(1,000)
	TOTAL NON-OPERATING EXPENSES	**940**	**518**	**1,000**	**0**	**(1,000)**
	TOTAL EXPENSES	**$1,052,099**	**$1,212,977**	**$1,316,005**	**$1,358,324**	**$42,319**

FISCAL YEAR 2005
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
POLICE OPERATIONS

001.1120.521

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	2,182,345	2,588,037	2,963,565	3,059,458	95,893
10-32	STATE INCENTIVE PAY	54,885	55,420	55,440	55,920	480
10-40	OVERTIME	148,123	79,624	62,994	62,994	0
10-41	SPECIAL DUTY PAY	163,298	119,266	180,000	180,000	0
10-42	HOLIDAY PAY	31,334	37,423	72,454	72,454	0
10-43	TSA GRANT OVERTIME	0	104,593	0	0	0
25-01	FICA	207,789	223,488	233,495	232,472	(1,023)
25-03	RETIREMENT CONTRIBUTIONS	127,152	158,556	211,290	141,708	(69,582)
25-04	LIFE/HEALTH INSURANCE	273,580	402,269	488,303	520,495	32,192
25-13	EARLY RETIREMENT INCENTIVE	0	0	118,529	118,529	0
29-00	GENERAL INCREASE	0	0	138,290	178,850	40,560
	TOTAL PERSONAL SERVICES	**3,188,506**	**3,768,676**	**4,524,360**	**4,622,880**	**98,520**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	108	2,102	1,800	2,500	700
31-01	PROFESSIONAL SERVICES	683	1,838	2,000	4,000	2,000
40-00	TRAINING & TRAVEL COSTS	0	5,478	5,000	10,000	5,000
40-01	TRAVEL	1,405	0	0	0	0
40-02	SCHOOL AND TRAINING	1,722	0	0	0	0
41-00	COMMUNICATIONS	0	277	0	0	0
44-00	RENTALS & LEASES	3,656	3,031	3,500	3,500	0
46-00	REPAIR AND MAINTENANCE	929	842	2,750	2,850	100
52-00	OPERATING SUPPLIES	16,871	14,199	27,735	30,690	2,955
52-07	UNIFORMS	35	0	0	0	0
54-02	BOOKS, PUBS, SUBS.	164	94	500	500	0
	TOTAL OPERATING EXPENSES	**25,573**	**27,861**	**43,285**	**54,040**	**10,755**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIP	3,505	1,003	3,000	2,300	(700)
	TOTAL NON-OPERATING EXPENSES	**3,505**	**1,003**	**3,000**	**2,300**	**(700)**
	TOTAL EXPENSES	**$3,217,584**	**$3,797,540**	**$4,570,645**	**$4,679,220**	**$108,575**

FISCAL YEAR 2004
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
SUPPORT SERVICES

001.1121.521

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	745,385	813,566	805,623	843,673	38,050
10-30	OTHER SALARIES	0	0	0	15,000	15,000
10-40	OVERTIME	55,431	50,051	43,000	43,000	0
25-01	FICA	59,990	64,538	59,604	63,135	3,531
25-03	RETIREMENT CONTRIBUTIONS	24,033	34,853	51,070	68,167	17,097
25-04	LIFE/HEALTH INSURANCE	96,942	150,903	177,683	173,426	(4,257)
29-00	GENERAL INCREASE	0	0	34,591	36,383	1,792
	TOTAL PERSONAL SERVICES	**981,781**	**1,113,911**	**1,171,571**	**1,242,784**	**71,213**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	1,379	1,180	1,680	1,680	0
31-04	OTHER CONTRACTUAL SVCS	32,888	32,683	36,992	38,592	1,600
40-00	TRAINING & TRAVEL COSTS	0	558	2,650	4,873	2,223
40-01	TRAVEL	707	0	0	0	0
40-02	SCHOOL AND TRAINING	964	0	0	0	0
41-00	COMMUNICATIONS	85,107	86,626	97,482	97,860	378
42-10	EQUIP.SERVICES - REPAIRS	307,493	300,410	240,765	250,000	9,235
42-11	EQUIP. SERVICES - FUEL	80,830	89,865	80,000	110,121	30,121
43-01	ELECTRICITY	59,904	69,233	63,000	63,000	0
43-02	WATER, SEWER, GARBAGE	23,339	22,886	37,330	46,635	9,305
44-00	RENTALS & LEASES	9,611	9,945	11,000	11,000	0
46-00	REPAIR AND MAINTENANCE	14,918	13,229	17,200	18,030	830
47-00	PRINTING AND BINDING	0	600	600	600	0
49-00	OTHER CURRENT CHARGES	686	567	1,990	1,800	(190)
51-00	OFFICE SUPPLIES	16,183	15,992	15,500	15,500	0
52-00	OPERATING SUPPLIES	5,339	3,350	7,410	7,410	0
52-02	FUEL	0	0	0	1,500	1,500
52-07	UNIFORMS	23,138	20,515	25,377	25,377	0
52-10	JANITORIAL SUPPLIES	3,578	4,289	3,600	3,600	0
52-23	VESTS	5,823	5,248	6,400	6,400	0
54-01	MEMBERSHIPS	575	635	605	765	160
54-02	BOOKS, PUBS, SUBS.	141	132	178	178	0
	TOTAL OPERATING EXPENSES	**672,603**	**677,943**	**649,759**	**704,921**	**55,162**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIP	3,505	0	3,000	1,200	(1,800)
	TOTAL NON-OPERATING EXPENSES	**3,505**	**0**	**3,000**	**1,200**	**(1,800)**
	TOTAL EXPENSES	**$1,654,384**	**$1,791,854**	**$1,821,330**	**$1,948,905**	**$126,375**

FISCAL YEAR 2005
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
FIRE OPERATIONS

001.0810.522

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	2,517,978	2,774,959	2,830,457	2,933,183	102,726
10-30	OTHER SALARIES	122,635	130,962	129,000	115,497	(13,503)
10-32	STATE INCENTIVE PAY	10,983	10,966	10,440	11,280	840
10-40	OVERTIME	262,389	283,408	255,900	255,900	0
10-41	SPECIAL DUTY PAY	1,690	1,561	0	0	0
10-42	HOLIDAY PAY	68,065	86,072	75,400	108,000	32,600
25-01	FICA	220,516	244,798	221,560	235,989	14,429
25-03	RETIREMENT CONTRIBUTIONS	68,720	73,185	74,602	134,509	59,907
25-04	LIFE/HEALTH INSURANCE	328,773	461,353	502,468	538,450	35,982
25-13	EARLY RETIREMENT INCENTIVE	0	0	57,135	57,135	0
29-00	GENERAL INCREASE	0	0	106,884	159,091	52,207
	TOTAL PERSONAL SERVICES	**3,601,749**	**4,067,264**	**4,263,846**	**4,549,034**	**285,188**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	6,681	7,084	13,801	26,080	12,279
31-01	PROFESSIONAL SERVICES	6,805	6,650	6,800	0	(6,800)
31-04	OTHER CONTRACTUAL SVCS	6,446	2,875	0	3,920	3,920
40-00	TRAINING & TRAVEL COSTS	0	14,011	9,300	15,484	6,184
40-01	TRAVEL	594	0	0	0	0
40-02	SCHOOL AND TRAINING	9,524	0	0	0	0
41-00	COMMUNICATIONS	0	578	0	0	0
42-10	EQUIP.SERVICES - REPAIRS	248,063	162,401	177,192	195,000	17,808
42-11	EQUIP. SERVICES - FUEL	14,501	17,902	19,500	26,000	6,500
43-02	WATER, SEWER, GARBAGE	26	0	0	0	0
46-00	REPAIR AND MAINTENANCE	15,762	7,298	15,350	10,420	(4,930)
46-02	BUILDING MAINTENANCE	0	7,414	6,050	4,800	(1,250)
46-14	HYDRANT MAINTENANCE	497	0	1,742	2,200	458
49-00	OTHER CURRENT CHARGES	0	12	0	0	0
51-00	OFFICE SUPPLIES	2,170	1,031	2,060	2,180	120
52-00	OPERATING SUPPLIES	9,351	27,636	19,565	18,660	(905)
52-07	UNIFORMS	27,686	26,158	44,313	34,785	(9,528)
52-10	JANITORIAL SUPPLIES	4,342	6,460	8,000	8,000	0
54-00	BOOKS, PUBS, SUBS, MEMBS	1,368	0	0	0	0
54-01	MEMBERSHIPS	100	440	2,120	2,230	110
54-02	BOOKS, PUBS, SUBS,	0	52	0	290	290
	TOTAL OPERATING EXPENSES	**353,916**	**288,002**	**325,793**	**350,049**	**24,256**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIP	13,154	4,266	11,550	13,150	1,600
	TOTAL NON-OPERATING EXPENSES	**13,154**	**4,266**	**11,550**	**13,150**	**1,600**
	TOTAL EXPENSES	**$3,968,819**	**$4,359,532**	**$4,601,189**	**$4,912,233**	**$311,044**

This division has been combined with Fire Prevention.

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Non-Departmental / Contingency

City of Naples, Florida

Departmental Summary Page

DEPARTMENT **Non-Departmental and Contingency**
FUND: **General Fund**

Department Description

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

> **Facilities Maintenance**, which falls under the responsibility of the Community Services Director, is responsible for the repair, modification and maintenance of City owned facilities.
>
> **Non-Departmental** is a grouping of accounts from which the City Manager or his designee has authority to expend. These accounts may either be one-time in nature, such as an election or a special project, or do not fit within a departmental category.

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

2004-05 Goals and Objectives

Provide Safe and Functional Public Facilities

- Establish a written preventive maintenance program for all city-owned buildings by January 2005.
- Conduct a physical review of all public facility building conditions through monthly, quarterly and annual inspections, with written recommendations and results submitted as needed and at least monthly.
- On a daily basis, ensure all playgrounds within the City are maintained in an acceptably safe condition, according to national playground safety program standards

Provide Clean and Aesthetically-Pleasing Facilities

- Design an improved (written) custodial maintenance program to insure all public facilities remain clean and attractive at all times on a daily basis before January 2005.
- Remove graffiti from public buildings or facilities within 24 hours of notification.

2004-05 Significant Budgetary Issues

The budget of Non-Departmental is $3,778,005 and the Contingency is established at $233,144.

The budget of **Facilities Maintenance** is $861,596, a decrease of $40,948 (4.6%) from the adopted budget of FY03-04.

DEPARTMENT **Non-Departmental and Contingency**
FUND: **General Fund**

Personal Services in the Facilities Maintenance Division has a total of 10 positions, the same number as last year, however the positions are not exactly the same as last year. Specifically, one position, a Facilities Maintenance Supervisor, vacant, has been eliminated. One position was moved into this division (Tradesworker) from the Building Inspections Fund and the Water/Sewer Fund. The position was always part of Facilities Maintenance, yet its cost was split between those two funds. Thus, there is a small salary-related savings in this Division due to the elimination of the position with the higher pay grade. The Building Inspections Fund and Water/Sewer Fund now pay for a small portion of this Division's costs in their Administrative overhead charge.

Operating expenses are budgeted at $399,300, a $35,167 decrease from the 2003-04 adopted budget. Specifically, this decrease is due to professional services, such as minor facility repair work, being performed with in-house staff rather than being outsourced.

The major expense in this division is the repair and maintenance line item that is used to acquire parts, supplies and services related to general maintenance of city facilities. Budgeted at $189,000, this was not increased from FY03-04. Other major expenses in Facilities Maintenance include $35,000 in Janitorial Supplies, and $32,000 in the Water, Sewer and Garbage line item.

Non-Departmental has a budget of $2,916,409. There are no positions budgeted. The following summarizes the adopted budgeted expenditures:

General and Merit	$29,200	Contractual Holiday bonus for the General Fund
Copier Paper	$15,720	For the common copier in the City Manager's office
Construction Management	$207,000	General Fund use of the Construction Management Fund
Elections Expense	$40,000	For a potential Special Election
Communications	$10,000	Unallocated portion of phone charges
Postage and Freight	$75,000	Postage meter and overnight shipping
Self Insurance	$1,414,154	General Fund share of Risk Management Fund
Information Services	$721,835	General Fund share of Information Services Fund
Special Events	$25,000	For Council's direction for services provided
Awards	$14,700	Gifts and monetary longevity awards per Personnel Policy
Other Professional	$55,000	For a pay plan study and costs.
Other Contractual	$12,000	Required arbitrage calculations
Other Charges	$16,800	Kazoo Band Supplies $1,800, Collier County Tax Roll $7,500, Hurricane supplies, training, and perishables $5,000, and honorariums for employees and immediate family $2,500
Transfer to Streets Fund	$280,000	New this year, a transfer to the Streets Fund will support the major revenue loss the fund suffered due to the new Collier County Interlocal Agreement on Gas Tax. This transfer will support the road resurfacing program.

DEPARTMENT **Non-Departmental and Contingency**
FUND: **General Fund**

Contingency has a adopted budgeted of $233,144 and is reserved for unbudgeted and emergency type expenditures that erupt throughout the year. The City typically budgets approximately $200,000. Only Council has the authority to direct staff to use funds from Contingency.

FUND : 001 GENERAL FUND

NON DEPARTMENTAL
FACILITIES MAINTENANCE
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
1	1	1	Facilities Maintenance Superintendent	$58,062
1	0	0	Lead Tradesworker	0
0	1	0	Facilities Maintenance Supervisor	0
2	4	5	Tradesworker	148,642
1	0	0	Service Worker III	0
5	4	4	Service Worker II	99,638

DEPARTMENT TOTALS :

10	10	10	Regular Salaries	306,342
			Other Salaries	4,000
			Overtime	20,000
			Employer Payroll Expenses	117,557
			General & Merit Increase	43,597
			Total Personal Services	$491,496

FISCAL YEAR 2005
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL SUMMARY

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	254,438	285,788	316,861	306,342	(10,519)
10-30	OTHER SALARIES	16,753	12,942	4,000	4,000	0
10-40	OVERTIME	21,786	22,186	20,000	20,000	0
25-01	FICA	21,490	23,821	23,902	23,007	(895)
25-03	RETIREMENT CONTRIBUTIONS	8,132	12,434	19,481	23,843	4,362
25-04	LIFE/HEALTH INSURANCE	50,055	58,753	69,541	70,707	1,166
29-00	GENERAL INCREASE	0	0	43,492	43,597	105
	TOTAL PERSONAL EXPENSES	**372,654**	**415,924**	**497,277**	**491,496**	**(5,781)**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	24,149	54,751	30,720	30,720	0
30-40	CAPITAL PROJECT ENGINEER FEE	0	0	195,000	207,000	12,000
31-01	PROFESSIONAL SERVICES	36,397	15,505	50,000	65,000	15,000
31-04	OTHER CONTRACTUAL SVCS	44,603	61,270	20,000	32,000	12,000
31-10	TOMASELLO ENGINEERING	0	65,000	0	0	0
31-30	CITY MANAGER SEARCH	0	34,459	0	0	0
31-50	ELECTION EXPENSE	35,876	0	37,000	40,000	3,000
32-03	WILKINSON HOUSE ATTORNEY	65,641	3,777	12,500	0	(12,500)
40-00	TRAINING & TRAVEL COSTS	0	193	1,550	1,000	(550)
40-01	TRAVEL	16	0	0	0	0
40-02	SCHOOL AND TRAINING	184	0	0	0	0
41-00	COMMUNICATIONS	8,030	6,386	27,000	12,000	(15,000)
41-01	TELEPHONE	38,463	-3,369	0	0	0
42-01	VEHICLES & EQUIPMENT	8	0	0	0	0
42-02	POSTAGE & FREIGHT	49,342	65,210	55,000	75,000	20,000
42-10	EQUIP.SERVICES - REPAIRS	21,001	10,255	17,067	20,000	2,933
42-11	EQUIP. SERVICES - FUEL	6,124	7,008	5,000	10,000	5,000
43-01	ELECTRICITY	340,844	103,639	55,000	58,000	3,000
43-02	WATER, SEWER, GARBAGE	33,065	34,649	32,000	32,000	0
44-02	EQUIPMENT RENTAL	414	0	5,000	1,000	(4,000)
45-22	SELF INS. PROPERTY DAMAGE	773,180	1,056,201	1,310,241	1,414,154	103,913
46-00	REPAIR AND MAINTENANCE	141,473	161,404	189,000	189,000	0
46-15	RED TIDE CLEAN-UP	38,001	0	0	0	0
49-00	OTHER CURRENT CHARGES	41,835	15,644	16,800	16,800	0
49-02	INFORMATION SERVICES	519,400	568,699	591,945	721,835	129,890
49-05	SPECIAL EVENTS	3,758	13,012	25,000	25,000	0
49-06	AWARDS	14,651	10,312	15,000	14,700	(300)
49-51	WILKINSON HOUSE EXPENSES	6,257	9,448	10,520	0	(10,520)
51-00	OFFICE SUPPLIES	1,115	269	500	500	0
52-00	OPERATING SUPPLIES	24,394	25,064	0	0	0
52-07	UNIFORMS	4,812	6,639	5,000	5,000	0
52-09	OTHER CLOTHING	1,599	1,824	1,600	300	(1,300)
52-10	JANITORIAL SUPPLIES	18,256	25,505	35,000	35,000	0
54-01	MEMBERSHIPS	120	0	750	500	(250)
	TOTAL OPERATING EXPENSES	**2,293,008**	**2,352,754**	**2,744,193**	**3,006,509**	**262,316**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIP	1,677	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**1,677**	**0**	**0**	**0**	**0**
	TOTAL EXPENSES	**$2,667,339**	**$2,768,678**	**$3,241,470**	**$3,498,005**	**$256,535**

FISCAL YEAR 2005
BUDGET DETAIL
NON-DEPARTMENTAL
FACILITIES MAINTENANCE

001.1417.519

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	254,438	285,788	316,861	306,342	(10,519)
10-30	OTHER SALARIES	16,753	12,942	4,000	4,000	0
10-40	OVERTIME	21,786	22,186	20,000	20,000	0
25-01	FICA	21,449	23,821	23,902	23,007	(895)
25-03	RETIREMENT CONTRIBUTIONS	8,093	12,434	19,481	23,843	4,362
25-04	LIFE/HEALTH INSURANCE	49,895	58,753	69,541	70,707	1,166
29-00	GENERAL INCREASE	0	0	14,292	14,397	105
	TOTAL PERSONAL SERVICES	**372,414**	**415,924**	**468,077**	**462,296**	**(5,781)**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	17,704	16,461	15,000	15,000	0
31-01	PROFESSIONAL SERVICES	0	0	50,000	10,000	(40,000)
31-04	OTHER CONTRACTUAL SVCS	21,129	36,797	20,000	20,000	0
40-00	TRAINING & TRAVEL COSTS	0	193	1,550	1,000	(550)
40-01	TRAVEL	16	0	0	0	0
40-02	SCHOOL AND TRAINING	184	0	0	0	0
41-00	COMMUNICATIONS	1,390	2,059	2,000	2,000	0
42-10	EQUIP. SERVICES - REPAIRS	21,001	10,255	17,067	20,000	2,933
42-11	EQUIP. SERVICES - FUEL	6,124	7,008	5,000	10,000	5,000
43-01	ELECTRICITY	340,844	103,639	55,000	58,000	3,000
43-02	WATER, SEWER, GARBAGE	33,065	34,649	32,000	32,000	0
44-02	EQUIPMENT RENTAL	414	0	5,000	1,000	(4,000)
46-00	REPAIR AND MAINTENANCE	141,473	161,404	189,000	189,000	0
51-00	OFFICE SUPPLIES	354	269	500	500	0
52-00	OPERATING SUPPLIES	3,079	4,405	0	0	0
52-07	UNIFORMS	4,812	6,639	5,000	5,000	0
52-09	OTHER CLOTHING	1,599	1,824	1,600	300	(1,300)
52-10	JANITORIAL SUPPLIES	18,256	25,505	35,000	35,000	0
54-01	MEMBERSHIPS	120	0	750	500	(250)
	TOTAL OPERATING EXPENSES	**611,564**	**411,107**	**434,467**	**399,300**	**(35,167)**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIP.	1,677	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**1,677**	**0**	**0**	**0**	**0**
	TOTAL EXPENSES	**$985,655**	**$827,031**	**$902,544**	**$861,596**	**-$40,948**

FISCAL YEAR 2005
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL

001.1480.519

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	0	0	0	0	0
25-01	FICA	41	0	0	0	0
25-03	RETIREMENT CONTRIBUTIONS	39	0	0	0	0
25-04	LIFE/HEALTH INSURANCE	160	0	0	0	0
29-00	GENERAL INCREASE	0	0	29,200	29,200	0
	TOTAL PERSONAL SERVICES	**240**	**0**	**29,200**	**29,200**	**0**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	6,445	38,290	15,720	15,720	0
30-40	CAPITAL PROJECT ENGINEER FEE	0	0	195,000	207,000	12,000
31-01	PROFESSIONAL SERVICES	36,397	15,505	0	55,000	55,000
31-04	OTHER CONTRACTUAL SVCS	23,474	24,473	0	12,000	12,000
31-10	TOMASELLO ENGINEERING	0	65,000	0	0	0
31-30	CITY MANAGER SEARCH	0	34,459	0	0	0
31-50	ELECTION EXPENSE	35,876	0	37,000	40,000	3,000
32-03	WILKINSON HOUSE ATTORNEY	65,641	3,777	12,500	0	(12,500)
41-00	COMMUNICATIONS	6,640	4,327	25,000	10,000	(15,000)
41-01	TELEPHONE	38,463	-3,369	0	0	0
42-01	VEHICLES & EQUIPMENT	8	0	0	0	0
42-02	POSTAGE & FREIGHT	49,342	65,210	55,000	75,000	20,000
45-22	SELF INS. PROPERTY DAMAGE	773,180	1,056,201	1,310,241	1,414,154	103,913
46-15	RED TIDE CLEAN-UP	38,001	0	0	0	0
49-00	OTHER CURRENT CHARGES	41,835	15,644	16,800	16,800	0
49-02	INFORMATION SERVICES	519,400	568,699	591,945	721,835	129,890
49-05	SPECIAL EVENTS	3,758	13,012	25,000	25,000	0
49-06	AWARDS	14,651	10,312	15,000	14,700	(300)
49-51	WILKINSON HOUSE EXPENSES	6,257	9,448	10,520	0	(10,520)
51-00	OFFICE SUPPLIES	761	0	0	0	0
52-00	OPERATING SUPPLIES	21,315	20,659	0	0	0
	TOTAL OPERATING EXPENSES	**1,681,444**	**1,941,647**	**2,309,726**	**2,607,209**	**297,483**
	TOTAL EXPENSES	**$1,681,684**	**$1,941,647**	**$2,338,926**	**$2,636,409**	**$297,483**

FISCAL YEAR 2005
BUDGET DETAIL
CONTINGENCY

001.7272.582

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
NON-OPERATING EXPENSES						
99-01	OPERATING CONTINGENCY	0	0	200,922	233,144	32,222
	TOTAL NON-OPERATING EXPENSES	**0**	**0**	**200,922**	**233,144**	**32,222**
	TOTAL EXPENSES	**$0**	**$0**	**$200,922**	**$233,144**	**$32,222**

FISCAL YEAR 2004
BUDGET DETAIL
TRANSFERS OUT

001.7575.581

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
NON-OPERATING EXPENSES						
91-21	BOND SINKING FUND FD200	154,200	0	0	0	0
91-39	STREETS FUND	350,625	0	0	280,000	280,000
91-51	HEALTH INSURANCE FUND	258,022	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**762,847**	**0**	**0**	**280,000**	**280,000**
	TOTAL EXPENSES	**$762,847**	**$0**	**$0**	**$280,000**	**$280,000**

FUND: 001 GENERAL FUND

DEVELOPMENT SERVICES/ENGINEERING
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
1	0	0	Development Services Director	$0
1	0	0	Assistant City Engineer	0
1	0	0	Construction Project Coordinator	0
1	0	0	Engineering Design Supervisor	0
1	0	0	Sr. Engineering Technician	0
1	0	0	Plans Review Engineer	0
2	0	0	Utilities Inspector	0
1	0	0	Utility Permit Coordinator	0
1	0	0	Sr. Administrative Specialist	0

DEPARTMENT TOTALS :

10	**0**	**0**	**Regular Salaries**	**0**
			Other Salaries & Wages	**0**
			Overtime	**0**
			Employer Payroll Expenses	**0**
			General & Merit Increase	**0**
			Total Personal Services	**$0**

These employees have been transferred to the Capital Projects Engineering/Construction Fund and Community Development Department.

FISCAL YEAR 2005
BUDGET DETAIL
DEVELOPMENT SERVICES
ENGINEERING

001.0601.541

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02-03 ACTUALS	03 - 04 APPROVED BUDGET	04 - 05 DEPARTMENT REQUEST	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	476,510	429,157	0	0	0
10-40	OVERTIME	1,899	1,373	0	0	0
25-01	FICA	36,381	32,721	0	0	0
25-03	RETIREMENT CONTRIBUTIONS	20,161	21,430	0	0	0
25-04	LIFE/HEALTH INSURANCE	60,028	67,501	0	0	0
	TOTAL PERSONAL SERVICES	**594,979**	**552,182**	**0**	**0**	**0**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	580	0	0	0	0
31-04	OTHER CONTRACTUAL SVCS	1,202	4,144	0	0	0
40-01	TRAVEL	833	299	0	0	0
40-02	SCHOOL AND TRAINING	2,580	3,303	0	0	0
41-00	COMMUNICATIONS	9,961	11,101	0	0	0
42-10	EQUIP. SERVICES - REPAIRS	10,257	8,744	0	0	0
42-11	EQUIP. SERVICES - FUEL	2,595	3,197	0	0	0
44-00	RENTALS & LEASES	1,368	1,440	0	0	0
44-01	BUILDING RENTAL	45,540	47,800	0	0	0
46-04	EQUIP. MAINTENANCE	1,165	1,140	0	0	0
47-06	DUPLICATING	275	223	0	0	0
51-00	OFFICE SUPPLIES	989	967	0	0	0
52-00	OPERATING SUPPLIES	4,497	3,346	0	0	0
52-09	OTHER CLOTHING	500	799	0	0	0
54-01	MEMBERSHIPS	104	125	0	0	0
54-02	BOOKS, PUBS, SUBS.	128	69	0	0	0
	TOTAL OPERATING EXPENSES	**82,574**	**86,697**	**0**	**0**	**0**
	TOTAL EXPENSES	**$677,553**	**$638,879**	**$0**	**$0**	**$0**

This Department has been transferred to the newly created internal service fund, Construction Management.

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Enterprise Funds

Water and Sewer Fund

City of Naples, Florida

Fund Summary Page

FUND: **Water and Sewer Utility (Fund 420)**

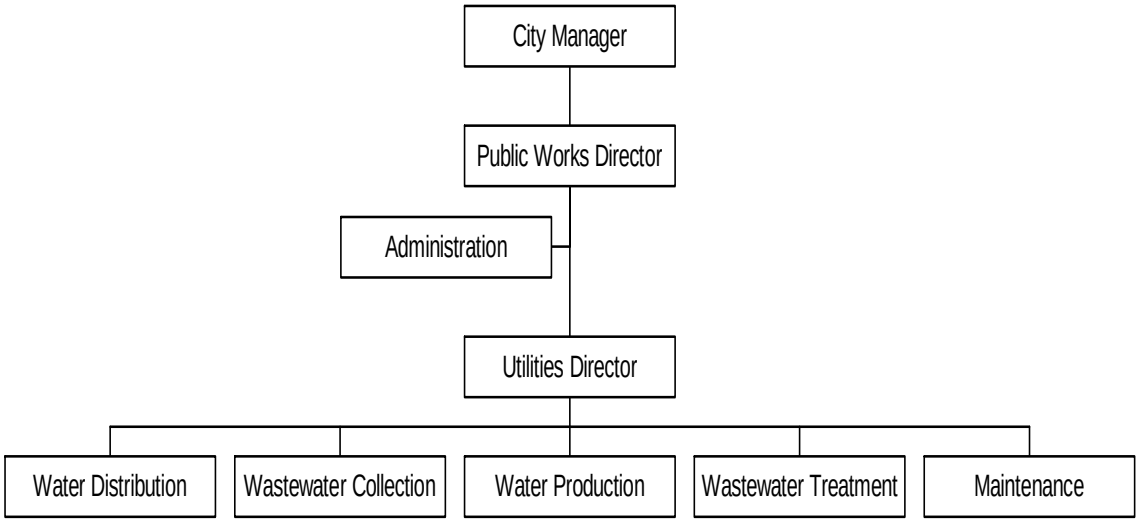
Fund Description

The City began providing water to its residents in 1958, when its first water plant was constructed. In 1977, the city established a franchise area for water and sewer service in the City, creating the foundation for the system that now serves approximately 17,000 water accounts, 8,600 sewer accounts and 70 reuse accounts. The Utility Service area is primarily within the City but includes several adjacent unincorporated areas of Collier County.

This fund was established to track the revenues and expenditures of the Utility, to ensure that users of the service pay for the costs of the system. Affiliated divisions include Administration, Water Production, Water Distribution, Wastewater Treatment, Wastewater Collections, and Utility Maintenance.

In 1996, the City's Utilities Department started the Neapolitan Springs Bottled Water Company. The City began the program by bottling 1-gallon containers for hurricane and disaster relief, and also provided the water during line repairs at no charge to customers. This program has been expanded to include ½-liter and 1-liter bottles and 5-gallon containers. The 1/2-liter and 1-liter bottles are sold to the public at several City facilities including the City Dock and Naples Pier.

The Water and Sewer Fund is part of the Public Works Department, reporting to the Public Works Director.



Fund Summary Page (continued)

FUND: Water and Sewer Utility

2004-05 Goals and Objectives

Provide a level of service that provides the highest quality water to the residents of the Naples area while reducing operational cost and providing customers with the lowest possible water rates.

- Increase water meter change out policy from 10 to 15 years. This policy change will have a long-term effect by reducing meter purchases over a series of years. Policy will be proposed for approval by February 2005.
- Based on the Vulnerability Assessment performed on Utility facilities, design, implement, and install security equipment for the Water Treatment Plant to comply with the Homeland Security directives. Design and bid process will be complete by July 2005, and this project will extend through FY 2009 due to equipment costs.
- Increase accuracy and efficiency of water meter reading. This objective will be met on a daily basis, as existing mechanical meters are being changed out with electronic read water meters. Due to meters being changed by an "in-house" change-out program, this project is expected to take 5-6 years in order to totally convert the current system to automatic read water meters.
- Improve water storage tank sites pumping capability. Design and engineering of the East Naples Tank site and Solana Tank site is expected to be complete by December 2004, and construction will begin in October 2005.
- Maintain accuracy of large water meters. Objective being met on a continuing basis.
- Maintain aesthetics of Utility facilities. Objective being met on a continuing basis.
- Rehabilitate wells by cleaning sediment and naturally forming debris to assure continued well production. Complete by August 2005.
- Dredge pond located at the Water Plant to provide alternate means of water/lime storage enabling plant operators to efficiently clean and keep the water reclaimed tank running at an optimum level of performance. Complete by April 2005.
- Educate and enhance employees' knowledge of the Plant & Distribution systems /operations through certifications obtained through "short-schools". Complete by April 2005 and August 2005.
- Rewind high service pumps to provide optimum performance, alleviating any unanticipated interruptions in water service. Complete by January 2005.
- Rehabilitate filter media to contribute to producing a high level of quality water. Complete by June 2005.
- Provide water customers with a consumer confidence report that provides an awareness of the previous year's water quality testing results. Complete by May 2005.
- Examine rates for the necessity to raise rates specifically, but not limited to, high consumption users by March 2005.

Increase the efficient treatment of wastewater and expand the reclaimed water program that will reduce the demand on underground aquifers.

- Expand existing reuse system to provide alternate source of water for irrigation needs for City customers. Engineering and design will start October 2004, Construction to begin in April 2005.

FUND: Water and Sewer Utility

- Based on the Vulnerability Assessment performed on Utility facilities, engineer, implement, and install security equipment for the Wastewater Treatment Plant. Design and bid process will be complete by July 2005, and this project will extend through FY 2009 due to equipment costs.
- Replace aeration diffusers to effectively enhance the efficiency of the aeration basins. Project is part of a three-year project that will be complete in FY 2007.
- Install prefabricated enclosures on Variable Frequency Drives that will be relocated in the vicinity of the motors they serve. This objective should reduce maintenance costs on existing motor replacements and maintenance. Complete by March 2005.
- Replace a reuse water transfer pump. Necessary in order to provide a consistent source of pressure and reclaim water to our reuse water customers. Complete by August 2005.
- Rehabilitate the Grit Classifier located within the Wastewater Treatment Plant. This allows the Wastewater Plant to efficiently operate at its optimum level of service. Complete by April 2005.
- Educate and enhance employees' knowledge of the Plant & Collections systems /operations through certifications obtained through "short-schools". Complete by April 2005 and August 2005.
- Continue to install and maintain biological treatment stations that will reduce odor and grease within the collections system. Objective is met on a continuing basis.
- Improve the wastewater collection system by reducing Inflow/Infiltration. Objective being met on a continuing basis.

2004-05 Significant Budgetary Issues

The budget for the all sections of the Water and Sewer fund is $35,384,023.

Revenues

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

- Water Sales
- Sewer Service Sales

Water revenue is $11,316,500 and includes the base and use charges, tapping fees, connection fees, delinquent fees, and surcharges. City Council approved a new rate structure which became effective beginning October 1, 2003. FY03-04 revenues were estimated based on information included in the water rate study, but actual results were slightly lower, resulting in lower budgeted water revenues for 2004-05. For 2004-05, in accordance with Chapter 66 of the City Code, rates will be increased by 1.6%, which is the current percentage increase of the Florida Public Service Commission Deflator Index.

New this year, and included in the above amount, is $91,000 in revenue for the new plans review permit charge, which was passed by Council in spring 2004.

Sewer revenue is $9,116,200, and includes primarily the base and use charges, connection fees and surcharges. Sewer rates are also adjusted annually in accordance with the State of Florida's Public Service Commission's price index. The index adjustment for October 1, 2004 is 1.6%.

FUND: Water and Sewer Utility

Another source of income for the Water & Sewer Fund is Reuse Water. Primarily, reuse is used at golf courses; with usage at many of the City's parks, parkways and recreation facilities; other customers include some multi-family, commercial, schools and library grounds. Lines are not currently extended into residential neighborhoods. Re-use water is expected to bring in $200,000, and is included in the above Sewer revenue amount.

The fund has budgeted $90,000 in Special Assessment revenues. This represents the expected payments on sewer line extensions in the following areas: Twin Lakes, Coach House Lane, Coconut Creek, Seagate, Avion Park, Big Cypress and West Blvd. There is $600,000 budgeted for Water and Sewer System Development Charges. This reflects impact fees that are received throughout the year.

With the new Re-use expansion planned to begin in Fiscal Year 2004-05, the City will have to issue approximately $12 million in debt to pay for the lines. This is in compliance with previous presentations made to City Council.

Expenditures

There are 99.5 approved positions in the Utility Department, making it one of the largest departments of the City. This is an increase of 3.5 positions, specifically: Plant Operator, Utilities Permit Coordinator, Irrigation Supervisor, Laboratory and Field Technician, offset by the transfer of one-half position, Tradesworker. These are discussed in detail below.

The Fund is made of six separate operating divisions: Administration, Water Production, Water Distribution, Wastewater Treatment, Wastewater Collection and Utilities Maintenance. Expenditures for the fund total $35,384,023, a $14,605,777 increase over the adopted 2003-04 budget. This is primarily due to the $12 million re-use line extension program.

Administration

The budget for Administration is $9,913,444 a $214,846 decrease from the adopted budget of FY03-04.

The Administration division includes eight positions, a one-half position decrease compared to the 2003-04 budget of 8.5. This change consists of the decrease of one half Tradesworker, which was moved to the General Fund Facilities Maintenance. Discussed but not included this fiscal year was a Utilities Engineer. Personal service expenses in Administration total $538,233, a decrease of $16,891 from the adopted budget of 2003-04, primarily due to the aforementioned transfer.

Administration Operating Expenditures, $4,395,524, decreased $198,873. The decreases in operating expenses are a result of a reduction in the charge for Administration and Self Insurance Property Damage line items. The following four line items comprise 95% of the Administration's Operating Expenditures:

City Administration (General Fund Reimbursement)	$1,818,720
Taxes (Payment in Lieu of Taxes Franchise Fee)	$1,254,409
Self Insurance Charge	$462,745
Capital Projects Engineering Fee	$168,000
Information Services Charges	$457,440

FUND: Water and Sewer Utility

Administration's Non-Operating costs are composed of debt service payments (principal, interest and arbitrage service) on the Utility Debt and $100,000 of contingency.

Water Production

The budget for Water Production is $3,935,532, a $672,709 or a 21% increase over the adopted budget of FY03-04.

The Water Production division includes sixteen positions, two more than the adopted budget of FY03-04. These positions include one new plant operator position, and the movement of one Utilities Permit Coordinator from the Building Permits Fund. The addition of a plant operator position resulted in a reduction in the budgeted overtime account. The latter position was previously included as part of the Plans Review division (in the Building Permits Fund), but after further review, it was determined that the primary responsibilities were directly related to the Water and Sewer fund, and should be funded there.

Water Production's Operating Expenditures, $3,128,761, increased $614,559 or 24%. The following three line items comprise 90% of this section of the budget:

Chemicals (for water treatment)	$1,251,645
Electricity (for wells and water plant)	$1,200,000
Contractual Services (mostly sludge hauling)	$360,100

The chemical line item increased nearly 17%, partly in anticipation of the new chemical contract, as the City will be going out to bid on this item. The remaining portion of this division's expenses includes items such as tools, supplies, and repair and maintenance of the plant and equipment. One new item this year, in the Safety line item, is $6,800 for double seal face masks for Scott air packs.

Water Distribution

The budget for Water Distribution is $1,955,229 a $489,763 increase over the adopted budget of FY03-04.

The Water Distribution's division includes 24 positions, an increase of two from last year. The two positions, which are transfers from other areas, include an Irrigation Supervisor, transferred in from Parks and Parkways (the General Fund), and the Utilities Inspector, transferred from Utilities Maintenance (within this fund).

Water Distribution's Operating Expenditures, $762,625, increased $320,885, or 73%. The major function of this division is to ensure the supply of water gets to its destination, therefore, its major costs include meters and related supplies, and line repair and maintenance supplies, such as rock, sod, pipes, and road repairs. One major reason for the large increase was the move of Electronic Meters for $200,000, formerly treated as capital, to the operating budget.

Wastewater Treatment

The budget for Wastewater Treatment is $2,177,704, a $143,875 increase over the adopted budget of FY03-04.

FUND: Water and Sewer Utility

Personal Services increased $114,425, or 12%. The Wastewater Treatment division includes 20.5 positions, one more position than was budgeted in 2003-04. Specifically, one position, a Laboratory & Field Technician, was moved from the Stormwater Fund to this fund due to the nature of his duties. The remainder of the increase in Personal Services is due to increased costs of retirement and health insurance, plus the annual raise.

Wastewater Treatment Plant's Operating Expenditures, $1,092,450 increased $29,450. The following four items make up 87% of the Operating Expenditures.

Other Contractual Services (Sludge Hauling)	$120,000
Electricity (for plant)	$428,000
Chemicals	$287,300
Equipment and Plant Maintenance	$110,000

The chemical line item increased 18%, partly in anticipation of the new chemical contract, as the City will be going out to bid on this item. Sludge Hauling also had a significant increase, based on the contract with new the vendor. The other 13% of the operating costs of the Wastewater Treatment Division consists of uniforms, other utility services, safety and training, and operating supplies.

Wastewater Collection

The responsibility of the Wastewater Collection division is to ensure the safe and efficient transportation of residential and commercial wastewater (sewage) from the site of collection to the treatment plant. The budget for this function is $1,004,687, a $72,740 (7.8%) increase over the adopted budget of FY03-04.

The Wastewater Collection division includes 15 positions, (same as last year) for a total personal services expense of $755,237 or 8% more than FY03-04. This would be due to the rising health insurance costs, pension contributions and general raises.

Wastewater Collection Operating Expenditures, $234,450 increased $8,205. Because the primary function of this division is to ensure wastewater gets to its destination; major costs include vehicle maintenance and line repair and maintenance supplies, such as rock, sod, pipes, and road repairs.

Maintenance

The responsibility of the Maintenance division is to maintain the water and sewer system, including 51 raw water productions wells, and 115 sewage pump/lift stations. The budget for this function is $1,342,272, a $41,556 decrease from the adopted 2003-04 budget.

The Maintenance division includes 16 positions, one fewer than last year. A Utility Inspector was transferred to the Water Collection division.

Operating Expenditures increased $6,914 or 1.3% to $530,250. Major expenditures in this section are as follows:

Equipment Maintenance	$110,000
Equipment Services Charge	$52,000
Chemicals	$125,000
Electricity	$155,000

Fund Summary Page (continued)

FUND: Water and Sewer Utility

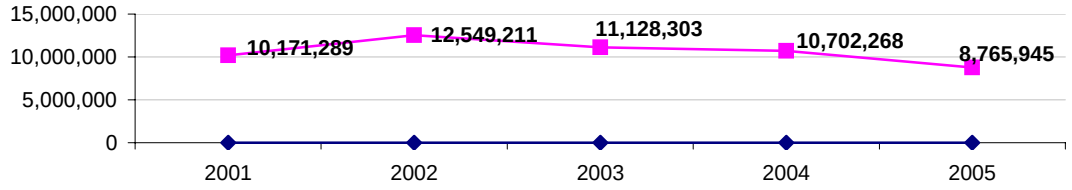
Capital Projects

Capital Projects are listed at the end of this section and detailed in the City's Capital Improvement Program. The largest project, the Reuse Line Expansion is $12,000,000 and will take two years.

WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$11,128,303**
Projected Revenues FY 2002-03		**$21,151,985**
Projected Expenditures FY 2002-03		**$21,578,020**
Net Increase/(Decrease) in Net Unrestricted Assets		**-$426,035**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$10,702,268**
Add Fiscal Year 2004-05 Budgeted Revenues		
OPERATING:		
Water Sales	$11,316,500	
Sewer Charges	9,116,200	
Other Operating	0	$20,432,700
NON-OPERATING		
Interest Income	$325,000	
System Development Charges	600,000	
Payments on Assessments	90,000	
Bond Proceeds	12,000,000	$13,015,000
		$33,447,700
TOTAL AVAILABLE RESOURCES:		**$44,149,968**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Administration	1,233,883	
Water Production	3,935,532	
Water Distribution	1,955,229	
Wastewater Treatment	2,177,704	
Wastewater Collection	1,004,687	
Utilities Maintenance	1,342,272	
Debt Principal (Parity Debt)	2,315,000	
Debt Interest (Parity Debt)	644,985	
State Revolving Loan - Princ.	1,302,440	
State Revolving Loan - Int.	613,262	
Transfer - General Fund Admin.	1,818,720	
Transfer - Capital Project Engineer	168,000	
Transfer - Pmt in Lieu of Taxes	1,254,409	
Transfer - Self Insurance	462,745	
Capital Projects	15,055,155	
Contingency	100,000	
Depreciation	-	$35,384,023
BUDGETED CASH FLOW		**-$1,936,323**
Projected Unrestricted Net Assets as of September 30, 2004		**$8,765,945**

Five Year Trend-Unrestricted Net Assets



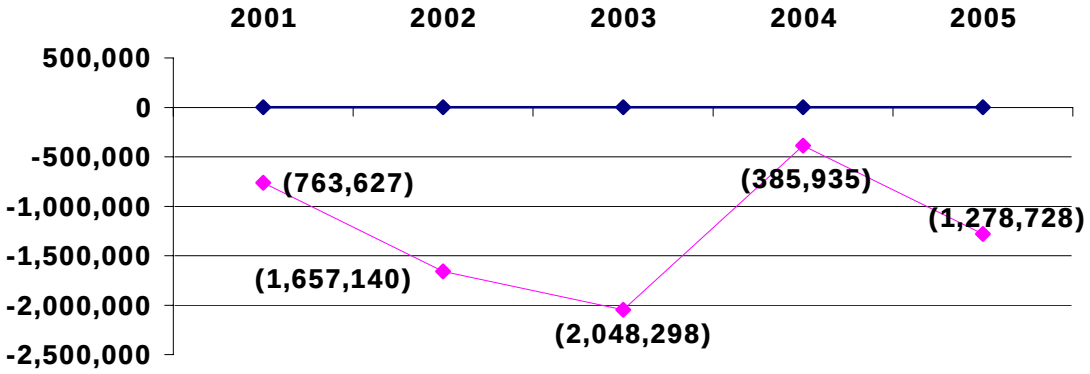
WATER & SEWER FUND

STATEMENT OF REVENUES, EXPENDITURES & NET INCOME

Fiscal Year 2004-05

Add Fiscal Year 2004-05 Budgeted Revenues		
OPERATING:		
Water Sales	$11,316,500	
Sewer Charges	9,116,200	
Other Operating	0	$20,432,700
NON-OPERATING		
Interest Income	$325,000	400,000
		$20,832,700
Less Fiscal Year 2004-05 Budgeted Expenditures		
Administration	1,233,883	
Water Production	3,935,532	
Water Distribution	1,955,229	
Wastewater Treatment	2,177,704	
Wastewater Collection	1,004,687	
Utilities Maintenance	1,342,272	
Debt Principal (Parity Debt)	-	
Debt Interest (Parity Debt)	644,985	
State Revolving Loan - Princ.	-	
State Revolving Loan - Int.	613,262	
Transfer - General Fund Admin.	1,818,720	
Transfer - Capital Project Engineer	168,000	
Transfer - Pmt in Lieu of Taxes	1,254,409	
Transfer - Self Insurance	462,745	
Capital Projects	-	
Depreciation	5,500,000	$22,111,428
BUDGETED NET INCOME		**($1,278,728)**

Five Trend - Net Income/(Loss)



WATER & SEWER FUND

DEBT SERVICE COVERAGE
Fiscal Year 2004-05
($000's Omitted)

OPERATING REVENUES		**$20,433**
OPERATING EXPENSES:		
WATER SYSTEM:		
WATER PRODUCTION	$3,936	
WATER DISTRIBUTION	1,955	
SEWER SYSTEM:		
WASTEWATER TREATMENT	2,178	
WASTEWATER COLLECTION	1,005	
UTILITIES MAINTENANCE	1,342	
ADMINISTRATION	1,234	
SELF-INSURANCE	463	12,113
OPERATING INCOME		**$8,320**
OTHER INCOME:		
INTEREST INCOME	$325	
SYSTEM DEVELOPMENT (1)	N/A	325
NET REVENUES AVAILABLE FOR DEBT SERVICE, RENEWAL & REPLACEMENT, INTERFUND TRANSFER & CAPITAL REQUIREMENTS		$8,645
DEBT SERVICE REQUIREMENTS (2)		$4,876
DEBT SERVICE COVERAGE (1)		**1.77**
INTERFUND TRANSFER (3)		$3,073

(1) City of Naples Bond Covenants require debt service coverage of 1.35, exclusive of system development revenues.

(2) Includes both bonded indebtedness and payments on State Revolving Fund (SRF) Loans.

(3) Administrative overhead allocation payment to the General Fund, plus payment-in-lieu-of-taxes (PILOT).

CITY OF NAPLES
WATER / SEWER FUND
REVENUE SUMMARY

	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	PROJECTED 2003-04	BUDGET 2004-05
CLASSIFICATIONS:					
WATER:					
Water Sales	$7,868,100	$8,459,154	$8,523,801	$10,405,000	$10,160,000
Water Surcharge	770,569	741,195	723,543	890,000	800,000
Hydrant	23,319	14,212	12,004	21,300	15,000
Tapping Fees	123,038	82,823	114,831	98,900	110,000
Installation Fees	36,168	35,339	27,674	27,400	30,000
Connection Charges	15,890	10,685	-975	0	0
Delinquent Fees	85,114	70,961	88,391	92,000	85,000
Permit Fees	0	0	0	0	91,000
Miscellaneous	11,162	384,310	24,565	20,200	25,500
Total Water	$8,933,360	$9,798,679	$9,513,834	$11,554,800	$11,316,500
SEWER					
Service Charges	$7,865,748	$7,926,659	$7,920,940	$7,921,000	$8,331,200
Sewer Surcharge	476,882	490,540	494,076	490,500	550,000
Connection Charges	24,527	29,202	101,402	5,000	20,000
Inspection	1,242	920	840	1,000	1,000
Re-Use Water	45,265	59,982	68,999	202,500	200,000
Miscellaneous	14,560	14,067	14,287	9,100	14,000
Total Sewer	$8,428,224	$8,521,370	$8,600,544	$8,629,100	$9,116,200
NON-OPERATING					
System Development	$943,125	$694,390	$806,368	$603,500	$600,000
Interest Income	1,189,659	396,387	338,803	176,500	325,000
Bid Specifications	-	351,627	-	-	-
Bond Proceeds	-	-	-	-	12,000,000
SFWM District	-	-	-	100,000	-
Assessment Payment	86,917	59,831	122,415	88,000	90,000
Sale of Property	-	11,900	54,770	85	-
Total Non-Operating	$2,219,701	$1,514,135	$1,322,356	$968,085	$13,015,000
TOTAL WATER & SEWER	**$19,581,285**	**$19,834,184**	**$19,436,734**	**$21,151,985**	**$33,447,700**
Appropriated Fund Balance					1,936,323
Total Budgeted Proceeds					**$35,384,023**

FUND: 420 WATER & SEWER FUND

WATER & SEWER FUND
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
			ADMINISTRATION	
1	1	1	Public Works Director	$101,532
1	1	1	Utilities Director	78,780
1	0	1	Budget & CIP Manager	41,046
0	1	1	Public Information Project Coord.	51,719
1	1	0	Public Works Analyst	0
1	0	0	Admin. Coordinator Public Works	0
0	1	1	Sr. Admin. Specialist	29,973
2	2	2	Administrative Specialist II	62,150
1	1	1	Administrative Specialist I	22,082
0.5	0.5	0	Tradesworker	0
8.5	8.5	8		387,282
			WATER PRODUCTION	
1	1	1	Treatment Plant Supervisor	50,944
10	10	11	Plant Operator	368,924
1	1	1	Utilities Maintenance Technician I	30,025
1	1	1	Equipment Operator III	34,511
1	1	1	Service Worker III	31,959
0	0	1	Utilities Permit Coordinator	27,500
14	14	16		543,863
			WATER DISTRIBUTION	
1	1	1	Distribution Supervisor	55,741
2	2	2	Cross Control Technician	74,440
4	4	4	Sr. Utilities Technician	134,932
9	7	7	Utilities Technician	195,552
0	0	1	Irrigation Supervisor	40,855
0	3	3	Irrigation Technician	97,659
2	3	3	Utilities Locator	108,627
0	0	1	Utilities Inspector	45,046
1	0	0	Parts Controller	0
1	1	1	Equipment Operator IV	33,641
1	1	1	Administrative Specialist II	30,524
21	22	24		817,017

FUND: 420 WATER & SEWER FUND

WATER & SEWER FUND
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
			WASTEWATER TREATMENT	
1	1	1	Treatment Plant Supervisor	55,194
1	1	1	Industrial Waste Technician	45,988
1	1	2	Laboratory & Field Technician	82,504
13	13	13	Plant Operator	426,597
1	1	1	Utilities Maintenance Technician I	39,462
1	1	1	Centrifuge & Press Operator	40,108
1	1	1	Service Worker III	33,830
0.5	0.5	0.5	Naturalist	17,460
19.5	19.5	20.5		741,143
			WASTEWATER COLLECTION	
1	1	1	Collections Supervisor	48,859
1	1	1	Utilities Coordinator	46,692
3	3	3	Sr. Utilities Technician	104,546
0	1	1	Equipment Operator V	37,333
2	1	1	Equipment Operator IV	27,501
1	1	1	Utilities Locator	33,217
7	7	7	Utilities Technician	203,183
15	15	15		501,331
			UTILITIES MAINTENANCE	
1	1	1	Utilities Maintenance Supervisor	53,084
4	4	4	Instrument Technician	143,144
0	1	0	Utility Inspector	0
3	3	3	Utilities Maintenance Technician II	99,560
5	5	5	Utilities Maintenance Technician I	141,720
1	1	1	Tradesworker	30,636
1	1	1	Service Worker III	26,971
1	1	1	Service Worker I	20,996
16	17	16		516,111

FUND TOTALS:

94.0	**96.0**	**99.5**	**Regular Salaries**	**3,506,747**
			Other Salaries	**37,800**
			Overtime	**123,420**
			Employer Payroll Expenses	**1,338,277**
			General Increase	**151,277**
			Total Personal Services	**$5,157,521**

FISCAL YEAR 2005
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY

FUND 420

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	2,881,858	3,041,950	3,287,393	3,506,747	219,354
10-30	OTHER SALARIES	22,685	22,565	34,912	37,800	2,888
10-40	OVERTIME	239,499	139,307	155,920	123,420	(32,500)
25-01	FICA	226,603	240,276	245,935	262,379	16,444
25-03	RETIREMENT CONTRIBUTIONS	114,691	151,520	225,686	292,114	66,428
25-04	LIFE/HEALTH INSURANCE	425,227	578,732	718,999	783,784	64,785
29-00	GENERAL INCREASE	0	0	148,649	151,277	2,628
	TOTAL PERSONAL SERVICES	**3,910,563**	**4,174,350**	**4,817,494**	**5,157,521**	**340,027**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	31,055	26,548	34,200	33,225	(975)
30-01	CITY ADMINISTRATION	2,199,700	2,130,700	1,900,000	1,818,720	(81,280)
30-05	COUNTY LAND FILL	2,563	376	3,000	3,000	0
30-07	SMALL TOOLS	8,704	11,784	16,900	15,700	(1,200)
30-40	CAP PROJECTS ENGINEER FEE	0	0	158,240	168,000	9,760
30-51	BOTTLED WATER	11,875	5,327	15,000	15,000	0
30-61	PURCHASING CARD CHARGES	-1,399	0	0	0	0
30-91	LOSS ON DISPOSAL FIXED ASSETS	11,302	15,968	0	0	0
31-00	PROFESSIONAL SERVICES	26,073	11,985	21,000	16,200	(4,800)
31-01	PROFESSIONAL SERVICES	747	12,641	15,000	15,000	0
31-04	OTHER PROFESSIONAL SERV	265,570	224,292	342,255	507,600	165,345
32-10	OUTSIDE COUNSEL	345,647	11,785	0	0	0
38-01	PAYMENTS IN LIEU OF TAXES	1,215,400	1,258,026	1,259,000	1,254,409	(4,591)
40-00	TRAINING & TRAVEL COSTS	344	21,106	33,150	30,350	(2,800)
40-01	TRAVEL	2,583	0	0	0	0
40-02	SCHOOL AND TRAINING	14,951	0	0	0	0
40-03	SAFETY	6,802	11,536	16,500	28,100	11,600
40-04	SAFETY PROGRAMS	28	495	2,500	2,000	(500)
41-00	COMMUNICATIONS	1,327	403	24,400	30,900	6,500
41-01	TELEPHONE	31,237	31,672	12,600	11,950	(650)
41-02	FAX & MODEMS	31	456	500	0	(500)
41-03	RADIO & PAGER	998	5,893	3,850	3,600	(250)
42-02	POSTAGE & FREIGHT	3,227	743	950	1,050	100
42-10	EQUIP. SERVICES - REPAIRS	234,818	194,714	219,081	255,097	36,016
42-11	EQUIP. SERVICES - FUEL	46,629	51,558	51,900	77,500	25,600
43-01	ELECTRICITY	1,591,406	1,672,577	1,675,400	1,813,900	138,500
43-02	WATER, SEWER, GARBAGE	41,194	45,539	56,700	67,044	10,344
44-00	RENTALS & LEASES	3,145	0	0	0	0
44-02	EQUIPMENT RENTAL	6,720	6,849	14,650	10,650	(4,000)
45-22	SELF INS. PROPERTY DAMAGE	573,564	711,212	651,854	462,745	(189,109)
46-00	REPAIR AND MAINTENANCE	78,568	75,221	81,300	117,400	36,100
46-02	BUILDINGS & GROUND MAINT.	89,839	67,321	80,400	105,400	25,000
46-03	EQUIP. MAINT. CONTRACTS	9,877	7,972	10,000	10,000	0
46-04	EQUIPMENT MAINTENANCE	170,523	172,176	207,500	254,000	46,500
46-06	OTHER MAINTENANCE	1,518	0	2,000	0	(2,000)
46-12	ROAD REPAIRS	40,179	35,037	40,000	40,000	0
47-00	PRINTING AND BINDING	8,291	8,518	14,650	14,650	0
47-02	ADVERTISING (NON-LEGAL)	0	0	1,500	500	(1,000)
47-05	PHOTO AND VIDEO	10	180	250	750	500
47-06	DUPLICATING	70	0	2,500	500	(2,000)
49-00	OTHER CURRENT CHARGES	23,379	18,414	19,050	89,600	70,550

FISCAL YEAR 2005
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY

FUND 420

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
49-02	INFORMATION SERVICES	478,396	495,665	448,830	457,440	8,610
49-04	EMPLOYEE DEVELOPMENT	0	112	2,400	0	(2,400)
49-08	HAZARDOUS WASTE DISPOSAL	735	928	1,000	750	(250)
51-00	OFFICE SUPPLIES	6,312	5,807	7,800	8,100	300
51-01	STATIONERY	1,174	1,365	1,400	1,050	(350)
51-02	OTHER OFFICE SUPPLIES	46	911	2,400	2,200	(200)
51-03	OFFICE EQUIPMENT <$250	134	291	700	200	(500)
52-00	OPERATING SUPPLIES	171,549	135,416	163,800	173,300	9,500
52-02	FUEL	14,921	18,772	25,000	26,700	1,700
52-03	OIL & LUBE	4,998	4,421	5,000	5,000	0
52-07	UNIFORMS	18,564	18,054	22,470	20,860	(1,610)
52-09	OTHER CLOTHING	11,476	10,393	11,150	11,275	125
52-10	JANITORIAL SUPPLIES	1,554	2,324	2,650	2,650	0
52-21	NEW INSTALLATIONS SUPPLY	54,321	47,425	28,000	210,000	182,000
52-22	REPAIR SUPPLIES	216,064	153,049	200,000	280,000	80,000
52-80	CHEMICALS	1,277,579	1,290,987	1,446,200	1,664,695	218,495
52-99	INVENTORY (OVER/SHORT)	73,405	129,783	0	0	0
54-00	BOOKS, PUBS, SUBS, MEMBS	0	0	200	0	(200)
54-01	MEMBERSHIPS	2,352	2,405	5,300	5,300	0
54-02	BOOKS, PUBS, SUBS	0	0	840	0	(840)
59-00	DEPRECIATION/AMORTIZATION	5,966,486	5,362,533	0	0	0
59-01	AMORTIZATION	26,489	23,626	0	0	0
	TOTAL OPERATING EXPENSES	**15,425,050**	**14,553,291**	**9,362,920**	**10,144,060**	**781,140**
	NON-OPERATING EXPENSES					
60-20	BUILDINGS	0	0	55,000	78,750	23,750
60-30	IMPROVEMENTS O/T BUILDING	0	0	155,000	12,250,000	12,095,000
60-38	LATERALS AND MAINS	0	0	400,000	1,175,000	775,000
60-40	MACHINERY EQUIP	0	0	868,563	1,243,700	375,137
60-70	VEHICLES	0	0	126,000	355,305	229,305
60-80	COMPUTER PURCHASES	0	0	14,500	0	(14,500)
70-11	PRINCIPAL	0	0	3,513,435	3,617,440	104,005
70-12	INTEREST	2,011,189	1,489,247	1,365,334	1,258,247	(107,087)
70-15	INTEREST ON DEPOSITS	9,036	8,675	0	0	0
70-21	AMORTIZATION	61,501	76,602	0	0	0
70-30	CURRENT YR BOND EXP	2,958	6,797	0	4,000	4,000
91-51	HEALTH INSURANCE	82,327	0	0	0	0
99-01	CONTINGENCY	0	0	100,000	100,000	0
	TOTAL NON-OPERATING EXPENSES	**2,167,011**	**1,581,321**	**6,597,832**	**20,082,442**	**13,484,610**
	TOTAL EXPENSES	**$21,502,624**	**$20,308,962**	**$20,778,246**	**$35,384,023**	**14,605,777**

FISCAL YEAR 2005
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION

420.2001.533

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	300,260	443,773	394,831	387,282	(7,549)
10-30	OTHER SALARIES	2	0	6,392	0	(6,392)
10-40	OVERTIME	73,823	906	0	0	0
25-01	FICA	19,490	33,194	29,090	28,580	(510)
25-03	RETIREMENT CONTRIBUTIONS	15,404	26,339	30,693	33,814	3,121
25-04	LIFE/HEALTH INSURANCE	38,342	73,527	73,077	71,807	(1,270)
29-00	GENERAL INCREASE	0	0	21,041	16,750	(4,291)
	TOTAL PERSONAL SERVICES	**447,321**	**577,739**	**555,124**	**538,233**	**(16,891)**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	6,866	6,357	7,500	7,500	0
30-01	CITY ADMINISTRATION	2,199,700	2,130,700	1,900,000	1,818,720	(81,280)
30-40	CAP PROJECTS ENGINEER FEE	0	0	158,240	168,000	9,760
30-51	BOTTLED WATER	11,875	5,327	15,000	15,000	0
30-61	PURCHASING CARD CHARGES	-1,399	0	0	0	0
31-00	PROFESSIONAL SERVICES	4,029	0	0	0	0
31-01	PROFESSIONAL SERVICES	747	12,641	15,000	15,000	0
31-04	OTHER CONTRACTUAL SERVICES	4,150	6,185	10,000	16,000	6,000
32-10	OUTSIDE COUNSEL	345,647	11,785	0	0	0
38-01	PAYMENT IN LIEU OF TAXES	1,215,400	1,258,026	1,259,000	1,254,409	(4,591)
40-00	TRAINING & TRAVEL COSTS	318	9,794	9,700	8,500	(1,200)
40-01	TRAVEL	607	0	0	0	0
40-02	SCHOOL AND TRAINING	4,145	0	0	0	0
41-00	COMMUNICATIONS	1,327	403	9,700	8,000	(1,700)
41-01	TELEPHONE	7,807	10,841	3,000	3,600	600
41-02	FAX & MODEMS	0	400	500	0	(500)
42-10	EQUIP.SERVICES - REPAIRS	506	3,063	2,153	2,200	47
42-11	EQUIP. SERVICES - FUEL	674	1,197	1,400	2,000	600
43-01	ELECTRICITY	23,786	28,633	25,200	26,500	1,300
43-02	WATER, SEWER, GARBAGE	15,113	9,451	26,000	33,300	7,300
45-22	SELF INS. PROPERTY DAMAGE	573,564	711,212	651,854	462,745	(189,109)
46-00	REPAIR AND MAINTENANCE	1,248	2,025	3,500	4,500	1,000
46-02	BUILDINGS & GROUND MAINT.	20,286	20,529	22,500	22,500	0
47-00	PRINTING AND BINDING	2,301	64	2,000	2,000	0
47-02	ADVERTISING (NON LEGAL)	0	0	1,500	500	(1,000)
47-06	DUPLICATING	70	0	2,500	500	(2,000)
49-00	OTHER CURRENT CHARGES	10,078	3,899	3,500	53,500	50,000
49-02	INFORMATION SERVICES	478,396	495,665	448,830	457,440	8,610
49-04	EMPLOYEE DEVELOPMENT	0	112	2,400	0	(2,400)
51-00	OFFICE SUPPLIES	3,115	2,432	2,500	2,500	0
51-01	STATIONERY	426	736	750	750	0
51-02	OTHER OFFICE SUPPLIES	0	0	1,500	1,500	0
52-00	OPERATING SUPPLIES	6,785	2,344	4,500	4,500	0
52-07	UNIFORMS	0	0	570	560	(10)
52-09	OTHER CLOTHING	469	867	1,100	800	(300)
54-01	MEMBERSHIPS	2,352	2,405	2,500	2,500	0
59-00	DEPRECIATION/AMORTIZATION	277,703	731,378	0	0	0
59-01	AMORTIZATION	26,489	23,626	0	0	0
	TOTAL OPERATING EXPENSES	**5,244,580**	**5,492,097**	**4,594,397**	**4,395,524**	**(198,873)**

FISCAL YEAR 2005
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION

420.2001.533

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
NON-OPERATING EXPENSES						
70-11	PRINCIPAL	0	0	3,513,435	3,617,440	104,005
70-12	INTEREST	2,011,189	1,489,247	1,365,334	1,258,247	(107,087)
70-15	INTEREST ON DEPOSITS	9,036	8,675	0	0	0
70-21	AMORTIZATION	61,501	76,602	0	0	0
70-30	CURRENT YR BOND EXP	2,958	6,797	0	4,000	4,000
91-51	HEALTH INSURANCE	82,327	0	0	0	0
99-01	CONTINGENCY	0	0	100,000	100,000	0
99-02	CAPITAL CONTINGENCY	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**2,167,011**	**1,581,321**	**4,978,769**	**4,979,687**	**918**
	TOTAL EXPENSES	**$7,858,912**	**$7,651,157**	**$10,128,290**	**$9,913,444**	**(214,846)**

FISCAL YEAR 2005
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION

420.2030.533

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	577,271	492,964	500,236	543,863	43,627
10-30	OTHER SALARIES & WAGES	0	0	0	5,160	5,160
10-40	OVERTIME	63,277	51,415	50,000	25,000	(25,000)
25-01	FICA	47,664	40,737	37,188	40,706	3,518
25-03	RETIREMENT CONTRIBUTIONS	22,856	23,683	35,450	46,188	10,738
25-04	LIFE/HEALTH INSURANCE	81,989	84,438	102,957	122,400	19,443
29-00	GENERAL INCREASE	0	0	22,790	23,454	664
	TOTAL PERSONAL SERVICES	**793,057**	**693,237**	**748,621**	**806,771**	**58,150**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	6,553	6,203	7,000	7,725	725
30-07	SMALL TOOLS	575	1,475	2,700	2,500	(200)
30-91	LOSS ON DISP. FIXED ASSETS	134	0	0	0	0
31-00	PROFESSIONAL SERVICES	13,448	3,729	6,500	5,200	(1,300)
31-04	OTHER CONTRACTUAL SERVICS	183,994	159,834	237,255	360,100	122,845
40-00	TRAINING & TRAVEL COSTS	0	1,315	2,500	2,500	0
40-01	TRAVEL	240	0	0	0	0
40-02	SCHOOL AND TRAINING	1,673	0	0	0	0
40-03	SAFETY	1,389	1,738	2,400	9,200	6,800
40-04	SAFETY PROGRAMS	0	180	0	0	0
41-00	COMMUNICATIONS	0	0	2,700	2,700	0
41-01	TELEPHONE	7,916	3,065	600	500	(100)
41-03	RADIO & PAGER	360	667	800	800	0
42-02	POSTAGE & FREIGHT	2,872	98	200	200	0
42-10	EQUIP.SERVICES - REPAIRS	2,713	6,730	8,397	8,397	0
42-11	EQUIP. SERVICES - FUEL	886	639	1,000	1,000	0
43-01	ELECTRICITY	940,026	1,157,576	966,000	1,200,000	234,000
43-02	WATER, SEWER, GARBAGE	8,580	8,637	7,700	7,744	44
44-02	EQUIPMENT RENTAL	293	422	2,950	2,950	0
46-00	REPAIR AND MAINTENANCE	27,573	21,421	26,300	59,900	33,600
46-02	BUILDINGS & GROUND MAINT.	50,398	27,301	32,900	42,900	10,000
46-04	EQUIP. MAINTENANCE	59,202	44,425	82,500	104,000	21,500
46-06	OTHER MAINTENANCE	44	0	0	0	0
47-00	PRINTING AND BINDING	5,990	8,287	12,000	12,000	0
49-00	OTHER CURRENT CHARGES	2,517	2,975	3,800	4,800	1,000
51-00	OFFICE SUPPLIES	1,228	1,212	1,500	1,500	0
52-00	OPERATING SUPPLIES	21,512	23,403	18,000	23,000	5,000
52-02	FUEL	3,746	5,568	7,500	9,200	1,700
52-03	OIL & LUBE	1,772	2,410	3,000	2,500	(500)
52-07	UNIFORMS	2,967	2,758	3,500	3,000	(500)
52-09	OTHER CLOTHING	2,406	1,810	1,800	1,800	0
52-10	JANITORIAL SUPPLIES	454	822	1,000	1,000	0
52-80	CHEMICALS	935,088	980,522	1,071,700	1,251,645	179,945
59-00	DEPRECIATION/AMORTIZATION	1,484,056	925,160	0	0	0
	TOTAL OPERATING EXPENSES	**3,770,605**	**3,400,382**	**2,514,202**	**3,128,761**	**614,559**
	TOTAL EXPENSES	**$4,563,662**	**$4,093,619**	**$3,262,823**	**$3,935,532**	**672,709**

FISCAL YEAR 2005
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION

420.2031.533

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	539,843	601,105	700,305	817,017	116,712
10-30	OTHER SALARIES	5,460	5,502	6,000	5,460	(540)
10-40	OVERTIME	41,492	38,073	42,000	42,000	0
25-01	FICA	44,357	48,917	53,155	58,182	5,027
25-03	RETIREMENT CONTRIBUTIONS	21,037	29,546	47,655	64,220	16,565
25-04	LIFE/HEALTH INSURANCE	80,110	112,747	138,980	163,391	24,411
29-00	GENERAL INCREASE	0	0	30,131	35,234	5,103
	TOTAL PERSONAL SERVICES	**732,299**	**835,890**	**1,018,226**	**1,185,504**	**167,278**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	8,014	4,935	8,400	7,000	(1,400)
30-07	SMALL TOOLS	5,619	3,995	5,700	5,700	0
30-91	LOSS ON DISP. FIXED ASSETS	10,240	0	0	0	0
31-00	PROFESSIONAL SERVICES	0	0	4,500	1,000	(3,500)
31-04	OTHER CONTRACTUAL SERVICES	18,747	70	15,000	11,500	(3,500)
40-00	TRAINING & TRAVEL COSTS	0	3,442	9,600	9,600	0
40-01	TRAVEL	1,362	0	0	0	0
40-02	SCHOOL AND TRAINING	3,703	0	0	0	0
40-03	SAFETY	1,246	3,728	4,600	4,100	(500)
40-04	SAFETY PROGRAMS	0	200	1,000	1,000	0
41-00	COMMUNICATIONS	0	0	3,300	12,400	9,100
41-01	TELEPHONE	4,973	6,349	4,200	4,400	200
41-02	FAX & MODEMS	31	0	0	0	0
41-03	RADIO & PAGER	54	1,565	700	700	0
42-10	EQUIP.SERVICES - REPAIRS	77,517	70,651	80,000	105,000	25,000
42-11	EQUIP. SERVICES - FUEL	21,575	22,874	22,000	32,000	10,000
43-02	WATER, SEWER, GARBAGE	0	0	0	3,000	3,000
44-02	EQUIPMENT RENTAL	1,413	0	200	200	0
46-00	REPAIR AND MAINTENANCE	660	662	1,000	1,000	0
46-04	EQUIP. MAINTENANCE	234	15	1,000	1,000	0
46-12	ROAD REPAIRS	22,074	17,770	20,000	20,000	0
47-00	PRINTING AND BINDING	0	167	650	650	0
49-00	OTHER CURRENT CHARGES	2,050	1,976	2,000	2,000	0
51-00	OFFICE SUPPLIES	1,065	2,127	2,600	2,600	0
51-03	OFFICE EQUIP. < $250	0	0	200	200	0
52-00	OPERATING SUPPLIES	35,587	17,975	18,800	38,800	20,000
52-07	UNIFORMS	5,219	5,218	5,500	6,000	500
52-09	OTHER CLOTHING	2,263	2,250	2,250	2,775	525
52-21	NEW INSTALLATIONS SUPPLY	54,321	47,425	28,000	210,000	182,000
52-22	REPAIR SUPPLIES	216,064	153,049	200,000	280,000	80,000
54-02	BOOKS, PUBS, SUBS.	0	0	540	0	(540)
59-00	DEPRECIATION/AMORTIZATION	816,931	989,391	0	0	0
	TOTAL OPERATING EXPENSES	**1,310,962**	**1,355,834**	**441,740**	**762,625**	**320,885**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIPMENT	0	0	5,500	7,100	1,600
	TOTAL NON-OPERATING EXPENSES	**0**	**0**	**5,500**	**7,100**	**1,600**
	TOTAL EXPENSES	**$2,043,261**	**$2,191,724**	**$1,465,466**	**$1,955,229**	**489,763**

FISCAL YEAR 2005
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT

420.3040.535

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	574,256	614,492	666,235	741,143	74,908
10-30	OTHER SALARIES	1,000	0	6,000	10,800	4,800
10-40	OVERTIME	21,500	17,929	23,000	23,000	0
25-01	FICA	44,638	47,548	50,153	55,676	5,523
25-03	RETIREMENT CONTRIBUTIONS	23,061	30,534	45,329	61,769	16,440
25-04	LIFE/HEALTH INSURANCE	90,427	120,911	144,425	155,404	10,979
29-00	GENERAL INCREASE	0	0	30,187	31,962	1,775
	TOTAL PERSONAL SERVICES	**754,882**	**831,414**	**965,329**	**1,079,754**	**114,425**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	7,748	6,078	7,000	7,500	500
30-07	SMALL TOOLS	0	945	1,000	1,000	0
30-91	LOSS ON DISP. OF FIXED ASSETS	928	15,968	0	0	0
31-00	PROFESSIONAL SERVICES	8,596	8,256	10,000	10,000	0
31-04	OTHER CONTRACTUAL SERVICES	58,679	58,203	80,000	120,000	40,000
40-00	TRAINING & TRAVEL COSTS	0	2,668	3,600	4,000	400
40-01	TRAVEL	71	0	0	0	0
40-02	SCHOOL AND TRAINING	1,558	0	0	0	0
40-03	SAFETY	1,240	1,254	1,500	8,300	6,800
41-00	COMMUNICATIONS	0	0	3,300	3,300	0
41-01	TELEPHONE	3,320	3,450	600	250	(350)
41-03	RADIO & PAGER	261	1,511	1,000	1,000	0
42-02	POSTAGE & FREIGHT	34	273	350	350	0
42-10	EQUIP.SERVICES - REPAIRS	20,713	12,379	12,500	12,500	0
42-11	EQUIP. SERVICES - FUEL	1,746	1,859	2,500	2,500	0
43-01	ELECTRICITY	478,731	332,587	525,000	428,000	(97,000)
43-02	WATER, SEWER, GARBAGE	14,796	19,135	19,000	19,000	0
44-00	RENTALS & LEASES	3,145	0	0	0	0
44-02	EQUIPMENT RENTAL	2,729	5,389	6,000	5,000	(1,000)
46-00	REPAIR AND MAINTENANCE	34,025	35,463	35,000	35,000	0
46-02	BUILDINGS & GROUND MAINT.	15,919	17,375	20,000	35,000	15,000
46-04	EQUIP. MAINTENANCE	33,585	37,211	35,000	35,000	0
46-06	OTHER MAINTENANCE	44	0	0	0	0
49-00	OTHER CURRENT CHARGES	7,279	8,275	7,750	28,300	20,550
49-08	HAZARDOUS WASTE DISPOSAL	735	928	1,000	750	(250)
51-00	OFFICE SUPPLIES	904	12	0	0	0
51-01	STATIONERY	0	224	300	300	0
51-02	OTHER OFFICE SUPPLIES	0	587	700	700	0
51-03	OFFICE EQUIPMENT< $250	0	100	0	0	0
52-00	OPERATING SUPPLIES	18,127	22,010	22,000	22,000	0
52-02	FUEL	10,184	11,905	15,000	15,000	0
52-03	OIL & LUBE	3,122	1,738	2,000	2,500	500
52-07	UNIFORMS	4,122	3,947	4,500	4,500	0
52-09	OTHER CLOTHING	2,962	1,995	2,400	2,400	0
52-10	JANITORIAL SUPPLIES	941	946	1,000	1,000	0
52-80	CHEMICALS	219,686	186,485	243,000	287,300	44,300
59-00	DEPRECIATION/AMORTIZATION	2,429,159	1,736,844	0	0	0
	TOTAL OPERATING EXPENSES	**3,385,089**	**2,536,000**	**1,063,000**	**1,092,450**	**29,450**

FISCAL YEAR 2005
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT

420.3040.535

ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
NON-OPERATING EXPENSES					
60-40 MACHINERY EQUIPMENT	0	0	5,500	5,500	0
TOTAL NON-OPERATING EXPENSES	**0**	**0**	**5,500**	**5,500**	**0**
TOTAL EXPENSES	**$4,139,971**	**$3,367,414**	**$2,033,829**	**$2,177,704**	**143,875**

FISCAL YEAR 2005
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS

420.3041.535

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	393,671	397,873	461,828	501,331	39,503
10-30	OTHER SALARIES	5,250	5,502	5,600	5,460	(140)
10-40	OVERTIME	9,462	10,910	20,000	12,500	(7,500)
25-01	FICA	30,513	30,815	34,433	37,266	2,833
25-03	RETIREMENT CONTRIBUTIONS	14,704	18,961	30,114	40,525	10,411
25-04	LIFE/HEALTH INSURANCE	63,997	93,548	126,831	136,535	9,704
29-00	GENERAL INCREASE	0	0	20,896	21,620	724
	TOTAL PERSONAL SERVICES	**517,597**	**557,609**	**699,702**	**755,237**	**55,535**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	773	657	1,300	1,000	(300)
30-05	COUNTY LAND FILL	2,563	376	3,000	3,000	0
30-07	SMALL TOOLS	636	992	2,500	2,000	(500)
40-00	TRAINING & TRAVEL COSTS	26	2,038	4,500	2,500	(2,000)
40-01	TRAVEL	283	0	0	0	0
40-02	SCHOOL AND TRAINING	1,980	0	0	0	0
40-03	SAFETY	943	1,641	3,000	3,000	0
40-04	SAFETY PROGRAMS	28	115	1,000	1,000	0
41-00	COMMUNICATIONS	0	0	2,700	2,500	(200)
41-01	TELEPHONE	3,458	4,189	2,400	2,000	(400)
41-02	FAX & MODEMS	0	56	0	0	0
41-03	RADIO & PAGER	120	750	750	750	0
42-02	POSTAGE & FREIGHT	165	152	400	200	(200)
42-10	EQUIP.SERVICES - REPAIRS	87,220	78,163	88,695	92,000	3,305
42-11	EQUIP. SERVICES - FUEL	12,575	14,279	14,000	23,000	9,000
43-01	ELECTRICITY	3,911	4,299	4,200	4,400	200
44-02	EQUIPMENT RENTAL	1,053	0	500	500	0
46-00	REPAIR AND MAINTENANCE	0	0	500	2,000	1,500
46-02	BUILDINGS & GROUND MAINT.	667	0	500	500	0
46-04	EQUIP. MAINTENANCE	2,099	3,069	4,000	4,000	0
46-12	ROAD REPAIRS	18,105	17,267	20,000	20,000	0
47-05	PHOTO AND VIDEO	10	180	250	750	500
49-00	OTHER CURRENT CHARGES	1,455	951	1,000	500	(500)
51-00	OFFICE SUPPLIES	0	12	0	500	500
51-01	STATIONERY	106	137	350	0	(350)
51-02	OTHER OFFICE SUPPLIES	46	258	200	0	(200)
51-03	OFFICE EQUIP. < $250	0	92	500	0	(500)
52-00	OPERATING SUPPLIES	45,885	38,688	60,000	60,000	0
52-07	UNIFORMS	2,731	2,452	3,600	3,000	(600)
52-09	OTHER CLOTHING	1,447	1,497	1,500	1,500	0
52-10	JANITORIAL SUPPLIES	25	208	300	300	0
52-80	CHEMICALS	380	572	1,500	750	(750)
54-01	MEMBERSHIPS	0	0	2,800	2,800	0
54-02	BOOKS, PUBS, SUBS.	0	0	300	0	(300)
59-00	DEPRECIATION/AMORTIZATION	659,462	739,898	0	0	0
	TOTAL OPERATING EXPENSES	**848,152**	**912,988**	**226,245**	**234,450**	**8,205**
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIPMENT	0	0	6,000	15,000	9,000
	TOTAL NON-OPERATING EXPENSES	**0**	**0**	**6,000**	**15,000**	**9,000**
	TOTAL EXPENSES	**$1,365,749**	**$1,470,597**	**$931,947**	**$1,004,687**	**72,740**

CIP PROJECTS - WATER/SEWER FUND

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
WATER/SEWER ADMINISTRATION							
06J01	Landscaping PW Corridor		72,000				72,000
06J05	Parking/Pavement Overlay		40,000				40,000
TOTAL ADMINISTRATION		**0**	**112,000**	**0**	**0**	**0**	**112,000**
WATER PRODUCTION							
04K07	Water Plant Security System	350,000	250,000	250,000	250,000	250,000	1,350,000
05K09	Chlorine Regulators	10,400		11,000		11,500	32,900
05K10	Ammoniator Rebuilds	22,000					22,000
01K60	Golden Gate Water Wells	100,000	300,000				400,000
05K30	Influent MAG Flow Meters	50,000	33,000				83,000
05K35	Operators Truck	23,500					23,500
05K11	Backwash Pump/Motor Spares	21,000					21,000
05K12	Monitoring Wells	40,000					40,000
05K14	Fluoride Pumps	13,500					13,500
05K42	Pavement to #3 & #4 Accelators	20,000					20,000
05K37	Roof Replacement	20,000	20,000				40,000
02K01	Solana Pump Station Upgrade		477,335				477,335
04K41	East Naples Pump Station		300,000				300,000
06K24	Water Quality Improvement		750,000	10,000,000	10,000,000		20,750,000
06K21	Washwater Transfer & Sludge Pumps		20,000		20,000		40,000
06K25	Landscaping Solana Pump Station - 392		100,000				100,000
06K34	Vacuum Press Rebuild		30,000		30,000		60,000
07K27	Forklift Replacement			25,000			25,000
TOTAL WATER PRODUCTION		**670,400**	**2,280,335**	**10,286,000**	**10,300,000**	**261,500**	**23,798,235**
WATER DISTRIBUTION							
05L02	Water Transmission Mains	200,000	250,000	250,000	300,000	250,000	1,250,000
99L07	City/County Interconnect	100,000					100,000
05L15	Extend Awning ES & WD	60,000					60,000
05L01	I-75 Raw Water Line Relocation	775,000					775,000
05L29	Service Truck Replacement	43,000		45,000		50,000	138,000
05L31	Ground Penetrating Radar Machine	16,000					16,000
05L34	Tapping Machine w/ Line Stopping Eqı	43,000					43,000
GRAND TOTAL WATER DISTRIBUTION		**1,237,000**	**250,000**	**295,000**	**300,000**	**300,000**	**2,382,000**
WASTEWATER TREATMENT							
05M02	Reuse Expansion	12,000,000					12,000,000
05M03	WWTP Security	50,000	50,000				100,000
03M01	Aeration Diffusers	100,000	100,000	100,000			300,000
05M20	Return Activated Sludge VFD	45,750	50,500	32,000			128,250
03M23	SCADA System Upgrade	16,500					16,500
05M23	SCADA System Upgrade	33,500					33,500
05M07	Reuse Water Transfer Pumps	29,000	29,000	29,000	29,000	29,000	145,000
05M05	Return Activated Sludge Pumps/Mtrs	20,000	20,000				40,000
05M41	Generator Electronic Replacement	80,000					80,000
05M25	RDP Building Enhancement	35,000	250,000				285,000
05M22	Metal HIP Roof	17,000	75,000				92,000
05M43	Laboratory Equipment	13,200					13,200
05M44	Maintenance Cart Replacement	10,000					10,000
05M42	Grit Classifier	35,000					35,000
06M10	Filter Rehabilitation		77,000		40,000	40,000	157,000
TOTAL WASTEWATER TREATMENT		**12,484,950**	**651,500**	**161,000**	**69,000**	**69,000**	**13,435,450**

CIP PROJECTS - WATER/SEWER FUND

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
WASTEWATER COLLECTIONS							
05N19	Sewer Inspection Vehicle	180,000					180,000
05N04	Replace Sewer Mains, Laterals & Manh	200,000	300,000	300,000	300,000	300,000	1,400,000
03N08	Collections Warehouse Improvements	45,000					45,000
05N23	Service Truck	75,000		45,000		45,000	165,000
05N16	Liner Bladder	12,000			13,000		25,000
05N13	Pipe Locator	4,500					4,500
05N27	Chain Scrapper	6,500					6,500
06N25	Unsewered Master Plan Update		50,000				50,000
TOTAL WASTEWATER COLLECTIONS		**523,000**	**350,000**	**345,000**	**313,000**	**345,000**	**1,876,000**
UTILITIES MAINTENANCE							
05X27	Reline Pump Station Wet Wells	15,000	15,000	15,000	15,000	15,000	75,000
05X04	L.S. Submersible Pumps	45,000	50,000	50,000	50,000	50,000	245,000
05X01	Replace/Upgrade Well Equipment	50,000	50,000	50,000	50,000	50,000	250,000
05X15	Radio Direction Finder	6,000					6,000
05X16	Service Vehicle	23,805					23,805
04X14	Replace Maintenance Shop		500,000				500,000
06X03	Lift Station Conversion L.S. #6		175,000	140,000	140,000	140,000	595,000
06X07	P.S. Power Svc/Control Panel Upgrades		37,000	37,000	37,000	37,000	148,000
06X19	Golden Gate Well #24 Upgrade		50,000				50,000
06X20	Lift Station Upgrades 21 & 25		100,000	50,000	50,000	50,000	250,000
TOTAL UTILITIES MAINTENANCE		**139,805**	**977,000**	**342,000**	**342,000**	**342,000**	**2,142,805**
TOTAL WATER/SEWER FUND*		**15,055,155**	**4,620,835**	**11,429,000**	**11,324,000**	**1,317,500**	**43,746,490**

*Does not include $47,600 in operating equipment replacements which are included and explained in the individual divisions.

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Naples Beach Fund

City of Naples, Florida

Fund Summary Page

DEPARTMENT: **Community Services Department**
DEPARTMENT: **Finance Department**
DEPARTMENT: **Police and Emergency Services Department**
FUND: **Naples Beach Fund**

Fund Description

Naples is defined, among other things, by its beautiful beaches. There are 37 beach access points in the city, beginning at Sea Gate Drive and continuing south to 33rd Avenue South. Therefore, with such easy beach access, residents and visitors have ample opportunity to enjoy the non-commercial beauty of the Gulf of Mexico.

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

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

2004-05 Goals and Objectives

Provide clean, safe and aesthetically pleasing public facilities

- Ensure beach and waterway amenities are accessible and provide a positive experience and image on a daily basis.
- Develop an operational and capital replacement program prior to June of each year that provides a quality standard of resource maintenance, enforcement and capital improvement.
- Acquire a beach rake (Project 05R07) as authorized by the Tourist Development Council to regularly clean the city's beaches by March 2005.

Provide beachfront concession facilities for public use at Lowdermilk Park and the Naples Pier

- Provide, protect and maintain facilities of historical significance through routine preventative maintenance programs that preserve public facilities for the City that enhance the quality of life for all residents on a daily basis.
- Enhance cleaning standards for restrooms and concessions, by emptying trash and providing custodial services at parks, facilities and beaches on a daily basis.

Fund Summary Page (continued)

FUND: Naples Beach Fund

Provide economical viability to ensure beaches remain well-maintained

- Review the parking rate structure to ensure that maintenance and enforcement standards reflect city standards and goals prior to April 2005.
- Develop a formal notification and collection program to maximize collection of delinquent parking ticket payments by April 2005.
- Review the meter repairs and sign maintenance program for improvements by January 2005.
- Implement an on-line credit card payment option through the Click2gov Software by April 2004.

Provide increased coverage/security at the City Pier and Beaches

- Re-assignment of a Security Specialist position to be the designated Pier Guard during the evening hours.
- Analyze scheduling options for Security Specialists to ensure adequate coverage is being provided for beach security and enforcement.

2004-05 Significant Budgetary Issues

The budget for the Naples Beach Fund is $1,489,809. The fund will use a portion of fund balance to balance the fund, $20,308, primarily representing two capital improvement projects carried forward from a prior year, specifically the Lowdermilk Park Lighting, and the HTE Click2Gov Software.

REVENUES

The following list identifies the revenue sources to the Naples Beach Fund.

Collier County	$450,000	Interlocal agreement for sharing of beach by County residents. This five-year contract was approved by resolution 04-10431 on April 21, 2004
Meter Collections	$500,000	Beach meters charge 25 cents for 15 minutes
Fishing Pier	$48,000	Revenue from concessions at the pier
Lowdermilk Park	$34,000	Revenues from the concessions at the park
City Fines	$200,000	Parking meter fine violations
Late Fees	$24,000	The City charges a fee for late payment on fines
Collection Agency	$24,000	Fees from accounts turned over to the collection agency
CAT/Boat Storage Fee	$720	Fees from beachside boat storage
Fireworks Donations	$7,000	
Miscellaneous	$100	

In addition to the earned revenues, there is $181,681 in revenue projected from the Tourist Development Tax, specifically for beach raking and cleaning, and the monitoring of the South Gordon Pass T-Groin. Naples beaches are a primary tourist attraction, and the continued beautification of these assets is essential to the area and its economy.

Fund Summary Page (continued)

FUND: Naples Beach Fund

EXPENDITURES

Administration (Finance Department)
The budget of the Administration Division is $415,753, an increase of $5,752 from the adopted budget of 2003-04.

Personal Services, budgeted at $107,185 includes two positions, which is no change from the prior year. Increased expenses are due to raises and increased cost of insurance.

Operating Expenses decreased $302 to $308,568. The largest expense in this area is the General Fund Reimbursement, budgeted at $201,000. This allocation remains the same as 2003-04. Self Insurance Charges decreased slightly, reflecting the city's overall reduction in self insurance costs, to $18,483. Note that these interfund charges are for the entire fund. Special Events, which represents the funds for the annual July 4 fireworks and the turtle monitoring contract, is budgeted at $34,000.

Fishing Pier
The budget of the Fishing Pier is $23,000, a $3,650 decrease from the 2003-04 budget. There are no personnel in this division, and the primary expenditures are the Water/Sewer/Garbage service, budgeted at $7,500, Electricity, budgeted at $5,000, and Repair and Maintenance, budgeted at $5,000.

Beach Maintenance
The budget of the Maintenance Division is $397,720; a $62,917 or 19% increase over the 2003-04 budget.

Personal Services increased $51,717 to $237,820. There are 5.1 employees (4 full-time, 1 part-time, and 1 half funded here) assigned to this division. This represents one new position added to this budget, an Equipment Operator III, funded by the Tourist Development Tax.

Operating Expenses are budgeted at $159,900, an increase of $11,200. The major operating expenses are $49,000 for refuse collection, $20,000 for contracted maintenance at beach-ends, and $15,000 for janitorial and operating supplies. New this year is a line item entitled “Storm Repair” for minor storm related repairs and disposal of seaweed and may be reimbursed by TDC.

Enforcement
The budget of the Enforcement Division is $375,552, a 4.9% increase over the 2003-04 budget.

The major cost in this division is the Personal Services. Budgeted at $344,952, this represents an increase of 4% over the adopted budget of 2003-04. There are 7 Security Specialists in this division; no change from the prior year’s budget.

Operating costs increased by $4,168 to $30,600. The major operating cost is the Vehicle Maintenance and Fuel, totaling $21,600. Other costs include Printing for tickets ($4,000), Supplies ($2,500), and Employee Training Costs ($1,500).

Fund Summary Page (continued)

FUND: Naples Beach Fund

Lowdermilk Park

In 2003-04, a new division was established to track the expenses of the Lowdermilk Park. Lowdermilk Park is located on the beach near Banyan Boulevard. All of the revenues earned from the Lowdermilk Concession (estimated at $25,000) and Parking support the Beach Fund. The estimated costs of Lowdermilk Park are $23,700, and include items such as Electricity ($7,200), Water/Sewer ($1,180), Janitorial and Operating Supplies ($6,900) and contracted maintenance ($3,000).

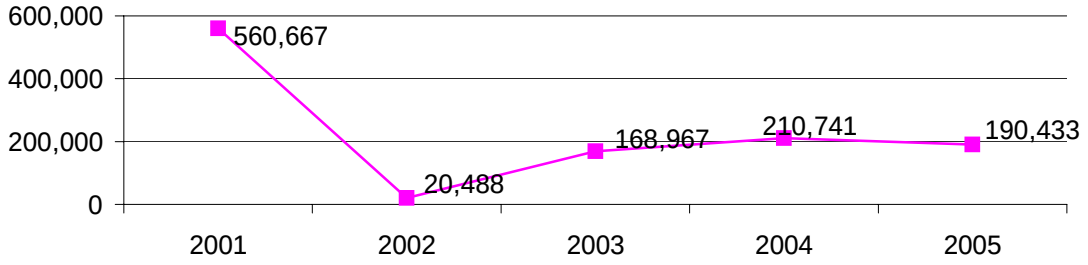
Capital

In addition to the operational costs of the fund, there is $254,084 in capital projects scheduled. Specifically this includes $89,000 in beach cleaning equipment (a surf rake/beach cleaner with towing tractor) and $51,964 for semiannual monitoring of the groins at South Gordon Drive. These will be reimbursed by the Tourist Development Council funds. There is also $40,000 budgeted for improvements to beach access locations, such as wooden walkovers, pavers, or landscape improvements. For 2004-05, Horizon Way, Vedado Way, Via Miramar, 1st Avenue North and 4th Avenue North are all scheduled for improvements. The projects are listed on the page that follow, with further detail available starting on page 169 of the Five Year Capital Improvement Program that was presented to Council in June.

NAPLES BEACH FUND
FINANCIAL SUMMARY
Fiscal Year 2004-05

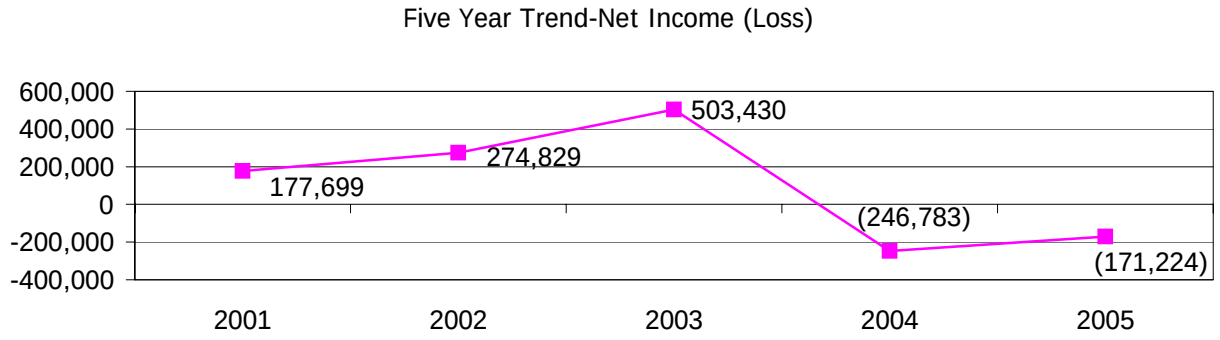
Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$168,967**
Projected Revenues FY 2003-04		**$1,332,378**
Projected Expenditures FY 2003-04		**$1,290,604**
Net Increase/(Decrease) in Net Unrestricted Assets		**$41,774**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$210,741**
Add Fiscal Year 2004-05 Budgeted Revenues		
Collier County	$450,000	
Fishing Pier Contract	48,000	
Lowdermilk Contract	34,000	
Meter Collections	500,000	
Parking Tickets	200,000	
Other Fines & Forfeitures	48,000	
Tourist Devel. Tax	181,681	
Miscellaneous Revenue	7,820	$1,469,501
TOTAL AVAILABLE RESOURCES		**$1,680,242**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Personal Services	$689,957	
Operations & Maintenance	326,285	
Transfer - Admin.	201,000	
Transfer - Self Insurance	18,483	
Capital Projects	254,084	
Contingency	0	$1,489,809
BUDGETED CASH FLOW		**($20,308)**
Projected Unrestricted Net Assets as of September 30, 2005		**$190,433**

Five Year Trend-Unrestricted Net Assets



NAPLES BEACH FUND
STATEMENT OF REVENUES, EXPENDITURES AND NET INCOME
Fiscal Year 2004-05

Add Fiscal Year 2004-05 Budgeted Revenues		
Fishing Pier Contract	$48,000	
Lowdermilk Contract	34,000	
Meter Collections	500,000	
Parking Tickets	200,000	
Other Fines & Forfeitures	48,000	
Collier County	450,000	
Tourist Devel. Tax	181,681	
Other Revenue	7,820	$1,469,501
Less Fiscal year 2004-05 Budgeted Expenditures		
Personal Services	689,957	
Operations & Maintenance	326,285	
Transfer - Administration	201,000	
Transfer - Self Insurance	18,483	
Capital Projects	-	
Depreciation	405,000	$1,640,725
BUDGETED NET INCOME		**($171,224)**



CITY OF NAPLES
NAPLES BEACH FUND
REVENUE SUMMARY

	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	PROJECTED 2003-04	BUDGET 2004-05
COLLIER COUNTY SHARED	235,845	241,034	390,000	445,000	450,000
METER COLLECTIONS	412,847	395,901	407,493	461,000	500,000
FISHING PIER CONTRACT	40,683	39,833	49,924	46,000	48,000
LOWDERMILK CONTRACT	23,245	23,771	5,926	31,000	34,000
PARKING TICKETS	270,545	185,857	215,604	179,000	200,000
OTHER FINES & FORFEITURES	-	45,529	62,234	42,000	48,000
DEP GRANTS	-	-	312,212	6,675	-
TOURIST DEVEL. TAX	349,933	769,339	569,535	102,833	181,681
OTHER REVENUE	40,946	14,223	16,763	18,870	7,820
TOTAL BEACH FUND	**$1,374,044**	**$1,715,487**	**$2,029,691**	**$1,332,378**	**$1,469,501**

FISCAL YEAR 2005
BUDGET DETAIL
BEACH FUND
ADMINISTRATION

430.1001.545

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	66,457	71,935	70,742	74,279	3,537
10-40	OVERTIME	56	0	0	0	0
25-01	FICA	4,855	5,314	5,225	5,411	186
25-03	RETIREMENT CONTRIBUTIONS	1,734	3,156	4,451	5,870	1,419
25-04	LIFE/HEALTH INSURANCE	8,096	11,195	11,820	18,422	6,602
29-00	GENERAL & MERIT INCREASE	0	0	3,203	3,203	0
	TOTAL PERSONAL SERVICES	**81,198**	**91,600**	**95,441**	**107,185**	**11,744**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	414	329	500	500	0
30-01	CITY ADMINISTRATION	283,200	277,700	201,000	201,000	0
40-00	TRAINING & TRAVEL COSTS	0	0	1,000	1,000	0
40-01	TRAVEL	217	20	0	0	0
40-02	SCHOOL AND TRAINING	500	0	0	0	0
41-00	COMMUNICATIONS	0	500	500	500	0
42-02	POSTAGE & FREIGHT	4,000	4,647	6,000	5,750	(250)
42-10	EQUIP.SERVICES - REPAIRS	1,067	1,945	690	1,200	510
42-11	EQUIP. SERVICES - FUEL	1,079	1,211	1,100	1,700	600
45-22	SELF INS. PROPERTY DAMAGE	66,804	82,907	21,645	18,483	(3,162)
46-00	REPAIR AND MAINTENANCE	4,769	1,497	5,000	5,000	0
47-06	DUPLICATING	0	140	300	300	0
49-02	INFORMATION SERVICES	0	40,271	32,120	35,040	2,920
49-05	SPECIAL EVENTS	41,286	27,817	35,000	34,000	(1,000)
51-00	OFFICE SUPPLIES	577	499	500	500	0
52-04	BATTERIES	0	1,984	3,000	3,000	0
52-07	UNIFORMS	135	189	200	220	20
52-09	OTHER CLOTHING	100	100	100	100	0
54-00	BOOKS,PUB,SUB,& MEMB	20	0	215	275	60
	TOTAL OPERATING EXPENSES	**404,168**	**441,756**	**308,870**	**308,568**	**(302)**
NON-OPERATING EXPENSES						
91-51	HEALTH INSURANCE	10,040	0	0	0	0
99-01	OPERATING CONTINGENCY	0	0	5,690	0	(5,690)
	TOTAL NON-OPERATING EXPENSES	**10,040**	**0**	**5,690**	**0**	**(5,690)**
	TOTAL EXPENSES	**$495,406**	**$533,356**	**$410,001**	**$415,753**	**$5,752**

FISCAL YEAR 2005
BUDGET DETAIL
BEACH FUND
FISHING PIER

430.1016.545

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	19	10	700	700	0
31-04	OTHER CONTRACTUAL SVCS	147	0	0	0	0
41-00	COMMUNICATIONS	312	265	500	300	(200)
43-01	ELECTRICITY	4,624	1,627	5,000	5,000	0
43-02	WATER, SEWER, GARBAGE	0	0	7,500	7,500	0
44-00	RENTALS AND LEASES	1,639	1,681	3,400	3,000	(400)
46-00	REPAIR AND MAINTENANCE	6,268	1,059	7,800	5,000	(2,800)
51-00	OFFICE SUPPLIES	58	0	0	0	0
52-10	JANITORIAL SUPPLIES	0	0	1,750	1,500	(250)
	TOTAL OPERATING EXPENSES	**13,067**	**4,642**	**26,650**	**23,000**	**(3,650)**
	TOTAL EXPENSES	**$13,067**	**$4,642**	**$26,650**	**$23,000**	**-$3,650**

FISCAL YEAR 2005
BUDGET DETAIL
BEACH FUND
MAINTENANCE

430.1017.545

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	58,309	67,974	128,261	159,152	30,891
10-30	OTHER SALARIES	11,404	0	0	0	0
10-40	OVERTIME	3,670	4,315	3,500	4,000	500
25-01	FICA	4,720	5,508	9,807	12,134	2,327
25-03	RETIREMENT CONTRIBUTIONS	1,233	2,429	8,658	11,994	3,336
25-04	LIFE/HEALTH INSURANCE	9,887	17,760	31,994	43,677	11,683
29-00	GENERAL & MERIT INCREASE	0	0	3,883	6,863	2,980
	TOTAL PERSONAL SERVICES	**89,223**	**97,986**	**186,103**	**237,820**	**51,717**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	11,867	18,913	20,000	20,000	0
31-01	PROFESSIONAL SERVICES	0	0	35,000	20,000	(15,000)
42-10	EQUIP. SERVICES - REPAIRS	9,253	8,301	8,000	15,000	7,000
42-11	EQUIP. SERVICES - FUEL	1,038	1,406	2,100	2,100	0
43-01	ELECTRICITY	0	8,259	5,100	9,000	3,900
43-02	WATER, SEWER, GARBAGE	49,783	52,101	49,000	49,000	0
46-00	REPAIR AND MAINTENANCE	11,247	10,605	14,000	14,000	0
46-05	STORM REPAIR	0	0	0	15,000	15,000
52-00	OPERATING SUPPLIES	13,772	9,855	0	0	0
52-07	UNIFORMS	0	0	500	500	0
52-09	OTHER CLOTHING	200	300	0	300	300
52-10	JANITORIAL SUPPLIES	0	0	15,000	15,000	0
	TOTAL OPERATING EXPENSES	**97,160**	**109,740**	**148,700**	**159,900**	**11,200**
	TOTAL EXPENSES	**$186,383**	**$207,726**	**$334,803**	**$397,720**	**$62,917**

FISCAL YEAR 2005
BUDGET DETAIL
BEACH FUND
ENFORCEMENT

430.1018.545

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	215,925	216,245	224,731	229,404	4,673
10-40	OVERTIME	22,175	13,891	14,700	14,700	0
25-01	FICA	17,469	16,814	16,707	17,072	365
25-03	RETIREMENT CONTRIBUTIONS	8,581	10,901	15,586	19,590	4,004
25-04	LIFE/HEALTH INSURANCE	38,215	46,217	48,888	54,293	5,405
29-00	GENERAL & MERIT INCREASE	0	0	11,052	9,893	(1,159)
	TOTAL PERSONAL SERVICES	**302,365**	**304,068**	**331,664**	**344,952**	**13,288**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	0	0	600	600	0
30-91	LOSS ON DISPOSAL OF FIXED ASSETS	669	0	0	0	0
40-00	TRAINING & TRAVEL COSTS	0	0	1,000	1,500	500
41-01	TELEPHONE	312	265	400	400	0
42-10	EQUIP.SERVICES - REPAIRS	29,224	9,779	10,132	11,000	868
42-11	EQUIP. SERVICES - FUEL	5,251	7,623	6,300	10,600	4,300
47-00	PRINTING AND BINDING	2,478	4,280	4,000	4,000	0
52-00	OPERATING SUPPLIES	282	1,368	4,000	2,500	(1,500)
59-00	DEPRECIATION	405,208	453,156	0	0	0
	TOTAL OPERATING EXPENSES	**443,424**	**476,471**	**26,432**	**30,600**	**4,168**
	TOTAL EXPENSES	**$745,789**	**$780,539**	**$358,096**	**$375,552**	**$17,456**

FISCAL YEAR 2005
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK

430.1019.545

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	0	0	4,100	5,000	900
31-04	OTHER CONTRACTUAL SERVICES	0	0	3,000	3,000	0
41-00	COMMUNICATIONS	0	0	420	420	0
43-01	ELECTRICITY	0	0	7,200	7,200	0
43-02	WATER, SEWER, GARBAGE	0	0	1,180	1,180	0
46-00	REPAIR & MAINTENANCE	0	0	3,100	3,100	0
52-00	OPERATING SUPPLIES	0	0	2,700	0	(2,700)
52-10	JANITORIAL SUPPLIES	0	0	3,800	3,800	0
	TOTAL OPERATING EXPENSES	**0**	**0**	**25,500**	**23,700**	**(1,800)**
	TOTAL EXPENSES	**$0**	**$0**	**$25,500**	**$23,700**	**-$1,800**

CIP PROJECTS - NAPLES BEACH FUND

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
BEACH FUND							
05R07	Beach Cleaning Equipment*	89,000					89,000
00R18	Monitoring of S. Gordon Drive T-Groin*	51,964					51,964
05R02	Beach Access Rehab Program	40,000	40,000	40,000	40,000	40,000	200,000
05R08	Lowdermilk Park Playground	20,000					20,000
05R14	CC Artificial Reef Construction	12,500					12,500
05R22	Lowdermilk Park Lighting	25,000					25,000
03R13	HTE Click2Gov Software	15,620					15,620
06R06	Beach Patrol ATV		5,000		5,000		10,000
07R12	Beach Patrol Pick-Up Trucks			50,700			50,700
GRAND TOTAL BEACH FUND		**254,084**	**45,000**	**90,700**	**45,000**	**40,000**	**474,784**

*To be funded by a reimbursement from Tourist Development Tax.

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Solid Waste Fund

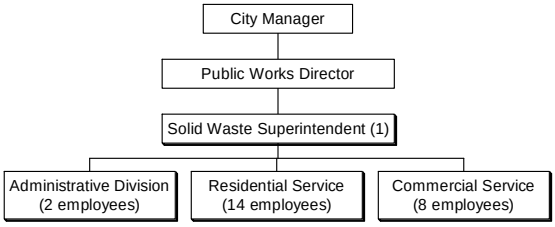
City of Naples, Florida

Fund Summary Page

FUND: Solid Waste (Fund 450)

Fund Description

The Solid Waste Fund is under the responsibility of the Public Works Department.



Services paid from this fund include the collection and disposal of commercial, residential, horticultural and recycling materials. The Residential Unit collects from more than 5,700 single-family homes and 11,000 multi-family units. The Commercial Unit collects from approximately 525 commercial customers and 350 condominiums.

2004-05 Goals and Objectives

Enhance and Improve productivity within the Commercial section

- Involve drivers in rerouting customer stops. Complete by December 2004.
- Encourage at least fifty customers to change to less frequent pickups by upgrading to larger size dumpsters. Complete by January 2005.
- Install (2) two shared compactor infrastructures. Complete by July 2005.
- Employee training in customer services and customer care. Complete by April 2005.

Improve Communication and Level of Service for our homeowners through improvements provided to our Horticultural Contractor

- Provide training courses and hands on training to the City's contractor's employees on customer service skills. Complete by April 2005.
- Improve collection locations between citizens and contractor through direct mailers to our homeowners and handouts by our contractor. Complete by August 2005.
- Through city employees, homeowners groups and the city contractor, reduce illegal dumping of horticultural debris by encouraging each to report the illegal activity and by promptly responding to the reports. Complete by September 2005.

Provide training of Staff to improve our quality of service to our citizens and fellow employees

- Become more involved in the Solid Waste Association of North America (SWANA), which will allow us to gain best practices in the solid waste industry. Complete by September 2005.

FUND: Solid Waste

- Have selected staff attend one or more of the following courses: writing skills, verbal communications skills, and customer relations training skills. Complete by June 2005.

Increase participation in Residential Curbside Recycling

- Provide on-site visits to approximately 10% (570) of our residential customers to encourage recycling. Provide extra recycling bins if needed. Complete by August 2005.
- Distribute recycling Grams informing and educating homeowners the proper recycling procedures and on the benefits to recycle more items in order for the city to provide an effective recycling program. Grams to be distributed each quarter.

2004-05 Significant Budgetary Issues

The Solid Waste Fund budget for FY04-05 is $5,475,042, which includes a use of fund balance in the amount of $4,517.

Revenues

Revenues into the fund total $5,470,525. There are three main categories of revenue in this fund.

The primary revenue to the fund is the Solid Waste Fee for residential, multi-family and commercial pick-ups, collected via the bi-monthly utility bill. City Code Chapter 54 declares an automatic annual price increase in an amount equal to the United States Consumer Product Index (CPI). For 2004-05, the increase in CPI used will be 2%, which represents the October 2002 to October 2003 increase, as described in the City Code.

Offsetting that increase is a major decrease due to the sunsetting of a horticultural surcharge that was implemented by Resolution 99-8629. This $2 per month for single-family and $1 per month for multi-family charge was added in 1999 for horticultural waste removal. The sunsetting of this surcharge reduced the fund's revenues by $274,000, causing a delay in the acquisition of certain replacement equipment.

The City charges for Special Pick-ups, such as demolition debris. For 2004-05, the fund is budgeted to collect $110,000.

Interest Earnings are budgeted at $37,400

Expenditures

There are four separate divisions in the Solid Waste Fund. There are 25 budgeted positions, the same as was budgeted in 2003-04.

FUND: Solid Waste

Administration

Administration coordinates the activities of this fund, and is where the overhead-type costs are budgeted. The budget is $1,374,031. The budget decreased $27,079 or 2%. Major costs include three budgeted positions, a curbside recycling service contract ($257,500, a 3% increase), Payment in Lieu of Taxes ($333,949), Self Insurance ($160,730) and General Fund Reimbursement ($289,000). The reason for the decrease in this division is a decrease in Contingency, which in 2003-04 was budgeted at $60,000, and is now only budgeted at $10,000.

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is $1,209,665, which is $59,764 more than last year's adopted budget. The primary cost of the Residential Division is personal services for the 14 employees, costing $715,645, a 5.3% increase over the 2003-04 adopted budget, due to the annual increase, increased costs of life insurance and the increased retirement contribution requirement.

Other major costs include charges for waste taken to the County Landfill ($262,000), and costs to operate and maintain the solid waste collection vehicles ($222,000).

Horticultural

The Horticultural Division is a privatized operation responsible for the collection and disposal of yard waste and horticultural debris. The budget for 2004-05 is $440,000, an increase of $27,196 (6%) over the adopted 2003-04 budget. This includes 211 additional accounts, plus the contractual CPI increase of 3%.

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is $2,040,346, which is 8.3% more than the FY03-04 adopted budget.

The Commercial Division has 8 employees with a cost of $458,752, a 3.2% increase over the prior year. This increase is in part due to the increased costs of pension and insurance.

Other major costs in the Commercial Division are the County Landfill costs, at $941,184 (based on an estimated 26,647 tons of waste), $176,900 to haul compactors, $310,000 to fuel and maintain the solid waste collection vehicles, $45,000 for compactor dumpster rentals, and $78,000 to replace dumpsters.

Capital Projects

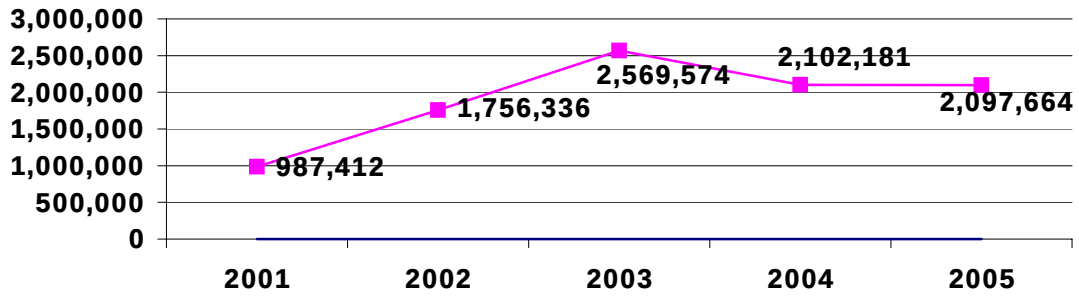
Capital Projects totaling $411,000 are approved in this budget. Listed on the pages that follow and further detailed on pages 179-186 of the City's Five Year Capital Improvement Program, most represent the ongoing annual replacement of the specialty vehicles and equipment used in collections of solid waste. Due to the reduction in rates described in the revenue section above, two items planned for this year, including $25,000 to design a dumpster repair building and a replacement of a rear end loading truck, have been delayed until FY2005-06.

SOLID WASTE FUND
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$1,756,336**
Projected Revenues FY 2003-04		**$5,495,610**
Projected Expenditures FY 2003-04		**$5,149,765**
Net Increase/(Decrease) in Net Unrestricted Assets		**$345,845**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$2,102,181**
Add Fiscal Year 2004-05 Budgeted Revenues		
Solid Waste Fees	$5,433,125	
Other Income	37,400	$5,470,525
TOTAL AVAILABLE RESOURCES:		**$7,572,706**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Administration	$580,352	
Residential Pick-up	947,665	
Horticultural Waste	440,000	
Commercial Pick-up	1,099,162	
Landfill Charges	1,203,184	
Transfer - Administration	289,000	
Transfer - Self Insurance	160,730	
Transfer - Pmt in Lieu of Taxes (1)	333,949	
Contingency	10,000	
Capital Outlay	411,000	
Depreciation	-	$5,475,042
BUDGETED CASH FLOW		**-$4,517**
Projected Unrestricted Net Assets as of September 30, 2005		**$2,097,664**

(1) 6% of operating revenues.

Five Year Trend - Unrestricted Net Assets



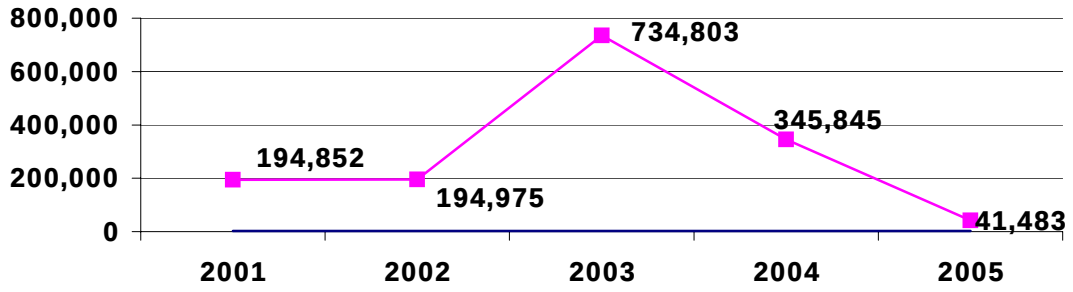
SOLID WASTE FUND

STATEMENT OF REVENUES, EXPENDITURES & NET INCOME
Fiscal Year 2004-05

Add Fiscal Year 2004-05 Budgeted Revenues		
Solid Waste Fees	$5,433,125	
Other Income	37,400	$5,470,525
Less Fiscal Year 2004-05 Budgeted Expenditures		
Administration	580,352	
Residential Pick-up	947,665	
Horticultural Waste	440,000	
Commercial Pick-up	1,099,162	
Landfill Charges	1,203,184	
Transfer - Administration	289,000	
Transfer - Self Insurance	160,730	
Transfer - Pmt in Lieu of Taxes	333,949	
Capital Outlay	-	
Depreciation	375,000	$5,429,042
BUDGETED NET INCOME		**$41,483**

NOTE: Budget schedule prepared on the full accrual accounting basis, consistent with preparation of annual audit report.

Five Year Trend - Net Income



CITY OF NAPLES
SOLID WASTE FUND
REVENUE SUMMARY

	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	PROJECTED 2003-04	BUDGET 2004-05
SOLID WASTE FEES	$4,534,944	$5,266,159	$5,372,904	$5,372,000	$5,323,125
SPECIAL PICK-UP FEES	80,224	106,116	107,346	98,000	110,000
LANDFILL FEES	110,136	19,004	-	-	-
SALE OF SURPLUS	8,663	10,725	65,329	300	-
INVESTMENT INCOME	34,144	43,689	4,748	310	37,400
OTHER REVENUE	0	15,250	35,144	25,000	0
TOTAL SOLID WASTE	**$4,768,111**	**$5,460,943**	**$5,585,471**	**$5,495,610**	**$5,470,525**

FUND: 450 SOLID WASTE FUND

PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
			ADMINISTRATION	
1	1	1	Solid Waste Superintendent	$54,075
1	0	0	Solid Waste Supervisor	0
1	1	1	Administrative Specialist II	30,256
1	1	1	Customer Service Representative	24,112
4	3	3		108,443
			RESIDENTIAL	
1	1	1	Solid Waste Supervisor	50,959
1	1	1	Equipment Operator III	38,465
4	4	4	Crew Leader III	153,369
8	8	8	Service Worker III	230,371
14	14	14		473,164
			COMMERCIAL	
1	1	1	Solid Waste Supervisor	48,807
6	6	6	Equipment Operator V	210,989
1	1	1	Service Worker III	24,249
8	8	8		284,045
FUND TOTALS :				
26	**25**	**25**	**Regular Salaries**	**865,652**
			Overtime	**79,625**
			Employer Payroll Expenses	**344,341**
			General Increase	**37,331**
			Total Personal Services	**$1,326,949**

FISCAL YEAR 2005
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY

FUND 450

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	920,214	824,338	835,743	865,652	29,909
10-30	OTHER SALARIES	1,000	922	0	0	0
10-40	OVERTIME	93,926	63,167	84,500	79,625	(4,875)
25-01	FICA	72,847	66,208	62,415	64,436	2,021
25-03	RETIREMENT CONTRIBUTIONS	34,516	48,611	53,162	74,614	21,452
25-04	LIFE/HEALTH INSURANCE	141,676	167,623	182,982	205,291	22,309
25-13	EARLY RETIREMENT INCENTIVE	0	0	6,128	0	(6,128)
29-00	GENERAL INCREASE	0	0	38,021	37,331	(690)
	TOTAL PERSONAL SERVICES	**1,264,179**	**1,170,869**	**1,262,951**	**1,326,949**	**63,998**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	2,807	1,708	1,600	1,600	0
30-01	CITY ADMINISTRATION	345,700	335,500	289,000	289,000	0
30-05	COUNTY LANDFILL	1,045,717	1,065,024	1,138,313	1,203,184	64,871
30-61	PURCHASING CARD CHARGES	-867	0	0	0	0
30-91	LOSS ON DISPOSAL OF FIXED ASSETS	0	2,210	0	0	0
31-04	OTHER CONTRACTUAL SERVICES	482,900	789,352	829,761	874,400	44,639
38-01	PAYMENTS IN LIEU OF TAXES	284,100	302,100	334,000	333,949	(51)
40-00	TRAINING & TRAVEL COSTS	0	1,550	3,670	1,200	(2,470)
40-01	TRAVEL	6	0	0	0	0
40-02	SCHOOL AND TRAINING	1,833	0	0	0	0
40-04	SAFETY PROGRAMS	591	815	1,100	1,100	0
41-00	COMMUNICATIONS	4,574	0	4,900	5,080	180
41-01	TELEPHONE	3,932	8,974	3,000	2,400	(600)
41-03	RADIO & PAGER	0	1,164	1,200	1,200	0
42-10	EQUIP.SERVICES - REPAIRS	536,506	445,012	386,306	456,000	69,694
42-11	EQUIP. SERVICES - FUEL	64,659	55,939	66,000	83,000	17,000
43-01	ELECTRICITY	7,000	7,740	12,520	9,400	(3,120)
43-02	WATER, SEWER, GARBAGE	6,452	3,783	3,500	3,600	100
44-02	EQUIPMENT RENTAL	35,429	36,237	48,000	46,500	(1,500)
45-22	SELF INS. PROPERTY DAMAGE	81,124	112,635	170,834	160,730	(10,104)
46-00	REPAIR AND MAINTENANCE	7,314	3,699	6,000	32,000	26,000
47-00	PRINTING AND BINDING	825	0	4,500	4,500	0
47-02	ADVERTISING (NON-LEGAL)	0	117	1,500	1,000	(500)
47-06	DUPLICATING	1,143	761	1,200	1,000	(200)
49-02	INFORMATION SERVICES	123,016	120,463	110,720	110,070	(650)
51-00	OFFICE SUPPLIES	1,729	693	1,700	1,500	(200)
51-01	STATIONARY	138	0	0	0	0
51-02	OTHER OFFICE SUPPLIES	11	0	0	0	0
52-00	OPERATING SUPPLIES	21,999	13,660	16,800	16,500	(300)
52-07	UNIFORMS	6,624	4,959	6,120	5,580	(540)
52-09	OTHER CLOTHING	3,723	3,177	3,200	3,200	0
52-10	JANITORIAL SUPPLIES	1,118	390	600	600	0
52-51	SOLID WASTE DUMPSTERS	64,777	64,883	75,800	78,000	2,200
54-01	MEMBERSHIPS	867	765	1,300	500	(800)
54-02	BOOKS, PUBS, SUBS.	183	0	300	300	0
59-00	DEPRECIATION	305,038	296,491	0	0	0
	TOTAL OPERATING EXPENSES	**3,440,968**	**3,679,801**	**3,523,444**	**3,727,093**	**203,649**

FISCAL YEAR 2005
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY

FUND 450

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
NON-OPERATING EXPENSES						
60-30	IMPROVEMENTS O/T/ BUILDING	0	0	0	71,000	71,000
60-70	VEHICLES	0	0	347,600	340,000	(7,600)
91-51	HEALTH INSURANCE	28,112	0	0	0	0
99-01	OPERATING CONTINGENCY	0	0	45,000	10,000	(35,000)
99-02	CAPITAL CONTINGENCY	0	0	15,000	0	(15,000)
	TOTAL NON-OPERATING EXPENSES	**28,112**	**0**	**407,600**	**421,000**	**13,400**
	TOTAL EXPENSES	**$4,733,259**	**4,850,670**	**5,193,995**	**5,475,042**	**281,047**

FISCAL YEAR 2005
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION

450.1201.534

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	136,973	123,027	103,279	108,443	5,164
10-40	OVERTIME	845	578	500	525	25
25-01	FICA	7,181	9,285	7,919	8,287	368
25-03	RETIREMENT CONTRIBUTIONS	3,279	5,845	7,075	9,155	2,080
25-04	LIFE/HEALTH INSURANCE	16,754	18,805	15,423	21,465	6,042
29-00	GENERAL INCREASE	0	0	4,709	4,677	(32)
	TOTAL PERSONAL SERVICES	**165,032**	**157,540**	**138,905**	**152,552**	**13,647**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	908	713	550	550	0
30-01	CITY ADMINISTRATION	345,700	335,500	289,000	289,000	0
30-61	PURCHASING CARD CHARGES	-867	0	0	0	0
30-91	LOSS ON DISPOSAL OF FIXED ASSETS	0	2,210	0	0	0
31-04	OTHER CONTRACTUAL SERVICES	246,849	232,041	250,200	257,500	7,300
38-01	PAYMENTS IN LIEU OF TAXES	284,100	302,100	334,000	333,949	(51)
40-00	TRAINING & TRAVEL COSTS	0	871	2,420	700	(1,720)
40-01	TRAVEL	-5	0	0	0	0
40-02	SCHOOL AND TRAINING	341	0	0	0	0
41-00	COMMUNICATIONS	4,574	0	4,900	2,200	(2,700)
41-01	TELEPHONE	3,408	8,905	3,000	2,400	(600)
41-03	RADIO AND PAGER	0	382	400	400	0
42-10	EQUIP. SERVICES - REPAIR	3,788	482	5,261	6,000	739
42-11	EQUIP. SERVICES - FUEL	434	396	1,000	1,000	0
43-01	ELECTRICITY	4,990	5,310	7,240	6,000	(1,240)
43-02	WATER, SEWER, GARBAGE	6,452	3,783	3,500	3,600	100
44-02	EQUIPMENT RENTAL	0	1,137	1,200	1,500	300
45-22	SELF INSURANCE	81,124	112,635	170,834	160,730	(10,104)
46-00	REPAIR AND MAINTENANCE	6,828	3,199	4,500	24,500	20,000
47-00	PRINTING AND BINDING	825	0	4,500	4,500	0
47-02	ADVERTISING (NON-LEGAL)	0	117	1,500	1,000	(500)
47-06	DUPLICATING	1,143	761	1,200	1,000	(200)
49-02	INFORMATION SERVICES	123,016	120,463	110,720	110,070	(650)
51-00	OFFICE SUPPLIES	1,729	693	1,700	1,500	(200)
51-01	STATIONARY	138	0	0	0	0
51-02	OTHER OFFICE SUPPLIES	11	0	0	0	0
52-00	OPERATING SUPPLIES	1,960	1,275	1,500	1,500	0
52-07	UNIFORMS	311	277	400	0	(400)
52-09	OTHER CLOTHING	401	457	480	480	0
52-10	OTHER OFFICE SUPPLIES	1,106	390	600	600	0
54-01	MEMBERSHIPS	867	765	1,300	500	(800)
54-02	BOOKS, PUBS, SUBS.	183	0	300	300	0
59-00	DEPRECIATION	44,353	48,732	0	0	0
	TOTAL OPERATING EXPENSES	**1,164,667**	**1,183,594**	**1,202,205**	**1,211,479**	**9,274**

FISCAL YEAR 2005
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION

450.1201.534

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
NON-OPERATING EXPENSES						
91-51	HEALTH INSURANCE	28,112	0	0	0	0
99-01	OPERATING CONTINGENCY	0	0	45,000	10,000	(35,000)
99-02	CAPITAL CONTINGENCY	0	0	15,000	0	(15,000)
	TOTAL NON-OPERATING EXPENSES	**28,112**	**0**	**60,000**	**10,000**	**(50,000)**
	TOTAL EXPENSES	**$1,357,811**	**$1,341,134**	**$1,401,110**	**$1,374,031**	**(27,079)**

FISCAL YEAR 2005
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL

450.1222.534

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	345,507	425,752	447,712	473,164	25,452
10-30	OTHER SALARIES	0	400	0	0	0
10-40	OVERTIME	30,730	29,884	42,000	35,000	(7,000)
25-01	FICA	28,099	33,934	33,297	35,225	1,928
25-03	RETIREMENT CONTRIBUTIONS	13,795	22,340	31,774	40,380	8,606
25-04	LIFE/HEALTH INSURANCE	58,703	93,156	104,309	111,471	7,162
29-00	GENERAL INCREASE	0	0	20,354	20,405	51
	TOTAL PERSONAL SERVICES	**476,834**	**605,466**	**679,446**	**715,645**	**36,199**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	507	362	550	550	0
30-05	COUNTY LAND FILL	224,164	253,071	253,501	262,000	8,499
40-00	TRAINING & TRAVEL COSTS	0	0	650	250	(400)
40-01	TRAVEL	12	6	0	0	0
40-02	SCHOOL AND TRAINING	1,183	392	0	0	0
40-04	SAFETY PROGRAMS	95	348	600	600	0
41-03	RADIO & PAGER	0	391	400	400	0
42-10	EQUIP.SERVICES - REPAIRS	179,156	191,722	178,094	190,000	11,906
42-11	EQUIP. SERVICES - FUEL	17,861	20,701	28,000	32,000	4,000
52-00	OPERATING SUPPLIES	2,460	2,232	3,300	3,000	(300)
52-07	UNIFORMS	2,853	2,934	3,640	3,500	(140)
52-09	OTHER CLOTHING	1,300	1,720	1,720	1,720	0
52-10	JANITORIAL SUPPLIES	12	0	0	0	0
59-00	DEPRECIATION	60,845	56,297	0	0	0
	TOTAL OPERATING EXPENSES	**490,448**	**530,176**	**470,455**	**494,020**	**23,565**
	TOTAL EXPENSES	**$967,282**	**$1,135,642**	**$1,149,901**	**$1,209,665**	**59,764**

FISCAL YEAR 2005
BUDGET DETAIL
SOLID WASTE
HORTICULTURAL

450.1223.534

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	193,145	6,160	0	0	0
10-30	OTHER SALARIES	1,000	0	0	0	0
10-40	OVERTIME	21,118	343	0	0	0
25-01	FICA	16,092	494	0	0	0
25-03	RETIREMENT CONTRIBUTIONS	7,183	161	0	0	0
25-04	LIFE/HEALTH INSURANCE	29,967	783	0	0	0
	TOTAL PERSONAL SERVICES	**268,505**	**7,941**	**0**	**0**	**0**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	1,265	0	0	0	0
30-05	COUNTY LAND FILL	6,346	0	0	0	0
31-04	OTHER CONTRACTUAL SERVICES	93,030	389,475	412,804	440,000	27,196
40-02	SCHOOL AND TRAINING	96	0	0	0	0
40-04	SAFETY PROGRAMS	333	0	0	0	0
41-03	RADIO & PAGER	0	0	0	0	0
42-10	EQUIP.SERVICES - REPAIRS	115,739	13,337	0	0	0
42-11	EQUIP. SERVICES - FUEL	17,386	3,192	0	0	0
44-02	EQUIPMENT RENTAL	2,279	0	0	0	0
52-00	OPERATING SUPPLIES	4,312	72	0	0	0
52-07	UNIFORMS	1,480	0	0	0	0
52-09	OTHER CLOTHING	789	0	0	0	0
59-00	DEPRECIATION	95,536	92,482	0	0	0
	TOTAL OPERATING EXPENSES	**338,591**	**498,558**	**412,804**	**440,000**	**27,196**
	TOTAL EXPENSES	**$607,096**	**$506,499**	**$412,804**	**$440,000**	**$27,196**

FISCAL YEAR 2005
BUDGET DETAIL
SOLID WASTE
COMMERCIAL

450.1224.534

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	244,589	269,399	284,752	284,045	(707)
10-30	OTHER SALARIES	0	522	0	0	0
10-40	OVERTIME	41,233	32,362	42,000	44,100	2,100
25-01	FICA	21,475	22,495	21,199	20,924	(275)
25-03	RETIREMENT CONTRIBUTIONS	10,259	20,265	14,313	25,079	10,766
25-04	LIFE/HEALTH INSURANCE	36,252	54,879	63,250	72,355	9,105
25-13	EARLY RETIREMENT INCENTIVE	0	0	6,128	0	(6,128)
29-00	GENERAL INCREASE	0	0	12,958	12,249	(709)
	TOTAL PERSONAL SERVICES	**353,808**	**399,922**	**444,600**	**458,752**	**14,152**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	127	633	500	500	0
30-05	COUNTY LAND FILL	815,207	811,953	884,812	941,184	56,372
31-04	OTHER CONTRACTUAL SERVICES	143,021	167,836	166,757	176,900	10,143
40-00	TRAINING & TRAVEL COSTS	0	281	600	250	(350)
40-01	TRAVEL	-1	0	0	0	0
40-02	SCHOOL AND TRAINING	213	0	0	0	0
40-04	SAFETY PROGRAMS	163	467	500	500	0
41-00	COMMUNICATIONS	0	0	0	2,880	2,880
41-01	TELEPHONE	524	69	0	0	0
41-03	RADIO & PAGER	0	391	400	400	0
42-10	EQUIP.SERVICES - REPAIRS	237,823	239,471	202,951	260,000	57,049
42-11	EQUIP. SERVICES - FUEL	28,978	31,650	37,000	50,000	13,000
43-01	ELECTRICITY	2,010	2,430	5,280	3,400	(1,880)
44-02	EQUIPMENT RENTAL	33,150	35,100	46,800	45,000	(1,800)
46-00	REPAIR AND MAINTENANCE	486	500	1,500	7,500	6,000
52-00	OPERATING SUPPLIES	13,267	10,081	12,000	12,000	0
52-07	UNIFORMS	1,980	1,748	2,080	2,080	0
52-09	OTHER CLOTHING	1,233	1,000	1,000	1,000	0
52-51	SOLID WASTE DUMPSTERS	64,777	64,883	75,800	78,000	2,200
59-00	DEPRECIATION	104,304	98,980	0	0	0
	TOTAL OPERATING EXPENSES	**1,447,262**	**1,467,473**	**1,437,980**	**1,581,594**	**143,614**
	TOTAL EXPENSES	**$1,801,070**	**$1,867,395**	**$1,882,580**	**$2,040,346**	**157,766**

CIP PROJECTS - SOLID WASTE

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
SOLID WASTE							
05P11	Commercial Front-End Loading Refuse Truck	300,000	300,000	150,000	150,000		900,000
05P04	Garbage Truck Painting	21,000	7,000	7,250	7,500	8,000	50,750
05P21	Residential Satellite Collection Vehicles	40,000	22,500	22,500	22,500	22,500	130,000
05P33	Rear End Loading Packer Truck	0	154,000	157,000			311,000
05P09	Dumpster Repair Bldg.	0	25,000	250,000			275,000
05P17	Roll-Off Compactor Infrastructure (1)	50,000	0				50,000
GRAND TOTAL SOLID WASTE		**411,000**	**508,500**	**586,750**	**180,000**	**30,500**	**1,716,750**

(1) Specifically includes the additional Fifth Avenue Alleyway location

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City Dock Fund

City of Naples, Florida

Fund Summary Page

DEPARTMENT **Community Services**
FUND: **City Dock Fund**

Fund Description

The City Dock Fund is an enterprise fund that manages an 84-slip marina on Naples Bay, providing leased and transient mooring of boats and retail sales of gasoline, bait, snacks and beverages. The minor costs of maintaining the adjacent boat launch are also authorized through the Dock Fund.

The City Dock is a part of the City's Community Services Department.

2004-05 Goals and Objectives

Provide a financially stable municipal marina meeting recreational and commercial vessel operator needs

- Conduct facility use assessments of boater visitations, sales and customer surveys, regional boating trends and tenant or visitor requests prior to June annually to ensure that the waterfront facilities are safe, environmentally sound and meet current use demands while planning for future use and growth needs.
- Conduct an assessment of rental fees, retail services and transient lodging before November 2004 to ensure market competitiveness.

Provide waterfront facilities and services responsive to the changing needs of the boating public

- Implement an annual business plan before May 1st annually that ensures a continued appropriate level and mixture of recreational and commercial rental slips
- Provide exceptional service assistance to boaters by providing a method for the review and issuance of occupational licenses, fishing charters, boater and marine information and emergency assistance on a daily basis.

Provide safe and well-maintained waterfront facilities

- Establish a formal preventative maintenance program to insure user safety of all facilities and equipment that will include physical inspection of the facility on a daily basis by November 2004.
- Provide a method for maintaining the provision of fueling and retail guest services that exceed all local and state fire codes for fuel docks by December 2004.
- Provide an exceptional marina safety program designed to protect vessel operators and guests desiring fuel service delivery at the marina by monitoring and assisting with the fueling of vessels on a daily basis.

Fund Summary Page (continued)

DEPARTMENT **Community Services**
FUND: **City Dock Fund**

2004-05 Significant Budgetary Issues

The adopted budget of the Dock Fund for FY04-05 is $1,537,114. The dock is expected to have a surplus of revenues greater than expenditures of $63,386, which will be reserved for future appropriations.

Revenues

Revenues into this fund total $1,600,500. Fuel sales make up 62% of this fund's revenue; dock rental makes up 30% of the funds revenues. Additionally, the Naples Landing Revenue, which represents income from parking at Naples Landing, is budgeted at $25,000. This includes the $60 annual parking permit, meter collections and fees for violations.

Expenditures

Personal Services, budgeted at $225,670 represents a 0.5% decrease from the adopted budget of FY03-04. There are 5 positions budgeted, the same as budgeted in 2004.

Operating expenditures for this fund total $1,279,118. The largest expenses of this budget are:

City Administration (General Fund Reimbursement)	$125,000
Payment in Lieu of Taxes (PILOT)	$88,000
Fuel	$800,000
Resale Supplies (bait, soda, etc)	$55,000
Utilities (electricity, water, sewer, garbage)	$55,000
Submerged Land Lease and Storage Rental	$20,000

There was an increase in the PILOT charge this year. PILOT is based on 6% of earned revenue, and the Dock Fund was undercharged in the past. PILOT is charged to an enterprise fund for taxes to the city that it otherwise does not pay.

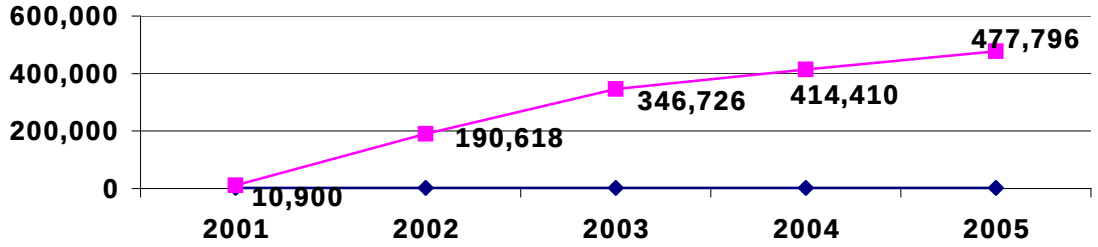
Capital is budgeted at $3,000 for a shrimp tank.

Non-operating expenses total $29,326. This represents principal and interest for the 1993 series bonds issued in the amount of $601,811.

DOCK FUND
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$346,726**
Projected Revenues FY 2003-04		**$1,491,010**
Projected Expenditures FY 2003-04		**$1,423,326**
Net Increase/(Decrease) in Net Unrestricted Assets		**$67,684**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$414,410**
Add Fiscal Year 2004-05 Budgeted Revenues		
Dock Rentals	$480,000	
Fuel Sales	1,000,000	
Bait & Misc. Sales	92,000	
Other Charges for Services	25,500	
Interest Income	3,000	$1,600,500
TOTAL AVAILABLE RESOURCES:		**$2,014,910**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Personal Services	$225,670	
Fuel Purchases	800,000	
Resale Inventory	55,000	
Operations & Maintenance	196,790	
Transfer - Administration	125,000	
Transfer - Self Insurance	14,328	
Transfer - Pmt in Lieu of Taxes	88,000	
Debt Service Principal	26,397	
Debt Service Interest	2,929	
Capital Expenditures	3,000	
Depreciation	-	$1,537,114
BUDGETED CASH FLOW		**$63,386**
Projected Unrestricted Net Assets as of September 30, 2005		**$477,796**

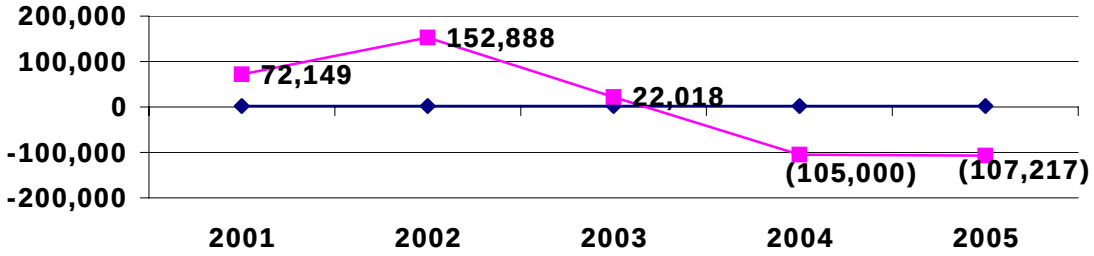
Five Year Trend-Unrestricted Net Assets



DOCK FUND
STATEMENT OF REVENUES, EXPENDITURES & NET INCOME
Fiscal Year 2004-05

Add Fiscal Year 2004-05 Budgeted Revenues		
Dock Rentals	$480,000	
Fuel Sales	1,000,000	
Bait & Misc. Sales	92,000	
Other Charges for Services	25,500	
Interest Income	3,000	$1,600,500
Less Fiscal Year 2004-05 Budgeted Expenditures		
Personal Services	$225,670	
Fuel Purchases	800,000	
Resale Inventory	55,000	
Operations & Maintenance	196,790	
Transfer - Administration	125,000	
Transfer - Self Insurance	14,328	
Transfer - Pmt in Lieu of Taxes	88,000	
Debt Service Principal	-	
Debt Service Interest	2,929	
Capital Expenditures	-	
Depreciation	200,000	$1,707,717
BUDGETED NET INCOME		**($107,217)**

Five Year Trend - Net Income (Loss)



CITY OF NAPLES
CITY DOCK FUND
REVENUE SUMMARY

	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	PROJECTED 2003-04	BUDGET 2004-05
DOCK RENTALS	$355,495	$434,785	$482,436	$450,000	$480,000
FUEL SALES	1,401,946	1,154,630	1,169,248	900,000	1,000,000
BAIT & MISC. SALES	98,391	88,719	91,441	95,500	92,000
OTHER CHARGES FOR SVCS	3,680	30,352	37,810	39,950	25,500
COLLIER COUNTY GRANT	-	-	-	-	-
OTHER	10,890	13,721	8,444	5,560	3,000
TOTAL CITY DOCK	**$1,870,402**	**$1,722,207**	**$1,789,379**	**$1,491,010**	**$1,600,500**

FUND: 460 CITY DOCK FUND

COMMUNITY SERVICES
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
1	1	1	Dockmaster	$47,008
3	3	3	Dockkeeper	84,625
0	1	1	Fuel Attendant	22,082

FUND TOTALS :

4	**5**	**5**	**Regular Salaries**	**153,715**
			Overtime	**12,000**
			Employer Payroll Expenses	**53,326**
			General & Merit Increase	**6,629**
			Total Personal Services	**$225,670**

FISCAL YEAR 2005
BUDGET DETAIL
CITY DOCK FUND

460.0915.572

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	135,765	106,006	157,973	153,715	(4,258)
10-30	OTHER SALARIES	0	25,920	0	0	0
10-40	OVERTIME	10,940	24,308	6,000	12,000	6,000
25-01	FICA	10,740	12,268	11,947	11,573	(374)
25-03	RETIREMENT CONTRIBUTIONS	4,980	5,292	10,330	11,947	1,617
25-04	LIFE/HEALTH INSURANCE	20,583	22,132	34,335	29,806	(4,529)
29-00	GENERAL & MERIT INCREASE	0	0	6,117	6,629	512
	TOTAL PERSONAL SERVICES	**183,008**	**195,926**	**226,702**	**225,670**	**(1,032)**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	42,714	43,061	35,830	45,000	9,170
30-01	CITY ADMINISTRATION	98,000	132,700	112,000	125,000	13,000
30-91	LOSS ON DISPOSAL FIXED ASSETS	11,106	0	0	0	0
31-04	OTHER CONTRACTUAL SERVICES	1,440	0	0	0	0
38-01	PAYMENT IN LIEU OF TAXES	11,600	10,900	12,000	88,000	76,000
40-00	TRAINING AND TRAVEL COSTS	0	0	1,250	1,000	(250)
40-01	TRAVEL	10	28	0	0	0
40-02	SCHOOL AND TRAINING	2,411	0	0	0	0
41-00	COMMUNICATIONS	3,019	3,438	3,000	3,000	0
42-10	EQUIP.SERVICES - REPAIRS	3,551	2,031	3,316	3,000	(316)
42-11	EQUIP. SERVICES - FUEL	308	752	450	900	450
43-01	ELECTRICITY	21,534	22,848	25,000	25,000	0
43-02	WATER, SEWER, GARBAGE	52,290	32,657	30,000	30,000	0
44-00	RENTALS & LEASES	23,874	17,483	17,300	20,000	2,700
45-22	SELF INS. PROPERTY DAMAGE	5,472	6,274	13,158	14,328	1,170
46-00	REPAIR AND MAINTENANCE	27,175	28,023	30,000	30,000	0
47-02	ADVERTISING (NON LEGAL)	5,383	6,018	7,500	5,000	(2,500)
49-00	OTHER CURRENT CHARGES	19	75	0	0	0
49-02	INFORMATION SERVICES	0	40,271	33,110	30,890	(2,220)
51-00	OFFICE SUPPLIES	100	12	500	750	250
51-06	RESALE SUPPLIES	45,110	49,698	60,000	55,000	(5,000)
52-00	OPERATING SUPPLIES	4,667	8,646	9,000	0	(9,000)
52-02	FUEL	822,763	901,602	880,000	800,000	(80,000)
52-09	OTHER CLOTHING	1,139	1,286	1,000	1,000	0
54-00	BOOKS, PUBS, SUBS, MEMBS	625	250	500	500	0
54-01	MEMBERSHIPS	60	558	750	750	0
59-00	DEPRECIATION/AMORTIZATION	184,926	167,552	0	0	0
59-01	AMORTIZATION	1,286	1,054	0	0	0
	TOTAL OPERATING EXPENSES	**1,370,582**	**1,477,217**	**1,275,664**	**1,279,118**	**3,454**
NON-OPERATING EXPENSES						
60-30	IMPROVEMENTS O/T BUILDING	0	0	40,000	0	(40,000)
60-40	MACHINERY & EQUIPMENT	0	0	0	3,000	3,000
70-11	PRINCIPAL	0	0	26,621	26,397	(224)
70-12	INTEREST	11,712	8,101	4,234	2,929	(1,305)
91-51	HEALTH INSURANCE	4,016	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**15,728**	**8,101**	**70,855**	**32,326**	**(38,529)**
	TOTAL EXPENSES	**$1,569,318**	**$1,681,244**	**$1,573,221**	**$1,537,114**	**-$36,107**

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Stormwater Fund

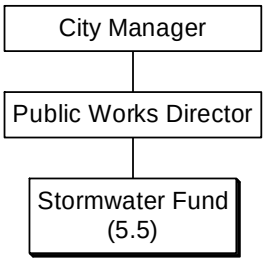
City of Naples, Florida

Fund Summary Page

FUND: **Stormwater Fund**

Fund Description

The Stormwater Fund is one of the funds under the responsibility of the Public Works Department.



This fund was established in 1993 with the goal of master planning a stormwater discharge system for the City, providing water quality monitoring, sweeping streets and repairing the existing stormwater system. The fund was established for the exclusive use of the stormwater management utility, which, according to Chapter 66 of the City Code can include:

(1) Administrative costs associated with the management of the stormwater management utility
(2) Planning and engineering
(3) Operation and maintenance of the system
(4) Funding of pollution abatement devices constructed on stormwater systems discharging to the surface waters
(5) Debt service financing

2004-05 Goals and Objectives

Maintain and improve the conveyance of rainfall-runoff while improving the water quality of runoff prior to any discharge into Naples Bay.

- Expand street swale improvements to reduce standing water following rainfall-runoff. Annual contracts are scheduled to be utilized to perform street drainage improvements on a monthly basis.
- Maintain the City storm drain piping by inspecting, cleaning and replacing on an as needed basis. The maintenance activities are programmed on a weekly basis with pipe replacements performed on a quarterly basis.
- Initiate storm drain improvements in Basin III, consistent with the City FDEP permit. The initial projects involve cross drain replacements on East Lake Drive during the first quarter of 2005.
- Continue investigating storm drain outfall improvements throughout the community. A program of outfall pipe cleaning is planned for the third quarter of 2005.

FUND: Stormwater Fund

- Continue Basin modeling studies to identify cost effective improvements. In 2005, basin modeling will concentrate on Basin V and the discharge via Goodlette-Frank Road.

2004-05 Significant Budgetary Issues

The budget of the Stormwater Fund for FY04-05 is $1,644,127, which includes the use of cash reserves in the amount of $127,799.

Revenues

Revenues into the fund total $1,516,328. The remainder of the fund's budget ($127,799) is the use of fund balance.

The primary revenue to the fund is the Stormwater fee, collected via the bi-monthly utility bill. This is a flat fee, which in general, is $4 per month, or $48 per year per equivalent residential unit. The total for this revenue is $1,463,000, showing a slight decrease from FY03-04 due to the fact that the revenue estimates for FY03-04 included corrections to certain billing which appeared to be too low. However, as staff continues with the audit of the accounts there appears to be fewer errors than anticipated.

An additional revenue source is the Interfund Transfer from the Redevelopment Fund, budgeted at $36,328. This is the repayment of an interfund loan by the Community Redevelopment Agency. The repayment schedule shows that final payment will be made in 6 years.

Expenditures

Personal Services cost $260,341 for the 5.5 approved positions. This is a reduction from the 2003-04 budget, due to the transfer of a Laboratory & Field Technician to the Water and Sewer Fund, and the splitting cost of a position (an Administrative Specialist I) with the Streets Fund.

Operating expenditures for this fund total $477,726. More than three-quarters of these expenses are made up of the following six line-items:

City Administration (General Fund Reimbursement)..... $125,000
Construction Management Fee 84,000
Other Contractual Services (Emergency Repairs)..... 50,000
Fuel and Equipment Repair 79,000
County Landfill (for disposal of street sweeping) 45,000

One interesting area of increase is in the County landfill charges. With two street sweepers, street sweeping is a major component of this fund. The County considers the material collected during the sweeping process as hazardous material and requires special handling and special charges.

This year, we have cancelled the Payment in Lieu of Taxes (PILOT) in the amount of $87,000. PILOT is generally assessed against an Enterprise Fund, and this fund is classified as an enterprise fund. However, the activities of this fund can be considered special revenue, because it is unlikely that a private entity would provide these services.

Fund Summary Page (continued)

FUND: Stormwater Fund

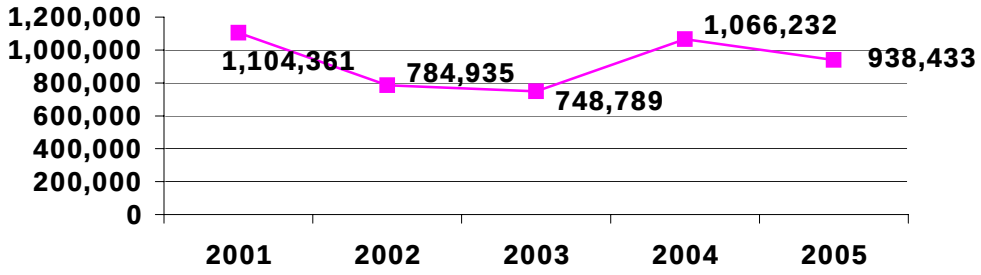
Non-Operating Expenditures include $426,560 for debt service (principal and interest) on the current and future State Revolving Loans.

The fund also includes $475,000 in capital improvements, as listed on the following page. One major item of note is the "update of the Stormwater Master Plan" for $150,000. Before any new major stormwater projects begin, the master plan will be updated to ensure that the water management goals of the City are met.

STORMWATER UTILITY FUND
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$748,789**
Projected Revenues FY 2003-04		**$2,167,390**
Projected Expenditures FY 2003-04		**$1,849,947**
Net Increase/(Decrease) in Net Unrestricted Assets		**$317,443**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$1,066,232**
Add Fiscal Year 2004-05 Budgeted Revenues		
Stormwater Fees	$1,463,000	
Other Income	17,000	
Transfer - 10th Street Stormwater	36,328	$1,516,328
TOTAL AVAILABLE RESOURCES:		**$2,582,560**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Personal Services	$260,341	
Operations & Maintenance	187,870	
Storm Drain Repairs	50,000	
Lake Maintenance	12,500	
State Revolving Loan - Principal	272,796	
State Revolving Loan - Interest	153,764	
CIP	479,500	
Transfers:		
General Fund Admin.	125,000	
Capital Project Engineer	84,000	
Self-Insurance	18,356	$1,644,127
BUDGETED CASH FLOW		**($127,799)**
Projected Unrestricted Net Assets as of September 30, 2005		**$938,433**

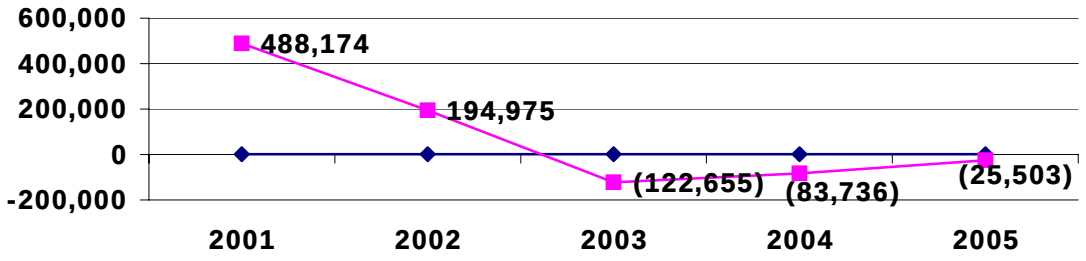
Five Year Trend - Unrestricted Net Assets



STORMWATER FUND
STATEMENT OF REVENUES, EXPENDITURES & NET INCOME
Fiscal Year 2004-05

Add Fiscal Year 2004-05 Budgetd Revenues		
Stormwater Fees	$1,463,000	
Other Income	17,000	
Transfer - 10th Street Stormwater	36,328	$1,516,328
Less Fiscal Year 2004-05 Budgeted Expenditures		
Personal Services	$260,341	
Operations & Maintenance	187,870	
Storm Drain Repairs	50,000	
Lake Maintenance	12,500	
Transfer - Administration	125,000	
Transfer - Capital Project Engineer	84,000	
Transfer - Self Insurance	18,356	
Debt Service Principal	-	
Debt Service Interest	153,764	
Capital Expenditures	-	
Depreciation	650,000	$1,541,831
BUDGETED NET INCOME		**($25,503)**

Five Year Trend - Net Income (Loss)



CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY

	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	PROJECTED 2003-04	BUDGET 2004-05
STORMWATER FEES (1)	$1,383,238	$1,364,397	$1,375,087	$1,380,000	$1,463,000
INTEREST EARNED	67,172	24,001	18,221	13,200	17,000
STATE REVOLVING LOAN	-	-	-	737,862	-
TRF - 10TH ST STORMWATER	72,925	-	-	36,328	36,328
OTHER	134	193,631	90	-	-
TOTAL STORMWATER	**$1,523,469**	**$1,582,029**	**$1,393,398**	**$2,167,390**	**$1,516,328**

(1) $4.00 Monthly per equivalent residential unit (ERU); for commercial properties, one ERU per 1,932 square feet of impervious surface.

FUND: 470 STORMWATER FUND

PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
1	1	1	Civil Engineer	$54,050
1	1	0	Laboratory & Field Technician	0
2	2	2	Equipment Operator III	59,755
1	1	1	Crew Leader II	31,990
1	1	1	Service Worker I	20,996
1	1	0.5	Administrative Specialist I	15,563
FUND TOTALS :				
7	**7**	**5.5**	**Regular Salaries**	**182,354**
			Overtime	**3,000**
			Employer Payroll Expenses	**67,123**
			General & Merit Increase	**7,864**
			Total Personal Services	**$260,341**

FISCAL YEAR 2005
BUDGET DETAIL
STORMWATER

470.6060.539

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	182,355	214,475	227,007	182,354	(44,653)
10-40	OVERTIME	2,933	4,306	2,500	3,000	500
25-01	FICA	13,967	16,134	16,621	13,692	(2,929)
25-03	RETIREMENT CONTRIBUTIONS	8,118	11,259	16,271	14,600	(1,671)
25-04	LIFE/HEALTH INSURANCE	33,123	49,606	65,177	38,831	(26,346)
29-00	GENERAL & MERIT INC.	0	0	10,262	7,864	(2,398)
	TOTAL PERSONAL SERVICES	**240,496**	**295,780**	**337,838**	**260,341**	**(77,497)**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	-823	1,749	3,500	2,500	(1,000)
30-01	CITY ADMINISTRATION	164,100	177,900	135,000	125,000	(10,000)
30-05	COUNTY LANDFILL	4,500	3,317	45,000	45,000	0
30-07	SMALL TOOLS	114	213	500	500	0
30-40	CONSTRUCTION MANAGEMENT FEE	0	0	25,000	84,000	59,000
30-91	LOSS ON DISP. FIXED ASSETS	731	0	0	0	0
31-00	PROFESSIONAL SERVICES	2,375	0	0	0	0
31-01	PROFESSIONAL SERVICES	873	1,164	7,500	5,000	(2,500)
31-04	OTHER CONTRACTUAL SERVICES	211,849	100,174	50,000	50,000	0
32-10	OUTSIDE COUNSEL	9,774	23,858	25,000	0	(25,000)
38-01	PAYMENTS IN LIEU OF TAXES	85,800	87,000	87,000	0	(87,000)
40-00	TRAINING & TRAVEL COSTS	377	1,204	4,400	1,000	(3,400)
40-02	SCHOOL AND TRAINING	650	86	0	0	0
40-03	SAFETY	16	173	500	250	(250)
42-02	POSTAGE & FREIGHT	0	0	50	0	(50)
42-10	EQUIP.SERVICES - REPAIRS	36,819	47,803	50,000	70,000	20,000
42-11	EQUIP. SERVICES - FUEL	5,129	6,306	7,000	9,000	2,000
43-01	ELECTRICITY	14,132	26,112	20,000	25,000	5,000
43-02	WATER, SEWER, GARBAGE	0	1	0	0	0
44-02	EQUIPMENT RENTAL	0	0	1,000	1,000	0
45-22	SELF INS. PROPERTY DAMAGE	4,748	6,125	16,141	18,356	2,215
46-00	REPAIR AND MAINTENANCE	443	1,314	2,500	2,000	(500)
46-04	EQUIP. MAINTENANCE	30	1,131	1,500	1,500	0
46-08	LAKE MAINTENANCE	9,540	10,320	15,000	12,500	(2,500)
46-12	ROAD REPAIRS	424	2,000	1,000	2,000	1,000
49-00	OTHER CURRENT CHARGES	0	50	0	0	0
49-02	INFORMATION SERVICES	0	0	7,880	11,970	4,090
51-00	OFFICE SUPPLIES	25	0	700	250	(450)
51-03	OFFICE EQUIP. < $250	842	0	500	0	(500)
52-00	OPERATING SUPPLIES	6,797	6,032	8,000	8,000	0
52-02	FUEL	871	1,190	1,500	1,500	0
52-07	UNIFORMS	898	750	1,000	800	(200)
52-09	OTHER CLOTHING	519	700	700	600	(100)
59-00	DEPRECIATION	518,398	602,247	0	0	0
	TOTAL OPERATING EXPENSES	**1,079,951**	**1,108,919**	**517,871**	**477,726**	**(40,145)**

FISCAL YEAR 2005
BUDGET DETAIL
STORMWATER

470.6060.539

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
NON-OPERATING EXPENSES						
60-30	IMPROVEMENTS O/T BUILDING	0	0	500,000	475,000	(25,000)
60-40	MACHINERY & EQUIPMENT	0	0	0	4,500	4,500
70-11	PRINCIPAL	0	0	319,920	272,796	(47,124)
70-12	INTEREST	61,589	111,353	225,640	153,764	(71,876)
91-51	HEALTH INSURANCE	5,020	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**66,609**	**111,353**	**1,045,560**	**906,060**	**(139,500)**
	TOTAL EXPENSES	**$1,387,056**	**$1,516,052**	**$1,901,269**	**$1,644,127**	**-$257,142**

CIP PROJECTS - STORMWATER

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
STORMWATER							
05V02	Outfall Storm Drain Inspec/Clean/Line	150,000	200,000	200,000	200,000	200,000	950,000
05V12	Swale Restoration Program	125,000	200,000	200,000	200,000	200,000	925,000
05V03	Storm System Maintenance Program	50,000	100,000	100,000	100,000	100,000	450,000
05V04	Update Stormwater Master Plan	150,000					
06V05	Street Sweeper		140,000	150,000			290,000
06V11	Gordon River Extension Study		50,000				
01V26	Basin V		250,000	100,000	100,000	50,000	500,000
06V08	Central Ave. Basin VI		300,000				300,000
06V14	Basin III Phase I		100,000	100,000	100,000	3,000,000	3,300,000
GRAND TOTAL STORMWATER		**475,000**	**1,340,000**	**850,000**	**700,000**	**3,550,000**	**6,715,000**

Tennis Fund

City of Naples, Florida

Fund Summary Page

DEPARTMENT: Community Services
FUND: Tennis Fund

Fund Description

The Tennis Fund is an enterprise fund established to track the revenues and expenses of the Cambier Park Tennis Facility. The facility includes twelve, state-of-the-art, fully lighted Hydro-grid courts, and a pro shop with elevated viewing area, which allows views of Cambier Park and the playground. Cambier Park was deeded by donation to the City of Naples by "The Naples Company" on February 23, 1961 by Jane & Arthur Russell and Julius & Imra Lesser.

Today, the programming at the Cambier Park Tennis Center meets the growing needs of the greater Naples community. It has been noted as one of the most dynamic and beautiful public tennis facilities in the country. In 1999, Cambier Park Tennis Center was the recipient of the 'Court-of-the-Year' award presented annually by Tennis Industry Magazine.

2004-05 Goals and Objectives

Provide a method for offering reasonably priced, quality tennis classes, leagues, clinics and tournaments in well-maintained facilities and promote tennis as a lifetime sport.

- Provide a competitive membership fee structure to encourage resident participation in annual programs and events through an appropriate fee schedule to be determined through surveys of locally competitive tennis facility pricing structures conducted prior to June of each year.
- Develop and implement a “non-peak” membership fee program that offers alternatives to traditional member opportunities by November 2004.
- Develop an annual membership drive program designed to promote the benefits of membership to the community at the Cambier Tennis Center by November 2004.
- Provide a method for collaborating with local schools, non-profit agencies and national tennis associations to promote youth and adult participation in tennis before December 2004.
- Review profitability and alternative delivery of services and make recommendation to City Council by January 2005.

2004-05 Significant Budgetary Issues

The budget of the Tennis Fund for FY04-05 is $487,965.

Fund Summary Page (continued)

DEPARTMENT: Community Services
FUND: Tennis Fund

Revenues
Revenues into the fund total $929,300.

The primary recurring revenue to the fund is the Membership fee, budgeted at $140,000 for 2004-05. Resident's adult membership is $350 per year, and non-city resident membership is $465. Junior membership is only $15 for a resident and $20 for a non-resident. Rates have been deemed competitive and fair with surrounding agencies and are not proposed to increase for 2004-05. There is a decline in membership, shown in the table below. The Tennis Center is finding varied reasons for the decline, they include moving out of the area, sickness, injuries, and most importantly playing at other facilities in the Naples area that offer additional amenities.

	2002	2003	2004
Adult	468	472	435
Junior	185	115	44

In addition to membership revenue, the fund charges for daily play, lessons, league fees, clinics, and tournaments, bringing in nearly $207,000. There is also $35,000 expected from the resale of merchandise and $10,000 for racquet restrings. Finally, the Sponsorship revenue of $530,000 includes tournament sponsorships of $30,000, plus a $500,000 sponsorship or naming rights for the Tennis Building. This sponsorship will nearly pay off the debt on the building, allowing the fund to stay intact, while giving the building character by allowing a donor to name it for twenty-five years. Without this or a similar sponsorship, other funding, such as general fund or utility tax fund, would be added to continue operations.

The funds from the new sponsorship/contribution will be held in reserve to pay off or pay down the debt of the Tennis Fund, as appropriate.

Expenditures
Expenditures of the fund total $487,965, a $33,551 increase over the adopted 2004 budget.

Personal Services represents 36% of this funds budget and includes 4.0 positions, the same as budgeted in 2003-04. However, there is $105,000 budgeted in professional services for Tennis Instructors, who provide either classes or one-on-one training sessions for the players.

Operating Expenses total $248,861, which is a $19,865 increase over the FY03-04 budget. The primary increase is in Professional Services, due to the increased use of Tennis Instructors (which helps to maintain membership revenue and lesson/clinic revenue). In addition, line item 30-00, Operating Expenditures, was only budgeted at $1,000 for 03-04, which appears to be an error, and the proposed budget of $15,000 is a corrected amount, consistent with history.

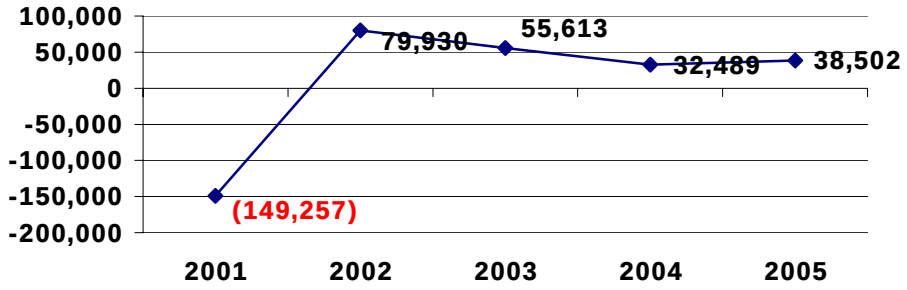
Other major costs of this fund are Resale Supplies at $28,000, tournament costs for $20,000, General Fund Administrative costs for $28,000, and Contractual Services (for pest control, fire alarms, etc) for $6,000. The remaining costs in this budget are primarily related to the repair and maintenance of the facility.

The budget includes the payment for debt service and interest totaling $64,678.

TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$55,613**
Projected Revenues FY 2003-04		**$451,800**
Projected Expenditures FY 2003-04		**$474,924**
Net Increase/(Decrease) in Net Unrestricted Assets		**($23,124)**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$32,489**
Add Fiscal Year 2004-05 Budgeted Revenues		
Memberships	$140,000	
Daily Play	34,000	
Lessons	40,000	
Clinics	90,000	
Tournaments	38,000	
Sponsorships/Tournaments	530,000	
League/Tencap Fees	5,000	
Restrings	10,000	
Retail Sales	35,000	
Other Income	7,300	$929,300
TOTAL AVAILABLE RESOURCES		**$961,789**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Personal Services	$174,426	
Operating Expenses	210,460	
Debt Principal	40,000	
Debt Interest	24,678	
Transfer - Administration	28,000	
Transfer - Self Insurance	10,401	$487,965
BUDGETED CASH FLOW		**$441,335**
Reserved for Future Debt		**$435,322**
Projected Unrestricted Net Assets as of September 30, 2005		**$38,502**

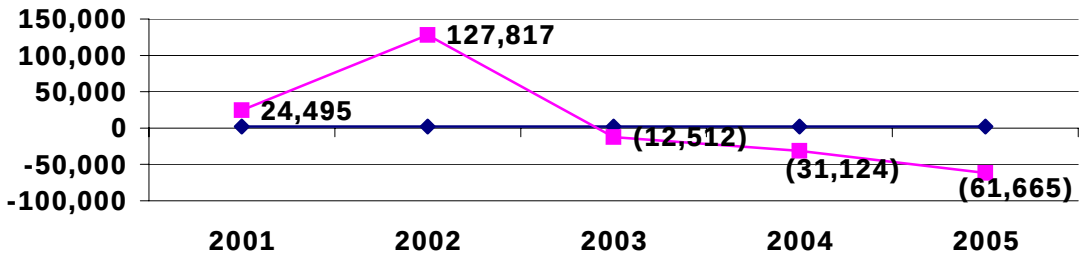
Five Year Trend - Unrestricted Net Assets



TENNIS FUND
STATEMENT OF REVENUES, EXPENDITURES & NET INCOME
Fiscal Year 2004-05

Add Fiscal Year 2004-05 Budgeted Revenues		
Memberships	$140,000	
Daily Play	34,000	
Lessons	40,000	
Clinics	90,000	
Tournaments	38,000	
Sponsorships/Tournaments	30,000	
League/Tencap Fees	5,000	
Restrings	10,000	
Retail Sales	35,000	
Other Income	7,300	$429,300
Less Fiscal Year 2004-05 Budgeted Expenditures		
Personal Services	$174,426	
Operating Expenses	210,460	
Transfer - Administration	28,000	
Transfer - Self Insurance	10,401	
Debt Service Principal	-	
Debt Service Interest	24,678	
Capital Expenditures	-	
Depreciation	43,000	$490,965
BUDGETED NET INCOME		**($61,665)**

Five Year Trend - Net Income (Loss)



CITY OF NAPLES
TENNIS ENTERPRISE FUND
REVENUE SUMMARY

	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	PROJECTED 2003-04	BUDGET 2004-05
MEMBERSHIPS	$161,369	$148,251	$153,930	$140,000	$140,000
DAILY PLAY	37,305	34,369	35,938	36,000	34,000
LESSONS/CLINICS	121,999	106,229	140,476	140,000	130,000
OTHER INCOME	11,447	13,925	20,226	9,800	12,300
TOURNAMENTS	38,482	39,589	38,375	38,000	38,000
SPONSORSHIPS/TOURNAMENTS	42,105	21,250	30,750	40,000	530,000
RETAIL SALES	36,378	35,034	39,351	39,000	35,000
RESTRINGS	12,083	9,872	10,157	9,000	10,000
REDEVELOPMENT TRANSFER	-	144,000	-	-	-
BOND PROCEEDS	600,000	-	-	-	-
TOTAL TENNIS FUND	**$1,061,168**	**$552,519**	**$469,203**	**$451,800**	**$929,300**

FUND: 480 TENNIS FUND

TENNIS FUND
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
1	1	1	Tennis Services Manager	$40,500
1	0	0	Head Tennis Professional	0
1	2.5	2.5	Recreation Coordinator	68,137
3.2	0.5	0.5	Recreation Assistant	11,942
FUND TOTALS :				
6.2	**4**	**4**	**Regular Salaries**	**120,579**
			Overtime	**3,000**
			Employer Payroll Expenses	**45,647**
			General & Merit Increase	**5,200**
			Total Personal Services	**$174,426**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS

480.0912.572

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	121,190	133,224	114,837	120,579	5,742
10-30	OTHER SALARIES	38,183	0	0	0	0
10-40	OVERTIME	3,562	3,606	3,000	3,000	0
25-01	FICA	11,948	10,343	8,673	9,081	408
25-03	RETIREMENT CONTRIBUTIONS	2,214	5,177	6,998	9,251	2,253
25-04	LIFE/HEALTH INSURANCE	11,829	26,295	25,618	27,315	1,697
29-00	GENERAL & MERIT INCREASE	0	0	5,179	5,200	21
	TOTAL PERSONAL SERVICES	**188,926**	**178,645**	**164,305**	**174,426**	**10,121**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	31,650	23,088	1,000	15,000	14,000
30-01	CITY ADMINISTRATION	0	22,050	24,000	28,000	4,000
31-01	PROFESSIONAL SERVICES	0	0	93,500	105,000	11,500
31-04	OTHER CONTRACTUAL SVCS	63,910	115,897	5,050	6,000	950
40-00	TRAINING & TRAVEL COSTS	0	0	330	330	0
41-00	COMMUNICATIONS	8,518	9,167	6,000	6,000	0
42-10	EQUIP.SERVICES - REPAIRS	2,236	3,969	1,000	2,500	1,500
43-01	ELECTRICITY	0	0	8,450	4,000	(4,450)
43-02	WATER, SEWER, GARBAGE	2,823	3,624	0	3,500	3,500
45-22	SELF INS PROPERTY DAMAGE	7,148	9,710	14,096	10,401	(3,695)
46-00	REPAIR AND MAINTENANCE	5,580	6,922	10,000	10,000	0
47-00	PRINTING AND BINDING	1,207	1,000	1,000	0	(1,000)
47-02	ADVERTISING		0	0	1,000	1,000
47-06	DUPLICATING	0	212	1,500	1,500	0
49-02	INFORMATION SERVICES	0	0	3,670	6,030	2,360
49-05	SPECIAL EVENTS/TOURNAMENTS	0	0	26,000	20,000	(6,000)
51-00	OFFICE SUPPLIES	204	32	1,500	1,000	(500)
51-06	RESALE SUPPLIES	31,315	34,531	31,000	28,000	(3,000)
52-00	OPERATING SUPPLIES	3,565	3,897	300	300	0
54-01	MEMBERSHIPS	25	0	600	300	(300)
59-00	DEPRECIATION/AMORTIZATION	48,148	42,618	0	0	0
59-01	AMORTIZATION	239	239	0	0	0
	TOTAL OPERATING EXPENSES	**206,568**	**276,956**	**228,996**	**248,861**	**19,865**
NON-OPERATING EXPENSES						
70-11	PRINCIPAL	0	0	35,000	40,000	5,000
70-12	INTEREST	27,201	26,113	26,113	24,678	(1,435)
91-51	HEALTH INSURANCE	2,008	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**29,209**	**26,113**	**61,113**	**64,678**	**3,565**
	TOTAL EXPENSES	**$424,703**	**$481,714**	**$454,414**	**$487,965**	**$33,551**

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Special Revenue Funds

Community Development Block Grant

City of Naples, Florida

Fund Summary Page

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

Fund Description

In 2003, Collier County entered into a participating parties agreement with the cities of Naples and Marco Island to qualify for an entitlement status to receive CDBG funding from the Department of Housing and Urban Development (HUD).

HUD awards grants to entitlement communities to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services.

In December 2003, Naples City Council established CDBG priorities for the July 1, 2004 to June 30, 2005 (HUD) fiscal year, which was used as the basis for the city's funding application.

2004-05 Goals and Objectives

Complete authorized projects

- Alley Improvements by March 2005.
- Streetlights/Landscaping by June 2005.

Identify projects/areas for 2005-06 funding

- Send letters or flyers to property owners for input by November 2004.
- Attend at least two neighborhood association meetings annually.
- Update the Carver-River Park Master Plan by November 2004.

2004-05 Significant Budgetary Issues

Revenues

The only revenues to this fund are from the Community Development Block Grant. The City applied for $141,000 in December 2003, and in June 2004, we were advised that the 2004-05 allocation was established at $137,000.

Expenditures

Expenditures of the fund are for two capital improvement projects:

- Alley Improvements between Macedonia Baptist Church, Jasmine Cay and River Park Apartments.
- Installation of streetlamps, landscape and other right of way improvement on 13th and 14th Street North.

A portion of a Planner's salary, when eligible, is also charged to this fund, and is reimbursed by the CDBG funds.

COMMUNITY DEVELOPMENT BLOCK GRANT

FINANCIAL SUMMARY

Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$0**
Projected Revenues FY 2003-04		**$0**
Projected Expenditures FY 2003-04		**$0**
Net Increase/(Decrease) in Net Unrestricted Assets		**$0**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$0**
Add Fiscal Year 2004-05 Budgeted Revenues		
CDBG Entitlement Funds	$ 137,000	
		$137,000
TOTAL AVAILABLE RESOURCES		$137,000
Less Fiscal Year 2004-05 Budgeted Expenditures		
Alley Improvement Project	$35,000	
Streets Landscaping Project	88,000	
Administration Reimbursement per Grant	14,000	137,000
BUDGETED CASH FLOW		**$0**
Projected Unrestricted Net Assets as of September 30, 2005		**$0**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY DEVELOPMENT BLOCK GRANT

130.0574.554

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
OPERATING EXPENSES						
30-01	CITY ADMINISTRATION	0	0	0	14,000	14,000
	TOTAL OPERATING EXPENSES	**0**	**0**	**0**	**14,000**	**14,000**
NON-OPERATING EXPENSES						
60-30	IMPROVEMENTS O/T BUILDINGS	205,650	4,000	0	123,000	123,000
	TOTAL NON-OPERATING EXPENSES	**205,650**	**4,000**	**0**	**123,000**	**123,000**
	TOTAL EXPENSES	**$205,650**	**$4,000**	**$0**	**$137,000**	**$137,000**

CIP PROJECTS - COMMUNITY DEVELOPMENT BLOCK GRANT

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
EQUIPMENT SERVICES							
05A01	Alleyway Improvement	35,000					35,000
05A02	Streetlighting Improvements	88,000					88,000
GRAND TOTAL CDBG		**123,000**	**0**	**0**	**0**	**0**	**123,000**

Building and Zoning

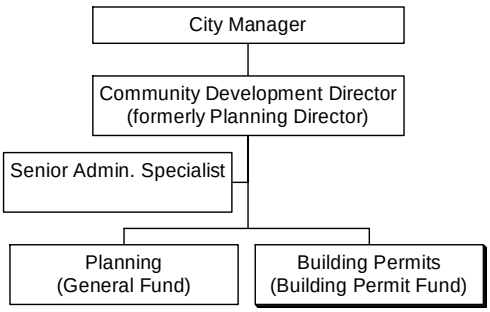
City of Naples, Florida

Fund Summary Page

FUND: **Building Permit Fund**
DEPARTMENT: **Community Development Department**

Fund Description

The Building Permit Fund was created in Fiscal Year 1998-99 when it was separated from the General Fund. The fund is used to account for the activities related to the construction industry in the city. Building Permits is part of the Community Development Department.



2004-05 Goals and Objectives

Enhance Compliance with City Codes

- Improve enforcement procedures by providing continuing education of staff. Training will start in September 2004 to prepare inspection staff to enforce the new Florida Building Code that is expected to take effect January 2005. Inspectors will attend classes on electrical, plumbing, mechanical and energy codes throughout the year.
- Perform random unannounced inspections at permitted sites. Inspectors are currently making unannounced random inspections after their scheduled inspections are completed. This is another method of insuring code compliance and providing assistance to contractors and owners before construction errors progress to far.
- Continue to update library with current codes and standards. New codes and supporting documents, such as commentaries, will be purchased for the inspector's library. These new documents should become available in September.
- Establish quality control program to monitor inspections and plan review. New plan review software is installed and plans examiners are becoming familiar with its' use. This will help to better organize the review process, increase efficiency and create a permanent record of reviews.
- Develop inspection checklists for use by inspectors by September 2005. Checklists will increase the accuracy and efficiency of inspection staff.

FUND: **Building Permit Fund**
DEPARTMENT: **Community Development Department**

Improve Service to Customers

- Establish in house training program for staff. By January 2005, there will be a program in place that will use in-house expertise to provide monthly training for staff on various topics.
- Increase multiple licensing among the inspectors. Inspectors are being encouraged to obtain multiple certifications that allow them to perform inspections. A plan has been submitted to Human Resources that will provide financial incentives to inspectors.
- Continue the quality control program to monitor inspections and plan review. Inspections are being monitored for accuracy by randomly selecting inspections for follow-up inspections by senior staff. Plans review is also being monitored for accuracy by random peer re-review.
- Continue working with Ad Hoc contractors committee. This committee is comprised of area contractors and senior staff and meets monthly in the Building Division. The purpose is to discuss and resolve common problems.
- Continue to encourage pre-application consultations between plans examiners and customers. This helps to resolve problems prior to construction.

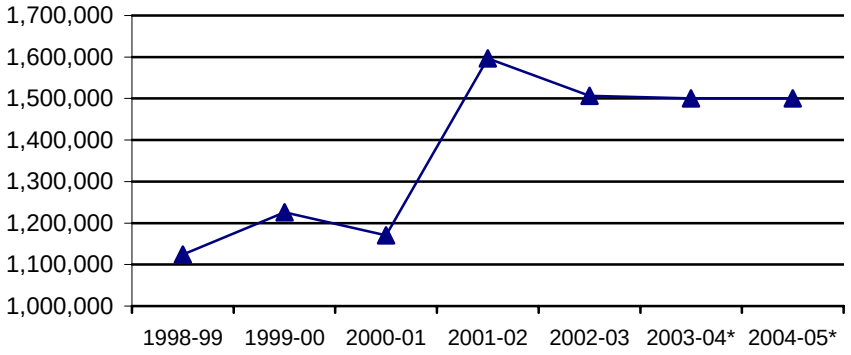
2004-05 Significant Budgetary Issues

The budget of the Building Permits Fund for FY04-05 is $2,515,381, a $195,543 increase over the $2,319,838 adopted 2003-04 budget.

Revenues

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

Building Permit Revenue ($)



Fund Summary Page (continued)

FUND: Building Permit Fund
DEPARTMENT: Community Development Department

Using its reserved funds, the Building Permits Fund constructed a two-story facility in 2000, and is sharing the cost of space with the General fund, the Technology Services fund, the Streets and Traffic fund and the Construction Management fund. Payback-rates are based on a mortgage payment for 30 years, plus an allocation of building overhead. For 2004-05, the square footage and annual payment assigned to each section is shown below:

Planning & Code Enforcement	2,233	$51,740
Technology Services Fund	4,054	$97,972
Streets & Traffic	1,865	$39,177
Construction Management	1,650	$38,232
Plans Review	405	$9,384
Total		**$236,505**

Additional revenues to the fund include interest income and copy charges. For 2004-05, budgeted revenues exceed budgeted expenses by $168,924, which will be reserved for future use.

Expenditures

Several personnel changes were made to the Building Permits Division of the Community Development Department:

Addition:

- Building Inspectors - Two added.
- Permit Specialist (1)

Moved to other funding sources:

- Tradesworker (.5 FTE) - Moved to the General Fund Facilities Maintenance Division. This position was primarily used for maintaining the Air Conditioning system and other facility maintenance, and should be covered by the City Administrative Chargeback.
- Zoning/Code Enforcement Inspectors - Two were moved to new Code Enforcement Division in the General Fund.
- Code Enforcement Specialist - Moved to the new Code Enforcement Division in the General Fund and the title was changed to an Administrative Specialist II.
- Utilities Permit Coordinator – Moved to Water and Sewer Fund.

Changed:

- Deputy Building Official - Changed to a Plans Examiner, resulting in a cost savings.

This resulted in a net decrease of 1.5 positions in this fund, although this causes a net increase of three positions overall in the City.

FUND: **Building Permit Fund**
DEPARTMENT: **Community Development Department**

Other Operating Expenses are budgeted at $916,532, a 16% increase from the adopted budget of FY03-04. The major components of this category are as follows:

City Administration (General Fund Chargebacks)	$279,140	
Insurance	$43,584	(decreased)
Equipment Fuel and Repair	$41,400	
Information Services Charges	$260,550	
Phone Costs	$30,288	
Electricity, Water, Sewer, Garbage	$81,900	
Training and related travel	$16,880	
Outside Counsel	$20,000	
Demolition Projects	$5,000	

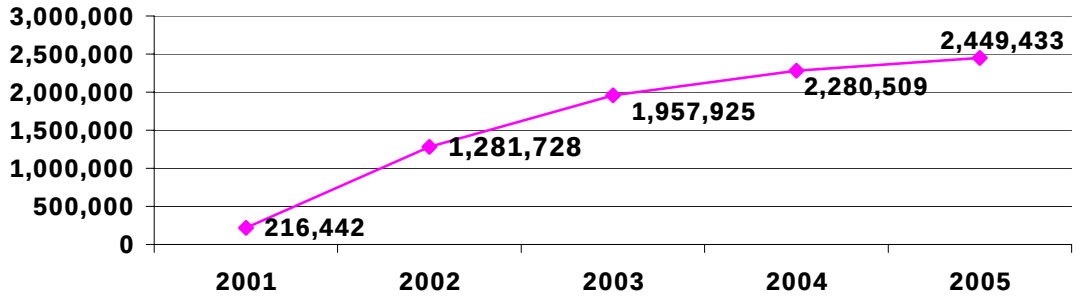
One of the larger areas of increase is in the utility line item. The building's air conditioning system runs on reuse water, which had a major price increase last year. Due to the increased price and the remarkably high maintenance of that particular air-conditioning system, staff is reviewing air conditioning system options for this building, the water/sewer building and the police station, all which use the same system.

Capital Outlay is budgeted at $111,240 which includes two replacement vehicles, two additional vehicles for the new inspector positions, a microfiche reader, and sunshades for the facility foyer.

BUILDING PERMITS FUND
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$1,957,925**
Projected Revenues FY 2003-04		**$2,586,900**
Projected Expenditures FY 2003-04		**$2,264,316**
Net Increase/(Decrease) in Net Unrestricted Assets		**$322,584**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$2,280,509**
Add Fiscal Year 2004-05 Budgeted Revenues		
Building Permits	$1,500,000	
Other Licenses & Permits	922,300	
Charges for Services	241,005	
Fines & Forfeitures	1,000	
Miscellaneous Revenue	20,000	$2,684,305
TOTAL AVAILABLE RESOURCES		**$4,964,814**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Personal Services	$1,487,609	
Operating Expenses	333,258	
Information Services	260,550	
Transfer - Self-Insurance	43,584	
Transfer - Administration	279,140	
Capital Expenses	111,240	$2,515,381
BUDGETED CASH FLOW		**$168,924**
Projected Unrestricted Net Assets as of September 30, 2005		**$2,449,433**

Five Year Trend-Unrestricted Net Assets



CITY OF NAPLES
BUILDING PERMITS FUND
REVENUE SUMMARY

	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	PROJECTED 2003-04	BUDGET 2004-05
BUILDING PERMITS	$1,170,417	$1,596,437	$1,506,705	$1,500,000	$1,500,000
OTHER LICENSES & PERMIT	680,339	1,049,101	915,453	891,300	922,300
BUILDING RENT	163,630	171,815	180,400	180,400	236,505
CHARGES FOR SERVICES	9,431	5,675	5,165	4,200	4,500
FINES & FORFEITURES	4,720	11,867	450	1,000	1,000
OTHER REVENUE	63,933	48,592	37,175	10,000	20,000
TOTAL BUILDING & ZONING FUND	**$2,092,470**	**$2,883,487**	**$2,645,348**	**$2,586,900**	**$2,684,305**

FUND: 110 BUILDING & ZONING

COMMUNITY DEVELOPMENT DEPARTMENT
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
			BUILDING PERMITS	
0	0.5	0.5	Community Development Director	$44,625
0	0.5	0.5	Sr. Administrative Specialist	15,044
1	1	1	Building Official	78,000
0	1	0	Deputy Building Official	0
1	1	1	Sr. Building Inspector	41,046
6	5	7	Building Inspector	278,088
1	1	1	Sr. Plans Examiner	43,541
1	1	2	Plans Examiner	88,593
2	2	0	Zoning/Codes Enforcement Inspector	0
1	1	1	FEMA Support Services Manager	45,464
1	1	1	Land Management Coordinator	31,045
1	1	1	Sr. Permit Coordinator	39,038
1	1	0	Code Enforcement/Permit Specialist	0
1	1	1	Building Permit Analyst	43,157
3	3	4	Permit Specialist	104,214
1	1	1	Administrative Specialist I	23,186
1	1	1	Fire Inspector	36,710
2	2	2	Records Clerk	54,415
0.5	0.5	0	Tradesworker	0
0	1	1	Plans Review Engineer	56,892
0	1	0	Utilities Permit Coordinator	0
24.5	27.5	26		1,023,058

FUND TOTALS :

24.5	**27.5**	**26**	**Regular Salaries**	**1,023,058**
			Other Salaries & Wages	**4,000**
			Overtime	**45,000**
			Employer Payroll Expenses	**371,432**
			General & Merit Increase	**44,119**
			Total Personal Services	**$1,487,609**

FISCAL YEAR 2005
BUDGET DETAIL
BUILDING PERMIT FUND

110.0602.524

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	755,743	856,272	1,022,314	1,023,058	744
10-30	OTHER SALARIES	20,747	1,037	26,000	4,000	(22,000)
10-40	OVERTIME	41,375	38,224	9,500	45,000	35,500
25-01	FICA	60,817	66,697	75,992	76,883	891
25-03	RETIREMENT CONTRIBUTIONS	25,306	34,898	63,977	78,540	14,563
25-04	LIFE/HEALTH INSURANCE	107,119	162,495	222,816	216,009	(6,807)
29-00	GENERAL INCREASE	0	0	48,713	44,119	(4,594)
	TOTAL PERSONAL SERVICES	**1,011,107**	**1,159,623**	**1,469,312**	**1,487,609**	**18,297**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	12,594	6,750	3,800	4,860	1,060
30-01	CITY ADMINISTRATION	113,100	218,100	225,000	279,140	54,140
30-10	AUTO MILEAGE	0	0	100	100	0
31-00	PROFESSIONAL SERVICES	4,486	106	1,000	30,000	29,000
32-10	OUTSIDE COUNSEL	13,722	13,919	4,500	20,000	15,500
34-01	DEMOLITION	0	0	5,000	5,000	0
40-00	TRAINING & TRAVEL COSTS	0	0	16,730	16,880	150
40-01	TRAVEL	6,104	6,478	0	0	0
40-02	SCHOOL AND TRAINING	5,395	7,645	0	0	0
41-00	COMMUNICATIONS	19,892	23,015	37,092	30,288	(6,804)
42-10	EQUIP.SERVICES - REPAIRS	9,046	15,988	27,323	28,000	677
42-11	EQUIP. SERVICES - FUEL	7,177	7,043	9,400	13,400	4,000
43-01	ELECTRICITY	42,058	36,221	38,000	39,900	1,900
43-02	WATER, SEWER, GARBAGE	10,523	16,581	15,000	42,000	27,000
44-01	BUILDING RENTAL	0	0	0	12,120	12,120
45-22	SELF INS. PROPERTY DAMAGE	71,208	102,262	79,129	43,584	(35,545)
46-00	REPAIR AND MAINTENANCE	3,970	3,446	4,221	4,221	0
46-02	BUILDINGS & GROUND MAINT.	33,376	25,311	28,700	30,135	1,435
47-00	PRINTING AND BINDING	5,218	12,456	16,000	16,000	0
47-06	DUPLICATING	249	3,179	3,200	3,200	0
49-00	OTHER CURRENT CHARGES	4,622	0	0	0	0
49-02	INFORMATION SERVICES	246,032	282,889	244,720	260,550	15,830
51-00	OFFICE SUPPLIES	2,733	1,748	2,900	3,200	300
52-00	OPERATING SUPPLIES	12,547	11,286	12,000	22,000	10,000
52-07	UNIFORMS	3,796	3,435	3,700	3,904	204
52-09	OTHER CLOTHING	1,107	856	1,000	1,000	0
54-01	MEMBERSHIPS	6,273	6,547	7,050	7,050	0
	TOTAL OPERATING EXPENSES	**635,228**	**805,261**	**785,565**	**916,532**	**130,967**
NON-OPERATING EXPENSES						
60-20	BUILDINGS	12,423	0	0	0	0
60-40	MACHINERY & EQUIPMENT	8,275	1,187	15,361	12,000	(3,361)
60-70	VEHICLES	22,177	0	22,000	99,240	77,240
60-80	COMPUTER PURCHASES	30,909	0	27,600	0	(27,600)
60-81	COMPUTER SOFTWARE	81,011	3,079	0	0	0
91-51	HEALTH INSURANCE	17,068	0	0	0	0
	TOTAL NON-OPERATING EXPENSE	**171,863**	**4,266**	**64,961**	**111,240**	**46,279**
	TOTAL EXPENSES	**$1,818,198**	**$1,969,150**	**$2,319,838**	**$2,515,381**	**$195,543**

CIP PROJECTS - BUILDING & ZONING FUND

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
BUILDING & ZONING							
05B05	Additional Inspector Vehicles	49,620					49,620
05B01	Replacement Vehicle	49,620					49,620
05B13	Sunshades for Building	8,000					8,000
05B07	Microfilm & Microfiche Reader/Scan	4,000					4,000
GRAND TOTAL BUILDING & ZONING		**111,240**	**0**	**0**	**0**	**0**	**111,240**

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Taxing Districts

City of Naples, Florida

Fund Summary Page

FUND: **East Naples Bay Taxing District**
Moorings Bay Taxing District

Fund Description

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

2004-05 Goals and Objectives

Deliver Responsive Service to the Taxing Districts

- Provide a method for ensuring district initiatives and project requests are timely and efficiently reviewed and scheduled by devising a Gant chart detailing projects and timelines for each district before October 2004.
- Provide a comprehensive annual report on achievements of each taxing district for resident education before August 2005.

Provide for the Maintenance of Canals and Waterway Systems in Accordance with Enabling Legislation

- Provide a method and determine a level of service desired by residents for the maintenance dredging of canal systems and the placement of aids to navigation signage for safe boater education, enforcement and vessel operator convenience by January 2005.
- Provide a method for special project implementation that meets ordinance requirements, DEP permitting regulation and compliance, and establishes a supported financial method for the completion of the project by December 2004.
- Provide a method for the establishment of an annual budget that manages the collection of funds for the disbursement of specialized projects desired within each taxing district by December 2004.

2004-05 Significant Budgetary Issues

EAST NAPLES BAY

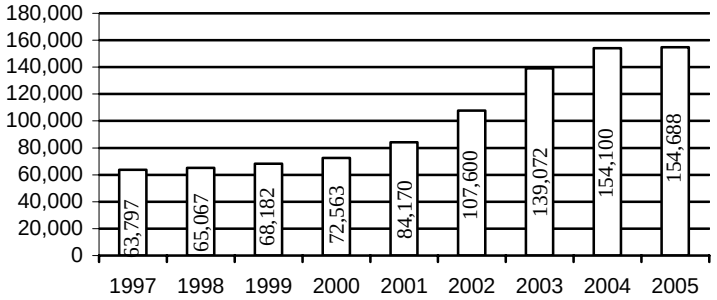
The budget for the East Naples Bay Taxing District is $467,601.

Fund Summary Page (continued)

FUND: East Naples Bay Taxing District
Moorings Bay Taxing District

Revenues
The tax rate for the East Naples Bay Taxing District remains at 0.5000. With a taxable value of $322,266,765, and a collection rate of 96%, this fund is projecting to collect $154,688 in property tax. The chart below shows seven years of collections, with projections for FY03-04 and FY04-05.

East Naples Bay Property Taxes



In addition to the property taxes, the fund should receive approximately $11,093 in miscellaneous income.

Expenditures
Approved budgeted expenditures for East Naples Bay District total $467,601. This is a major increase from prior years, due to a plan by the Taxing District Advisory Committee to augment and complete rock removal from certain canals in the district. (This was discussed in the Committee's May 10, 2004 meeting.) Engineering and design for this project could cost approximately $230,000. This does not include any construction costs. When construction costs are estimated, it will be up to the Council to determine how to pay for the construction.

There is a $150,000 capital improvement project for maintenance dredging to remove sediment and rock.

A continuing expenditure in the East Naples Bay District is a transfer to the Debt Service Fund to pay the annual debt service on a Series 1993 revenue bond, with an original amount of $562,582. Final maturity on the bonds is July 2006, and the 2004-05 requirement is $74,101.

Additional expenditures are for miscellaneous costs such as tax roll postage, usually costing less than $50 and the annual special district fee in the amount of $175, and $12,500 for aids to navigation such as lights and markers.

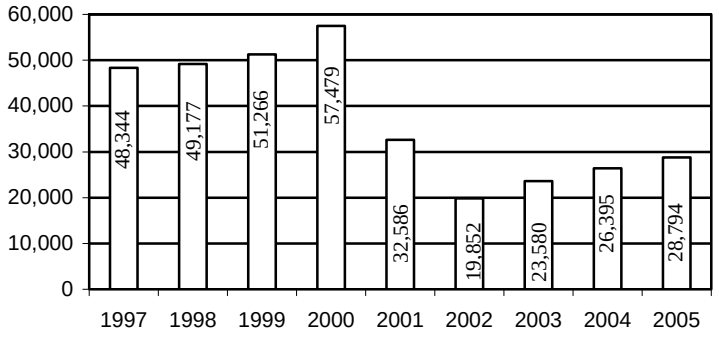
FUND: East Naples Bay Taxing District
Moorings Bay Taxing District

MOORINGS BAY
The budget for the Moorings Bay Taxing District is $562,580, using $513,206 of fund balance.

Revenues
The tax rate for the Moorings Bay Taxing District remained at 0.0250. The taxable value of the district is $1,199,758,916, a 9.6% increase over the prior year's taxable value. Assuming a collection rate of 96%, this fund is projecting to collect $28,794 in property tax.

The chart below shows the past seven years of tax collections, with projections for FY04 and FY05. The decrease in revenue from 2000 to 2001 was due to a reduction in the millage rate from 0.1000 to 0.0500 respectively. The Advisory Board again recommended that the City Council further reduce the rate from 0.0500 in 2001 to 0.0250, which has been the rate since 2002.

Moorings Bay Property Taxes



In addition to the property taxes, the fund should receive approximately $10,000 in interest income assuming an interest rate of 2%. There is also a $10,580 Tourist Development Tax reimbursement for the semi-annual monitor of Doctor's Pass to ensure that the Pass remains navigable and that the beach and its sand is protected, while not impacting environmentally sensitive habitats.

Expenditures
Expenditures for the Moorings Bay District total $562,580.

Operating expenditures include aids to navigation such as channel markers. There is $35,000 budgeted for the dredging permit acquisition.

The major expenses of this budget are the two capital projects totalling $510,580. Specifically, this includes the monitoring of Doctors Pass, which was noted above, plus $500,000 to remove accumulated sediment that interferes with navigation in Doctors Pass and its approaches.

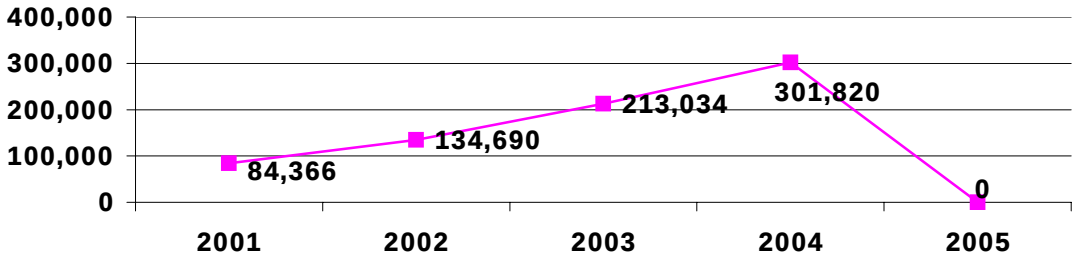
EAST NAPLES BAY TAX DISTRICT

FINANCIAL SUMMARY

Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$213,034**
Projected Revenues FY 2003-04		**$154,100**
Projected Expenditures FY 2003-04		**$65,314**
Net Increase/(Decrease) in Net Unrestricted Assets		**$88,786**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$301,820**
Add Fiscal Year 2004-05 Budgeted Revenues		
Property Tax (at 0.5 mills)	154,688	
Miscellaneous Income	11,093	$165,781
TOTAL AVAILABLE RESOURCES		**$467,601**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Operations & Maintenance	243,500	
Capital Projects	150,000	
Debt Service	74,101	$467,601
BUDGETED CASH FLOW		**-$301,820**
Projected Unrestricted Net Assets as of September 30, 2005		**$0**

Five Year Trend - Unrestricted Net Assets



FISCAL YEAR 2005
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY

350.0608.537

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	0	0	2,000	0	(2,000)
25-00	OTHER FRINGE BENEFITS	0	0	250	0	(250)
	TOTAL PERSONAL SERVICES	**0**	**0**	**2,250**	**0**	**(2,250)**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	21	198	250	12,500	12,250
30-01	CITY ADMINISTRATION	0	0	12,500	0	(12,500)
31-01	PROFESSIONAL SERVICES	0	0	0	85,000	85,000
31-04	OTHER CONTRACTUAL SERVICES	0	0	0	145,000	145,000
46-00	REPAIR AND MAINTENANCE	0	0	1,000	1,000	0
49-00	OTHER CURRENT CHARGES	175	700	1,000	0	(1,000)
52-00	OPERATING SUPPLIES	0	0	250	0	(250)
	TOTAL OPERATING EXPENSES	**196**	**898**	**15,000**	**243,500**	**228,500**
NON-OPERATING EXPENSES						
60-30	IMPROVEMENTS O/T BUILDINGS	0	0	0	150,000	150,000
91-00	TRANSFERS OUT	62,170	64,242	61,564	74,101	12,537
	TOTAL NON-OPERATING EXPENSES	**62,170**	**64,242**	**61,564**	**224,101**	**162,537**
	TOTAL EXPENSES	**$62,366**	**$65,140**	**$78,814**	**$467,601**	**$388,787**

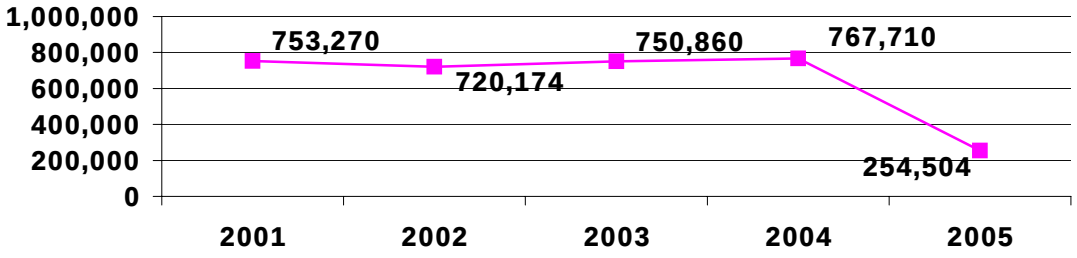
CIP PROJECTS - EAST NAPLES BAY TAX DISTRICT

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
EAST NAPLES BAY TAX DISTRICT							
05W01	E. Naples Bay Tax Distr. Dredging	150,000					150,000
GRAND TOTAL EAST NAPLES BAY		**150,000**	**0**	**0**	**0**	**0**	**150,000**

MOORINGS BAY TAX DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$750,860**
Projected Revenues FY 2003-04		**$35,600**
Projected Expenditures FY 2003-04		**$18,750**
Net Increase/(Decrease) in Net Unrestricted Assets		**$16,850**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$767,710**
Add Fiscal Year 2004-05 Budgeted Revenues		
Property Tax (at 0.025 mills)	28,794	
TDC Reimbursement	10,580	
Interest Income	10,000	$49,374
TOTAL AVAILABLE RESOURCES		**$817,084**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Operations & Maintenance	52,000	
Capital Projects	510,580	$562,580
BUDGETED CASH FLOW		**-$513,206**
Projected Unrestricted Net Assets as of September 30, 2005		**$254,504**

Five Year Trend - Unrestricted Net Assets



FISCAL YEAR 2005
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY

360.0608.537

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	0	0	2,000	0	(2,000)
25-00	OTHER FRINGE BENEFITS	0	0	500	0	(500)
	TOTAL PERSONAL SERVICES	**0**	**0**	**2,500**	**0**	**(2,500)**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	5,831	179	3,500	2,500	(1,000)
30-01	CITY ADMINISTRATION	0	0	12,500	0	(12,500)
31-01	PROFESSIONAL SERVICES	0	0	10,000	35,000	25,000
31-04	OTHER CONTRACTUAL SVCS	6,678	0	2,000	12,500	10,500
46-00	REPAIR AND MAINTENANCE	810	400	2,000	2,000	0
49-00	OTHER CURRENT CHARGES	175	0	1,000	0	(1,000)
52-00	OPERATING SUPPLIES	0	0	250	0	(250)
	TOTAL OPERATING EXPENSES	**13,494**	**579**	**31,250**	**52,000**	**20,750**
NON-OPERATING EXPENSES						
60-30	IMPROVEMENTS O/T BUILDINGS	205,650	4,000	0	510,580	510,580
	TOTAL NON-OPERATING EXPENSES	**205,650**	**4,000**	**0**	**510,580**	**510,580**
	TOTAL EXPENSES	**$219,144**	**$4,579**	**$33,750**	**$562,580**	**$528,830**

CIP PROJECTS - MOORINGS BAY TAX DISTRICT

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
MOORINGS BAY TAX DISTRICT							
05W03	Semi-Annual Monitoring of Dr.'s Pass	10,580					10,580
05W04	Moorings Bay Tax Distr. Dredging	500,000					500,000
GRAND TOTAL MOORINGS BAY		**510,580**	**0**	**0**	**0**	**0**	**510,580**

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Community Redevelopment

City of Naples, Florida

Fund Summary Page

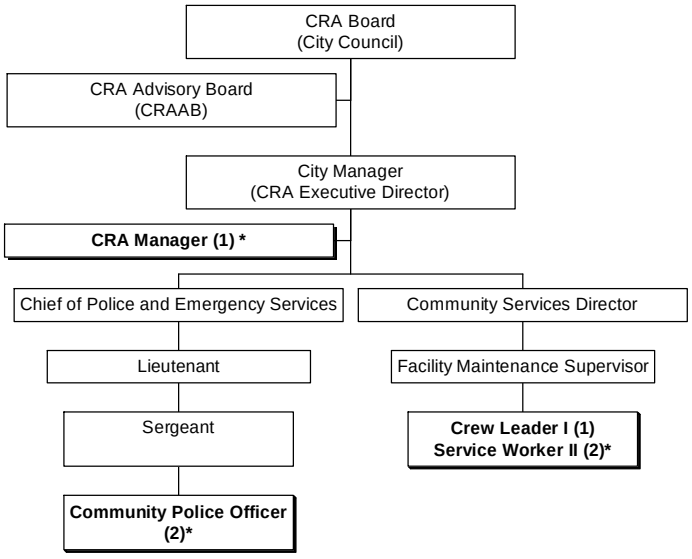
FUND: **Community Redevelopment Agency**

Fund Description

The Community Redevelopment Agency (CRA) Fund is the fund used to account for the City's Tax Increment Financing District. The CRA was created in 1994 by resolutions 94-7098 and 94-7099, which generally establish the boundaries as 7th Avenue North, the Gordon River, 6th Avenue South and 3rd Street. The actual boundaries are defined within the enabling legislation.

The purpose of a CRA is to eliminate or prevent slum or blight, reduce or prevent crime, and initiate revitalization. The Naples CRA has made many improvements including a free parking garage, street lighting, streetscape-type improvements to 2nd, 3rd and 4th Avenues North between US 41 and 10th Street, major improvements to 6th Avenue South, relocating the traffic signal on Goodlette Road at Bayfront and rebuilding Menefee and Merrihue Parks on 5th Ave South.

The CRA Board is the City Council, and the Executive Director is the City Manager. In addition, there is a new Community Redevelopment Agency Advisory Board (CRAAB) made up of members of the CRA community providing guidance and suggestions.



** indicates a position change or increase*

Bylaws of the CRA require that the Executive Director prepare an annual budget and work program for the CRA Board's recommendation to the City Council by June 1 of each fiscal year. This was submitted, and changes have been made based on comments by the CRA and the CRAAB boards.

Fund Summary Page (continued)

FUND: Community Redevelopment Agency

2004-05 Goals and Objectives

Complete the current phase of the 41-10 Master Plan

- Project to include all aspects of streetscaping by September 2005.
- Ensure minimal impact on residents during construction.

Prepare a formal CRA operation and capital master plan

- Coordinate community and board input by March 2005.
- Obtain final approval of CRAAB, CRA Board and Council by June 2005.

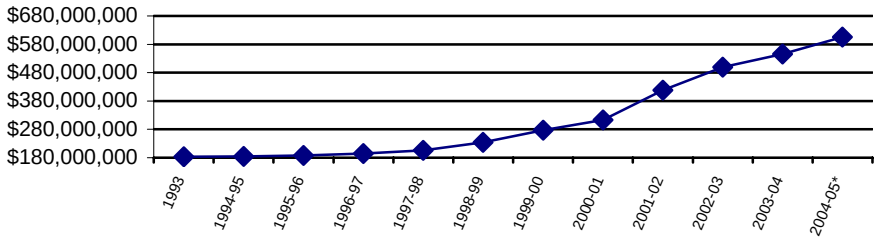
2004-05 Significant Budgetary Issues

The adopted budget of the Community Redevelopment Agency for FY04-05 is $4,287,463. This budget was prepared with the cooperation of the departments of Police and Emergency Services, Community Services, Public Works, Community Development and Construction Management, all of whom coordinate services within the district.

Revenues

The primary revenue earned by the CRA is Ad Valorem Taxes from Tax Increment Financing. Tax Increment Financing, or TIF, is the amount of tax specifically due to increased property values within the District. The CRA receives TIF money from the City and the County, using the 1993 property tax value as a base. The following chart shows the growth in taxable value since the base year, when values were slightly less than $184 million, to its estimated 2005 value in excess of $600 million.

Taxable Value in the TIF



*Preliminary

Taxable value estimates from the Collier County Property Appraiser show a preliminary value of $601,140,000. Compared to base year value of $183,809,274, the taxable increment is $417,330,726. Therefore, the amount of tax revenue expected from the TIF is $2,008,730 with $456,730 from the City (based on the current 1.1600 tax rate and a 95% collection rate) and $1,552,000 from Collier County, using their current 3.8772 tax rate.

FUND: Community Redevelopment Agency

In addition to the property taxes, the fund should receive approximately $42,000 in interest income, based on approximately $2,100,000 in investable assets, and an interest rate of 2.0%.

Finally, this budget appropriates $2,236,463 in fund balance, most of which is carried forward from the 2003 bond.

Expenditures

For 2004-05, the budgeted expenditures for Community Redevelopment Agency total $4,287,463.

Personal Services, budgeted at $305,817, is $119,879 (64%) higher than the adopted budget of FY04.

The Department has six positions budgeted, as shown below:

Position	FY00-01	FY01-02	FY02-03	FY03-04	**FY04-05**
CRA Manager	0	0	0	0	**1**
Police Officer	1	1	1	1	**2**
Crew Leader I	1	1	1	1	**1**
Service Worker II	0	0	1	1	**2**
Crew Leader III	0	.5	0.5	0.5	**0**
Total	2	2.5	3.5	3.5	**6**

One new position, CRA Manager, was recommended by the CRA Executive Director (City Manager) and was also requested by the Community Redevelopment Agency Advisory Board (CRAAB). Specifically, they expressed a need for professional and regular management, due to the major projects and undertakings. This position is tentatively positioned as a pay grade 24, reporting to the Community Development Director or the City Manager.

The CRA board and the Police Department both suggested the addition of a Police Officer. The part-time Crew Leader III position, which has been vacant, was changed to a full-time Service Worker II.

Operating Expenses are budgeted at $454,765. The major components of this category are as follows:

City Administration (General Fund Chargebacks)	$120,000
Construction Management Fee	126,000
Professional Services – Other	100,000
Garage Sweeping	5,000
Electricity	17,200
Repair & Maintenance (such as elevator maintenance)	15,700
Tree Trimming (Contractual Services)	16,500
Daily Waste Can Servicing	21,000
Landscape Trees and Supplies	10,000

Fund Summary Page (continued)

FUND: Community Redevelopment Agency

New this year are several maintenance items. For 04-05, the City will spend $16,500 on palm tree trimming for the 578 palms in the CRA. There are also 654 hardwood trees in the CRA; 218 will be trimmed in 2004-05, but funded in the General Fund for $32,000. There are 37 waste cans on Fifth Avenue, which are emptied every day and bags replaced. Solid Waste provides a standard level of service of three times per week, and has estimated the 2005 cost for this extra layer of service to be $21,000. Also new this year are office supplies and costs related to the CRA Manager and CRAAB operation.

The CRAAB suggested that $100,000 be budgeted for professional engineering, consulting or design services which may be needed for items such as the vacation or reconstruction of Park Street, preliminary design of a new garage or a signage review. This is also included in the CRA budget.

Debt service for the fund is budgeted at $797,434. This includes $402,367 for debt service payment related to the debt issued in March 2003. That bond refunded the Parking Garage debt and provided nearly $3,000,000 for improvements to the 41-10 area. As shown on the following pages, the CRA was loaned capital moneys from several other city funds. The City has established a payback schedule, which includes a 3.5% interest rate. The debt service on these interfund loans is $395,067. The repayment schedules, which follow this summary, can be changed, but this budget does not make any changes.

There is $2,450,000 budgeted for Capital Improvements. These are fully explained in the Capital Improvement Program, but include the following:

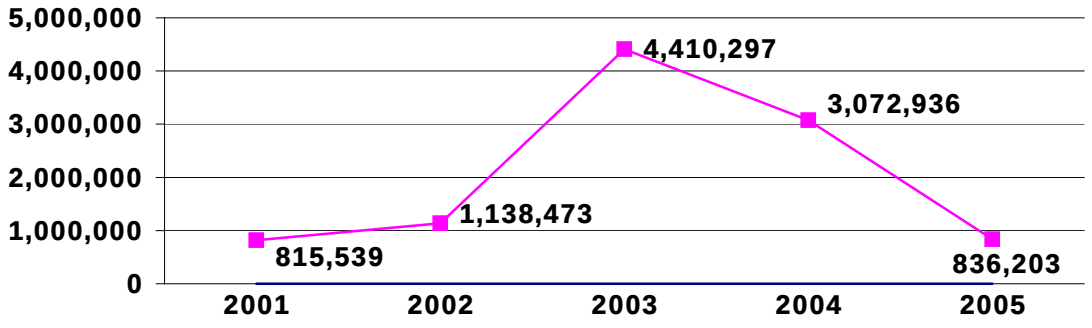
41-10 Project	The 41-10 project was injected with over $2.9 million last year via a bond issue. During FY04, approximately $1.3 million of that bond will be spent on construction projects on 10th Street, and the balance of $1.7 million will be left in the project for completion in 2004-05.
12th St. Improvement	The $250,000 12th Street Improvement Project was not started in 2004, therefore the full amount is being requested again in 2005.
Manager Furnishings	The CRA Manager will require approximately $5,000 in furniture and equipment.
3rd Ave S. Traffic Calming	Improvements include brick paver crossings and entry island. This project cost is being split with the utility tax fund; with the $195,000 paying for the portion of the improvements located within the TIF district.
Landscape/Lighting	$300,000 was requested by the CRAAB at the June 28, 2004 meeting to add landscaping on Fifth Avenue and additional lighting.

Finally, surplus funds of $279,447, are being held as a capital reserve for future projects. During 2004-05, the CRA will develop an operational and capital master plan for its future, which will incorporate the use of these funds.

COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
Fiscal Year 2004-05

Fund Balance as of Sept. 30, 2003		**$4,410,297**
Projected Revenues FY 2003-04		**$1,797,000**
Projected Expenditures FY 2003-04		**$3,134,361**
Net Increase/(Decrease) in Net Unrestricted Assets		**($1,337,361)**
Expected Fund Balance as of Sept. 30, 2004		**$3,072,936**
Add Fiscal Year 2004-05 Proposed Revenues		
Tax Increment Financing City 1.1600 mills	$456,730	
Tax Increment Financing County 3.8772 mills	1,552,000	
Other Income	42,000	$2,050,730
TOTAL AVAILABLE RESOURCES:		**$5,123,666**
Less Fiscal Year 2004-05 Proposed Expenditures		
Personal Services	$305,817	
Operating Expenses	208,765	
Transfer - Administration	120,000	
Transfer - Capital Project Engineer	126,000	
Capital Improvements	2,450,000	
Debt Service - Principal	200,000	
Debt Service - Interest	202,367	
Transfer - Other Funds	395,067	
Contingency	279,447	$4,287,463
BUDGETED CASH FLOW		**($2,236,733)**
Projected Fund Balance as of September 30, 2005		**$836,203**

Five Year Trend - Fund Balance



FISCAL YEAR 2005
COMMUNITY REDEVELOPMENT FUND
DEBT SERVICE COVERAGE CALCULATION
($000'S OMITTED)

OPERATING REVENUES	**$2,009**
OPERATING EXPENSES:	515
OPERATING INCOME	**$1,494**
INTEREST INCOME	42
NET REVENUES AVAILABLE FOR DEBT SERVICE, CAPITAL REQUIREMENTS AND INTERFUND TRANSFERS	**$1,536**
DEBT SERVICE REQUIREMENTS(1)	$402
DEBT SERVICE COVERAGE	**3.82**
INTERFUND TRANSFER	$641

(1) Includes payments on the Series 2003 CRA Debt.

CITY OF NAPLES
COMMUNITY REDEVELOPMENT AGENCY FUND
REVENUE SUMMARY

	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	PROJECTED 2003-04	BUDGET 2004-05
TAX INCREMENTS	$575,298	$1,118,269	$1,497,895	$1,732,000	$2,008,730
BOND PROCEEDS	-	-	2,981,354	-	-
OTHER INCOME	-	-	-	-	-
INTEREST INCOME	76,203	47,932	85,466	65,000	42,000
TOTAL REVENUES	**$651,501**	**$1,166,201**	**$4,564,715**	**$1,797,000**	**$2,050,730**

City of Naples
Community Redevelopment Agency
Interfund Borrowing
Repayment Schedule

Fund/Purpose	9/30/04 Balance	Payoff (years*)	Interest rate	Annual debt Pymt
General -Plaza	375,757	9	3.50%	55,315
General - 5th Ave S	361,336	9	3.50%	53,192
General Tennis Deficit	82,683	7	3.50%	15,711
Stormwater-6th Ae S	76,558	7	3.50%	14,548
Stormwater-6th Ae S	40,658	3	3.50%	21,780
Streets - 6th Ave S	375,733	9	3.50%	55,311
Streets 5th Ave S	94,853	7	3.50%	18,024
Utility Tax 6th Ave S	261,379	9	3.50%	38,477
Utility Tax 3rd Ave N	116,828	7	3.50%	22,200
Utility Tax 5th Ave S	110,638	7	3.50%	21,024
Utility Tax Goodlete Rd	178,228	7	3.50%	33,867
Utility Tax Menefe/Merrihue Park	25,412	3	3.50%	13,613
Utility Tax 5th Ave Side Streets	168,428	7	3.50%	32,005
Total	**2,268,490**			**395,067**

** Basis:*
Less than $100,000 outstanding, 4 years
Less than $300,000 outstanding, 8 years
Otherwise 10 years

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

FUND 380: COMMUNITY REDEVELOPMENT FUND

PESD / COMMUNITY SERVICES / COMMUNITY DEVELOPMENT DEPARTMENT
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 Approved
1	1	2	Community Police Officer	$78,175
0	0	1	CRA Manager	49,715
1	1	1	Crew Leader I	29,789
1	1	2	Service Worker II	45,965
0.5	0.5	0	Crew Leader III	0

FUND TOTALS :

3.5	**3.5**	**6**	**Regular Salaries**	**203,644**
			State Incentive Pay	**960**
			Overtime	**17,000**
			Holiday Pay	**1,560**
			Employer Payroll Expenses	**73,871**
			General & Merit Increase	**8,782**
			Total Personal Services	**$305,817**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND

380.0506.552

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	82,322	84,233	106,985	203,644	96,659
10-32	STATE INCENTIVE PAY	759	593	960	960	0
10-40	OVERTIME	2,211	10,622	29,500	17,000	(12,500)
10-42	HOLIDAY PAY	1,347	1,560	1,560	1,560	0
25-01	FICA	3,000	7,308	8,295	15,561	7,266
25-03	RETIREMENT CONTRIBUTIONS	28	2,845	7,044	13,625	6,581
25-04	LIFE/HEALTH INSURANCE	3,091	16,802	27,273	44,685	17,412
29-00	GENERAL & MERIT INC.	0	0	4,321	8,782	4,461
	TOTAL PERSONAL SERVICES	**92,758**	**123,963**	**185,938**	**305,817**	**119,879**
OPERATING EXPENSES						
30-01	CITY ADMINISTRATION	75,900	94,900	106,000	120,000	14,000
30-40	CAP PROJECT ENGINEER FEE	0	0	180,000	126,000	(54,000)
31-01	PROFESSIONAL SERVICES	32,875	16,375	5,400	105,000	99,600
31-04	OTHER CONTRACTUAL SERVICES	2,686	5,856	6,600	44,500	37,900
32-10	OUTSIDE COUNSEL	0	1,992	0	0	0
41-00	COMMUNICATIONS	0	0	0	1,420	1,420
43-01	ELECTRICITY	15,479	13,827	17,200	17,200	0
46-00	REPAIR & MAINTENANCE	5,408	12,890	23,920	15,700	(8,220)
47-02	ADVERTISING	0	0	0	3,050	3,050
49-00	OTHER CURRENT CHARGES	5,396	9,114	0	0	0
51-00	OFFICE SUPPLIES	0	0	0	3,000	3,000
52-00	OPERATING SUPPLIES	911	2,561	15,600	8,500	(7,100)
52-31	TREE/PLANTING/SUPPLIES	0	0	0	10,000	10,000
54-01	MEMBERSHIPS	0	395	395	395	0
	TOTAL OPERATING EXPENSES	**138,655**	**157,910**	**355,115**	**454,765**	**99,650**
NON-OPERATING EXPENSES						
60-30	IMPROVEMENTS O/T/ BUILDING	186,812	403,300	3,278,205	2,445,000	(833,205)
60-40	MACHINERY & EQUIPMENT	0	0	0	5,000	5,000
70-11	BOND PRINCIPAL (see following page)	0	0	250,000	200,000	(50,000)
70-12	BOND INTEREST (see following page)	0	86,824	211,130	202,367	(8,763)
91-01	INTERFUND LOAN GENERAL FUND	0	0	124,218	124,218	0
91-21	BOND SINKING FUND FD2000	157,048	180,340	0	0	0
91-34	INTERFUND LOAN CAPITAL PROJECTS	0	0	161,185	161,186	1
91-39	INTERFUND LOAN STREETS	0	0	73,335	73,335	0
91-47	INTERFUND LOAN STORMWATER FUND	0	0	36,328	36,328	0
91-48	INTERFUND LOAN TENNIS FUND	144,000	0	0	0	0
99-02	CAPITAL CONTINGENCY	0	0	0	279,447	279,447
	TOTAL NON-OPERATING EXPENSES	**487,860**	**670,464**	**4,134,401**	**3,526,881**	**(607,520)**
	TOTAL EXPENSES	**$719,273**	**$952,337**	**$4,675,454**	**$4,287,463**	**($387,991)**

CIP PROJECTS - COMMUNITY REDEVELOPMENT FUND

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
COMMUNITY REDEVELOPMENT							
00C12	41-10 Master Plan	1,700,000	1,500,000		1,500,000		4,700,000
04C16	12 Avenue Improvements	250,000					250,000
05C01	CRA Manager Furnishings	5,000					5,000
05C07	3rd Ave. S. Improvements	195,000					195,000
05C21	Fifth Ave. Landscaping	50,000					
05C22	Lighting	250,000					
GRAND TOTAL COMMUNITY REDEV.		**2,450,000**	**1,500,000**	**0**	**1,500,000**	**0**	**5,150,000**

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Streets Fund

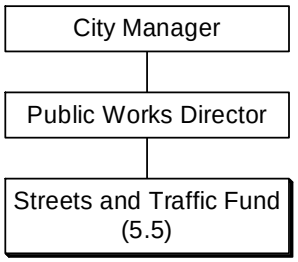
City of Naples, Florida

Fund Summary Page

FUND: Streets and Traffic Fund (Fund 390)

Fund Description

The Streets and Traffic Fund was established in its current format in 1992 to consolidate all revenue sources and expenditures related to streets and traffic control. This fund is under the responsibility of the Public Works Director.



2004-05 Goals and Objectives

Operate and maintain the street systems within the City so as to provide for the designated Level of Service 'C' and concurrently improve the esthetics of the street system to maintain community character and value.

- Enhance street pavement by annual resurfacing in the off-season. Complete by August 2005.
- Maintain traffic control for safe travel throughout the community by daily sign inspections/replacements and by quarterly pavement marking improvements.
- Improve the sidewalk and pathway program for safe travel and for enhancement of community character. Sidewalk maintenance will include monthly inspections and scheduling of repairs.
- Maintain traffic signal systems to enhance circulation within the city. Signal maintenance includes daily evaluation and modification of timing plans.
- Improve the signal systems on U.S.41 for system coordination and reduced travel delays. The Phase 2 Signal Project is scheduled to start in October 2004 and be substantially complete in April 2006.
- Promote traffic calming and street improvements for increased community value. This program remains subject to the petition process on a community/association basis.
- Perform Origin & Destination studies on U.S.41 to determine the feasibility to re-routing through traffic. The completion of this program is expected to be by March 2005 (for seasonal data) and by August 2005 (for off-season data).
- Replace signal strain poles with decorative mast arms and provide for improved lighted signage. The two projects in 2005 will be at 3rd Street & Broad and 3rd Street & 5th Avenue S. Due to mast arm delivery, work is scheduled to be completed in Spring 2005.
- Improve the signage and routing for downtown traffic. This program is proposed for initial implementation via 3rd Avenue South in the first quarter of 2005.

FUND: Streets and Traffic Fund

Provide operational and support services to the Public Works Department so as to maximize the service life of City facilities, to minimize the adverse impacts of development activities on public services and to minimize the cost of service delivery.

- Implement right-of-way controls to protect and maintain public facilities. Drafting and processing of a new Ordinance is scheduled for December 2004.
- Institute utility development fees for plan reviews and inspections. Drafting and processing of a new Ordinance is scheduled for the March 2005.
- Provide land-use and permitting support services Citywide so as to reduce infrastructure delivery time and reduce cost. This activity is planned on a continuing basis.
- Plan and coordinate capital improvements so as to maximize City system improvements at minimal cost. This activity is planned on a continuing basis.

2004-05 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY04-05 is $7,310,875. This includes a $4.9 million Department of Transportation grant for Collier County Naples Phase II signal system.

Revenues

Revenues into this fund total $7,310,875, which includes a $280,000 transfer from the General Fund.

The primary revenue in the fund for 2004-05 are Florida Department of Transportation grants and revenues. The $4.9 million grant is for a FDOT signal project, where, when completed, the City will have the ability to provide a traffic responsive signal system from U.S.41 at Sandpiper on the east, to Neapolitan Way on the North. This type of system has the ability to monitor traffic volumes and adjust signal time to minimize delays, and will take nearly two years to fully implement.

In addition to the Signal Grant, the FDOT provides ongoing funding in the amount of $31,750 and $16,790 for lighting and signal maintenance, respectively.

The primary recurring revenue to this fund is the Local Option Fuel Tax. Budgeted at $864,000 this source is the first of three types of local fuel taxes authorized by the state legislature. This six-cent tax is split among the governments of Collier County, with Naples receiving 10.28% of the county-wide collections. This is a significant reduction from prior years, due to a recalculated interlocal agreement, which reduced Naples' share from 14.48%.

Collier County also participates in the second type of local fuel tax, called the five-cent option. The City budgeted to receive $663,000, also 10.28% of the County's collection. Like the Local Option Fuel Tax, this is a significant reduction from prior years, due to a recalculated interlocal agreement, which reduced Naples' share from 14.48%.

In all, the reduction in the above two fuel tax revenues resulted in a budget reduction of $453,000, and reduction in receipts, compared to FY02-03 of $520,000 annually.

FUND: Streets and Traffic Fund

The State of Florida has a revenue sharing program, funded by sales and use taxes and a state fuel tax. At least thirty-five percent of the City's collections are to be dedicated to transportation; for FY04-05, the transportation-dedicated portion of the revenue sharing program is $240,000. Estimates for these three revenue sources (the six-cent tax, the five-cent option and the revenue sharing) are provided by the State of Florida Legislative Committee on Intergovernmental Relations. Revenues are distributed to cities based on transportation expenditures, in accordance with state law and the intergovernmental agreement with the County.

The Streets fund is expected to receive $35,000 in interest earnings and $7,000 in miscellaneous revenues (such as sidewalk construction fees and insurance reimbursements for various damages).

The City and County have an interlocal agreement on transportation impact fees: the city keeps the first $200,000 of impact fees, and the balance goes to the County for expansions to county maintained roadways.

The fund has two other incoming sources for 2004-05. Several years ago, this fund provided a loan to the Community Redevelopment Agency. According to the repayment schedule, the Streets and Traffic Fund will receive $73,335, which includes approximately $20,000 in interest; the balance would be principal repayment.

Finally, to offset the loss to this fund due to the change of the gas tax allocation, the General Fund will transfer $280,000 to the Streets Fund.

Expenditures

The Fund has five and a half positions budgeted, an increase of one-half over fiscal year 2003-04.

The half of a position is an Administrative Specialist II, which was previously fully funded in the Stormwater fund. The position's duties are split between the two funds, so the cost was divided with 50% in Streets and Traffic, and 50% paid by the Stormwater fund.

Considered but not added this year, in part due to the new funding constraints, were a Tradesworker and a Service Worker II, for a new concrete program, which would coordinate and perform all small concrete and asphalt patchwork in-house, specifically but not limited to un-even sidewalks and utility work repairs. Because these repairs are often small in size and unscheduled, it is difficult to find available contractors willing to work on the short time frame and at a reasonable cost.

Personal Services (Salaries and benefits) are budgeted at $343,903 a $24,738 increase (7.7%) over FY03-04. In addition to the new partial position addressed above, the increase is due to annual pay raises and the increased cost of health insurance and pension.

Fund Summary Page (continued)

FUND: Streets and Traffic Fund

Operating Expenses for this fund are $1,447,970, a $16,740 (1%) decrease from last year's adopted budget. This fund lost $520,000 in gas tax revenues due to the new interlocal agreement, and was required to reduce several line items for the reduced funding, including the ongoing paving overlay program.

The major Operating Expenses are as follows:

City Administration (General Fund Chargebacks)	$120,000
Street Light Electricity	$285,650
*Street Overlay Program (reduced from $500,000)	$400,000
Insurance	$118,893
Building Rental (paid to the Building & Zoning Fund)	$39,177
Contractual Services	$175,000

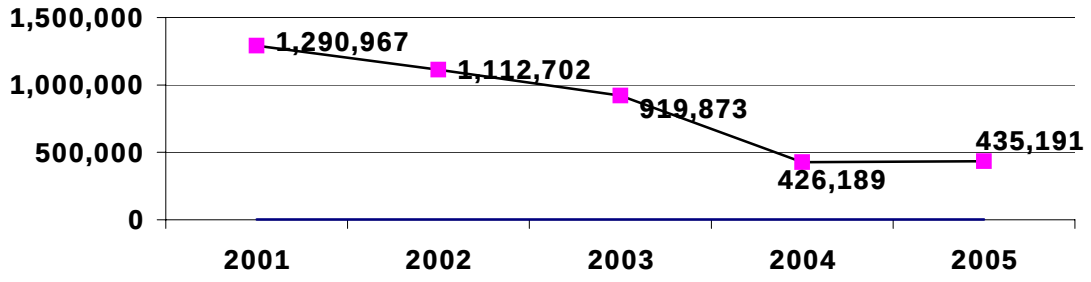
Capital Improvements are budgeted at $5,510,000. In addition to the $4.9 million for Phase 2 Signal Improvements previously mentioned, this includes the Sandpiper Master Plan, and several annual improvement programs, further explained in the pages that follow and on pages 101-113 of the Five Year Capital Improvement Program document. For example, the $200,000 Street Enhancement program includes Eagle Ridge Traffic Calming, North Lake Beach End reconstruction, and Intersection improvements at Gordon and Galleon.

*A micro-surfacing program is anticipated for the street overlay program. This will enable the City to complete more roads for less money and reduce the need for milling old asphalt as often, another savings.

STREETS FUND
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$919,873**
Projected Revenues FY 2003-04		**$2,492,005**
Projected Expenditures FY 2003-04		**$2,985,689**
Net Increase/(Decrease) in Net Unrestricted Assets		**-$493,684**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$426,189**
Add Fiscal Year 2004-05 Budgeted Revenues		
6-Cent Gas Tax	864,000	
5-Cent Gas Tax	663,000	
Road Impact Fees	200,000	
Dept. of Transportation	4,948,540	
State Shared Revenue	240,000	
Other Income	42,000	
Transfer in from General Fund	280,000	
Re-Paymt-Comm Redevel	73,335	7,310,875
TOTAL AVAILABLE RESOURCES		**$7,737,064**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Personal Services	$343,903	
Contract Repair	175,000	
Operations & Maintenance	468,900	
Transfer - Self-Insurance	118,893	
Transfer - Reimbursed Admin.	120,000	
Transfer - Capital Project Engineer	126,000	
Transfer - Building Rental	39,177	
Overlay Program (2)	400,000	
CIP Projects	5,510,000	7,301,873
BUDGETED CASH FLOW		**$9,002**
Projected Unrestricted Net Assets as of September 30, 2005		**$435,191**

Five Year Trend - Unrestricted Net Assets



CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY

	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	PROJECTED 2003-04	BUDGET 2004-05
6-CENT LOCAL GAS TAX	$1,038,212	$1,125,666	$1,149,002	$1,019,000	$864,000
5-CENT LOCAL GAS TAX	807,989	879,679	895,946	760,000	663,000
STATE REV. SHARING	186,282	236,071	238,884	238,800	240,000
DEPT. OF TRANSPORTATION	-	-	-	164,000	4,948,540
ROAD IMPACT FEES	200,000	200,000	200,000	200,000	200,000
INVESTMENT INCOME	348,540	110,777	71,179	27,500	35,000
OTHER INCOME	6,366	13,961	233,321 *	9,370	7,000
TRANSFER-GENERAL FUND	-	350,625	-	-	280,000
TRANSFER-RISK MGMT	-	7,579	-	-	-
TRANSFER-CRA	-	-	-	73,335	73,335
TOTAL STREETS	**$2,581,023**	**$2,924,358**	**$2,788,332**	**$2,492,005**	**$7,310,875**

* Included reimbursement for a shared funding project with Collier County

FUND: 390 STREETS FUND

PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
1	1	1	Traffic Engineer	$82,070
2	2	2	Signal Technician	85,514
2	2	2	Traffic Control Technician	58,287
0	0	0.5	Administrative Specialist II	15,564
FUND TOTALS :				
5	**5**	**5.5**	**Regular Salaries**	**241,435**
			Other Salaries & Wages	**5,460**
			Overtime	**8,460**
			Employer Payroll Expenses	**78,048**
			General Increase	**10,500**
			Total Personal Services	**$343,903**

FISCAL YEAR 2005
BUDGET DETAIL
STREETS FUND

390.6565.541

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	186,195	207,358	224,678	241,435	16,757
10-30	OTHER SALARIES	5,460	6,502	0	5,460	5,460
10-40	OVERTIME	6,208	12,966	8,460	8,460	0
25-01	FICA	14,862	17,031	16,878	18,059	1,181
25-03	RETIREMENT CONTRIBUTIONS	8,077	11,001	16,138	20,868	4,730
25-04	LIFE/HEALTH INSURANCE	22,629	34,686	42,788	39,121	(3,667)
29-00	GENERAL INCREASE	0	0	10,223	10,500	277
	TOTAL PERSONAL SERVICES	**243,431**	**289,544**	**319,165**	**343,903**	**24,738**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	285	0	500	500	0
30-01	CITY ADMINISTRATION	375,000	386,200	140,000	120,000	(20,000)
30-40	CONSTRUCTION MANAGEMENT FEE	0	0	90,000	126,000	36,000
31-01	PROFESSIONAL SERVICES	299	1,210	20,000	2,500	(17,500)
31-04	OTHER CONTRACTUAL SERVICES	199,579	165,178	175,000	175,000	0
31-42	GAS TAX OVERLAY	578,874	673,042	500,000	400,000	(100,000)
40-00	TRAINING & TRAVEL COSTS	0	0	1,000	1,000	0
40-01	TRAVEL	45	0	0	0	0
40-02	SCHOOL AND TRAINING	36	0	0	0	0
40-03	SAFETY	0	0	0	1,000	1,000
41-00	COMMUNICATIONS	3,699	3,239	3,000	11,200	8,200
41-01	TELEPHONE	3,294	5,050	3,500	2,000	(1,500)
42-02	POSTAGE & FREIGHT	766	127	500	250	(250)
42-10	EQUIP.SERVICES - REPAIRS	4,757	7,906	16,155	17,000	845
42-11	EQUIP. SERVICES - FUEL	1,853	1,998	4,000	4,000	0
43-01	ELECTRICITY	0	277,211	267,000	285,650	18,650
43-02	WATER, SEWER, GARBAGE	3,768	0	6,000	0	(6,000)
44-01	BUILDING RENTAL	45,540	47,800	47,800	39,177	(8,623)
44-02	EQUIPMENT RENTAL	267	234	500	250	(250)
45-22	SELF INS. PROPERTY DAMAGE	145,958	192,546	87,825	118,893	31,068
46-00	REPAIR AND MAINTENANCE	7,464	3,687	5,000	2,500	(2,500)
46-04	EQUIP. MAINTENANCE	717	5,127	3,000	70,000	67,000
46-06	OTHER MAINTENANCE	28,260	19,370	40,000	20,000	(20,000)
46-07	MARINE SIGN MAINT.	5,437	9,361	15,000	15,000	0
46-09	STREET LIGHT & POLE MAINT.	10,717	8,009	15,000	15,000	0
49-02	INFORMATION SERVICES	0	0	6,380	8,530	2,150
51-00	OFFICE SUPPLIES	813	23	800	1,000	200
52-00	OPERATING SUPPLIES	14,702	-6,995	15,000	10,000	(5,000)
52-07	UNIFORMS	441	211	500	520	20
52-09	OTHER CLOTHING	300	735	700	700	0
54-01	MEMBERSHIPS	50	50	50	50	0
54-02	BOOKS, PUBS, SUBS.	300	32	500	250	(250)
	TOTAL OPERATING EXPENSES	**1,433,221**	**1,801,351**	**1,464,710**	**1,447,970**	**(16,740)**

FISCAL YEAR 2005
BUDGET DETAIL
STREETS FUND

390.6565.541

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
NON-OPERATING EXPENSES						
60-10	LAND	0	0	18,000	0	(18,000)
60-30	IMPROVEMENTS O/T BUILDING	1,357,581	1,893,946	635,000	400,000	(235,000)
60-40	MACHINERY EQUIP	631,667	115,734	130,000	5,110,000	4,980,000
60-70	VEHICLES	22,450	0	0	0	0
91-51	HEALTH INSURANCE	16,064	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**2,027,762**	**2,009,680**	**783,000**	**5,510,000**	**4,727,000**
	TOTAL EXPENSES	**$3,704,414**	**$4,100,575**	**$2,566,875**	**$7,301,873**	**$4,734,998**

CIP PROJECTS - STREETS & TRAFFIC

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
STREETS & TRAFFIC							
05U28	Annual Overlay Program	400,000	400,000	400,000	400,000	400,000	2,000,000
05U01	Signal System Improvement Program	120,000	120,000	120,000	120,000	120,000	600,000
05U18	Street Enhancement/Impv. Program (1)	200,000	200,000	200,000	200,000	200,000	1,000,000
05U09	Signal System Component Upgrades	55,000	57,500	60,000	62,500	65,000	300,000
05U29	Annual Sidewalk Improvement Program	75,000	75,000	75,000	75,000	75,000	375,000
05U31	Alley Surfacing Program	75,000	75,000	75,000	75,000	75,000	375,000
05U23	Annual Street Lighting Impv.	35,000	36,500	38,000	39,500	41,000	190,000
05U14	Sandpiper Master Plan	50,000					50,000
05U14	Collier County-Naples Phase II Signal System (2)	4,900,000					4,900,000
GRAND TOTAL STREETS & TRAFFIC		**5,910,000**	**964,000**	**968,000**	**972,000**	**976,000**	**9,790,000**

All projects are funded with proceeds of Gas Tax as identified in the City's Comprehensive Plan unless otherwise noted.

(1) Projects funded with Roadway Impact Fees.

(2) FDOT Reimbursement

The propoesed Annual Overlay Program for 2004-05 includes the following roads or segments of roads:

10th Street @ 15th Avenue North	Regatta Road North
12th Street @ 14th Avenue North	Putter Point west
6th Lane (segment east of 10th Street)	Alley @ Naples Shopping Center
6th Avenue (segment US 41 & 10th Street)	Rudder Road East
11th Street Alley	11th Court
12th Street (segment north of Central)	11th Street
Mandarin (segment north of Banyan)	1st Avenue South between 6th & 3rd Streets
Southwinds Drive	Bay Road
Neapolitan Way (segment Crayton to West)	Fort Charles
Turtle Hatch Road (segment east to Crayton)	Kings Town (west segment)
Devils Lane	Spyglass Lane
Bow Line Bend	Bow Line Drive (segment west of Crayton)

Utility Tax / Capital Projects Fund

City of Naples, Florida

Fund Summary Page

FUND: **Utility Tax Debt Service Fund**
Utility Tax Capital Improvement Fund

Fund Description

The Utility Tax Debt Service Fund is the fund that was established to account for the City's debt service on outstanding Utility Tax Revenue Bonds and the City's General Obligation Bonds. This fund does not include bond issues for the enterprise funds. Information on debt service for the enterprise funds can be located in the appropriate sections. The taxes levied in the Utility Tax Debt Service Fund are generated for the payment of the principal and interest for the general indebtedness of the City. Once the debt service obligations have been met then the remainder of the revenues in this fund are transferred to the Utility Tax Capital Improvement Fund to pay for capital expenditures.

Capital improvement projects include items involving expenditures of more than $2,500 and having an anticipated life of two years or more. This includes items such as machinery, fire trucks, police vehicles, improvements to city facilities, or new construction.

The five-year capital improvement program was provided to the elected officials in accordance with Chapter 2, Section 371 of the Code of Ordinances by June 1, 2004.

2004-05 Significant Budgetary Issues

Utility Tax Debt Service Fund

Revenues

In 2000 the citizens of Naples voted to issue a general obligation (GO) bond to purchase a tract of land that was virtually undisturbed and maintain it as "Naples Preserve." With this vote also came a voted ad valorem proceed to pay for the debt service on this GO debt. The mill rate is set each year to just satisfy that year's debt service.

In June 2004 the City Council approved Ordinance #04-10485 authorizing the issuance of GO Refunding Bond Series 2004 in the amount of $3,170,000. The purpose of the new issue was to advance refund a portion of the City's GO Bonds Series 2000 maturing annually from March 1, 2005 through March 1, 2009 and current refund all of the Series 2000 Serial Bonds maturing on March 1, 2010 through March 1, 2015. In addition to the refunding bond the City Council also authorized the use of a portion of the proceeds from the sale of the Wilkinson House in the amount of $1.9 million to help pay down the debt and reduce the annual debt service requirement by a little more than $200,000.

The revenue sources for the Utility Tax Debt Service Fund are generated from utility taxes on Electric, Telecommunication, and Propane in addition to ad valorem proceeds from the voted debt service and have been estimated as follows:

FUND: Utility Tax Debt Service Fund
Utility Tax Capital Improvement Fund

Ad Valorem Tax	$583,805
Florida Power & Light	2,100,000
Teco Gas	7,500
Propane	145,000
Telecommunication	926,000

The other revenues are generated from interest income, and transfers in from the Community Redevelopment Agency and the East Naples Bay Taxing District, and Non-Road Impact Fees.

Expenditures
The majority of the expenditures in this fund are for debt service obligations. The City of Naples has $5,220,000 of General Obligation Debt outstanding and $10,464,927 for the Utility Tax Bonds as of September 30, 2004. For FY 2004-05 the total debt service payments for principal and interest will be $1,864,026.

After calculating the debt service and other costs of this fund, the balance is transferred to the Capital Improvement Fund, as directed by City Code and Ordinance. For 2004-05, the transfer from the Utility Tax Debt Service Fund to Utility Tax Capital Improvement Fund for capital improvements purchases is $2,473,430.

Utility Tax Capital Improvement Fund

In addition to the transfer in from the Debt Service Fund, the Capital Improvement fund receives Interest, non-road impact fees, assessment payments and a repayment from the Community Redevelopment Agency.

The major purchases will be Fire Station #2 Rehab, Galleon Drive Bridge Replacement, Burning Tree Drive Improvements, 3rd Ave. South Improvements, U.S. 41 Medians, replacement of a Fire Apparatus and development of the Pulling Property in addition to Fleischmann Park Renovations. In all, there is $4,718,803 in capital projects budgeted with an additional $4,880,000 in Bond Fund projects. There is also a $251,000 Administrative Charge for overhead costs, and a capital contingency of $500,000.

Please refer to the last two pages of this section for a complete listing of the projects funded for FY04-05.

UTILITY TAX DEBT SERVICE FUND
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$349,416**
Projected Revenues FY 2003-04		**$6,494,125**
Projected Expenditures FY 2003-04		**$6,704,053**
Net Increase/(Decrease) in Net Unrestricted Assets		**-$209,928**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$139,488**
ADD: BUDGETED REVENUES:		
Ad Valorem Tax-Voted Debt Service	$583,805	
Utility Tax		
Florida Power & Light	2,100,000	
Teco Gas	7,500	
Propane Sales	145,000	
Local Telecommunications Tax	926,000	
Interest Earned	26,195	
Transfer - Parking Garage Bonds	402,367	
Transfer - East Naples Bay Debt	74,101	$4,264,968
TOTAL AVAILABLE RESOURCES		**$4,404,456**
LESS: BUDGETED EXPENDITURES:		
Naples Preserve Bonds	$580,000	
Utility Tax Bonds:		
Principal	316,290	
Interest	491,268	
East Naples Bay Debt Service	74,101	
Parking Garage Debt Service	402,367	
TRF - Admin. Reimbursement	64,000	
Operating Expenses	3,000	
TRF - Capital Improvements	***2,473,430***	$4,404,456
BUDGETED CASH FLOW		**($139,488)**
Projected Unrestricted Net Assets as of September 30, 2005		**$0**

UTILITY TAX CAPITAL IMPROVEMENTS FUND
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$2,333,984**
Beginning Balance - Construction as of Sept. 30, 2003		**$1,803,831**
Projected Revenues FY 2003-04		**$2,870,760**
Projected Expenditures FY 2003-04		**$2,900,000**
Net Increase/(Decrease) in Net Unrestricted Assets		**-$29,240**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$4,108,575**
Add Fiscal Year 2004-05 Budgeted Revenues		
Transfer - Utility Tax	***$2,473,430***	
Non-Road Impact Fees	160,000	
Interest Earned	215,000	
Earned Assessment Payments	70,000	
Other Revenue	141,920	
Grants	185,625	
Re-Paymt-Comm Redevel	161,186	$3,407,161
TOTAL AVAILABLE RESOURCES		**$7,515,736**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Capital Projects per Attached List	$4,718,803	
Administrative Chargebacks	251,000	
Capital Contingency	500,000	$5,469,803
BUDGETED CASH FLOW		**-$2,062,642**
Projected Unrestricted Net Assets as of September 30, 2004		**$2,045,933**

BOND FUND PROJECTS
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$0**
Beginning Balance - Construction as of Sept. 30, 2003		**$4,681,467**
Projected Revenues FY 2003-04		**$5,282,292**
Projected Expenditures FY 2003-04		**$3,318,689**
Net Increase/(Decrease) in Net Unrestricted Assets		**$1,963,603**
Expected Restricted Net Assets as of Sept. 30, 2004		**$6,645,070**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Capital Projects per Attached List	$4,880,000	4,880,000
Projected Restricted Net Assets as of September 30, 2004		**$1,765,070**

UTILITY TAX FUND / DEBT SERVICE FUND
REVENUE SUMMARY

	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	PROJECTED 2003-04	BUDGET 2004-05
AD VALOREM TAX	$829,534	$839,255	$831,850	$822,860	$583,805
FLORIDA POWER & LIGHT	2,017,479	2,130,149	2,225,370	2,100,000	2,100,000
TELEPHONE	678,380	58,049	-	-	-
LOCAL COMM. TAX	-	1,143,951	1,235,801	926,100	926,000
PROPANE	179,097	114,192	123,460	150,000	145,000
TECO	-	-	4,478	7,500	7,500
BOND PROCEEDS	9,845,000 (2)	-	5,925,000	-	-
INTEREST INCOME	600,922	332,480	270,734	181,709	241,195
GRANTS	164,333	175,112	145,710	27,872	185,625
NON-STREET IMPACT FEES	218,738	273,062	172,045	143,200	160,000
OTHER INCOME	38,306	59,656	65,458	3,971,915	141,920
FUND RAISING	1,870	147,516	451,000	43,000	-
ASSESSMENT PAYMENTS	34,486	36,153	38,715	70,000	70,000
TRANSFER - OTHER FUNDS	134,100	154,200	-	3,411,562	161,186
TRF - E. NAPLES BAY	77,228	62,170	64,242	61,564	74,101
TRF - PARKING GARAGE	132,600	157,048	180,340	461,101	402,367
TOTAL UTILITY TAX FUND	$14,952,073	$5,682,993	$11,734,203	$12,378,383	$5,198,699

(1) Naples Preserve Bond Issue.
(2) Park Improvements Bond Issue, refunding 1997 Public Service Tax Bonds.

CIP PROJECTS - UTILITY TAX FUND

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
FINANCE							
05D09	Renovate Cashier Office Area	5,000					5,000
05D03	Laptop Computer	2,800					2,800
05D08	Integrated Mail System	24,000					24,000
05D02	Renovate Finance Conference Rm	4,500					4,500
GRAND TOTAL FINANCE DEPARTMENT		**36,300**	**0**	**0**	**0**	**0**	**36,300**
CONSTRUCTION MANAGEMENT							
05Y01	Galleon Drive Bridge Replacement	450,000					450,000
05Y03	City Parking Lot Repairs	70,000	70,000	70,000	70,000	70,000	350,000
05Y06	Burning Tree Corridor/ROW	605,000					605,000
05Y07	3rd Avenue South Improvements	450,000					450,000
05Y09	3rd Street Traffic Calming	150,000					150,000
GRAND TOTAL CONSTRUCTION MANAGEI		**1,725,000**	**70,000**	**70,000**	**70,000**	**70,000**	**2,005,000**
COMMUNITY SERVICES							
PARKS & PARKWAYS							
01F69	U.S. 41 Median South of Fleischmann	275,000					275,000
05F26	Tree Planting Program	75,000	75,000	75,000	75,000	75,000	375,000
05F02	Cul-De-Sac Renovations	56,000	56,000	56,000	56,000		224,000
00F45	Royal Harbor - Oyster Bay Entrance	50,000	50,000				100,000
05F07	Aqualane Shores Median	40,000					40,000
05F16	Median Rest. of Landscape & Canopy	84,000	30,000	30,000	30,000	30,000	204,000
04F29	City Hall Landscape Renovations	29,000					29,000
05F25	Utility Dump Truck	40,000					40,000
05F30	Parkways Division Manager Vehicle	29,000					29,000
05F32	Water Truck Replacement Tank	15,200					15,200
05F33	Truck Bed Replacement	4,500					4,500
05F37	Broad Ave. S. ROW	25,000					25,000
06F34	6th Ave. North Betsy Jones Park		28,800				28,800
06F35	Utility Truck Replacement		40,000				40,000
06F22	Utility Dump Truck Replacement		40,000				40,000
06F36	Utility Dump Truck Replace Dump Body		40,000				40,000
SUB TOTAL CS/PARKS & PARKWAYS		**722,700**	**359,800**	**161,000**	**161,000**	**105,000**	**1,509,500**
RECREATION							
05G05	Facility Upgrades/Renovations	60,000	60,000	60,000			180,000
05G33	Citywide Playground/Equipment	30,000	50,000				80,000
06G27	7 Passenger Van		20,000				20,000
06G28	Bandshell Audio System		50,000				50,000
06G34	Floor Resurface Gulfview School		52,000				52,000
06G35	Replace River Park Pool		500,000				500,000
06G37	Anthony Park Restrooms		50,000				50,000
SUB TOTAL CS/RECREATION		**90,000**	**782,000**	**60,000**	**0**	**0**	**932,000**
GRAND TOTAL COMMUNITY SERVICES		**812,700**	**1,141,800**	**221,000**	**161,000**	**105,000**	**2,441,500**
NON-DEPARTMENTAL/MAINTENANCE							
05I03	Recon. of Warehouse Shelter	60,800					60,800
05I22	Replace Council Chamber Doors	10,000					10,000
05I10	Sign Replacement	25,000	25,000				50,000
05I05	Trash Cans & Picnic Tables	36,000					36,000
05I07	Portable Pressure Washer	12,000					12,000
05I23	Records Storage	35,000					35,000

CIP PROJECTS - UTILITY TAX FUND

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
05I24	Park Lightning Detection System	6,500					6,500
07I09	Service Truck w/ Crane			30,000			30,000
09I11	450 Service Truck w/ Crane					50,000	50,000
GRAND TOTAL NON-DEPARTMENTAL/MA		**185,300**	**25,000**	**30,000**	**0**	**50,000**	**290,300**
PESD							
05H01	Patrol Vehicles	210,000	168,000	168,000	168,000	168,000	882,000
05H44	800 Mhz Replacement Radios	36,000	36,000	36,000	36,000	36,000	180,000
05E 15	Fire Station #2 Rehab	1,100,000					1,100,000
05E 38	Fire Apparatus Replacement	285,000		800,000			1,085,000
05E 18	S.C.B.A. Replacement	17,500	17,500	21,000	17,500	17,500	91,000
05H31	Boat Motors	12,000	12,000	12,000	12,000	12,000	60,000
05E 03	Repaint Engine 11	14,000					14,000
05H05	FDOT Speed Enforc./DUI Grant	30,000					30,000
05H06	Local Law Enforcement Block Grant	33,000					33,000
05E 19	Assist. To Firefighter Grant	93,174					93,174
05E 27	Fire Prevention & Safety Grant	23,349					23,349
05E 24	Training Officer Vehicle	30,000					30,000
05H08	Office Furniture	6,500					6,500
05 E22	Impact Response Team Trailer	12,300					12,300
05E 20	A.E.D. Replacement	19,500					19,500
05H19	Refurbish Crime Scene Van	3,000					3,000
05H40	Remodel Interview Rooms & Lab	8,500					8,500
05H51	Mapstar Angle Encoder & Tripod	3,000					3,000
05H48	Document Shredder	3,100					3,100
05H09	PESD Notebook Replacement Pgm	19,580	88,110		19,580	88,110	215,380
04H33	Locker Room/Bathroom Renovations		30,000				30,000
06E 23	Air Bag Replacement		5,000				5,000
06E 25	Battalion Chief Vehicle Replace.		40,000				40,000
06E 11	Fire Station One Remodel		250,000				250,000
07E 26	S.E.R.V. Replacement			9,000			9,000
07H51	CSA Pick-Up Trucks			50,000			50,000
GRAND TOTAL PESD		**1,959,503**	**646,610**	**1,096,000**	**253,080**	**321,610**	**4,276,803**
BOND FUNDS							
01W11	Pulling Property	880,000					880,000
01W08	Fleischmann Renovations	4,000,000	4,500,000				8,500,000
GRAND TOTAL BOND PROJECTS		**4,880,000**	**4,500,000**	**0**	**0**	**0**	**9,380,000**
TOTAL UTILITY TAX		**9,598,803**	**6,383,410**	**1,417,000**	**484,080**	**546,610**	**18,429,903**

Internal Service Funds

Risk Management

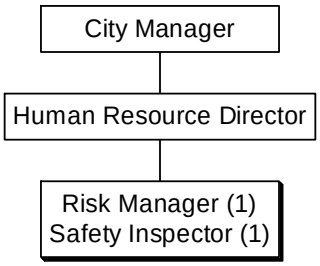
City of Naples, Florida

Fund Summary Page

DEPARTMENT **Human Resources**
FUND: **Risk Management Fund**

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.



2004-05 Goals and Objectives

Assist in updating the City's Employee Benefit Program

- Analyze different Employee Benefit Brokers to ensure program is well managed by mid- 2005.
- Evaluate alternative Employee Benefit programs and structure to ensure the lowest cost and highest benefit quality (Broker, Health, Provider Network, Prescription, Stop-Loss, Dental, Vision, Life, Long Term Disability and Supplemental benefits) by April 2005.

Reduce the City's workers' compensation loss experience

- Develop a safety incentive program by November 2005.
- Develop a safety-training program and schedule by November 2004.
- Begin safety incentive program and a tracking method (to determine if program has an impact) by April 2005.
- With the City Attorney's office, develop a plan for reacting to specific claims against the City, such as sewer backup claims or tree-related problems. Draft of policies to be provided to City Manager for review and implementation by Spring 2005.

2004-05 Significant Budgetary Issues

The budget for the Risk Management Fund is $2,364,040, a 7.6% ($195,808) decrease from the 2003-04 budget.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management Fund

This fund has ($1,475,000) restricted reserves for future claims. In FY2003, at the direction of the City's Auditors, this account was increased nearly $860,000, moving money from "unrestricted net assets" to "restricted reserves". This one-time accounting change did not affect the overall condition of the fund. This is noted here because the presentation within the budget references unrestricted net assets only, and it is important to explain why the beginning balance of unrestricted net assets was in a deficit.

In Fiscal Year 2003, the City competitively bid the insurance program, brokerage, and third party claims administration services. Changes made as a result of competitive bidding were implemented in FY 2003-04 and resulted in the reduced FY 2004-05 budget request.

Revenues
The primary sources of revenues for this internal service fund are the charges to each fund for insurances and risk management. These charges were calculated by the Risk Management team based on a four-year analysis of loss experience (claims) and loss exposure (number of vehicles, number of employees, and risk related ratings).

Expenditures
Personal Services
This fund includes expenditures for two full time employees, a Risk Manager and a Safety Inspector. Personal Services is $160,972, increasing $9,386 over the 2003-04 budget, or 6.2%. The primary reason for this increase is the cost of increased health insurance, pension, and the annual raises.

Operating Costs
Operating costs for the risk management fund are $2,203,068 a $205,194 decrease from the 2003-04 budget. There are two components of the operating costs of this fund.

First are the costs required to support the two staff members and the jobs they perform, such as fuel, overhead, training materials, telephones, and supplies. Salaries and other related costs make up only a minor portion of this budget, and the only significant change is the addition of $5,000 for a new safety incentive program, which will be developed for implementation during the 2004-05 fiscal year. The total cost for risk management administration is $191,042, which includes the above noted $160,972 for the personal services.

The second component is the cost of the insurance program including purchased insurance and self-insurance. These costs include a payment for Third Party Claims Administration Fees and Governmental Package Premium. The Third Party Claims Administration Fees are the cost for brokerage services which are fees paid to our insurance broker, Public Risk Management, for their services in assisting the City in securing insurance quotes for our excess insurances and ancillary lines of insurance coverage. This is a fixed cost and also includes services related to development of underwriting data, consulting, marketing, and customer service. The Governmental Package Premium – PGIT is a governmental insurance trust that provides excess insurance coverage. This is an insurance package consisting of property, liability and workers' compensation coverages. The following list summarizes the insurances and their costs.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management Fund

Professional Services	
Third Party Claims Admin Fees	$65,000
Audit & Actuarial	$7,500
Brokerage Service Fees	$57,500
Insurance & Bonds	
Governmental Package Premium	$1,050,000
State Workers Comp Fees	$84,000
National Flood Insurance Program	$50,000
Excess Crime	$2,500
Fiduciary Liability	$8,498
AD & D	$5,500
Other Funding	
Claims Funding	$777,000

Broken out between classes of insurance, the cost for the above $2,107,498 insurance is as follows.

Worker's Compensation	$1,474,110
Property	$101,200
Automobile	$178,828
General Liability	$353,360

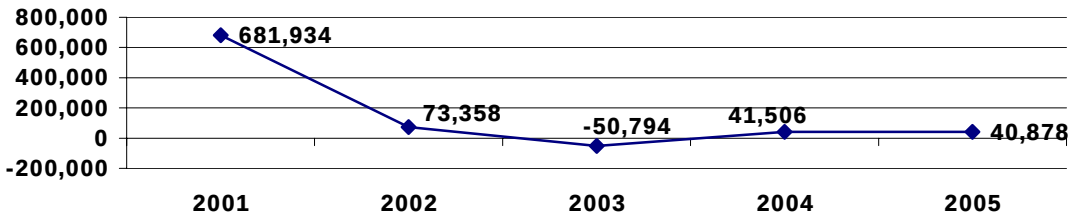
In addition to those components, the Fund also is charged $65,500 in City Administration fees, which has not changed from FY 2003-04.

There were no capital requests for this fund.

RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**-$50,794**
Projected Revenues FY 2003-04		**$2,559,848**
Projected Expenditures FY 2003-04		**$2,467,548**
Net Increase/(Decrease) in Net Unrestricted Assets		**$92,300**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$41,506**
Add Fiscal Year 2004-05 Budgeted Revenues		
Charges for Services:		
General Fund	$1,433,833	
Water & Sewer Fund	462,745	
Solid Waste Fund	160,730	
Beach Fund	18,483	
City Dock	14,328	
Streets Fund	118,893	
Equipment Services Fund	25,477	
Construction Management	12,537	
Stormwater Fund	18,356	
Information Services Fund	39,045	
Building & Zoning Fund	43,584	
Tennis Fund	10,401	
Miscellaneous	5,000	$2,363,412
TOTAL AVAILABLE RESOURCES		**$2,404,918**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Premiums - Excess Insurance	$1,977,498	
Claims Management Services	130,000	
Personal Services	160,972	
Operating Expenses	30,070	
Transfer - Administration	65,500	$2,364,040
BUDGETED CASH FLOW		**($628)**
Projected Unrestricted Net Assets as of September 30, 2005		**$40,878**

Five Year Trend - Unrestricted Net Assets



FUND: 500 RISK MANAGEMENT

RISK MANAGEMENT
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
1	1	1	Risk Manager	$68,837
1	1	1	Safety & Fire Inspector	47,581
FUND TOTALS :				
2	**2**	**2**	**Regular Salaries**	**$116,418**
			Overtime	**1,000**
			Employer Payroll Expenses	**38,533**
			General & Merit Increase	**5,021**
			Total Personal Services	**$160,972**

FISCAL YEAR 2005
BUDGET DETAIL
RISK MANAGEMENT

500.7171.519

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	78,751	112,868	110,874	116,418	5,544
10-40	OVERTIME	331	1,111	1,000	1,000	0
25-01	FICA	5,271	8,259	8,225	8,655	430
25-03	RETIREMENT CONTRIBUTIONS	1,022	3,135	6,013	8,149	2,136
25-04	LIFE/HEALTH INSURANCE	7,884	18,672	20,506	21,729	1,223
29-00	GENERAL & MERIT INC.	0	0	4,968	5,021	53
	TOTAL PERSONAL SERVICES	**93,259**	**144,045**	**151,586**	**160,972**	**9,386**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	425	466	0	0	0
30-01	CITY ADMINISTRATION	55,800	83,100	65,500	65,500	0
31-04	OTHER CONTRACTUAL SVCS	0	0	163,000	130,000	(33,000)
31-05	FIXED COSTS	0	71,878	0	0	0
31-07	MEDICAL SERVICES	0	0	2,500	5,000	2,500
32-10	OUTSIDE COUNSEL	933	15,677	0	0	0
40-00	TRAINING & TRAVEL COSTS	0	20	2,250	2,500	250
40-01	TRAVEL	1,464	1,056	0	0	0
40-02	SCHOOL AND TRAINING	580	792	0	0	0
40-03	SAFETY	3,479	0	4,500	4,500	0
40-04	SAFETY PROGRAMS	0	1,366	0	5,000	5,000
41-01	TELEPHONE	2,086	2,237	2,400	2,400	0
42-10	EQUIP.SERVICES - REPAIRS	640	2,994	500	1,000	500
42-11	EQUIP. SERVICES - FUEL	546	588	500	750	250
45-00	INSURANCE	949,198	1,184,843	0	0	0
45-01	UNEMPLOYMENT COMPENSATION	5,817	6,207	0	0	0
45-10	W/C STATE ASSESSMENTS	60,869	63,807	84,000	84,000	0
45-11	W/C CURRENT YEAR	299,575	889,991	964,291	1,300,949	336,658
45-20	GEN. LIABILITY & BUS PKG	112,520	195,815	247,337	331,275	83,938
45-21	AUTO COLLISION	46,014	15,078	99,247	166,676	67,429
45-22	SELF INS. PROPERTY DAMAGE	918,145	160,430	763,037	94,598	(668,439)
47-00	PRINTING AND BINDING	0	55	220	220	0
49-00	OTHER CURRENT CHARGES	1,225	76	600	0	(600)
51-00	OFFICE SUPPLIES	880	318	1,000	1,000	0
51-03	OFFICE EQUIPMENT <$250	30	0	500	500	0
52-00	OPERATING SUPPLIES	13,434	2,335	5,000	5,500	500
52-09	OTHER CLOTHING	277	0	300	200	(100)
54-01	MEMBERSHIPS	660	840	1,080	1,000	(80)
54-02	BOOKS, PUBS, SUBS.	420	320	500	500	0
59-00	DEPRECIATION/AMORTIZATION	7,273	6,607	0	0	0
	TOTAL OPERATING EXPENSES	**2,482,290**	**2,706,896**	**2,408,262**	**2,203,068**	**(205,194)**
NON-OPERATING EXPENSES						
91-39	STREETS & TRAFFIC FUND	7,579	0	0	0	0
91-51	HEALTH INSURANCE	2,008	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**9,587**	**0**	**0**	**0**	**0**
	TOTAL EXPENSES	**$2,585,136**	**$2,850,941**	**$2,559,848**	**$2,364,040**	**-$195,808**

Employee Benefits

City of Naples, Florida

Fund Summary Page

DEPARTMENT **Human Resources**
FUND: **Employee Benefits Fund (Fund 510)**

Fund and Department Description

The Employee Benefits Fund is an internal service type fund under the management of the Human Resources Department, designed to coordinate the expenses related to the major employee benefits. The Employee Benefits Fund includes the following insurances:

- Health Insurance — The City is self insured for health insurance.
- Dental Insurance — The City has a contract with Metlife for dental insurance.
- Life Insurance — The City has a contract with Hartford Life Insurance.
- Vision Insurance — The City has a contract with Vision Care Plan for this insurance, which is fully paid by the employee.
- Long Term Disability — The City has a contract with Hartford Life Insurance to provide this insurance.

2004-05 Significant Budgetary Issues

Revenues

The budget of this fund is $5,106,733. 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

City Contributions are budgeted from the Personal Services section of each individual's department. The contributions are as follows:

Health	$3,549,422
Life	$214,930
Disability	$100,107
Dental	$179,095
Total City Contributions	$4,043,554

Employee (or former employee) contributions are deducted from an employee's pay or billed.

Health	$507,076
Health/Retiree/Cobra	$279,378
Life	$85,000
Flex Benefits	$70,000
Vision	$17,825
Dental	$85,900
Total Employee Contributions	$1,045,179

Fund Summary Page (continued)

DEPARTMENT City Wide
FUND: Employee Benefit Fund

The City's Health benefit is a self-insured program. For 2005, insurance rates are expected to increase 7% over last year's budgeted amount. Employee costs are yet to be determined due to current collective bargaining with labor negotiations.

Historically COBRA and retirees premium rate changes are made effective January 1, which is consistent with the actual insurance plan year. Prior to their rate change, the city performs an actuarial analysis of their actual costs to ensure all legal compliance.

The only other minor revenue to this fund is interest earnings ($18,000). This fund has a satisfactory fund balance, sufficient to cover emergency and outstanding claims and to keep rates relatively stable. Additionally, the interest earned on the fund balance helps to keep rates at the lowest possible level.

Expenditures
This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs.

The expected costs associated with the health insurance program are:

Fixed costs (for the third party administrator, excess insurance)	$500,000
Health Claims	$3,096,000
Prescription Claims	$709,000
Total Self Insurance Costs	**$4,305,000**

Health and Prescription Claims expenses are budgeted based on a 12% increase over 2004 estimated actual costs, plus an amount for additional employees.

Costs for purchased insurance are expected as follows:

Dental	$264,995
Long Term Disability	$100,107
Life Insurance	$299,930
Vision Insurance	$17,825

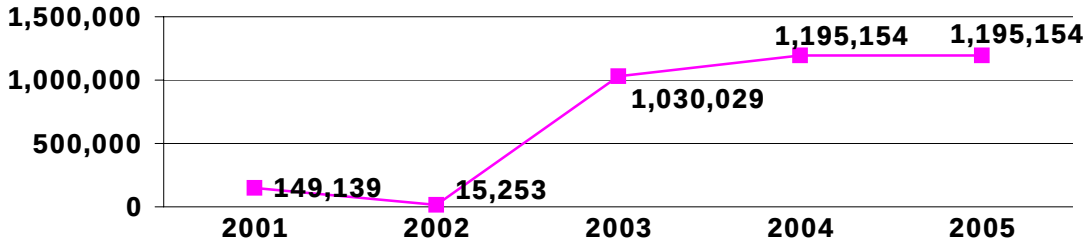
For a complete understanding of the benefits provided to city employees, please see the union contracts and employee manuals, or contact the Human Resource Director.

Other costs of the fund are the City Administration cost of $32,500, the Employee Funded Flex Benefit ($70,000), and the Health/Fitness Reimbursement ($5,376). There is $3,500 budgeted for an actuary study to assure the soundness of the self-insurance plan and rates.

EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$1,030,029**
Projected Revenues FY 2003-04		**$4,553,575**
Projected Expenditures FY 2003-04		**$4,388,450**
Net Increase/(Decrease) in Net Unrestricted Assets		**$165,125**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$1,195,154**
Add Fiscal Year 20004-05 Budgeted Revenues		
Health Insurance Coverage:		
City Paid	$3,549,422	
Employee Paid	507,076	
Dental Coverage:		
City Paid	179,095	
Employee Paid	85,900	
Retiree & COBRA Coverage	279,378	
Flexible Spending	70,000	
Life Insurance		
City Paid	214,930	
Employee Paid	85,000	
Vision Insurance (Employee paid)	17,825	
Long Term Disability	100,107	
Other Income	18,000	$5,106,733
TOTAL AVAILABLE RESOURCES:		**$6,301,887**
Less Fiscal Year 20004-05 Budgeted Expenditures		
Operating Expenses	$3,500	
Transfer-Administration	32,500	
Insurance & Claims Administration	500,000	
Loss Pool (3)	3,103,500	
Dental Insurance	264,995	
Long-Term Disability	100,107	
Life Insurance	299,930	
Vision Insurance	17,825	
Prescriptions (4)	709,000	
Flexible Spending	70,000	
Fitness Reimbursement	5,376	5,106,733
BUDGETED CASH FLOW		**$0**
Projected Unrestricted Net Assets as of September 30, 2005		**$1,195,154**

Five Year Trend - Unrestricted Net Assets



FISCAL YEAR 2005
BUDGET DETAIL
EMPLOYEE BENEFITS FUND

510.7173.519

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	0	0	3,500	3,500	0
30-01	CITY ADMINISTRATION	0	19,600	31,000	32,500	1,500
31-04	OTHER CONTRACTUAL SERVICES	0	0	0	7,500	7,500
31-05	FIXED COSTS	361,386	403,173	511,100	500,000	(11,100)
31-08	ALLIED DENTAL DESIGN	184,229	216,579	234,000	264,995	30,995
31-14	LONG TERM DISABILITY	0	0	94,430	100,107	5,677
31-15	LIFE INSURANCE	0	0	295,640	299,930	4,290
31-16	VISION INSURANCE	0	0	17,825	17,825	0
31-31	SICK CHILD CARE SERVICES	3,000	0	0	0	0
45-02	HEALTH PAID CLAIMS	2,610,587	1,829,161	2,822,320	3,096,000	273,680
45-03	SCRIPT CARD EXPENSES	489,824	450,782	875,000	709,000	(166,000)
45-06	EMPLOYEE FLEX	94,431	114,859	75,000	70,000	(5,000)
45-09	HEALTH REIMBURSE/FITNESS	6,106	5,404	4,800	5,376	576
	TOTAL OPERATING EXPENSES	**3,749,563**	**3,039,558**	**4,964,615**	**5,106,733**	**142,118**
	TOTAL EXPENSES	**$3,749,563**	**$3,039,558**	**$4,964,615**	**$5,106,733**	**$142,118**

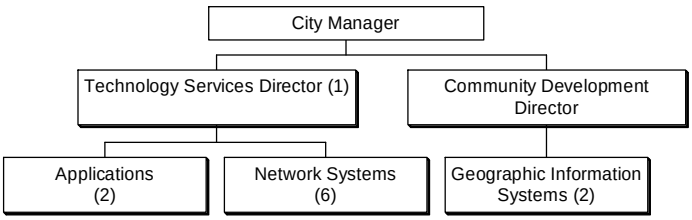
City of Naples, Florida

Fund Summary Page

DEPARTMENT **Technology Services, and Community Development**
FUND: **Technology Fund**

Fund and Department Description

The Technology Fund is an internal service fund that provides all technological services to the City. The Fund consists of two separate departments in three different operation divisions, as shown in the following chart.



The functions of the three divisions of this fund are

Applications ..... This division (formerly called AS400) of the Technology Services Department is responsible for the AS400 and its corresponding software, including the HTE software, which runs the accounting, budget, payroll, purchasing, customer billing and permitting programs.

Network Services ..... This division of the Technology Services Department is responsible for the selection, installation and maintenance of personal computers, software, networks and the website, as well as providing any other technological need of the City, including the City's TV broadcast.

Geographic Information (GIS) .. This division of the Community Development Department is responsible for creating, implementing, maintaining and sharing the city's GIS and mapping systems.

The Technology Services staff supports an extensive system of networks, hardware and software that is combined to form an integrated enterprise-wide information technology system. This environment provides an effective and efficient method for providing City-wide information management delivery. Technology Services is responsible for managing all computer related purchases, asset tracking and software licensing.

Fund Summary Page (continued)

DEPARTMENT **Technology Services and Community Development**
FUND: **Technology Services Fund**

2004-05 Goals and Objectives

Expand the means by which City residents and visitors can access City services

- Implement on-line payment of utility bills and parking tickets (Click2Gov) with at least one application tested and operational by June 2005.
- Allow Internet users to subscribe to periodical mailings via e-mail (Jobs Available, Agendas, Manager's Update, etc.) by January 2005.

Evaluate Emerging Technologies and Implement Proven Technology Solutions

- Provide the means for City Staff to analyze H.T.E. data using a new graphical interface (Looking Glass Viewer) which will be installed and tested by September 2005. (CIP#05T08)
- Provide a means for archiving and managing e-mail to meet State Records Management Requirements by December 2004. (CIP#05T25)
- Provide for a secure Internet interface by upgrading to a superior firewall appliance and service before November 2004. (CIP#05T26)

2004-05 Significant Budgetary Issues

The adopted budget for the Technology Services Fund is $1,881,238, a 12% increase over the adopted 2003-04 budget of $1,679,722.

Revenues

The primary sources of revenues for this internal service fund are the charges to each fund for services. Below are the charges, compared to the prior years.

Fund	FY02/03	FY03/04	FY04/05
General Fund	$570,949	$591,945	721,835
Water and Sewer Fund	$495,665	$448,830	457,440
Solid Waste	$120,463	$110,720	110,070
Building and Zoning	$282,889	$244,720	260,550
City Dock	$37173	$33,110	30,890
Naples Beach	$37,173	$32,120	35,040
Streets	0	$6,380	8,530
Stormwater	0	$7,880	11,970
Tennis	0	$3,670	6,030
Total Interfund Charges	1,544,312	1,479,375	1,642,355

Beginning 2003-04, charges to users were calculated using a formula of number of personal computers, service calls, users and transactions. The major increase in the General Fund Charges from FY03/04 to FY04/05 was due to the GIS division working on a 911 cell grid for PESD. Charges are fixed for the 2004-05 year, based on the prior year's data.

Fund Summary Page (continued)

DEPARTMENT **Technology Services and Community Development**
FUND: **Technology Services Fund**

For 2004-05, this fund will use $228,883 of fund balance or unrestricted net assets to fund capital projects. This internal service fund has no minimum fund balance requirement, and staff recommends using the surplus when available to fund one-time expenditures, such as capital.

Expenditures

Applications
The Applications division's budget is $382,128, a 12% increase over the adopted budget of 2003-04. There are two employees in the Applications Division.

The major expenditures in this division are Software Maintenance agreements, budgeted at $127,689. This includes $59,842 in HTE support agreements. This division also has budgeted $37,864 in capital for the "Looking Glass Viewer Software (Project 05T08) and $18,620 for the Click2Gov Internet Billing program (Project 03T28).

Network Services
The Network Services budget is $1,271,617, 11%, more than the adopted 2003-04 budget. There are seven positions in this division, costing $503,052.

Other major costs of this division are the cost for City Administration, budgeted at $85,000, cost for building rental (paid to the Building Permits Fund) in the amount of $76,493, software maintenance agreements for $136,353 (including Microsoft for $59,181 and the PESD's Visionair at $58,747). One new item this year is the TV-Video Production line-item, which at $13,220 includes tapes, Muszak and royalty free music, as well as parts and equipment repair.

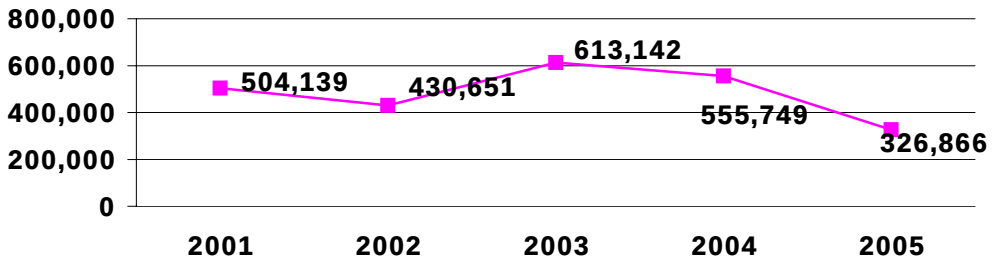
Capital projects in the Network Division total $331,750, and are summarized on the following pages with additional details available in the Capital Improvement Program.

Geographic Information Systems (GIS)
The GIS budget is $227,493, a 19% (or $36,260) increase over the adopted 2003-04 budget. There are two positions in this division with personal services cost of $167,083. Personal Services increased 9% over the prior year. Other operating costs total $60,410, with major costs of $15,300 for software maintenance and $7,860 for operating supplies related to the mapping system. New this year is a line item for the GIS share of building rental, at $21,479.

TECHNOLOGY SERVICES
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$613,142**
Projected Revenues FY 2003-04		**$1,485,892**
Projected Expenditures FY 2003-04		**$1,543,285**
Net Increase/(Decrease) in Net Unrestricted Assets		**-$57,393**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$555,749**
Add Fiscal Year 2004-05 Budgeted Revenues		
Charges for Services:		
General Fund	$721,835	
Water & Sewer Fund	457,440	
Solid Waste Fund	110,070	
Building & Zoning	260,550	
City Dock Fund	30,890	
Naples Beach Fund	35,040	
Streets	8,530	
Stormwater	11,970	
Tennis	6,030	
Miscellaneous	10,000	$1,652,355
TOTAL AVAILABLE RESOURCES		**$2,208,104**
Less Fiscal Year 2004-05 Budgeted Expenditures		
Personal Services	$841,707	
Operating Expenses	429,280	
Transfer - City Administration	85,000	
Transfer - Self Insurance	39,045	
Transfer - Building Rental	97,972	
Capital Expenditures	388,234	$1,881,238
BUDGETED CASH FLOW		**($228,883)**
Projected Unrestricted Net Assets as of September 30, 2005		**$326,866**

Four Year Trend - Unrestricted Net Assets



FUND: 520 TECHNOLOGY SERVICES

TECHNOLOGY SERVICES/COMMUNITY DEVELOPMENT
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
			APPLICATION SERVICES	
1	1	1	Data Processing Manager	$65,616
1	1	1	Programmer Analyst	59,033
2	2	2		124,649
			NETWORK SERVICES	
1	1	1	Technology Services Director	83,746
2	2	2	Sr. Network Specialist	119,465
2	2	2	Network Specialist	85,453
0	1	1	Video Programming & Product.	35,708
1	1	1	Technical Support Analyst I	38,465
6	7	7		362,837
SUB-TOTAL TECHNOLOGY SERVICES DEPARTMENT				**487,486**
			GIS	
1	1	1	GIS Manager	75,489
1	1	1	GIS Specialist	46,477
2	2	2		121,966
SUB-TOTAL COMMUNITY DEVELOPMENT DEPARTMENT				**121,966**
FUND TOTALS :				
10	**11**	**11**	**Regular Salaries**	**$609,452**
			Other Salaries & Wages	**5,460**
			Overtime	**12,000**
			Employer Payroll Expenses	**187,191**
			General & Merit Increase	**27,604**
			Total Personal Services	**$841,707**

FISCAL YEAR 2005
BUDGET DETAIL
TECHNOLOGY SERVICES
DEPARTMENT SUMMARY

FUND 520

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	545,704	557,400	580,911	609,452	28,541
10-30	OTHER SALARIES	2,205	6,080	20,460	5,460	(15,000)
10-40	OVERTIME	6,747	8,397	13,865	12,000	(1,865)
25-01	FICA	37,825	42,667	43,854	45,622	1,768
25-03	RETIREMENT CONTRIBUTIONS	19,426	28,311	40,556	52,149	11,593
25-04	LIFE/HEALTH INSURANCE	46,562	70,509	80,896	89,420	8,524
29-00	GENERAL & MERIT INC.	0	0	24,896	27,604	2,708
	TOTAL PERSONAL SERVICES	**658,469**	**713,364**	**805,438**	**841,707**	**36,269**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	11,269	11,377	17,500	8,700	(8,800)
30-01	CITY ADMINISTRATION	0	90,000	85,000	85,000	0
30-91	LOSS ON DISPOSAL OF FIXED ASSETS	3,340	0	0	13,220	13,220
31-01	PROFESSIONAL SERVICES	8,762	8,875	16,000	17,300	1,300
40-00	TRAINING & TRAVEL COSTS	0	0	24,010	38,460	14,450
40-01	TRAVEL	3,363	5,545	0	0	0
40-02	SCHOOL AND TRAINING	11,813	10,188	0	0	0
41-00	COMMUNICATIONS	1,112	1,282	1,152	3,502	2,350
41-01	TELEPHONE	3,834	3,769	3,486	2,586	(900)
41-02	FAX & MODEMS	18,319	19,752	24,106	23,568	(538)
41-03	RADIO & PAGER	498	480	1,200	600	(600)
42-10	EQUIP. SERVICES - REPAIRS	13	109	500	500	0
42-11	EQUIP. SERVICES - FUEL	73	90	200	200	0
44-01	BUILDING RENTAL	80,735	84,800	84,800	97,972	13,172
45-22	SELF INS. PROPERTY DAMAGE	7,084	9,112	42,879	39,045	(3,834)
46-00	REPAIR & MAINTENANCE	0	0	0	127,689	127,689
46-16	HARDWARE MAINTENANCE	23,059	23,212	29,450	22,900	(6,550)
46-17	SOFTWARE MAINTENANCE	244,008	264,670	305,916	151,653	(154,263)
47-00	PRINTING AND BINDING	1,775	0	1,890	1,890	0
47-06	DUPLICATING	0	0	220	100	(120)
51-00	OFFICE SUPPLIES	117	42	675	600	(75)
52-00	OPERATING SUPPLIES	15,711	20,279	13,535	14,102	567
54-00	BOOKS, PUBS, SUBS, MEMBS	994	547	1,450	1,450	0
54-01	MEMBERSHIPS	165	150	125	260	135
59-00	DEPRECIATION	321,671	284,330	0	0	0
	TOTAL OPERATING EXPENSES	**757,715**	**838,609**	**654,094**	**651,297**	**(2,797)**
NON-OPERATING EXPENSES						
60-40	MACHINERY & EQUIPMENT	0	0	0	91,550	91,550
60-80	COMPUTER PURCHASES	0	0	193,000	278,064	85,064
60-81	COMPUTER SOFTWARE	0	0	27,190	18,620	(8,570)
91-51	HEALTH INSURANCE	10,040	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**10,040**	**0**	**220,190**	**388,234**	**168,044**
	TOTAL EXPENSES	**$1,426,224**	**$1,551,973**	**$1,679,722**	**$1,881,238**	**$201,516**

FISCAL YEAR 2005
BUDGET DETAIL
TECHNOLOGY SERVICES
APPLICATION SERVICES

520.0709.590

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	117,888	126,946	121,087	124,649	3,562
10-40	OVERTIME	4,046	4,088	6,865	5,000	(1,865)
25-01	FICA	9,124	9,799	9,036	9,274	238
25-03	RETIREMENT CONTRIBUTIONS	4,017	5,583	7,935	10,038	2,103
25-04	LIFE/HEALTH INSURANCE	10,891	14,373	15,450	16,218	768
29-00	GENERAL & MERIT INC.	0	0	5,483	6,393	910
	TOTAL PERSONAL SERVICES	**145,966**	**160,789**	**165,856**	**171,572**	**5,716**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	7,270	7,914	11,300	2,500	(8,800)
30-91	LOSS ON DISPOSAL OF FIXED ASSETS	300	0	0	0	0
40-00	TRAINING & TRAVEL COSTS	0	0	3,350	15,210	11,860
40-01	TRAVEL	729	1,460	0	0	0
40-02	SCHOOL AND TRAINING	325	355	0	0	0
41-00	COMMUNICATIONS	0	-1	0	2,350	2,350
41-01	TELEPHONE	1,216	692	900	0	(900)
41-02	FAX & MODEMS	948	1,279	1,450	0	(1,450)
45-22	SELF INS. PROPERTY DAMAGE	1,400	2,091	2,391	2,881	490
46-00	REPAIR & MAINTENANCE	0	0	0	127,689	127,689
46-16	HARDWARE MAINTENANCE	4,473	6,642	5,550	0	(5,550)
46-17	SOFTWARE MAINTENANCE	89,257	97,908	120,528	0	(120,528)
51-00	OFFICE SUPPLIES	0	0	75	0	(75)
52-00	OPERATING SUPPLIES	8,703	16,590	2,975	3,242	267
54-01	MEMBERSHIPS	120	120	125	200	75
59-00	DEPRECIATION	99,352	92,062	0	0	0
	TOTAL OPERATING EXPENSES	**214,093**	**227,112**	**148,644**	**154,072**	**5,428**
NON-OPERATING EXPENSES						
60-80	COMPUTER PURCHASES	0	0	0	37,864	37,864
60-81	COMPUTER SOFTWARE	0	0	27,190	18,620	(8,570)
	TOTAL NON-OPERATING EXPENSES	**0**	**0**	**27,190**	**56,484**	**29,294**
	TOTAL EXPENSES	**$360,059**	**$387,901**	**$341,690**	**$382,128**	**$40,438**

FISCAL YEAR 2005
BUDGET DETAIL
TECHNOLOGY SERVICES
NETWORK SERVICES

520.0710.590

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	336,045	315,384	343,034	362,837	19,803
10-30	OTHER SALARIES & WAGES	2,205	6,080	20,460	5,460	(15,000)
10-40	OVERTIME	2,686	4,293	7,000	7,000	0
25-01	FICA	21,689	24,066	25,881	27,206	1,325
25-03	RETIREMENT CONTRIBUTIONS	11,384	16,307	23,903	31,134	7,231
25-04	LIFE/HEALTH INSURANCE	27,565	43,108	51,427	53,768	2,341
29-00	GENERAL & MERIT INC.	0	0	14,085	15,647	1,562
	TOTAL PERSONAL SERVICES	**401,574**	**409,238**	**485,790**	**503,052**	**17,262**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	3,248	3,054	5,200	5,200	0
30-01	CITY ADMINISTRATION	0	90,000	85,000	85,000	0
30-31	TV VIDEO PRODUCTION	0	0	0	13,220	13,220
30-91	LOSS ON DISPOSAL OF FIXED ASSETS	3,040	0	0	0	0
31-01	PROFESSIONAL SERVICES	8,762	8,875	16,000	17,300	1,300
40-00	TRAINING & TRAVEL COSTS	0	0	16,460	18,050	1,590
40-01	TRAVEL	970	2,102	0	0	0
40-02	SCHOOL AND TRAINING	8,483	8,316	0	0	0
41-00	COMMUNICATIONS	1,027	1,283	1,152	1,152	0
41-01	TELEPHONE	1,336	1,530	1,536	1,536	0
41-02	FAX & MODEMS	17,371	18,473	22,656	23,568	912
41-03	RADIO & PAGER	498	480	1,200	600	(600)
42-10	EQUIP. SERVICES - REPAIRS	13	109	500	500	0
42-11	EQUIP. SERVICES - FUEL	73	90	200	200	0
44-01	BUILDING RENTAL	80,735	84,800	84,800	76,493	(8,307)
45-22	SELF INS. PROPERTY DAMAGE	4,284	4,930	38,097	33,283	(4,814)
46-16	HARDWARE MAINTENANCE	16,258	13,125	21,100	20,100	(1,000)
46-17	SOFTWARE MAINTENANCE	139,264	151,143	170,088	136,353	(33,735)
47-06	DUPLICATING	0	0	120	0	(120)
51-00	OFFICE SUPPLIES	35	42	500	500	0
52-00	OPERATING SUPPLIES	0	418	2,700	3,000	300
54-00	BOOKS, PUBS, SUBS, MEMBS	400	182	700	700	0
54-01	MEMBERSHIPS	45	30	0	60	60
59-00	DEPRECIATION	199,664	185,740	0	0	0
	TOTAL OPERATING EXPENSES	**485,506**	**574,722**	**468,009**	**436,815**	**(31,194)**
NON-OPERATING EXPENSES						
60-40	MACHINERY & EQUIPMENT		0	0	91,550	91,550
60-80	COMPUTER PURCHASES	0	0	193,000	240,200	47,200
91-51	HEALTH INSURANCE	10,040	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**10,040**	**0**	**193,000**	**331,750**	**138,750**
	TOTAL EXPENSES	**$897,120**	**$983,960**	**$1,146,799**	**$1,271,617**	**$124,818**

FISCAL YEAR 2005
BUDGET DETAIL
COMMUNITY DEVELOPMENT
GIS

520.0711.590

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	91,771	115,070	116,790	121,966	5,176
10-40	OVERTIME	15	16	0	0	0
25-01	FICA	7,012	8,802	8,937	9,142	205
25-03	RETIREMENT CONTRIBUTIONS	4,025	6,421	8,718	10,977	2,259
25-04	LIFE/HEALTH INSURANCE	8,106	13,028	14,019	19,434	5,415
29-00	GENERAL & MERIT INC.	0	0	5,328	5,564	236
	TOTAL PERSONAL SERVICES	**110,929**	**143,337**	**153,792**	**167,083**	**13,291**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	751	409	1,000	1,000	0
40-00	TRAINING & TRAVEL COSTS	0	0	4,200	5,200	1,000
40-01	TRAVEL	1,664	1,983	0	0	0
40-02	SCHOOL AND TRAINING	3,005	1,517	0	0	0
41-00	COMMUNICATIONS	85	0	0	0	0
41-01	TELEPHONE	1,282	1,547	1,050	1,050	0
44-01	BUILDING RENTAL	0	0	0	21,479	21,479
45-22	SELF INS. PROPERTY DAMAGE	1,400	2,091	2,391	2,881	490
46-16	HARDWARE MAINTENANCE	2,328	3,445	2,800	2,800	0
46-17	SOFTWARE MAINTENANCE	15,487	15,619	15,300	15,300	0
47-00	PRINTING AND BINDING	1,775	0	1,890	1,890	0
47-06	DUPLICATING	0	0	100	100	0
51-00	OFFICE SUPPLIES	82	0	100	100	0
52-00	OPERATING SUPPLIES	7,008	3,271	7,860	7,860	0
54-00	BOOKS, PUBS, SUBS, MEMBS	594	365	750	750	0
59-00	DEPRECIATION	22,655	6,528	0	0	0
	TOTAL OPERATING EXPENSES	**58,116**	**36,775**	**37,441**	**60,410**	**22,969**
	TOTAL EXPENSES	**$169,045**	**$180,112**	**$191,233**	**$227,493**	**$36,260**

CIP PROJECTS - TECHNOLOGY SERVICES

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
INFORMATION SERVICES							
05T07	Server Replacements	45,000	45,000	45,000	45,000	45,000	225,000
05T16	PC Replacement Program	120,000	120,000	120,000	120,000	120,000	600,000
05T25	E-Mail Archival System	32,200					32,200
05T26	Internet Firewall Upgrade/Replacement	6,050					6,050
05T08	Looking Glass GIS/Map Viewer Software	37,864					37,864
05T20	Printer Replacement Program	32,000	32,000	32,000	32,000	32,000	160,000
05T33	Network Capacity Expansion	11,000					11,000
03T28	HTE Click2Gov-Utility Billing Internet SW	18,620					18,620
03T31	Internet Commerce Server Backup	11,000					11,000
05T11	Multiple Camera System	74,500					0
06T34	Electronic Council Packets		34,000				34,000
06T12	Video on Demand/Streaming Video		28,000				28,000
06T15	Council Chamber Monitor System		20,000				20,000
TOTAL INFORMATION SERVICES		**388,234**	**279,000**	**197,000**	**197,000**	**197,000**	**1,183,734**

Equipment Services

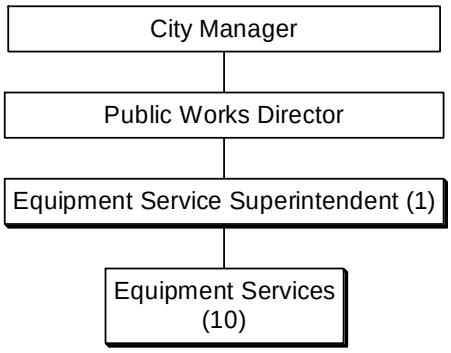
City of Naples, Florida

Fund Summary Page

DEPARTMENT **Public Works**
FUND: **Equipment Services Fund**

Department Description

The Equipment Services Fund is an internal service type fund under the management of the Public Works Department that provides professional, timely, and cost-effective service to the City of Naples fleet. The eleven employees of this fund are responsible for the acquisition or replacement, maintenance and repair of approximately 710 units of City owned vehicles and equipment. The Department is responsible for the upkeep and maintenance of the vehicle wash facility and the fuel depot, which has two 12,000-gallon tanks.



2004-05 Goals and Objectives

Improve the City's Equipment Maintenance operations economically and environmentally

- Coordinate with Solid Waste to provide awareness training for Commercial Front Loader inspections pertaining to garbage truck leaks. This training will reduce leak hazards and provide a safer environment for pedestrians. Complete by May 2005.
- Introduce alternate fuel vehicles into the fleet. This option will be evaluated to determine feasibility and funding availability. The evaluation of this option will be analyzed by the second quarter of 2005.

Decrease the down time for vehicles

- Send police cruisers along with other specialty vehicles out for equipment installations. This objective is met based on vehicle manufacturer fleet delivery schedule, usually by end of third quarter.
- Provide EVT Training/Certification for two mechanics per year. This will provide City mechanics to accomplish on site repairs to fire trucks, which alleviates down times. Complete by May 2005.

Fund Summary Page (continued)

DEPARTMENT **Public Works**
FUND: **Equipment Services Fund**

2004-05 Significant Budgetary Issues

The budget for the Equipment Services Fund is $1,998,517, a 21% increase over the 2003-04 budget of $1,651,076.

Revenues
Funding for the Equipment Services Fund is provided by each user department in the City. Equipment Services invoices each department monthly, using a fully weighted labor rate plus costs, for services provided. The budgeted charges are based on the historic trend. In addition, Collier County's EMS purchases some of its fuel at the City's fuel pumps, and reimburses this fund.

Expenditures
Personal Services
This fund includes expenditures for eleven (11) full time employees, the same as budgeted in the current year. For 2004-05, the budget for personal services is $623,555, a 9.1% increase over 2003-04.

Operating Costs
Operating expenditures of this fund total $1,322,162. The largest items in this department are:

Sublet repairs	$200,000	(such as transmissions, painting, body work)
Operating Supplies	$225,000	(vehicle and equipment parts)
Fuel	$476,835	(Estimate is based on 112,154 gallons of Diesel at $1.66 and 160,214 of Unleaded Gas at $1.82 per gallon)
Tires	$138,000	
City Administrative Costs	$139,000	

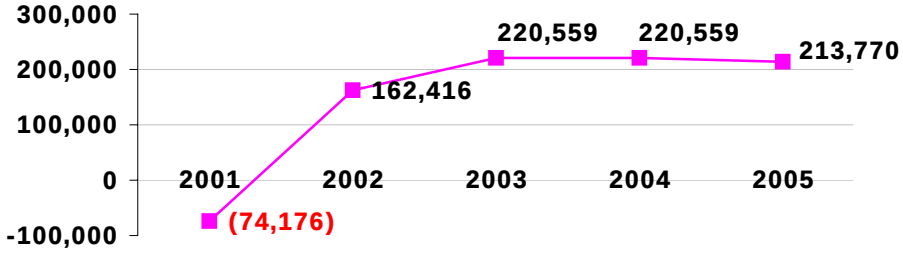
The largest increase in this budget is due to the price of fuel. Fuel prices have had a significant increase during Fiscal Year 2004. Cost projections for 2005 were not available through the Department of Energy because this commodity is very unpredictable in today's economy. Fuel has been budgeted based on recent purchase prices and price increases from the beginning of this fiscal year. The City's wholesale price on gas has increased 29%, rising from $1.22 to $1.58 per gallon from September to May, and could possibly go higher.

Capital Costs
Capital costs in this fund total $52,800. A list summarizing these items is on the pages that follow, and further details can be found starting on page 207 of the Five Year Capital Improvement Program.

EQUIPMENT SERVICES
FINANCIAL SUMMARY
Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$220,559**
Projected Revenues FY 2003-04		**$1,841,461**
Projected Expenditures FY 2003-04		**$1,841,461**
Net Increase/(Decrease) in Net Unrestricted Assets		**$0**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$220,559**
Add Fiscal Year 2004-05 Budgeted Revenues		
Charges for Services:		
Solid Waste Fund	$539,000	
General Fund	821,221	
Water & Sewer Fund	332,597	
Streets Fund	21,000	
Beach Parking	41,600	
Tennis Fund	2,500	
Dock Fund	3,900	
Building & Zoning	41,400	
Equipment Services	11,600	
Risk Management	1,750	
Construction Management	15,000	
Storm Drainage	79,000	
Information Services	700	
Collier County - EMS Fuel Sales	75,460	
Miscellaneous	5,000	$1,991,728
TOTAL AVAILABLE RESOURCES		$2,212,287
Less Fiscal Year 2004-05 Budgeted Expenditures		
Personal Services	$623,555	
Operations & Maintenance	1,157,685	
Transfer - Self Insurance	25,477	
Transfer - Reimbursed Admin.	139,000	
Capital Expenditures	52,800	$1,998,517
BUDGETED CASH FLOW		**($6,789)**
Projected Unrestricted Net Assets as of September 30, 2005		**$213,770**

Five Year Trend - Unrestricted Net Assets



FUND: 530 EQUIPMENT SERVICES

EQUIPMENT SERVICES
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
1	1	1	Equipment Services Superintendent	$62,916
1	1	1	Service Coordinator	45,424
2	2	2	Lead Mechanic	83,135
4	4	4	Mechanic II	141,885
1	1	1	Auto Parts Controller	28,350
1	1	1	Administrative Specialist II	36,369
1	1	1	Service Worker III	29,647

FUND TOTALS :

11	**11**	**11**	**Regular Salaries**	**$427,726**
			Other Salaries & Wages	**5,475**
			Overtime	**15,000**
			Employer Payroll Expenses	**156,908**
			General & Merit Increase	**18,446**
			Total Personal Services	**$623,555**

FISCAL YEAR 2005
BUDGET DETAIL
EQUIPMENT SERVICES FUND

530.1326.590

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	395,750	388,880	403,909	427,726	23,817
10-30	OTHER SALARIES	0	5,037	3,000	5,475	2,475
10-40	OVERTIME	28,235	36,111	15,000	15,000	0
25-01	FICA	30,094	31,668	30,124	31,566	1,442
25-03	RETIREMENT CONTRIBUTIONS	16,071	18,795	28,276	36,613	8,337
25-04	LIFE/HEALTH INSURANCE	59,089	67,468	73,101	88,729	15,628
29-00	GENERAL & MERIT INC.	0	0	18,340	18,446	106
	TOTAL PERSONAL SERVICES	**529,239**	**547,959**	**571,750**	**623,555**	**51,805**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	4,649	2,062	5,000	5,000	0
30-01	CITY ADMINISTRATION	124,900	131,100	139,000	139,000	0
30-07	SMALL TOOLS	2,100	1,750	2,100	2,100	0
31-04	OTHER CONTRACTUAL SVCS	6,311	5,252	6,753	7,300	547
40-00	TRAINING & TRAVEL COSTS	0	51	3,900	3,900	0
40-01	TRAVEL	97	115	0	0	0
40-02	SCHOOL AND TRAINING	4,206	2,781	0	0	0
41-00	COMMUNICATIONS	0	0	6,420	4,500	(1,920)
41-01	TELEPHONE	5,997	7,194	1,800	1,800	0
41-03	RADIO & PAGER	61	12	0	0	0
42-10	EQUIP.SERVICES - REPAIRS	16,944	17,590	10,000	10,000	0
42-11	EQUIP. SERVICES - FUEL	1,590	1,795	1,600	1,600	0
43-01	ELECTRICITY	13,732	15,671	17,000	17,000	0
43-02	WATER, SEWER, GARBAGE	6,638	7,151	9,000	7,500	(1,500)
45-22	SELF INS. PROPERTY DAMAGE	8,700	11,204	24,468	25,477	1,009
46-00	REPAIR AND MAINTENANCE	6,022	3,841	5,000	5,000	0
46-03	EQUIP. MAINT. CONTRACTS	0	1,108	1,500	4,650	3,150
46-10	SUBLET REPAIRS	196,121	154,324	120,000	200,000	80,000
49-00	OTHER CURRENT CHARGES	0	4,472	5,000	0	(5,000)
49-08	HAZARDOUS WASTE DISPOSAL	3,854	2,968	3,500	3,500	0
51-00	OFFICE SUPPLIES	685	1,468	500	1,000	500
51-01	STATIONERY	385	414	500	400	(100)
52-00	OPERATING SUPPLIES	241,884	198,029	200,000	225,000	25,000
52-02	FUEL	289,136	330,822	320,000	476,835	156,835
52-03	OIL & LUBE	18,660	16,715	16,000	18,400	2,400
52-04	BATTERIES	9,033	9,357	7,000	9,000	2,000
52-06	TIRES	129,159	145,070	120,000	138,000	18,000
52-07	UNIFORMS	4,291	3,896	3,700	3,900	200
52-08	SHOP SUPPLIES	10,554	9,520	10,000	10,000	0
52-09	OTHER CLOTHING	1,282	1,100	1,100	1,300	200
59-00	DEPRECIATION	37,528	34,042	0	0	0
	TOTAL OPERATING EXPENSES	**1,144,519**	**1,120,874**	**1,040,841**	**1,322,162**	**281,321**

FISCAL YEAR 2005
BUDGET DETAIL
EQUIPMENT SERVICES FUND

530.1326.590

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
NON-OPERATING EXPENSES						
60-20	BUILDINGS	0	0	7,485	0	(7,485)
60-30	IMPROVEMENTS OTHER THAN BLDGS	0	0	15,000	20,000	5,000
60-40	MACHINERY EQUIPMENT	0	0	0	28,000	28,000
60-80	COMPUTER PURCHASES	0	0	0	4,800	4,800
91-51	HEALTH INSURANCE	10,040	0	0	0	0
99-00	CONTINGENCY	0	0	16,000	0	(16,000)
	TOTAL NON-OPERATING EXPENSES	**10,040**	**0**	**38,485**	**52,800**	**14,315**
	TOTAL EXPENSES	**$1,683,798**	**$1,668,833**	**$1,651,076**	**$1,998,517**	**347,441**

CIP PROJECTS - EQUIPMENT SERVICES FUND

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	PROJECT TOTAL
EQUIPMENT SERVICES							
05S07	Air Compressor Replacement	13,000					13,000
05S10	Fuel Monitoring System	15,000					15,000
05S15	Fleet Software Upgrade	4,800					4,800
05S12	Facility Improvements	20,000	50,000	100,000			170,000
06S16	Portable Heavy Truck Lift		60,000				60,000
GRAND TOTAL EQUIPMENT SERVICES		**52,800**	**110,000**	**100,000**	**0**	**0**	**262,800**

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Construction Management

City of Naples, Florida

Fund Summary Page

DEPARTMENT **Construction Management**
FUND: **Construction Management (an Internal Service Fund)**

Department Description

This internal service fund performs most construction management and engineering services for the City.

2004-05 Goals and Objectives

Generate savings with in-house engineering services that exceed the Department Operating Budget

- Provide design, construction management and inspection services with in-house staff on an annual ongoing basis
- Provide technical assistance, as required, to staff and citizens or as directed by the City Manager on an annual ongoing basis

Coordinate and implement C.I.P. Projects for other departments to be managed by Construction Management

- C.I.P. Improvement schedule for fiscal year 04/05 to be developed by October 2004.
  - Fleischmann Park – Phase I design to be completed by summer 2005.
  - Pulling Park – Design to be completed by December 2004.
  - 10th Street Improvements – Construction to be completed by December 2004.
  - 41 Improvements – Construction to be completed by summer 2005.
  - 3rd Street & 3rd Ave Improvements – Construction to be completed by December 2004.
  - Galleon Bridge – Construction summer 2005.
  - 10th St & Fleischmann Force Main Upgrades–Construction to be completed November 2004.
  - Solana & East Naples Pump Station Upgrades – Design to be completed by December 2004.
  - Renovation of Fire station #2 – Bids were received during May 2004, Completion in late Summer 2005.

Assist City Departments with development of long-range improvement projects to insure a high level of quality of the City's infrastructure and facilities

- Forecast and plan future facility and infrastructure improvements based on growth and necessity. To be incorporated in the annual budget process for completion in June '05.
- Develop a formal policy for advancing priority projects through property owners associations to garner public support for the implementation of special projects and the establishment of assessment districts before March 2005.

Fund Summary Page (continued)

DEPARTMENT **Construction Management**
FUND: **Construction Management (an Internal Service Fund)**

2004-05 Significant Budgetary Issues

Revenues
The intent of this fund is to recover its costs by charging Construction Management and Design services directly to a budgeted project. For 2004-05, revenues were established by the Construction Management Director based on the time estimated for each fund's budgeted Capital Improvement Projects. The following are the 2004-05 allocations.

General Fund $207,000
Utility Tax $126,000
Water/Sewer..... $168,000
CRA $126,000
Streets $126,000
Storm Drainage..... $84,000

Expenditures
The budgeted expenditures of the Construction Management Department are $826,133. This is a $23,218 decrease from the adopted budget of 2003-04.

Personal Services, budgeted at $635,034 funds eight positions. There is no change in funding requests.

The operating line-item budget totals $191,099. One major expenditure of this Department's budget is Building Rental ($38,232) as payment for the Department's share of their office space, which is located in the Building and Zoning building. Research with the City's Auditors and State law indicates that this payment is prudent and reasonable. Additionally, the Department will be paying $98,000 to the General Fund, in reimbursement for administrative charges, like the costs of accounting, auditing, human resources, etc.

Of major note is the decrease in expense from $125,010 to $12,537 for Self Insurance Charge. Part of that decrease is due to the city's overall decrease in budgeted risk expenses for 2005, however most of the decrease was due to a very rough estimate last year for the budget's first year, which ended up significantly overstated.

The surplus of revenues over expenditures in the amount of $15,468 will be reserved for future use. As a new fund, this fund has no fund balance to stabilize rates, and this reserve will provide this for the future.

CONSTRUCTION MANAGEMENT FUND

FINANCIAL SUMMARY

Fiscal Year 2004-05

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2003		**$0**
Projected Revenues FY 2003-04		**$849,351**
Projected Expenditures FY 2003-04		**$844,750**
Net Increase/(Decrease) in Net Unrestricted Assets		**$4,601**
Expected Unrestricted Net Assets as of Sept. 30, 2004		**$4,601**
Add Fiscal Year 2004-05 Budgeted Revenues		
Charges for Services:		
General Fund	$207,000	
Utility Tax Capital Projects	126,000	
Water & Sewer Fund	168,000	
Community Redevelopment Agency	126,000	
Streets Fund	126,000	
Storm Drainage	84,000	$837,000
TOTAL AVAILABLE RESOURCES		$841,601
Less Fiscal Year 2004-05 Budgeted Expenditures		
Personal Services	$635,034	
Operations & Maintenance	42,330	
Transfer - Self Insurance	12,537	
Transfer - Reimbursed Admin.	98,000	
Transfer - Building Rental	38,232	$826,133
BUDGETED CASH FLOW		**$10,867**
Projected Unrestricted Net Assets as of September 30, 2005		**$15,468**

FUND: 540 CONSTRUCTION MANAGEMENT

CONSTRUCTION MANAGEMENT FUND
FISCAL YEAR 2005

2003 Approved	2004 Approved	2005 Approved	JOB TITLE	FY 2005 APPROVED
0	1	1	Construction Management Director	$95,105
0	1	0	Parks & Parkways Design Superintendent	0
0	1	0	Budget & CIP Manager	0
0	1	0	Construction Project Coordinator	0
0	0	3	Project Manager	206,717
0	1	1	Engineering Design Supervisor	43,536
0	1	1	Sr. Engineering Technician	50,121
0	1	1	Utilities Inspector	37,697
0	1	1	Sr. Administrative Specialist	31,808

FUND TOTALS :

0	**8**	**8**	**Regular Salaries**	**464,984**
			Employer Payroll Expenses	**149,998**
			General & Merit Increase	**20,052**
			Total Personal Services	**$635,034**

FISCAL YEAR 2005
BUDGET DETAIL
CONSTRUCTION MANAGEMENT FUND

540.1501.590

	ACCOUNT DESCRIPTION	01 - 02 ACTUALS	02 - 03 ACTUALS	03 - 04 ORIGINAL BUDGET	04 - 05 APPROVED BUDGET	CHANGE
PERSONAL SERVICES						
10-20	REGULAR SALARIES & WAGES	0	0	446,072	464,984	18,912
25-01	FICA	0	0	33,605	35,099	1,494
25-03	RETIREMENT CONTRIBUTIONS	0	0	33,129	41,849	8,720
25-04	LIFE/HEALTH INSURANCE	0	0	71,919	73,050	1,131
29-00	GENERAL & MERIT INCREASE	0	0	13,486	20,052	6,566
	TOTAL PERSONAL SERVICES	**0**	**0**	**598,211**	**635,034**	**36,823**
OPERATING EXPENSES						
30-00	OPERATING EXPENDITURES	0	0	3,200	3,200	0
30-01	CITY ADMINISTRATION	0	0	41,000	98,000	57,000
31-04	OTHER CONTRACTUAL SERVICES	0	0	5,000	5,000	0
40-00	TRAINING & TRAVEL COSTS	0	0	3,000	3,000	0
41-00	COMMUNICATIONS	0	0	6,540	5,975	(565)
42-10	EQUIP. SERVICES - REPAIRS	0	0	8,000	10,000	2,000
42-11	EQUIP. SERVICES - FUEL	0	0	2,000	5,000	3,000
44-00	RENTALS & LEASES	0	0	1,440	1,440	0
44-01	BUILDING RENTAL	0	0	47,800	38,232	(9,568)
45-22	SELF INSURANCE	0	0	125,010	12,537	(112,473)
46-04	EQUIP. MAINTENANCE	0	0	1,000	1,565	565
51-00	OFFICE SUPPLIES	0	0	2,000	2,000	0
52-00	OPERATING SUPPLIES	0	0	4,000	4,000	0
52-09	OTHER CLOTHING	0	0	600	600	0
54-01	MEMBERSHIPS	0	0	500	500	0
54-02	BOOKS, PUBS, SUBS.	0	0	50	50	0
	TOTAL OPERATING EXPENSES	**0**	**0**	**251,140**	**191,099**	**(60,041)**
	TOTAL EXPENSES	**$0**	**$0**	**$849,351**	**$826,133**	**-$23,218**

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Debt Service Schedules

CITY OF NAPLES

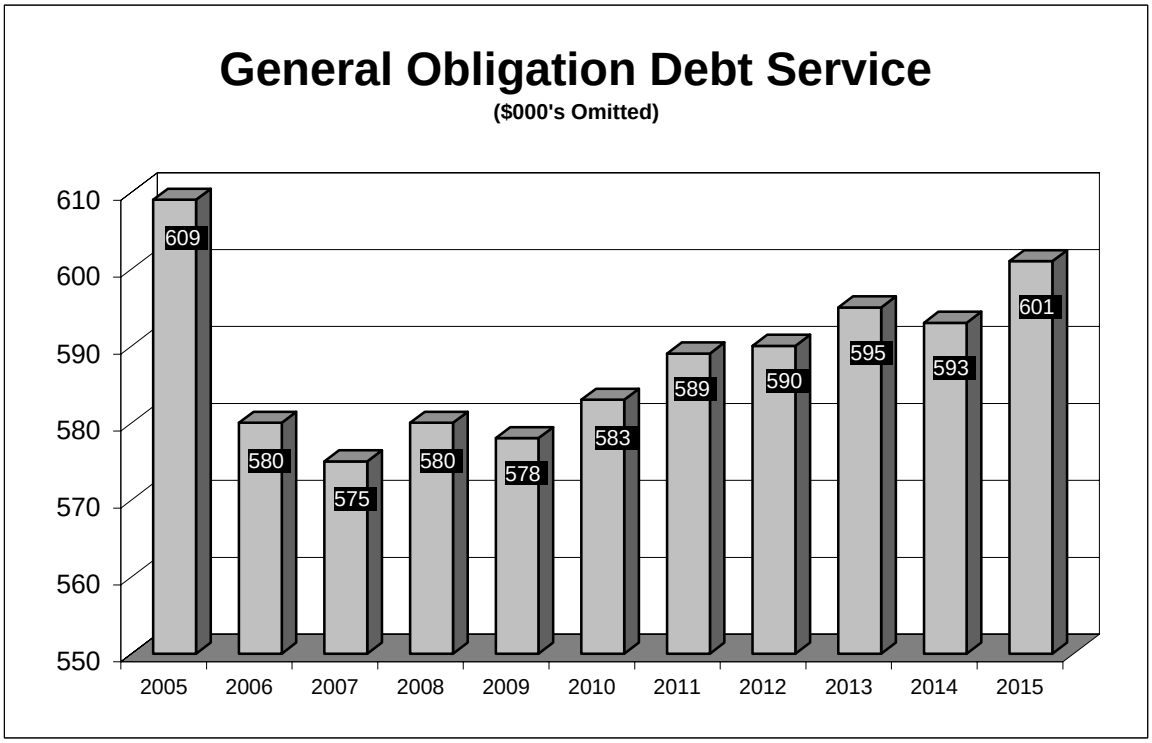
COMBINED DEBT SERVICE SCHEDULE
ALL FINANCING SOURCES

Year Ending September 30	Principal	Interest	Total Requirement
2005	$3,360,000	$1,587,368	$4,947,368
2006	$3,475,000	$1,446,729	$4,921,729
2007	$2,015,000	$1,300,760	$3,315,760
2008	$2,110,000	$1,212,520	$3,322,520
2009	$2,225,000	$1,116,548	$3,341,548
2010	$2,325,000	$1,020,384	$3,345,384
2011	$2,440,000	$923,112	$3,363,112
2012	$2,540,000	$820,500	$3,360,500
2013	$2,665,000	$706,127	$3,371,127
2014	$2,785,000	$586,002	$3,371,002
2015	$2,925,000	$459,435	$3,384,435
2016	$1,090,000	$337,887	$1,427,887
2017	$1,135,000	$289,307	$1,424,307
2018	$1,185,000	$238,340	$1,423,340
2019	$1,235,000	$184,857	$1,419,857
2020	$1,285,000	$128,284	$1,413,284
2021	$1,340,000	$69,184	$1,409,184
2022	$415,000	$7,552	$422,552
Totals	**$36,550,000**	**$12,434,896**	**$48,984,896**

CITY OF NAPLES

GENERAL OBLIGATION DEBT
SUMMARY

Year Ending September 30	Principal	Interest	Total Requirement
2005	395,000	214,353	609,353
2006	385,000	194,853	579,853
2007	400,000	175,228	575,228
2008	425,000	154,603	579,603
2009	445,000	132,853	577,853
2010	470,000	112,704	582,704
2011	495,000	94,176	589,176
2012	515,000	74,784	589,784
2013	540,000	54,528	594,528
2014	560,000	33,408	593,408
2015	590,000	11,328	601,328
Totals	$5,220,000	$1,252,818	$6,472,818



CITY OF NAPLES

GENERAL OBLIGATION BONDS, SERIES 2004
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: General Obligation Bonds
Authorized and Issued: $3,170,000
Amount Outstanding - 9/30/04: $3,170,000
Dated: June 17, 2004
Final Maturity: March 1, 2015
Principal Payment: March 1
Interest Payment: March 1, September 1
Interest Rates: 3.84%
Revenue Pledged: Ad Valorem Revenues

Year Ending September 30	Principal	Interest	Total Requirement
2005	-	121,728	121,728
2006	-	121,728	121,728
2007	-	121,728	121,728
2008	-	121,728	121,728
2009	-	121,728	121,728
2010	470,000	112,704	582,704
2011	495,000	94,176	589,176
2012	515,000	74,784	589,784
2013	540,000	54,528	594,528
2014	560,000	33,408	593,408
2015	590,000	11,328	601,328
Totals	$3,170,000	$989,568	$4,159,568

Purpose: Purchase of Fleischmann Property

CITY OF NAPLES

GENERAL OBLIGATION BONDS, SERIES 2000
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: General Obligation Bonds
Authorized and Issued: $8,460,000
Amount Outstanding - 9/30/04: $2,050,000
Dated: March 15, 2000
Final Maturity: March 1, 2009
Principal Payment: March 1
Interest Payment: March 1, September 1
Interest Rates: 5.00% - 5.20%
Revenue Pledged: Ad Valorem Revenues

Year Ending September 30	Principal	Interest	Total Requirement
2005	395,000	92,625	487,625
2006	385,000	73,125	458,125
2007	400,000	53,500	453,500
2008	425,000	32,875	457,875
2009	445,000	11,125	456,125
Totals	$2,050,000	$263,250	$2,313,250

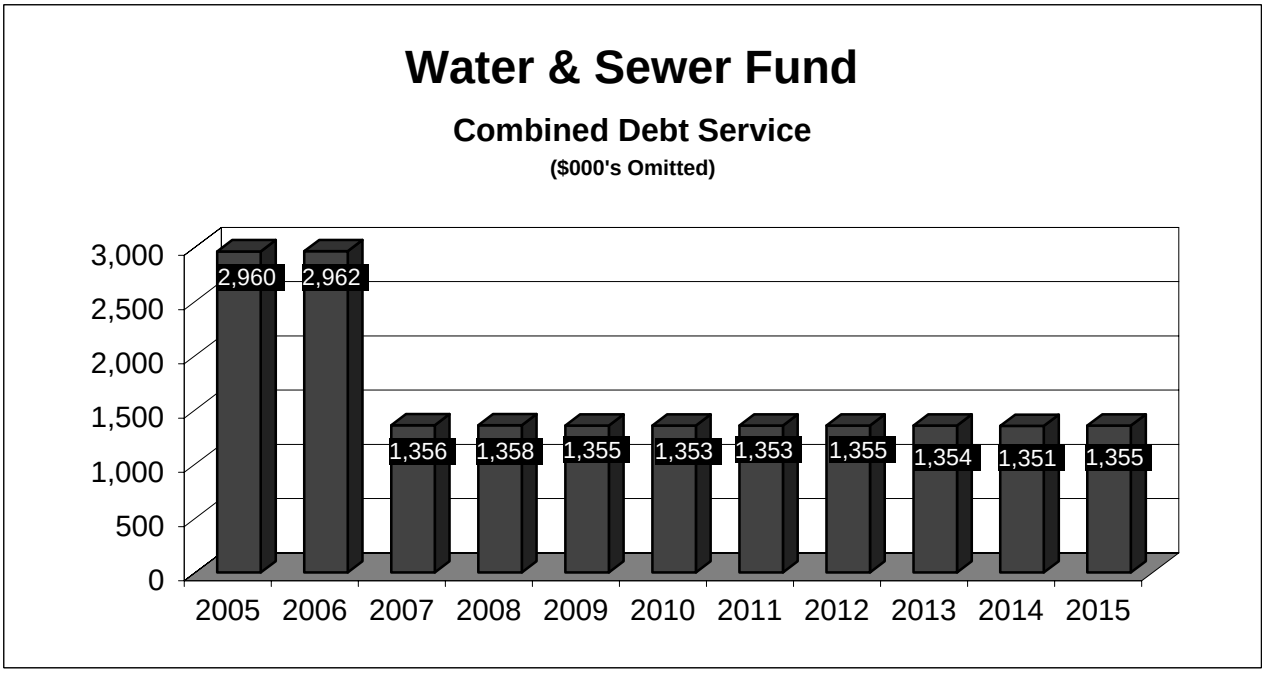
Purpose: Purchase of Fleischmann Property

CITY OF NAPLES

WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE

(Excludes State Revolving Loan)

Year Ending September 30	Principal	Interest	Total Requirement
2005	2,315,000	644,985	2,959,985
2006	2,410,000	552,385	2,962,385
2007	900,000	455,985	1,355,985
2008	940,000	417,735	1,357,735
2009	980,000	375,435	1,355,435
2010	1,020,000	332,805	1,352,805
2011	1,065,000	287,925	1,352,925
2012	1,115,000	240,000	1,355,000
2013	1,170,000	184,250	1,354,250
2014	1,225,000	125,750	1,350,750
2015	1,290,000	64,500	1,354,500
Totals	$14,430,000	$3,681,755	$18,111,755



CITY OF NAPLES

WATER AND SEWER REVENUE REFUNDING BONDS - SERIES 2002
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
Authorized and Issued: $12,980,000
Amount Outstanding - 9/30/04 $11,400,000
Dated: June 4, 2002
Final Maturity: September 1, 2015
Principal Payment: September 1
Interest Payment: September 1, March 1
Interest Rate: 3.50% to 5.00%
Revenue Pledged: Net Revenues of Water & Sewer Systems

Year Ending September 30	Principal	Interest	Total Requirement
2005	830,000	523,785	1,353,785
2006	865,000	490,585	1,355,585
2007	900,000	455,985	1,355,985
2008	940,000	417,735	1,357,735
2009	980,000	375,435	1,355,435
2010	1,020,000	332,805	1,352,805
2011	1,065,000	287,925	1,352,925
2012	1,115,000	240,000	1,355,000
2013	1,170,000	184,250	1,354,250
2014	1,225,000	125,750	1,350,750
2015	1,290,000	64,500	1,354,500
Totals	$11,400,000	$3,498,755	$14,898,755

CITY OF NAPLES

WATER AND SEWER REVENUE REFUNDING BONDS - SERIES 2001
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
Authorized and Issued: $7,275,000
Amount Outstanding - 9/30/04 $3,030,000
Dated: June 1, 2001
Final Maturity: September 1, 2006
Principal Payment: September 1
Interest Payment: September 1, March 1
Interest Rate: 4.000%
Revenue Pledged: Net Revenues of Water & Sewer Systems

Year Ending September 30	Principal	Interest	Total Requirement
2005	1,485,000	121,200	1,606,200
2006	1,545,000	61,800	1,606,800
Totals	$3,030,000	$183,000	$3,213,000

CITY OF NAPLES

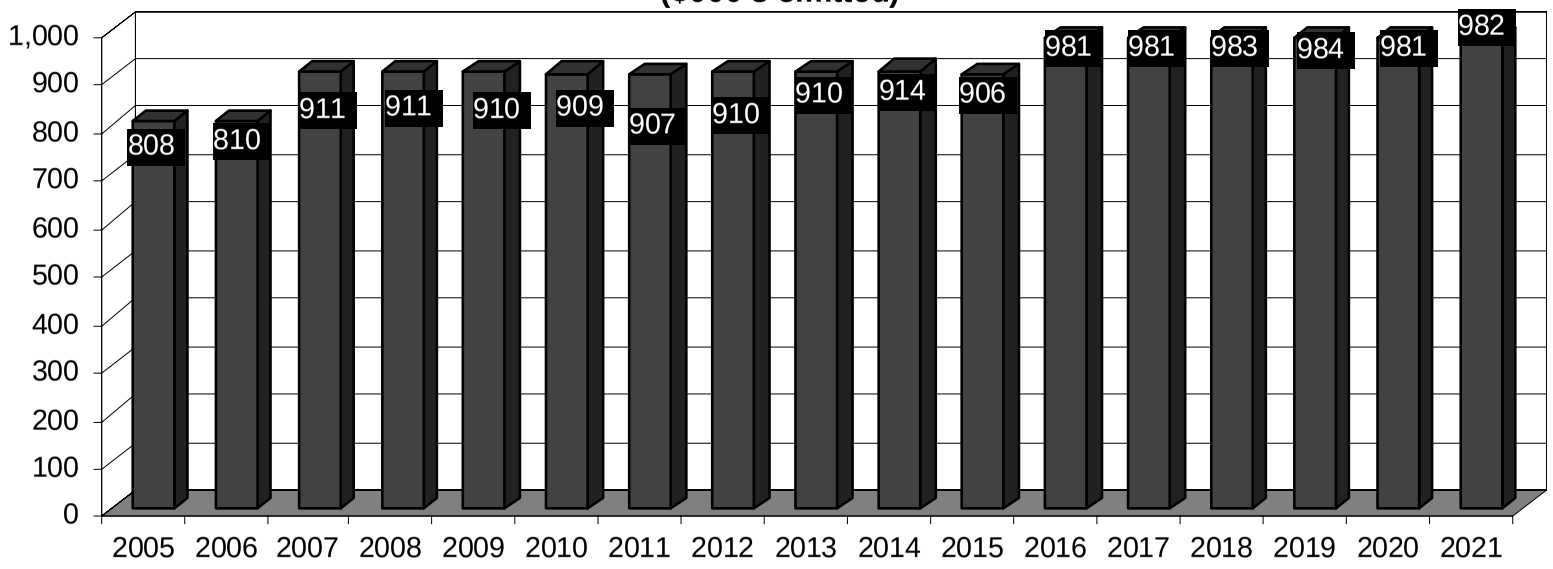
UTILITY TAX FUND
COMBINED DEBT SERVICE SCHEDULE

Year Ending September 30	Principal	Interest	Total Requirement
2005	316,290	491,268	807,558
2006	333,637	476,588	810,225
2007	450,000	461,026	911,026
2008	470,000	441,193	911,193
2009	490,000	420,487	910,487
2010	510,000	398,860	908,860
2011	530,000	377,440	907,440
2012	555,000	354,915	909,915
2013	580,000	330,495	910,495
2014	610,000	304,395	914,395
2015	630,000	276,183	906,183
2016	735,000	246,258	981,258
2017	770,000	210,978	980,978
2018	810,000	173,440	983,440
2019	850,000	133,750	983,750
2020	890,000	91,250	981,250
2021	935,000	46,750	981,750
Totals	$10,464,927	$5,235,276	$15,700,203

Utility Tax Fund

Combined Debt Service

($000's omitted)



CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE REFUNDING BONDS, SERIES 1993
UTILITY TAX DEBT SERVICE FUND ALLOCATION
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
Authorized and Issued: $4,700,607
Amount Outstanding - 9/30/04 $779,927
Dated: May 1, 1993
Final Maturity: July 1, 2009
Principal Payment: July 1
Interest Payment: January 1, July 1
Interest Rate: 2.600% to 5.125%
Revenue Pledged: Non-Ad Valorem Revenues

Year Ending	Principal	Interest	Total Requirement
2005	171,290	39,928	211,218
2006	183,637	31,193	214,830
2007	135,000	21,781	156,781
2008	140,000	14,863	154,863
2009	150,000	7,687	157,687
Totals	$779,927	$115,452	$895,379

CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE BONDS, SERIES 2001
UTILITY TAX DEBT SERVICE FUND ALLOCATION
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
Authorized and Issued: $9,845,000
Amount Outstanding - 9/30/04 $9,685,000
Dated: June 1, 2001
Final Maturity: July 1, 2021
Principal Payment: July 1
Interest Payment: January 1, July 1
Interest Rate: 4.100% to 5.000%
Revenue Pledged: Non-Ad Valorem Revenues

Year Ending	Principal	Interest	Total Requirement
2005	145,000	451,340	596,340
2006	150,000	445,395	595,395
2007	315,000	439,245	754,245
2008	330,000	426,330	756,330
2009	340,000	412,800	752,800
2010	510,000	398,860	908,860
2011	530,000	377,440	907,440
2012	555,000	354,915	909,915
2013	580,000	330,495	910,495
2014	610,000	304,395	914,395
2015	630,000	276,183	906,183
2016	735,000	246,258	981,258
2017	770,000	210,978	980,978
2018	810,000	173,440	983,440
2019	850,000	133,750	983,750
2020	890,000	91,250	981,250
2021	935,000	46,750	981,750
Totals	$9,685,000	$5,119,824	$14,804,824

Purpose: Funding for parks capital projects.

CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE REFUNDING BONDS, SERIES 1993
EAST NAPLES BAY TAX DISTRICT ALLOCATION
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
Authorized and Issued: $562,582
Amount Outstanding - 9/30/04 $132,783
Dated: May 1, 1993
Final Maturity: July 1, 2006
Principal Payment: July 1
Interest Payment: January 1, July 1
Interest Rate: 2.600% to 5.125%
Revenue Pledged: Non-Ad Valorem Revenues

Year Ending	Principal	Interest	Total Requirement
2005	67,313	6,788	74,101
2006	65,470	3,355	68,825
Totals	$132,783	$10,143	$142,926

CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE REFUNDING BONDS, SERIES 1993
CITY DOCK FUND ALLOCATION
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
Authorized and Issued: $601,811
Amount Outstanding - 9/30/04 $57,290
Dated: May 1, 1993
Final Maturity: July 1, 2006
Principal Payment: July 1
Interest Payment: January 1, July 1
Interest Rate: 2.600% to 5.125%
Revenue Pledged: Non-Ad Valorem Revenues

Year Ending	Principal	Interest	Total Requirement
2005	26,397	2,929	29,326
2006	30,893	1,583	32,476
Totals	$57,290	$4,512	$61,802

CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE BONDS, SERIES 2001
TENNIS FUND ALLOCATION
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
Authorized and Issued: $605,000
Amount Outstanding - 9/30/04 $570,000
Dated: June 1, 2001
Final Maturity: July 1, 2015
Principal Payment: July 1
Interest Payment: January 1, July 1
Interest Rate: 4.100% to 4.750%
Revenue Pledged: Non-Ad Valorem Revenues

Year Ending	Principal	Interest	Total Requirement
2005	40,000	24,678	64,678
2006	40,000	23,038	63,038
2007	45,000	21,398	66,398
2008	45,000	19,553	64,553
2009	50,000	17,708	67,708
2010	50,000	15,658	65,658
2011	55,000	13,558	68,558
2012	55,000	11,220	66,220
2013	60,000	8,800	68,800
2014	60,000	6,100	66,100
2015	70,000	3,325	73,325
Totals	$570,000	$165,036	$735,036

Purpose: Development of Cambier Park Tennis Center.

CITY OF NAPLES

REDEVELOPMENT REVENUE & REFUNDING BONDS, SERIES 2003

DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
Authorized and Issued: $5,925,000
Amount Outstanding - 09/30/04 $5,675,000
Dated: March 10, 2003
Final Maturity: December 1, 2021
Principal Payment: December 1
Interest Payment: June 1, December 1
Interest Rate: 3.58%
Revenue Pledged: Non-Ad Valorem Revenues

Year Ending	Principal	Interest	Total
2005	200,000	202,367	402,367
2006	210,000	194,927	404,927
2007	220,000	187,123	407,123
2008	230,000	179,436	409,436
2009	260,000	170,065	430,065
2010	275,000	160,357	435,357
2011	295,000	150,013	445,013
2012	300,000	139,581	439,581
2013	315,000	128,054	443,054
2014	330,000	116,349	446,349
2015	345,000	104,099	449,099
2016	355,000	91,629	446,629
2017	365,000	78,329	443,329
2018	375,000	64,900	439,900
2019	385,000	51,107	436,107
2020	395,000	37,034	432,034
2021	405,000	22,434	427,434
2022	415,000	7,552	422,552
Totals	$5,675,000	$2,085,356	$7,760,356

Purpose: Construction of Municipal Parking Facility & Other Capital Projects in Redevelopment Area.

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Supplemental Information

Agenda Item
Special Meeting of 09/13/04

ORDINANCE 04-

AN ORDINANCE DETERMINING AND FIXING THE 2004 TAX LEVY AND MILLAGE RATE FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND OPERATIONS; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the 2004 Tax Assessment Roll has been prepared, equalized and certified, showing:

Total Assessed Valuation of
Real and Personal Property $12,211,458,774

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the operating millage rate for the City of Naples, exclusive of Dependent Taxing Districts for the year 2004 be, and the same is, hereby fixed and determined to be 1.1600 mills.

Section 2. That the voted debt service millage rate for the City of Naples, excluding Dependent Taxing Districts for the year 2004 be, and the same is, hereby fixed and determined to be 0.0498 mills.

Section 3. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and findings of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Total General Fund Operations
1.1600 mills $13,598,680

Voted Debt Service
0.0498 mills $583,805

Section 4. The current year proposed aggregate millage rate of 1.1757 mills exceeds the current year aggregate rolled back rate of 1.0578 mills by 11.1458 percent.

Section 5. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 6. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 7. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 13TH DAY OF SEPTEMBER, 2004.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS ___TH DAY OF SEPTEMBER, 2004.

_____
Bill Barnett, Mayor

Attest:

Approved as to form and legality:

_____
Tara A. Norman, City Clerk

_____
Robert D. Pritt, City Attorney

Date filed with City Clerk: _____

Agenda Item
Special Meeting of 9/13/04

ORDINANCE 04-

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2004 AND ENDING SEPTEMBER 30, 2005; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE SEVERAL DEPARTMENTS OF THE CITY, INCLUDING UTILITIES, AND FOR CONTRIBUTING TO THE SINKING FUNDS OF THE CITY TO PAY INTEREST ON AND PROVIDE FOR THE RETIREMENT OF THE OUTSTANDING BONDS AND OTHER FIXED OBLIGATIONS OF THE CITY AND THE UTILITY TAX FUND FOR AND DURING THE FISCAL YEAR COMMENCING OCTOBER 1, 2004, AND ENDING SEPTEMBER 30, 2005; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples adopts a final budget, exclusive of Dependent Taxing Districts, and appropriates funds on an annual basis for the general operation of the several departments of the City, including utilities, and contributes to the sinking funds of the City to pay interest on and to provide for the retirement of bonds; and

WHEREAS, the City of Naples has held a series of workshops and public hearings on the fiscal year 2004-05 budget;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. This Ordinance shall be known as the "Budget Ordinance of the City of Naples" for its fiscal year 2004-05 and shall serve to appropriate the sums provided for herein. When read in conjunction with Exhibit A, shall provide for the revenues and expenditures of each fund.

Section 2. Appendix A is deemed the Budget of the City of Naples in compliance with the requirements of State law, and the following shall be the appropriations from anticipated revenues and unappropriated balances. The total appropriated funds are $114,693,373.

(a) For the General Fund, the following amounts shall be appropriated:

	Division	Department	Fund
GENERAL FUND:			
Mayor & City Council		$223,560	
City Attorney		592,122	
City Clerk		494,273	
City Manager		501,319	
Human Resources		573,132	
Community Development			
Planning	$576,097		
Code Enforcement	151,940	728,037	
Finance			
Accounting	837,836		
Customer Service	392,028		
Purchasing	228,795	1,458,659	
Community Services			
Administration	597,523		
Parks & Parkways	2,871,837		
Recreation	2,137,661	5,607,021	

Police & Emergency Svcs			
Administration	414,702		
Criminal Invest.	1,358,324		
Police Operations	4,679,220		
Support Services	1,948,905		
Fire Operations	4,912,233	13,313,384	
Non-Departmental		3,498,005	
Contingency		233,144	
Transfers Out		280,000	
FUND TOTAL			***$27,502,656***

(b) For the Utility Tax Fund, the following amounts shall be appropriated:

UTILITY TAX/DEBT SERVICE FUND:		
Debt Service	1,867,026	
Transfers Out	2,537,430	
FUND TOTAL		***$4,404,456***

(c) For the Special Revenue/Capital Funds, the following amounts shall be appropriated:

SPECIAL REVENUE/CAPITAL FUNDS:	
Community Development Block Grant	**$137,000**
Building & Zoning	**$2,515,381**
Capital Projects Fund	**$10,349,803**
Community Redevelopment	**$4,287,463**
Streets & Traffic	**$7,301,873**

(d) For the Enterprise Funds, the following amounts shall be appropriated:

WATER/SEWER ENTERPRISE FUND:	**$35,384,023**
NAPLES BEACH FUND	**$1,489,809**
SOLID WASTE ENTERPRISE FUND:	**$5,475,042**
CITY DOCK ENTERPRISE FUND:	**$1,537,114**
STORMWATER ENTERPRISE FUND:	**$1,644,127**
TENNIS ENTERPRISE FUND:	**$487,965**

(e) For the Internal Service Funds, the following amounts shall be appropriated:

INTERNAL SERVICE FUNDS:	
Self Insurance/Risk Management	**$2,364,040**
Health Benefits	**$5,106,733**
Information Services	**$1,881,238**
Equipment Services	**$1,998,517**
Construction Management	**$826,133**

Section 3. Florida Statutes, the City Charter and generally accepted accounting

principles do not require budgets for grants and trust/agency funds that are governed by the terms of the source. City Council acceptance of such terms shall be deemed to constitute a budget adjustment, including appropriation of such funds.

Section 4. Budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Council approval via resolution. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager without City Council approval, excluding:

(a) The authorization of additional regular positions.

(b) Capital Improvements as defined in Section 5.

Section 5. Appendix A includes the City of Naples's Five Year Capital Improvement Program. The first year of the Five Year Capital Improvement Program is called the Capital Improvement Budget, which is the only funded portion of this Program. Budget adjustments which would modify the intent of the Capital Improvement Budget for Fiscal Year 2004-05 require City Council approval via resolution.

Section 6. The Finance Director is authorized to reserve at October 1, 2004 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2003-04. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

Section 7. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

Section 8. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year, appropriate all or part of said fund balances by adopting a resolution for that purpose.

Section 9. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 10. If any section, paragraph, or part of this Ordinance shall be declared unconstitutional or invalid, then the remainder of this Ordinance shall not be affected thereby and shall remain in full force and effect. All ordinances or parts of ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 11. This Ordinance, which includes the first year of the City of Naples's Five-Year Capital Improvement Program, shall take effect on October 1, 2004.

APPROVED AT FIRST READING THIS 13TH DAY OF SEPTEMBER, 2004.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS ___ TH DAY OF SEPTEMBER, 2004.

_____
Bill Barnett, Mayor

Attest:

_____
Tara A. Norman, City Clerk

Approved as to form and legality:

_____
Robert D. Pritt, City Attorney

Date filed with City Clerk: _____

Agenda Item
Special Meeting of 09/13/04

ORDINANCE 04-

AN ORDINANCE DETERMINING AND FIXING THE 2004 TAX LEVY AND MILLAGE RATE FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the 2004 Tax Assessment Roll has been prepared, equalized and certified, showing:

Total Assessed Valuation of
Real and Personal Property. $322,266,765

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the tax levy and millage rate for the East Naples Bay Special Taxing District for the year 2004 be, and the same is, hereby fixed and determined to be 0.5000.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and findings of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

East Naples Bay Special Taxing District
0.5000 mills $154,688

Section 3. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 4. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 5. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 13TH DAY OF SEPTEMBER, 2004.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS ___TH DAY OF SEPTEMBER, 2004.

_____
Bill Barnett, Mayor

Attest:

_____
Tara A. Norman, City Clerk

Approved as to form and legality:

_____
Robert D. Pritt, City Attorney

Date filed with City Clerk: _____

Agenda Item
Special Meeting of 09/13/04

ORDINANCE 04-

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2004 AND ENDING SEPTEMBER 30, 2005; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2004 AND ENDING SEPTEMBER 30, 2005; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples adopts a final budget for the East Naples Bay Special Taxing District and appropriates funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held a series of workshops and public hearings on the fiscal year 2004-05 budget;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the budget for the East Naples Bay Special Taxing District for the fiscal year commencing October 1, 2004 and ending September 30, 2005 is hereby adopted.

Section 2. That for the payment of expenses and obligations of the East Naples Bay Special Taxing District for the fiscal year ending September 30, 2005, there is hereby appropriated out of any monies in the treasury of the East Naples Bay Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sums of money shown in the following schedule:

SPECIAL REVENUE FUND:
East Naples Bay Special Taxing District $467,601

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

(a) The authorization of additional regular positions.

(b) Capital Improvements as defined in Section 4.

Section 4. The Finance Director is authorized to reserve at October 1, 2004 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2003-04. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into next fiscal year as additions to the respective budgets.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

Section 6. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year, appropriate all or part of said fund balances by adopting a resolution for that purpose.

Section 7. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 9. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 10. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 13TH DAY OF SEPTEMBER, 2004.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS ___TH DAY OF SEPTEMBER, 2004.

_____
Bill Barnett, Mayor

Attest:

_____
Tara A. Norman, City Clerk

Approved as to form and legality:

_____
Robert D. Pritt, City Attorney

Date filed with City Clerk: _____

Agenda Item
Special Meeting of 09/13/04

ORDINANCE 04-

AN ORDINANCE DETERMINING AND FIXING THE 2004 TAX LEVY AND MILLAGE RATE FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the 2004 Tax Assessment Roll has been prepared, equalized and certified, showing:

Total Assessed Valuation of
Real and Personal Property $1,199,758,916

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the tax levy and millage rate for the Moorings Bay Special Taxing District for the year 2004 be, and the same is, hereby fixed and determined to be 0.0250.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and findings of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Moorings Bay Special Taxing District
0.0250 mills $28,794

Section 3. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 4. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 5. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 13TH DAY OF SEPTEMBER, 2004.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS ___TH DAY OF SEPTEMBER, 2004.

_____
Bill Barnett, Mayor

Attest:

_____
Tara A. Norman, City Clerk

Approved as to form and legality:

_____
Robert D. Pritt, City Attorney

Date filed with City Clerk: _____

Agenda Item
Special Meeting of 09/13/04

ORDINANCE 04-

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2004 AND ENDING SEPTEMBER 30, 2005; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2004 AND ENDING SEPTEMBER 30, 2005; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples adopts a final budget for the Moorings Bay Special Taxing District and appropriates funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held a series of workshops and public hearings on the fiscal year 2004-05 budget;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the budget for the Moorings Bay Special Taxing District for the fiscal year commencing October 1, 2004 and ending September 30, 2005 is hereby adopted.

Section 2. That for the payment of expenses and obligations of the Moorings Bay Special Taxing District for the fiscal year ending September 30, 2005, there is hereby appropriated out of any monies in the treasury of the Moorings Bay Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sums of money shown in the following schedule:

SPECIAL REVENUE FUND:
Moorings Bay Special Taxing District $562,580

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

(a) The authorization of additional regular positions.

(b) Capital Improvements as defined in Section 4.

Section 4. The Finance Director is authorized to reserve at October 1, 2004 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2003-04. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into next fiscal year as additions to the respective budgets.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

Section 6. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year, appropriate all or part of said fund balances by adopting a resolution for that purpose.

Section 7. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 9. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 10. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 13TH DAY OF SEPTEMBER, 2004.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS ___TH DAY OF SEPTEMBER, 2004.

_____
Bill Barnett, Mayor

Attest:

_____
Tara A. Norman, City Clerk

Approved as to form and legality:

_____
Robert D. Pritt, City Attorney

Date filed with City Clerk: _____

City of Naples

Glossary of Terms

AFSCME	American Federation of State, County and Municipal Employees. The union and bargaining unit for certain city employees
ASR (Aquifer Storage and Recover)	An underground water storage system where water reserves are stored in a "bubble", to be used during times of low water availability.
Accrual Accounting	A basis of accounting in which revenues and expenditures are recorded at the time they are earned or incurred. For example, in accrual accounting, a revenue which was earned on October 15, but for which payment was not received until November, would be recorded as revenue in October.
Ad Valorem Tax	Latin for "value-based" tax, this is 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. For 2002-03, the tax rate is $1.14 per thousand dollars of property value.
Appropriated Fund Balance	A budgetary use of prior year cash reserves. In Naples's budget, Appropriated Fund Balance appears as a revenue item in a budget when the fund plans to use prior year cash reserves. Technically, however, this is not a revenue source.
Appropriation	A legislative authorization to expend a specified sum of money for a specified purpose, for a limited period of time. Naples's appropriations are for an annual budget, from October to September.
Assessed Valuation	A value established for real and personal property for use as a basis for levying property taxes.
Budget	A plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period.
Budgetary Basis	The basis of accounting used to estimate sources and uses of funds in the budget. Generally, Naples uses a modified accrual method, which is considered conservative, because it recognizes revenues when they are measurable and available, and expenditures are recognized when the related liability is incurred.
CDBG	Community Development Block Grant. A group of federal grants used for improving blighted or impoverished areas.
CSA	See Competitive Salary Adjustment
Capital Improvements Programs (CIP)	A plan for capital outlay to be incurred over a fixed number of years. The first year of a CIP is usually called the Capital Budget.

Contingency	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Naples requires Council approval prior to spending Contingency funds.
DEP	Department of Environmental Protection. The state governmental agency with oversight responsibility for regulations of environmental issues, including stormwater, wastewater, beaches, wetlands, and hazardous materials. The DEP is the result of a merger of the old Department of Natural Resources and Department of Environmental Regulation.
Debt Service	The amount of the principal and interest payment on a loan or bond.
Encumbrance	The commitment of appropriated funds to purchase an item or service.
Enterprise Fund	A proprietary accounting fund in which the services provided are financed and operated like those of a private business. The rate schedules of enterprise funds are generally established to ensure that revenue are adequate to meet all necessary expenses. The City has established Enterprise Funds for its water and sewer utility.
FEMA	Federal Emergency Management Agency. A federal agency that provides assistance during emergencies, and provides grants for emergencies, including emergency food and shelter.
Fixed Asset	Any item of project with a value of more than $1,000, and a useful life of more than one year.
Fund	An accounting entity that has its own revenues, expenditures, assets and liabilities that are segregated from other sets of moneys. A fund is set up for the purpose of carrying out a specific purpose or activity. Much like Corporations have subsidiary companies, governments have funds.
Fund Balance	The excess of fund's assets over its liabilities and reserves. Some people call it a fund surplus.
GIS	Geographic Information System-A computer program that is used to locate infrastructure and structure within the City, using specific data points. Naples is designing a GIS system that will include water lines, sewer lines, fire hydrants, roads, bridges, ditches and buildings, and will cross reference data for each location such as crime, land value, taxes, building permits and code violations.
GPS	Global Positioning System - A series of mapping points used to determine location.
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.

Homestead Exemption	A property owner may receive up to $25,000 exemption on the value of his property for the home in which he lives. For example, if a homeowner lives in his house, which is assessed at $100,000, he only pays taxes on $75,000, which is the assessed value minus the full homestead exemption.
IAFF	International Association of Fire Fighters. The union and bargaining unit for the fire fighters and paramedics.
Impact Fees	Charges imposed by governments against new development as a total or partial reimbursement for the cost of additional facilities made necessary by the growth. The purpose of the charge is to impose upon the newcomer, rather the current population, the cost of new facilities necessitated by his arrival.
Interfund Transfers	The movement of moneys between funds of the same governmental entity.
Interfund Charges	These are transactions between funds, which would be accounted for as revenue or expense if they involved an outside entity. A major example in Naples would be Fleet Service Charges or administrative charges from the General Fund to the other operating funds.
Internal Service Charges	Specific Interfund Charges from an Internal Service Fund like Fleet Maintenance to a user, based on a logical allocation of cost.
Internal Service Fund	A separate accounting entity or fund that provides goods and services to another entity within the same government. Charges are made to the user department as if provided by an outside entity.
Mill	The property tax rate that is based on the valuation of property. A tax rate of one (1) mill produces one dollar of taxes on each $1,000 of assessed property valuation.
Modified Step Allocation Method	A mathematical method of charging (or allocating) service department costs (such as Finance, Human Resources or City Clerk) to production departments (such as Road Maintenance, Solid Waste and Utilities). The backup for the city's process can be found in the Finance Department.
Net Budget	The total budget, less all interfund charges and transfers.
Non Ad Valorem Assessments	Assessments for Special Districts that are not based on property value. The basis for this charge is some other measurable criteria, such as per lot, per acre, or per residence.
Ordinance	A special order of the Council which requires two public reading and ten days of public notice prior to passage.
Personal Services	All costs related to compensating employees, including salaries, and benefits.
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.

Revenue Bond	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.
Value Adjustment Board (VAB)	The VAB is the second of three options for a property owner to contest the value of his property. (The first is visiting the Appraiser directly, the final option is to file suit in the Circuit Court.) The VAB is established in accordance with Florida state law, and is composed of three county Council Members and two school board members.

CITY OF NAPLES
PAY AND CLASSIFICATION PLAN
EFFECTIVE: JANUARY 1, 2004

Grade 4 ($20,996 - $31,881)

ACCOUNTING CLERK I
METER READER
SCHOOL CROSSING GUARD
SERVICE WORKER I

Grade 5 ($22,081 - $33,528)

ACCOUNTING CLERK II
ADMINISTRATIVE SPECIALIST I
CUSTOMER SERVICE REPRESENTATIVE
EQUIPMENT OPERATOR I
METER TECHNICIAN
RECORDS CLERK (B&Z)
RECREATION ASSISTANT
SERVICE WORKER II
UTILITIES TECHNICIAN I

Grade 6 ($23,165 - $35,173)

CREW LEADER I
EQUIPMENT OPERATOR II
PERMIT SPECIALIST
PLANT OPERATOR I (TRAINEE)

Grade 7 ($24,249 - $36,818)

ACCOUNTING CLERK III
ADMINISTRATIVE SPECIALIST II
CREW LEADER II
DOCKKEEPER
RECORDS SPECIALIST (PESD)
SERVICE WORKER III
UTILITIES TECHNICIAN II

Grade 8 ($25,332 - $38,465)

BILLING & COLLECTION SPECIALIST
CREATIVE ARTS COORDINATOR
EQUIPMENT OPERATOR III
MECHANIC I
RECORDING SPECIALIST
RECREATION COORDINATOR
SENIOR ADMINISTRATIVE SPECIALIST
TECHNICAL SUPPORT ANALYST I

Grade 9 ($26,415 - $40,109)

CENTRIFUGE & PRESS OPERATOR
CODE ENFORCEMENT/PERMIT SPECIALIST
COMMUNITY SERVICE AIDE
CREW LEADER III
CRIME ANALYST
PARTS CONTROLLER
PUBLIC SAFETY TELECOMMUNICATOR I
SECURITY SPECIALIST
TRAFFIC CONTROL TECHNICIAN
INVENTORY CONTROL CLERK

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Grade 10 ($27,501 - $41,755)

ADMINISTRATIVE COOR-CITY MANAGER
EQUIPMENT OPERATOR IV
FINANCE ANALYST
HUMAN RESOURCES COORDINATOR
IRRIGATION TECHNICIAN
MECHANIC II
PLANT OPERATOR II
TRADESWORKER
UTILITIES MAINTENANCE TECHNICIAN I
UTILITIES PERMIT COORDINATOR
UTILITIES TECHNICIAN III

Grade 11 ($28,583 - $43,400)

EQUIPMENT OPERATOR V
LAND MANAGEMENT COORDINATOR
PROPERTY/EVIDENCE TECHNICIAN
PUBLIC SAFETY TELECOMMUNICATOR II
SIGNAL TECHNICIAN
UTILITIES MAINTENANCE COORDINATOR
WAREHOUSE COORDINATOR
ZONING ENFORCEMENT INSPECTOR

Grade 12 ($29,666 - $45,046)

CROSS CONNECTION CONTROL TECHNICIAN
HUMAN RESOURCES ANALYST
LEAD MECHANIC
PLANNING TECHNICIAN
PLANT OPERATOR III
UTILITIES INSPECTOR
UTILITIES LOCATOR
UTILITIES MAINTENANCE TECHNICIAN II

Grade 13 ($30,750 - $46,692)

ATHLETIC SUPERVISOR
BUYER
INSTRUMENT TECHNICIAN
RECREATION SUPERVISOR
SENIOR UTILITIES TECHNICIAN
SOLID WASTE COORDINATOR
UTILITIES COORDINATOR

Grade 14 ($31,834 - $48,338)

INDUSTRIAL WASTE TECHNICIAN
LABORATORY & FIELD TECHNICIAN
PLANT OPERATOR IV

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Grade 15 ($32,919 - $49,983)

COMMUNICATIONS SHIFT SUPERVISOR
COMMUNITY SERVICES ANALYST
COMMUNITY DEVELOPMENT ANALYST
CONTRACT COORDINATOR
CRIME SCENE/LATENT EXAMINER
DEPUTY CITY CLERK
HEAD TENNIS PROFESSIONAL
HUMAN RESOURCES GENERALIST
NATURALIST
PARKS & PARKWAYS SUPERVISOR
PUBLIC WORKS ANALYST
SERVICE COORDINATOR

Grade 16 ($34,001 - $51,629)

ATHLETIC SERVICES MANAGER
CULTURAL ARTS SERVICES MANAGER
DOCKMASTER
EXECUTIVE ASSISTANT
NETWORK SPECIALIST
PLANNER I
RECREATION SERVICES MANAGER
RIVER PK/ANTHONY PK MANAGER
TENNIS SERVICES MANAGER
VIDEO PROGRAMMING & PROD MGR

Grade 17 ($35,085 - $53,274)

ACCOUNTANT
BUILDING INSPECTOR I
CUSTOMER SERVICE MANAGER
GIS SPECIALIST
PENSION & FINANCIAL ACCOUNTANT

Grade 18 ($36,710 - $55,741)

BUILDING INSPECTOR II
COLLECTIONS SUPERVISOR
CONTRACTS & SYSTEMS MANAGER
DISTRIBUTION SUPERVISOR
FEMA SUPPORT SERVICES COORDINATOR
FIRE INSPECTOR
PUBLIC INFORMATION PROJECT COORDINATOR
PREVENTION SPECIALIST
RECREATION SUPERVISOR III
SAFETY INSPECTOR
SENIOR ENGINEERING TECHNICIAN
SENIOR PERMIT COORDINATOR
SOLID WASTE SUPERVISOR
SUPPORT SERVICES COORDINATOR
UTILITIES MAINTENANCE SUPERVISOR

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Grade 19 ($38,878 - $59,033)

BUILDING INSPECTOR III
ENGINEER II
FACILITIES MAINTENANCE SUPERVISOR
HARBORMASTER
PLANNER II
PLANS EXAMINER
PROGRAMMER ANALYST

Grade 20 ($41,046 - $62,323)

BUDGET & CIP MANAGER PW
COMMUNICATIONS MANAGER
CONSTRUCTION PROJECT COORDINATOR
ENGINEERING DESIGN SUPERVISOR
EXECUTIVE ASSISTANT TO CITY MANAGER
LEGAL COORDINATOR
PLANS REVIEW ENGINEER
RECORDS & FISCAL SERVICES MANAGER
SENIOR BUILIDING INPSECTOR
SENIOR NETWORK SPECIALIST
SENIOR PLANS EXAMINER
TREATMENT PLANT SUPERVISOR

Grade 21 ($43,214 - $65,616)

ACCOUNTING MANAGER
ASST HUMAN RESOURCES DIRECTOR
DATA PROCESSING MANAGER
PURCHASING MANAGER
SENIOR PLANNER

Grade 22 ($45,381 - $68,906)

EQUIPMENT SERVICES SUPERINTENDENT
SOLID WASTE SUPERINTENDENT

Grade 24 ($49,715 - $75,489)

BUDGET & INVESTMENT MANAGER
CRA MANAGER
DEPUTY BUILDING OFFICIAL
FACILITIES MAINTENANCE SUPERINTEDENT
GIS MANAGER
PARKS & PARKWAYS SUPERINTENDENT
PARKS & PKWYS DESIGN/CIP SUPT
PLANNING ADMINISTRATOR
RECREATION MANAGER
RISK MANAGER

Grade 25 ($51,885 - $78,780)

UTILITIES DIRECTOR

Grade 26 ($54,050 - $82,070)

CIVIL ENGINEER
TRAFFIC ENGINEER

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Grade 27 ($56,219 - $85,363)

ASSISTANT CITY ENGINEER
BUILDING OFFICIAL
COMPTROLLER
NATURAL RESOURCES MANAGER
SERVICES ADMINISTRATOR

Grade 28 ($58,927 - $101,354)

COMMUNITY DEVELOPMENT DIRECTOR
COMMUNITY SERVICES DIRECTOR
CONSTRUCTION MANAGEMENT DIRECTOR
FINANCE DIRECTOR
HUMAN RESOURCES DIRECTOR
INFORMATION SERVICES DIRECTOR

Grade 31 ($70,305 - $102,647)

CHIEF OF POLICE/EMERGENCY SERVICES
PUBLIC WORKS DIRECTOR

Grade 32 ($74,641 - $108,977)

ASSISTANT CITY MANAGER

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