

CITY OF NORTH PORT, FL

ADOPTED ANNUAL BUDGET



FISCAL YEAR 2009—2010





City of North Port

Office of the City Manager

4970 City Hall Boulevard

North Port, Florida 34286

www.cityofnorthport.com

(941) 429-7000

October 1, 2009

Citizens of North Port

City Commission

North Port, Florida

To the Citizens and Commissioners of the City of North Port:

The budget remains consistent with the City's financial objective of delivering quality services while remaining fiscally responsible to our citizens. Throughout the financial planning process, we were focused on listening and responding to the community and Commission. Our plan is centered on creating value and achieving community outcomes in an accountable and measurable way. This budget reflects the priorities for the City of North Port to build community pride, to strengthen confidence in our public safety entities and to enhance the quality of life for our citizens. This plan is a culmination of the budget process that began in January and was completed with its final adoption on September 24, 2009.

The City of North Port is in sound financial condition. Over the past twelve months, the City's investment earnings have remained strong. The City's total investment earnings for Fiscal Year (FY) 2009 were lower as compared to FY 2008. This was the result of some of the larger infrastructure project expenditures in FY 2009, which reduced the average daily balance available for investment, and lowered investment earnings rates. The City's outside auditors, CPA and Associates, completed the City's annual audit and noted no management deficiencies. Staff completed the FY 2008 Comprehensive Annual Financial Report (CAFR) and all financial accounts were balanced. The Finance Department was again recognized by the Government Finance Officers Association with the Distinguished Budget Presentation Award for FY 2009, sixth year, and has received the Certificate of Achievement for Excellence in Financial Reporting for the City's Comprehensive Annual Financial Report for twelve years. The City's strong financial picture is a result of the conservative management of the City's resources with careful attention to the community's goals and values. This budget provides the citizens of North Port with tax relief while keeping the City on course for long-term financial stability.

With the recent slowdown in the economy added to the impacts of the prior year's property tax reform, the City faced extraordinary fiscal pressures in developing a balanced budget for FY 2010. On the heels of the FY 2009 reduction in property values of 32%, the City experienced another 22% decrease in property values for FY 2010. State shared revenues including half cent sales, municipal shared revenues and fuel taxes continue the decline of major revenue sources that began two years ago. Revenues needed for capital improvements such as impact fees and one cent sales surtax have declined and are expected to continue to fall in the coming year; however, current predictions indicate stabilization and gradual recovery.

The current economic conditions have afforded the opportunity to re-evaluate the way services are delivered and how business is conducted. The City continues to ensure the preservation of core services and the continued viability of the government.

The FY 2010 Adopted Budget addresses the goals and priorities as identified by City Commission on March 2, 2009. The department budgets reflect these goals and priorities. Overall, the total City-wide adopted budget for FY 2010 is \$114,174,768 which represents a decrease of \$20,316,438, or 15.11% from the FY 2009 Adopted Budget of \$134,491,206. The total adopted General Fund budget for FY 2010 is \$33,339,605 a decrease of \$3,147,059, or 8.63% from FY 2009.

Summarized below are the goals and priorities used in the development of the Fiscal Year 2010 Adopted Budget.

GOAL – CUSTOMER SERVICE

Providing excellent customer service is *"The North Port Way."* Two initiatives currently underway to enhance the quality and accessibility of the City's customer service are various public forums and a variety of media communication. Both of these services provide greater opportunities to provide quality customer service to the citizens.

One of the priorities for the City Commission was to reduce the tax burden on the citizens of North Port while maintaining the same level of service. This budget reflects a 0.3595 increase in millage and a 20% reduction in Road and Drainage non-ad valorem assessment providing the majority of the taxpayers in North Port a savings in their overall city taxes and assessments.

Through the reallocation of resources and prioritization of spending, the City's total personnel expenditures decreased \$2.6 million from Fiscal Year 2009. The budget includes the elimination of

twenty-four (24) positions. The adopted budget reflects the addition of one full-time economic development coordinator position, a full-time recreation coordinator and three (3) full-time recreation attendants.

GOAL – ENHANCED QUALITY OF LIFE

North Port residents will also notice quality of life improvements throughout the City's transportation infrastructure, including the on-going road rehabilitation project to improve road conditions, new traffic signals and intersection improvements to improve traffic flow and sidewalks to enhance pedestrian safety especially near school campuses. The Sumter Boulevard road improvement project will continue in Fiscal Year 2010 partially funded through the Federal Stimulus package. The Toledo Blade Boulevard widening project is scheduled to be completed early in FY 2010. Also, several projects within the Parks and Recreation Department are slated for FY 2010, including the Neighborhood Parks Renovations; the completion of the new Family Paw Park; the construction of the new Youth Community Center; the development of the Atwater Community Park to accommodate growth; and the continuation of the land acquisition of the Myakkahatchee Creek Corridor to preserve the natural beauty of the creek and to deal with the possible effects of flood damage. North Port Utilities continues the wastewater treatment plant expansion project.

GOAL – FISCALLY RESPONSIBLE

In 2007, we implemented an extensive zero-based budgeting program to help the departments prepare for future budgets. In conjunction with the zero-based budgeting exercise, several management team meetings were conducted to help identify savings opportunities including consolidation of resources and increasing efficiencies for the FY 2010 budget. As a result, this budget reflects a reduction in force, the consolidation and re-allocation of resources and an overall combined reduction in personnel and operating costs of \$5,087,402.

The City continues to develop private/public and inter-local governmental partnerships and seeks alternative financing programs to increase the availability of diverse financial resources.

The City was scheduled to increase impact fees in December, 2009; however, in an effort to help stimulate local commercial development, the increase has been delayed until January, 2011. The City continues to prioritize much needed capital projects in order to create a viable and sustainable community.

In summary, the following compares the FY 2009 adopted budget to the FY 2010 adopted budget by fund type.

Fund	FY 2009 Budget	FY 2010 Budget
Beginning Fund Balance	\$ 198,304,083	\$ 183,295,182
<u>Revenues</u>		
General Fund	31,894,201	29,022,007
Special Revenue Funds	49,907,457	39,810,120
Capital Funds	8,663,878	5,889,078
Enterprise Funds	29,016,769	27,262,062
Total Revenue	<u>119,482,305</u>	<u>101,983,267</u>
<u>Expenditures</u>		
General Fund	36,486,664	33,339,605
Special Revenue Funds	63,139,969	41,060,613
Capital Funds	2,916,370	7,022,986
Enterprise Funds	31,948,203	32,751,564
Total Expenditures	<u>134,491,206</u>	<u>114,174,768</u>
Ending Fund Balance	<u>\$ 183,295,182</u>	<u>\$ 171,103,681</u>

GOAL – PUBLIC HEALTH AND SAFETY

The public safety of citizens remains at the forefront of priorities. This year, the City will continue to enhance public safety departments in a variety of ways. In the Police Department, this includes buying Mug Search software to expeditiously create photo lineups that will withstand court scrutiny. As one of the priorities of this budget, the Police Department will fill five vacant, police officer positions to maintain the current staffing level. The Fire Rescue District will begin construction of Fire Station #84 along with the purchase of two replacement rescue vehicles. The pre-construction phase of Fire Station #85 commences in FY 2010.

GOAL - SUSTAINABILITY

In FY 2008, the City engaged the services of North Star Destination Strategies, a specialist in developing brand identity for communities, places, cities and destinations. In FY 2010, the City launches the branding initiative recommendations. As a segment of the branding initiative, this budget reflects an increase in Economic Development programs designed to foster business retention and growth. The

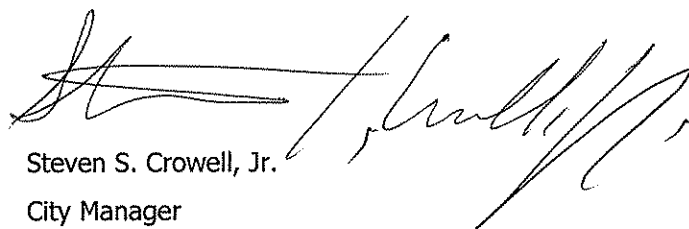
addition of the Economic Development Coordinator position, along with intensifying the marketing of the City, supports the emphasis of the economic development priority.

The City continues to expand its "*green*" initiatives including water re-use and conservation, construction and maintenance of city facilities, updating of the Unified Land Development Code (ULDC).

The FY 2010 Adopted Budget is an economical and prudent financial plan which focuses on ensuring the community values by providing a viable and sustainable quality of life for residents.

Finally, I would like to take this opportunity to thank the City Commissioners and Department Directors for their support, willingness and cooperation in the budget process. I look forward to working with each of them to continue addressing the challenges we face as we strive to ensure that North Port remains a great city in which to live, work, and play.

Sincerely,



Steven S. Crowell, Jr.
City Manager

CITY OF NORTH PORT NORTH PORT, FLORIDA

COMMISSIONERS



**DAVID GAROFALO
VICE-CHAIR**



**VANESSA CARUSONE
CHAIR**



JIM BLUCHER



MICHAEL TREUBERT



TOM JONES



CITY OF NORTH PORT, FLORIDA

PRINCIPAL OFFICERS

COMMISSIONERS

VANESSA CARUSONE, CHAIR
DAVID GAROFALO, VICE CHAIR
JIM BLUCHER
TOM JONES
MICHAEL TREUBERT

CITY CLERK

HELEN RAIMBEAU

DEPUTY CITY CLERK

PATSY ADKINS

CITY ATTORNEY

ROBERT K. ROBINSON

CITY MANAGER

STEVEN S. CROWELL, JR.

ASSISTANT CITY MANAGER

DANNY SCHULT

BUILDING DIRECTOR	SCOTT WILLIAMS
CHIEF OF FIRE RESCUE	WILLIAM TAAFFE
CHIEF OF POLICE	TERRY LEWIS
PLANNING, ZONING & ENGINEERING DIRECTOR	PATRICK S. COLLINS
FINANCE DIRECTOR	TERRI GOULD
GENERAL SERVICES DIRECTOR	SHERRY BORGDORF
PUBLIC UTILITIES DIRECTOR	CINDI MICK
PUBLIC WORKS DIRECTOR	BRANFORD ADUMUAH



CITY OF NORTH PORT

Vision

Ensuring our community values by providing a viable and sustainable quality of life for our residents.

Mission

The City of North Port will provide the health, safety and welfare services to our residents which would not be provided or could not be provided efficiently or equally without the intervention of government at the local level.

The City will provide said services in a professional and cost effective manner, and only by listening to those who have put us in the position to serve them, our residents.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of North Port
Florida**

For the Fiscal Year Beginning

October 1, 2008

President

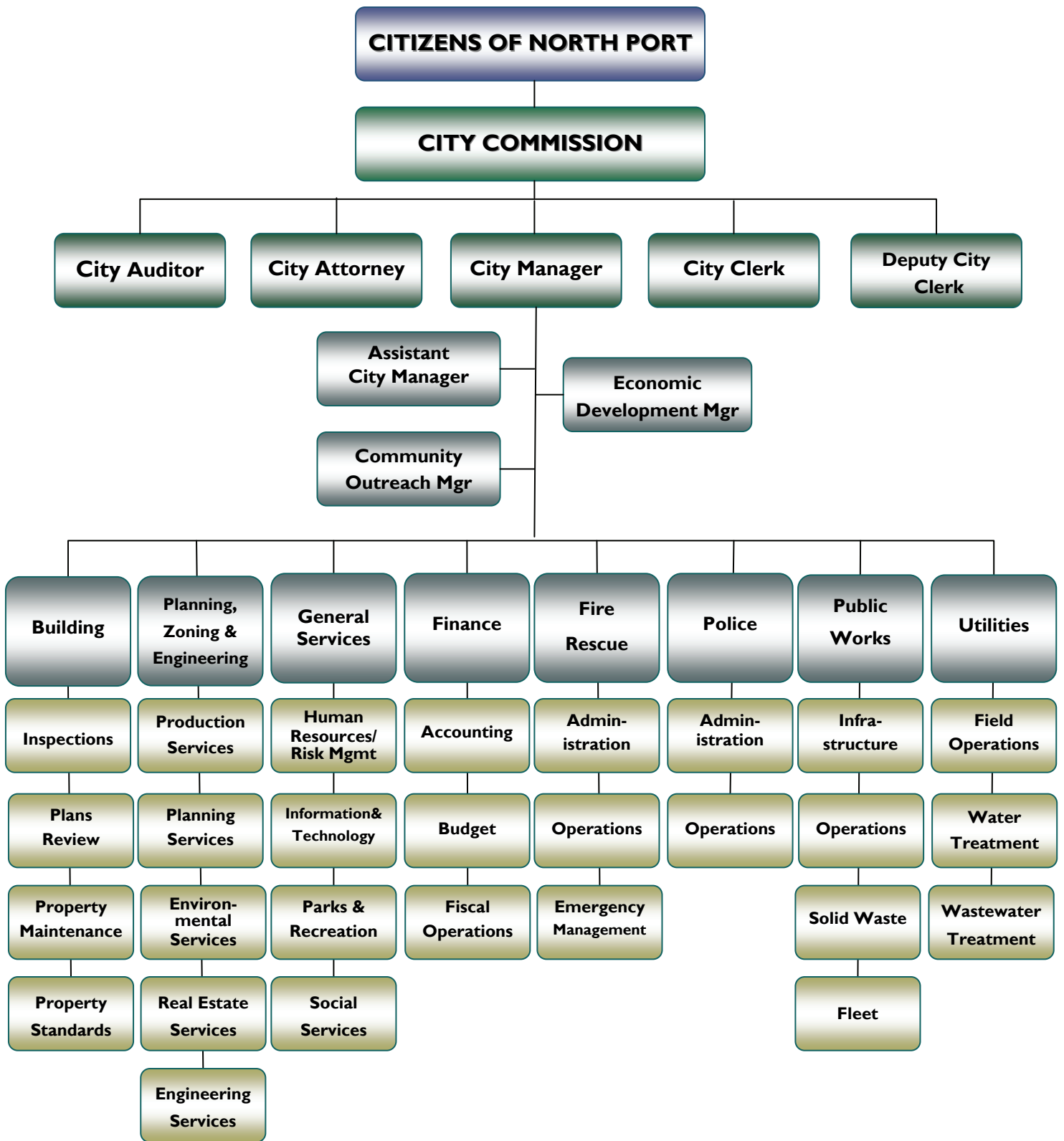
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of North Port, Florida** for its annual budget for the fiscal year beginning **October 1, 2008**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and a communications device.

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



CITY OF NORTH PORT



**THANK YOU TO EVERYONE INVOLVED
IN THE PREPARATION AND CREATION OF THE
FISCAL YEAR 2010 BUDGET.**

AND

**SPECIAL ACKNOWLEDGEMENT TO THE
CITY'S FINANCE DEPARTMENT STAFF.**

**TERRI GOULD, FINANCE DIRECTOR
CHARLINA LOWRIE, BUDGET MANAGER
JANE EMERSON, EXECUTIVE ASSISTANT
JODI SHARKEY, ACCOUNTANT**

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DISTINGUISHED BUDGET AWARD

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City of North Port

Introduction

Fiscal Year 2009—2010

‘Ensuring our community values by providing a viable and sustainable quality of life for our residents.’

HOW TO USE THE BUDGET DOCUMENT

The City’s Adopted Annual Budget provides a framework for the overall fiscal management of the City of North Port for Fiscal Year (FY) 2010 and the future. It includes the day-to-day operating funds and capital improvement funds

The budget presentation is intended to be a policy document, a financial plan, an operations guide and a communications device. The purpose of this section is to provide the reader with a guide to the document’s contents: where and how to find the information and how to understand or use the information. The budget document has been prepared in a summary format intended to be easily understood by the general public.

The following describes each of the major sections in this document:

INTRODUCTION

The *Introduction* contains the Vision and Mission statements, the City’s Elected officials, a history and map of the City’s locations, the City at a Glance which lists general demographic facts and figures for the City of North Port, a How-To-Use guide for the document, and both a summary of ad valorem taxes and millage rates for all municipalities within Sarasota County as well as city comparisons.

EXECUTIVE SUMMARY

The *Executive Summary* describes where the City has been and where it is going in the upcoming year. It provides a broad perspective of services provided, discusses taxes, millage rates, changes in operations, significant differences in revenues, expenditures, future concerns and the focus and direction of the budget year. The Economic Outlook portion of this section provides information and data used in compiling the FY 2010 Budget.

BUDGET OVERVIEW

The *Budget Overview* presents an overview of the FY 2010 Budget for all funds including the budget calendar and budget process for fiscal year 2010 budget preparation. This section describes sources of funds or revenue use of funds or expenditures; forecasts of future impacts to the budget, assumptions made for the forecast; and presents changes in fund balances. It also contains a narrative and comparative tables, charts and graphs to make the information more understandable and comprehensive.

ORGANIZATION AND DEPARTMENT SUMMARIES

This section provides an overview of each department/division including overall staffing, an organization chart, department goals and objective, the budget by department/division and selected performance measures. To improve clarity and flow, the budget document is organized by fund. The department summary section is ordered as follows:

Purpose Statement	The basic department/division purpose.
Function	The primary role or tasks performed by each divisional unit.
City Goals Link	Shows the City goals fulfilled by the department or division.
Department Message	Further describes the department’s purpose.
Expenditure Summary	Compares actual and budget expenditures by type for fiscal years 2006 through 2010 including the budgeted positions for the same periods.
Staffing	Details the authorized position count for the department/division.
Performance Measures	The measurement of the objectives attempted for the department/division.
2009-2010 Broad Goals & Objectives	High level goals for the department/division that relate to the City’s overall goals followed by tasks and initiatives assigned to meet those goals.
Expenditure Detail	Further details the expenditure summary provided.
Prior Year Highlights	Significant accomplishments for the department or division.

CAPITAL IMPROVEMENT PROGRAM

The *Capital Improvement Program* contains a summarized version of the Five Year Capital Improvement Program (CIP) for fiscal years 2010 through 2014. The programmed projects for FY 2010 are adopted as a part of the budget.

SUPPLEMENTAL INFORMATION

The *Supplemental Information* portion contains Budget Ordinances, Five Year Forecasts and a glossary of frequently used terms including acronyms used throughout the budget document.

This “How to Use the Budget Document” section, aids in finding and understanding information contained in the City’s budget document. If additional information is desired, please call the Finance Department at (941) 429-7107.

The budget document is also located on the City of North Port website, www.cityofnorthport.com. A copy of the document can be obtained by contacting the City Clerk’s Office.

HISTORY

In the mid-1950s, General Development Corporation (GDC), started by the Mackle Company, Inc of Miami Florida, took an interest in 5.5 square miles of land in Sarasota County known as the Charlotte Springs section of Port Charlotte. On June 16, 1959, by a unanimous vote of all 21 employees of the company, North Port Charlotte became incorporated. Two days later on June 18th, then Florida Governor LeRoy Collins signed the city charter for North Port Charlotte officially incorporating the city. In 1986, homeowners began filing lawsuits claiming the company sold overvalued properties. The company was forced to establish a restitution fund leading to the GDC filing for bankruptcy in 1990. North Port was no longer a company town.

There are four known prehistoric sites in North Port, three of which are sinkholes. Two are designated National Historic Sites, *Warm Mineral Springs* and *Little Salt Spring* and the third, *Nona’s Site* is privately owned. *Warm Mineral Springs* is a world renowned spa reputed to provide healing for wide range of ailments. *Little Salt Springs* is recognized by the National Park Service as one of the oldest sites of human habitation in North America. Artifacts more than 12,000 years old have been unearthed from the upper ledges of the spring.

In the 1970s, General Development Corporation constructed 164 miles of man-made canals throughout the City which are interconnected and feed into the Myakkahatchee Creek. There are two major east-west canals, the Snover and Cocoplum which interconnect with multiple north-south canals. The entire waterway system is part of the *Big Slough* watershed. This system provides three main sources of potable water for the City: Myakkahatchee Creek; the Cocoplum canal; and the Peace River.

Through annexation of company-owned land, the City’s boundaries have expanded to 104 square miles of land; however, the City grew slowly in population. The City is the fourth largest city in land mass in the state of Florida. The first elementary school opened in 1985 and in the late 1990s, funding became available to build the first middle school and high school. The addition of these two schools precipitated major changes to the City: the average age dropped from 60 years to 38 years; the population nearly tripled in a 10-year period; and commercial development and housing construction boomed.

In 2009, the City celebrated its 50th Birthday. Today, the City of North Port is the largest city in Sarasota County with a population of 56,316. Commercial development and the housing industry slowed significantly over the past two years presenting new challenges for the City. The following table presents significant dates in the history of North Port.

SIGNIFICANT MILESTONES – CITY OF NORTH PORT

- 1959** June, 1959 incorporated as North Port Charlotte, a project of the General Development Corporation. Florida Governor, LeRoy Collins signs the City Charter. First election of a governing board consisting of GDC employees.
- 1960** Opening of American Police Museum Hall of Fame, a national museum. In 1990, the museum headquarters is moved to Miami.



American Police Museum Hall of Fame

- 1961** Volunteer Fire Department organized; first fire truck purchased and first response to structural fire.
- 1962** North Port's first church to have its own building, Fire Baptist Church of North Port Charlotte opened in July. The church had been meeting since July, 1960.
- 1974** City drops "Charlotte" from its name to become "North Port".
- 1975** North Port Library is established and the City's first fire station opens on North Port Boulevard.
- 1982** Little Salt Springs plus 113 acres of surrounding land is donated to the University of Miami.
- 1983** First elementary school, North Port Elementary opens. Later the name is changed to Glenallen Elementary.
- 1991** November, 1991 referendum passes to change the form of City government from Mayoral/Commission to City Manager form of government. Myakkahatchee Environmental Park is opened.



Environmental Park

- 1992** The City buys General Development Corporation Utilities and renames it North Port Utilities. Severe storms, dropping 20 inches of rain in six days, descend on the City with estimated damages of more than \$5 million. It was dubbed the 100-year storm.
- 1995** Myakka State Forest is dedicated. North Port is the first city to have a state forest within the city limits.
- 2001** North Port High School opens – the first high school in the City.



North Port High School

- 2003** Heron Creek Middle School opens – the first middle school in the City.
- 2006** New City Hall and Police Station open.



City Hall



Police Station

2008 First Charter school opens, Imagine School of North Port. North Port Utilities begins construction of expansion of Wastewater Treatment Plant.



Wastewater Treatment Plant Expansion

2009 North Port celebrates its 50th Anniversary. Family Services Center opens new facility. City begins construction of Youth Community Center.



50th Anniversary Parade



Family Services Center

PRESENT

The City of North Port, Florida, incorporated in 1959, grows and develops under the direction of five elected North Port City Commissioners, a City Manager selected by the City Commission, and professional staff hired by the City Manager.

The vision and guiding principles for the City’s future growth are set forth in the North Port Comprehensive Plan. The Comprehensive Plan is an evolving document that changes with the community.

Over the last few years, the City of North Port has seen tremendous change. What was once a small retirement community is blossoming into a vibrant, diverse and growing city. As the City grows, residents are expressing the desire for more lifestyle choices, community amenities and economic opportunities.

Today, North Port is challenged with a commuting workforce and few high-skill, high-wage employers. The residents and business community have defined community, business and economic development as important elements for North Port’s future and are encouraging the City and business community to work together to build a stronger economy and provide lifestyle and amenity choices for residents.

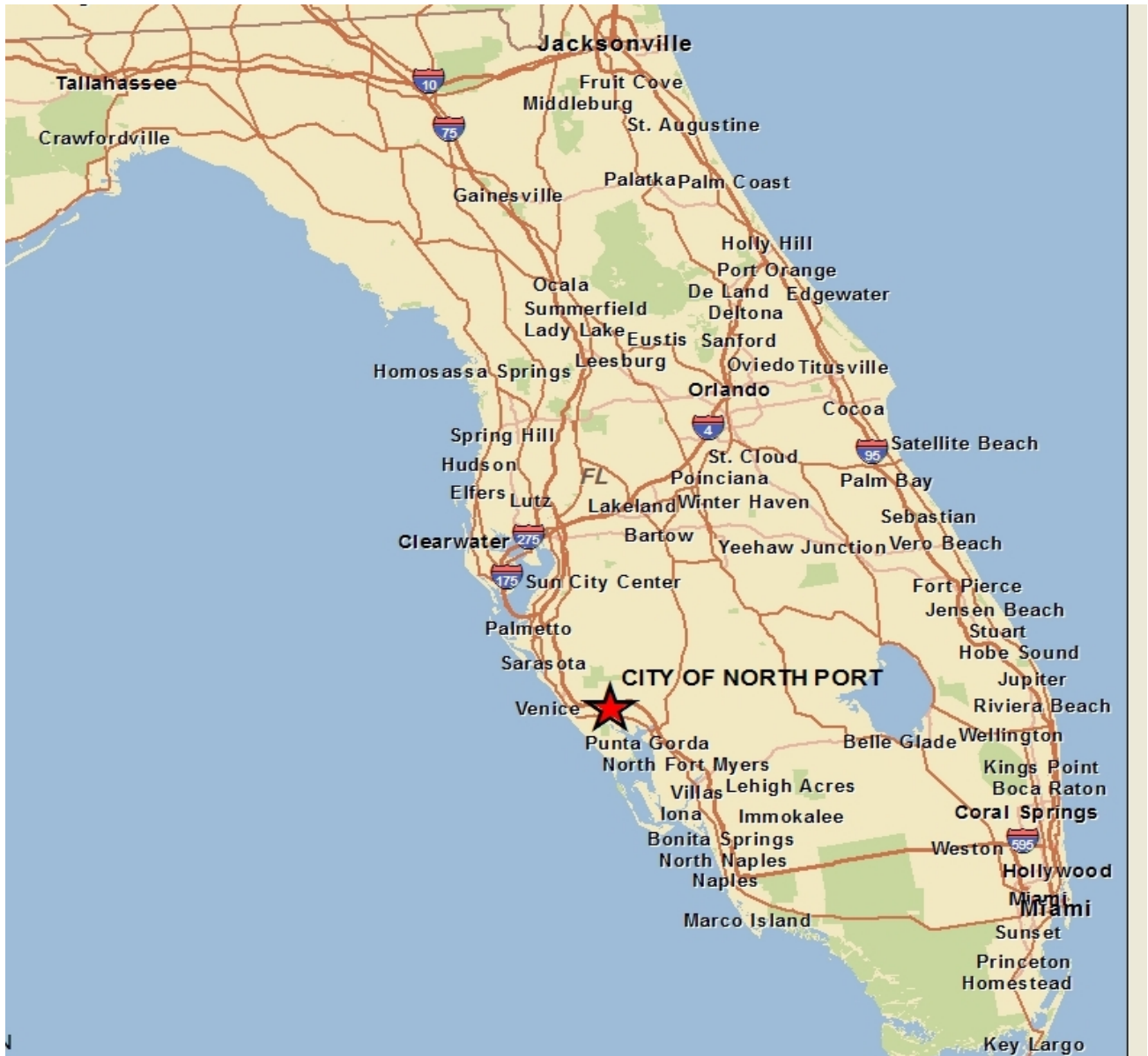
LOCAL ECONOMY

North Port is a young and vibrant community that started in 1959 with only 23 residents. The pace of growth has been rapid as the population has more than doubled since the 2000 census count from 22,797 to 56,316 residents. The growth pace is anticipated to continue over the next five years with a projected population increase of over 21%, reaching 71,254 permanent residents. It is projected that North Port will average 2,900 new residents and 1,185 new households a year over the next five

years. This fast growth rate is in contrast to Sarasota County's projected increase of 8% and the United States projected increase of less than 5% for the same five year period.

North Port has a relatively young population with an average age of 38 compared to Sarasota County's average age of 50, and is only slightly higher than the United States average age of 36.5. The majority of North Port's approximately 22,200 workforce commutes to employment opportunities outside the City. North Port has been considered a bedroom community for Sarasota and Charlotte Counties due to the relative affordability of its homes and its convenient location along I-75.

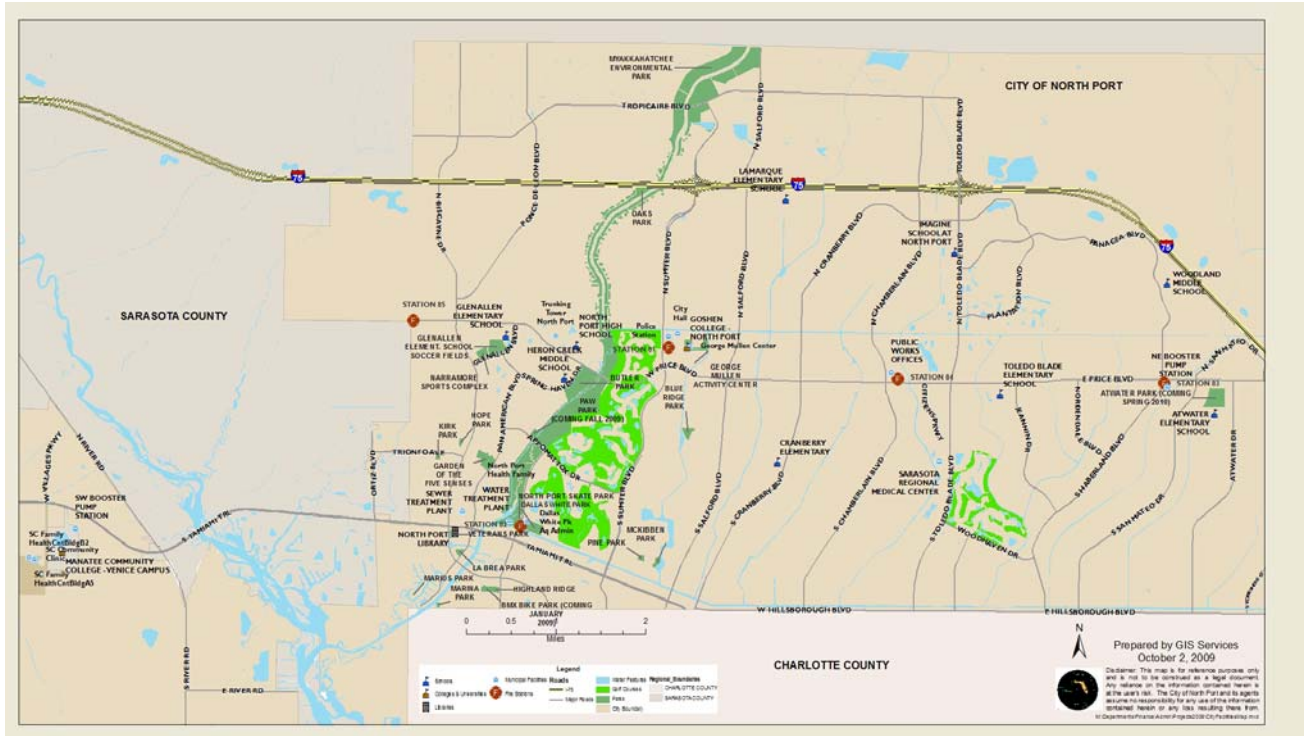
The City of North Port is located approximately twelve miles east of the Gulf of Mexico. It is positioned on the southwest side of Florida in the southernmost part of Sarasota County which is bordered on the south by Charlotte County, on the east by Desoto County and to the north by Manatee County.



North Port offers diverse residential lifestyle choices with master planned communities providing golf courses and other amenities, in addition to affordable homes on platted lots. A new urban land planning approach, plus recent land annexations, encourages future master planned communities. Attractive landscaping, upgraded new commercial building appearance standards, an aggressive utility and roadway expansion program, a new government complex, new schools, and other proactive activities, have set the stage for North Port to be a model community of the future. As a growing community, the City has challenges

keeping up with its infrastructure needs which includes developing business and light industrial sites with appropriate infrastructure.

The Sarasota public school system is ranked first in Florida in both mathematics and reading comprehension and as a part of this system, North Port has four elementary schools, a middle school, and a high school. Easy access to post-secondary and training includes: The University of South Florida's (USF) South Sarasota Campus located on the western border of North Port, USF's City of Sarasota Campus within a 45 minute drive, and its main Tampa campus within a 90 minute drive. Manatee Community College serves North Port through its Venice Campus five minutes west of North Port on US 41. The Edison College Charlotte County campus is easily accessible via I-75 approximately 25 minutes south, and Florida Gulf Coast University (FGCU) in Fort Myers is approximately a 45 minute drive.



Municipal Complex

(Includes City Hall, Police Station and Fire Station #81)

City Hall
4970 City Hall Boulevard
North Port, FL 34286
(941) 429-7000

Police Station
4980 City Hall Boulevard
North Port, FL 34286
(941) 429-7300

Fire Station #81
4980 City Center Boulevard
North Port, FL 34286
(941) 240-8150

Fire Station #82

5700 North Port Boulevard
North Port, FL 34287
(941) 423-8281

Fire Station #83

3601 E. Price Boulevard
North Port, FL 34287
(941) 240-8192

Fire Station #84

1890 E. Price Boulevard
North Port, FL 34286
(941) 240-8089

Fire Station #85

1890 E. Price Boulevard
North Port, FL 34286
(941) 426-0468

Public Works

(Includes Administration, Road & Drainage, Solid Waste and Fleet Management Operations)

1930 W. Price Boulevard
North Port, FL 34286
(941) 240-8050

Fleet Management Services

5455 Pan American Boulevard
North Port, FL 34287
(941) 240-8530

North Port Utilities

(Includes Administration and Operations)

6644 Price Boulevard
North Port, FL 34291
(941) 240-8000

CITY AT A GLANCE

Date of Incorporation	June 18, 1959
Form of Government	Commission/City Manager
Area	104 Square Miles
Total Adopted Fiscal Year 2010 Budget (includes Enterprise Funds)	\$114.2 million
Assessed Taxable Property Valuation	\$2.9 billion

CITY DEMOGRAPHICS**POPULATION** (AS OF APRIL 1ST EACH YEAR)

2007 (est.)	47,770
2008 (est.)	53,732
2009 (est.)	56,316
2010 (projected)	57,280
2018 (projected)	86,592

RESIDENT STATISTICS

Median Age	37.9
Average Household Size	2.52
Median Household Income	\$52,772

RACIAL COMPOSITION

Caucasian	89.2%
Black	6.4%
Hispanic	6.6%
Two or more races	2.4%
Other race	3.7%

LAND COMPOSITION

Residential	58.34 sq. mi.
Commercial	10.07 sq. mi.
Light Industrial	0.05 sq. mi.
Recreation/Open Spaces	5.35 sq. mi.
Conservation (State Forest)	15.75 sq. mi.
ROW/UTI	14.51 sq. mi.
Developed	34.34 sq. mi.
Undeveloped	69.73 sq. mi.

ECONOMIC ENVIRONMENT**Occupational Licenses – Four Year Trend**

2006	829
2007	968
2008	941
2009	939

TOP TEN EMPLOYERS

Company*	# of Employees
School Board of Sarasota County	5,910
Sarasota Memorial Hospital	3,912
Sarasota County Government	3,433
Publix Supermarket	1,947
Wal-Mart	1,332
PGT Industries (Vinyl Tech)	1,184
Venice Regional Medical Center (Bon Secours – Venice Hospital)	995
Sarasota Family YMCA	910
SunTrust Bank	819
Nielson Media Research	712

*Statistics are for Sarasota County; not available for City of North Port.

BOND RATINGS

General Government	Rating
Moody's	A2
S & P	A+
Fitch	A
Enterprise	
Fitch	A-

EDUCATION**AREA SCHOOLS**

Elementary	Enrollment
Atwater	677
Cranberry	807
Glenallen	723
Lamarque	1,038
Toledo Blade	677
Imagine at North Port	533
Middle	
Heron Creek	1,183
Imagine at North Port	103
Woodland	751
High School	
North Port	2,550
Total*	9,042

*Source: Sarasota County School Board 11/17/09

FCAT RESULTS

	Reading	Math	Writing	Science
	NP*/County	NP/County	NP/County	NP/County
Elementary				
Grade 3	351/334	351/358	-	-
Grade 4	327/336	329/342	-	-
Grade 5	313/326	335/347	-	316/330
Middle				
Grade 6	323/331	324/332	-	-
Grade 7	325/331	325/325	-	-
Grade 8	315/324	315/333	-	313/325
High School				
Grade 9	320/329	315/325	-	-
Grade 10	304/314	326/333	-	-
Grade 11	-	-	-	296/311

*City of North Port

SERVICE STATISTICS			
ELECTIONS			STREETS & SIDEWALKS
Registered Voters	32,982	Miles of Paved Public Streets	868
Voter Turnout	23,386	Arterial	73
		Collector	81
		Local	714
ANNEXATIONS		Miles of Pave Private Streets	55
Original Acreage (1959)	3,602	Miles of Sidewalks	127
12 Annexations	63,004		
Total Acreage	66,606		
SURFACE WATER		SOLID WASTE COLLECTION	
Miles of Canals	81	Residential Collections	26,749
Water Control Structures	69	Commercial Accounts	226

PUBLIC SAFETY			
POLICE PROTECTION		FIRE PROTECTION	
Sworn Police Officers	103	Suppression Units	5
Civilian Employees	30	Rescue Units	4
Crossing Guards	30	Fire Stations	5
Total	163	Employees	93
		ISO Class (Scale pf I – 10)	2

UTILITIES			
ACTIVE ACCOUNTS (As of 09/30/09)		Miles of Water Mains	307
Water	17,913	Miles of Sewer Force Mains	71
Sewer	13,352	Miles of Gravity Sewer	151
Irrigation	30	Miles of Reuse Mains	12
Reclaimed	21		
CAPACITY PER DAY (Million Gallons)		FIRE HYDRANTS	1,750
Water (MGD)	4.4		
Sewer (MGD)	4.4	LIFT STATIONS	92
Reuse Produced (MGD)	0.8		

PARKS & RECREATION			
RECREATIONAL PROGRAMS		RECREATIONAL FACILITIES	
Youth		Number of Community Parks	5
Programs	9	Number of Neighborhood Parks	7
Participants	5,456	Number of Special Use Parks	5
General Adult Athletic		Acres of Community Parks	303.67
Programs	12	Acres of Neighborhood Parks	22.19
Participants	26,921	Acres of Open Space Reserves	13,504.53
Senior			
Programs	2		
Participants	2,375		
Special Events			
Programs	17		
Participants	17,586		

RECREATIONAL FACILITIES AND AMENITIES

The City provides residents with a wide range of high-quality recreational facilities, programs and services. The Parks & Recreation Department provides over forty programs offered to residents of all ages. The following chart is an overview of the facilities currently provided by the parks division.

Park / Facility	Restrooms	Parking Lot	Concession Stand / Vending	Benches	Greenspace	Picnic Tables	Pavilions and/or Gazebo - Shelter	Playstructure	Swingset	Walking Trails and/or Fitness Stations	Basketball Court	Tennis Court	Volleyball Court	Shuffleboard Court	Swimming Pool	Gymnasium	Fitness Center	Multi-Purpose Rooms - Aerobics/Dance/Meeting	Skate Park	Bike Park	Baseball Fields	Little League Fields	Multi-Purpose Playing Fields	Practice Baseball Fields	Softball Fields	Batting Cages	Soccer/Football Fields	Other Amenities	
Neighborhood Parks																													
Blue Ridge Park	•	•			•	•	•	•	•																				
Highland Ridge Park	•	•	•	•	•	•		•	•		•	•		•						•								Racquetball Court	
Mt. Hope Park						•	•	•																					
Kirk Park						•	•	•	•		•			•															
LaBrea Park		•				•	•	•	•		•																	T-Ball Field, Grill	
McKibben Park	•	•				•	•	•	•		•	•		•														Racquetball Court	
Pine Park		•				•	•																					Tot Lot	
Community Parks / Centers																													
Al Goll Community Center	•	•															•											Day Care Room, Managed by North Port YMCA	
Butler Park	•	•	•			•	•	•	•												•	•	•		•			Bike Path	
Dallas White Park	•	•				•	•	•	•		•	•												•				Boat Ramp w/2 docks	
George Mullen Activity Center	•	•														•	•	•					•					Offices, Kitchen, Showers	
Narramore Sports Complex	•	•	•																					•	•	•			
Swimming Pool (Dallas White Park)	•	•													•													Offices, Lockers, Managed by North Port YMCA	
Marina Park		•				•	•																					Boat Ramp w/ADA accessible docks	
Myakkahatchee Environmental Park	•	•	•			•	•			•																		Canoe/Kayak Launch, Boardwalk. Overnight Camping	
Skate Park	•					•	•												•									Office, Beginner and Advanced Courses w/Ramps, Jumps & Rails	
BMX Bike Park (Highland Ridge Park)	•	•	•	•		•	•													•									
Garden of the Five Senses	•	•				•	•			•																		Passive Park, Extensive Landscaping, Interpretive Signs, Classroom, Water Features	
Scout House (Dallas White Park)	•	•																•										Small Stage Area, Kitchen	
Projects Underway / Future Amenities																													
Atwater Community Park	•	•	•	•		•	•	•	•												•	•							Splash Pad
Community Center (Butler Park)	•	•	•	•	•	•	•	•	•	•	•	•				•	•	•										Portable Stage, Kitchen, Arts&Crafts, Showers/Locker Rooms, Offices	
Paw Park	•		•	•	•	•	•																						

**SUMMARY OF 2009/2010 AD VALOREM TAXES
FOR MUNICIPALITIES WITHIN SARASOTA COUNTY**

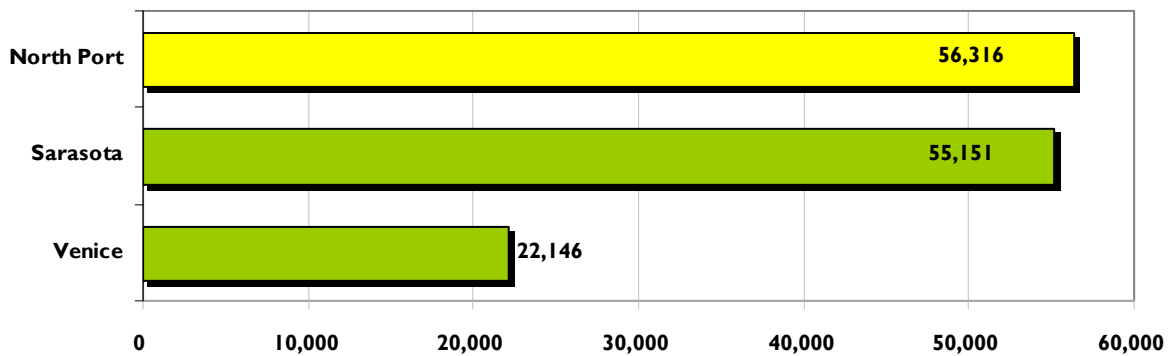
Municipality	Total Taxable Value	Population (April 1, 2009)	Taxable Value Per Capita	Total Millage	Ad Valorem Tax Bill Per Capita
Longboat Key	3,809,613,188	5,081	749,776	1.5554	1,166
North Port	2,966,432,657	56,316	52,675	3.3400	176
Sarasota	8,175,000,941	55,151	148,229	3.1523	467
Venice	3,172,976,298	22,146	143,275	3.0040	430

Notes: City population figures are provided by the University of Florida, Bureau of Economic Research as of April 1, 2009, taxable value as of July, 2009 and the proposed millage rates are effective October 1, 2009. Total millage includes separate debt service rate.

THREE CITY COMPARISONS

The following charts compare tax revenues, general fund expenditures and authorized employee positions to the population for North Port and two similar cities in Sarasota County using data from the FY 2010 budget.

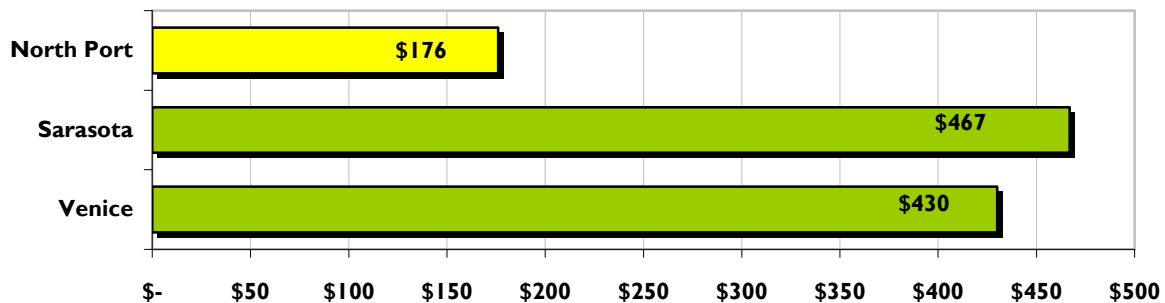
POPULATION



Population figures used are from the April 1, 2009 BEBR Report.

AD VALOREM PROPERTY TAX REVENUES PER CAPITA

This chart illustrates the amount of revenue per capita projected to be collected by each municipality for FY 2010. Ad valorem taxes are based on the value of the home or property. North Port has the lowest per capita ad valorem revenue rates of the cities in Sarasota County.



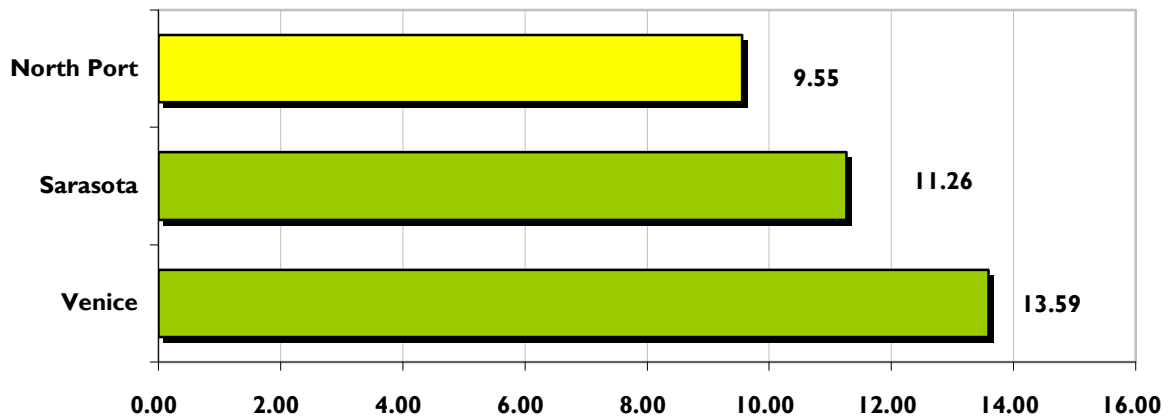
TOTAL GENERAL FUND EXPENDITURES (INCLUDING TRANSFER) PER CAPITA

The chart illustrates the budgeted General Fund expenditures per capita of each municipality. These expenditures are usually funded by taxes, state shared revenues and charges for services revenues. North Port has the lowest per capita expenditure rates of the cities in Sarasota County.



EMPLOYEES (FULL-TIME) PER 1,000 IN POPULATION

The chart illustrates the number of full-time employees per 1,000 in population of the municipality. North Port has the lowest number of employees per 1,000 residents of the cities in Sarasota County.





City of North Port

Executive Summary

Fiscal Year 2009—2010

'Ensuring our community values by providing a viable and sustainable quality of life for our residents.'

EXECUTIVE SUMMARY

The City of North Port adopted its Fiscal Year 2010 Annual Budget on September 24, 2009. Two public hearings were held for input from the citizens of North Port. The FY 2010 Adopted Budget is a deliberate balance of revenues and expenditures, prepared according to Florida Statutes. The City of North Port's annual budget is the result of a strategic planning process which aligns the budget with the City's mission, vision and goals, and is prioritized for the provision of Commission initiatives.

This section provides a summary of the City of North Port's FY 2010 budget position and the policy decisions behind the budget development and adoption. The Budget Overview section of this document gives more detailed presentations and description of the FY 2010 Adopted Budget.

FISCAL YEAR 2010 ANNUAL BUDGET

	Governmental Funds	Enterprise Funds	Total
REVENUES			
Ad Valorem	\$ 9,719,727	\$ -	\$ 9,719,727
Non Ad Valorem Assessments	23,747,776	22,000	23,769,776
Other Taxes	12,685,578	-	12,685,578
Licenses & Permits	836,207	-	836,207
Intergovernmental Revenue	4,419,174	4,750,000	9,169,174
Charges for Services	12,046,375	15,411,542	27,457,917
Fines & Forfeits	253,880	15,000	268,880
Interest Income	1,418,563	434,525	1,853,088
Miscellaneous Revenues	5,160,208	20,600	5,180,808
Impact Fees	1,140,710	-	1,140,710
Capacity Fees	-	3,102,145	3,102,145
Other Sources	1,125,000	3,106,250	4,231,250
Sub-Total before Transfers & Reserves	\$ 72,553,198	\$ 26,862,062	\$ 99,415,260
Transfers In	2,168,007	400,000	2,568,007
Fund Balances/Reserves/Net Assets	6,701,999	5,489,502	12,191,501
Total Revenues & Other Financing Sources	\$ 81,423,204	\$ 32,751,564	\$ 114,174,768
Expenditures			
General Government	\$ 22,964,124	\$ -	\$ 22,964,124
Public Safety	23,901,441	-	23,901,441
Physical Environment	6,524,073	14,201,083	20,725,156
Transportation	13,153,011	-	13,153,011
Human Services	265,228	-	265,228
Culture/Recreation	996,075	-	996,075
Capital	9,629,714	14,900,000	24,529,714
Debt & Lease Service	3,155,651	3,250,481	6,406,132
Other Uses	833,887	400,000	1,233,887
Sub-total before Transfers & Reserves	\$ 81,423,204	\$ 32,751,564	\$ 114,174,768
Increase(Decrease) to Reserves (<i>memo only</i>)	(6,701,999)	(1,974,635)	(8,676,634)
Increase (Decrease) to Capacity Fee Accounts (<i>memo only</i>)	-	(3,514,867)	(3,514,867)
Total Expenditures	\$ 81,423,204	\$ 32,751,564	\$ 114,174,768

Notes: Governmental Funds include General, Special Revenue and Capital Funds. Enterprise Funds include Water and Wastewater Utility Funds.

FISCAL YEAR 2010 BUDGET POSITION

The City’s adopted FY 2010 Budget totals \$114,174,768 for all funds, a reduction of \$20,316,438 (15%) from the total FY 2009 Budget.

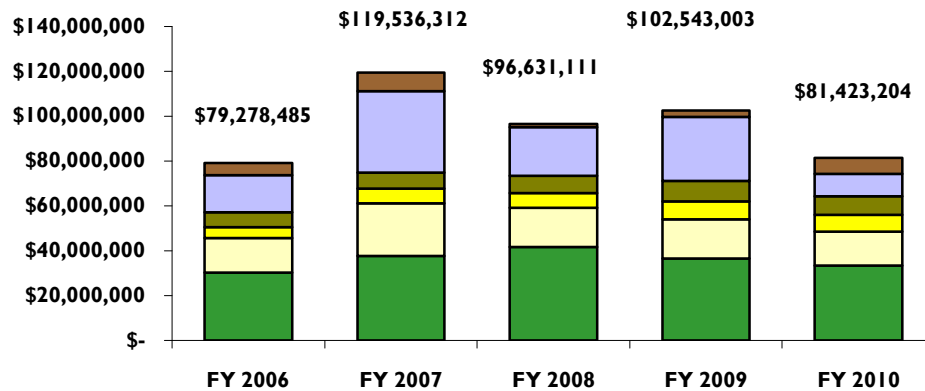
The total FY 2010 Budget for the General Fund, the primary governmental operating fund, is \$33,339,605, which is over \$3,000,000 less than the prior year or a decrease of 8.6%. Governmental Capital Funds expenditures increased \$4,106,616 (140.8%), totaling \$7,022,986 for FY 2010. The City’s General Fund, District Funds and Utility Revenue Fund reserves are projected to remain at 20% of the operating budgets.

Significant changes in the FY 2010 Budget are:

- Elimination of 22 permanent positions from the adopted FY 2009 Budget.
- An increase in the annual Firefighters contract of \$149,978.
- An increase in the annual Police contract of \$115,290.
- An increase in the City’s pension fund contribution of 3% for both Police and Firefighter pensions.
- Increase in the road rehabilitation project of \$207,382.
- Increases in water and wastewater rates by 7.5%.
- Decreases in health and dental insurances totaling \$152,069.
- Decrease in tipping fees for the Solid Waste District totaling \$544,260.
- Decrease in fuel costs totaling \$602,840.

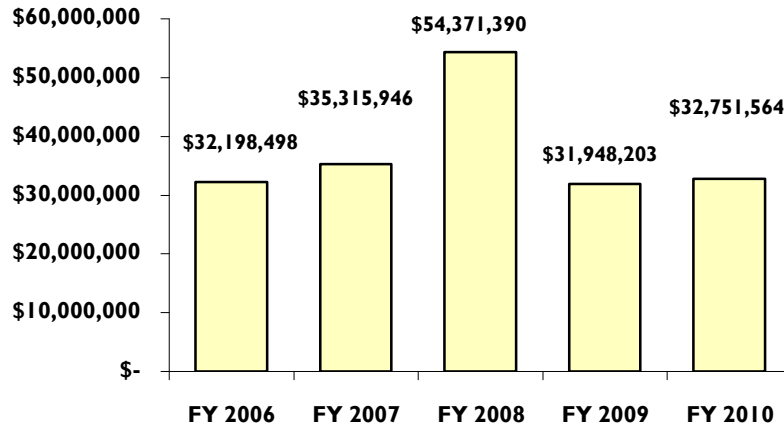
Interfund transfers and net changes to reserves are included in the following chart totals and reflect movement of revenues from the fund where received to the fund where the expenditure is recorded. These transfers have generally been excluded in the subsequent tables, graphs and comparisons throughout the document. The following charts compare the City’s annual budget by fund and fund type over the last five years.

GOVERNMENTAL FUNDS BUDGET 2006 – 2010



	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
General Fund	30,360,824	37,813,047	41,712,304	36,486,664	33,339,605
Road & Drainage District Fund	15,424,325	23,304,730	17,384,026	17,582,118	15,242,558
Fire Rescue District Fund	4,852,179	6,520,281	6,709,275	8,012,414	7,284,743
Solid Waste District Fund	6,494,225	7,140,784	7,684,955	9,055,206	8,549,720
Other Special Revenue Funds	16,560,562	36,481,100	21,529,181	28,490,231	9,983,592
Capital Funds	5,586,370	8,276,370	1,611,370	2,916,370	7,022,986

ENTERPRISE FUNDS BUDGET FY 2006 - 2010



 Water & Wastewater	32,198,498	35,315,946	54,371,390	31,948,203	32,751,564
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TOTAL BUDGET BY FUND TYPE
% of Total Budget

GOVERNMENTAL FUNDS

General Government (29.20%)

001 General Fund	29.20%
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Special Revenue Funds (35.96%)

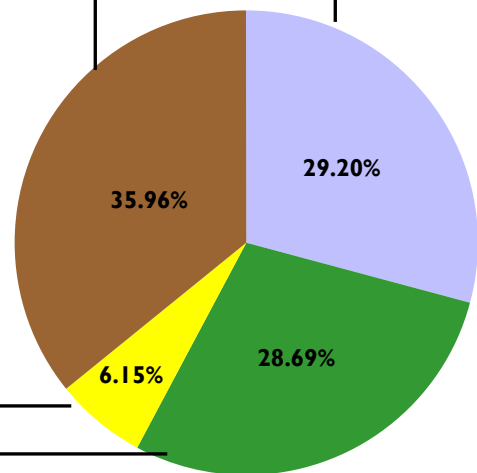
107 Road & Drainage District	13.35%
110 Fire Rescue District	6.38%
120 Solid Waste District	7.49%
1xx Other Special Revenue Funds	8.46%
14x Escheated Lots Funds	0.07%
15x Impact Fee Funds	0.21%

Capital Funds (6.15%)

305 Surtax II	2.94%
306 Surtax III	2.58%
320 Maintenance Facility Construction	0.63%

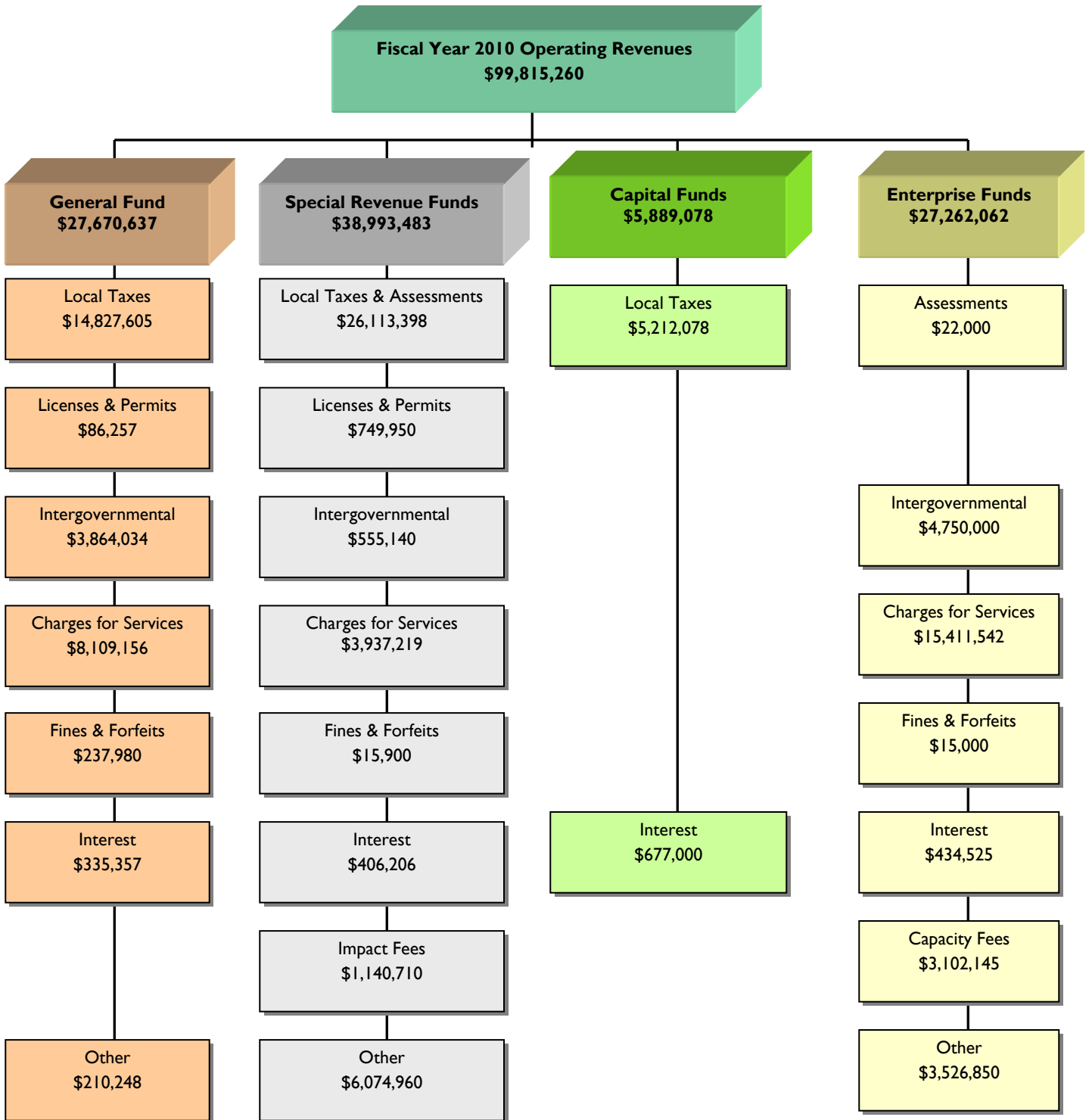
Enterprise Funds (28.69%)

420 Water & Wastewater Utility Fund	15.78%
423 Water Capacity Fees	7.95%
424 Sewer Capacity Fees	2.24%
431 Utility Construction Fund	2.72%



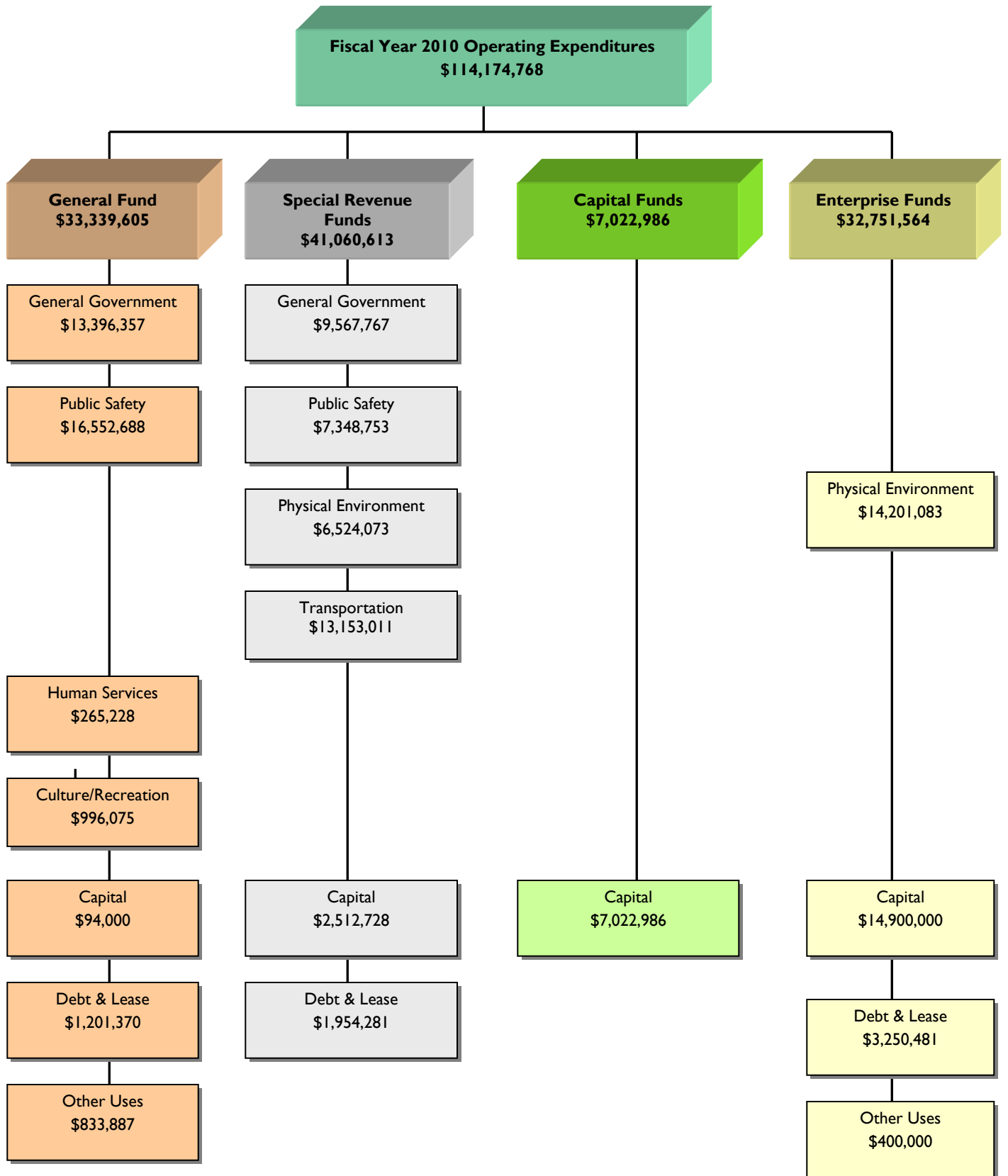
The following charts illustrate the City's FY 2010 total operating revenues and expenditures within the fund structure shown above.

BREAKDOWN OF TOTAL OPERATING REVENUES – ALL FUNDS



NOTE: THE ABOVE CHART EXCLUDES ALL TRANSFERS IN AND INCREASES/DECREASES TO RESERVES.

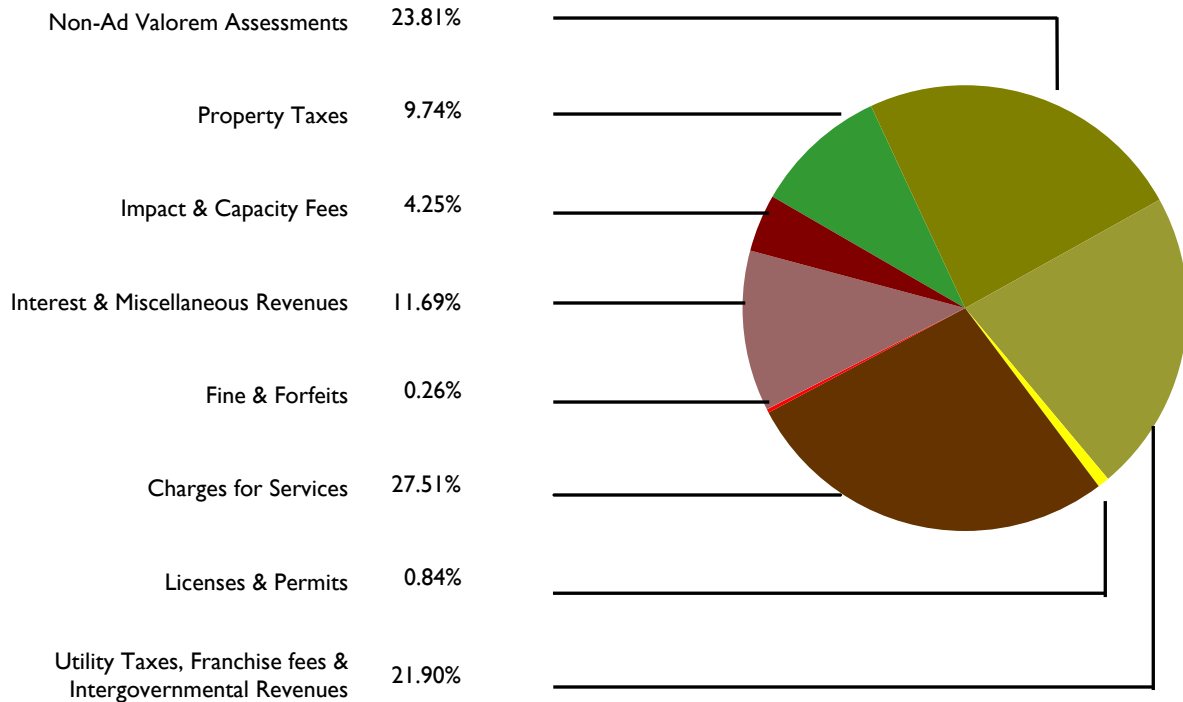
BREAKDOWN OF TOTAL OPERATING REVENUES – ALL FUNDS



REVENUES

The primary budget policy consideration in the FY 2010 revenue budget development was the current and future economic conditions. Many challenges were posed by slowed growth, reduced property values and the prior year’s property tax reform. Below are the highlights of the City’s revenues; further details are provided in the Budget Overview section.

WHERE THE MONEY COMES FROM – ALL FUNDS



Note: Excludes all interfund transfers and increases/decreases to reserves.

GOVERNMENTAL REVENUES

North Port met the legislative and economic challenges by re-evaluating the way services are delivered and how City business is conducted. The City continues to ensure the preservation of core services and the continued viability of the government. One of the budget priorities of the City Commission for FY 2010 is to reduce the tax burden on the citizens while maintaining the same level of service. This budget reflects a 0.3595 increase in millage and a 20% reduction in Road and Drainage non-ad valorem assessment providing the majority of the taxpayers in North Port a savings in their overall city taxes and assessments. The City maintains the position as having the lowest per capita property taxes in Sarasota County.

The following table highlights changes in governmental revenues from last year to illustrate the impact of a 22% decrease in taxable value, economic and environmental influences on the City budget. Growth and economy driven revenues such as utility taxes, franchise fees, permits, state shared revenues and impact fees are projected to decrease by \$8 million. In addition to the property tax revenue reduction of \$1.1 million, demand-driven charges for services, primarily from a 20% decrease in Road and Drainage Assessments, are forecast to drop \$3.2 million.

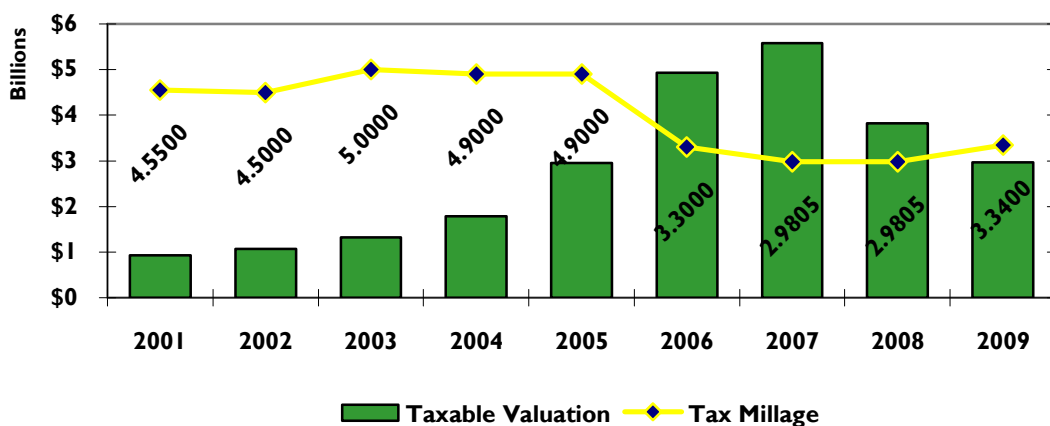
HOW GOVERNMENTAL REVENUE SOURCES CHANGED

	General Fund	Special Revenue Funds	Capital Funds	Total Governmental Funds
Net 2009 Revenue Budget (excludes all transfers in and increases/decrease to reserves)	\$30,692,831	\$49,348,302	\$6,063,878	\$86,105,011
Impact of Assessed Value & Tax Reform	(1,094,674)	0	0	(1,094,674)
Growth & Economy Driven Revenues	(1,581,643)	(6,122,138)	(376,800)	(8,080,581)
Charges for Services	56,677	(3,246,169)	0	(3,189,492)
Investment Income	(289,643)	(530,915)	202,000	(618,558)
Other	(112,911)	(455,597)	0	(568,508)
Net Change in Revenue Sources	(3,022,194)	(10,354,819)	(174,800)	(13,551,813)
Total Governmental Revenues for FY 2010	\$27,670,637	\$38,993,483	\$5,889,078	\$72,553,198

PROPERTY TAX MILLAGE AND ASSESSED VALUATION

Applying the approved millage rate of 3.34 mills to the City’s total taxable assessed valuation of approximately \$2.97 billion and adjusting by 2% for delinquencies and discounts, the total ad valorem revenues are projected to be \$9,709,727 which is 13.4% of the total governmental revenues (excluding transfers). The adopted millage rate of 3.34 is 15% less than the rolled-back rate of 3.9289. The rolled-back rate is the millage rate that would provide the same ad valorem tax revenue as generated in the prior year exclusive of new construction and additions.

PROPERTY TAX MILLAGE AND TAXABLE VALUE HISTORY



Millage rates are influenced by the taxable value of properties within the City. Annually, the Sarasota County Property Appraiser establishes the City’s taxable value. On the heels of the FY 2009 reduction in property values of 32%, the City experienced another 22% decrease in property values for FY 2010. The City’s gross taxable value decreased approximately \$853 million from the prior year.

NON-AD VALOREM ASSESSMENTS

Non-ad valorem assessments are a primary source of revenue in the Special Revenue Funds. There are three dependent districts within the City: the Road and Drainage District, the Fire Rescue District, and the Solid Waste District. Each district is authorized to levy non-ad valorem assessments based on benefits received by each property within the City. The assessments are not based on property values.

The Road and Drainage assessments pay for the maintenance and repair of roads, bridges, water control structures, street lights, and general operating costs associated with administration, salaries and wages, insurance and fringe benefits, and other indirect costs.

The Fire Rescue District assessments provide fire suppression and rescue services to the citizens of North Port. The revenues generated pay for the general operating costs associated with personnel, operations and capital purchases.

The Solid Waste assessments pay for solid waste collection and disposal including recycling services. For these services, the City will collect a total of \$267 annually per residence.

OTHER MAJOR GOVERNMENTAL REVENUES

The other major Governmental Funds revenue sources and their portion of the governmental revenue budget include:

- Charges for Services – 17%
- State Revenue Sharing (Half-cent sales tax, local option gas taxes, municipal revenue sharing) – 9%
- Fines and Forfeitures and Miscellaneous – 9%
- One Cent Sales Surtax – 4%
- Franchise Fees – 3%
- Local Communication Service Taxes – 3%
- Impact Fees – 2%
- Utility Taxes – 1%
- Licenses and Permits – 1%

The sum of these revenues is expected to decline by 15% from the prior year projections, which is the result of a slow down in the local and national economy.

Impact fee revenues are projected to decrease as new construction continues to be sluggish. Estimates for FY 2010 reflect a reduction of \$3,671,689, or 76% from FY 2009. Recovery from the economic down turn is expected to be slow.

Licenses and permit revenues are also directly affected by a slowed economy. The projected revenue estimates for FY 2010 reflect a \$1,065,035, or 56% decrease from FY 2009.

State shared revenues, including local gas option taxes, municipal revenue sharing program and the half-cent sales tax, are expected to decrease by \$1,182,121 from FY 2009.

Interest income is budgeted at a 1.50% expected return for all funds. Decreasing cash balances from scheduled capital project expenditures and declining federal funds rates contribute to the projected reduction in return on City short and long-term investments.

ENTERPRISE REVENUES

In addition to the general government operations, the City also operates a water and wastewater utility system which is budgeted and accounted for as an enterprise fund.

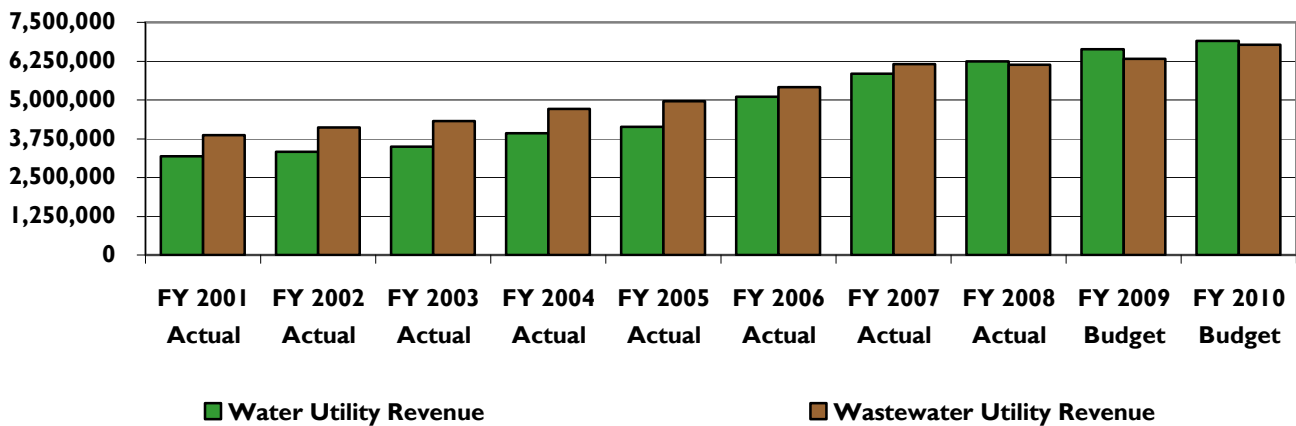
HOW ENTERPRISE REVENUE SOURCES CHANGED

	Water & Wastewater Utility System
Net 2009 Revenue Budget (excludes all transfers in and increases/decrease to reserves)	\$29,016,769
Increase Due to anticipated Grant Funding	3,250,060
Increase Due to Water & Wastewater Rate increase	903,027
Decline in New Construction	(1,910,254)
Investment Income	(551,390)
Decrease Due to Less Debt Required for Project Construction	(3,548,750)
Other	102,600
Net Change in Revenue Sources	(1,754,707)
Total Governmental Revenues for FY 2010	\$27,262,062

As shown in the above table, water and wastewater revenues are projected to decrease a total of \$1,754,707 or 6%, mainly attributable to reduced growth-related capacity fee collections and interest income. Southwest Florida is experiencing water shortages and has imposed mandatory and long-term water use restrictions which contribute to a decline in water revenues, but this is offset by the water rate increase.

In FY 2006, the Utility Department introduced the results of a rate study to the City Commission. At that time, both water and sewer rates were increased. Then in FY 2007, water rates were increased again. In FY 2010 the water and wastewater rates will increase 7.5%. The following chart illustrates water and wastewater rate revenues for the past ten years.

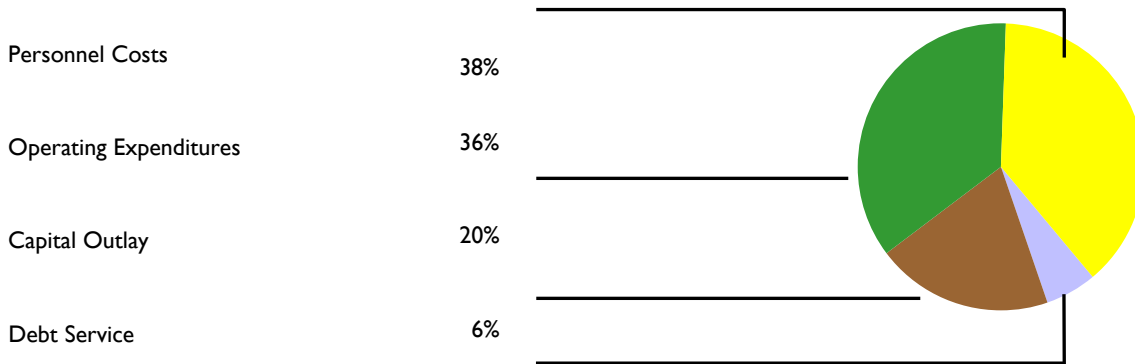
WATER AND WASTEWATER RATE REVENUES 2001 – 2010



EXPENDITURES

In FY 2009, the City eliminated a total of 22 permanent positions and reallocated resources and prioritized spending to reduce personnel and operating costs. Several capital projects are on target for completion in FY 2010 and other projects have additional appropriations for FY 2010. Through reduction of personnel and operating costs and by deferring or eliminating many capital projects, the City is able to maintain the same level of service as FY 2009.

WHERE THE MONEY GOES – ALL FUNDS



GOVERNMENTAL EXPENDITURES

The Fire Rescue District shows an increase in personnel costs which is primarily due to staff reallocations. The decrease in personnel costs in the General Fund is the result of a reduction in health and dental insurance premiums. Further decreases in operating expenditures, capital outlay and debt service costs result in a total change in governmental expenditures from FY 2009 to FY 2010 of approximately \$21 million. The largest overall operating expense reductions were taken in the General Fund and the Road and Drainage District where cuts totaled \$1,946,363 of the \$1,908,484 decrease.

The following table shows the expenditure changes by type in the FY 2010 governmental funds budgets.

HOW GOVERNMENTAL EXPENDITURES CHANGED

	General Fund	Road & Drainage District	Fire Rescue District	Solid Waste District	Other Special Revenue Funds	Capital Funds	Total Governmental Funds
FY 2009 Expenditure Budget	\$36,486,664	\$17,582,118	\$8,012,414	\$9,055,206	\$28,490,231	\$2,916,370	\$ 102,543,003
Personnel Expenditures	(1,932,703)	(514,655)	409,405	(88,712)	(329,628)	0	(2,456,293)
Operating Expenditures	(515,545)	(1,430,818)	154,887	(381,341)	(320,217)	584,550	(1,908,484)
Capital Outlay	(167,543)	105,913	(695,000)	(92,500)	(17,856,794)	3,722,066	(14,983,858)
Debt Service	0	0	(496,963)	57,067	0	0	(439,896)
Other-Transfers/Subsidies	(531,268)	(500,000)	(100,000)	0	0	(200,000)	(1,331,268)
Net Change in Expenditures	(3,147,059)	(2,339,560)	(727,671)	(505,486)	(18,506,639)	4,106,616	(21,119,799)
Total Expenditures	\$33,339,605	\$ 15,242,558	\$7,284,743	\$8,549,720	\$ 9,983,592	\$ 7,022,986	\$ 81,423,204

ENTERPRISE EXPENDITURES

The following table shows the expenditure changes by type in the FY 2010 enterprise fund budget.

HOW ENTERPRISE EXPENDITURES CHANGED

	Water & Wastewater Systems
FY 2009 Expenditure Budget	\$31,948,203
Personnel Expenditures	(183,358)
Operating Expenditures	(539,267)
Capital Outlay	1,827,800
Debt Service	598,186
Other-Transfers/Subsidies	(900,000)
Net Change in Expenditures	803,361
Total Expenditures	\$32,751,564

WATER AND WASTEWATER UTILITY SYSTEM

The utility system budget increased \$803,361 from FY 2009 to FY 2010. The majority of the increase is due to capital outlay costs rising \$1.8 million for the FY 2010 funding of the water plant expansion project. The major projects budgeted in FY 2010 are the water plant expansion and the completion of the wastewater treatment plant expansion.

Personnel expenditures in the Utility Fund are expected to decrease by \$183,358 primarily due to the decrease in health and dental insurance premiums.

GOVERNMENTAL RESERVES

The City of North Port maintains reserves for general governmental funds and the operating special revenue funds. The target for unrestricted reserves is recommended by management at a minimum of 20% of current fiscal year operating expenditures. The City's goal is to use any excess reserves to fund capital projects to preclude the need for additional debt or increases in the millage rate.

In Fiscal Years 2008 and 2009, approximately \$7 million of excess reserves was designated for the construction of a City-wide facility for Fleet, Public Works and Utility services. In FY 2009, the City Commission appropriated approximately \$8 million in excess reserves to construct a Youth Community Center. The use of excess reserves in this manner reflects the City Commission's commitment to community investment and fiscal responsibility. The remaining undesignated reserves for FY 2010 are projected to stay at the desired 20% of operating expenditures.

ENTERPRISE RESERVES

The enterprise fund is required to retain a renewal and replacement account to fund capital improvement needs. The current restricted cash for renewal and replacement is approximately \$1 million. Based on previous year trends, the renewal and replacement account is expected to increase over the next few years. Also included in the enterprise reserves are capacity fees that are retained to fund facility expansion projects.

CAPITAL PROJECTS

The City of North Port continues its commitment to infrastructure improvements, community recreational facilities, and utility expansion projects. Over the past five years the City has budgeted over \$150 million in projects of all types, and an additional \$24 million is appropriated for FY 2010. Below are charts showing the projected governmental and enterprise sources to fund the Five Year Capital Improvement Program for Fiscal Years 2010-2014.

CITY OF NORTH PORT FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

Fiscal Year 2010	Budget
Governmental Sources	
General (operating) Revenues	\$ 2,793,727
Escheated Lots	95,000
Impact Fees	235,000
Capital Funds	5,821,616
Grant Funding	476,100
Total Governmental Sources – FY 2010	\$ 9,421,443
Enterprise Sources	
General (operating) Revenues	\$ 1,075,000
Capacity Fees	6,473,750
Grant Funding	4,750,000
State Revolving Fund	2,451,250
Total Enterprise Sources – FY 2010	\$ 14,750,000
Total Projected Capital Projects – FY 2010	\$ 24,171,443

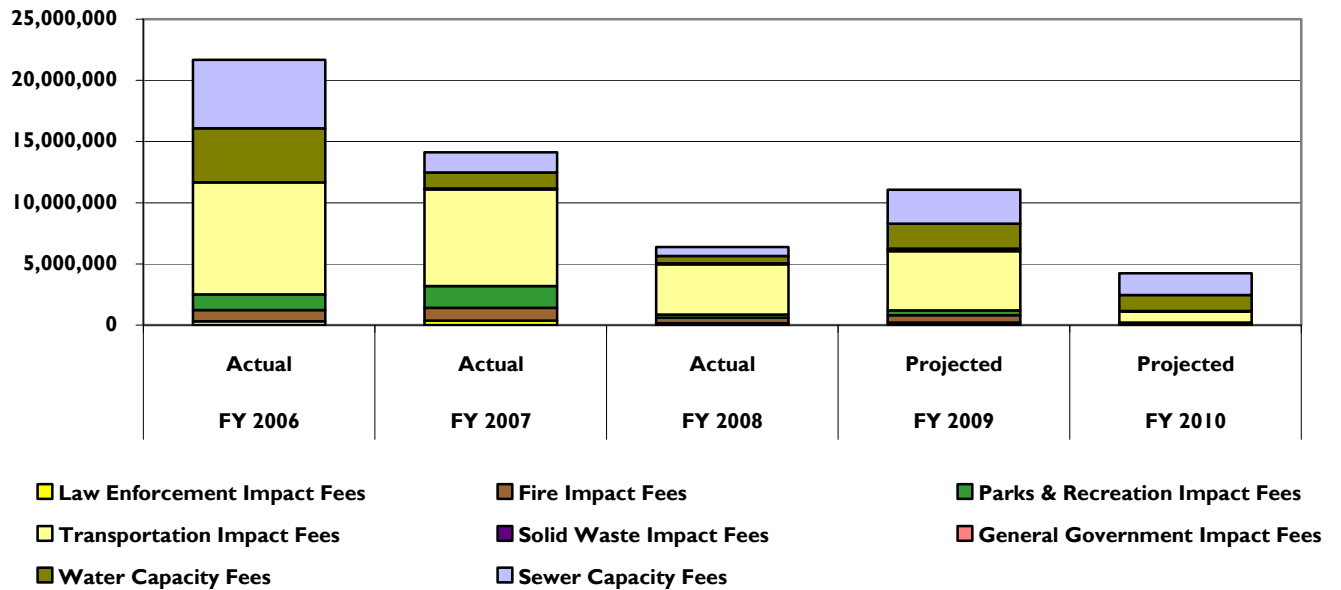
CITY OF NORTH PORT FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

Fiscal Year 2011 - 2014	Budget
Governmental Sources	
General (operating) Revenues	\$ 4,677,057
Impact Fees	915,000
Capital Funds	41,195,881
Developer Contributions	4,800,000
Proposed Bonds	18,903,256
Total Governmental Sources – FY 2011 - 2014	\$ 70,491,194
Enterprise Sources	
General (operating) Revenues	\$ 6,055,000
Capacity Fees	25,896,625
Grant Funding	3,107,676
Developer Contributions	37,700,000
State Revolving Fund	9,242,271
Total Enterprise Sources – FY 2011 - 2014	\$ 82,001,572
Total Projected Capital Projects – FY 2011 - 2014	\$ 152,492,766

During the budget process, City Commission and City Management review and evaluate projects from previous years with the goal of funding only the highest priority projects. A major consideration in the capital project planning process for FY 2010 was the availability of growth-related revenues in the future. The decline in the rapid growth experienced in prior years has reduced impact and capacity fee collections. These revenues decreased substantially; limiting the available resources for new projects.

The following chart illustrates actual and projected revenues from impact and capacity fees for the five year period of 2006 through 2010. As indicated by the chart, the economic downturn began in FY 2007 and has continued through FY 2009. Although projected growth-related revenues for FY 2009 reflect an increase, the actual revenues from impact and capacity fees were substantially less; reinforcing the continued depressed economy. FY 2010 projections anticipate a sustained slowed economy.

GROWTH-RELATED CAPITAL FUNDING SOURCES 2006 – 2010



LONG-RANGE NON-FINANCIAL GOALS

The long-range non-financial goals for the City of North Port are set forth in the adopted City Comprehensive Plan. The list that follows identifies the elements and associated goals as addressed in the Comprehensive Plan.

Future Land Use Goal:

- Ensure the character and location of land uses maximizes the potential for economic benefit to achieve a sustainable mix of urban development by promoting a wide variety of residential and employment alternatives.

Transportation Goal

- To develop an effective multi-modal transportation system which optimizes safety, convenience, and cost and pollution reduction by establishing internal and external transportation linkages between residential neighborhoods and commercial developments?

Potable Water Goal

- To provide for a safe, high quality, adequate supply, treatment, distribution, and conservation system of potable water sources to conserve the public water supply and ensure public health.

Sanitary Sewer Goal

- To provide for the adequate collection, treatment, and disposal of sewage to meet the needs of the City.

Stormwater Management Goal

- The City of North Port shall provide a stormwater management system which protects real and personal properties, preserves natural resources maintains recharge to the surficial aquifer, and maintains or improves the quality of surface water runoff.

Conservation & Coastal Zone Management Goal

- The City of North Port shall protect, conserve and enhance its natural, environmental and historical resources to ensure sustainable environmental quality for the future, and lessen the impact of a destructive storm or other natural or man-induced event.

Recreation & Open Space Goal

- To develop and maintain a community park and recreation system that will provide a diverse range of active and passive recreational opportunities and facilities to meet the needs of the present and future residents of the City of North Port.

Housing Goal

- To promote the preservation and development of high-quality, balanced, and diverse housing options for persons of all income levels throughout the City of North Port.

Capital Improvement Goal

- The City of North Port shall undertake actions to adequately provide needed public facilities for both existing and future residents in a timely and efficient manner consistent with available resources that will promote orderly growth.

The following matrix shows how the City-wide Budget Goals are linked to the Long-Range Non-Financial Goals of the City.

CITY-WIDE BUDGET GOALS LINK TO LONG-RANGE NON-FINANCIAL GOALS

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health & Safety	Sustainability
Future Land Use	.	.			.
Transportation		.		.	.
Potable Water	.		.	.	
Sanitary Sewer
Stormwater Management				.	.
Conservation & Coastal Zone Mgmt.		.	.	.	
Recreation & Open Space	.	.			.
Housing		.		.	.
Capital Improvement

CITY-WIDE BUDGET GOALS

The FY 2010 Budget remains consistent with the City’s financial objective of delivering quality services while remaining fiscally responsible to the citizens. The budget plan is centered on creating value and achieving community outcomes in an accountable and measurable way. The budget reflects the priorities for the City of North Port to strengthen confidence in public safety, to enhance the quality of life for the citizens, and to build community pride. The FY 2010 Budget is developed based upon the City-Wide Budget Goals as listed below.

- **Customer Service:** AN ACCESSIBLE GOVERNMENT THAT IS FOCUSED AND DILIGENT IN LISTENING TO THE COMMUNITY AND RESPONDING TO THEIR NEEDS.
- **Enhanced Quality of Life:** AN AESTHETICALLY PLEASING, ENVIRONMENTALLY-FRIENDLY COMMUNITY THAT IS SAFE AND PROVIDES FOR AN IMPROVED QUALITY OF LIFE FOR OUR CITIZENS.
- **Fiscally Responsible:** A FISCALLY RESPONSIBLE GOVERNMENT THAT PROVIDES QUALITY SERVICES IN A COST EFFECTIVE MANNER TO OUR RESIDENTS.
- **Public Health and Safety:** A RESPONSIBLE GOVERNMENT THAT EFFICIENTLY AND EQUITABLY PROVIDES THE HEALTH, SAFETY AND WELFARE SERVICES WHICH ARE NEEDED BY OUR CITIZENS.
- **Sustainability:** A SOURCE OF VALUES THAT FOCUS ON RENEWABLE RESOURCES FOR A VIABLE COMMUNITY.

DEPARTMENT LINK TO CITY-WIDE BUDGET GOALS

The matrix on the following page presents an entity-wide summary that shows each department’s connecting links to the City-wide goals as stated above. The departmental summaries, found later in the budget document, show how the department’s purpose and responsibilities link to the City-wide goals. The summaries detail how departmental tasks and initiatives meet the goals of the City.

DEPARTMENT GOALS MATRIX

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health & Safety	Sustainability
City Commission
City Attorney
City Clerk
City Manager
Economic Development
Community Outreach
Finance
Property Standards & Zoning
Property Maintenance
General Services Administration
Information & Technology
Social Services
Human Resources/Risk Management
Parks & Recreation
Police
Emergency Medical Services
Planning, Zoning & Engineering
Road & Drainage District
Solid Waste District
Fleet Management
Fire Rescue
North Port Utilities
Building Inspections & Permits

SHORT-TERM BUDGET PRIORITIES

A critical component of the City's budget process is the forecasting of short and long term future revenues, expenditures and capital needs with consideration of economic and legislative changes. In order to meet the challenges posed by these dynamics, City Commission and management identified key initiatives that are expected to impact future budgets.

The City's priorities have remained relatively consistent over the past four years. Despite changes in growth patterns, the City continues to place heavy emphasis on the following:

- ✓ The provision of public safety to our citizens.
- ✓ The rehabilitation of our roadways.
- ✓ The improvement and expansion of our park system.
- ✓ The preservation of the City's natural beauty and surrounding environment.
- ✓ Continuing to be a responsible City government.

Since the year 2000, the population of the City has grown from 19,392 to over 56,000, a 36,608 increase in the number of residents in ten years. In response to this population explosion, the City established public safety as one of its principal priorities. The following information is provided to quantify the City's commitment to public safety.

- ✓ Police staffing has increased almost 17% since 2006.
- ✓ Police personnel costs have increased from approximately \$6.7 million in FY 2006 to a FY 2010 budget of \$11.3 million.
- ✓ Fire Rescue opened Fire Station #83 in FY 2008 at a cost of approximately \$2.5 million and finished construction in FY 2009 on the replacement Fire Station #82 at a cost of \$2.8 million. The department is scheduled to begin construction of Fire Station #84 in FY 2010 at an estimated cost of \$2.6 million.
- ✓ Fire District continues to purchase replacement vehicles as dictated by the Vehicle Replacement Policy. Two fire rescue vehicles are scheduled to be replaced in FY 2010 at a total cost of \$371,000.

In conjunction with the increase in population and subsequent traffic demands, the roadways rapidly started to deteriorate. As a result, a major road rehabilitation project was developed and became one of the major priorities of the City.

- ✓ Sumter Boulevard widening project is a three phase project. Phase I was completed in FY 2008 at a cost of approximately \$17 million. Phase 3 (intersection improvement portion only) is scheduled to begin construction in FY 2010 with partial funding coming from Federal Stimulus money. This portion of the projects is estimated to cost \$5,035,000.
- ✓ In FY 2007, the City Commission appropriated \$13 million from the sale of Escheated Lots to fund the rehabilitation of approximately 108 miles of roadway.
- ✓ The Road and Drainage District has expended approximately \$1.5 million on road rehabilitation from its operating budget.

For several years the City's Neighborhood Park System was maintained by the county through an inter-local agreement. However, in recent years, the county has turned the development and maintenance of the parks over to the City. This change, along with the increase in population and greater demand for services, has led to the improvement and expansion of the City park system to be a chief priority.

- ✓ Several improvements to the Narramore Sports Complex costing approximately \$1,141,600 were completed in FY 2007 and FY 2008.
- ✓ Lights were installed at the football field on the George Mullen Center Complex at a cost of \$216,354.
- ✓ New state of the art playground equipment was installed at Blue Ridge and Highland Parks at a total cost of \$100,562.
- ✓ A new Family Paw Park is scheduled construction in FY 2010 with an estimated cost of \$300,000.
- ✓ A new community park at the Price Blvd and Atwater intersections is scheduled to begin construction in FY 2010. The estimated cost for Phase I of this project is approximately \$5.1 million.

The City's remarkable growth in recent years has resulted in establishing growth management initiatives to preserve the city's natural beauty and surrounding environment. To ensure the City's vision of "providing a viable and sustainable quality of life for our residents", the preservation of the environment became a primary priority.

- ✓ In FY 2008, an Economic Development Strategic Plan was adopted by City Commission in FY 2008 which provides for growth related management.
- ✓ In FY 2009, the City's Comprehensive Plan was amended and updated; and the City's Unified Land Development Code update will be adopted in FY 2010.
- ✓ In the FY 2010 Budget, the City Commission provided an increase of \$411,300 or 65% over the FY 2009 economic development budget.

BUDGET INITIATIVES

The following five budget initiatives were the focus of the FY 2010 budget development.

CONTINUE TO STRENGTHEN PUBLIC SAFETY

➤ **Improve public safety to citizens by implementing community policing and expanding fire rescue services.**

Community Policing Initiative: Since its inception, the Community Policing initiative has proven effective. Based on annual and semi-annual reports from the Federal Department of Law Enforcement (FDLE), in 2007 the City's crime rate was up 22.4% from 2006. At the end of 2008 and only a few months into the implementation of community policing, the City's crime rate dropped 16% and the decline has continued through June, 2009. Another contributing factor to the reduced crime rate is the increase in staffing; a basic component of the community policing philosophy.

Expanded Fire Rescue Services: In 2008, the Fire Department opened Fire Station #83 which provides service to the southeast side of the City. This provided for quicker response times to calls for service which supports the Department's purpose "to improve the safety of life and community assets." Due to the deteriorated condition of Fire Station #82, a replacement station was constructed on an adjacent site which includes a Police sub-station. The FY 2010 Budget provides for the construction of Fire Station # 84 which is located near the center of the City.

IMPROVE AND CONSTRUCT ADEQUATE INFRASTRUCTURE

➤ **Rehabilitate roadways by resurfacing and widening to improve road capacity and safety. Construct sidewalks to provide safe pedestrian passage.**

Rehabilitate Roadways: In FY 2008, the City completed phase one of the widening of Sumter Boulevard, a major thoroughfare through the City. The widening of Sumter Blvd. will continue in FY 2010. In addition, the widening of Toledo Blade Blvd., another major thoroughfare is almost complete. This project was a joint effort between the City and Charlotte County. Three major intersections on Price Blvd. have been improved and traffic lights added to aid road capacity. Also, the City Commission has established sidewalk construction as an on-going budget initiative. The City's target goal is to provide sidewalks within a two mile perimeter of each school site.

RENOVATE AND EXPAND PARK SYSTEM

➤ **Continue to fund neighborhood park improvements and expand the City park system by increasing land acquisition and expanding community park programs.**

The City has been engaged in purchasing land along the Myakkahatchee Creek, an environmentally sensitive area, over the past four years and only a few parcels remain to be acquired. The City also began construction of a Family Paw Park and Youth Community Center in FY 2009. A new community park is scheduled to begin construction in FY 2010.

MAINTAIN CURRENT LEVEL OF SERVICE WITH NO TAX INCREASE

➤ **Pursue alternative revenue sources, streamline budgets on the department level, and review business processes to promote better efficiencies to maintain current levels of service without a tax increase.**

In FY 2007, the City implemented an extensive zero-based budgeting program to assist departments in streamlining their budgets and evaluating business process to promote better efficiencies. In FY 2009, the City reallocated departmental resources and prioritized spending to preserve current service levels without increasing taxes.

ECONOMIC OUTLOOK & FORECAST ASSUMPTIONS

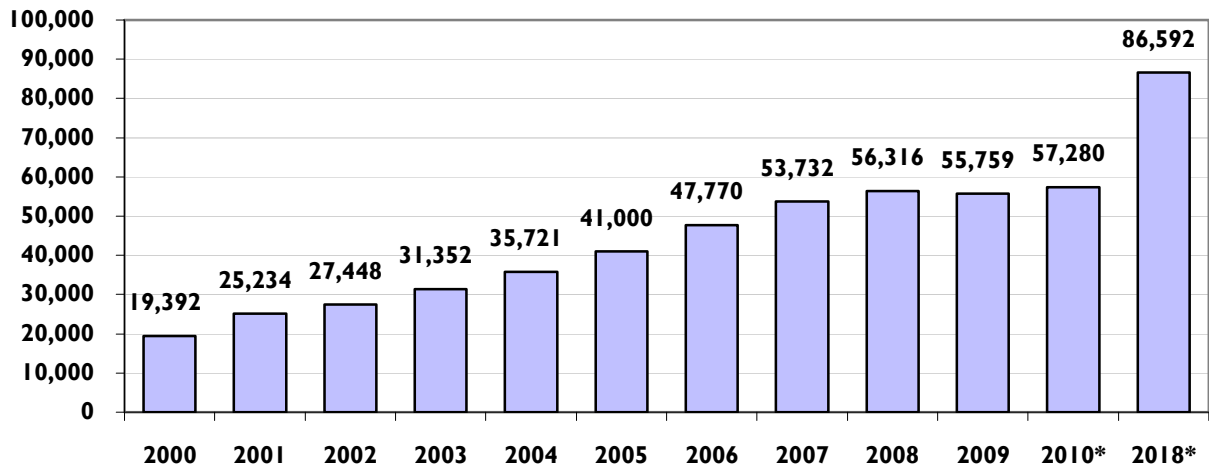
As a predominantly residential community, the economic environment of the City is dependent upon the overall economic climate of Southwest Florida and particularly Sarasota County. The major economic influences in this area are the cost of housing (including housing values, foreclosure rates, insurance and taxes), the regional job market, new construction, weather events and retail activity. Consideration of the impact of these economic indicators is critical as the City endeavors to develop its resources and facilities to meet the demand of its residents. All available information and indicators are utilized in forecasting the City's budget revenues and expenditures.

The City of North Port has experienced strong growth and from 2000 to 2008 has approximately tripled. An estimated decrease of about 550 residents is projected for 2009. Population estimates are provided by the Bureau of Economic and Business Research (BEBR). However, the City is only 25% built out and projects a build out population of over 200,000 residents. The U.S. Census will be completed in 2010 which will provide a firm update of the population in North Port. Since some state shared revenues are linked to population growth, *Census 2010* will impact the City's future revenues. Population estimates are used to

determine: revenue sharing from state and federal governments; new school construction; healthcare services for the elderly; federal, state and local legislative districts; forecasts of housing, recreation and transportation needs; and disaster relief.

The following chart illustrates North Port’s historical and projected permanent population.

NORTH PORT 2000 – 2018 HISTORICAL AND PROJECTED POPULATION



**Projected*

As a rapidly growing city with a large quantity of vacant land parcels available for new residential houses, the City experienced considerable growth in its tax base which provided increased annual tax revenues without increases to the property tax rate. In the last three years, this trend was replaced by a more gradual growth, decreases in property values, and limits on tax revenues through state tax reform legislation. Forecasts include continued reductions in property values with moderate growth in population.

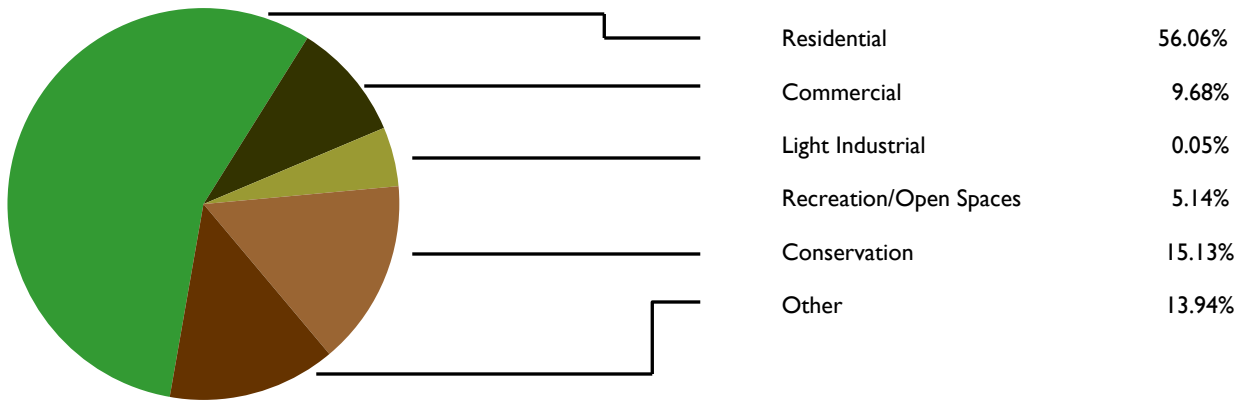
The following table shows the City of North Port’s taxable value and new value since 2005.

CITY OF NORTH PORT TAXABLE VALUE & NEW VALUE 2005 – 2009

Tax Year	Adjusted Value	New Value	Gross Taxable Value	Percent Change In Value
2005	2,678,258,078	279,034,525	2,957,292,603	65.48%
2006	4,498,342,141	484,526,954	4,982,869,095	68.49%
2007	4,965,388,929	654,574,880	5,619,963,809	12.79%
2008	3,622,058,256	193,763,214	3,815,821,470	-32.19%
2009	2,897,806,198	68,626,459	2,966,432,657	-22.26%

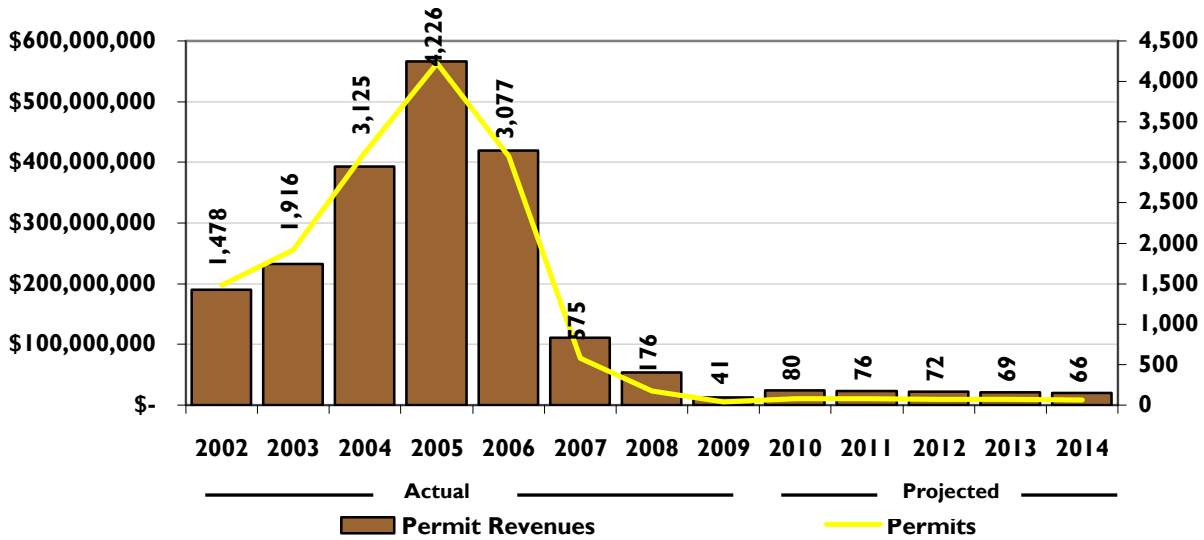
As land usage in North Port is primarily residential, much of the City’s property tax revenues are derived from individual home owners. Changes in home values and foreclosure rates have a greater impact on North Port’s revenues. The composition of North Port’s tax roll provides important information for forecasting property tax revenues. The values and homestead status of properties are indicators of the overall taxable value for City properties. Most residential homes in the City are homesteaded, qualifying for an exemption of \$50,000 and the majority of homesteaded properties have a taxable value less than \$200,000. Approximately 60% of the City is vacant, undeveloped land which provides considerably less in tax revenue to the City. The following chart illustrates the land usage as a percentage for the City of North Port.

LAND USAGE AS A PERCENTAGE



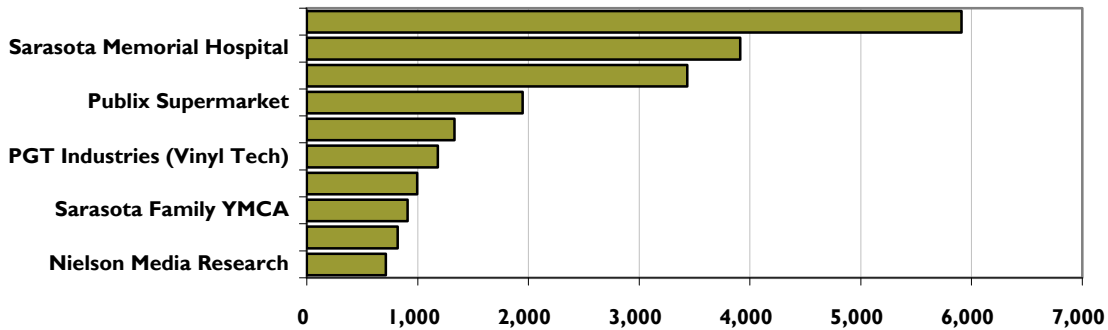
A reduction in new construction is further evidenced by the City's single family building permits issues in recent years. In addition, as housing foreclosures continue to increase, property values within the City are expected to be further negatively impacted. The following chart illustrates the historical and projected single family resident building permits.

2002 – 2014 HISTORICAL AND PROJECTED SINGLE FAMILY BUILDING PERMITS



The following charts provide additional information related to the local economy of the City of North Port.

TOP TEN EMPLOYERS

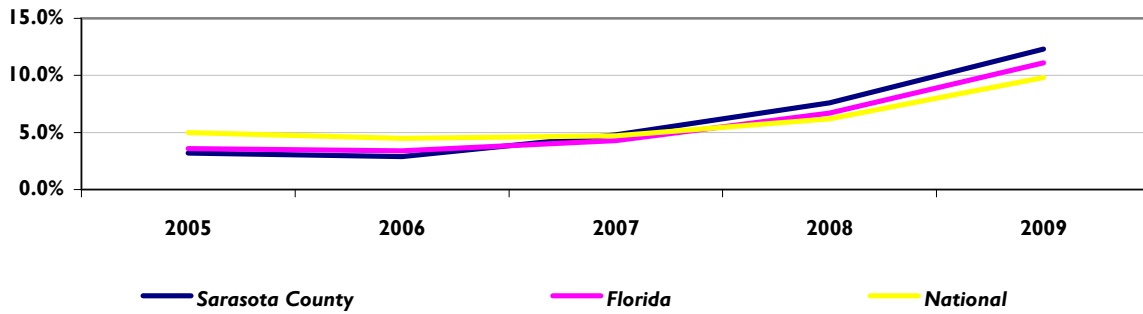


Note: Statistics are for Sarasota County; not available for the City of North Port.

PRINCIPAL PROPERTY TAX PAYERS

Taxpayer	2008			1999		
	Taxable Assessed Value	Rank	Percentage to Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage to Total City Taxable Assessed Value
New Vista Properties	\$ 38,726,600	1	0.69%			
Centex Homes	21,068,500	2	0.37			
Marsh Creek Holdings Ltd	20,735,600	3	0.37			
Wal-Mart Stores East L.P.	18,193,500	4	0.32			
Adams Homes of NW Florida, Inc	17,647,300	5	0.31			
Windemere Homes, Inc	16,866,200	6	0.30			
Deltona Corporation	15,469,000	7	0.28			
North Port Park of Commerce	14,109,025	8	0.25			
Vestcor Fund XVII Ltd.	12,740,100	9	0.23			
JSD Limited Partnership	11,402,600	10	0.20			
Atlantic Gulf Communities				\$ 9,148,876	1	1.64%
Dennis J. Fullenkamp TTEE				5,925,133	2	1.06
Sabal Trace Development Corp.				5,486,114	3	0.99
National Bank of Florida				3,147,277	6	0.57
Ezon Investment Co				3,976,908	4	0.71
Florida Power & Light				3,270,551	5	0.59
Quality Health				2,902,402	7	0.52
North Port Retirement Center, Inc				2,682,500	10	0.48
Calusa Springs, Ltd				2,876,068	8	0.52
Deerfield Groves Partnership				2,743,553	9	0.49
	\$186,958,425		3.32%	\$42,159,382		7.57%

UNEMPLOYMENT

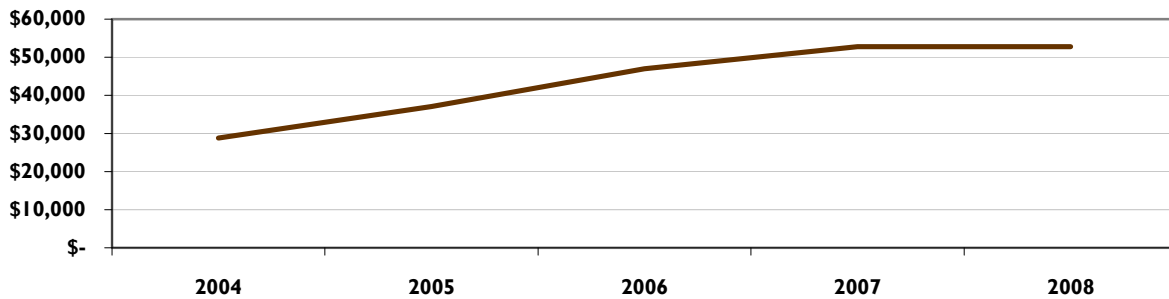


Sources: Bureau of Labor Statistics and Sarasota County statistics used; not available for the City of North Port.

As illustrated in the above chart, the unemployment rate for Sarasota County is slightly higher than both the state and national rates. A major contributor to the City’s and region’s economy is the construction business. With the decrease in new residential and commercial construction, the state and local economies experience an elevated unemployment rate.

The per capita personal income for the County/City continues to climb. Since 2004, the per capita personal income has increased 83%. The following chart reflects this trend based on County data.

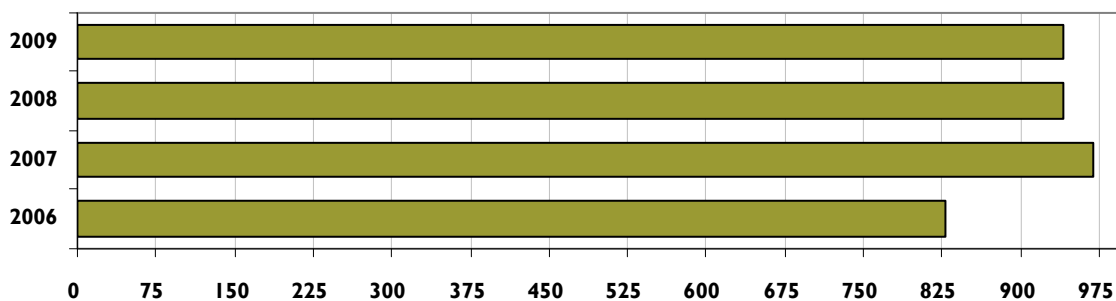
PER CAPITAL PERSONAL INCOME



Business Tax Receipts are a tax on any individual or entity conducting business in the City. In the past, these receipts were called “Occupational Licenses” which caused confusion because they were never a license to conduct business, but rather a tax on doing business. The updated City ordinance was adopted in FY 2009 which officially changed the term from “Occupational License” to “Business Tax Receipt.”

As the following chart shows, the number of business tax receipts issued by the City has remained constant for the past two years. The majority of businesses provide general services; however, retail, insurance and professional services businesses are growing each year.

BUSINESS TAX RECEIPTS BY YEAR





City of North Port

Budget Overview

Fiscal Year 2009—2010

‘Ensuring our community values by providing a viable and sustainable quality of life for our residents.’

BUDGET OVERVIEW

BUDGET PROCESS

The budget process incorporates the development, implementation and evaluation of a plan for the provision of services and capital assets. The budget serves as a management and control tool by measuring actual performance against budget standards, focuses attention on future operations and plans, and improves communication of goals and objectives. The City's budget process relies on a timetable of tasks, meetings, and deadlines in order to comply with state requirements for Truth in Millage (TRIM). The budget process begins with setting a calendar of tasks for the coming months that meet all requirements and is approved by the City Commission. The chart below is the North Port Budget Calendar approved by Commission for the FY 2010 budget preparation process.

BUDGET CALENDAR

Task	Date
Special Commission meeting to discuss Fire Rescue and Road & Drainage non-ad valorem assessments and methodologies	February 27
Goals and priorities meeting with City Commission	March 2
Special Commission meeting on impact fees	March 9
Budget kickoff meeting with departments and budget manual & instructions are distributed	March 13
CIP department project requests sent to City Manager for management team review	March 31
Departments meet with City Manager and management team to finalize CIP requests	April 7
Departmental budget requests and summaries due	May 1
Departmental Budget Review meetings with Finance	May 6 – 11
Final departmental budget requests submitted to City Manager	May 15
City Manager meeting with departments and Finance to discuss department budget requests	May 15 – 26
Departments submit budget based on City Manager recommended changes	May 29
Preliminary Assessed Value due from Property Appraiser	June 1
City Manager finalizes proposed budget and CIP	June 5
Deadline for putting "Not-To-Exceed" maximum non-ad valorem rate resolutions on Commission agenda	June 9
City Manager Recommended Budget and CIP due to City Commission for review	June 12
City-wide Budget Workshops	June 23 – 25
Special Commission meeting to approve "Not-To-Exceed" rate resolutions	June 25
Final Property Valuation due from Property Appraiser	July 1
Deadline for providing Tax Collector with tax roll information for Proposed Notices	July 15
Deadline for advising Property Appraiser of proposed millage, rolled-back rate and date, time and place of tentative budget hearing	August 1
Deadline for newspaper advertising of non-ad valorem assessments	August 21
First public hearing on budget ordinances and millage resolution and districts assessment roll adoption	September 10
Advertise millage and budget summary per TRIM requirements	September 19
Second public hearing on budget ordinances and millage resolution and final budget adoption	September 24
Property Appraiser notifies the City of final adjusted tax roll	October 5
Certification of TRIM compliance due to the Florida Department of Revenue	October 24

Note: The above timetable meets the requirements of the State of Florida.

Through the budget process, an annual budget is developed that integrates priorities and short and long-term goals as established by Commission in order to meet the needs and goals of the City and establish annual resource allocations. These resource decisions address: desired quality and levels of service; staffing levels; technology needs, equipment and capital improvements; and programs considered to be priorities by the City Commission. The City of North Port's fiscal year starts on October 1 and ends September 30.

Policy and Strategy Phase

The City utilizes the framework and structural support of the City's mission and vision statements as well as the City goals to develop the annual budget. Additionally, the results of the Annual Citizens Survey offer insights into developing the annual budget.

Throughout the year, City Commission has formulated strategies and priorities through decisions adopted at scheduled Commission meetings. These decisions provide the foundation on which staff builds recommended goals and priorities for the next budget year. Staff presents to Commission a list of budget discussion items such as service levels for departments, revenue trends (millage rate, non-ad valorem rates, state shared revenue and other revenue), any additional expenditures and the budget calendar. Setting budget priorities for the City is one of the most important responsibilities of City Commission; these goals and directives set the tone for its development. In this phase, City Commission and staff has the opportunity to reassess goals and objectives in order to provide direction to the resource allocation and budgetary decision-making process.

Assessment Phase

As part of the budget process, departments evaluate progress towards meeting current and past goals and objectives. Each department assesses the current conditions, programs and needs to determine the necessary service levels, efficiency improvements, cost savings opportunities and required staffing levels. Various financial analyses are performed to assist in budget development. Any proposed changes in service levels, programming, or staffing are evaluated and must include analyses and justification for the request and is reviewed by the Finance Department and City Manager during this process.

Development Phase

A budget manual, which includes worksheets, charts, tips and instructions, is distributed to each department to aid in the preparation of budget requests. The goals and priorities as established by Commission are included to assist with the preparation of the proposed department budget.

If a "current service level" or a "continuation of service" is determined, the budget will reflect all costs necessary to maintain City services at the same level as approved in the prior year. Any additional personnel (including startup expenses) and capital equipment necessary to maintain the current level of service would initially be requested through a budget request.

During the month of April, departments begin preparing their budget requests using line-item budget formats and preparing their capital improvement request for the Capital Improvement Program. The basic unit of budgeting is at the department level. Department budgets are further delineated to specific service units. Additionally, each department has identified tasks that are to be accomplished in the fiscal year.

The CIP is developed during, and as an integral part of, the annual budget process. Consistency with the City's Comprehensive Plan is assured by the involvement of the Planning and Zoning Advisory Board and Planning, Zoning and Engineering Department. In addition, the adoption of Senate Bill 360 includes requirements for funding the CIP. Essentially, the bill requires that sufficient revenues are available or will be available from "committed funding sources" to fund the projects in the first three years of the five-year CIP schedule. Projects that may be funded by grants, either fully or partially, must be an approved "committed funding source" for the first three years of the schedule and for years four and five, the application process is underway.

During the budget cycle, each department director reviews the CIP as adopted during the preceding budget year. Each department is requested to inform the Planning, Zoning and Engineering Department of any modifications or additions that are necessary. Capital improvement needs are identified for the next five years and projects in progress, or previously approved projects are updated based on current information. Departments must submit justification for each new project proposal and include the estimated source of funding, impact to the operating budget, net cost savings, and potential new revenues.

The Planning, Zoning and Engineering Department reviews all CIP requests and compiles a combined Capital Improvement Program document to be reviewed by the City Manager and management staff. Each project is evaluated individually and as a part of the long-range goals of the City. The plan is either submitted to Commission or returned to the departments for recommended revisions. Projects proposed for the first year are included in the annual budget.

Review Phase

Early in May, all departmental budgets are due to the City Manager and the Finance Budget Division. The Finance Department performs an administrative review of all departmental budget packages for consistency, accuracy, and compliance with budget policies. Departments make any Finance Department recommended changes and resubmit departmental requests which are presented to the City Manager for review. Each department meets with the City Manager who performs an overall review of the budget request. The City Manager provides recommended funding levels and operational budget proposals based on the City Commission's goals and priorities directives, and program service needs while maintaining a City-wide perspective that ensures fiscal integrity.

Adoption Phase

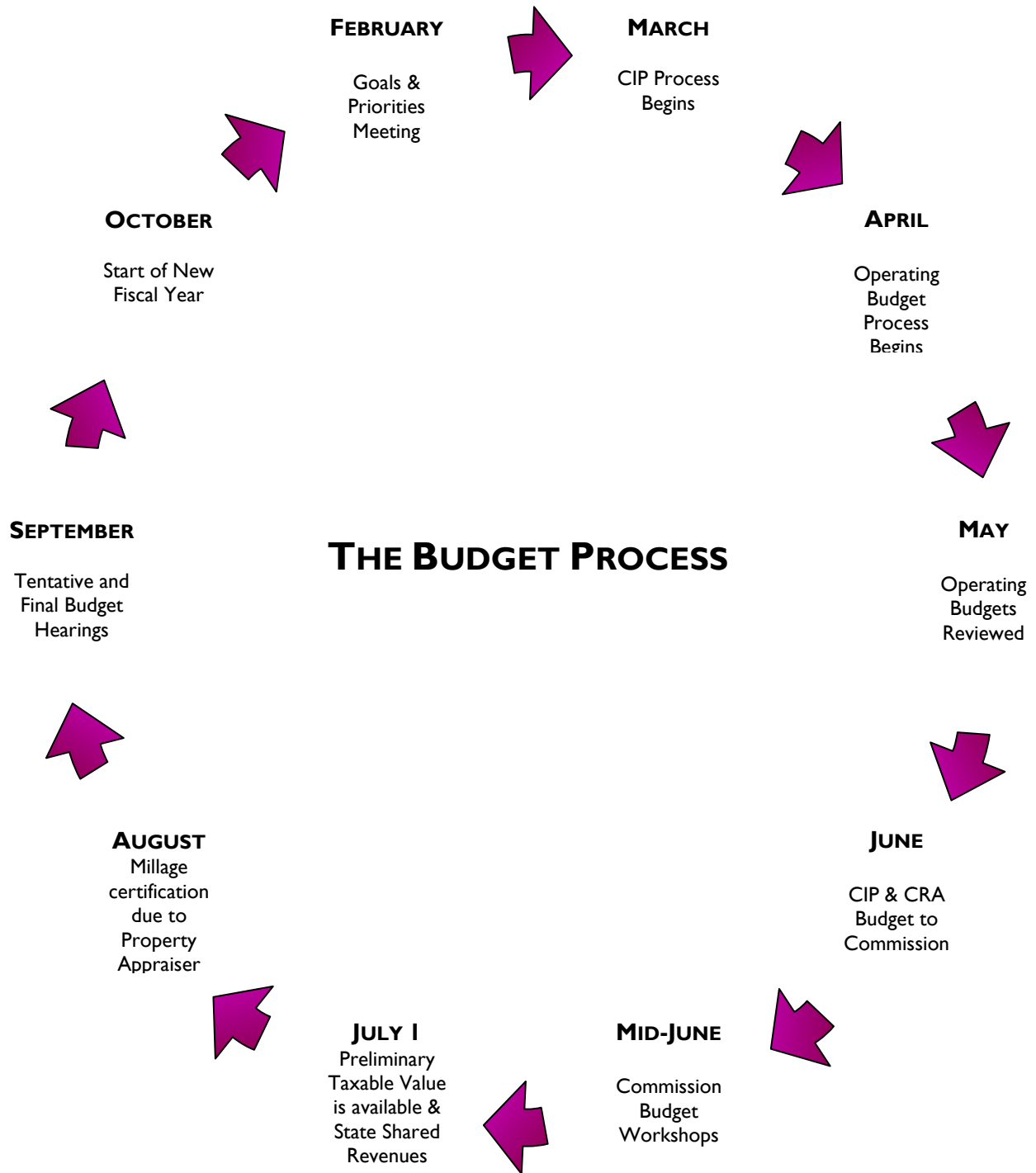
Prior to July 1, the City Manager presents a proposed City budget to the City Commission for the fiscal year commencing October 1. The City Manager Recommended Budget proposes all operating and capital expenditures and the funding sources intended to finance the budget. The recommended budget is sent to the City Commission, the local press, and posted on the City's website. Commission reviews the full City budget and workshops are conducted to provide an opportunity for City management and departments to offer additional information. The public is encouraged to attend the budget workshops and allowed time to comment on the recommended budget.

The budget is adopted in compliance with requirements in the City's Charter and according to State Statutes which include strict requirements and a timetable guide for noticing budget hearings and ensuring residents have an opportunity to be heard before final adoption of the budget. Under the Truth in Millage (TRIM) Act, the Florida Department of Revenue sets a schedule for local governments to follow in adopting tax roll information in accordance with the County Property Appraiser. The final millage rate is adopted by resolution of the Commission; and the final budgets, including a non-district budget and three district budgets, are adopted by a Commission approved ordinance. The City forwards the final budget ordinances and millage resolution to the property appraiser, tax collector and the Department of Revenue within three days of final adoption.

State of Florida Statutes requires that all municipal governments establish budgetary systems and approve annual operating budgets. The Commission annually adopts an operating budget and appropriates funds for the general, special revenue, capital and enterprise funds. The procedures for establishing the budgetary data are as follows:

- Prior to September 1, the City Manager submits a proposed operating budget to the Commission for the next fiscal year commencing on October 1. The operating budget includes proposed expenditures and revenues.
- Public hearings are conducted to obtain taxpayer comments.
- The City advises the County Property Appraiser of the proposed millage rate, special assessment levies, and the date, time and place of the public hearing for budget adoption.
- The budget and related millage rate and special assessment levies are legally enacted by ordinance or resolution.

The diagram on the following page illustrates the budget process.



Implementing, Monitoring and Amending Phase – Budgetary Control

Upon final adoption of the budget, staff implements the new fiscal year budget and begins the process of continuous monitoring and ensuring budgetary control throughout the fiscal year. The object of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body.

Department directors and managers are accountable for expenditures over budget. Monthly budget reports are submitted to the Commission and City Manager comparing year-to-date totals as compared to the budget. Revenue and expenditure patterns are examined and compared to provide forecasts and recommend corrective action as needed.

Although during the year budgetary control is maintained at the line item or object of expenditure level, the legal control is maintained at the fund level. Amendments to the budget can be either a transfer or an increase. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager excluding the authorization of additional regular positions or the modification of the intent of the Capital Improvement budget. As described in the budget ordinance, budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Commission approval. An actual increase in budgeted appropriations requires City Commission approval. During the year, assurances are made that the individual departments do not exceed their appropriations through a computerized budget monitoring system.

The annual budget includes an original appropriation ordinance, a budget adjustment for encumbrances outstanding at the end of the previous year and other budget amendments adopted by the City Commission. Unexpended appropriations for these funds lapse at the end of each fiscal year.

In regards to projects adopted within the Capital Improvement Program, appropriations in these funds remain open and carry over to succeeding years until they are amended or canceled. Because these funds involve multi-year projects, comparison on an annual basis does not provide meaningful information.

Basis of Accounting, Measurement Focus and Financial Statement Presentation

The government-wide financial statements, as well as the proprietary and fiduciary fund financial statements, are reported using the *economic resources measurement focus* and the *accrual basis of accounting* with the exception of the agency funds in the fiduciary fund financial statements. The agency funds do not have a measurement focus; however, they use the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. In addition, grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City's budget is organized into departments and divisions within the following hierarchical categories:

- Governmental Funds: Includes the General Fund, Special Revenue Funds and Capital Funds
- Enterprise Funds: Includes Water and Wastewater Utility Systems, Capacity Fee Funds and Utility Construction Fund.

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. The following funds are used in the Fiscal Year 2010 Budget.

GOVERNMENTAL FUNDS**General Fund**

The General Fund is used to account for all governmental functions not required to be separately recorded by laws or governmental policy. Most tax revenues and governmental services such as police protection, emergency medical services, parks and recreation, planning and administration are provided by the General Fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Inspector Education (Fund 102)

Revenues are generated from a 2.0% surcharge added to each building permit to pay for continuing education and required certifications for building officials, plans examiners and inspectors.

Law Enforcement Trust (Fund 105)

Revenues are derived from the sale of forfeiture items. According to the Florida Contraband Forfeiture Act, any proceeds from the sale of forfeiture items must be used for law enforcement related expenditures. The Law Enforcement Trust Fund provides for special community events such as "National Night Out" and "Do the Right Thing".

Road and Drainage District Fund (Fund 107)

The Road and Drainage District Fund accounts for proceeds from the local option gas taxes and district assessments. These revenues are restricted to transportation and/or storm water drainage services.

Police Education Fund (Fund 108)

Revenues are generated from fines and are used to provide training for police officers.

Fire Rescue District Fund (Fund 110)

The Fire Rescue District Fund accounts for proceeds of district assessments that are restricted for fire emergency services and public safety.

Tree Fund (Fund 115)

The fund accounts for proceeds of fines and assessments that are restricted for tree maintenance and tree purchases.

Solid Waste District Fund (Fund 120)

The Solid Waste District special revenue fund is used to account for proceeds of district assessments that are restricted for solid waste collection and transportation of refuse, yard waste and recyclable material.

Building Fund (Fund 135)

Based on Florida State Statute 553.80 which defines the collection and utilization of fees related to enforcement of the Florida Building Code, the Building Fund accounts for the proper tracking of revenues and expenditures as they are related to the Florida Building Code enforcement.

Escheated Lots Fund (Fund 144)

This special revenue fund is used to account for proceeds from a one-time sale of escheated lots.

Escheated Lots Fund – Roads (Fund 145)

The fund accounts for the Commission appropriated monies from the Escheated Lots Fund that are restricted for road improvements.

Escheated Lots Fund – Parks (Fund 146)

The fund accounts for the Commission appropriated monies from the Escheated Lots Fund that are restricted for park improvements.

Law Enforcement Impact Fee Fund (Fund 150)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they relate specifically to law enforcement public safety.

Fire Impact Fee Fund (Fund 151)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they relate specifically to fire public safety.

Parks and Recreation Impact Fee Fund (Fund 152)

Revenues derived from new residential construction that is restricted to growth-related projects as they are related to parks and recreation.

Transportation Impact Fee Fund (Fund 153)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they are related to transportation.

Solid Waste Impact Fee Fund (Fund 156)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they are related to the collection and removal of solid waste.

General Government Impact Fee Fund (Fund 157)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they related to the general services of the City.

Fleet Maintenance Fund (Fund 520)

Revenues are derived through charges for services to the departments within the City. These charges are restricted to funding the expenditures associated with the operation and maintenance of City-owned vehicles and equipment.

Debt Service Funds

The City does not use debt service funds to account for bond related activity. Payments on bonds that pertain to the City's governmental activities are made by the general fund. The remaining bond payments, specifically the Utility System Refunding Revenue Bonds, are made by the Utilities Enterprise Fund.

Capital Projects Funds

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

Infrastructure Surtax II-One Cent Sales Tax Fund (Fund 305)

Revenues are derived from sales tax collected. This fund provides for the acquisition and/or construction of specific capital projects.

Infrastructure Surtax III-One Cent Sales Tax Fund (Fund 306)

Revenues are derived from sales tax collected. This fund provides for the acquisition and/or construction of specific capital projects. This fund represents the 15 year extension of the One Cent Sales Surtax program.

Maintenance Facility Construction Fund (Fund 320)

The Maintenance Facility Construction Fund provides funds for the construction of a City-wide maintenance facility.

PROPRIETARY FUNDS**Enterprise Funds**

Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Utility Funds (Funds 420-424)

The Utilities Funds account for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, and financing and related debt service. The billing and collection services are provided by the Finance Department in the General Fund. All revenues post to the Utility Funds.

Internal Service Funds

Internal Service Funds are used to account for the finance of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

Employee Benefit Fund (Fund 810)

The Employee Benefit Fund provides the City employees with comprehensive and cost effective benefit programs. The benefit programs are funded through all the operating funds, including the districts, along with employee contributions.

BUDGETARY ACCOUNTING

The annual operating budget balances operating expenditures with operating revenues. The City budgets for governmental funds, which include the General Fund, Special Revenue Funds and Capital Funds, based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred with the exception of principal and interest on long-term debt, which are recorded when due.

Exceptions to the modified accrual basis of accounting are as follows:

- ✓ Sales and use taxes are considered to be revenue when received rather than when earned.
- ✓ Project lengths (continuing appropriation or projects that span more than one year) budgets adopted during the year are considered to reduce funds available in the year funds were originally appropriated. Overspending of project length budgets is considered to reduce funds available. The closeout of unspent project length budgets is considered to increase funds available.

The budgets for Enterprise Funds are prepared using the accrual basis of accounting, with exceptions listed below. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

- ✓ Capital outlay is budgeted as an expense in the year purchased.
- ✓ Interest capitalized on construction projects is budgeted as interest expense.
- ✓ Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- ✓ Principal payments are shown as expenditures rather than reductions of the liability.
- ✓ Receipts of long-term receivables are considered to be revenues, not reductions of the receivable.
- ✓ Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.
- ✓ Purchases of inventory are considered to be expenses when purchased, not when sold or used.
- ✓ Accrued compensated absences are not considered to be expenditures until paid.
- ✓ Project length (continuing appropriations or projects that span more than one year) budgets are considered to be reductions of funds available when appropriated. Overspending of project length budgets is considered to reduce funds available. Close out of unspent project length budgets is considered to increase funds available.

Operating expenditures are controlled at the department level for General Fund and the fund level for other funds and may not exceed appropriations at these levels. Capital project expenditures are controlled at the fund, department and project levels and may not exceed appropriations at any of those levels. Budget transfers within a department may be made with City Manager approval provided that the transfer is within the same fund. Transfers between departments within the same fund require City Manager approval. Transfers between funds require City Commission approval by ordinance. Increases in total appropriations require City Commission approval by ordinance.

Since expenditures may not legally exceed budget appropriations, amendments to the budget are sometimes required. A budget amendment is accomplished by a supplemental appropriation which requires City Commission approval by ordinance.

CITY DEPARTMENTS AND DIVISIONS

The following matrix demonstrates the City's departments and divisions by major fund type.

DEPARTMENT / DIVISION	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL FUND	ENTERPRISE FUND
COMMISSION	✓			
CITY ATTORNEY	✓			
CITY CLERK	✓			
CITY MANAGER	✓			
ECONOMIC DEVELOPMENT	✓			
COMMUNITY OUTREACH	✓			
FINANCE	✓			
PLANNING, ZONING & ENGINEERING	✓			
GENERAL SERVICES-ADMINISTRATION	✓			
GENERAL SERVICES-INFORMATION & TECHNOLOGY	✓			
GENERAL SERVICES-SOCIAL SERVICES	✓			
GENERAL SERVICES-HUMAN RESOURCES	✓			
GENERAL SERVICES-PARKS & RECREATION	✓			
POLICE	✓			
EMERGENCY MEDICAL SERVICES	✓			
BUILDING-PROPERTY STANDARDS	✓			
BUILDING-PROPERTY MAINTENANCE	✓			
FIRE RESCUE DISTRICT		✓		
PUBLIC WORKS-ROAD & DRAINAGE DISTRICT		✓		
PUBLIC WORKS-SOLID WASTE DISTRICT		✓		
PUBLIC WORKS-FLEET MANAGEMENT		✓		
INSPECTOR EDUCATION		✓		
LAW ENFORCEMENT TRUST		✓		
POLICE EDUCATION		✓		
TREE FUND		✓		
BUILDING-INSPECTIONS & PERMITS		✓		
ESCHEATED LOTS-LAND/FUTURE PROJECTS		✓		
ESCHEATED LOTS-ROADS		✓		
ESCHEATED LOTS-PARKS		✓		
LAW ENFORCEMENT IMPACT FEES		✓		
FIRE IMPACT FEES		✓		
PARKS & RECREATION IMPACT FEES		✓		
TRANSPORTATION IMPACT FEES		✓		
SOLID WASTE IMPACT FEES		✓		
GENERAL GOVERNMENT IMPACT FEES		✓		
INFRASTRUCTURE SURTAX II-ONE CENT SALES TAX			✓	
INFRASTRUCTURE SURTAX III-ONE CENT SALES TAX			✓	
MAINTENANCE FACILITY CONSTRUCTION			✓	
UTILITY SYSTEMS-ADMINISTRATION				✓
UTILITY SYSTEMS-WATER SYSTEMS				✓
UTILITY SYSTEMS-WASTEWATER SYSTEMS				✓
UTILITY SYSTEMS-FIELD OPERATIONS				✓
WATER IMPACT (CAPACITY) FEES				✓
SEWER IMPACT (CAPACITY) FEES				✓
UTILITY CONSTRUCTION				✓

BUDGET HIGHLIGHTS

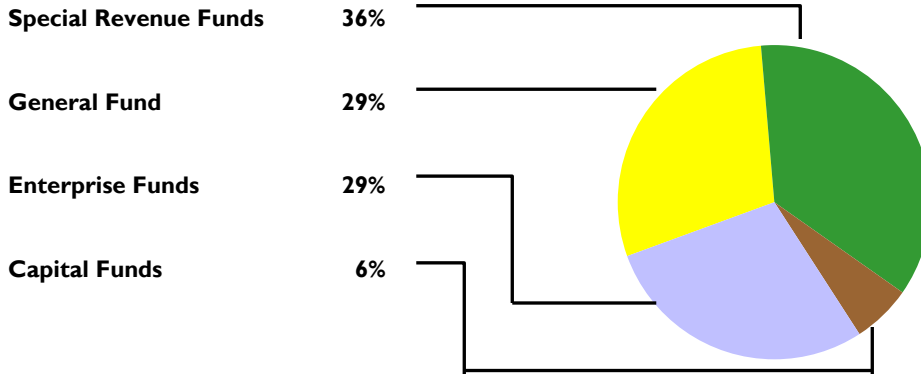
The budget is a plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period. The budget is the legal authorization to expend City funds during the fiscal year.

BUDGET SUMMARY

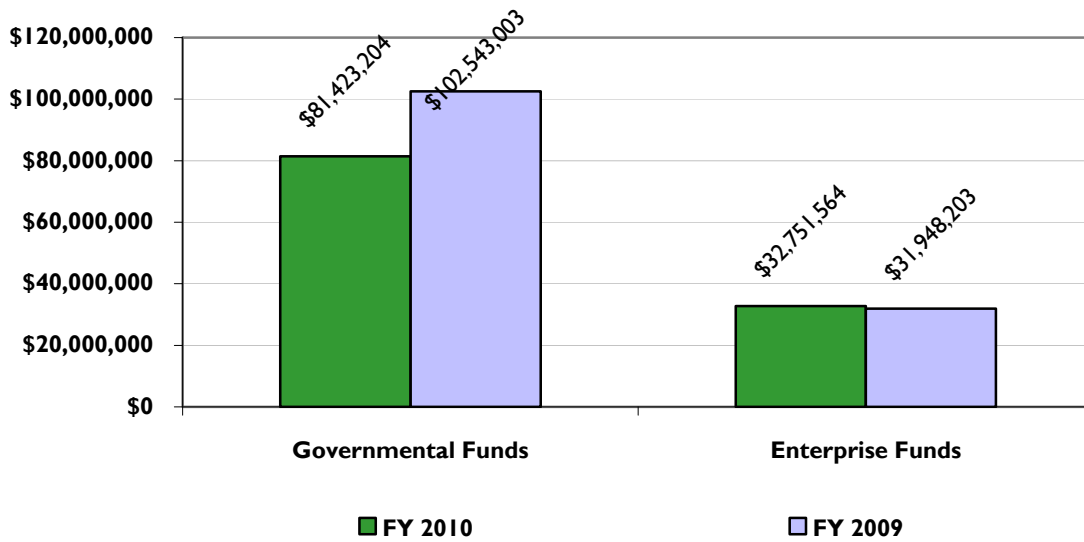
The total City-Wide FY 2010 Budget is shown below.

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL FUNDS	TOTAL GOVERNMENTAL FUNDS	ENTERPRISE FUNDS	TOTAL CITY-WIDE BUDGET
Revenues						
Ad Valorem Taxes	\$ 9,719,727	\$ -	\$ -	\$ 9,719,727	\$ -	\$ 9,719,727
Non-Ad Valorem Taxes	-	23,747,776	-	23,747,776	22,000	23,769,776
Other Taxes	5,107,878	2,365,622	5,212,078	12,685,578	-	12,685,578
Licenses & Permits	86,257	749,950	-	836,207	-	836,207
Intergovernmental Revenue	3,864,034	555,140	-	4,419,174	4,750,000	9,169,174
Charges for Services	8,109,156	3,937,219	-	12,046,375	15,411,542	27,457,917
Fines & Forfeitures	237,980	15,900	-	253,880	15,000	268,880
Interest Income	335,357	406,206	677,000	1,418,563	434,525	1,853,088
Miscellaneous Revenues	210,248	4,949,960	-	5,160,208	20,600	5,180,808
Impact Fees	-	1,140,710	-	1,140,710	-	1,140,710
Capacity Fees	-	-	-	-	3,102,145	3,102,145
Other Sources	-	1,125,000	-	1,125,000	3,106,250	4,231,250
Transfers In	1,351,370	816,637	-	2,168,007	400,000	2,568,007
Appropriated Fund Balance	4,317,598	1,250,493	1,133,908	6,701,999	5,489,502	12,191,501
Total Revenues & Other Financing Sources	\$ 33,339,605	\$ 41,060,613	\$ 7,022,986	\$ 81,423,204	\$32,751,564	\$ 114,174,768
Expenditures						
General Government	\$ 13,396,357	\$ 9,567,767	\$ -	\$ 22,964,124	\$ -	\$ 22,964,124
Public Safety	16,552,688	7,348,753	-	23,901,441	-	23,901,441
Physical Environment	-	6,524,073	-	6,524,073	14,201,083	20,725,156
Transportation	-	13,153,011	-	13,153,011	-	13,153,011
Human Services	265,228	-	-	265,228	-	265,228
Culture & Recreation	996,075	-	-	996,075	-	996,075
Capital	94,000	2,512,728	7,022,986	9,629,714	14,900,000	24,529,714
Debt & Lease	1,201,370	1,954,281	-	3,155,651	3,250,481	6,406,132
Other Uses	833,887	-	-	833,887	400,000	1,233,887
Total Expenditures	\$ 33,339,605	\$ 41,060,613	\$ 7,022,986	\$ 81,423,204	\$32,751,564	\$ 114,174,768

TOTAL BUDGET BY FUND TYPE



**FY 2010 ADOPTED BUDGET VS FY 2009 ADOPTED BUDGET
(INCLUDING TRANSFERS IN AND OUT)**



GOVERNMENTAL REVENUE SOURCES

The following is a summary of the City's governmental revenue sources excluding transfers.

REVENUE SOURCES – GOVERNMENTAL FUNDS

Governmental					
Revenues	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Ad Valorem Taxes	\$ 14,054,120	\$ 15,919,913	\$ 16,216,449	\$ 10,814,401	\$ 9,719,727
Non-Ad Valorem Taxes	19,441,493	23,285,798	24,064,534	27,624,656	23,747,776
Other Taxes	11,685,808	11,942,226	13,090,733	13,393,571	12,685,578
Licenses & Permits	5,061,424	2,388,983	1,648,867	1,901,242	836,207
Intergovernmental Revenue	4,945,473	8,430,813	9,338,650	5,621,063	4,419,174
Charges for Services	6,513,062	7,476,276	10,804,214	11,358,987	12,046,375
Fines & Forfeitures	570,336	503,448	434,085	400,200	253,880
Interest Income	4,126,607	7,270,826	4,054,655	2,037,121	1,418,563
Miscellaneous Revenues	4,537,460	4,758,648	5,418,131	5,489,896	5,160,208
Impact Fees	11,680,371	11,172,788	5,056,390	6,246,374	1,140,710
Other Sources	35,916,416	3,483,540	1,030,912	1,217,500	1,125,000
Total	\$ 118,532,570	\$ 96,633,259	\$ 91,157,620	\$ 86,105,011	\$ 72,553,198

Florida counties and municipalities have limited revenue sources with county and municipal tax sources being restricted by the Florida Constitution and by the Legislature. North Port utilizes most of its allowable revenue sources. However, there are still several options available should the City determine the need to raise revenue. Some of these include: increasing utility taxes; charging for services which currently are provided at low or no cost; and adding water to the current utility tax structure.

The City of North Port's primary revenue source is the local tax base. With the passing of the Property Tax Reform Bill-HB 1B, the Property Tax Amendment and the decrease in property values, the City's reliance on the local tax base is presenting new challenges. Therefore, it is becoming more important to improve the tax base diversification by shifting from the heavy residential base, as well as diversifying the overall revenue stream.

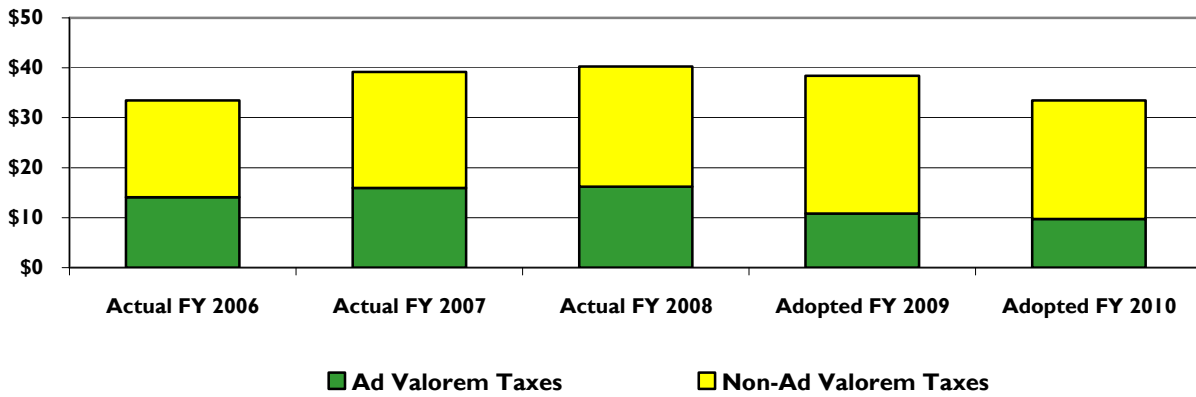
As illustrated in the above, Governmental Funds are funded 13% by Ad Valorem property taxes and 33% by Non-Ad Valorem assessments.

PROPERTY TAX MILLAGE AND ASSESSED VALUATION

Ad Valorem Taxes are taxes on property in the City of North Port and the County Property Assessor is assigned the responsibility for assessing property within the City. Florida Statutes require the Assessor to provide a timely estimate of property values to the City, to aid in the budgeting process. The Assessor provides the City with a preliminary assessment by July 1, and a final assessment by the beginning of October. The final assessment subsequently may be modified by the Value Adjustment Board, which meets to address complaints of property owners, generally during November. The City is notified of any adjustments made by this board by the end of January.

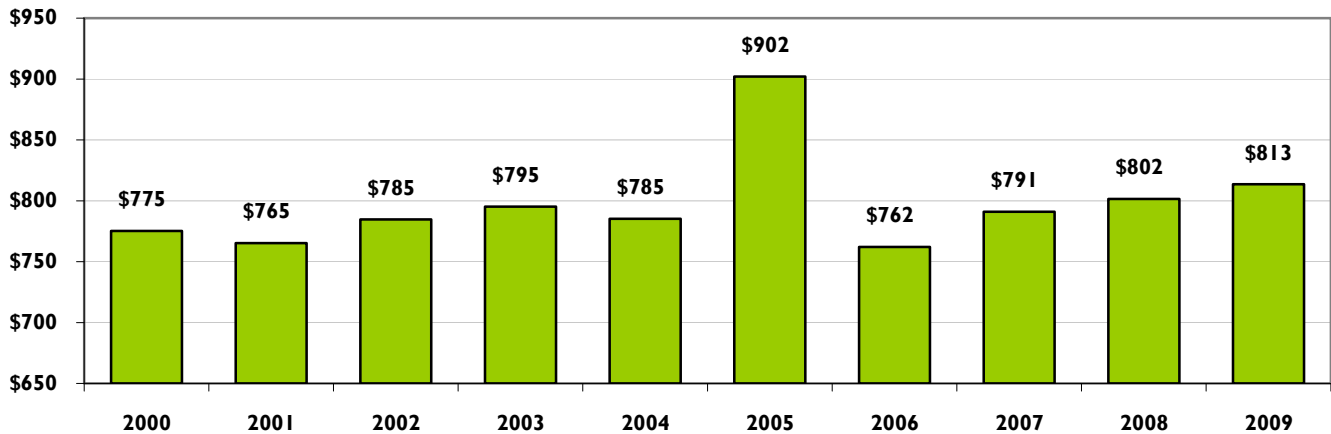
The chart below illustrates the breakdown of Ad Valorem Taxes (General Fund) and Non-Ad Valorem Assessments (Special Revenue Funds) for the City of North Port from FY 2006 through FY 2010.

**AD VALOREM TAXES (GENERAL FUND) AND
NON-AD VALOREM ASSESSMENTS (SPECIAL REVENUE FUNDS)**



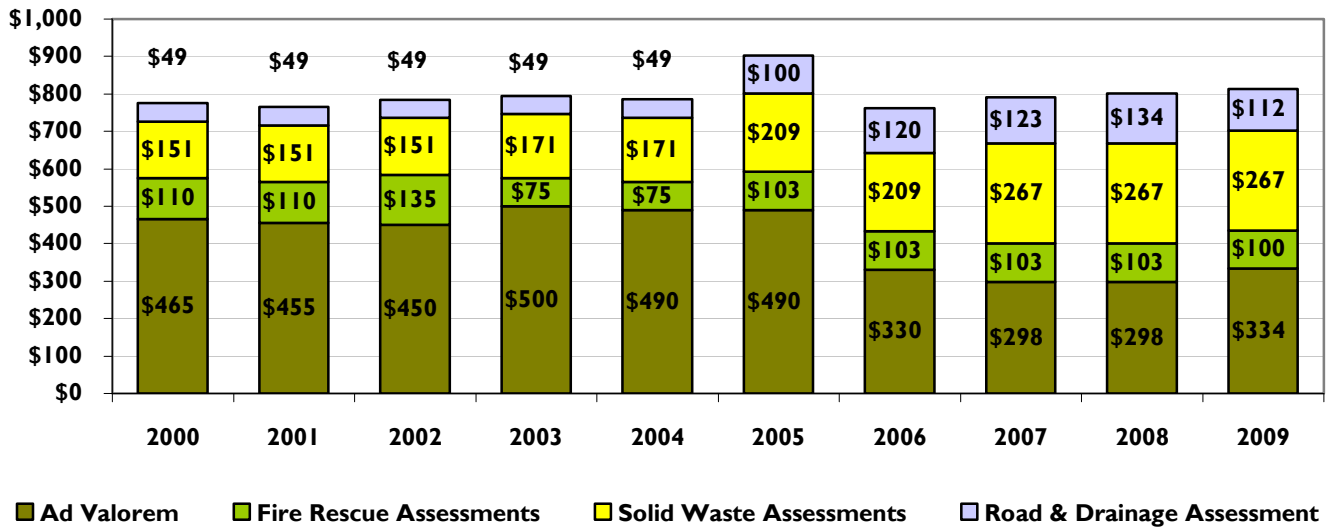
The following chart provides a history of the total taxes and assessments paid to the City of North Port by a local taxpayer. The chart uses a taxable value of \$100,000 to calculate the combined total.

**TOTAL LOCAL TAXES INCLUDING AD VALOREM AND NON-AD VALOREM
BASED ON \$100,000 TAXABLE VALUE**



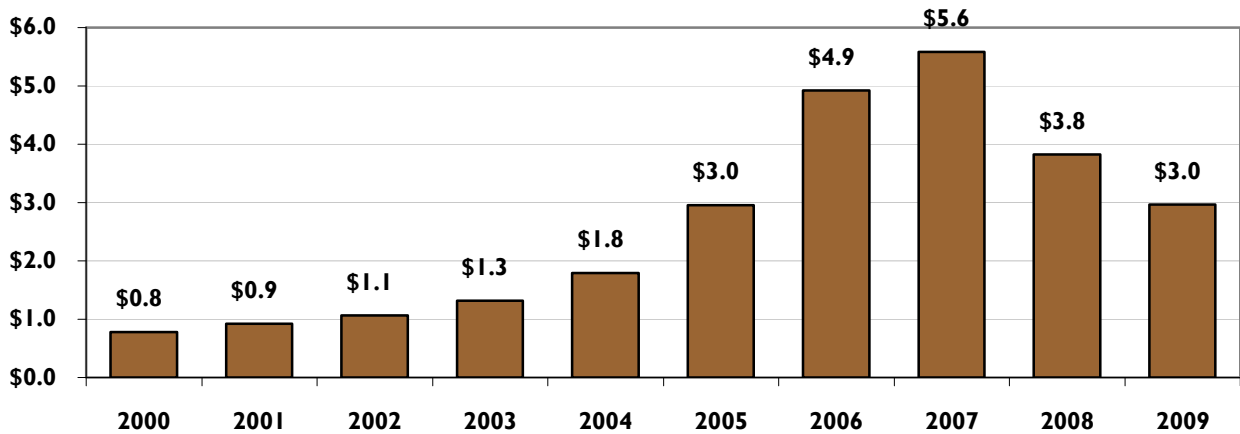
Total taxes and assessments for the taxpayer have remained rather consistent over the past ten years. Since the year 2000, the total tax bill for a homesteaded property with a taxable value of \$100,000 has increased only \$38. In 2005, the total taxes and assessments spiked, but were realigned in the following year. Considering the additional \$25,000 homestead exemption provided with the Property Tax Amendment in January, 2008, the total taxes have remained constant. The following chart shows the breakdown of ad valorem and district assessments of the past ten years.

TOTAL LOCAL TAXES



The City of North Port has experienced a rapid growth in population, new construction and taxable value since the year 2000. Over the past two years, the trend has temporarily reversed due to the economic slow. For FY 2010, the certification of final assessed gross taxable value of all properties within the City is \$2,966,432,657 which reflects a 22% decrease in assessed value from that of 2009. The chart below shows the growth in taxable value for the past ten years.

TAXABLE VALUE BY YEAR (IN BILLIONS)



PROPERTY TAXES AND ASSESSMENTS

The City, like many Florida communities, ultimately has a limited number of revenue options. The City Commission and professional staff continuously evaluate resources and processes to provide the taxpayer with the highest level of service. The public's demand for fiscal conservatism often conflicts with demands for increased services. The dilemma is how to provide the quantity and quality of services the residents demand within fiscal constraints. The FY 2010 Budget reflects a 0.3595 increase in millage and a 20% reduction in Road and Drainage non-ad valorem assessments which provides the majority of taxpayers in North Port a savings in their overall city taxes and assessments.

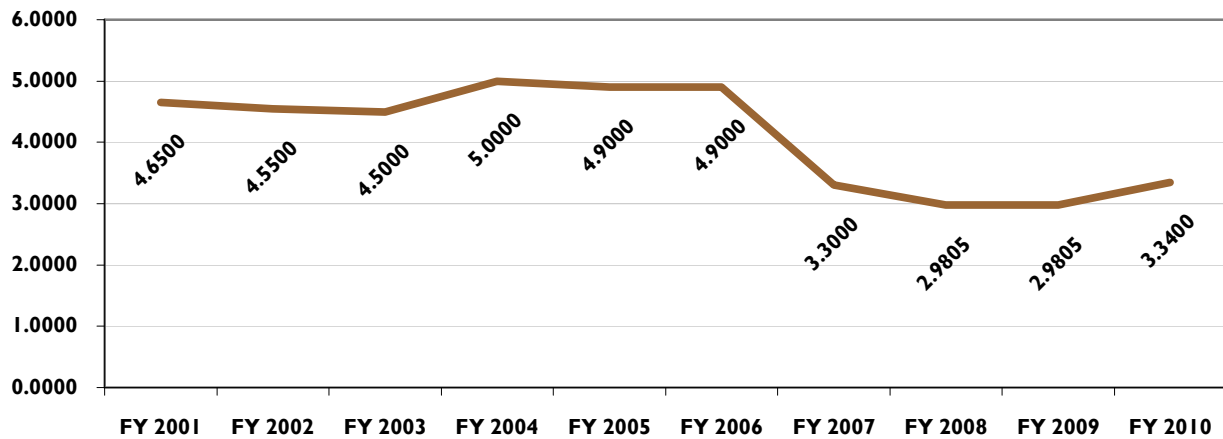
AD VALOREM TAXES

The adopted FY 2010 millage rate for the City of North Port is 3.3400 mills, which means the property owner pays \$3.34 for each \$1,000 of taxable value. Based on this rate, the City would expect to collect a maximum of \$9,907,885. In accordance with Florida Statutes, the City can reduce this project by five percent to allow for uncollected funds and prepayment discounts. Commission adopted a two percent discount for FY 2010 for a budget amount of \$9,709,727 in ad valorem taxes.

As part of the budget process, the City is required by Florida Statutes to advertise the “rolled-back rate”, which is the millage rate that would provide the same amount of taxes as the previous year, excluding new construction. This year’s rolled-back rate allows for a millage rate of 3.9289. The adopted millage rate of 3.3400 represents a 14.99% decrease from the rolled-back rate.

The following chart shows the City’s millage rates for the past ten years.

TEN YEARS OF MILLAGE RATES



NON-AD VALOREM ASSESSMENTS

The City has three dependent taxing districts which levy non-ad valorem assessments. These assessments are a primary source of revenue and are assessed based on the benefit to the property.

The Fire Rescue District completed a methodology and rate study in FY 2009 which is reflected in the assessments levied for FY 2010. The focus of the study was to determine the proportional special benefit each property in the City of North Port receives from fire suppression and protection services, facilities and fire related programs. The study analyzed types of incidents and call volumes associated with each. To determine the degree of special benefit conferred on different property types, the total amount of effort expended for each type was calculated. Effort was determined by weighted by a *Resource Factor*. The *Resource Factor* was determined based on the average number of personnel, apparatus, and time duration for the incident calls related to fire for each property type. Use of this methodology is intended to take into account the different levels of effort expended by the department to respond to properties within each category.

The Fire Rescue District projected assessment revenues for FY 2010 is \$6,328,870; approximately a 1% decrease from FY 2009.

In FY 2008, the Road and Drainage District methodology and rate study of 2007 was reviewed to further delineate the cost centers driving the methodology. Several factors were reexamined including historical and projected fiscal year costs, operations and infrastructure needs to provide a more comprehensive means of calculating assessments on properties within the City.

During the budget priorities and goals setting meeting, Commission directed the Road and Drainage District to reduce assessments by 20%. This resulted in a \$2,635,020 decrease in assessment revenue.

The Solid Waste District assesses a flat rate of \$267 annually for residential collection and disposal of solid waste. The District has maintained this rate for the past three years. The projected assessment revenue for FY 2010 is \$6,815,826. This projection includes eighty new residents prorated at 50% of the year and a four percent discount on 80% of the residents for early payment of the assessment. The total projected revenue is a decrease of \$12,344.

LOCAL COMMUNICATIONS SERVICES TAX

During the 2000 Regular Session, the Florida Legislature created the Communications Services Tax Simplification Law. The legislation attempted to create a new simplified tax structure for communications services by combining telephone utility tax and cable franchise fees. The City adopted resolution 2001-R-38 setting the City's Communications Services Tax rate at 5.72%. Based on state forecasts, the City is budgeted to bring in \$2,160,304 or 3% of total Governmental Funds revenues (8% of General Fund revenues).

ELECTRIC FRANCHISE FEES

Electric Franchise Fees total \$2,454,400 or approximately 3% of total Governmental Funds revenues (9% of General Fund revenues). Electric Franchise Fees are charged on electric providers for the privilege of operating within the City limits. The charge is levied based on a percentage of 5.9%

As the electric service provider to the City of North Port, Florida Power and Light (FPL) compiles information regarding franchise fees expected to be collected by the City. The FY 2010 projection reflects an estimated 10% reduction based on Commission approved budget assumptions.

STATE SHARED REVENUE

State shared revenue is available to municipalities under Chapter 218 of the Florida Statutes. These revenues are distributed at the State level and include Half-Cent Sales Tax, Beverage Tax and general State Revenue Sharing.

The Local Government Half-Cent Sales Tax Program distributes a portion of the State Sales Tax revenue to counties and municipalities that meet eligibility requirements. This is the largest source of intergovernmental revenue for the City. The revenue is distributed based upon a formula which takes into consideration the sales tax collections and population. Projections for this revenue source are based on the State of Florida's Legislative Committee on Intergovernmental Relations (FLCIR). This group annually prepares documentation that includes a projection of all state-shared revenues; information which is also available on their web site. North Port's share of this revenue increased considerably due to the 2000 census that proved an increase in the city's population. For FY 2010, the LCIR population estimate for North Port is 56,316. The City is projected to receive \$3,276,382 in Half-Cent Sales Tax revenue for FY 2010, a 25% decrease from FY 2009.

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 28.7% of the revenue to be used for transportation; therefore this amount is distributed to the Road and Drainage District. The balance of the Revenue Sharing monies is distributed to the General Fund. Municipal Revenue Sharing revenues total \$749,227 or approximately 1% of the total Governmental Funds revenues (2% of General Fund revenues).

GAS TAX

County 9th Cent Fuel Tax is generated from a one-cent tax on every net gallon of motor and diesel fuel sold within Sarasota County. The tax is authorized for collection by Florida Statute, sections 206.41 and 336.021 and further defined by county ordinance 88-09 and an inter-local agreement C89-454. The use of the revenue is restricted to transportation expenditures. Once fuel dealers submit the tax to the State, the State redistributes the funds to the cities and counties after deducting administrative fees and collection allowances. Revenue estimates are provided by the State. FY 2010 projected revenues are \$220,479; an increase of \$1,925.

The First Local Option Gas Tax is a one to six cent tax on every gallon of motor and diesel fuel sold within Sarasota County. Florida Statute, sections 206.87 and 336.025 along with the county ordinance 86-65, allowing for the collection of six cents per gallon, provides the legal authorization to collect the tax. The use of the revenue is restricted to transportation expenditures. Once fuel dealers submit the tax to the State, the State redistributes the funds to the cities and counties after deducting administrative fees and collection allowances. Revenue estimates are provided by the State. FY 2010 projected revenues are \$1,209,398; a decrease of \$27,563, or 2.3%.

The Second Local Option Gas Tax generates revenue from a five-cent tax on every net gallon of motor fuels, except diesel fuel sold in Sarasota County. Legal authorization is provided by Florida Statute, section 336.025 and county ordinance 200-029. Use of the revenue is restricted to transportation expenditures. Fuel dealers submit the tax to the State who in turn redistributes to the counties and cities. Revenue estimates are provided by the State. The revenue projection for FY 2010 is \$905,745, a decrease of \$14,515, or approximately 2%.

LICENSES AND PERMITS

License and Permits revenues are generated primarily from Business Tax Receipts (formerly Occupational Licenses) and from building permits and certificates of competency licenses. Business Tax Receipts have remained stable over the past two years since the economic downturn. However, building permit revenues have declined dramatically.

Business Tax Receipts are collected from businesses, professionals or occupations providing goods and/or services within the city limits. These licenses are billed annually in July and become due on September 30th. The total Business Tax Receipts expected for FY 2010 is \$71,108.

Building permit fees are projected to provide \$609,350 in revenue in FY 2010. The collection of these fees is restricted to be used by the Building Inspections and Permits special revenue fund. The total licenses and permits revenue estimated for collection in FY 2010 is \$836,207; a reduction of over \$1million from FY 2009.

FINES AND FORFEITURES

The primary sources of fines are traffic-type citations and other violation notices issued by the North Port Police Department. These revenues are collected by the Sarasota County Court system, based on citations issued and a portion is remitted to the City, with a total amount based on the violation. The remainder of other collectable fines is for violations of local ordinances, including code violations and false alarms. The FY 2010 revenue estimate for fines and forfeitures is \$253,880.

CHARGES FOR SERVICES

Charges for Services primarily result from General Fund administrative charges to other operating funds for services provided. For example, the Finance Department, in the General Fund, provides all accounting, check writing, and payroll management to other funds. The administrative charge is an attempt to recoup those costs. Fleet Management services to the City departments are a significant portion of the City-wide charges for services. Fees for parks and recreation programs and solid waste collection for commercial accounts provide additional revenues. The total Charges for Services for FY 2010 is projected at \$12,046,375, or approximately 17% of the Governmental Funds revenues.

MISCELLANEOUS

Miscellaneous revenues consist primarily of rental income; proceeds from auction used equipment; public records request copies and other miscellaneous revenues.

INTEREST

Interest is typically budgeted conservatively to counteract the impact of fluctuations in the market. Over the past year the City's investment earnings have remained strong. The City's total investment earnings projected for FY 2010 are lower as compared to FY 2009. This is the result of some of the larger infrastructure project expenditures in FY 2009, which reduced the average daily balance available for investment, and lower investment earning rates.

IMPACT FEES

Impact Fees are fees imposed on new development in order to fund the cost of additional facilities made necessary by the growth. These fees are used to fund capital projects related to growth. In FY 2007, the City saw a dramatic decline in new construction. As a possible means of jump starting the City's economy, during the budget workshops, the Commission directed staff to change the collection of impact fees from building permit to certificate of occupancy; and to delay the impact fee rate increase for one year. In Fiscal Years 2008 and 2009, the Commission adopted ordinances to maintain the same impact fee rates as set in December, 2007. Over the past two years, impact fee revenues have dramatically declined. Impact Fee revenues are projected at \$1,140,710 a decrease of \$5,105,664 from FY 2009 projections. An updated impact fee study is scheduled for FY 2010.

GOVERNMENTAL EXPENDITURES

The following chart shows the total governmental expenditures for the five year period beginning with FY 2006.

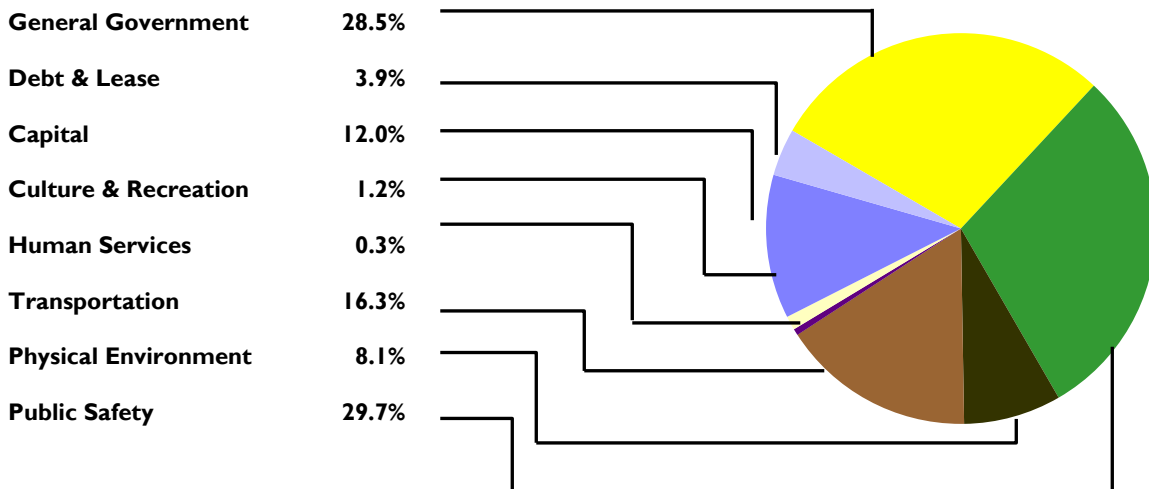
TOTAL GOVERNMENTAL EXPENDITURES

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Expenditures					
General Government	\$ 12,361,516	\$ 21,728,196	\$ 20,188,178	\$ 24,175,021	\$ 22,964,124
Public Safety	20,646,775	22,868,560	22,982,134	24,579,823	23,901,441
Physical Environment	4,382,620	6,350,935	5,836,856	6,994,126	6,524,073
Transportation	9,530,689	13,687,398	11,553,936	15,098,484	13,153,011
Human Services	145,766	405,396	1,980,436	223,113	265,228
Culture & Recreation	530,309	1,629,195	1,557,459	1,682,712	996,075
Capital	16,321,448	23,683,513	38,537,025	24,229,022	9,629,714
Debt & Lease	2,330,400	3,076,003	3,115,960	3,595,547	3,155,651
Other Uses	6,000	28,279,130	5,920,844	1,965,155	833,887
Total Expenditures	\$ 66,255,523	\$121,708,326	\$111,672,828	\$102,543,003	\$ 81,423,204

EXPENDITURES BY FUNCTION

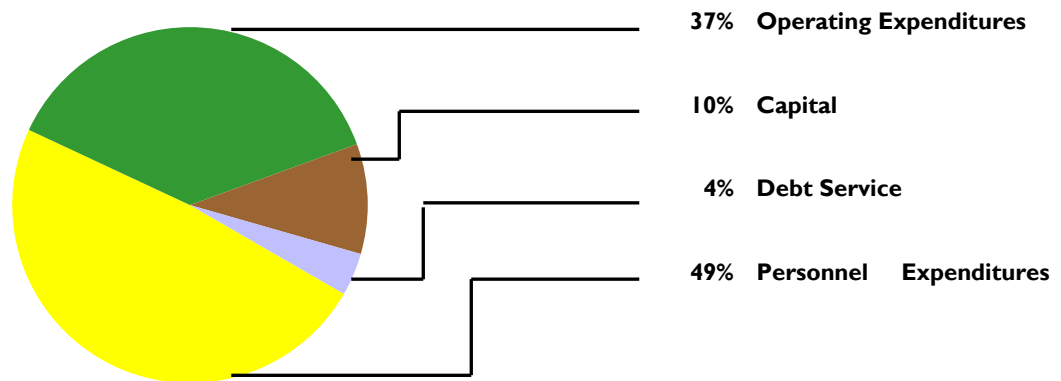
The following graph illustrates the governmental expenditures by function. As indicated on the diagram, General Government and Public Safety expenditures consume the largest portion of the governmental expenditures.

GOVERNMENTAL EXPENDITURES BY FUNCTION



EXPENDITURES BY CATEGORY

Expenditures by category segregate the budget into four basic groups: Personnel Expenditures; Operating Expenditures; Capital Outlay and Debt Service. This type of presentation provides a picture of the City's utilization of resources to accomplish its goals.

GOVERNMENTAL EXPENDITURES BY CATEGORY**GENERAL GOVERNMENT**

General government expenditures include the following departments:

- *Charter & Executive Services:* City Commission, City Attorney, City Manager, and City Clerk.
- *Administration & Management Services:* Finance – including accounting and investing, budgeting and reporting, payroll, purchasing and cashing; Building – including property standards and property maintenance; General Services – including information and technology, human resources and risk management; Fleet Management, Employee Benefits, and Non-Departmental.
- *Development Services:* - Planning, Zoning and Engineering.

PUBLIC SAFETY

Public safety includes the Police Department, Emergency Medical Services and the Fire Rescue District. These departments function as part of the City Safety and Neighborhood Services.

The Police Department operates as a community policing agency and employs 103 sworn officers, 15 telecommunication staff members, records personnel, administrative staff and 30 school crossing guards.

Fire and rescue services are provided through the Fire Rescue District and the Emergency Medical Services Department of the General Fund. These services are provided by 94 full-time employees. The department operates three shifts with 21 fire/medic personnel for each shift.

PHYSICAL ENVIRONMENT

Physical environment includes the Solid Waste District which provides the collection and disposal of garbage for the citizens. The District functions as part of the Safety and Neighborhood Services provided by the City. Thirty-four full-time employees provide garbage collection and recycling services to the residents of North Port.

TRANSPORTATION

A major portion of the City's Development and Transportation Services are provided by the Road and Drainage District. The City is responsible for the maintenance of approximately 869 miles of roadways, 81 miles of canals and 69 water control structures. The Road and Drainage District is the sole provider of these services including the following programs: pothole patching, right-of-way mowing, sidewalk construction, water control structure repair; and extensive road rehabilitation program. The District provides these services with a staff of 84 employees.

CULTURE AND RECREATION

The City maintains seven neighborhood parks, six community parks/centers and six recreational facilities. Currently, the Parks and Recreation Department oversees three projects in construction. The recreational and cultural activities provided for the community by the department serve to enhance the City's Safety and Neighborhood Services.

CAPITAL PROJECTS

Planning, designing and/or construction of the following non-recurring major capital projects began in prior fiscal years and will be completed in FY 2010 or the subsequent year:

- Youth Community Center
- Family Paw Park
- Atwater Community Park – Phase I
- Toledo Blade Widening roadway project
- Price Boulevard/ Haberland Boulevard intersection improvements
- Wastewater Treatment Plant expansion

The five year capital plan includes the following major multi-year projects:

- Myakkahatchee Creek land acquisition and greenway development
- Sumter Boulevard widening – Phases II and III
- Garden of the Five Senses – Phases II and III
- City-wide Joint Use Maintenance Facility
- Fire Stations 85, 86 and 87
- Water Treatment Plant expansion

The FY 2010 Adopted Budget includes \$24,529,714 in appropriated capital outlay. Governmental projects and asset replacements total \$9,629,714; and \$14,900,000 budgeted in utility capital expenditures. Detailed information on the City's adopted capital plan and projects is located in chapter nine of this document.

MULTI-YEAR MAINTENANCE PROGRAMS

The FY 2010 Budget represents a continuation of the City's philosophy of systematic and strategic actions to achieve both long and short-term goals. This approach will assist in maintaining the enhanced quality of life enjoyed by the residents of North Port. The City continues multi-year maintenance programs in the following areas to reduce long-term maintenance costs:

- Annual water control structure scheduled maintenance and replacement.
- Aggressive canal re-sloping and re-dredging.
- Neighborhood Parks renovations.
- Repairing and rehabilitating City roadways.
- Lift station preventative maintenance.
- Annual sidewalk construction.
- Bridge rehabilitation.
- Continue Backflow Prevention program.

CAPITAL OPERATING IMPACT

The operating budget assumes the cost of maintaining and operating new capital improvement facilities. The operating impacts of capital projects for future budget planning are included in budget projects used in the annual budget process. These costs are added in the annual operating budget in the year the construction of the asset is complete and operational. Costs of multi-phase projects, such as park expansions, are included when the individual facilities or segments come on line.

Some capital improvements will provide a decrease in maintenance costs, such as replacement vehicles and road reconstruction. When adequate information is available and a reasonably accurate estimate is possible, long-term operational and maintenance costs, resulting from a capital improvement project, are included with the identified project.

NON-DEPARTMENTAL EXPENDITURES

There are expenditures, within the General Fund, that are non-department specific and are budgeted in the non-departmental account. These costs include: general insurance premiums for the City; debt service payments; promotional activities; and any global salary increases within the General Fund departments.

INTERFUND ALLOCATION

Indirect costs are allocated among the City departments based on a double step-down methodology. Basically, the organizational structure of the City is analyzed to determine which departments or cost pools provide services to other departments. These cost pools become the "Central Service Departments" in the cost allocation plan. There are three main layers of costs included in the allocation methodology:

- Specific employee salary and benefit costs which are allocated to the departments/divisions they serve.
- Specific department costs are allocated within the department to each department/division they serve.
- Administrative costs are allocated to each department/division they serve.

The finalized cost allocation is charged to the separate funds by interfund transfers. The result of the allocation helps determine if cost centers are recovering all the costs associated with the activities performed.

GOVERNMENTAL PROJECTIONS

GROWTH ASSUMPTIONS

Based on the Bureau of Economic and Business Research (BEBR) report, North Port has dropped in population by 557 people in the past year. Using a density of 2.52 persons per unit, the City has decreased by approximately 221 households; projected as a result of foreclosure activity. Population figures are provided by BEBR and are based on permanent population. New homes are placed on the tax roll one year after receiving certificate of occupancy. The projections for new construction include new homes, commercial and reappraisals. The chart below presents five year growth projections for the City.

	Actual 2007	Actual 2008	Actual 2009	Projection 2010	Projection 2011	Projection 2012
Population	53,732	56,316	55,759	56,354	57,228	58,102
Growth Rate	12.48%	4.81%	-0.99%	1.07%	1.55%	1.53%
Taxable value (000's)	5,627,237	3,819,907	2,966,433	2,963,714	3,086,010	3,219,091
Growth in taxable value	14.18%	-32.12%	-22.34%	-0.09%	4.13%	4.31%
New Construction (000's)	654,575	193,762	68,626	77,034	86,660	95,749

REVENUES AND EXPENDITURES

The accompanying projections of revenues and expenditures are provided to show how current economic trends may influence future cash balances and tax levies. As with any financial projection, known quantities, such as actual revenues and expenditures, interact with a set of key assumptions to determine a possible scenario. The number of unknowns in this analysis tends to reduce its validity in the longer term. However, forecasting is a useful tool in financial plan development and supports proactive decision making. While this financial projection is intended to advise decision makers on the current and potential financial conditions of the City, it does not represent a legal obligation.

Revenue projections in the financial plan are conservative. A conservative approach in budgeting ensures that public services will be provided, even if revenues fall short of projections. In these cases where expenditures exceed revenues, rates may be increased and fund balances may be appropriated to the extent they are available. The revenue and expenditure figures for all years have been adjusted to negate the effects of internal transfers and, therefore, differ from numbers presented in other sections of the budget.

This section includes five year projections for only operating-type governmental funds. The funds included in this section are: the General Fund; operating-type Special Revenue Funds including the Road and Drainage District; Fire Rescue District; Solid Waste District; and Building Fund. The balance of the Special Revenue Funds is not included since they are primarily the

appropriation of the applicable revenue source for specified purposes. Internal Service Funds are not included since any projected cost increases of Internal Service Funds are passed on to and factored into the five year projections of the operating funds. It is important to note the following significant items which have not been included:

- New services - programs or departments other than those included in the current year budget.
- New revenue sources - except for those included in the current year budget.
- Unresolved issues - those in the current year budget.
- Annexations or changes in boundaries or service areas.
- Future tax reform mandates by the State of Florida.

The following outlines the more specific assumptions used in calculating the current year estimates as well as the projections in the five year forecast for each major revenue and expenditure category:

	FY 2010 Budget	Five Year Forecast FY 2011-FY 2015
Revenues		
Ad Valorem Taxes	Millage (3.34 mills) on tax base of \$2.97 billion per Tax Appraiser. Assumes 98% collections.	Growth in tax base from new construction; 4% – 4.5% annual growth in taxable value after 2011
Non-Ad Valorem Assessments	Road & Drainage District reduced 20%	10% Annual Growth in projected non-ad valorem after 2012
	Solid Waste District remained the same	10% Annual Growth in projected non-ad valorem
	Fire Rescue District implemented new methodology and rate structure	10% Annual Growth in projected non-ad valorem after 2011
Other Taxes: Electric Franchise Fees, Utility Taxes Communication Services Tax	State estimate	5% Annual Growth after 2011
Licenses & Permits	Based on projections provided by departments	5% Annual Growth
Intergovernmental Half Cent Sales Tax Gas Tax State Revenue Sharing	State estimate	5% Annual Growth after 2011 10% Annual Growth after 2011 5% Annual Growth after 2011
Charges for Services	Based on department provided projections	5% Annual Growth
Fines & Forfeitures	Based on department provided projections	No increase projected
Interest Income	Based on 1.5% rate of return	No increase projected
Miscellaneous	Based on current data trends	2.5% Growth
Other Sources	Based on department provided projections	
Expenditures		
Personal Services	Estimated by Department Directors	Based on 5% annual growth; public safety based on 10% annual growth
Operating Expenditures	Estimated by Department Directors	Based on 3% annual growth
Capital Outlay	Estimated by Department Directors	Based on 1% annual growth
Debt Service	Per debt service schedule	Per debt service schedule

**FIVE YEAR PROJECTIONS BASED ON FY 2010 BUDGET
INCLUDES MAJOR OPERATING GOVERNMENTAL FUNDS**

	Five Year Projections					
	Budget FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Governmental Revenues						
Taxes - Ad Valorem	\$ 9,709,727	\$ 9,791,911	\$ 10,214,176	\$ 10,671,633	\$ 11,168,840	\$ 11,713,649
Assessments - Non-Ad Valorem	23,807,776	24,999,005	26,623,825	29,286,207	31,520,060	34,672,065
Other Taxes	7,483,500	7,712,705	8,097,590	8,905,849	9,794,934	11,892,195
Licenses & Permits	824,607	865,150	908,717	994,153	1,082,230	1,178,386
Intergovernmental	4,419,174	4,390,941	4,599,973	5,038,941	5,521,806	6,052,958
Charges for Services	9,037,046	9,189,982	9,349,395	9,689,176	9,892,120	8,991,267
Fines & Forfeits	237,980	268,218	258,943	263,348	267,864	272,492
Interest Income	618,158	775,140	662,800	556,000	439,850	410,946
Miscellaneous Revenues	256,748	243,608	246,791	250,807	255,010	259,437
Other Sources	1,105,000	1,581,677	0	0	0	0
Total Revenues	\$57,499,716	\$59,818,337	\$60,962,210	\$65,656,114	\$69,942,714	\$75,443,395
Governmental Expenditures						
Personal Services	\$37,642,011	\$ 40,858,828	\$ 44,083,805	\$ 47,588,232	\$ 51,397,906	\$ 55,541,090
Operating Expenditures	22,123,855	22,168,095	23,179,287	24,309,271	25,458,635	26,127,985
Capital Outlay	2,254,913	2,983,212	1,263,226	3,203,304	3,511,586	3,223,552
Debt Service	3,155,691	3,223,897	3,348,211	3,197,926	3,138,636	3,167,159
Other Uses	833,887	0	0	0	0	0
Changes in Reserve	(8,510,641)	(9,415,695)	(10,912,319)	(12,642,619)	(13,564,049)	(12,616,391)
Total Expenditures	\$57,499,716	\$59,818,337	\$60,962,210	\$65,656,114	\$69,942,714	\$75,443,395

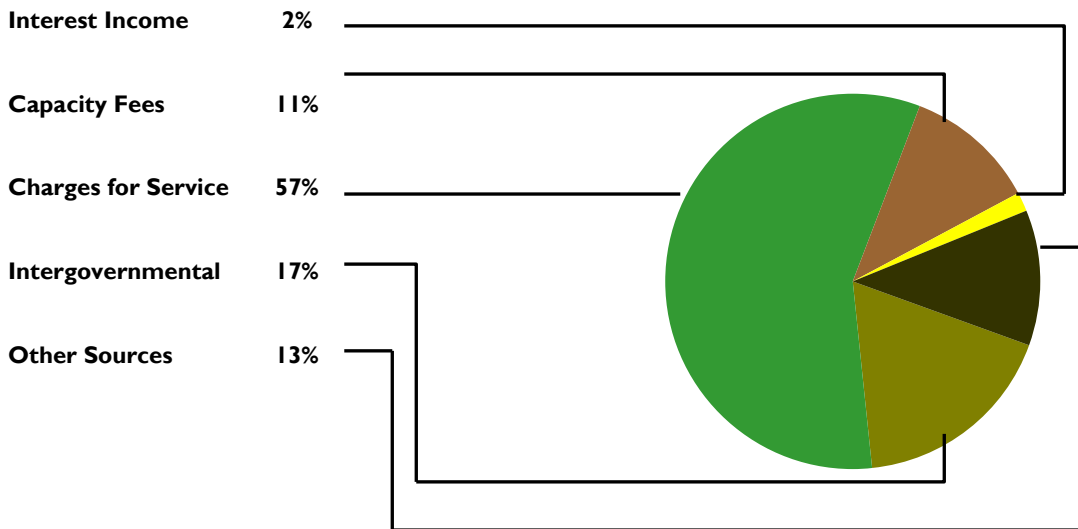
ENTERPRISE REVENUE SOURCES

Enterprise funds are used to account for all activities of the water and wastewater systems of North Port Utilities. An enterprise fund records the activities of government that are operated and accounted for as a business. Enterprises rely principally on revenue derived from user fees to fund operations. The chart below shows the total revenues of the North Port Utilities Department for a five year period beginning with FY 2006, and excluding interfund transfers.

TOTAL REVENUES ENTERPRISE FUNDS

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Intergovernmental	\$ 13,499	\$ (3,318)	\$ 132,087	\$ 1,499,940	\$ 4,750,000
Water & Wastewater Charges	12,013,338	13,826,326	14,153,634	14,453,165	15,356,192
Other Charges for Service	428,591	311,165	235,737	255,350	55,350
Fines & Forfeits	26,700	17,005	10,006	12,000	15,000
Capacity Fees	9,992,577	2,959,829	1,312,260	4,812,399	3,102,145
Interest Income	1,357,808	1,951,030	1,090,774	985,915	434,525
Miscellaneous Revenues	176,650	80,650	(264,956)	43,000	42,600
Other Sources	14,266,512	4,226,638	5,118,251	6,655,000	3,506,250
Total	\$ 38,275,675	\$ 23,369,325	\$ 21,787,793	\$ 28,716,769	\$ 27,262,062

**TOTAL ENTERPRISE FUNDS
(EXCLUDING TRANSFERS IN)**



UTILITY SERVICES

The City maintains and operates a water and wastewater utility system, which is funded by utility rate revenues for water and wastewater usage. Debt service and operating expenses for North Port Utilities are paid from utility rate revenues and user charges. Neither general governmental revenues nor non-ad valorem assessments are used to pay for North Port Utilities and vice versa. Guaranteed revenues represent charges to developers for “readiness to serve”. The enterprise charges capacity fees for water and sewer to fund growth-related projects for the expansion of capacity to new construction. Water and wastewater revenues total \$15,356,192 or approximately 57% of the total enterprise revenues. These revenues are largely determined by customer growth and utility developer agreements.

UTILITY ENTERPRISE EXPENDITURES

The direct operating expenses, excluding debt service and capital outlays, of the North Port Utilities are budgeted to decrease approximately \$1.6 million or 10% from FY 2009 operating expenses. Of this decrease, \$1,000,000 is due to the one-time contribution to the construction of a city-wide joint use maintenance facility; and the remainder is the result of savings on contractual services and electricity, and the reduction in the cost of health insurance benefits.

The following table shows the total expenditures of the enterprise funds from FY 2006 through FY 2010, excluding transfers. As noted under the Budgetary Accounting Section, capital outlay and debt service are reflected as a budgeted expenditure; although, both of these items are balance sheet items in the City's Comprehensive Annual Financial Report as required by GAAP.

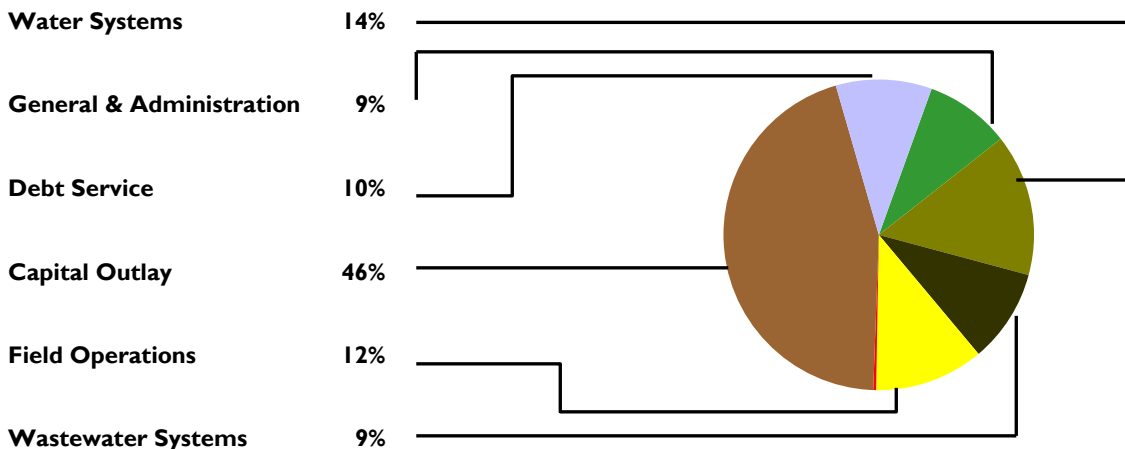
TOTAL EXPENDITURES ENTERPRISE FUNDS

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Expenditures					
General and Administration	\$ 2,498,888	\$ 2,709,992	\$ 3,153,076	\$ 3,080,983	\$ 2,929,787
Water Systems	3,701,748	3,811,835	3,766,697	4,835,803	4,533,760
Wastewater Systems	2,584,999	2,959,860	3,071,623	3,042,376	2,887,611
Field Operations	2,439,212	3,552,675	3,109,661	3,854,121	3,745,547
Renewal and Replacement	245,666	124,584	122,400	110,425	104,378
Capital Outlay	2,388,674	1,129,902	1,626,399	13,072,200	14,900,000
Debt Service	1,532,412	1,519,021	1,136,772	2,652,295	3,250,481
Other Uses	-	-	-	1,300,000	400,000
Total	\$ 15,391,599	\$ 15,807,869	\$ 15,986,628	\$ 31,948,203	\$ 32,751,564

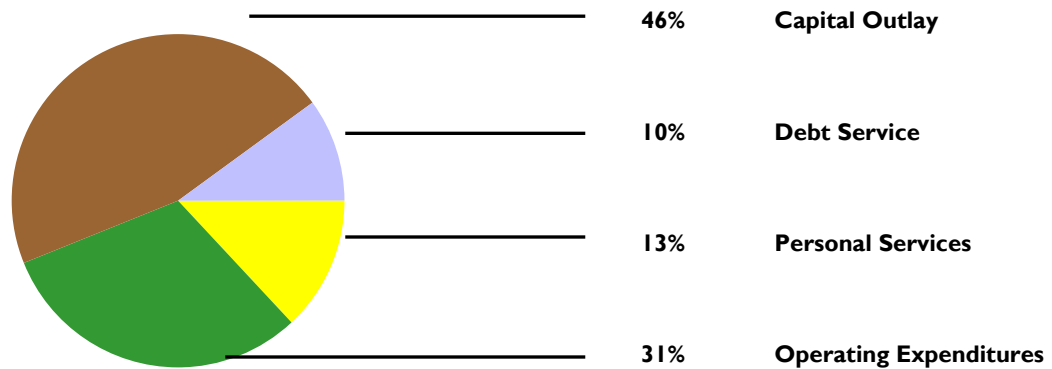
No taxes or district assessments are used to support utility operations; all expenditures are funded by the sale of utility services to customers. In FY 2010, the Utilities Enterprise Fund is budgeted to pay the General Fund \$1.5 million as reimbursement for administrative support services and other goods and services supplied to the utility. An annual rate review is prepared to determine if revenues derived from user charges and connection fees are adequate to cover the operating and capital costs, including debt service.

The following two graphs illustrate the North Port Utilities expenditures by function and by category, respectively.

**TOTAL EXPENDITURES BY FUNCTION
(EXCLUDING TRANSFERS OUT)**



EXPENDITURES BY CATEGORY



ENTERPRISE PROJECTIONS

This section contains the five year forecast of revenues and expenditures for the water and wastewater operations of the City based on amounts reflected in the FY 2010 budget and currently known future events for which estimates are available. The projections are largely based on growth and development assumptions, which are detailed in the Utilities Rate Study.

The projection of service area needs is critical, since rates and charges for these services account for the majority of the total revenues. Annual growth projections are impacted by decreases in development or reduced water sales due to such factors as increased customer awareness of the need for water conservation. The ability to meet the financial requirements of the utility is dependent upon valid projections.

The following chart shows the water and wastewater utility growth assumptions.

UTILITY GROWTH ASSUMPTIONS

	Actual	Estimated	Approved	Five Year Projections				
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Customers (average annual):								
# of Water Customers	17,880	17,913	18,000	18,360	18,771	19,289	19,822	20,369
Growth Rate	0.23%	0.18%	0.48%	2.00%	2.24%	2.76%	2.76%	2.76%
# of Wastewater Customers	13,149	13,352	13,413	13,688	13,999	14,389	14,791	15,203
Growth Rate	1.52%	1.52%	0.45%	2.05%	2.27%	2.79%	2.79%	2.79%
Utility Rates:								
Water								
Average Monthly Residential User Charge (4,000 Gallons)	\$25.46	\$ 25.16	\$ 27.05	\$ 29.08	\$ 29.08	\$ 29.08	\$ 29.08	\$ 29.08
Net Change	14%	-1%	8%	8%	0%	0%	0%	0%
Wastewater								
Average Monthly Residential User Charge (4,000 Gallons)	\$35.93	\$ 35.93	\$38.62	\$ 41.52	\$ 41.52	\$ 41.52	\$ 41.52	\$ 41.52
Net Change	0%	0%	8%	8%	0%	0%	0%	0%

As indicated in the above table, it is expected that the utility service area will experience gradual growth during the next few years.

The forecast assumptions in the following table are provided by North Port Utilities and are based on the 2009 Rate Study. With the exception of water and wastewater rate increases, other revenues and expenditures are projected at an average escalation rate.

UTILITIES FORECAST ASSUMPTIONS

	FY 2010 Budget	Five Year Forecast FY 2011-FY 2015
Revenues		
Water	A 7.5% increase in rates over prior year with a 0.48% customer growth.	Anticipated customer growth rates with a 7.5% rate increase in FY 2011 with rates adjustments based on consumer price indexing for subsequent years.
Wastewater	A 7.5% increase in rates over prior year with a 0.48% customer growth.	Anticipated customer growth rates with a 7.5% rate increase in FY 2011 with rates adjustments based on consumer price indexing for subsequent years.
Other Charges for Service	Fees charged on approved rate structure.	Annual growth of 2.7%
Fines and Forfeits	A 2% increase over prior year.	Annual growth of 2.7%
Interest	Earnings on operating cash balances at anticipated rate of 1.5%	Earnings on operating cash balances at anticipate rate of 1.5%
Miscellaneous	Constant based on FY 2009	Incremental increases of five year period
Capacity Fees	A 55% decrease from prior year.	Annual growth based on rate study.
Interest	Earnings on operating cash balances at anticipated rate of 1.5%	Earnings on operating cash balances at anticipate rate of 1.5%
Expenditures		
Personal Services		
Salaries and Wages	A 3% increase over prior year.	Annual growth of 3%
Employee Benefits	A 5% decrease from prior year.	Annual growth of 5%
Operating Expenditures	A 5% decrease from prior year.	Annual growth based on rate study.
Depreciation	A 9% decrease from prior year.	Annual growth based on rate study.
Debt Service	An 18% increase over prior year.	Annual growth based on rate study.
Payment to General Fund	Constant based on FY 2009	Annual growth of 3%

The following table shows the five year revenue and expenditure projections for the Utility Enterprise Funds. As the chart indicates, a significant amount of capital outlay is projected for fiscal years 2011 and 2012. The Utility Department is researching possible revenue sources to fund the required projects.

**FIVE YEAR PROJECTIONS BASED ON CURRENT YEAR BUDGET
UTILITY ENTERPRISE FUND**

	Five Year Projections					
	Budget FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Revenues						
Intergovernmental	\$ 4,750,000	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Wastewater Charges	15,356,192	15,740,097	16,133,600	16,536,939	16,950,363	17,374,122
Other Charges for Service	55,350	56,844	58,379	59,955	61,574	63,237
Fines & Forfeits	15,000	15,405	15,821	16,248	16,687	17,137
Interest Income	434,525	435,177	435,830	436,483	437,138	437,794
Miscellaneous Revenues	42,600	43,750	44,931	46,145	47,391	48,670
Capacity Fees	3,102,145	2,370,342	2,422,249	2,511,772	2,569,509	2,633,747
Other Sources	3,506,250	400,000	400,000	400,000	400,000	400,000
Total Revenues	\$27,262,062	\$19,061,615	\$19,510,810	\$20,007,542	\$20,482,662	\$20,974,707
Expenditures						
Personal Services	4,254,084	4,402,874	4,557,185	4,717,237	4,883,258	5,055,484
Operating Expenditures	9,946,999	10,291,313	10,648,329	11,018,533	11,402,430	11,800,546
Capital Outlay	14,900,000	4,340,773	3,483,994	642,717	661,999	981,858
Debt Service	3,250,481	2,896,059	4,281,026	4,286,051	4,414,633	4,547,072
Other Uses	400,000	400,000	400,000	400,000	400,000	400,000
Total Expenditures	\$32,751,564	\$22,331,019	\$23,370,534	\$21,064,538	\$21,762,320	\$22,784,960
Funds Available (Funds Required)	\$(5,489,502)	\$(3,269,404)	(3,859,724)	\$(1,056,996)	\$(1,279,658)	\$(1,810,253)

DEBT ADMINISTRATION

The source of the following information is the City of North Port's Comprehensive Annual Financial Report. The City of North Port has outstanding debt as of September 30, 2008 consisting of the following:

Governmental Debt	
Revenue Bonds (Bonds Payable)	\$ 13,105,000
Capital Leases	5,190,795
Total Governmental Debt	\$ 18,295,795
Enterprise Fund Debt	
Revenue Bonds (Bonds Payable)	\$ 27,839,964
Less deferred amount on refunding:	(2,334,998)
Total Enterprise Debt	\$ 25,504,966

BOND DEBT

Payments on bonds that pertain to the City's governmental activities are made by the General Fund and the enterprise fund debt is paid by the North Port Utilities. The following table provides a description of debt and associated bond amounts.

Description of Debt	Governmental	Enterprise
\$3,990,000 Series 2000 Utility System Revenue Bonds, due in annual installments of \$125,000 - \$320,000 beginning September 30, 2001 through September 30, 2018; interest at 4.35% - 5.125%; secured by future water and sewer revenues.	\$ -	\$ 2,575,000
\$15,000,000 Series 2003 Sales Tax Revenue Bonds, due in annual installments of \$620,000 - \$1,150,000 beginning September 30, 2006 through September 30, 2023; interest at 1.65% - 4.50%; secured by future half-cent sales tax revenues.	13,105,000	
\$6,211,908 Series 2005 Utility System Refunding Revenue Bonds, due in annual installments of \$17,177 - \$592,317 beginning September 30, 2006 through September 30, 2030; interest at 4.02%; secured by future water and sewer revenues.		6,145,848
\$19,288,944 Series 2008 Utility System Refunding Revenue Bonds, due in annual installments of \$169,828 - \$1,747,856 beginning September 30, 2008 through September 30, 2022; interest at 4.0016%; secured by future water and sewer revenues.		19,119,116
Total Bonds	\$ 13,105,000	\$27,839,964

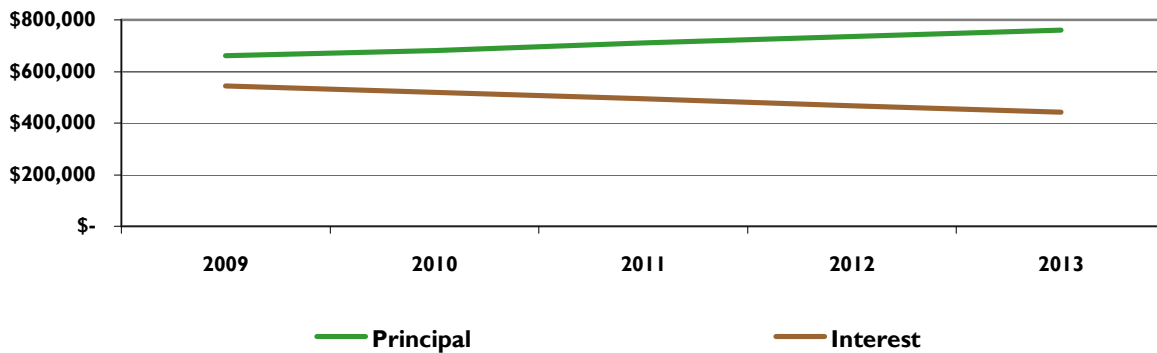
DEBT MATURITY

The following chart shows the debt service requirements at September 30, 2008.

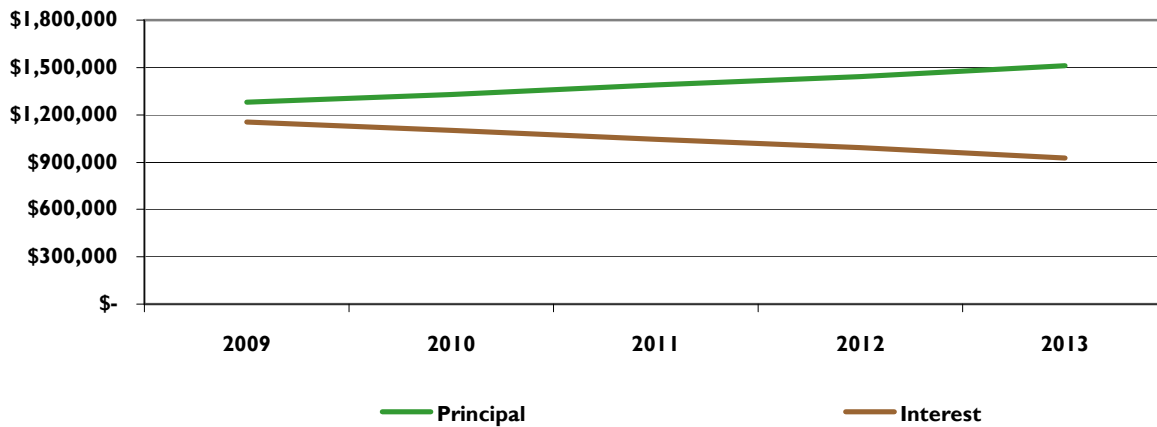
Governmental Funds			
Revenue Bonds	Sales Tax Revenue Bonds		
Year Ended September 30	Principal		Interest
2009	\$ 660,000	\$	543,221
2010	680,000		520,121
2011	710,000		494,621
2012	735,000		467,996
2013	760,000		442,271
2014 - 2018	4,280,000		1,726,592
2019 - 2023	5,280,000		733,500
Total	\$ 13,105,000	\$	4,928,322

Water & Sewer Utility		Water & Sewer Utility	
Year Ended September 30	Principal		Interest
2009	\$ 1,280,643	\$	1,154,409
2010	1,330,029		1,101,198
2011	1,388,202		1,045,754
2012	1,442,527		990,089
2013	1,510,633		927,009
2014 - 2018	8,538,783		3,623,363
2019 - 2023	8,661,251		1,694,756
2024 - 2028	2,527,419		554,377
2029 - 2030	1,160,477		71,441
Total	\$ 27,839,964	\$	11,162,396

**GOVERNMENTAL FUNDS DEBT SERVICE
PRINCIPAL AND INTEREST – 2009 - 2013**



**ENTERPRISE FUNDS DEBT SERVICE
PRINCIPAL AND INTEREST – 2009 - 2013**



BOND ISSUE COSTS AND REFUNDING LOSSES

Bond issuance costs of \$333,874 and an original issue discount of \$29,255 incurred in conjunction with the issuance of the Sales Tax Revenue Bonds, Series 2003, are being amortized over the life of the bonds - 20 years. The unamortized balance at September 30, 2008 is \$268,503.

Bond issuance costs of \$65,494 incurred in conjunction with the issuance of the Utility System Refunding Revenue Bonds, Series 2005, are being amortized over the life of the bonds - 25 years. The unamortized balance at September 30, 2008 was \$57, 635.

A refunding loss of \$817,039 incurred in conjunction with the issuance of the Utility System Refunding Revenue Bonds, Series 2005, is being amortized over the life of the bonds - 25 years. Amortization of the refunding loss for the year ended September 30, 2008 is included as a component of interest expense. Unamortized refunding loss of \$659,622 is netted against bonds payable on the statements of net assets.

Bond issuance costs of \$92,620 incurred in conjunction with the issuance of utility System Refunding Revenue Bonds, Series 2008, are being amortized over the life of the bonds - 14 years. The unamortized balance at September 30, 2008 is \$91,530.

A refunding loss of \$1,709,971 incurred in conjunction with the issuance of the Utility System Refunding Revenue Bonds, Series 2008, is being amortized over the life of the bonds - 14 years. Amortization of the refunding loss for the year ended September 30, 2008 is included as a component of interest expense. Unamortized refunding loss of \$1,675,376 is netted against bonds payable on the statements of net assets.

FUTURE DEBT

The City is in the process of reviewing capital funding for infrastructure projects that are anticipated to be delayed due to the recent economic slowdown. When the impact of any possible delays is determined, future debt, such as general obligation bonds or revenue bonds, may be considered.

CAPITAL LEASES

The City has entered into lease agreements as lessee for financing the acquisition of equipment such as refuse vehicles, recycling trucks, fire vehicles, defibrillators/monitors, tractors, mowers, vehicles, loaders, excavators and backhoes. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The following table shows the equipment assets acquired and the future minimum lease payments.

Assets Acquired	Governmental Activities
Equipment	\$ 9,892,978
Less: accumulated depreciation	(4,066,366)
Total	\$ 5,826,612
Minimum Lease Obligations	
2009	\$ 1,960,306
2010	1,695,728
2011	1,196,503
2012	528,581
2013	192,268
Total minimum lease payments	5,573,386
Less: amounts representing interest	(382,591)
Present value of minimum lease payments	\$ 5,190,795

**GOVERNMENTAL AND ENTERPRISE FUNDS
COMBINED FUND BALANCES**

	General Fund	Road & Drainage District	Special Revenue Funds	
			Fire Rescue District	Solid Waste District
Revenues				
Taxes	\$ 14,827,605	\$ 2,365,622	\$ -	\$ -
Licenses and Permits	86,257	-	10,000	-
Intergovernmental	3,864,034	520,100	35,040	-
Assessments	-	10,588,080	6,343,870	6,815,826
Charges for Services	8,109,156	86,961	32,750	764,475
Fines and Forfeitures	237,980	-	-	-
Miscellaneous	545,605	99,701	122,600	102,000
Other Sources	1,351,370	-	-	1,105,000
Total Revenues	\$ 29,022,007	\$ 13,660,464	\$ 6,544,260	\$ 8,787,301
Expenditures				
General Government	\$ 13,396,357	\$ -	\$ -	\$ -
Public Safety	16,552,688	-	7,284,743	-
Physical Environment	-	-	-	6,524,073
Transportation	-	13,153,011	-	-
Human Services	265,228	-	-	-
Culture/Recreation	996,075	-	-	-
Capital	94,000	1,055,913	-	1,105,000
Debt & Lease	1,201,370	1,033,634	-	920,647
Other Uses	833,887	-	-	-
Total Expenditures	\$ 33,339,605	\$ 15,242,558	\$ 7,284,743	\$ 8,549,720
Net Change in Fund Balances	\$ (4,317,598)	\$ (1,582,094)	\$ (740,483)	\$ 237,581
Fund Balances - Beginning (estimated)	\$ 15,762,497	\$ 8,442,544	\$ 3,227,196	\$ 2,833,471
Fund Balances - Ending (projected)	\$ 11,444,899	\$ 6,860,450	\$ 2,486,713	\$ 3,071,052

Other Special Revenue	Capital Funds	Total Governmental Funds	Total Enterprise Funds
\$ -	\$ 5,212,078	\$ 22,405,305	\$ -
739,950	-	836,207	-
-	-	4,419,174	4,750,000
-	-	23,747,776	22,000
3,053,033	-	12,046,375	15,411,542
15,900	-	253,880	15,000
6,172,575	677,000	7,719,481	3,557,270
836,637	-	3,293,007	3,506,250
\$ 10,818,095	\$ 5,889,078	\$ 74,721,205	\$ 27,262,062
\$ 9,567,767	\$ -	\$ 22,964,124	\$ -
64,010	-	23,901,441	-
-	-	6,524,073	14,201,083
-	-	13,153,011	-
-	-	265,228	-
-	-	996,075	-
351,815	7,022,986	9,629,714	14,900,000
-	-	3,155,651	3,250,481
-	-	833,887	400,000
\$ 9,983,592	\$ 7,022,986	\$ 81,423,204	\$ 32,751,564
\$ 834,503	\$ (1,133,908)	\$ (6,701,999)	\$ (5,489,502)
\$ 3,159,218	\$ 8,271,109	\$ 41,696,034	\$ 7,823,333
\$ 3,993,721	\$ 7,137,201	\$ 34,994,035	\$ 2,333,831

FUND BALANCE

Fund balance is typically the most discussed single item in a local government's financial statements. Governments seek to maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates. Fund balance is also a crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance and unreserved fund balances in a government's general fund to evaluate a government's creditworthiness. Rating agencies favor higher levels of fund balance, although taxpayers and citizens' groups can consider high levels excessive.

During the economic boon, the City was able to generate healthy reserves. The goal of the City is to use surplus reserves in ways that positively affect its financial plan while avoiding property tax increases.

The City is using some of its surplus reserves as follows:

- To fund a millage rate that is 0.3595 below the rolled-back rate of 3.9289.
- To maintain prior year service levels.
- To fund capital equipment purchases.
- To fund reapportioning department services.
- To fund capital improvements from prior years reserves.
-

The preceding charts show the projected fund balances for FY 2010. Notable changes are projected in the following funds:

- General Fund: A decrease of \$4,317,598 or 27% to maintain prior year service levels and to provide a millage rate 15% below the rolled-back rate.
- Road and Drainage District Fund: A decrease of \$1,582,094 or 19% to purchase capital equipment and pay lease payment.
- Fire Rescue District: A decrease of \$740,483 or 23% to provide for the reapportioning of Fire Rescue services.
- Enterprise Funds: A decrease of \$3,895,191 in the Water Impact Fee Fund to continue phase one of the expansion of the Water Treatment Plant; Peace River Regional Transmission project; and Brackish Groundwater Exploration project.
- Surtax II Capital Fund: A decrease of \$2,902,370 to begin construction of Fire Station #85 and to purchase replacement rescue vehicles.

The City Commission has set a target for reserves of 20% of operating expenditures. The reserves are generally considered a necessary function of sound fiscal management for a variety of reasons. Maintaining the City reserves at a 20% or greater level provides for any shifts in the economy or annual unforeseeable events such as:

- A time lag in the first fiscal quarter in the collection of property taxes and assessments in each year.
- Unforeseen activities and regulatory mandates during the course of the year.
- Natural disasters, such as hurricanes; these may negatively impact spending and tend to impact local and even national economy which affects revenues.
- Elastic revenues, those based on economic factors and growth estimates can easily deviate from projections.
- Increases in expenditures: there exists a potential for increase to anticipated expenditures based on bid results, litigation, contract renewals, additional services, etc.
- There could be a significant gap in the timing of the receipts of borrowed funds, intergovernmental revenues, and other sources of funds.

RISK MANAGEMENT

The City is a member of the Public Risk Management Association; a local government liability/risk pool. Public Risk Management administers insurance activities relating to property, general, automobile and public officials' liability, workers compensation and auto physical damage. Public Risk Management absorbs losses up to a specified amount annually and purchases excess and other specific coverage from third-party carriers.

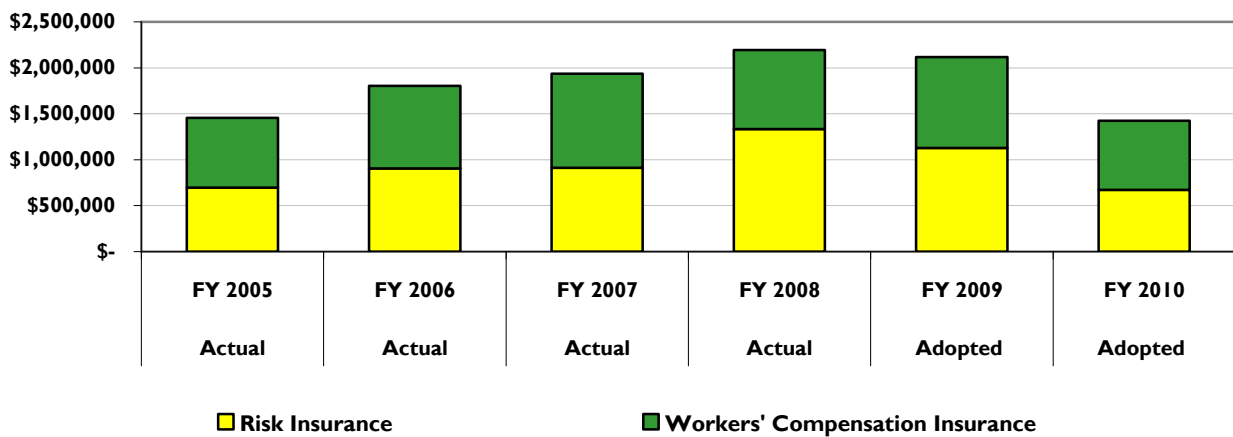
Public Risk Management assesses each member its pro rata share of the estimated amount required to meet current year losses and operating expenses. If total member assessments do not produce sufficient fund to meet its obligations, Public Risk management can make additional assessments. The City's membership includes all City departments.

The following table shows the schedules of coverage for the City of North Port. The limits and deductibles have remained constant.

Following the table is a chart illustrating the cost of risk insurance from FY 2005 through FY 2010. Workers' Compensation is segregated from the balance of the remaining insurance.

Type	Limits
Property	
Real & Personal Property	Replacement Cost of Real & Personal Property per occurrence; \$1,000 deductible. Shared Wind Deductibles; 5% of total values at each building, per any one occurrence.
Comprehensive General Liability	
Commercial General Liability	\$2,000,000 each occurrence.
Law Enforcement	\$2,000,000 each occurrence.
Automobile Liability	
Liability	\$2,000,000 each occurrence.
Personal Injury Protection	Statutory.
Public Officials Errors & Omissions	
Public Officials Errors & Omissions	\$2,000,000 each occurrence.
Sexual Harassment	\$2,000,000 each person.
Sexual Misconduct	\$2,000,000 each person.
Excess Workers' Compensation & Employers Liability for a Group	
Workers' Compensation	Florida Statutory Limits.
Employer's Liability	\$3,000,000 each accident.
Employee Benefits	
Employee Benefits-per claim	\$2,000 each claim.
Crime	
Crime	\$500,000 Monies & Securities; \$1,000 deductible per occurrence. \$500,000 Forgery or Alteration; \$1,000 deductible per occurrence. \$500,000 Employee Dishonesty; \$1,000 deductible per occurrence.
Pollution and Remediation Legal Liability	\$1,000,000 each loss, remediation expense or legal defense expense.

**RISK INSURANCE COSTS
FY 2005 – FY 2010**



PERSONAL SERVICES

North Port, like most municipalities, expends a large portion of its budget on personal services costs. The City has consistently provided compensation and benefits to employees aimed at attracting and retaining high quality personnel. In the annual budget process, all aspects of personal services costs are evaluated and positions are assessed.

The City management continually evaluates the need for new positions or reclassification of positions to maintain service levels and to provide effective response to the needs of the community. With the change in the rate of growth in the local population and economy, the City began evaluating staffing reductions in FY 2007 and eliminating non-essential vacancies.

The number of employees is measured in Full-Time Equivalent (FTEs) units and total positions (full-time and part-time). One FTE unit represents the equivalent of one full-time employee, 40 hours per week, although the unit may be filled by more than one part-time employee. A "position" refers to one employee; full-time or part-time. The FY 2008 budget reflected a reduction of 33 FTEs. FY 2008 mid-year layoffs and elimination of vacant positions accounted for another 14 FTEs. In FY 2009, the City management restructured departments and tasks within the departments to eliminate 32 more FTEs. The amended staffing level of FY 2009 reflects another reduction of 24 FTEs. The following chart shows the change in full time equivalent units beginning in FY 2007.

FULL TIME EQUIVALENT EMPLOYEES

Fund	Amended FY 2007	Amended FY 2008	Adopted FY 2009	Amended FY 2009	Adopted FY 2010	3 Year Change
General Fund	294.19	280.19	262.13	255.10	257.19	(37.00)
Road & Drainage District	100.00	96.00	91.00	84.00	84.00	(16.00)
Fire Rescue District	97.00	94.00	94.00	94.00	94.00	(3.00)
Solid Waste District	36.00	34.00	34.00	34.00	34.00	(2.00)
Tree Fund	0.00	0.00	0.00	0.00	1.00	1.00
Building - Inspections & Permits	49.00	28.00	18.00	13.00	13.00	(36.00)
Fleet Management	15.00	12.00	12.00	12.00	12.00	(3.00)
Utilities	60.00	57.00	55.00	53.00	53.00	(7.00)
Total FTEs	651.19	601.19	566.13	545.10	548.19	(103.00)

Throughout the fiscal year, staffing requirements and workloads are evaluated, and may result in the reclassification or transfer of budgeted positions. The adopted FY 2009 budget included 602 permanent positions. In FY 2009, a reorganization and alignment of departmental duties were implemented. Planning & Zoning was combined with Engineering to become the Planning, Zoning and Engineering Department. Parks & Recreation grounds and facility maintenance was moved to the Facility Maintenance Department which was reorganized as Property Maintenance. During FY 2009, ten vacant positions were eliminated and 14 employees were laid off and the respective positions were eliminated. Positions added to the FY 2010 Adopted Budget include one (1) Economic Development Coordinator; one (1) part-time program attendant in Social Services; and four (4) positions -

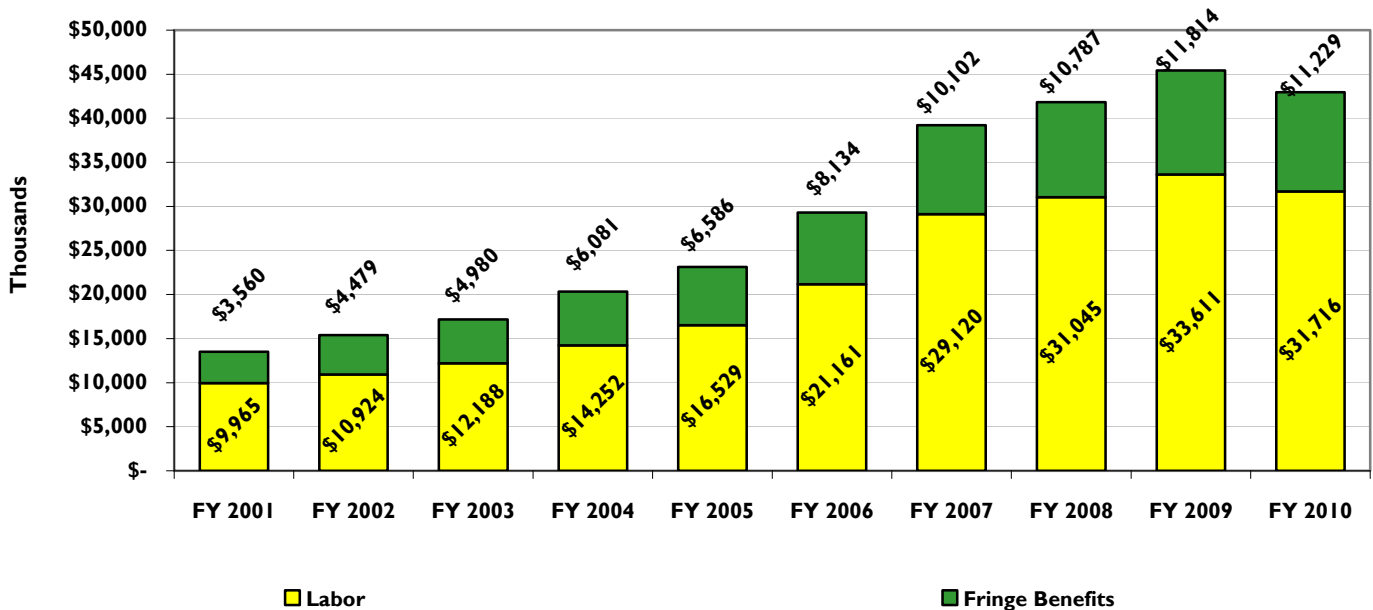
one recreation coordinator and three recreation attendants. The chart below shows the changes in authorized positions since FY 2008.

ADOPTED FY 2010 AUTHORIZED POSITIONS

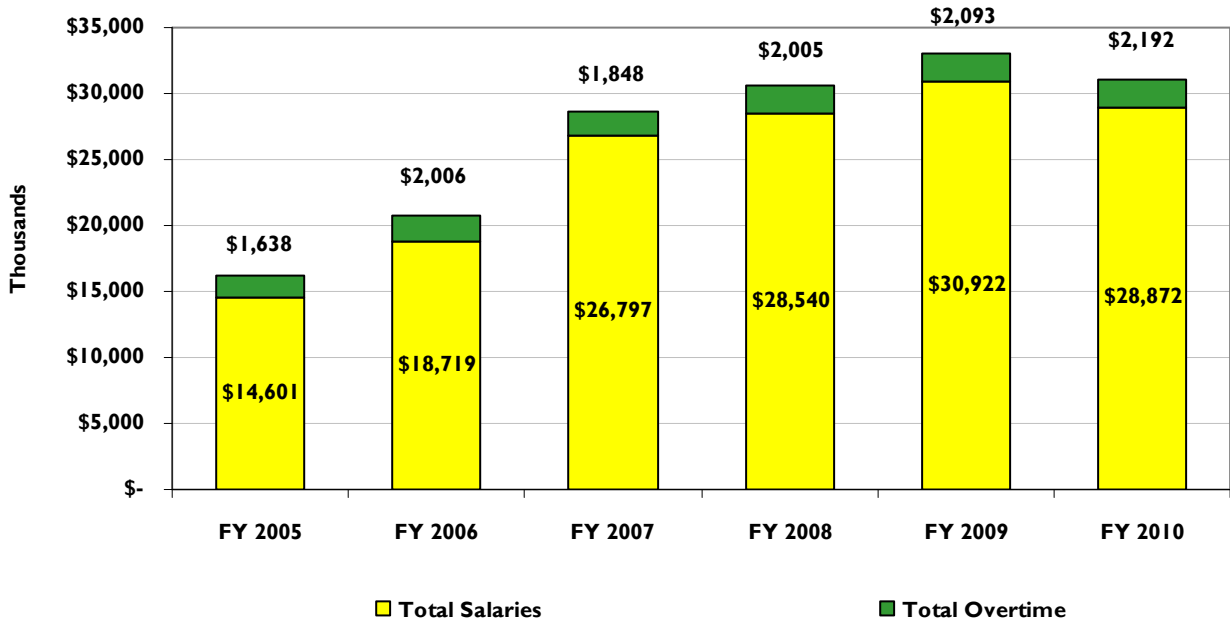
Fund	FY 2008 Amended Positions	FY 2009 Adopted Positions	FY 2009 Amendments	FY 2009 Amended Positions	FY 2010 Transfers	FY 2010 Eliminated Positions	FY 2010 Added Positions	FY 2010 Adopted Positions
General Fund	315	300	(9)	291	(1)	(1)	6	295
Road & Drainage	96	91	(7)	84				84
Fire Rescue	94	94	(1)	93				93
Solid Waste					1			1
Tree Fund	34	34		34				34
Building - Inspections & Permits	28	18	(5)	13				13
Fleet Management	12	12		12				12
Utilities	57	55	(2)	53				53
Total	636	604	(24)	580	0	(1)	6	585

The following charts illustrate the total labor and fringe benefit costs and total salaries and wages versus overtime costs. The first graph shows the changes in cost of labor and benefits since 2001. In FY 2007, the City Commission adopted a Compensation Study Plan for employees that afforded an increase in salaries and wages to bring the compensation of employees up to local and regional pay ranges. As a result, the City realized a 27% increase in labor costs. In FY 2009, the City negotiated a new health insurance package that provided an overall savings to the City.

**TOTAL LABOR AND FRINGE BENEFIT COSTS
ACTUAL COSTS FY 2001-2008 & BUDGET PROJECTIONS FY 2009 & 2010**

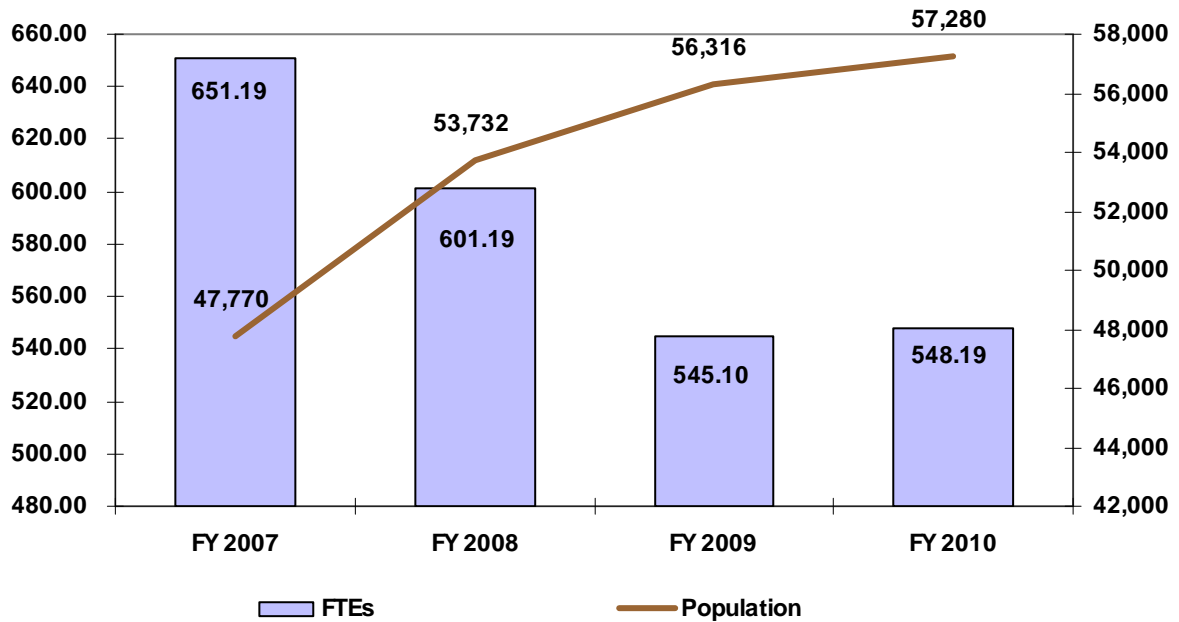


**TOTAL SALARIES VS TOTAL OVERTIME
FY 2005 – FY 2010**



The City of North Port continues to maintain one of the lowest ratios of employees to population among the cities in Sarasota County (see chart on page 11). The chart below illustrates the growing gap of increasing population as employee counts are reduced.

FULL-TIME EQUIVALENT EMPLOYEES COMPARED TO TOTAL POPULATION



City of North Port

General Fund

Fiscal Year 2009—2010

‘Ensuring our community values by providing a viable and sustainable quality of life for our residents.’

GENERAL FUND

GENERAL FUND SUMMARY

The General Fund is the largest major fund of the City of North Port and is used to account for all governmental functions not required to be separately reported by laws or governmental policy. Most of the essential services such as police protection, landscape maintenance, neighborhood services and general administration are provided by the General Fund.

The total General Fund budget for FY 2010 is \$33,339,605 which is a reduction of \$3,147,059, or 8.63% from FY 2009. The following chart is a summary budget of the General Fund for FY 2010.

**FISCAL YEAR 2010
GENERAL FUND BUDGET**

General Fund Revenues	
Ad Valorem Taxes	\$ 9,719,727
Other Taxes	5,107,878
Licenses & Permits	86,257
Intergovernmental Revenue	3,864,034
Charges for Services	8,109,156
Fines & Forfeitures	237,980
Interest Income	335,357
Miscellaneous Revenues	210,248
Other Sources	0
Transfers In	1,351,370
Appropriated Fund Balance	4,317,598
Total Revenues & Other Financing Sources	\$ 33,339,605
Expenditures	
City Commission	\$ 391,327
City Attorney	765,000
City Manager	1,413,179
City Clerk	713,896
Finance	1,959,010
Planning, Zoning & Engineering	1,474,754
General Services	1,955,482
Human Resources	431,333
Parks & Recreation	996,075
Police	12,490,894
Emergency Medical	4,061,794
Building-Property Standards	886,759
Building-Property Maintenance	2,952,259
Non-Departmental	2,847,843
Total Expenditures	\$ 33,339,605

REVENUES

TAXES

The primary revenue source of the General Fund is the local tax base. Local taxes, totaling \$14,827,605, comprise approximately 53% of the General Fund revenues. Ad valorem taxes, more commonly called property taxes, are estimated at \$9,719,727 for FY 2010, which is a 10% reduction from FY 2009.

Other taxes include the Local Communications Services Tax, the Electric Franchise Fee, and a Public Utility Tax. The Local Communications Services tax rate is 5.72% with estimated revenue of \$2,160,304. Electric Franchise Fees and Utility Service Tax are projected at \$2,454,400 and \$493,174, respectively.

The following chart shows the historical and projected tax revenues for the General Fund.

**GENERAL FUND TAX REVENUES
HISTORICAL AND PROJECTED
FY 2006 – FY 2010**

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem	\$ 14,054,120	\$ 15,919,914	\$ 16,216,448	\$ 10,814,401	\$ 9,719,727
Franchise Fees	2,337,266	2,622,881	2,746,028	2,727,111	2,454,400
Utility Service Taxes	435,921	486,788	510,880	547,971	493,174
Local Communication Service Taxes	1,788,788	1,795,488	2,002,167	2,121,836	2,160,304
Total Taxes	\$18,616,095	\$20,825,071	\$21,475,523	\$16,211,319	\$14,827,605

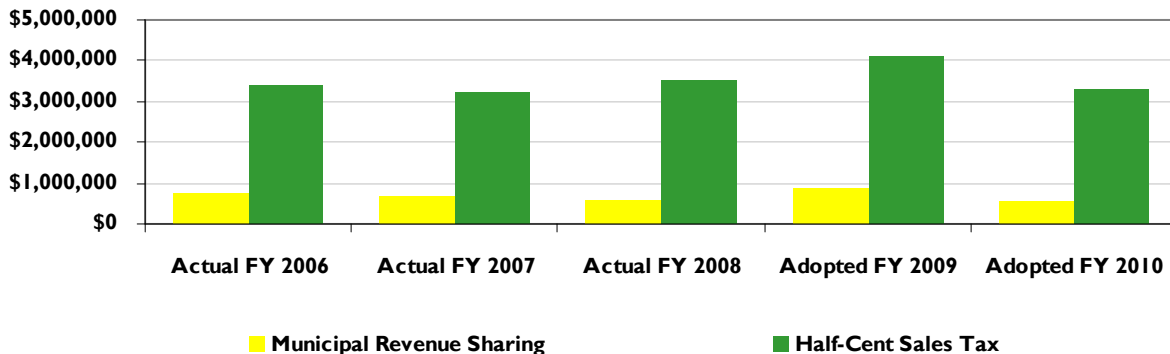
LICENSES AND PERMITS

The General Fund is budgeted to collect \$86,257 in FY 2010. The primary revenues in this category are the Business Tax Receipts, formerly known as Occupational Licenses.

INTERGOVERNMENTAL REVENUES

State Shared Revenues in the General Fund are budgeted at \$3,864,034. The largest source of intergovernmental revenue is the half-cent local sales tax, budgeted at \$3,276,382. Another large tax collected is from the Municipal Revenue Sharing Program, formerly called the 11-cent Cigarette Tax. This is expected to bring \$562,402 to the fund. The following graph illustrates five years of State Shared Revenues.

**STATE SHARE REVENUES
HISTORICAL AND PROJECTED REVENUES
FY 2006 – FY 2010**

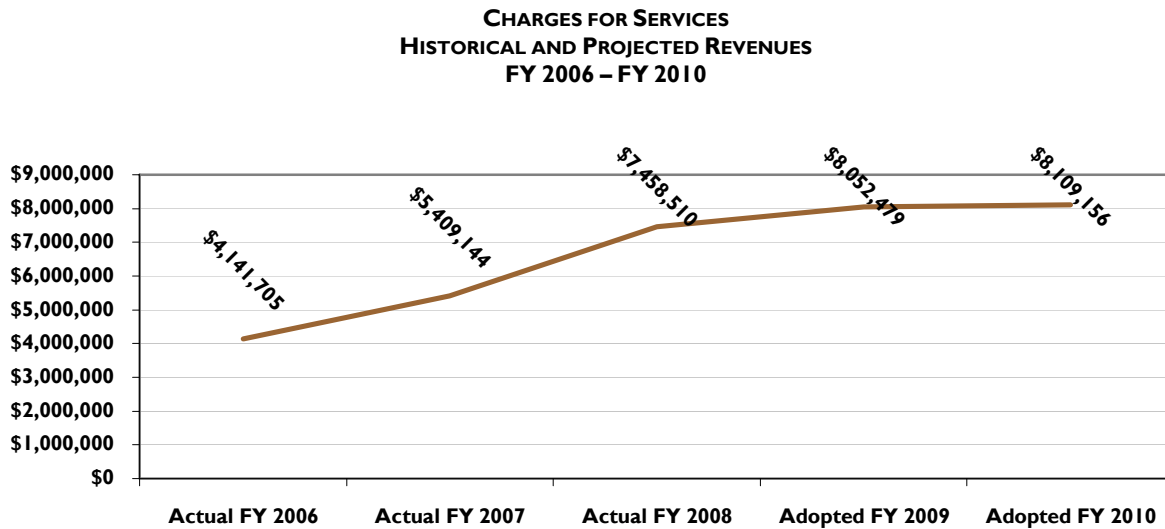


CHARGES FOR SERVICES

The General Fund is budgeted to collect \$8,109,156 in Charges for Service. A small portion of this is collected from minor fees such as boating fees and copy and records charges. However, the primary source of Charges for Services is the administrative charges for necessary services provided by the General Fund to other operating funds. For example, the Finance Department, in the General Fund, provides all accounting, check writing and payroll management to other funds. The administrative charge is an attempt to recoup those costs.

The amount charged to each fund is based on cost allocations determined by an independent firm. The firm applies a double step-down methodology in its cost allocation procedures.

Also included in the General Fund are charges for ambulance/transportation services. The revenue anticipated from ambulatory transport services is \$1,076,250. Charges for Services have remained constant for the past three years. The chart below illustrates the five revenue analysis.



FINES AND FORFEITS

Fines and Forfeits revenues are generated from traffic-type citations and other violations of local ordinances. The City estimates revenues of \$237,980 for FY 2010.

MISCELLANEOUS INCOME

The primary Miscellaneous Income for all funds is Interest Income. Interest Income is estimated by multiplying an assumed interest rate by a projected fund balance. FY 2010 General Fund interest income projection is \$335,357.

Rental Income is estimated at \$168,248. Approximately \$88,000 of rental income is from agencies leasing office space in the Family Service Center. The balance of the rent revenues is from two cell tower leases and the Community Education Center rentals.

TRANSFERS AND RESERVES

The FY 2010 Budget includes a transfer in of \$1,201,370 from the Surtax II Extension Fund (Fund 305) for the debt service on the Series 3 bonds issued for the construction of City Hall and the Police Station.

In FY 2010, the City anticipates a use of fund balance in the amount of \$4,317,598. Of the total appropriated fund balance, \$816,637 will be transferred out to the Building-Inspections & Permits Fund (Fund 135) as an operating subsidy. The remaining use of fund balance covers \$94,000 in capital purchases and \$3.4 million is anticipated to be used to balance the budget.

DEPARTMENTAL FUNCTIONS

The General Fund departmental functions are categorized in the following chart by type of service provided.

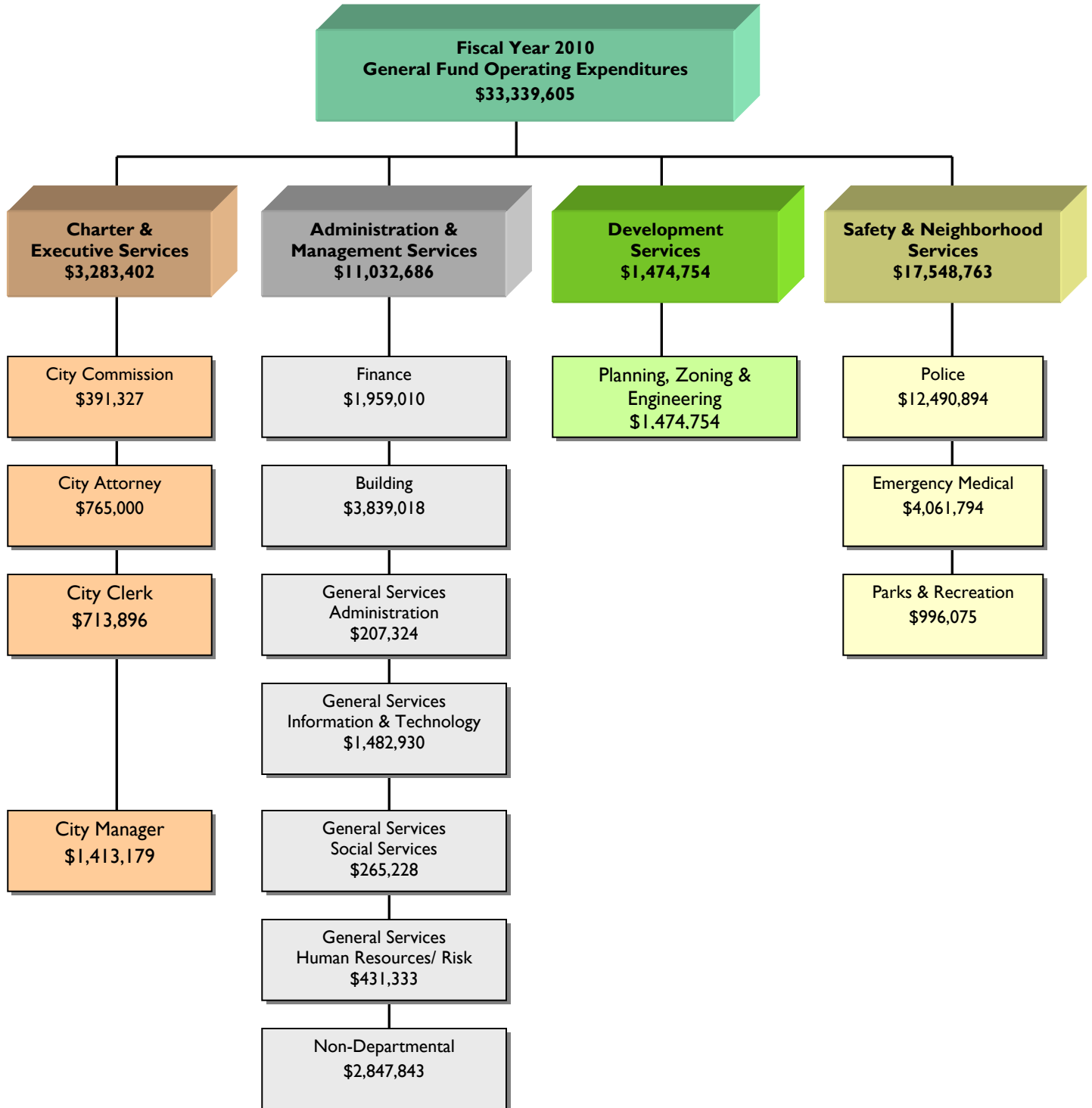
DEPARTMENTAL FUNCTIONS

SERVICE CATEGORY	SERVICE FUNCTION
Charter & Executive Services	
City Commission	Legislative actions and policies.
City Attorney	Legal services.
City Clerk	Maintains the City records and disseminates information as requested.
City Manager	Overall management of the City and oversight of economic development and community outreach.
Administration & Management Services	
Finance	All financial services including: accounting, budget, payroll, cashiering, purchasing, investing and utility billing.
Building	Property standards code enforcement and property maintenance of City facilities including City buildings, parks and landscaping.
Information & Technology	All aspects of information and technology including the City's internal network, website, and phone system.
Social Services	Community-based programs to provide assistance and support to citizens in need.
Human Resources/Risk Management	All aspects of recruitment and retention of City employees including training and risk management.
Non-Departmental	Includes general insurance premiums for the City, debt service payments, any General Fund subsidies, city-wide promotional activities, and other non-department specific costs.
Development Services	
Planning, Zoning & Engineering	Provides the planning and engineering services for the development of the City.
Safety & Neighborhood Services	
Police	Community safety including law enforcement, reduction of drug usage and community partnerships.
Emergency Medical Services	Responds to requests for assistance including ambulance services, basic and advanced life support services.
Parks & Recreation	Recreational and cultural art activities for the community.

EXPENDITURES

The following chart illustrates the General Fund FY 2010 Operating Budget within the service categories.

BREAKDOWN OF GENERAL FUND OPERATING EXPENDITURES



EXPENDITURES

FY 2010 General Fund personnel expenditures reflect a decrease of \$1,932,703, or 7.53% from FY 2009. As a service organization, the majority of the General Fund expenses are associated with personnel cost, with approximately 71% of the expenses being labor related. Major items contributing to the decrease are:

- ✓ Reduction in staffing levels - \$1,273,729 in savings.
- ✓ Renegotiated healthcare insurance plan - \$304,500 in savings.
- ✓ Revised workers' compensation rates - \$164,296 in savings.

Due to investment losses in the IAFF and PBA pension plans, as a result of the economic downturn, there is a 3% - 3.5% increase in the City's contribution to the plans, which resulted in a \$171,902 increase.

With another year of declining property values, the departments and districts were challenged to make significant budget cuts while maintaining the same level of service. FY 2010 General Fund operating expenditures are reduced by \$515,545 from FY 2009. Lower costs directly related to the reduction in force include: communication services decreased \$74,889; office supplies decreased \$49,444; and books, publications, and subscriptions decreased \$18,225. Postage expensed increased \$14,275 due to a rate hike in 2009; water, sewer and electricity increased by a combined total of \$60,132 due to recently constructed facilities coming on line; and other current charges increased by \$231,779 primarily due to an increased marketing thrust in economic development. Minor operating expenditures decreased by \$320,617 from FY 2009 mainly due to the reduction in fuel costs. Fleet service charges assessed to departments for repair and maintenance of City vehicles and equipment increased for FY 2010 which is reflected in the \$140,196 rise in repairs and maintenance costs. The City renegotiated its risk insurance policies which provided a savings of \$223,221 in the General Fund. A reduction of \$71,111 is scheduled in professional services, due to a projected decrease in legal services. Other contractual services dropped by \$33,768 from FY 2009 due to a reduction in the amount of services needed to maintain abandoned homes. A decrease of \$39,241 in rentals and leases is anticipated because of a reduction in the number of copiers and printers needed by the departments. By combining resources with a local magazine publication, the City is able to save \$36,255 in printing and binding costs. The remaining savings of \$9,936 is in the Finance Department as a result of implementing the emailing of payroll advices to employees which requires fewer envelopes. Finally, the contingency appropriation for the General Fund is reduced by \$100,000.

In summary, the following major impacts to the budget have been addressed:

Continuation Expenses	Amount
Decreased Salaries and Wages	\$ (1,273,729)
Decreased FICA	(204,150)
Decreased Pension / Retirement Contributions	(66,528)
Decreased Health Insurance Contributions	(304,500)
Decreased Workers' Compensation Costs	(164,296)
Increased Unemployment	71,500
Increased remaining Personal Services	9,000
Decreased Professional Services	(71,111)
Decreased Other Contractual Services	(33,768)
Decreased Communication Services	(74,889)
Increased Postage	14,275
Increased Water, Sewer, and Electricity	60,132
Decreased Rentals and Leases	(39,241)
Decreased Risk Insurance	(223,221)
Increased Repairs and Maintenance	140,196
Decreased Printing and Binding	(46,191)
Increased Other Current Charges	231,779
Decreased Office Supplies	(49,444)
Decreased Minor Operating expenditures	(320,617)
Decreased Books, Publications, Subscriptions	(18,225)
Decreased General Fund Contingency	(100,000)
Balance of Increased Operating Expenditures	14,780
Total	\$ (2,448,248)

DEPARTMENTAL HIGHLIGHTS

The FY 2010 General Fund operating budget includes the following highlights, the details of which are included in each departmental section of the budget. Comparisons to FY 2009 are made with the Adopted Budget, rather than the Amended Budget.

CITY COMMISSION

The City Commission operating expenditures has decreased by \$11,098 (4.58%). This decrease is mainly attributable to professional services which decreased by \$7,450 as a result of lower lobbyist fees. However, reductions in communication services, promotional items, office supplies, and minor operating expenditures provided a \$2,904 cost savings to the department.

The General Fund appropriations of the City Commission decreased by \$26,987 or 6.45%. Personnel expenditures decreased by \$15,889 (9.04%) as a result of the re-negotiated City-wide health insurance premiums; and operating expenditures by \$11,098 (4.58%).

CITY ATTORNEY

The City Attorney's office is considered a charter office as established under Article XV of the North Port City Charter. He or she is appointed by the City Commission and operates under a two (2) year contract. A decrease in litigation services to the City of North Port is anticipated for FY 2010, which is reflected in a reduction of \$200,250 (20.75%) from FY 2009.

CITY CLERK

The City Clerk's budget reflects a decrease of \$15,173 (10.97%) in operating expenditures. Ads and public notices accounts for \$7,200 of the decrease. Additionally, office supplies, training and travel, and other contractual services provide a \$5,245 cost savings.

The General Fund appropriation of the City Clerk decreased by \$41,968 or 5.55%. Personnel expenditures decreased \$26,795 (4.34%), and operating expenditures were reduced \$15,173 (10.97%).

CITY MANAGER

The City Manager is Chief Administrative Officer of the City, reporting directly to the City Commission. The City Manager's department increased operating expenditures \$38,618 (114.83%). The primary contributing factor to the increase is the \$40,000 increase in professional services. In FY 2010, a one-time expenditure for establishing performance measures city-wide is appropriated. Several other cost saving measures were taken and reduced training and travel; printing and binding; and promotional activities.

The General Fund appropriation for the City Manager's budget reflects a \$24,362 or 4.09% increase. Personnel expenditures decreased \$14,256 or 2.54%.

Also under the City Manager's department is Economic Development. The operating budget for Economic Development reflects an increase of \$345,209 (307.86%) which is attributed to an increase in marketing of the City (\$100,000); a planned hotel feasibility study (\$15,000); and a small business revolving loan (\$100,000). Personnel expenditures grew by 58.05% or \$66,091 due to the addition of an Economic Development Coordinator. The General Fund appropriations for Economic Development increased \$411,300 (182.00%).

The Community Outreach division helps to foster inter-relationships among citizens and various organizations within the community and region. The operating budget for this division decreased \$2,320 (2.97%) and the personnel expenditures increased \$2,771 (3.56%) The General Fund budget for Community Outreach increased \$451 or 0.29%.

FINANCE

The Finance Department is responsible for the administrative services provided in the areas of accounting; fixed assets; receivables; payables; purchasing; payroll; budget development and control; investment management and debt service management. The department's operating expenditures have decreased \$123,753 (26.58%) from FY 2009. The most significant decrease of \$34,525 in postage costs due to the reclassification of City-wide postage expense to Non-Departmental. Professional services were reduced \$31,140 due to the completion of the GASB 45 OPEB valuation compliance. Office supplies decreased \$13,949 primarily due to the usage of more electronic media.

Personnel costs were reduced \$89,376 (5.24%) because of departmental re-alignment and a decrease in healthcare insurance costs. Overall, the Finance Department's budget shows a reduction of \$213,129 or 9.81% from FY 2009.

PLANNING, ZONING AND ENGINEERING

The Planning, Zoning and Engineering Department is the result of a restructuring and re-aligning of departments within the City in FY 2009. The department provides: planning services including community development and long-range planning; and engineering services comprised of real estate management; community engineering and development review; capital improvement; environmental and wetland protection; and engineering inspection. The operating budget for the department reflects a reduction of \$113,814 (42.10%) mainly attributable to a \$50,500 decrease in professional services. Other cost savings are realized in repairs and maintenance (\$7,397); office supplies (\$8,405); minor operating costs (\$5,889); and books, publications and subscriptions (\$10,081). Personnel expenditures are reduced by \$573,287 (30.31%) primarily due to the elimination of positions.

The General Fund budget for Planning, Zoning and Engineering decreased \$687,101 or 31.78% for FY 2010.

GENERAL SERVICES

The General Services Department oversees the operations of five divisions: Administration; Information & Technology; Social Services; Human Resources/Risk Management; and Parks and Recreation. The combined savings reduction of the five divisions, in the General Fund, is \$609,000.

Administration: A \$50,969 reduction in personnel costs is mainly attributable to re-aligning a shared position to another department. A decrease of \$200 in office supplies provided additional savings to bring the total budget reduction to \$50,994, or 19.74%.

Information & Technology: The Information & Technology (I & T) Division provides for the technology needs of all the departments within the City. Operating expenditures are scheduled to increase \$233,047, or 54.43% in FY 2010. The division assumed the cost of the City-wide telephone service which was budgeted in Property Maintenance in prior years. This increased I & T budget by \$202,138. Additionally, professional services increased \$5,800 due to Vision Internet Hosting service; and training increased \$17,650 to provide City-wide Sungard training.

Personnel expenditures rose \$17,817 (2.38%) based on projected annual salary and wage increases. The General Fund budget for I & T increased \$144,721, or 10.81%.

Social Services: The Social Services Division increased operating expenditures by \$31,782 (48.61%). The major contributor to the rise in operating costs is a \$65,000 increase in community assistance. Personnel expenditures are scheduled to increase \$10,333 (6.55%) due to the addition of a part-time staff person and projected annual salary and wage increases. The Division's budget reflects an overall increase of \$42,115, or 18.88%.

Human Resources/Risk Management: Human Resources Division reduced operating expenditures \$11,925 or 13.90%. The two major contributors to the decrease are \$8,000 in promotional costs savings and \$3,990 in ads and public notices. Personnel expenditures decreased \$4,380 (1.21%). The General Fund budget for Human Resources/Risk Management decreased \$16,305, or 3.64%.

Parks & Recreation: The Parks & Recreation Division oversees the design and construction of park projects and conducts many major special events. The most significant reduction to the department's budget is in personnel costs. With the restructuring of the department, this included turning over all maintenance of parks and park facilities to the Property Maintenance Department including a reduction in staffing of seven people, Parks & Recreation decreased personnel costs \$435,169 (35.28%). Additionally, costs related to maintenance provided a reduction in operating expenditures of \$251,468. The General Fund budget for Parks and Recreation decreased \$728,537, or 42.24%.

POLICE

The mission of the North Port Police Department is to create partnerships within the community and secure the safety of all residents and visitors. The Police Department operating expenditures reflects a reduction of \$118,817 (8.80%) from FY 2009. The department streamlined community programs to reduce costs \$14,060. Additional savings in technical services, communication services and rentals and leases provided \$19,227 in savings. The most significant decrease is in fuel costs, a savings of \$142,980 and operating supplies, a savings of \$12,540.

The department shows an increase in personnel expenditures due to the new union contract. Personnel costs rose \$436,711 or 4.03% for FY 2010. The General Fund budget for Police reflects an increase of \$317,894, or 2.61%.

EMERGENCY MEDICAL SERVICES

Emergency Medical Services (EMS) is responsible for providing ambulance response including basic and advanced life support treatment to the citizens of North Port. In FY 2010, the Fire Rescue District re-aligned services which led to a reapportioning of the costs between EMS and Fire Rescue District. The most significant reduction in the EMS budget is in personnel costs; a direct result of the reapportioning, for a cost saving of \$1,455,472 (28.75%). The reapportioning also affected the operating expenditures with a decrease of \$90,066. The overall reduction to the EMS budget is \$1,545,538, or 27.56%.

BUILDING – PROPERTY STANDARDS

The Building Department includes the following services: zoning inspections; zoning and plans review; property standards. Due to the decline in construction, the Property Standards Division has re-assigned tasks among its divisions to reduce costs. Through the reassignment process, the division has reduced personnel costs \$178,350 (19.64%). Operating expenditures have decreased \$84,806 (35.06%), primarily attributable to a reduction in other contractual services of \$50,000 which is related to construction maintenance on abandoned homes. Contributing to the overall decrease in operating expenditures, additional savings include: communication services; repairs and maintenance; and minor operating expenditures, with a combined total of \$39,987.

The General Fund budget for Property Standards shows a decrease of \$263,156, or 22.88%.

BUILDING – PROPERTY MAINTENANCE

The Property Maintenance Division provides several services including landscaping services to public areas throughout the city, parks maintenance and upkeep and overseeing regular building maintenance and custodial services. With the transfer of seven employees from Parks and Recreation, the Property Maintenance Division increased personnel costs \$449,904 (46.38%) in conjunction with a decrease of four positions in April, 2009. The division negotiated a new custodial services contract for a savings of approximately \$22,000. However, with the added park maintenance costs, the division's operating expenditures increased \$113,797 (8.25%).

The General Fund budget for Property Maintenance reflects an increase of \$544,201, or 22.60%.

NON-DEPARTMENTAL

The purpose of the Non-Departmental account is to serve as the budgetary division for the General Fund for all non-department specific costs that need to be allocated to all General Fund departments. Ten dollars per pay period payroll deduction for healthcare benefits is reflected in this budget at a decrease of \$72,387. Professional services includes \$114,000 for PFM Asset Management Fees; bank fees of \$93,200; and central cost allocation study of \$12,000. The City impact fee study update is budgeted at \$100,000. City-wide postage of \$48,800 and the lease of a color copier for City Hall at a cost of \$8,600 account for new items to the non-departmental budget. A reduction of: \$223,221 for insurance; \$100,000 decrease in contingency; and \$1,000,000 less in transfers out, are reflected in the \$858,138 reduction in non-departmental expenditures for FY 2010.

GENERAL FUND BUDGET COMPARISONS

The following chart shows the actual revenues and expenditures for the General Fund for Fiscal Years 2006 through 2008; and the adopted for FY 2009 and FY 2010. The chart provides a comparative view of the General Fund for a five year period.

**GENERAL FUND BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Adopted	FY 09-10 Adopted
Revenue					
Taxes	\$ 18,616,094	\$ 20,825,070	\$ 21,475,524	\$ 16,211,319	\$ 14,827,605
Licenses and Permits	4,375,596	343,602	311,352	230,142	86,257
Intergovernmental	4,381,911	4,212,250	4,508,470	5,012,752	3,864,034
Charges for Service	4,141,705	5,409,144	7,458,510	8,052,479	8,109,156
Fines and Forfeits	539,560	446,265	385,531	365,200	237,980
Miscellaneous Income	1,734,960	1,775,705	1,379,065	820,939	545,605
Transfers	1,301,370	1,301,140	1,301,370	1,201,370	1,351,370
Other Sources	-	-	-	4,592,463	4,317,598
Total	\$ 35,091,196	\$ 34,313,176	\$ 36,819,822	\$ 36,486,664	\$ 33,339,605
Expenditures					
Commission	\$ 209,097	\$ 281,420	\$ 348,771	\$ 418,314	\$ 391,327
Legal/City Attorney	605,645	852,480	1,152,662	965,250	765,000
City Clerk	513,739	658,097	677,274	755,864	713,896
City Manager	414,024	646,865	885,138	977,066	1,413,179
Finance	1,089,602	2,049,492	2,130,632	2,172,139	1,959,010
Planning, Zoning and Engineering	2,118,164	2,916,524	2,833,112	2,161,855	1,474,754
General Services	2,258,539	2,885,599	3,859,528	2,267,278	2,386,815
Parks and Recreation	530,309	1,627,395	1,532,465	1,724,612	996,075
Police Department	8,969,072	11,592,087	11,365,126	12,173,000	12,490,894
Emergency Medical Services	4,102,429	4,395,406	4,669,006	5,607,332	4,061,794
Emergency Management	158,017	42,250	48,427	-	-
Building - Property Standards	3,153,902	1,209,696	1,406,975	1,149,915	886,759
Building - Property Maintenance	1,567,640	2,368,331	2,306,366	2,408,058	2,952,259
Non Departmental	1,814,601	4,171,871	7,741,853	3,705,981	2,847,843
Total	\$ 27,504,780	\$ 35,697,513	\$ 40,957,335	\$ 36,486,664	\$ 33,339,605

FUND BALANCE

In FY 2010, there is a projected use of fund balance of \$4,317,598 in the General Fund. A subsidy of \$816,637 is scheduled for the Building-Inspections and Permits special revenue fund. The remaining \$3.5 million is scheduled to maintain a millage rate 0.5889 lower than the rolled-back rate of 3.9289. The following schedule shows the projected fund balance at September 30, 2010. Included in the fund balance report are the following:

- ✓ FY 2009 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2009.
- ✓ Contractual agreements that are re-appropriated from FY 2009.
- ✓ A 20% reserve of operating expenditures for FY 2010 for unanticipated events.

**GENERAL FUND
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$ 22,144,751
08/09 Actual Revenue (Unaudited)	31,692,169
08/09 Actual Expenditures (Unaudited)	(35,520,775)
Projected Fund Balance as of 9/30/09	\$ 18,316,145
08/09 Re-appropriated Projects & Encumbrances	(2,553,648)
Less 20% Staff Recommended Reserve in Operating Funds	(6,667,921)
Projected "Available" Fund Balance Less Reserve at 09/30/09	\$ 9,094,576
Proposed increase (use) of Fund Balance for FY 2010	(4,317,598)
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$ 4,776,978

City Commission

PURPOSE STATEMENT

"To provide policy direction to ensure the City's identified mission."

FUNCTION

To serve as the legislative body for the City of North Port to establish City policies through resolution and ordinance.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Fiscally Responsible

Public Health & Safety

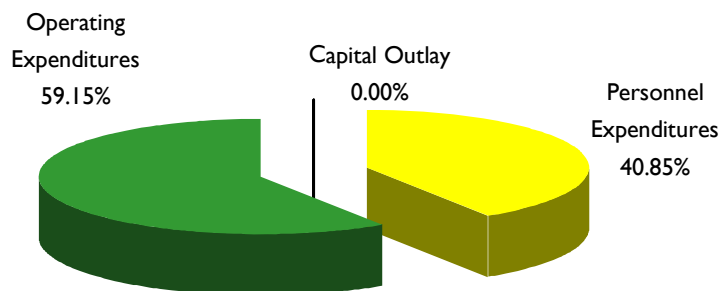
Sustainability

DEPARTMENT MESSAGE

The City Commission, with all legislative powers vested therein, consists of five (5) Commissioners which include a Commission Chair and Vice-Chair. Commission holds the responsibility of establishing overall City policies and setting the tone and direction of local government. This is accomplished by adopting ordinances and resolutions which promote the general welfare of the City and the safety and health of its residents, adopting the annual budget, and by appointing the City Manager, City Clerk and City Attorney.

The City Commission provides direction for the City as it makes decisions that are based on the overall "health, safety and welfare of our residents" as stated in the City's Mission Statement. They encourage residents to attend and participate in the regularly scheduled public meetings to increase public knowledge of municipal services, concerns, responsibilities and accomplishments. As resident awareness and understanding increases, along with improved communications with county and other local government agencies, it helps the City Commission determine the needs and degree of services for the community. The Commission considers the most cost effective manner in which to achieve the highest quality of service, thereby perpetuating the mission of the City. In so doing, the Commission continues to achieve all goals set forth in the City's Comprehensive Plan.

**City Commission
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 79,325	\$ 136,278	\$ 153,259	\$ 175,745	\$ 159,856
Operating Expenditures	129,772	145,142	195,512	242,569	231,471
Capital Expenditures	0	0	0	0	0
Total Commission	\$ 209,097	\$ 281,420	\$ 348,771	\$ 418,314	\$ 391,327
Positions	5	5	5	5	5

STAFFING-AUTHORIZED POSITIONS

Commissioner	5.00
<i>Total</i>	5.00

2009-2010 BROAD GOALS & OBJECTIVES

- Establish City policies based on community goals and values.

Meet regularly, conduct workshops on significant issues, decide on policy and adopt supporting legislation.
Reduce the tax burden on the citizens of North Port while maintaining the same level of service

- ✓ With a 22% decrease in the City’s assessed taxable value; the adopted millage rate of 3.3400 will continue to provide a tax savings to the majority of the taxpayers in the City.

- Create policies that ensure the health, safety and welfare of the residents.

Provide a stimulus for economic development while proceeding with City projects that provide for the health, safety and welfare of our residents.

- ✓ Maintaining the impact fee rates from December, 2007 for all categories except Parks.
- ✓ Continuing much needed capital projects including the widening improvements on Sumter Boulevard and the construction of Fire Station #84.

- Ensure that community services are provided equitably to enhance the quality of life of the residents.

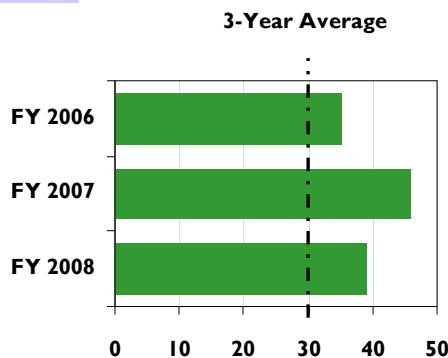
Continue the established City initiatives that provide for an aesthetically pleasing, environmentally-friendly community that is both sustainable and viable.

Maintain a presence on boards with organizations that liaise with County, State or Federal decision makers.

PERFORMANCE MEASURES

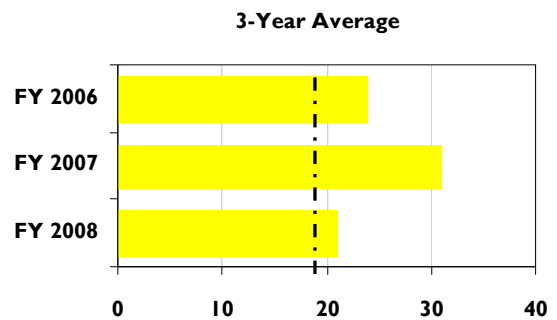
ORDINANCES ADOPTED

WORKLOAD



WORKSHOPS CONDUCTED

WORKLOAD



EXPENDITURE DETAIL

DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 64,260	\$ 115,414	\$ 127,200	\$ 127,267	\$ 133,500
Employee Benefits	15,065	20,864	26,059	48,478	26,356
Personnel Expenditures	79,325	136,278	153,259	175,745	159,856
Professional/Contracted Services	66,010	79,074	126,126	158,025	150,575
Current Operating Charges	32,821	33,272	32,802	44,519	39,375
Operating Supplies	30,941	32,796	36,584	40,025	41,521
Operating Expenditures	129,772	145,142	195,512	242,569	231,471
Capital Expenditures	0	0	0	0	0
TOTALS	\$ 209,097	\$ 281,420	\$ 348,771	\$ 418,314	\$ 391,327

PRIOR YEAR HIGHLIGHTS

- Establish City policies based on community goals and values.

To reduce the tax burden on the citizens of North Port while maintaining the same level of service.

- ✓ Implemented a Code Enforcement Lien Amnesty Program.
- ✓ Approved Ordinance 2009-10 – Local Bidders’ Preference to further define “local businesses”.
- ✓ Worked with MPO and other Regional Committees to establish a higher priority level for North Port capital projects.
- ✓ Maintained the millage rate from the previous year.

- Create policies that ensure the health, safety and welfare of the residents.

Provide a stimulus for economic development while proceeding with City projects that provide for the health, safety and welfare of our residents.

- ✓ Maintained the impact fee rates from December, 2007 for all categories except Parks.
- ✓ Continued much needed capital projects including the widening improvements on Sumter Boulevard and the construction of Fire Station #84.
- ✓ Approved the establishment of a Small Business Revolving Loan to assist new small businesses
- ✓ Endorsed the recommendations of the Business & Economic Development Advisory Board regarding the City’s development review process.

- Ensure that community services are provided equitably to enhance the quality of life of the residents.

Continue the established City initiatives that provide for an aesthetically pleasing, environmentally-friendly community that is both sustainable and viable.

- ✓ Maintained a presence on boards with organizations that liaise with County, State or Federal decision makers.
- ✓ Continued the “Green City” initiatives.
- ✓ Approved the City’s Comprehensive Plan update.
- ✓ Unified Land Development Code (ULDC) continued through the process of public workshops

City Attorney

PURPOSE STATEMENT

"To provide legal services needed to accomplish the City's goals."

FUNCTION

To represent the City as legal advisor and counsel for all departments in matters relating to official duties.

CITY GOALS LINK

Customer Service

Fiscally Responsible

Sustainability

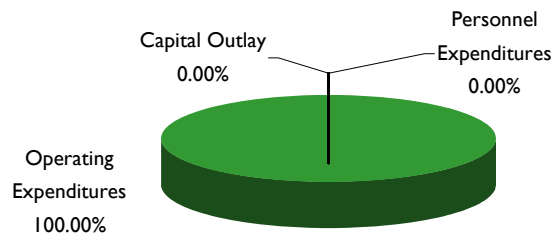
DEPARTMENT MESSAGE

The City Attorney is responsible for representing the City; acting as legal advisor and counsel for all departments and all of its officers in matters relating to official duties. In addition, the City Attorney prepares and reviews all contracts, bonds and all other legal and official instruments of the City, endorsing each with his approval as to form and correctness. The City Attorney's Office also provides the majority of litigation services to the City of North Port including labor relations, debt collection, foreclosure defense and other legal challenges filed against the City.

As established under Article XV of the North Port City Charter, the City Attorney's office is considered a charter office appointed by the City Commission. Presently, the City Attorney operates under a two (2) year Contract, which expires August 31, 2011.

Budgetary requests are based upon contractual requirements, historical trends and anticipated legal matters which may arise during the coming budget year. The FY 2010 budget relies primarily upon historical trends including the percentage the legal budget relates to the overall City budget and actual expenditures for FY 2009.

**City Attorney
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Expenditures	605,645	852,480	1,152,662	965,250	765,000
Capital Expenditures	0	0	0	0	0
Total City Attorney	\$ 605,645	\$ 852,480	\$ 1,152,662	\$ 965,250	\$ 765,000
Positions	N/A	N/A	N/A	N/A	N/A

STAFFING-AUTHORIZED POSITIONS

Charter Position	0.00
<i>Total</i>	<i>0.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

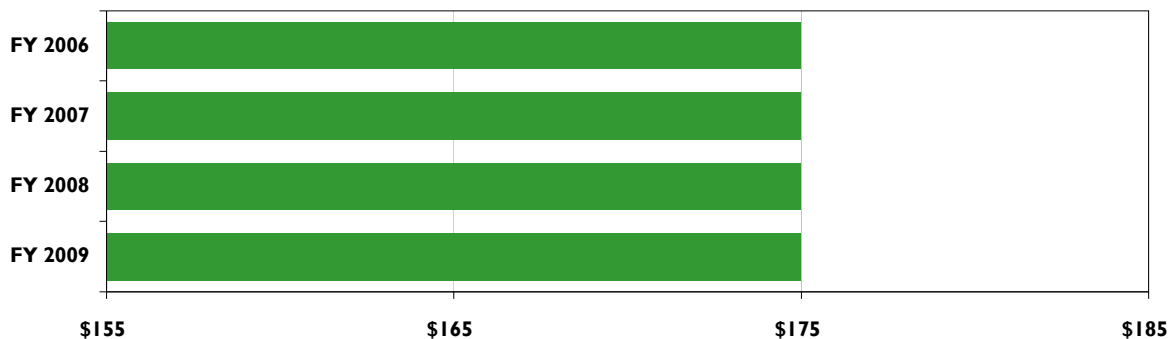
- Provide representation for the City in legal matters.
 - To provide a review of City legal and official documents.
 - ✓ Respond to all legal work requests.
 - ✓ Assist with the in-house legal cost study.
 - ✓ Find greater efficiencies and cost saving measures to reduce the expenditure of funds.

- Provide communication on City legal issues.
 - To provide legal advice and counsel to the City Commission and all departments.
 - ✓ Attend management team meetings to provide greater coordination and efficiency in legal work.
 - ✓ Send Commission a monthly statement showing all work done for the month under the retainer.
 - ✓ Meet with Commissioners more frequently to address issues and concerns.

- Ensure the City remains within legal boundaries to promote community values.
 - To provide interpretation of statutes and codes to the City Commission and all departments.
 - ✓ Complete remaining code enforcement and other pending litigation cases.
 - ✓ Re-negotiated contract with the City with a reduced hourly rate from \$175/hour to \$160/hour.

PERFORMANCE MEASURES

HOURLY COMPENSATION RATE



EXPENDITURE DETAIL

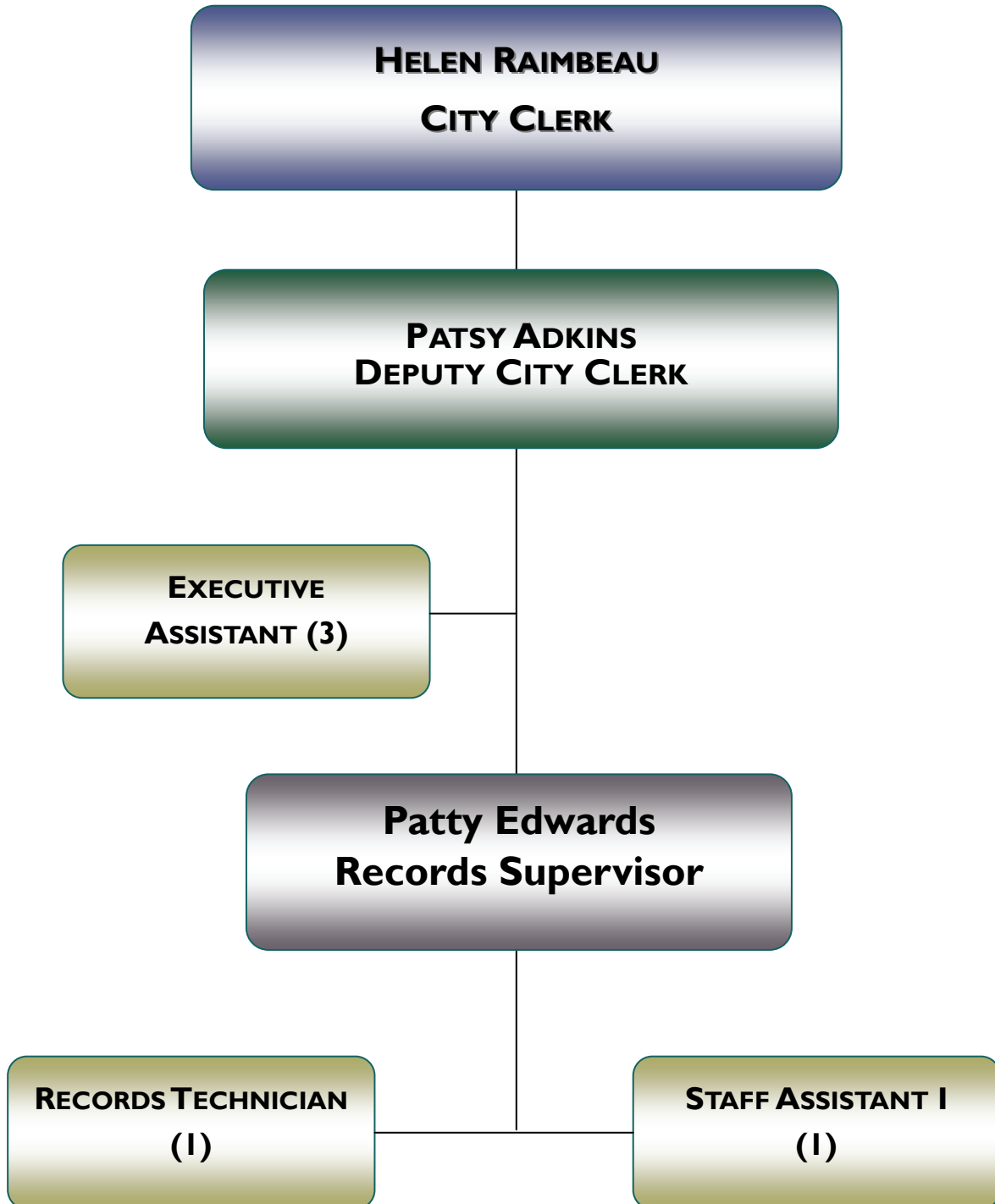
DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Employee Benefits	0	0	0	0	0
Personnel Expenditures	0	0	0	0	0
Professional/Contracted Services	605,645	851,496	1,150,447	964,500	765,000
Current Operating Charges	0	0	0	300	0
Operating Supplies	0	984	2,215	450	0
Operating Expenditures	605,645	852,480	1,152,662	965,250	765,000
Capital Expenditures	0	0	0	0	0
TOTALS	\$ 605,645	\$ 852,480	\$ 1,152,662	\$ 965,250	\$ 765,000

PRIOR YEAR HIGHLIGHTS

- Provide representation for the City in legal matters.
 - To provide a review of City legal and official documents
 - ✓ Provided a legal review of the Unified Land Development Code update
 - ✓ Represented the City in union contract negotiations with the Firefighter and Police unions
- Provide communications on City legal matters.
 - To provide legal advice and counsel to the City Commission and all departments.
 - ✓ Prepared and sent a detailed quarterly report to Commission and management on status of legal work.
 - ✓ Attended management team meetings to provide greater coordination and efficiency in legal work.
- Ensure the City remains within legal boundaries to promote community values.
 - To provide interpretation of statutes and codes to the City Commission and all departments.
 - ✓ Resolved over half of the pending code enforcement lien cases through the Commission initiated amnesty program.
 - ✓ Prevailed in the West Villages Improvement District challenge of non- ad valorem assessments.
 - ✓ Drafted the Local Preference Amendments to the City procurement code.
 - ✓ Drafted the revisions to the City Impact Fee ordinance.



CITY CLERK



City Clerk

PURPOSE STATEMENT

"To serve as the custodian of all official City records"

FUNCTION

To serve as the election official of the City, maintain and provide public records, liaising with Boards and Committees and communicating through legal advertisements and public records.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Fiscally Responsible

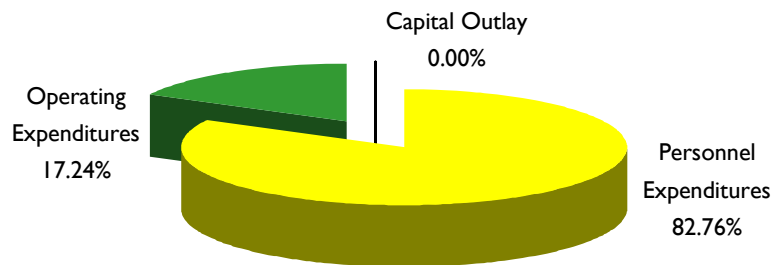
DEPARTMENT MESSAGE

The City Clerk's office realizes that citizens are the heart of the community and strives to be value driven; dedicated to responsive, respectful and courteous customer service.

Primary duties include: recording the official minutes and actions of the City Commission; preparing meeting agendas as well as recording official minutes of all boards and committees; processing, recording, filing and advertising ordinances, resolutions and notices; performing liaison work between the public and City Commission as directed; and making recommendations concerning the records of governmental and proprietary functions of the City. The City Clerk's office also prepares and maintains the records index system; oversees records management, retention and destruction in accordance with state regulations; maintains and updates City code; prepares and maintains custody of all City records and files; coordinates code enforcement administrative functions in preparation for each Code Enforcement Board meeting; and maintains receipt of service and legal documents.

The City Clerk serves as the election official of the City authenticating documents; attesting instruments on behalf of the City; administering oaths and counter-signing warrants for payments to the City; providing records upon request; greeting visitors and providing customer service to visitors who enter the main entrance into City Hall.

**City Clerk
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 412,971	\$564,183	\$ 575,056	\$ 617,610	\$ 590,815
Operating Expenditures	93,562	93,914	102,218	138,254	123,081
Capital Expenditures	7,206	0	0	0	0
Total City Clerk	\$ 513,739	\$658,097	\$ 677,274	\$ 755,864	\$ 713,896
Positions	10	10	9	9	8

STAFFING-AUTHORIZED POSITIONS

City Clerk	1.00
Deputy City Clerk	1.00
Records Supervisor	1.00
Executive Assistant	3.00
Records Technician	1.00
Staff Assistant I	1.00
<i>Total</i>	<i>8.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Provide a link between citizens and government through the dissemination of information.

To provide convenient access to all recorded documents and instruments pertaining to the City.

- ✓ Replacing subscription of hardcopies of newspapers with e-copies.
- ✓ Placing articles on the shared drive to be accessible to all departments.
- ✓ Update the Clerk's department website to make available more information to the public.

- Ensure the preservation, protection, access and integrity of public records.

To record, preserve and safeguard all official documents of the City.

- ✓ Continue to scan archived documents to provide easier access and greater protection of the documents..
- ✓ Provide backup materials for board and committee meetings on a flash drive to preserve documents from damage.

- Provide oversight of records management and retention in accordance with State regulations.

To remain current on all State laws and public records retention.

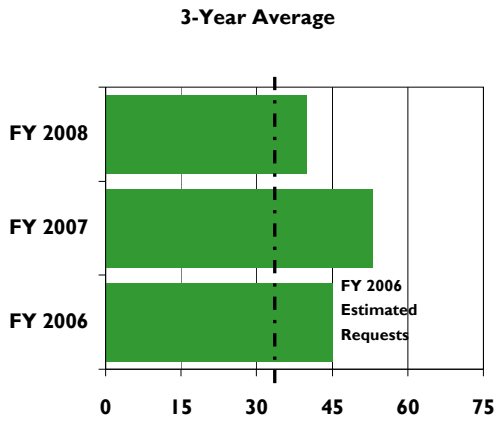
- ✓ Attend conferences and take an active part in the Florida Association of City Clerks
- ✓ Continue training and education for the Deputy City Clerk to receive the MMC designation
- ✓ Records supervisor and technician to attend conferences and seminars relating to records management and retention.

The office of City Clerk is one of the oldest public servant positions dating back to ancient Greece.

PERFORMANCE MEASURES

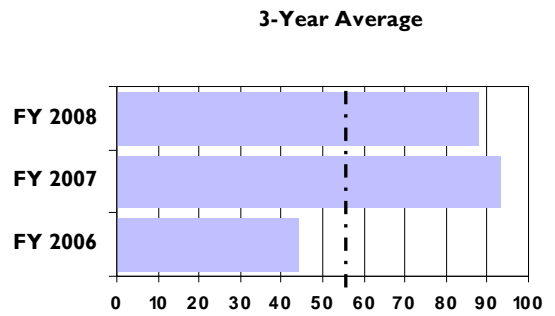
PUBLIC RECORDS REQUESTS

WORKLOAD



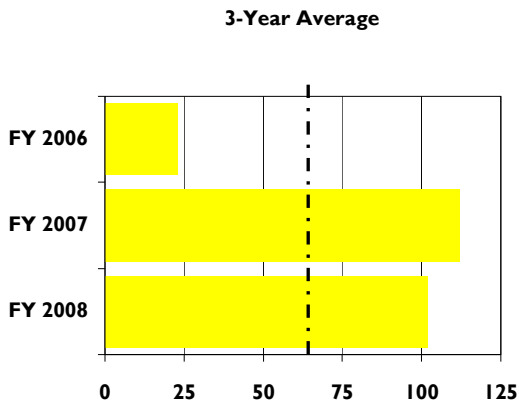
NUMBER OF ADVERTISEMENTS PREPARED

WORKLOAD



NUMBER OF RECORDED DOCUMENTS

WORKLOAD



50TH ANNIVERSARY HIGHLIGHT



City Commission & City Clerk 50th Anniversary Parade Float

EXPENDITURE DETAIL

DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 311,308	\$ 434,529	\$ 440,438	\$ 468,040	\$ 455,761
Employee Benefits	101,663	129,655	134,619	149,570	135,054
Personnel Expenditures	412,971	564,183	575,056	617,610	590,815
Professional/Contracted Services	34,061	16,681	16,618	43,820	43,410
Current Operating Charges	35,539	60,349	73,790	83,879	72,120
Operating Supplies	23,962	16,884	11,810	10,555	7,551
Operating Expenditures	93,562	93,914	102,218	138,254	123,081
Capital Expenditures	7,206	0	0	0	0
TOTALS	\$ 513,739	\$ 658,097	\$ 677,274	\$ 755,864	\$ 713,896

PRIOR YEAR HIGHLIGHTS

- Provide a link between citizens and government through the dissemination of information.

To provide convenient access to all recorded documents and instruments pertaining to the City.

- ✓ Granicus Streaming Media Archive was placed on the City website allowing citizens to view live meetings.
- ✓ Implemented a fully electronic agenda packet and action reports.
- ✓ Provided access to various other reports and information to departments on the City's shared drive.
- ✓ Improved the ability of departments to access information to citizens upon request.

- Ensure the preservation, protection, access and integrity of public records.

To record, preserve and safeguard all official documents of the City.

- ✓ Completed scanning of prior year minutes allowing for easier and quicker access to these documents.
- ✓ Improved the protection and integrity of public records through the scanning of prior years' documents.
- ✓ Backup materials for staff development review meetings are now scanned in order to provide information more readily to developers while protecting the integrity of public records.

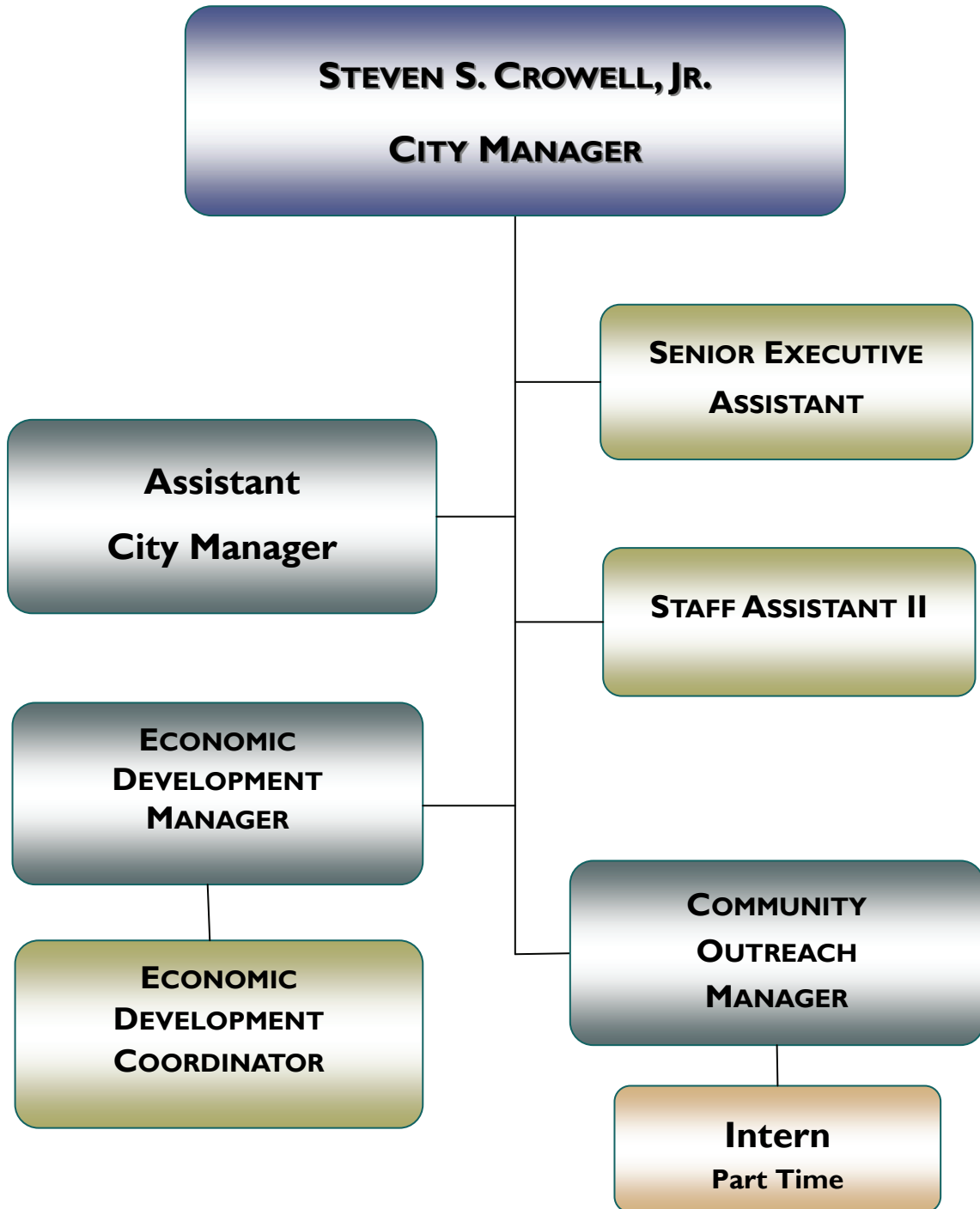
- Provide oversight of records management and retention in accordance with State regulations.

To remain current on all State laws and public records retention.

- ✓ City Clerk received the designation of Master Municipal Clerk (MMC).
- ✓ Deputy City Clerk received the designation of Certified Municipal Clerk (CMC).
- ✓ Records supervisor and technician attended seminars and classes to fulfill State required annual training.



CITY MANAGER



City Manager

PURPOSE STATEMENT

“To provide management and guidance of the City in order to accomplish Commission adopted policies.”

FUNCTION

Ensure efficient operation of departments in carrying out Commission directives.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Fiscally Responsible

Public Health & Safety

Sustainability

DEPARTMENT MESSAGE

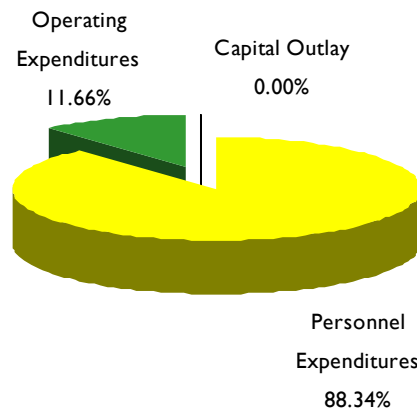
The City Manager is the Chief Administrative Officer of the City, reporting directly to the City Commission. In accordance with the City Charter, the City Manager is responsible for the proper administration and management of all matters of the City.

The City Manager provides management and guidance of the City in order to accomplish Commission adopted policies and goals. Through ongoing communication, strategic planning, and keeping a pulse on economic development, citizens’ concerns and employee relations, the City Manager effectively implements the directions mandated by the City Commission. He encourages staff toward effective and efficient customer service.

The City Manager’s office provides an array of services and programs to the organization and community. The ongoing challenge is to maintain quality customer service. The City Manager’s office expects that customers’ questions are answered accurately and completely by all City departments. All employees are empowered to solve a customer’s problem within the context of the City’s values. Staff in the City Manager’s office often serves as liaisons between other departments and the customer in facilitating resolutions to problems and/or concerns.

The City Manager’s office oversees the Economic Development and Community Outreach divisions of the City.

**City Manager
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 245,263	\$499,397	\$ 581,440	\$ 561,614	\$ 547,358
Operating Expenditures	66,662	59,037	132,229	33,631	72,249
Capital Expenditures	0	0	0	0	0
Total City Manager	\$ 311,925	\$558,434	\$ 713,669	\$ 595,245	\$ 619,607
Positions	2	4	5	4	4

STAFFING-AUTHORIZED POSITIONS

City Manager	1.00
Assistant City Manager	1.00
Senior Executive Assistant	1.00
Staff Assistant II	1.00
<i>Total</i>	<i>4.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Continue to ensure that Commission direction and policies are implemented.

To provide clear direction, leadership and strategic management necessary to accomplish Commission policies.

- ✓ Launch the Branding initiative recommendations to begin City recognition.
- ✓ Increase Economic Development programs to foster business retention and growth, especially in the target industries.

- Continue to provide guidance to improve customer service for our citizens.

To increase and protect existing City resources in order to better meet the changing needs and expectations of residents.

- ✓ Increase feedback through various public forums and the use of a variety of communications media.
- ✓ Continue to seek and develop innovative programs to engage citizens to enrich the quality of life within the community.

- Continue to develop and recommend alternative solutions to community problems for Commission consideration.

To continue to meet operating demands with anticipated reductions in operating revenue.

- ✓ Continue to seek alternative financing programs.
- ✓ Develop increased private/public and inter-local governmental partnerships.

- Continue the planning and development of new programs to meet future needs of the City.

To develop new initiatives in response to state and local legislative action.

- ✓ Present for approval and implementation an updated and revised Unified Land Development Code (ULDC).

**50TH ANNIVERSARY HIGHLIGHT**

City Manager, Steven Crowell, Jr. in the City's 50th Anniversary Parade.

EXPENDITURE DETAIL

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DESCRIPTION	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 179,488	\$ 385,669	\$ 446,010	\$ 419,052	\$ 419,839
Employee Benefits	65,775	113,728	135,430	142,562	127,519
Personnel Expenditures	245,263	499,397	581,440	561,614	547,358
Professional/Contracted Services	11,341	38,450	94,435	6,000	46,000
Current Operating Charges	48,585	12,284	18,830	18,291	16,838
Operating Supplies	6,736	8,303	18,964	9,340	9,411
Operating Expenditures	66,662	59,037	132,229	33,631	72,249
Capital Expenditures	0	0	0	0	0
TOTALS	\$ 311,925	\$ 558,434	\$ 713,669	\$ 595,245	\$ 619,607

PRIOR YEAR HIGHLIGHTS

- Continue to ensure that Commission direction and policies are implemented..
 - To provide clear direction, leadership and strategic management necessary to accomplish Commission policies.
 - ✓ Initiated the Branding project to better define and identify the City of North Port to improve economic development.
 - ✓ Supported the Business and Economic Development Advisory Board's Strategic Economic Development Plan.
- Continue to provide guidance to improve customer service for our citizens.
 - To increase and protect existing City resources in order to better meet the changing needs and expectations of residents.
 - ✓ Developed Customer Bill of Rights
 - ✓ Provided customer follow up
 - ✓ Improved the Staff Development Review process (formerly the DRC)
- Continue to develop and recommend alternative solutions to community problems for Commission consideration.
 - To continue to meet operating demands with anticipated reductions in operating revenues.
 - ✓ Encouraged job combining and cross utilization of personnel to address necessary reductions in force.
 - ✓ Sought to develop private/public partnerships where appropriate.
- Continue the planning and development of new programs to meet future needs of the City.
 - To develop new initiatives in response to state and local legislative action.
 - ✓ Received State approval of the City's Comprehensive Plan
 - ✓ Revised the Staff Review Committee to expedite development reviews.
 - ✓ Restructured the Planning, Zoning & Engineering Department to respond to changes in the economic climate.

Economic Development

PURPOSE STATEMENT

“To attract and retain business and industry in order to provide job diversification to meet the community goals”

FUNCTION

To provide management and guidance in implementing the strategies adopted within the economic development plan.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Sustainability

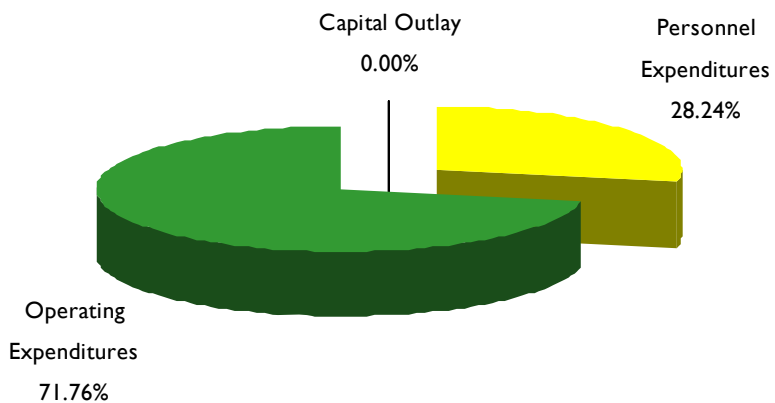
DEPARTMENT MESSAGE

The Economic Development Manager is responsible for implementing the goals and objectives of the City’s Economic Development Strategic Plan and for managing projects and activities that lead to the attraction of new businesses, jobs and development.

The Economic Development manager provides management and guidance in implementing the strategies adopted within the Economic Development Plan. Through ongoing projects and activities that lead to attracting new businesses, jobs and commercial development, the Economic Development Manager effectively implements the economic development strategies.

The Business and Economic Development Strategic Plan for the City of North Port was adopted early in FY 2008. The stated mission of the strategic plan is “to develop a proactive program to facilitate the location and expansion of quality businesses and community assets; to attract above average wage jobs and lifestyle choices for North Port residents; and to work closely with the Economic Development Corporation of Sarasota County to promote North Port as a business destination; and to ensure community development activities support business growth and prosperity, promote a strong economy and follow the business and economic development plan.”

**City Manager - Economic Development
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 31,457	\$ 167	\$ 77,741	\$ 113,859	\$ 179,950
Operating Expenditures	70,642	88,264	93,728	112,133	457,342
Capital Expenditures	0	0	0	0	0
Total Economic Dev.	\$ 102,099	\$88,431	\$ 171,469	\$ 225,992	\$ 637,292
Positions	1	1	1	1	2

STAFFING-AUTHORIZED POSITIONS

Economic Development Manager	1.00
Economic Development Coordinator	1.00
<i>Total</i>	<i>2.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

➤ Promote economically sustainable development.

To increase quality business and economic development activity while ensuring the competitiveness of the City's business climate.

- ✓ Identify and recruit certain "target industries".
- ✓ Pursue attraction of a higher education institution in the City.
- ✓ Implement the City's branding campaign.
- ✓ Develop activities to promote the City's assets to developers and real estate professionals.

➤ Help to create a fiscally stable economy to improve the quality of life.

To offer competitive business parks and sites to attract quality business locations and expansions.

- ✓ Market primary development sites to attract needed uses and services.
- ✓ Focus recruitment efforts on industries where job growth is projected.
- ✓ Pursue public/private partnerships as a means to expedite development opportunities.
- ✓ Explore land banking as a strategy to acquire and control key development sites in the City.

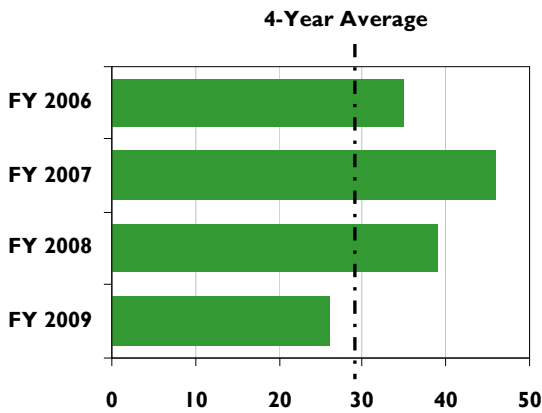
➤ Promote community values and goals.

To create quality jobs and lifestyle choices for current and future residents.

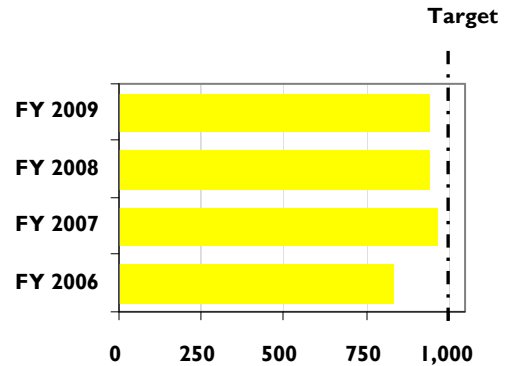
- ✓ Recruit new businesses that fulfill a community need and provide job opportunities for North Port residents.
- ✓ Pursue development of projects that offer "live, work, play" design features.
- ✓ Promote the economic development benefit of North Port's natural environmental assets.
- ✓ Nurture the expansion of existing businesses as a means to create job growth.

PERFORMANCE MEASURES

BUSINESS LICENSES BY CATEGORY



OCCUPATIONAL LICENSING – FOUR YEAR TREND



EXPENDITURE DETAIL

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DESCRIPTION	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 24,273	\$ 0	\$ 63,522	\$ 91,587	\$ 158,489
Employee Benefits	7,184	167	14,219	22,272	21,461
Personnel Expenditures	31,457	167	77,741	113,859	179,950
Professional/Contracted Services	10,082	29,619	12,664	3,300	137,971
Current Operating Charges	22,711	17,123	30,604	52,463	260,735
Operating Supplies	37,849	41,522	50,460	56,370	58,636
Operating Expenditures	70,642	88,264	93,728	112,133	457,342
Capital Expenditures	0	0	0	0	0
TOTALS	\$ 102,099	\$ 88,431	\$ 171,469	\$ 225,992	\$ 637,292

PRIOR YEAR HIGHLIGHTS

➤ Promote economically sustainable development.

To increase quality business and economic development activity while ensuring the competitiveness of the City's business climate.

- ✓ Established a small business assistance program to nurture existing businesses and encourage the growth of new companies.
- ✓ Developed incentives to attract new businesses and new development.
- ✓ Developed a business retention survey to assess the needs and challenges of existing businesses.
- ✓ Reduced impact fees and created a local preference for the award of City bids and contracts.

➤ Help to create a fiscally stable economy to improve the quality of life.

To offer competitive business parks and sites to attract quality business locations and expansions.

- ✓ Identified the City's primary assets and amenities.
- ✓ Developed, in concert with I & T and PZ & E, an *Economic Development Interactive Web Map* to provide site information, demographic and market data to business and developer prospects.
- ✓ Coordinated with Economic Development Committee (EDC), developers, real estate brokers and property owners to market available sites and buildings locally, regionally and nationally.
- ✓ Participated in *Regional Jobs Summit* to promote the City's role in regional economic development.

➤ Promote community values and goals.

To create quality jobs and lifestyle choices for current and future residents.

- ✓ Promoted the preservation and redevelopment of Warm Mineral Springs as an important community asset.
- ✓ Pursued education and health care facilities to develop in the City.



New Gateway Sign on Toledo Blade Boulevard – September, 2009

Community Outreach

PURPOSE STATEMENT

“To help foster inter-relationships among citizens and various organizations within the community and region.”

FUNCTION

To provide management and guidance in strengthening a stronger sense of community among the City’s constituents.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

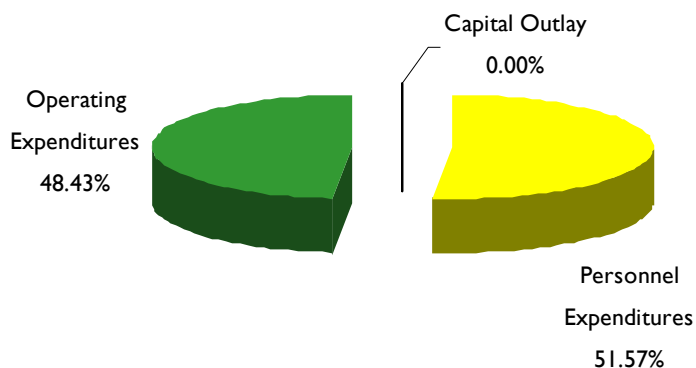
Sustainability

DEPARTMENT MESSAGE

The Community Outreach Manager is responsible for fostering a stronger sense of community among North Port’s residents, business owners and other customers. Division duties include producing the City’s quarterly and monthly newsletters and the City’s monthly television show; ensuring good relations with media representatives as well as consistent, timely and accurate releases of information; designing and publishing various brochures, flyers, fact sheets and public presentations; reviewing and editing content that appears on the City’s website and coordinating online news announcements as appropriate; serving as project coordinator for community events; working with community groups and organizations to foster partnerships; acting as the City’s lobbyist liaison for staff; ensuring any other work assigned is completed in a timely manner.

The Community Outreach Manager provides management and guidance in strengthening a stronger sense of community among the City’s constituents. Through various publications and outreach activities, the Community Outreach Division effectively communicates the City’s desire to connect residents with their community.

**City Manager - Community Outreach
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 0	\$ 0	\$ 0	\$ 77,824	\$ 80,595
Operating Expenditures	0	0	0	78,005	75,685
Capital Expenditures	0	0	0	0	0
Total Community Outreach	\$ 0	\$ 0	\$ 0	\$ 155,829	\$ 156,280
Positions	0	0	0	2	2

STAFFING-AUTHORIZED POSITIONS

Community Outreach Manager	1.00
Intern (Part time)	1.00
<i>Total</i>	<i>2.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Create an environment to help promote a physically and socially connected community.

To provide a forum for open, accurate, consistent and accessible government information, resources and relationships.

- ✓ Increase the City's web exposure and further develop new partnerships with Sarasota County School District's education channel.
- ✓ Expand the opportunities for video, both on television and online, and for more publications.
- ✓ Continue to enforce the City's brand position through the City departments and into the community.

- Foster community values.

To explore other methods of outreach to improve interaction with the community.

- ✓ Launch an electronic newsletter, utilize tools such as Twitter, and create photo slide shows tying to stories, post audio interviews.
- ✓ Increase programming, commercials with the creation of interactive web Public Service Announcements (PSA).

- Encourage sustainability through the communication of community values and goals.

To create a strategic and coordinated communication to the public.

- ✓ Enhance the City's quarterly newsletter.
- ✓ Continue to work closely with *Visit Florida* to become a high level partner.
- ✓ Expand outreach to county visitor bureaus and circulation of marketing materials to hotels and other tourism organizations.



City employees are prepared to greet our guests at the third Annual Halloween Party at City Hall. Over 2,000 children attended the event.

EXPENDITURE DETAIL

DESCRIPTION	FY 2006		FY 2007		FY 2008		FY 2009		FY 2010	
		<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		<u>Adopted</u>		<u>Adopted</u>
Salaries & Wages	\$	0	\$	0	\$	0	\$	60,566	\$	64,377
Employee Benefits		0		0		0		17,258		16,218
Personnel Expenditures		0		0		0		77,824		80,595
Professional/Contracted Services		0		0		0		6,400		12,400
Current Operating Charges		0		0		0		70,015		59,695
Operating Supplies		0		0		0		1,590		3,590
Operating Expenditures		0		0		0		78,005		75,685
Capital Expenditures		0		0		0		0		0
TOTALS	\$	0	\$	0	\$	0	\$	155,829	\$	156,280

PRIOR YEAR HIGHLIGHTS

- Create an environment to help promote a physically and socially connected community.

To provide a forum for open, accurate, consistent and accessible local government information, resources and relationships.

- ✓ Enhanced the use of streaming video to reach more residents.
- ✓ Continued to grow the North Port Newcomer Day program including partnering with the Library and North Port Area Chamber of Commerce.
- ✓ Pro-active approach to connected with local organizations such as North Port Connects, North Port CHAT, Vision North Port and North Port Young Professionals.
- ✓ Led the brand development initiative through the various phases.

- Foster community values.

To explore other methods of outreach to improve interaction with the community.

- ✓ Prepared the launching of the use of Flickr, an online social media photo sharing website, to assist in driving traffic to the City's website.
- ✓ Began developing a partnership with the Sarasota County School District's education channel to air the City's shows on their station and to launch a second program of the regularly scheduled investors meeting.

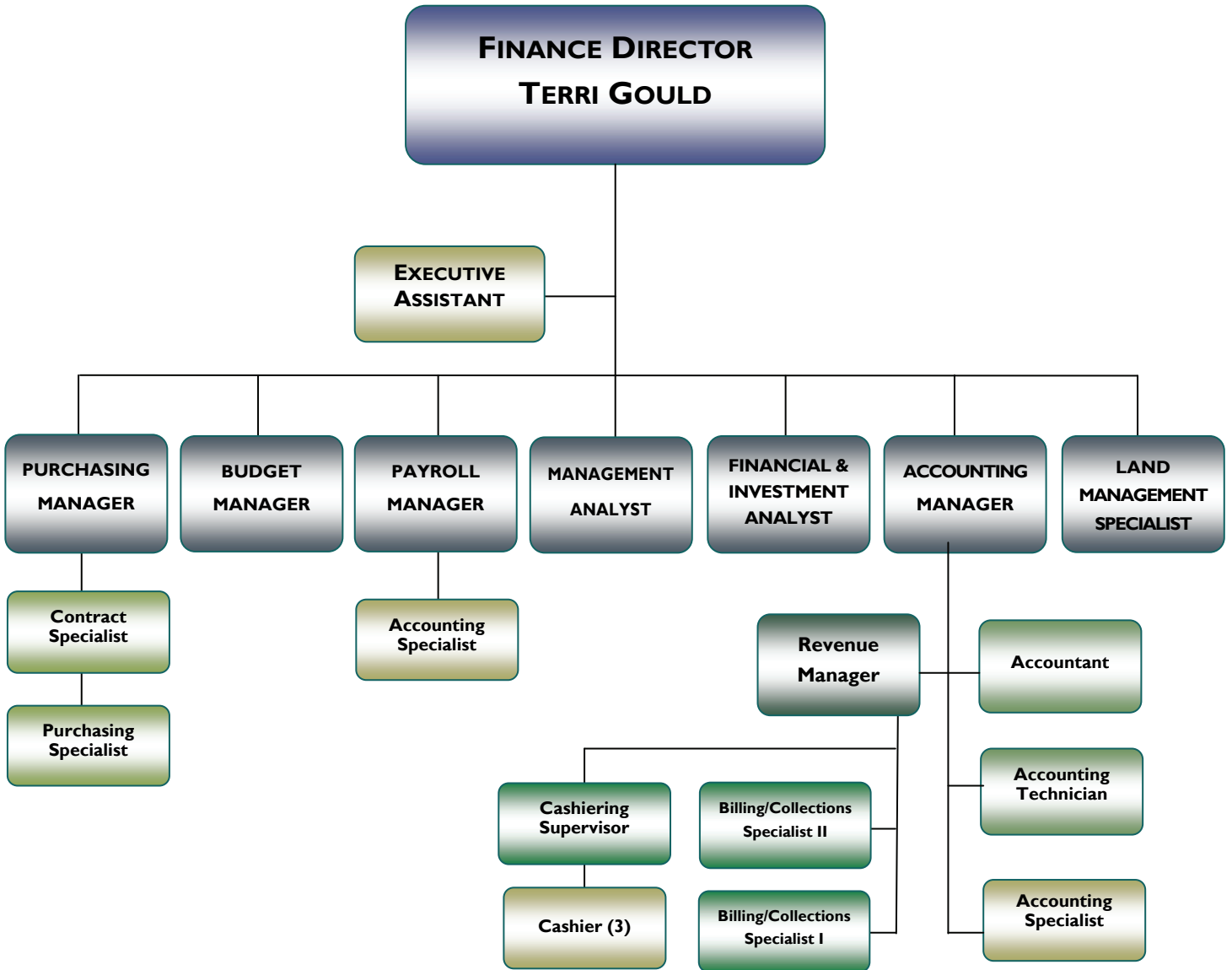
- Encourage sustainability through the communications of community values and goals.

To create a strategic and coordinated communication to the public.

- ✓ Provided audio files, photo slideshows and more to complement the City's quarterly publication.
- ✓ Continued to work with various organizations throughout the community to improve overall communication efforts.



FINANCE DEPARTMENT



Finance

PURPOSE STATEMENT

“To assure the availability of funds to accomplish the City’s goals.”

FUNCTION

To provide the administrative leadership and management services relating to budgeting, accounting, payroll, procurement and cash management and billing.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Fiscally Responsible

Sustainability

DEPARTMENT MESSAGE

The Finance Department assures the availability of funds by providing accurate reporting of revenues and expenditures to ensure funding is available to achieve each goal set forth by the City’s Comprehensive Plan. By accurately showing the funds available to each department, this department aids in accomplishing the “health, safety and welfare of our residents” which is the core value of the City’s mission statement.

Consisting of 22 employees, the City of North Port Finance Department is responsible for the administrative services provided in the areas of long-range financial planning and budgeting, budget development and control, investment and cash management, debt issuance and management, financial reporting, accounting, fixed assets, receivables, payables, purchasing and payroll. Annually, the Finance Department prepares the Comprehensive Annual Financial Report (CAFR). The CAFR reports the City’s actual financial status through an independent audit done each year. Another key responsibility of the department is the development and oversight of the City’s \$114,000,000 budget.

The Finance Department is composed of three divisions: fiscal planning (budget), accounting and fiscal operations which includes purchasing and cashing. The Finance Department manages all bank relationships and cash for the City in order to ensure the prudent and safe investment of financial assets, maximize interest income and fund financial obligations.

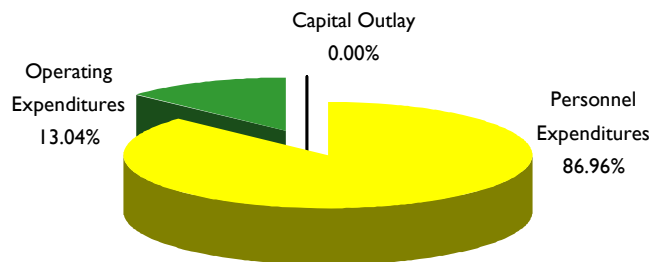
The department provides technical accounting oversight and guidance to the City to ensure that Generally Accepted Accounting Principles, legal requirements, and City policies and procedures are consistently applied; to maintain integrity of the City’s accounting records used by the public, commission and management; and to fully satisfy all reporting requirements.

The Finance Department oversees the preparation and administration of the City’s budget (financial plan) in a manner that ensures efficient and effective use of taxpayer dollars. The budget division reviews all departmental budget submissions to insure adherence to adopted budget assumptions and accounting of budget appropriations.

The department provides purchasing services to ensure procurement of specified goods recommending the best possible combination of price, quality, and timeliness consistent with prevailing economic conditions while maintaining compliance and fair and equitable processes.

The Finance Department bills and collects for Utility services while providing outstanding customer service, in order to maximize utility revenue with accountability and stable fees by maintaining lower delinquency rates.

**Finance
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 857,466	\$1,540,815	\$ 1,631,033	\$ 1,706,626	\$ 1,617,250
Operating Expenditures	223,841	480,261	394,247	465,513	341,760
Capital Expenditures	8,295	28,416	105,352	0	0
Total Finance	\$ 1,089,602	\$2,049,492	\$ 2,130,632	\$ 2,172,139	\$ 1,959,010
Positions	18	25	25	22	22

STAFFING-AUTHORIZED POSITIONS

Finance Director	1.00
Accounting Manager	1.00
Budget Manager	1.00
Financial & Investment Analyst	1.00
Management Analyst	1.00
Payroll Manager	1.00
Accountant	1.00
Land Management Specialist	1.00
Accounting Technician	1.00
Executive Assistant	1.00
Accounting Specialist	2.00
Purchasing Manager	1.00
Contract Specialist	1.00
Purchasing Specialist	1.00
Revenue Manager	1.00
Cashiering Supervisor	1.00
Billing/Collections Specialist I	1.00
Billing/Collections Specialist II	1.00
Cashiers	3.00
<i>Total</i>	<i>22.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

➤ Continue to maintain the financial stability of the City.

To manage all bank relationships and cash for the City in order to ensure the prudent and safe investment of financial assets, maximize interest income and fund financial obligations.

- ✓ Continue to reconcile bank investment accounts within 15 days of month end.
- ✓ Provide for the secure investment of cash assets to meet daily cash flow requirements.
- ✓ Manage funds so the target cash balance is met 100% of the time.

➤ Assist departments to ensure operations are consistent with organization values.

To provide technical accounting oversight and guidance to the City to ensure that Generally Accepted Accounting Principles, legal requirements, and City policies and procedures are consistently applied; to maintain integrity of the City's accounting records used by the public, commission and management; and to fully satisfy all reporting requirements.

- ✓ Continue the oversight of accounting records so that the City earns an unqualified audit opinion.
- ✓ Continue to satisfy 100% of mandated requirements for all audited financial reports compiled, completed and issued by the department.
- ✓ Manage the City's fixed asset accounting records and reconciliation.

To oversee the preparation and administer the City's budget in a manner that ensures efficient and effective use of taxpayer dollars.

- ✓ Maintain a variance of 5% or less between estimated and actual revenues.
- ✓ Maintain a variance of 10% or less between estimated and actual expenditures.
- ✓ Reduce the overall number of internal budget transfers.

➤ Ensure departmental fiscal operations are in compliance with appropriate federal, state and local financial requirements..

To provide purchasing services to ensure procurement of specified goods recommending the best possible combination of price, quality, and timeliness consistent with prevailing economic conditions while maintaining compliance and fair and equitable processes.

- ✓ Improve the amount of time required to complete purchase requisitions.
- ✓ Continue to improve the process of completing formal solicitations.

To bill and collect for Utility services while providing outstanding customer service, in order to maximize utility revenue with accountability and stable fees by maintaining low delinquency rates.

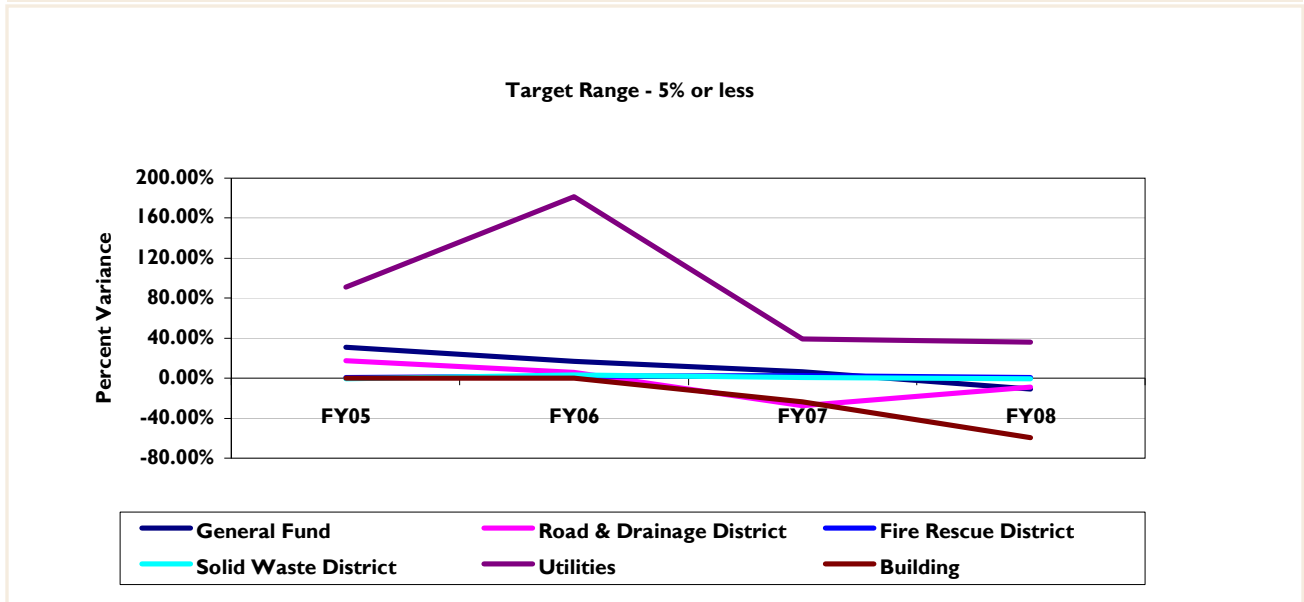
- ✓ Reduce the amount of monthly water shut offs.
- ✓ Continue to provide customers in a temporary financial crisis with payment arrangements in order to keep their services ongoing.

The earliest accounting records were found in the Middle East dating back more than 7,000 years.

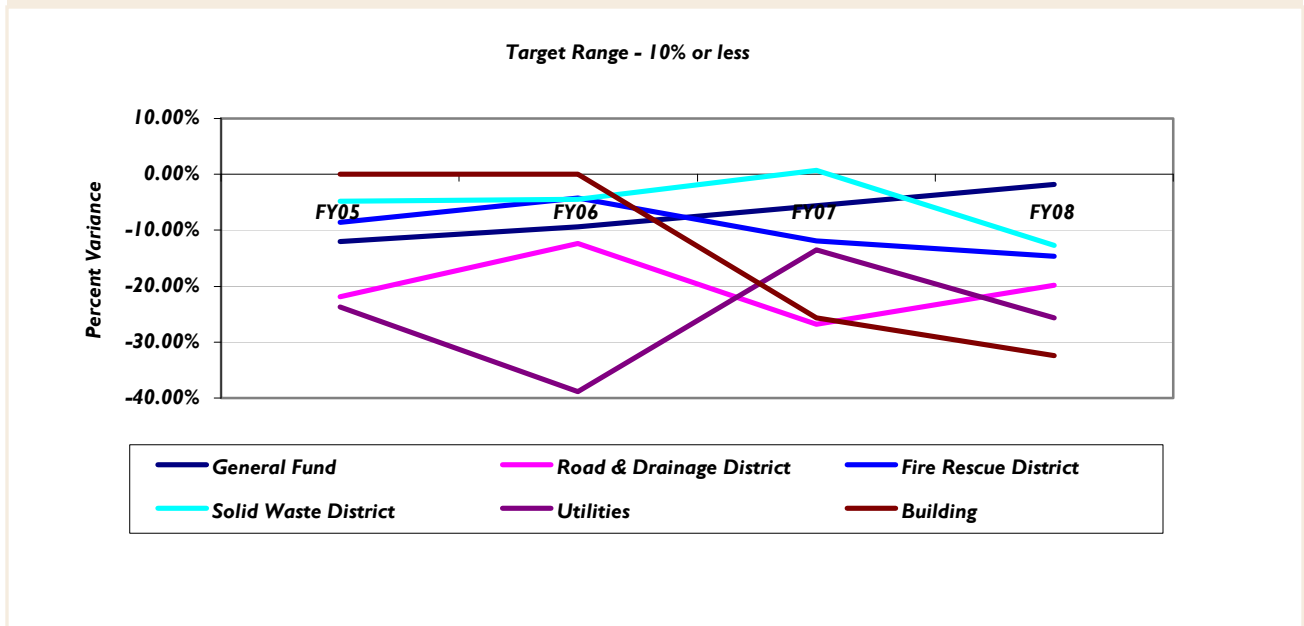
PERFORMANCE MEASURES

BUDGET

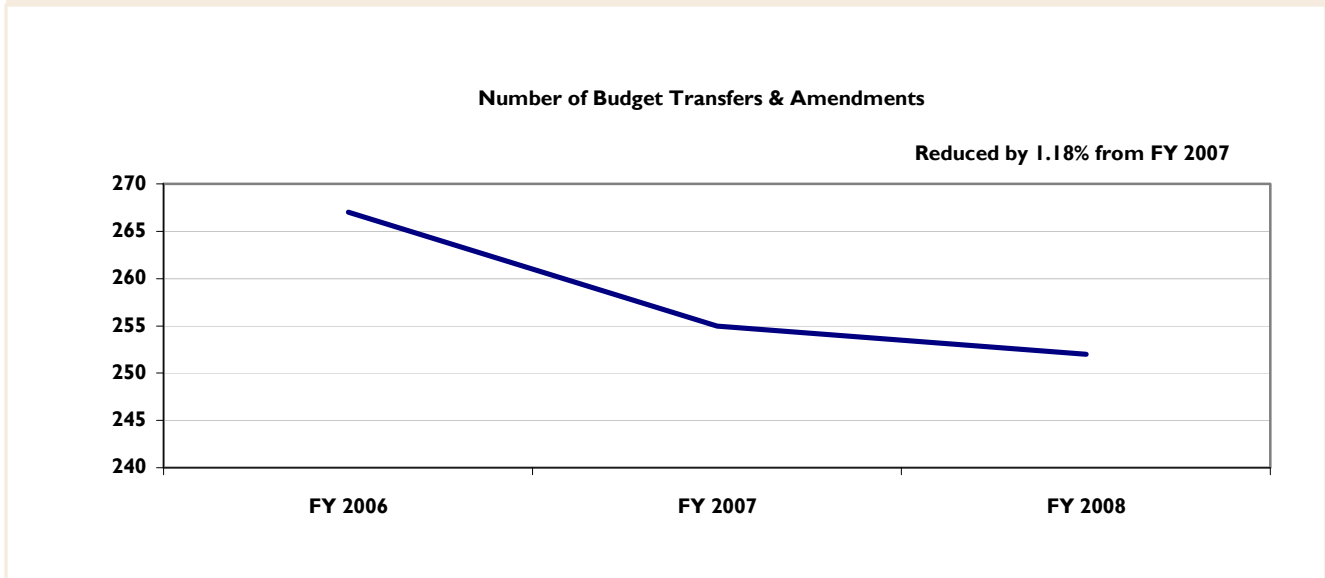
OPERATING BUDGETS VARIANCES – REVENUES - EFFECTIVENESS



OPERATING BUDGETS VARIANCES – EXPENDITURES - EFFECTIVENESS

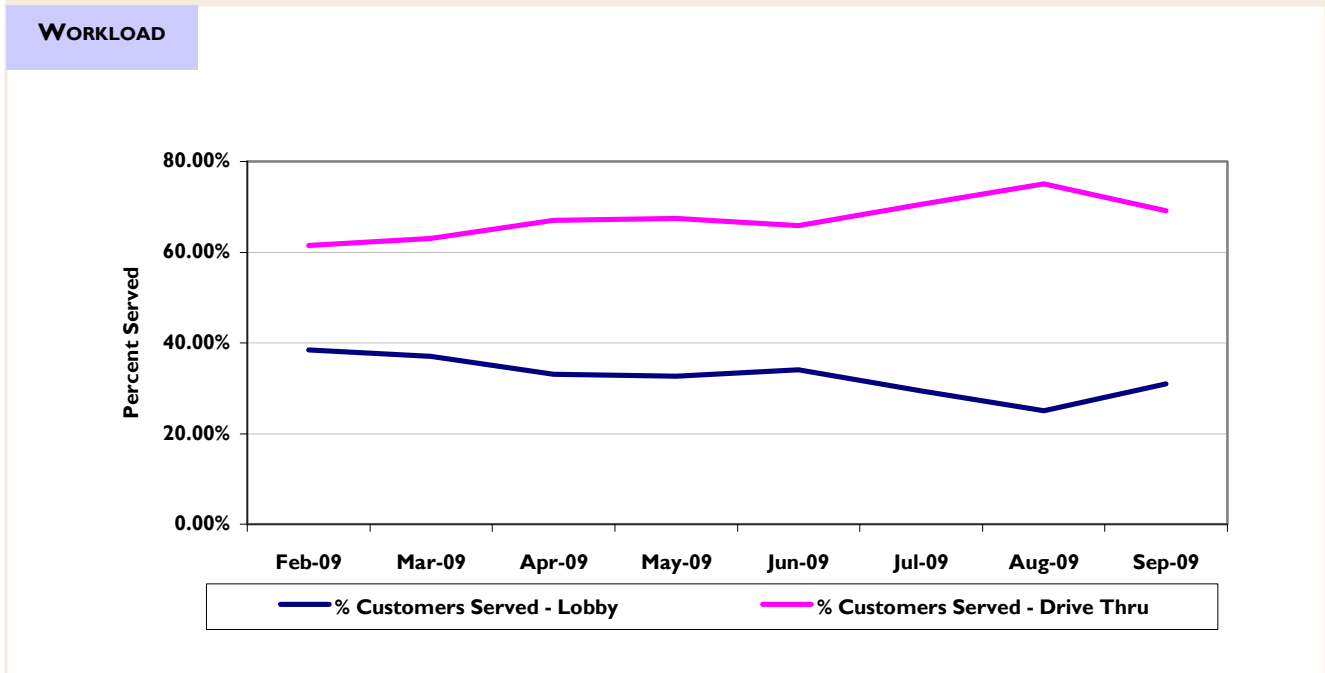


REDUCE THE NUMBER OF INTERNAL BUDGET TRANSFERS - EFFECTIVENESS

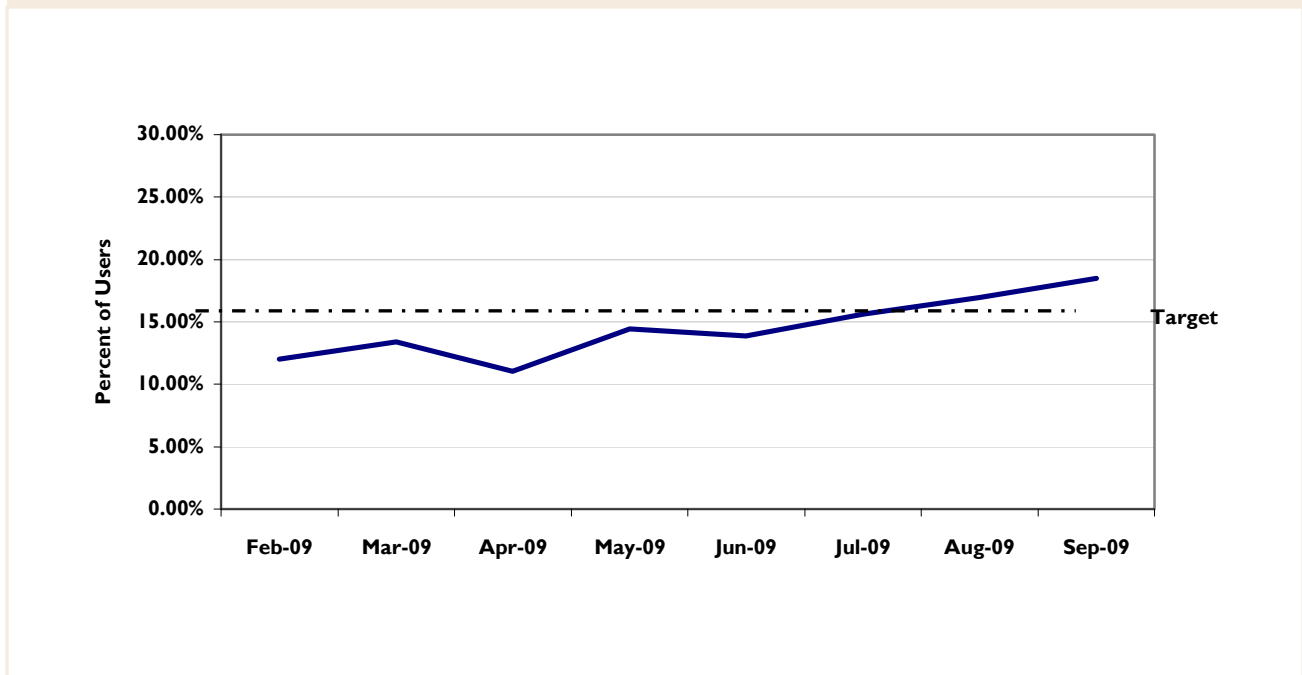


CENTRAL CASHIERING

CUSTOMERS SERVICE FLOW THROUGH CENTRAL CASHIERING – FEB. 2009 – SEP. 2009



PERCENT TOTAL ACCOUNTS PAID ELECTRONICALLY - EFFECTIVENESS



EXPENDITURE DETAIL

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DESCRIPTION	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	658,483	1,212,584	1,267,981	1,284,338	1,260,530
Employee Benefits	198,983	328,231	363,052	422,288	356,720
Personnel Expenditures	857,466	1,540,815	1,631,033	1,706,626	1,617,250
Professional/Contracted Services	59,009	126,632	98,999	131,514	102,674
Current Operating Charges	109,202	267,047	256,760	290,974	210,739
Operating Supplies	55,630	86,582	38,488	43,025	28,347
Operating Expenditures	223,841	480,261	394,247	465,513	341,760
Capital Expenditures	8,295	28,416	105,352	0	0
TOTALS	\$ 1,089,602	\$ 2,049,492	\$ 2,130,632	\$ 2,172,139	\$ 1,959,010

PRIOR YEAR HIGHLIGHTS

➤ Continue to maintain the financial stability of the City.

To manage all bank relationships and cash for the City in order to ensure the prudent and safe investment of financial assets, maximize interest income and fund financial obligations.

- ✓ Provided oversight of the City's investment portfolio to minimize losses during a year of major economic decline.
- ✓ Provided monthly fund balance reports to City Commission and staff.
- ✓ Implemented a more efficient bank statement reconciliation process to meet a month-end closing of the 10th of each month.

➤ Assist departments to ensure operations are consistent with organization values.

To provide technical accounting oversight and guidance to the City to ensure that Generally Accepted Accounting Principles, legal requirements and City policies and procedures are consistently applied; to maintain integrity of the City's accounting records used by the public, Commission and management; and to fully satisfy all reporting requirements.

- ✓ Earned an unqualified audit opinion for FY 2008.
- ✓ Received the Certificate of Achievement for Excellence in Financial Reporting for the City's Comprehensive Annual Financial Report from the Government Finance Officers Association (GFOA).
- ✓ Improved the process of reconciling fixed assets to complete the monthly reconciliation in a timelier manner.
- ✓ Fully implemented a new time and attendance software system and provided city-wide training to key personnel.
- ✓ Implemented online payment services and credit card acceptance for utility bills, permit fees and other related City charges.

To oversee the preparation and administer the City's budget (financial plan) in a manner that ensures efficient and effective use of taxpayer dollars.

- ✓ Received the Government Finance Officers Association (GFOA) 2009 Distinguished Budget Award.
- ✓ Provided Quarterly Comprehensive Fund Balance reports to Commission and management staff.
- ✓ Prepared monthly reports to the City Commission on the overall budget status of revenues and expenditures.
- ✓ Collaborated with Engineering and Information & Technology to develop a "Structured Query Language (SQL)" database to be used in the development and report of the Capital Improvement Program.
- ✓ Continued the Zero Based Budgeting workgroup sessions to help educate and train departments to find more efficient and cost effective ways of doing business.

➤ Ensure departmental fiscal operations are in compliance with appropriate federal, state and local financial requirements.

To provide purchasing services to ensure procurement of specified goods recommending the best possible combination of price, quality and timeliness consistent with prevailing economic conditions while maintaining compliance and fair and equitable processes.

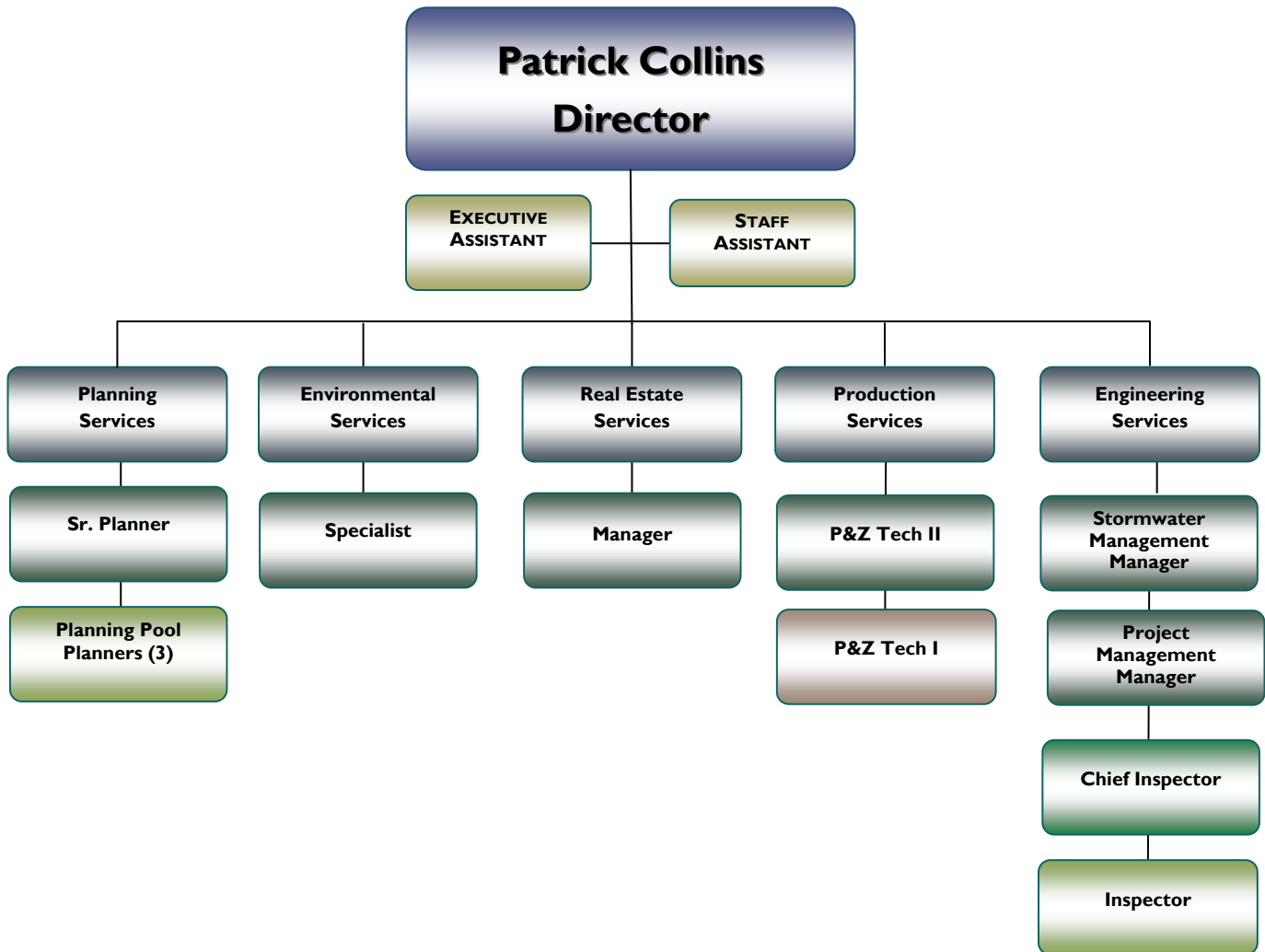
- ✓ Updated indemnification forms, terms and conditions, and contract formats.
- ✓ Collaborated with the Legal department to draft the Local Preference Amendments to the City procurement code.
- ✓ Began implementation of the Purchasing Card (P-Card) Program with full implementation expected during the first quarter of FY 2010.
- ✓ Supported the "Green" initiative and improved efficiencies by implementing the electronic distribution of purchase orders.

To bill and collect for Utility services while providing outstanding customer service in order to maximize utility revenue with accountability and stable fees by maintaining low delinquency rates.

- ✓ Worked with Information & Technology to implement online bill payment for Utility bills.
- ✓ Provided online payment services and credit card acceptance to improve efficiency and revenue collections.



PLANNING, ZONING AND ENGINEERING DEPARTMENT



Planning, Zoning & Engineering

PURPOSE STATEMENT

“To ensure the development and growth of the City is consistent with community values.”

“To support the departments by assuring safety, aesthetics and sustainability of community infrastructure and projects.”

FUNCTION

To enforce the City’s land development code and stewardship of the City’s future through enforcement of the Comprehensive Plan.

To provide leadership direction and administrative engineering support to the City departments.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Fiscally Responsible

Public Health & Safety

Sustainability

DEPARTMENT MESSAGE

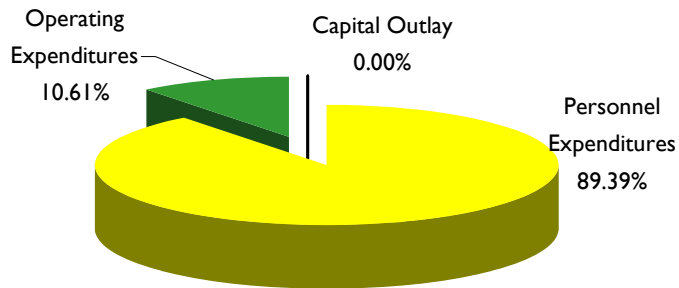
The Planning, Zoning and Engineering Department continue to examine the community values as the impetus to update the City’s Comprehensive Plan. Through the review of development requests, inter-governmental coordination and communication, master plans, code amendments and efforts to maintain a high level of customer service, the implementation of the Comprehensive Plan is accomplished.

Planning and Zoning services includes updates and amendments to the City’s Comprehensive Plan and Unified Land Development Code (ULDC); coordinating with other governmental agencies in development reviews and updates to plans such as the Metropolitan Planning Organization (MPO) Long-Range Transportation Plan; review of development proposals; and assistance with updates to other departments’ master plans.

Engineering services provided to the City of North Port include real estate management; community engineering and development review; capital improvement design, permitting and construction; environmental and wetland protection; stormwater and watershed planning, permitting and design; and engineering inspection.

Engineering services support the other departments within the City by assuring safety, aesthetics, and the sustainability of community infrastructure and projects. Because roadways, transportation, bridges, stormwater, drainage and the environment are vital to the sustainability of the City, the Engineering division gathers data, analyzes and implements projects that will enhance the public welfare and increase sustainability.

Planning, Zoning & Engineering
FY 2010 Adopted Budget



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 1,581,087	\$ 2,388,805	\$ 2,365,455	\$ 1,891,545	\$ 1,318,258
Operating Expenditures	391,410	508,373	464,350	270,310	156,496
Capital Expenditures	145,667	19,346	3,307	0	0
Total Planning, Zoning & Engineering	\$ 2,118,164	\$ 2,916,524	\$ 2,833,112	\$ 2,161,855	\$ 1,474,754
Positions	29	31	29	21	15

Note: Planning, Zoning & Engineering were combined in FY 2009. The information presented in Fiscal Years 2006, 2007 and 2008 reflect the sum of the two departments.

STAFFING-AUTHORIZED POSITIONS

Director	1.00
Senior Planner	1.00
Planner	3.00
Planning & Zoning Technician II	1.00
Planning & Zoning Technician I	1.00
Stormwater Manager	1.00
Project Manager	1.00
Real Estate Manager	1.00
Environmental Specialist	1.00
Chief Engineering Inspector	1.00
Engineering Inspector	1.00
Executive Assistant	1.00
Staff Assistant I	1.00
<i>Total</i>	<i>15.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

Planning & Zoning Services

- Provide direction to aid in creating a sustainable community.

To help developers, engineers and City residents protect the integrity of land development in the City.

- ✓ Review and inspect land development plans and projects.
- ✓ Continue with the full implementation of the web-based online “Click-to-Gov” services.

- Ensure development enhances the quality of life for the residents.

To provide quality customer service to the community by maintaining, enhancing and guiding its physical development in conformance with adopted policies and goals.

- ✓ Respond to code interpretation requests in a timely manner.
- ✓ Coordinate with other governmental agencies in development reviews and updates to other long-range plans.

- Encourage adequate balance of development.

To develop and implement policies and plans for the community’s land use that conserve, revitalize and protect economic, social and environmental resources and produce a well-planned community and a high quality of living.

- ✓ Complete the Unified Land Development Code (ULDC) update.
- ✓ Continue to evaluate the economic benefit; enjoyment of natural and man-made resources; employment alternatives; health and safety aspects; housing balance; transportation; environmental and historic resources; recreation system; and urban sprawl.

Engineering Services

- Implement all capital improvement projects consistent with community values.

To provide oversight of municipal construction activities identified in the City’s Capital Improvement Program.

- ✓ Complete construction of the City Hall/ Sumter Boulevard Federal Stimulus project.
- ✓ Assist Public Works in completing construction replacement of three water control structures.
- ✓ Provide construction management of the Youth Community Center, Atwater Community Park and the pond located on the City Hall complex.

- Improve the environmental sustainability of the community.

To promote, preserve and improve the natural ecosystems in order to enhance the quality of life and sustainability of the community.

- ✓ Continue towards accreditation as a Florida Green City.
- ✓ Continue implementing the voluntary acquisition of the environmentally sensitive lands adjacent to the Myakkahatchee Creek.
- ✓ Construct the grass parking lot and nature trail along the Myakkahatchee Creek.

- Ensure that City and private projects reflect community values and goals.

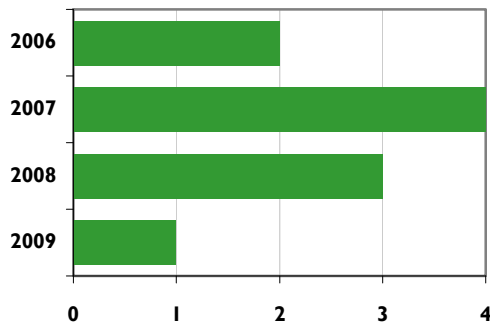
To monitor City and private projects in order to enhance the public welfare and increase sustainability.

- ✓ Continue to provide staff review of projects.
- ✓ Continue construction inspection services for all critical phases of private development and City-owned infrastructure projects.

PERFORMANCE MEASURES

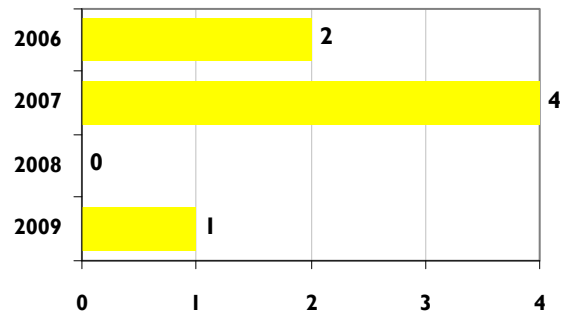
UNIFIED LAND DEVELOPMENT CODE AMENDMENTS

WORKLOAD



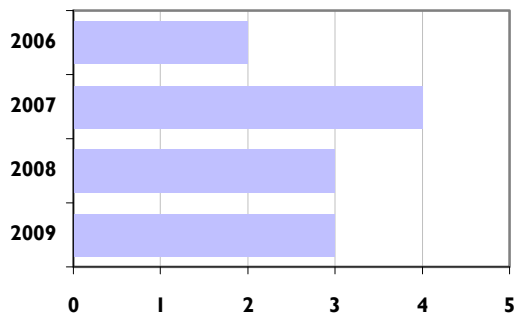
RE-ZONING AMENDMENTS

WORKLOAD



COMPREHENSIVE PLAN AMENDMENTS

WORKLOAD



50TH ANNIVERSARY HIGHLIGHTS



Planning, Zoning & Engineering 50th Anniversary Parade entry promotes the City's "Green Initiative" with a house and landscaping that conserves water and uses natural materials to sustain the natural environment.

EXPENDITURE DETAIL

DESCRIPTION	FY 2006 <u>Actual</u>	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adopted</u>	FY 2010 <u>Adopted</u>
Salaries & Wages	\$ 1,169,636	\$ 1,828,657	\$ 1,836,044	\$ 1,282,431	\$ 997,406
Employee Benefits	411,451	560,148	529,411	609,114	320,852
Personnel Expenditures	1,581,087	2,388,805	2,365,455	1,891,545	1,318,258
Professional/Contracted Services	223,843	362,054	354,170	125,500	75,000
Current Operating Charges	102,109	87,351	64,409	93,804	54,865
Operating Supplies	65,458	58,968	45,771	51,006	26,631
Operating Expenditures	391,410	508,373	464,350	270,310	156,496
Capital Expenditures	145,667	19,346	3,307	0	0
TOTALS	\$ 2,118,164	\$ 2,916,524	\$ 2,833,112	\$ 2,161,855	\$ 1,474,754

Note: Planning, Zoning & Engineering were combined in FY 2009. The information presented in Fiscal Years 2006, 2007 and 2008 reflect the sum of the two departments.



New pedestrian bridge over the Lagoon Waterway – September, 2009

PRIOR YEAR HIGHLIGHTS

Planning & Zoning Services

- Provide direction to aid in creating a sustainable community.

To help developers, engineers and City residents protect the integrity of land development in the City.

- ✓ Revised development review process improving efficiency and effectiveness.
- ✓ Implemented mandatory pre-application meetings requirement to provide helpful input to developers.

- Ensure development enhances the quality of life for the residents.

To provide quality customer service to the community by maintaining, enhancing and guiding its physical development in conformance with adopted policies and goals.

- ✓ Responded to multiple inquiries and requests for interpretation of code.
- ✓ Conducted several stakeholder meetings to answer questions about the updated ULDC prior to Commission review.

- Encourage adequate balance of development.

To develop and implement policies and plans for the community's land use that conserve, revitalize and protect economic, social and environmental resources and produce a well-planned community and a high quality of living.

- ✓ Completed City's Comprehensive Plan update which was officially adopted on December 18, 2008.
- ✓ Continued Unified Land Development Code (ULDC) update.

Engineering Services

- Implement all capital improvement projects consistent with community values.

To provide oversight of municipal construction activities identified in the City's Capital Improvement Program.

- ✓ Completed construction of the Price Blvd./Chamberlain intersection improvements.
- ✓ Completed Price Corridor Study.
- ✓ Completed Stormwater Study.

- Improve the environmental sustainability of the community.

To promote, preserve and improve the natural ecosystems in order to enhance the quality of life and sustainability of the community.

- ✓ Continued towards accreditation as a Florida Green City.
- ✓ Continued the voluntary acquisition of the environmentally sensitive lands adjacent to the Myakkahatchee Creek.

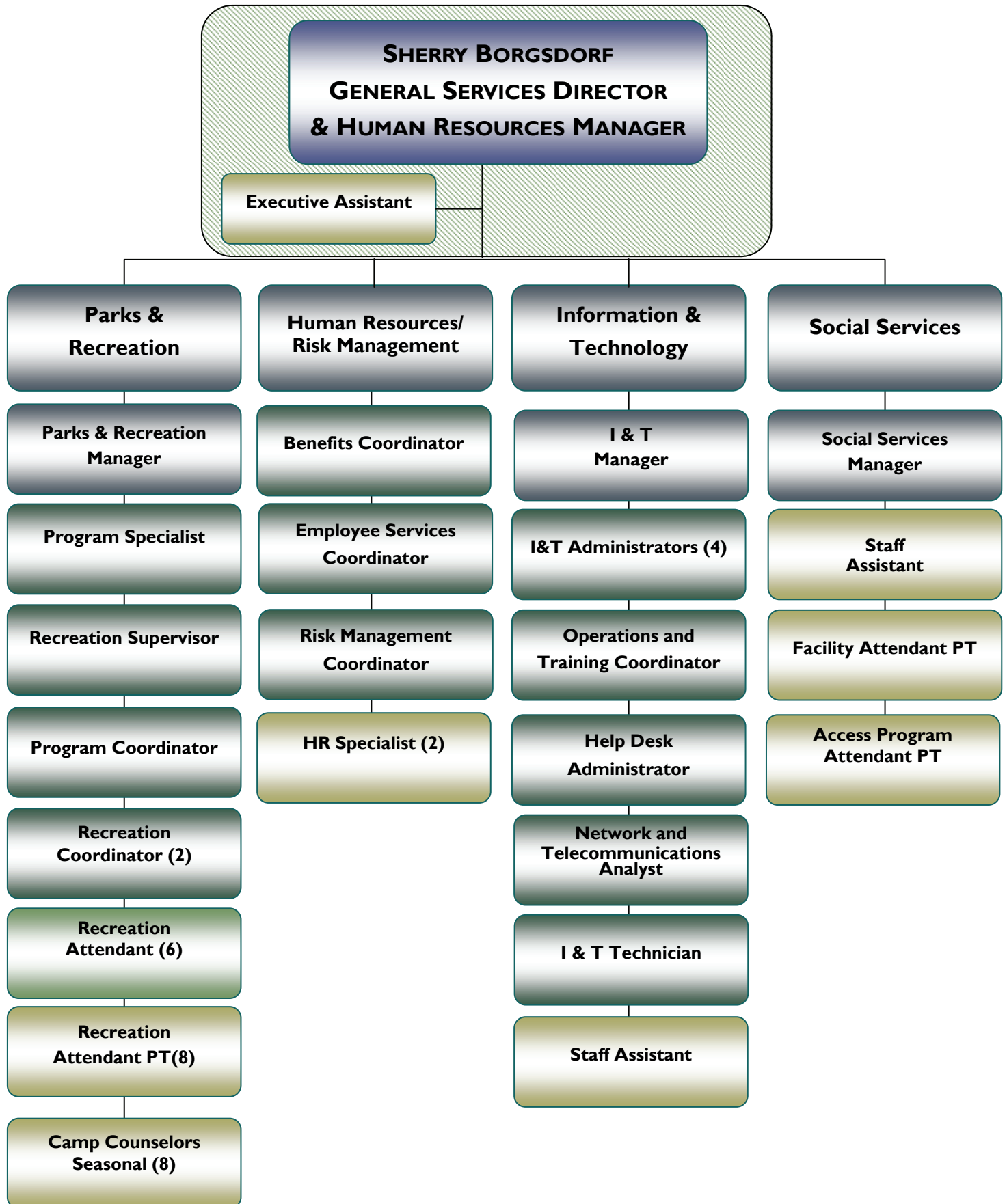
- Ensure that City and private projects reflect community values and goals.

To monitor City and private projects in order to enhance the public welfare and increase sustainability.

- ✓ Continued to provide staff review of projects.
- ✓ Continued construction inspection services for all critical phases of private development and City-owned infrastructure projects.



GENERAL SERVICES DEPARTMENT ADMINISTRATION



General Services-Administration

PURPOSE STATEMENT

“To ensure every City department has the right personnel and technology to accomplish City designated goals.”

FUNCTION

To provide our customers community-based programs, customer-focused services, technology-driven information, by a highly talented workforce ensuring the citizens of North Port enjoy a viable and sustainable quality of life.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Fiscally Responsible

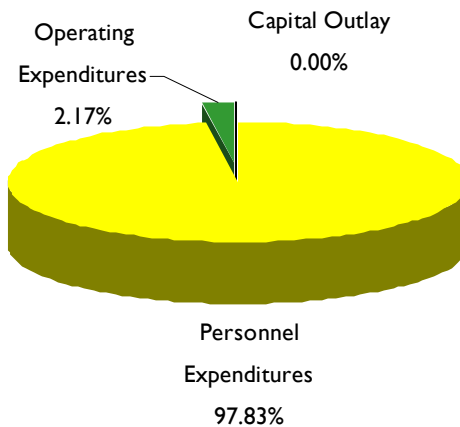
DEPARTMENT MESSAGE

General Services is divided into five divisions: Administration, Information and Technology, Social Services, Human Resources/Risk Management and Parks and Recreation.

Although many of the services are provided to City departments and employees, General Services also has a considerable external focus through the City’s website which is maintained by Information and Technology; recruitment outreach by Human Resources; availability of park and recreation opportunities; and Social Services coordination of community assistance programs.

This department endeavors to provide excellent support services in a timely and cost-efficient manner to its internal customers so they may better serve the City’s external customers.

**General Services-Administration
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 234,588	\$ 150,800	\$ 187,861	\$ 253,793	\$ 202,824
Operating Expenditures	18,708	10,247	4,840	4,525	4,500
Capital Expenditures	0	0	0	0	0
Total General Services-Administration	\$ 253,296	\$ 161,047	\$ 192,701	\$ 258,318	\$ 207,324
Positions	3	3	2	2	2

STAFFING-AUTHORIZED POSITIONS

Director	1.00
Executive Assistant	1.00
<i>Total</i>	<i>2.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

➤ Provide oversight of information and technology support services.

To promote integrated City-wide communications and support the technical operational needs of City staff by providing superior and timely information systems service, training and infrastructure.

- ✓ Continue to provide the necessary administrative support to enable the Information and Technology division achieve its objectives.

➤ Provide oversight of community-based social services.

To provide oversight and leadership to the division of Social Services in order to ensure the provision of quality and timely services.

- ✓ Continue to provide the necessary administrative support to enable the Social Services division to achieve its objectives.
- ✓ Provide necessary oversight for the completion of the build out of the second floor of the Family Services Center building.

➤ Provide oversight of internal personnel services.

To work with the Human Resources division to create a caring and accountable organization by: 1) fostering key communications and continuous improvements in attracting, retaining and developing highly qualified employees and 2) providing a safe working environment for employees and protecting the City from liability.

- ✓ Provide the necessary administrative support to enable the Human Resources/Risk Management division achieve its objectives.

➤ Ensure the availability of park and recreation opportunities.

To provide oversight and leadership to the Parks and Recreation division to strive for excellence in the City's park and recreation system to reflect and serve the unique values and qualities of the community.

- ✓ Provide the necessary administrative support to enable the Parks and Recreation division achieve its objectives.
- ✓ Provide necessary oversight of Parks and Recreation capital improvement projects.

EXPENDITURE DETAIL

DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 185,499	\$ 110,577	\$ 146,095	\$ 198,089	\$ 161,401
Employee Benefits	49,089	40,223	41,766	55,704	41,423
Personnel Expenditures	234,588	150,800	187,861	253,793	202,824
Professional/Contracted Services	4,463	0	0	0	0
Current Operating Charges	10,319	7,121	3,245	2,300	2,530
Operating Supplies	3,926	3,126	1,595	2,225	1,970
Operating Expenditures	18,708	10,247	4,840	4,525	4,500
Capital Expenditures	0	0	0	0	0
TOTALS	\$ 253,296	\$ 161,047	\$ 192,701	\$ 258,318	\$ 207,324

PRIOR YEAR HIGHLIGHTS

- Provide oversight of information and technology support services.

To promote integrated City-wide communications and support the technical operational needs of City staff by providing superior and timely information systems service, training and infrastructure.

- ✓ Provided administrative support to increase training opportunities for City staff.
- ✓ Provided administrative support for the completion and implementation of the revised City website.

- Provide oversight of community-based social services.

To provide oversight and leadership to the division of Social Services in order to ensure the provision of quality and timely services.

- ✓ Provided administrative support for the C.A.R.E. and H₂O programs.
- ✓ Provided oversight for the build out of the second floor of the Family Services Center.

- Provide oversight of internal personnel services.

To work with the Human Resources division to create a caring and accountable organization by: 1) fostering key communications and continuous improvements in attracting, retaining and developing highly qualified employees and 2) providing a safe working environment for employees and protecting the City from liability.

- ✓ Provided support during the negotiations of the AFSCME and IAFF union contracts.

- Ensure the availability of park and recreation opportunities.

To provide oversight and leadership to the Parks and Recreation division to strive for excellence in the City's park and recreation system to reflect and serve the unique values and qualities of the community.

- ✓ Provided oversight of several Parks and Recreation capital improvement projects.



GENERAL SERVICES DEPARTMENT INFORMATION AND TECHNOLOGY

SHERRY BORGDORF
GENERAL SERVICES DIRECTOR
& HUMAN RESOURCES MANAGER

Executive Assistant

**Parks &
Recreation**

**Parks & Recreation
Manager**

Program Specialist

Recreation Supervisor

Program Coordinator

**Recreation
Coordinator (2)**

**Recreation
Attendant (6)**

**Recreation
Attendant PT(8)**

**Camp Counselors
Seasonal (8)**

**Human Resources/
Risk Management**

Benefits Coordinator

**Employee Services
Coordinator**

**Risk Management
Coordinator**

HR Specialist (2)

**Information &
Technology**

**I & T
Manager**

I&T Administrators (4)

**I&T Operations
Administrator**

**Help Desk
Administrator**

Network Analyst

Systems Technician

Staff Assistant

Social Services

**Social Services
Manager**

**Staff
Assistant**

Facility Attendant PT

**Access Program
Attendant PT**

General Services—Information & Technology

PURPOSE STATEMENT

“To provide technological services to effectively assimilate and disseminate information.”

FUNCTION

To promote the use of technology as an efficient and effective resource .

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

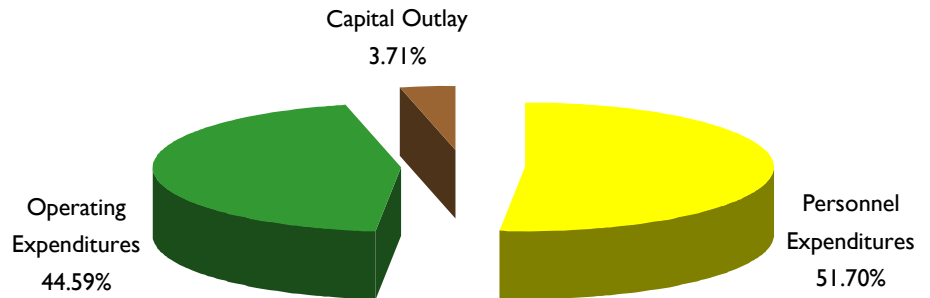
Fiscally Responsible

Sustainability

DEPARTMENT MESSAGE

The Information and Technology division continues its mission to support and improve the organizational operations and services through technology. The division promotes the use of technology as an efficient and effective resource in support of the strategic and operational needs of the City. The information and Technology division supports and implements the City's technology needs by providing computer, network, telecommunication, audio/video and geographical services to all city departments.

**General Services-Information & Technology
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 333,885	\$ 592,761	\$ 755,269	\$ 748,912	\$ 766,729
Operating Expenditures	433,367	467,300	405,228	428,154	661,201
Capital Expenditures	622,070	803,910	129,148	161,143	55,000
Total GS-I & T	\$1,389,322	\$1,863,971	\$1,289,645	\$1,338,209	\$ 1,482,930
Positions	10	12	13	10	10

STAFFING-AUTHORIZED POSITIONS

Information & Technology Manager	1.00
Information & Technology Administrator	4.00
Information & Technology Coordinator	1.00
Help Desk Administrator	1.00
Network & Telecommunications Analyst	1.00
Systems Technician	1.00
Staff Assistant	1.00
<i>Total</i>	<i>10.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Provide excellent technology support services to internal customers.

To align Information & Technology services with the current and future needs of the City organization and its customers.

- ✓ Upgrade telephone and voicemail system for better functionality.
- ✓ Streamline the help desk work order processing for faster, more efficient customer service.
- ✓ Continue improvements to the City-wide network to ensure security and reliability.

- Ensure availability of information through technological services to increase community awareness.

To provide technology management services to the City departments in order to ensure that appropriate and cost-effective use of Information & Technology services are provided to residents.

- ✓ Provide enhancements to the City's web site that promote the quality of life in North Port.
- ✓ Expanding the features of interactive maps for use by external and internal customers.

- Support community values through updated technology.

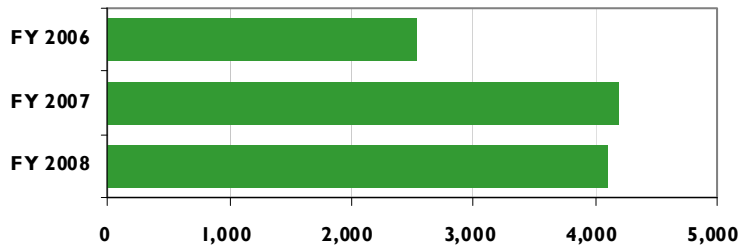
To provide the underlying technology required to assist the City-wide organization in providing effective support to residents.

- ✓ Explore use of social networking tools as another means to expand our reach into the community.

PERFORMANCE MEASURES

WORK ORDERS PROCESSED

WORKLOAD



EXPENDITURE DETAIL

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DESCRIPTION	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 260,853	\$ 459,213	\$ 591,347	\$ 569,366	\$ 598,467
Employee Benefits	73,032	133,548	163,922	179,546	168,262
Personnel Expenditures	333,885	592,761	755,269	748,912	766,729
Professional/Contracted Services	111,425	42,862	91,793	19,500	25,300
Current Operating Charges	176,891	233,928	291,522	333,009	582,558
Operating Supplies	145,051	190,510	51,913	75,645	53,343
Operating Expenditures	433,367	467,300	405,228	428,154	661,201
Capital Expenditures	622,070	803,910	129,148	161,143	55,000
TOTALS	\$ 1,389,322	\$ 1,863,971	\$ 1,289,645	\$ 1,338,209	\$ 1,482,930

PRIOR YEAR HIGHLIGHTS

- Provide excellent technology support services to internal customers.

To align Information & Technology services with the current and future needs of the City organization and its customers.

- ✓ Analyzed and restructured telephone account rate plans to substantially reduce annual costs.
- ✓ Established regular meetings with key departments to facilitate open communication and improve project management.
- ✓ Improved site-to-site communications that resulted in an increased network reliability and available bandwidth.
- ✓ Increased availability of training opportunities for the City's enterprise-wide business system on-site.
- ✓ Developed a City-wide intranet to improve internal communications and information flow.

- Ensure availability of information through technological services to increase community awareness.

To provide technology management services to the City departments in order to ensure that appropriate and cost-effective use of Information & Technology services are provided to residents.

- ✓ Implemented a new City website utilizing the latest technology and content management tools.
- ✓ Implemented a software application to accept online payments of utility bills.
- ✓ Designed and implemented an interactive GIS map site to enhance the City's Economic Development efforts.

- Support community values through updated technology.

To provide the underlying technology required to assist the City-wide organization in providing effective support to residents.

- ✓ Implemented Granicus which enables citizens to watch City Commission meetings live from home computers.



GENERAL SERVICES DEPARTMENT

SOCIAL SERVICES

SHERRY BORGS DORF
GENERAL SERVICES DIRECTOR
& HUMAN RESOURCES MANAGER

Executive Assistant

**Parks &
Recreation**

**Parks & Recreation
Manager**

Program Specialist

Recreation Supervisor

Program Coordinator

**Recreation
Coordinator (2)**

**Recreation
Attendant (6)**

**Recreation
Attendant PT(8)**

**Camp Counselors
Seasonal (8)**

**Human Resources/
Risk Management**

Benefits Coordinator

**Employee Services
Coordinator**

**Risk Management
Coordinator**

HR Specialist (2)

**Information &
Technology**

**I & T
Manager**

I&T Administrators (4)

**I&T Operations
Administrator**

**Help Desk
Administrator**

Network Analyst

Systems Technician

Staff Assistant

Social Services

**Social Services
Manager**

**Staff
Assistant**

Facility Attendant PT

**Access Program
Attendant PT**

General Services–Social Services

PURPOSE STATEMENT

“To provide community – based social services to help support citizens in need.”

FUNCTION

To coordinate community-based assistance programs.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Public Health & Safety

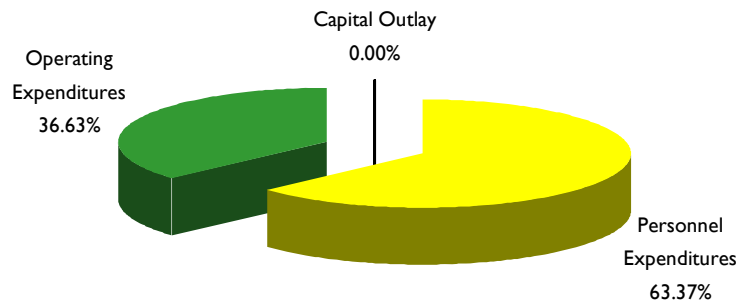
Sustainability

DEPARTMENT MESSAGE

Community outreach is at the heart of the Social Services division. Requests for assistance have increased dramatically with the recent economic down turn.

The Social Services division coordinates community-based assistance programs by providing food, shelter and utility support and information on other available resources to our residents in need. Also, the division manages the Family Service Center, a group of non-profit agencies located in the Family Service Center at 6919 Outreach Way.

**General Services-Social Services
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 75,7915	\$ 94,365	\$ 101,322	\$ 157,735	\$ 168,068
Operating Expenditures	52,928	65,638	124,774	65,378	97,160
Capital Expenditures	17,047	245,393	1,754,340	0	0
Total GS-Social Services	\$ 145,766	\$ 405,396	\$ 1,980,436	\$ 223,113	\$ 265,228
Positions	1	1	1	3	4

STAFFING-AUTHORIZED POSITIONS

Social Services Manager	1.00
Staff Assistant	1.00
Facility Attendant (part-time)	1.00
Program Attendant (part-time)	1.00
<i>Total</i>	<i>4.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Increase awareness of community assistance available to individuals and families.

To promote a continuous dialogue with the community to increase awareness of community-based assistance programs.

- ✓ Increase partnerships with other community assistance organizations.
- ✓ Seek out other agencies to house in the Family Service Center that complement existing agencies.

- Bring additional programming and services to the community.

To ensure a wide range of services provided through the public and private sectors, which maximizes the opportunities available to the community.

- ✓ Completing the build out of the second floor of the Family Service Center.

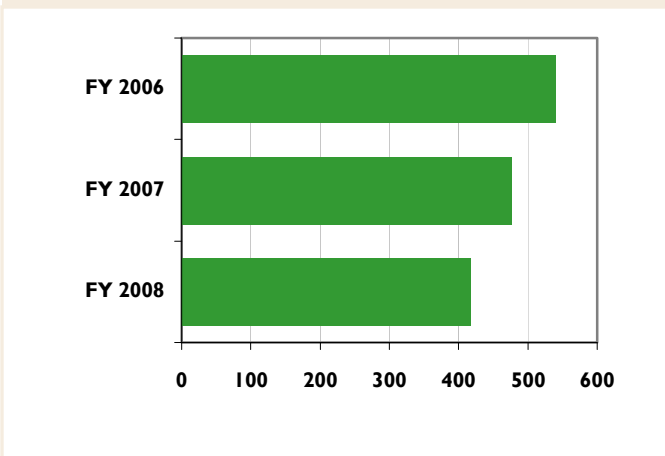
- Create a bridge between socio-economic groups.

To work with various socio-economic groups to develop a greater sense of community.

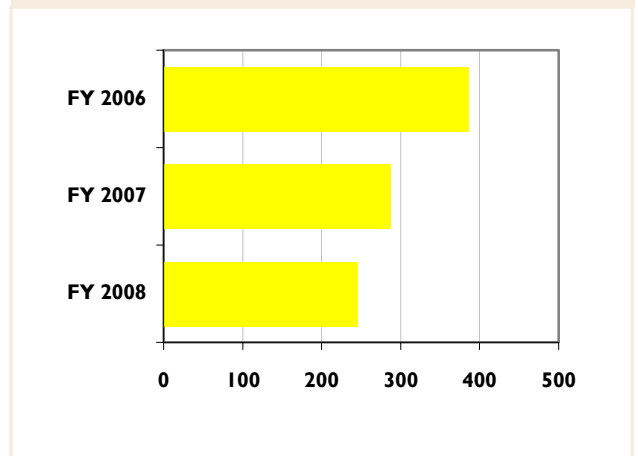
- ✓ Continue to connect with other agencies to provide services that meet the diverse needs of the community.

PERFORMANCE MEASURES

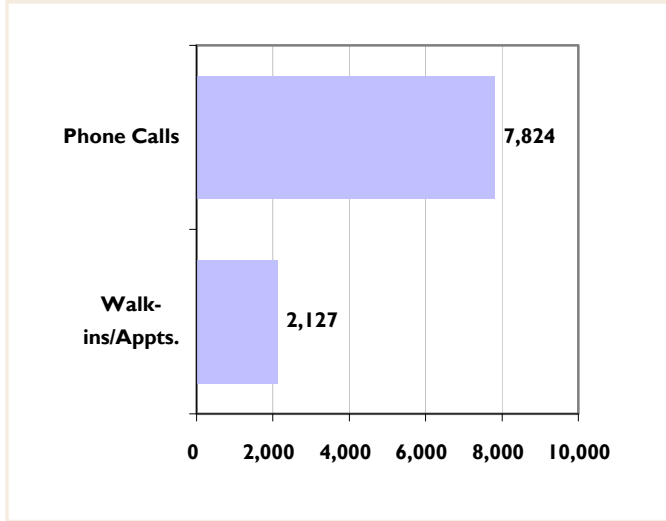
CASE LOAD - WORKLOAD



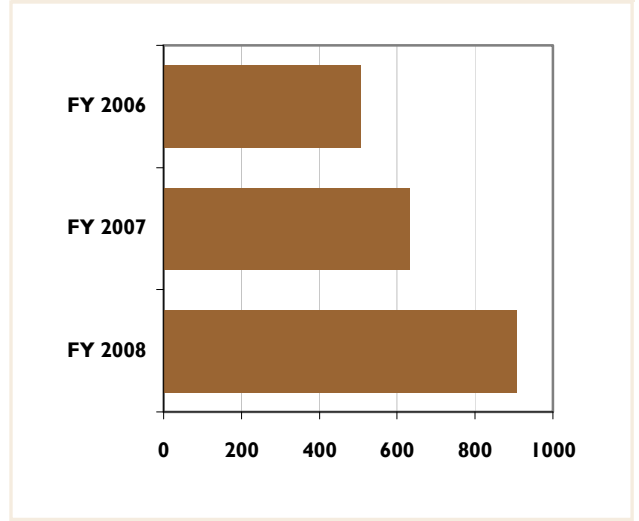
LIHEAP/CARE TO SHARE-WORKLOAD



CONTACT TYPE - WORKLOAD



TOY CHEST RECIPIENTS



EXPENDITURE DETAIL

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DESCRIPTION	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 54,588	\$ 70,857	\$ 78,817	\$ 122,823	\$ 135,193
Employee Benefits	21,203	23,508	22,505	34,912	32,875
Personnel Expenditures	75,791	94,365	101,322	157,735	168,068
Professional/Contracted Services	15,409	17,739	15,052	0	0
Current Operating Charges	35,497	46,059	104,991	63,293	95,660
Operating Supplies	2,022	1,840	4,731	2,085	1,500
Operating Expenditures	52,928	65,638	124,774	65,378	97,160
Capital Expenditures	17,047	245,393	1,754,340	0	0
TOTALS	\$ 145,766	\$ 405,396	\$ 1,980,436	\$ 223,113	\$ 265,228

PRIOR YEAR HIGHLIGHTS

- Increase awareness of community assistance available to individuals and families.

To promote a continuous dialogue with the community to increase awareness of community-based assistance programs.

- ✓ Opening of Family Services Center brought together twelve partner agencies under one roof.
- ✓ Sponsored the annual Community Outreach Expo with over fifty non-profit agencies/organizations represented to provide information to approximately 300 citizens.
- ✓ Through improvements to the City website, improved awareness of available programs and services.

- Bring additional programming and services to the community.

To ensure a wide range of services provided through the public and private sectors, which maximizes the opportunities available to the community.

- ✓ Developed and implemented the C.A.R.E. (Community Assistance Relief Program) with \$120,000 appropriated to assist residents with housing and utilities expenses.
- ✓ Launched the H₂O (Help 2 Others) Program to help those unable to pay their North Port Utility bills. This program is funded through donations made by utility customers and other citizens.

- Create a bridge between socio-economic groups.

To work with various socio-economic groups to develop a greater sense of community.

- ✓ Actively participated in networks of social service agencies including North Port Inter-agency Council and North Port Partnership for Wellness.
- ✓ Partnered with Sarasota County to pilot their Tapestry program to potentially link all agencies, clients and services via one network database.



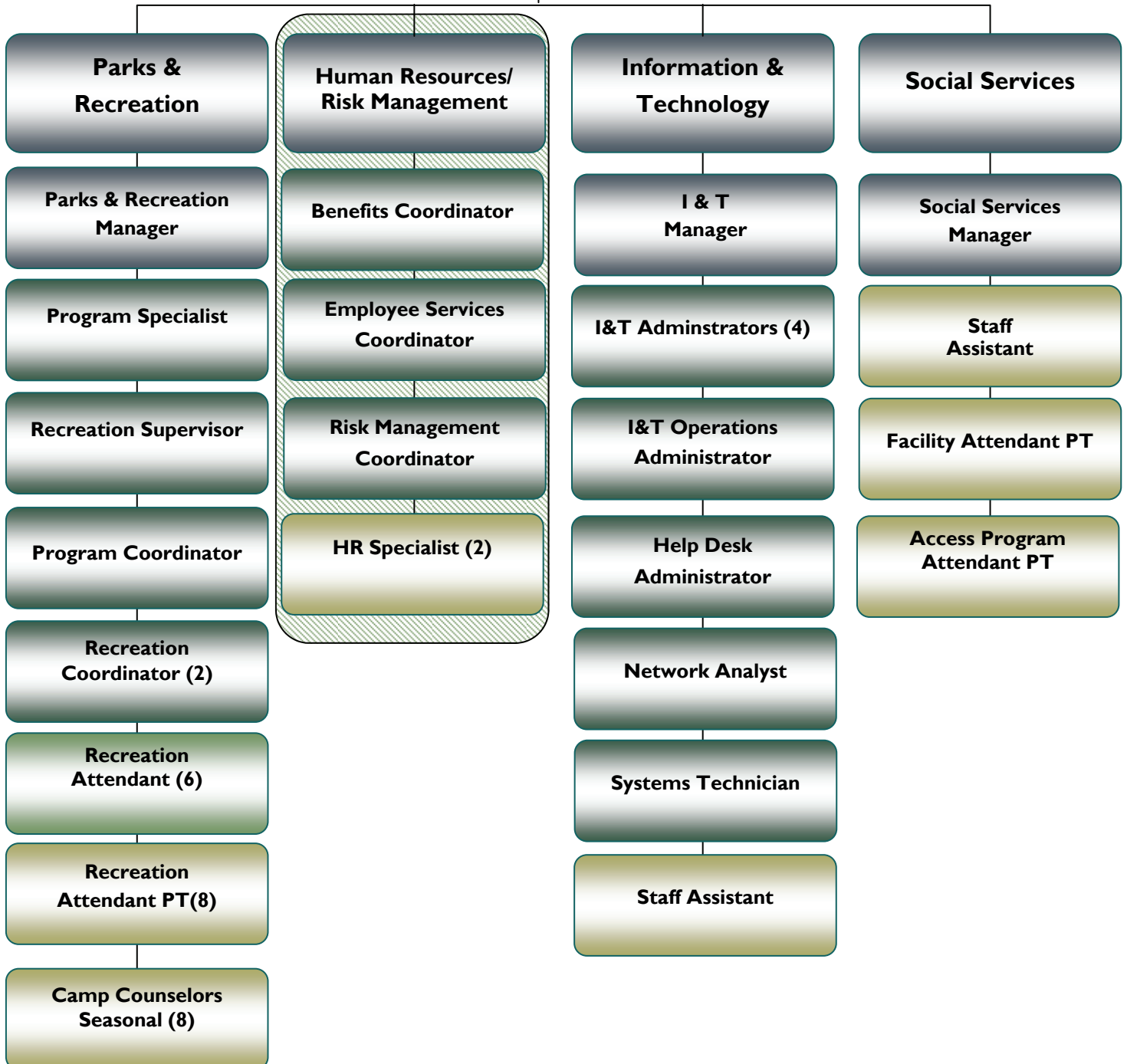
New Family Services Building - October 2008



GENERAL SERVICES DEPARTMENT HUMAN RESOURCES/RISK MANAGEMENT

SHERRY BORGDORF
GENERAL SERVICES DIRECTOR
& HUMAN RESOURCES MANAGER

Executive Assistant



General Services-Human Resources

**PURPOSE
STATEMENT**

“To recruit and retain talented employees.”

FUNCTION

Responsible for recruitment and selection; classification and compensation; employee relations and training; and personnel processing for the City.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

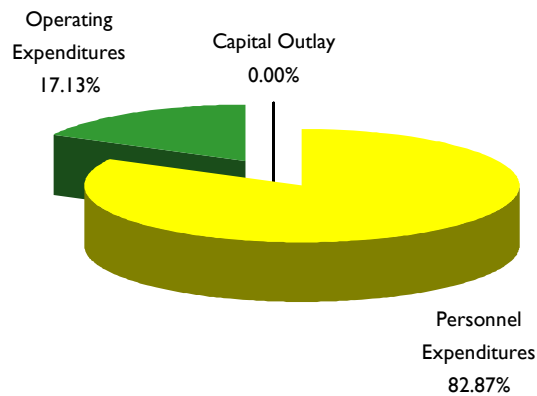
Fiscally Responsible

DEPARTMENT MESSAGE

With a dedicated staff of only five full-time employees, the Human Resources Division continues to support a City-wide workforce of approximately 585 through a variety of programs and services.

The division provides support services to full-time and part-time employees in areas such as recruitment and selection; classification and compensation; employee relations, training and personnel processing. Also, the division provides Risk Management services including purchasing cost-effective risk insurance and workers' compensation as well as managing safety and loss functions.

**General Services-Human Resources/Risk Management
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 278,163	\$ 302,223	\$ 329,311	\$ 361,830	\$ 357,450
Operating Expenditures	191,992	132,819	67,435	85,808	73,883
Capital Expenditures	0	20,143	0	0	0
Total General Services-Human Resources/Risk	\$ 470,155	\$ 455,185	\$ 396,746	\$ 447,638	\$ 431,333
Positions	5	6	5	5	5

STAFFING-AUTHORIZED POSITIONS

Benefits Coordinator	1.00
Employee Services Coordinator	1.00
Human Resources Specialist	2.00
Risk Management Coordinator	1.00
<i>Total</i>	<i>5.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Provide oversight of human resources and risk management policies and programs.

To provide professional assistance and guidance to City departments on employee relations services.

- ✓ Implement the new medical/dental benefits package that will provide employee exceptional coverage, multiple options and reasonable premiums.
- ✓ Develop a more effective process for measuring employee performance that includes establishing clear expectations, attainable job objectives and provides for staff development opportunities.
- ✓ Continue to develop the Utilities Apprenticeship and Parks & Recreation Camp Counselor-In-Training programs.

To minimize risk and stabilize insurance costs in an economical and innovative manner that preserves assets and protects assets and protects against random/accidental loss.

- ✓ Lead the City-wide safety committee in the development of a comprehensive safety program that will promote heightened awareness and potentially lower the number of on-the-job injuries.

- Provide quality recruitment to ensure a sustainable workforce.

To improve recruitment and selection process to attract and retain qualified employees.

- ✓ Implement a comprehensive human resources information system.

- Provide training opportunities to ensure community values which improve the quality of life.

To foster key communications and continuous improvement in recruiting, developing, maintaining and managing a highly qualified workforce that provides quality customer service.

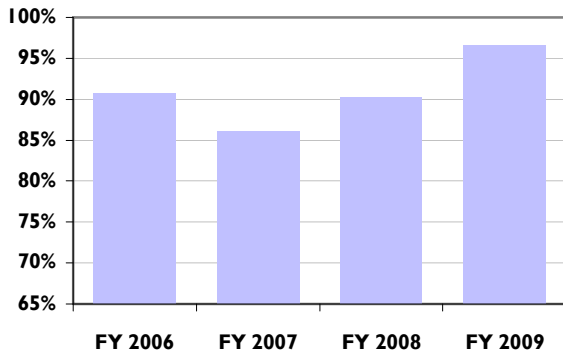
- ✓ Provide key training which includes sexual harassment prevention, writing skills, and supervisory training initiative to develop staff.
- ✓ Research opportunities to partner with other agencies to expand training efforts.
- ✓ Expand City-wide safety training.

PERFORMANCE MEASURES

HUMAN RESOURCES

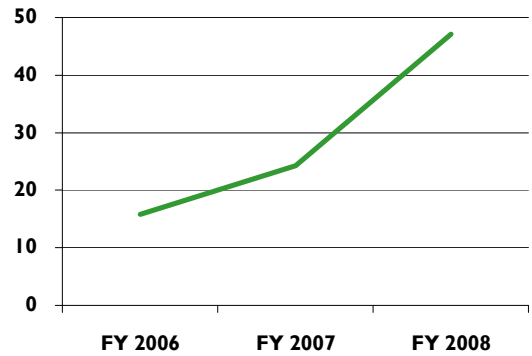
PERCENT OF POSITIONS FILLED - EFFECTIVENESS

Target Range - 85% - 95%



AVERAGE NUMBER OF APPLICATIONS PROCESSED PER JOB POSTING

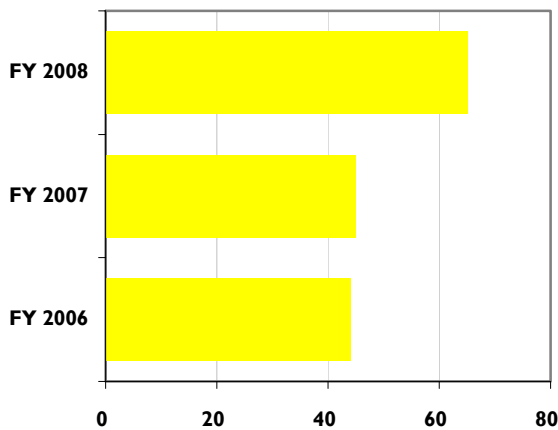
WORKLOAD



RISK MANAGEMENT

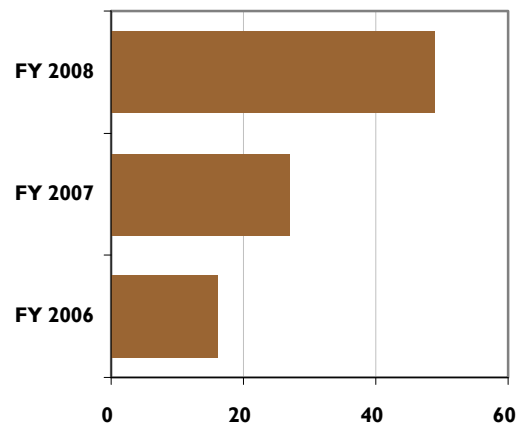
NUMBER OF WORKERS COMPENSATION CASES

WORKLOAD



GENERAL LIABILITY, PROPERTY & VEHICLE CLAIMS

WORKLOAD



EXPENDITURE DETAIL

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DESCRIPTION	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 215,379	\$ 234,351	\$ 254,890	\$ 277,843	\$ 276,305
Employee Benefits	62,784	67,872	74,421	83,987	81,145
Personnel Expenditures	278,163	302,223	329,311	361,830	357,450
Professional/Contracted Services	131,317	77,165	25,819	28,706	30,341
Current Operating Charges	50,222	41,778	29,593	44,570	35,326
Operating Supplies	10,453	13,876	12,023	12,532	8,216
Operating Expenditures	191,992	132,819	67,435	85,808	73,883
Capital Expenditures	0	20,143	0	0	0
TOTALS	\$ 470,155	\$ 455,185	\$ 396,746	\$ 447,638	\$ 431,333

PRIOR YEAR HIGHLIGHTS

- Provide oversight of human resources and risk management policies and programs.

To provide professional assistance and guidance to City departments on employee relations services.

- ✓ Distributed and reviewed new Personnel Policy Manual with all employees.
- ✓ Developed a more effective process for measuring employee performance that includes establishing clear expectations, attainable job objectives and provides for staff development opportunities.
- ✓ Negotiated and implemented a new three-year AFSCME contract and a new IAFF contract.

To minimize risk and stabilize insurance costs in an economical and innovative manner that preserves assets and protects assets and protects against random/accidental loss.

- ✓ Negotiated a new general liability/workers' compensation insurance contract with an increased level of risk management services at a decreased cost to the City.

- Provide quality recruitment to ensure a sustainable workforce.

To improve recruitment and selection process to attract and retain qualified employees.

- ✓ Enhanced applicant screening and tracking to ensure a qualified candidate pool.
- ✓ Streamlined internal processes by better alignment of staff skills to appropriate tasks.

- Provide training opportunities to ensure community values which improve the quality of life.

To foster key communications and continuous improvement in recruiting, developing, maintaining and managing a highly qualified workforce that provides quality customer service.

- ✓ Provided training on non-discrimination/anti-harassment issues in the workplace.
- ✓ Provided training specific to supervisors and managers.



GENERAL SERVICES DEPARTMENT PARKS AND RECREATION



General Services-Parks & Recreation

PURPOSE STATEMENT

“To ensure an array of recreational and cultural art opportunities to provide personal enjoyment and personal development for the citizens of North Port.”

FUNCTION

Responsible for providing quality recreation and athletic programming for residents and non-residents of all ages based on the community needs and priorities.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Sustainability

DEPARTMENT MESSAGE

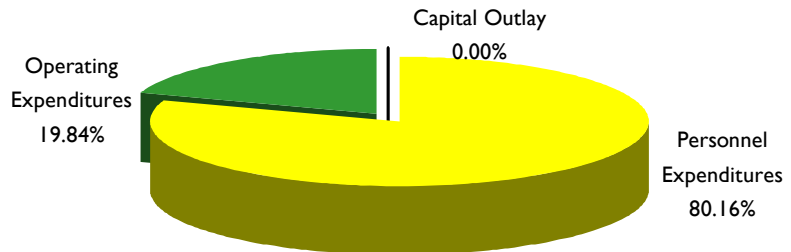
The Parks & Recreation Division provides a comprehensive level of leisure and community services that enhance the quality of life for the residents of North Port. The division strives to provide these programs in a professional and cost-efficient manner and to be responsive to changing community needs and priorities.

The Parks & Recreation Division provides several services to the community. On a daily basis, the division oversees the design and construction of park projects. Additionally, Parks & Recreation conducts many major special events including festivals, camps, competitions and parades.

Another function of the division is to act as liaison on the Parks & Recreation Advisory Board. The Parks & Recreation Division maintains and offers a broad-based program schedule at the George Mullen Activity Center.

Parks & Recreation assures the provision of personal enjoyment and learning through recreational programs and community events. The division endeavors to provide a safe and clean environment for recreational outlets for all residents. It also provides pertinent educational opportunities for those in the community. The Parks & Recreation Division works at increasing recreational facilities within a growing city, while maintaining an excellent level of service.

**General Services-Parks & Recreation
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 242,346	\$ 793,576	\$ 1,014,801	\$ 1,233,573	\$ 798,404
Operating Expenditures	227,185	443,596	391,572	449,139	197,671
Capital Expenditures	60,778	390,223	126,092	41,900	0
Total General Services-Parks & Recreation	\$ 530,309	\$ 1,627,395	\$ 1,532,465	\$ 1,724,612	\$ 996,075
Positions	10	30	32	25	28

STAFFING-AUTHORIZED POSITIONS

Parks & Recreation Manager	1.00
Program Specialist	1.00
Recreation Supervisor	1.00
Program Coordinator	1.00
Recreation Coordinator	2.00
Recreation Attendant	6.00
Recreation Attendant (part-time)	8.00
Camp Counselors (seasonal)	8.00
<i>Total</i>	<i>28.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

➤ Ensure a safe and aesthetically pleasing park system

To manage the design and construction of park projects and provide a safe and clean environment for recreational outlets.

- ✓ Continue oversight of all park projects including the construction of the Youth Community Center, Atwater Community Park, Family Paw Park and Bike Park.
- ✓ Continue to make park renovations and refurbishments to provide safe park structures and enhance park amenities.
- ✓ Solicit neighborhood watch groups to help monitor parks to minimize damage.
- ✓ Pursue grant funding to help with park upgrades.

➤ Provide recreational opportunities to enhance the quality of life.

To offer a wide range of recreational opportunities through safe and clean parks, facilities and programs that will have positive personal, social, environmental and economic benefits to the community.

- ✓ Continue refurbishment efforts to enhance recreational opportunities in neighborhood parks.
- ✓ Open the first Family Paw Park providing a social environment for people and pets.
- ✓ Provide additional fitness, athletic and recreational programs when the new Youth Community Center opens in late summer.

➤ Ensure availability of community programs and activities.

To provide balanced programs that meet the creative, social and cultural needs of the community with a focus on recreation, entertainment and life-long education.

- ✓ Assess community interest for new program opportunities at the Youth Community Center.
- ✓ Institute an aggressive promotional campaign utilizing the City's new web site.

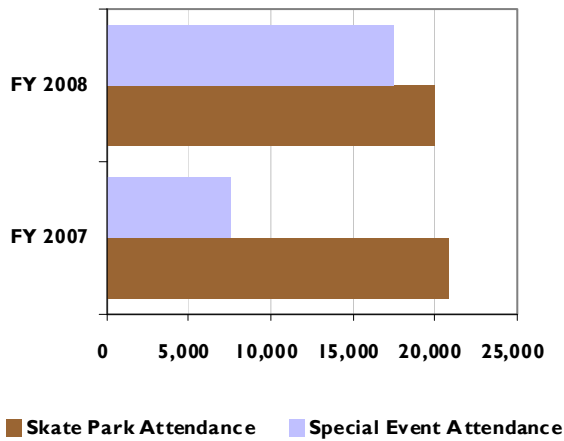
➤ Create a balanced park system to improve sustainability.

To provide the necessary expertise to comprehensively plan, acquire, protect and develop the City park system, including facilities, based on the community need.

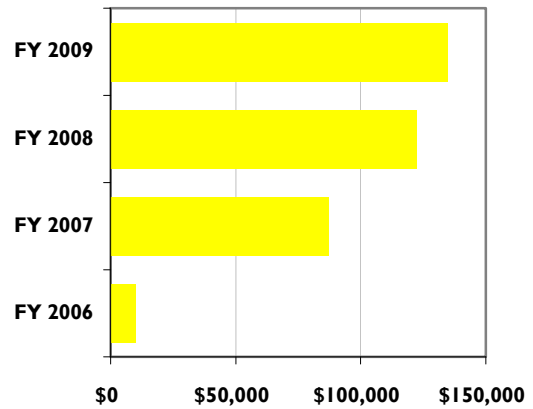
- ✓ Utilize the Environment Park for camp programming.
- ✓ Improve recyclable practices by strategically placing containers in neighborhood/community parks.

PERFORMANCE MEASURES

EVENT & SKATE PARK ATTENDANCE



TOTAL PARKS & RECREATION REVENUE



EXPENDITURE DETAIL

DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 180,355	\$ 614,348	\$ 763,231	\$ 933,418	\$ 630,125
Employee Benefits	61,991	179,228	251,570	300,155	168,279
Personnel Expenditures	242,346	793,576	1,014,801	1,233,573	798,404
Professional/Contracted Services	88,547	87,852	59,368	66,000	37,000
Current Operating Charges	104,194	240,889	245,228	283,875	128,746
Operating Supplies	34,444	114,855	86,976	99,264	31,925
Operating Expenditures	227,185	443,596	391,572	449,139	197,671
Capital Expenditures	60,778	390,223	126,092	41,900	0
TOTALS	\$ 530,309	\$ 1,627,395	\$ 1,532,465	\$ 1,724,612	\$ 996,075

PRIOR YEAR HIGHLIGHTS

➤ Ensure a safe and aesthetically pleasing park system

To manage the design and construction of park projects and provide a safe and clean environment for recreational outlets.

- ✓ Improved maintenance and inspection schedule of park facilities.
- ✓ Enhanced entry appearance by planting landscape beds around welcome sign entries into the City parks.
- ✓ Added new bleachers, shade structures and restrooms to various park facilities.
- ✓ Continued to meet quarterly with Sarasota County to keep the athletic facilities better maintained.
- ✓ Constructed a BMX Bike Park.

➤ Provide recreational opportunities to enhance the quality of life.

To offer a wide range of recreational opportunities through safe and clean parks, facilities and programs that will have positive personal, social, environmental and economic benefits to the community.

- ✓ Installed a new extreme playground at Highland Ridge Park resulting in a marked increase in park visits.
- ✓ Constructed new athletic fields at Dallas White Park.
- ✓ Added an open gym time and new fitness programs at the George Mullen Center.
- ✓ Continued the youth camp programs.

➤ Ensure availability of community programs and activities.

To provide balanced programs that meet the creative, social and cultural needs of the community with a focus on recreation, entertainment and life-long education.

- ✓ Partnered with local service club to enhance special events and reduce costs.
- ✓ Continued publication of bi-annual Parks & Recreation Activities & Event Guide to keep the public informed.
- ✓ Continued with two major festivals – Poinsettia Parade and Freedom Festival that serve to connect the community and promote community pride.
- ✓ Hosted an Environmental Festival to raise awareness on the importance of preserving natural resources.

➤ Create a balanced park system to improve sustainability.

To provide the necessary expertise to comprehensively plan, acquire, protect and develop the City park system, including facilities, based on the community need.

- ✓ Continued to make improvements at the Myakkahatchee Creek Environmental Park.
- ✓ Incorporated “green” building practices/concepts into the designs of the Family Paw Park, Youth Community Center and Atwater Community Park projects.
- ✓ Added a BMX Bike Park to supplement the Skate Park constituency.



POLICE DEPARTMENT



TERRY LEWIS
CHIEF OF POLICE

Law Enforcement Division PIO
Captain

Business Manager
Grievance Coordinator

Administrative Division
Captain

Staff Assistant

Network Specialist

Fleet/Quartermaster

District I
Lieutenant

Special Operations
Lieutenant

Criminal Investigations
Lieutenant

District 2
Lieutenant

Support Services
Bureau
Lieutenant

Shift A
Sergeant

Special Operations
Sergeant

Intelligence
Detective

Animal Services
(2)

Training
(2)

Support Svcs
Bureau
Sergeant

Police Officers
(7)

TNS Members
(4)

Persons Crimes
Sergeant

Shift A
Sergeant

Crime Prevention

SRO-s
(6)

Shift B
Sergeant

K-9 Officers
(3)

Investigators
(6)

Police Officers
(6)

Accreditation
Coordinator

Tele-
communications
(15)

Police Officers
(7)

Narcotics
Investigators
(2)

Property Crimes
Sergeant

Shift B
Sergeant

Recruitment and Hiring

Records Section
(5)
Staff Asst (1)

Shift C
Sergeant

Auxiliary Officers
(2)

Investigators
(4)

Police Officers
(7)

Internal Affairs

Criminalistics
(2)
Staff Asst (1)

Police Officers
(7)

Total Sworn = 103
Total Civilian = 60
Total = 163

Shift C
Sergeant

Neighborhood Watch
(varied Number)

School Crossing Guards
(30)

Shift D
Sergeant

Police Officers
(7)

Volunteers/ CLEA
(Varied Number)

Explorers
(Varied Number)

Police Officers
(7)

Shift D
Sergeant

Police Officers
(7)

Public Safety-Police

PURPOSE STATEMENT

“To provide a safe community.”

FUNCTION

Responsible for providing law enforcement services to the City of North Port.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Public Health & Safety

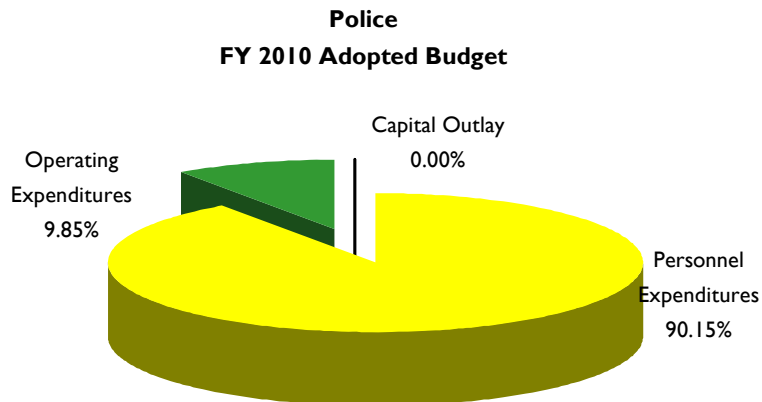
Sustainability

DEPARTMENT MESSAGE

The mission of the North Port Police Department is to create partnerships within the community and secure the safety of all residents and visitors. Using integrity as the primary core value of the members, the Police Department attempts to provide quality customer service through innovation and training.

The Police Department provides a safe community for the citizens of North Port. Through up-to-date training and state-of-the-art technology, the Department endeavors to reduce crime throughout the City while fostering a positive relationship with its citizens. The Department has instituted many community programs and educational opportunities for both the officers and citizens to facilitate the awareness of crime and how to deter it.

In Fiscal Year 2008, the department fully implemented the District concept and problem oriented policing philosophy. The Citizens' Law Enforcement Academy continues under the direction of the Police Department. Reduced drug usage in North Port schools continues to place high on the department's priority list. These efforts include Students Against Destructive Decisions (SADD) Program; Crime Tip box located in the schools and the increased presence of police K-9s in the schools.



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$6,707,428	\$9,041,323	\$ 9,913,533	\$10,823,500	\$ 11,260,211
Operating Expenditures	1,100,770	1,169,535	1,385,602	1,349,500	1,230,683
Capital Expenditures	1,160,874	1,381,229	65,991	0	0
Total Police	\$8,969,072	\$11,592,087	\$11,365,126	\$12,173,000	\$ 12,490,894
Positions	136	162	162	163	163

STAFFING-AUTHORIZED POSITIONS

Chief of Police	1.00
Captain	2.00
Lieutenant	5.00
Sergeant	12.00
Police Officers	80.00
Detectives	3.00
Business Manager	1.00
Network Specialist	1.00
Accreditation Coordinator	1.00
Animal Control Officer	2.00
Telecommunication	15.00
Criminalistics Specialist	2.00
Records Supervisor	1.00
Records Technician	2.00
Records Technician (part-time)	2.00
Staff Assistant	3.00
School Crossing Guard (part-time)	30.00
<i>Total</i>	<i>163.00</i>



New Police Sub-station located on North Port Boulevard as part of Fire Station #82.

2009-2010 BROAD GOALS & OBJECTIVES

➤ Improve the safety of the community.

To provide fast and efficient response to community emergencies while addressing crime trends in a pro-active manner to reduce crime, the fear of crime and enhance the quality of life for residents and visitors.

- ✓ Continue to take a pro-active law enforcement approach targeting high crime areas.
- ✓ Continue to increase patrol and community involvement in response to community emergencies.

➤ Provide crime prevention training.

To continue to build partnerships with local school administration to reach the common goal of reduced drug usage and increase the department’s Green Team initiative by training staff on “Crime Prevention through Environmental Design (CEPTED).

- ✓ Continue to increase student awareness by expanding the emphasis on “*doing the right thing*” and maintaining Crime Tip boxes in each school.
- ✓ Provide training to all City employees on Crime Prevention through Environmental Design.

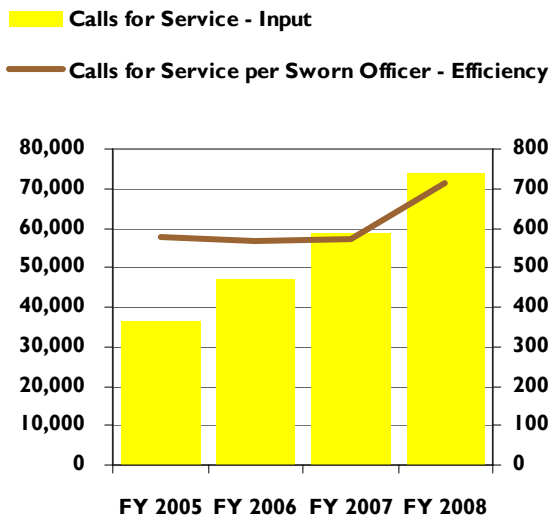
➤ Increase partnerships with the community.

To provide leadership and increased focus on collaborative cooperation and community involvement.

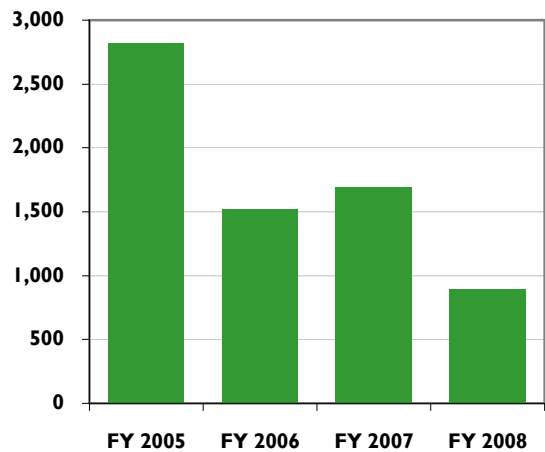
- ✓ Increase information sharing by assigning an intelligence officer.
- ✓ Implement an early warning system for employee intervention.

PERFORMANCE MEASURES

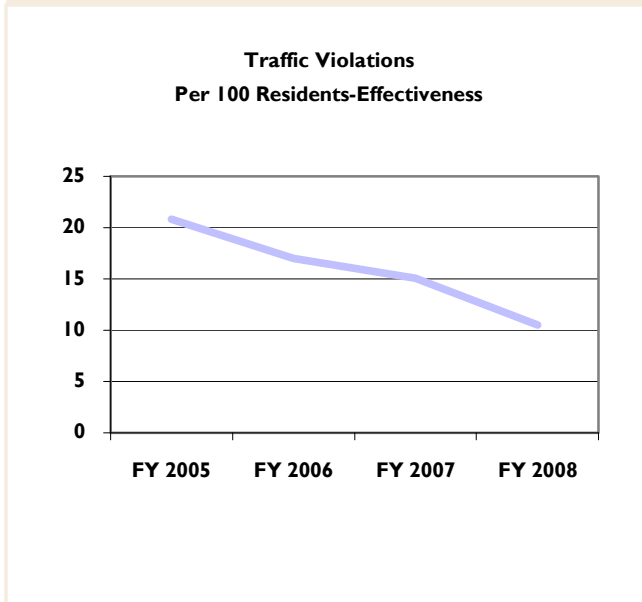
CALLS FOR SERVICE STATISTICS



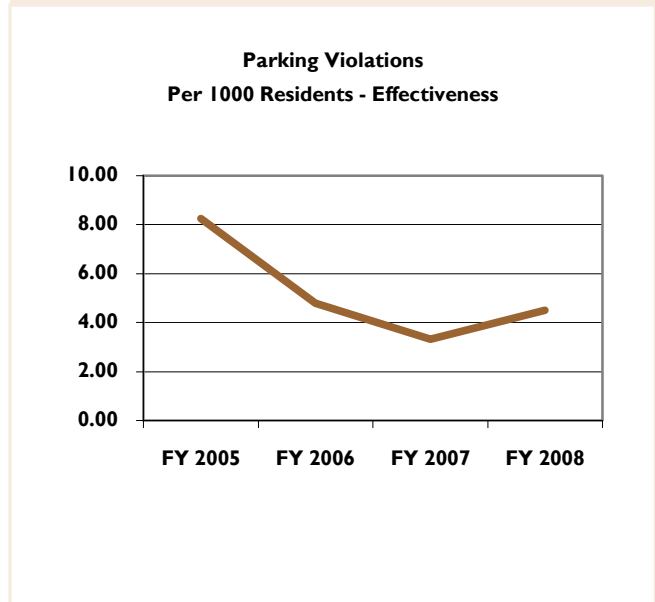
PHYSICAL ARRESTS - EFFECTIVENESS



TRAFFIC VIOLATIONS-EFFECTIVENESS



PARKING VIOLATIONS-EFFECTIVENESS



EXPENDITURE DETAIL

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DESCRIPTION	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 4,846,213	\$ 6,682,078	\$ 7,310,126	\$ 7,988,890	\$ 8,206,915
Employee Benefits	1,861,215	2,359,245	2,603,407	2,834,610	3,053,296
Personnel Expenditures	6,707,428	9,041,323	9,913,533	10,823,500	11,260,211
Professional/Contracted Services	16,414	32,781	50,776	25,420	26,020
Current Operating Charges	579,887	532,721	688,655	683,510	753,083
Operating Supplies	504,469	604,033	646,171	640,570	451,580
Operating Expenditures	1,100,770	1,169,535	1,385,602	1,349,500	1,230,683
Capital Expenditures	1,160,874	1,381,229	65,991	0	0
TOTALS	\$ 8,969,072	\$ 11,592,087	\$ 11,365,126	\$ 12,173,000	\$ 12,490,894

PRIOR YEAR HIGHLIGHTS

➤ Improve the safety of the community.

To provide fast and efficient response to community emergencies while addressing crime trends in a pro-active manner to reduce crime, the fear of crime and enhance the quality of life for residents and visitors.

- ✓ Continued to take a pro-active law enforcement approach targeting high crime areas.
- ✓ Continued to increase patrol and community involvement in response to community emergencies.

➤ Provide crime prevention training.

To continue to build partnerships with local school administration to reach the common goal of reduced drug usage and increase the department's Green Team initiative by training staff on "Crime Prevention through Environmental Design (CEPTED).

- ✓ Continued to increase student awareness by expanding the emphasis on "doing the right thing" and maintaining Crime Tip boxes in each school.
- ✓ Provided Crime Prevention through Environmental Design training for the Department's Crime Prevention Officer.
- ✓ Provided training for detectives and crime analysts through the intelligence division of the Florida Department of Law Enforcement (FDLE).

➤ Increase partnerships with the community.

To provide leadership and increased focus on collaborative cooperation and community involvement.

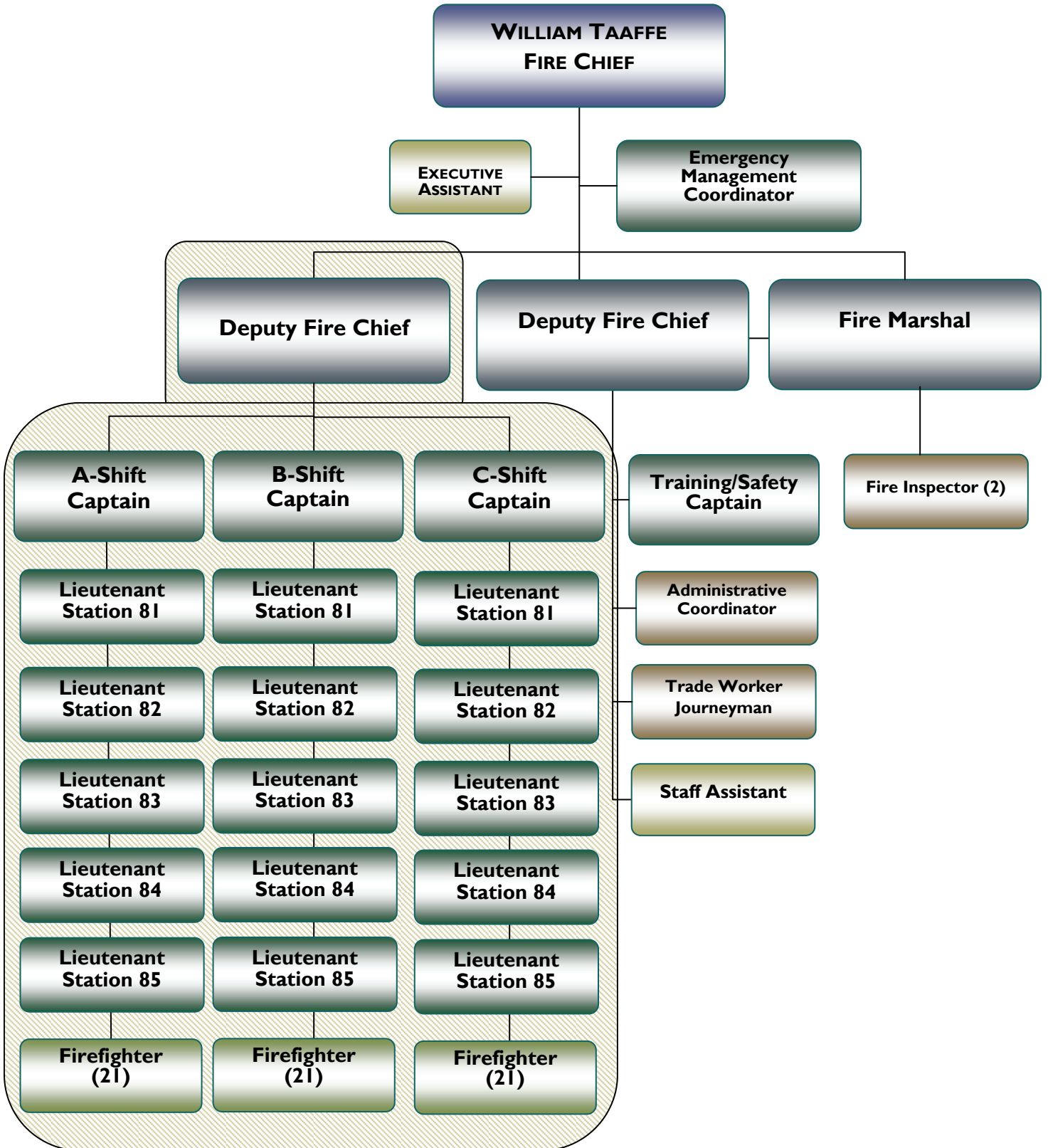
- ✓ Researched an early warning program enhancement within the Records Management System (RMS).
- ✓ Continued to participate in the information gathering system established county-wide.



Police Department's representative in the 50th Anniversary Parade.



FIRE RESCUE EMERGENCY MEDICAL SERVICES



Public Safety-Emergency Medical Services

PURPOSE STATEMENT

“To improve the safety of life and community assets.”

FUNCTION

Responsible for providing ambulance response including basic and advanced life support treatment to the citizens of North Port.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Public Health & Safety

Sustainability

DEPARTMENT MESSAGE

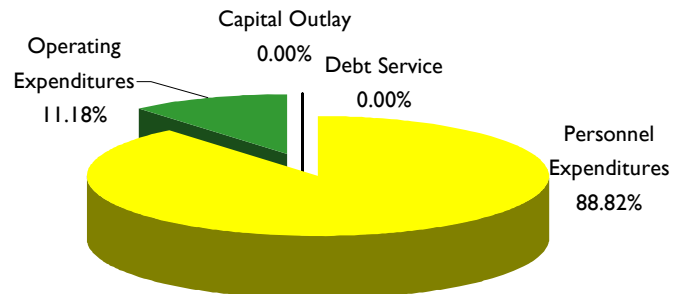
Emergency Medical Services (EMS) is responsible for providing ambulance response including basic and advanced life support treatment to the citizens of North Port. EMS shares facilities and personnel with the Fire Rescue District. All fire engines are also equipped to respond to medical emergencies to provide the quickest response possible to medical emergencies.

The EMS portion of the Fire Rescue budget is funded by the General Fund in accordance with state law. Generally, EMS personnel costs are shared with Fire Rescue. FY 2010 budget reflects decreases to the division based on a restructuring plan adopted by the City Commission. The EMS Division operates four rescue ambulances and three fire engines that provide Advance Life Support (paramedic) services as well as two reserve rescues.

The Emergency Medical Services improves the safety of life and community assets. By providing timely response to medical emergencies, this department ensures that lives are saved. By maintaining the highest quality of preparedness through training and testing, this department gives citizens a sense of security, knowing that emergency services are close at hand when needed.

In September, 2009, the first free-standing emergency facility in the City of North Port opened. This provides greater opportunities to the City’s EMS division to improve the service to the citizens by allowing for shorter transit times and quicker access to further medical treatment.

**Emergency Medical Services
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$3,580,075	\$ 3,867,666	\$ 4,133,357	\$ 5,063,098	\$ 3,607,626
Operating Expenditures	403,664	450,813	465,627	544,234	454,168
Capital Expenditures	72,320	61,470	70,022	0	0
Debt Service	46,370	15,457	0	0	0
Total EMS	\$4,102,429	\$4,395,406	\$4,669,006	\$5,607,332	\$ 4,061,794
Positions	85	97	94	94	93

STAFFING-AUTHORIZED POSITIONS

Fire Chief	1.00
Deputy Fire Chief	2.00
Fire Marshal	1.00
Emergency Management Coordinator	1.00
Captain	4.00
Lieutenant	15.00
Fire/Medics	63.00
Fire Inspector	2.00
Administrative Coordinator	1.00
Trade Worker Journeyman	1.00
Executive Assistant	1.00
Staff Assistant	1.00
<i>Total</i>	<i>93.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Maintain timely, efficient and quality responses to requests for assistance.

To provide emergency response for residents and visitors of North Port in order to save lives.

- ✓ Continue training of fire and medic personnel to maintain a sufficient number of well-trained and well-equipped personnel.
- ✓ Ensure efficient daily operations by enhancing information systems capabilities and technology applications with the department.

- Provide emergency medical services.

To provide emergency medical services including transportation and basic and advanced life support treatment to the citizens and visitors of North Port.

- ✓ Continue to provide annual medical exams for all personnel to ensure EMS personnel are medically fit for duty.
- ✓ Continue to provide the necessary capital improvements by diligently planning for future facilities and equipment.

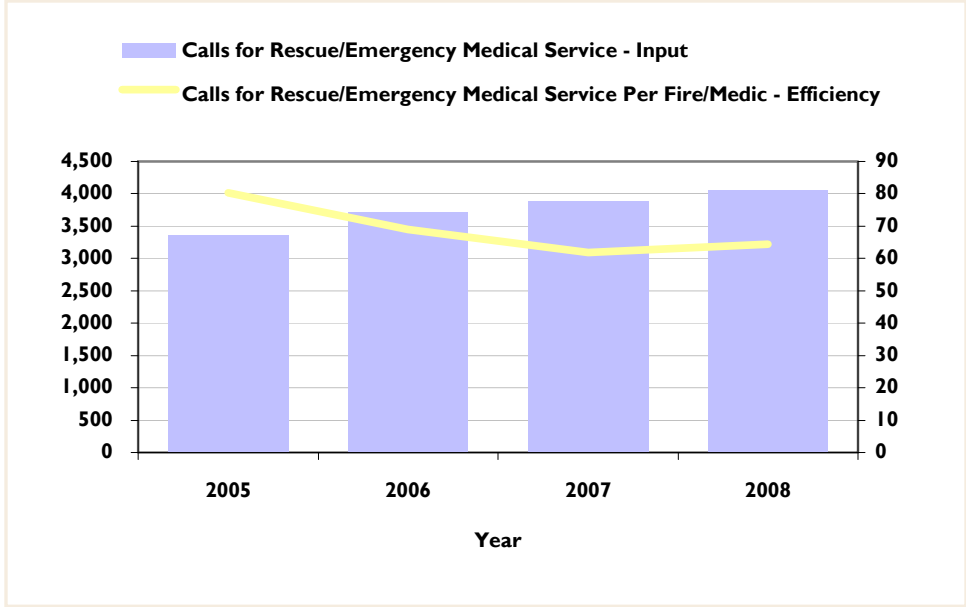
- Ensure the safety and health of the community by maintaining the highest quality of preparedness.

To provide administrative oversight and management to all Emergency Medical Service personnel and resources in order to ensure the delivery of quality pre-hospital care.

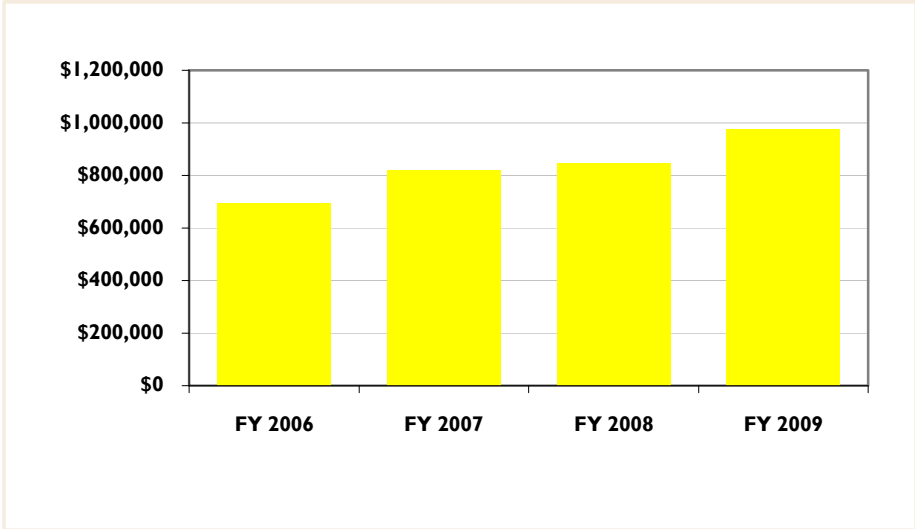
- ✓ Purchase two new replacement rescues.
- ✓ Continue to evaluate equipment in order for the department to remain in a state of readiness.

PERFORMANCE MEASURES

CALLS FOR SERVICE STATISTICS



EMERGENCY RESPONSE REVENUE



EXPENDITURE DETAIL

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DESCRIPTION	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 2,550,524	\$ 2,787,683	\$ 3,000,089	\$ 3,844,302	\$ 2,647,000
Employee Benefits	1,029,551	1,079,983	1,133,268	1,218,796	960,626
Personnel Expenditures	3,580,075	3,867,666	4,133,357	5,063,098	3,607,626
Professional/Contracted Services	61,730	81,262	85,134	98,033	105,918
Current Operating Charges	129,797	140,221	157,570	167,175	151,202
Operating Supplies	212,137	229,330	222,923	279,026	197,048
Operating Expenditures	403,664	450,813	465,627	544,234	454,168
Capital Expenditures	72,320	61,470	70,022	0	0
Debt Service	46,370	15,457	0	0	0
TOTALS	\$ 4,107,429	\$ 4,395,406	\$ 4,669,006	\$ 5,607,332	\$ 4,061,794

PRIOR YEAR HIGHLIGHTS

- Maintain timely, efficient and quality responses to requests for assistance.

To provide emergency response for residents and visitors of North Port in order to save lives.

- ✓ Continued the training of fire and medic personnel.

- Provide emergency medical services.

To provide emergency medical services including transportation and basic and advanced life support treatment to the citizens and visitors of North Port.

- ✓ Continued to provide annual medical exams for all personnel to ensure EMS personnel are medically fit for duty.
- ✓ Construction of replacement Fire Station #82 will be completed in early Fall.

- Ensure the safety and health of the community by maintaining the highest quality of preparedness.

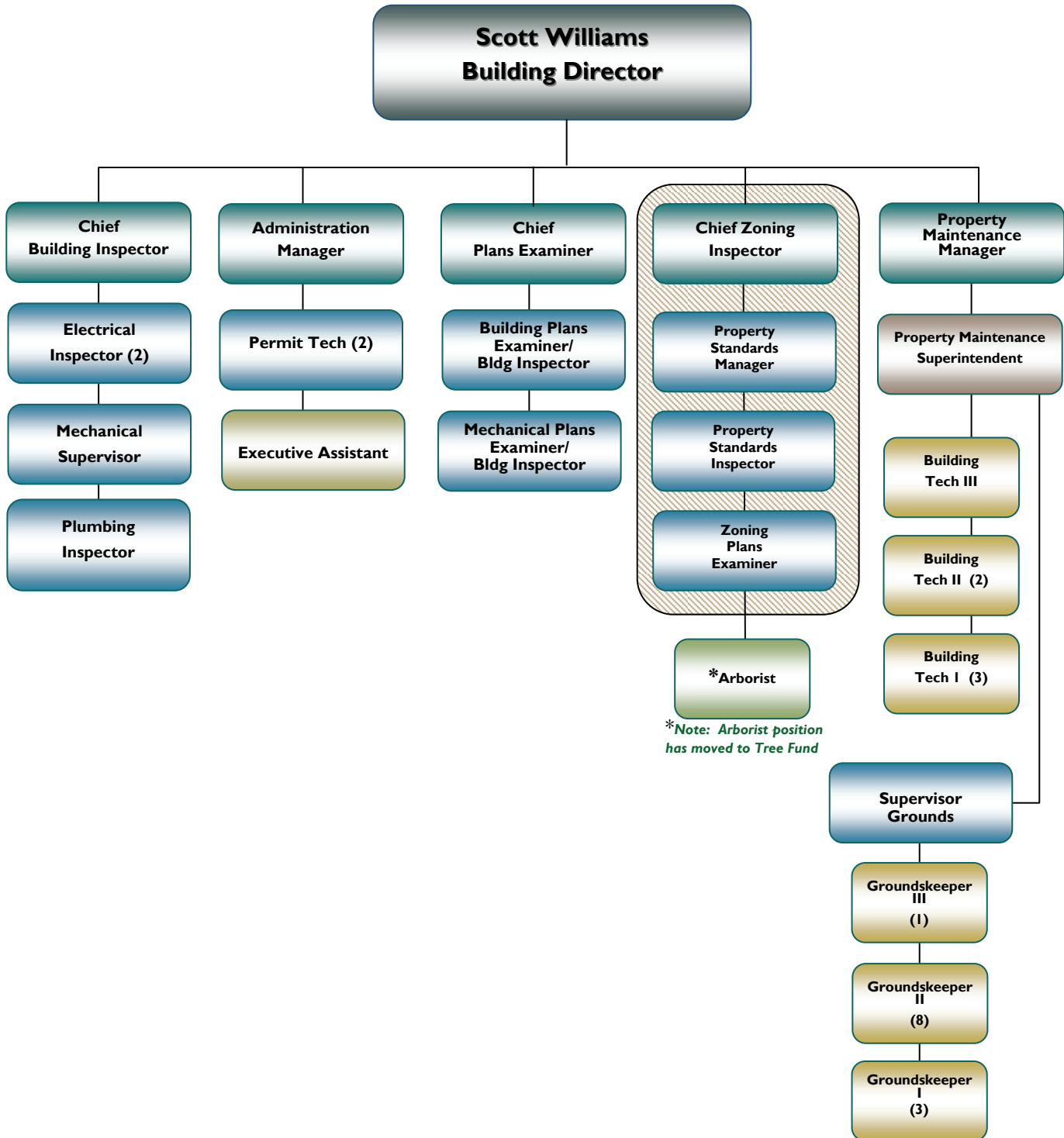
To provide administrative oversight and management to all Emergency Medical Service personnel and resources in order to ensure the delivery of quality pre-hospital care.

- ✓ Purchased two new replacement rescues and a fire truck.
- ✓ Continued to evaluate equipment in order for the department to remain in a state of readiness.



BUILDING DEPARTMENT

PROPERTY STANDARDS AND ZONING



Building-Property Standards

PURPOSE STATEMENT

“To assure and maintain a safely built structural environment.”

FUNCTION

Responsible for inspection and compliance with statutory and local ordinances on residential and commercial property standards within the City.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Public Health & Safety

Sustainability

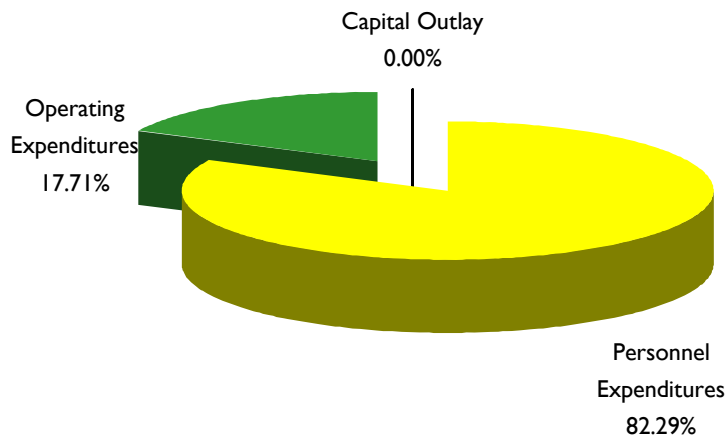
DEPARTMENT MESSAGE

The Building Department of the General Fund includes zoning inspections, zoning plans review and property standards. Primarily, the goal of the Building Department is to assist in maintaining the established community standard. The department accomplishes this by assuring compliance with local ordinances through Code Enforcement. The department also provides zoning information including land use designations and the regulation of various environmental concerns. Finally, the Building Department provides plans review for all new development and improvements to properties and collects the business occupational licensing fee.

In FY 2010, the department budget reflects a split of inspectors and other personnel between the General Fund and the Building Special Revenue Fund both in expenditures and job responsibilities. Continuing education remains an important part of the department. Through the Inspector Education Fund (Fund 102), the required education is maintained for inspectors.

This department, through enforcement of adopted codes and continuous inspections, ensures that all present and future residential and commercial buildings are safe, decent and standard. In maintaining a standard for all building within the City, it also helps to ensure that every level of economic construction is of the highest quality possible. Because the Building Department enforces both state codes and those adopted by Commission, it aids in accomplishing the Mission of the City to provide “health, safety and welfare services to our residents”.

**Building-Property Standards & Zoning
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 2,645,828	\$ 1,009,549	\$ 1,110,094	\$ 908,025	\$ 729,675
Operating Expenditures	334,062	127,575	296,881	241,890	157,084
Capital Expenditures	174,012	72,572	0	0	0
Total Building-Property Standards	\$3,153,902	\$1,209,696	\$1,406,975	\$1,149,915	\$ 886,759
Positions	54	19	9	5	4

STAFFING-AUTHORIZED POSITIONS

Building Director (split between three divisions)	
Chief Zoning Inspector	1.00
Zoning Inspector	1.00
Property Standards Manager	1.00
Property Standards Inspector	1.00
<i>Total</i>	<i>4.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Monitor construction to ensure community values are sustained.

To assure that houses and commercial buildings for residents meet code requirements.

- ✓ Review all residential and commercial construction plans for compliance with building code requirements.
- ✓ Conduct field inspections for all permitted construction projects to verify that projects met all technical code requirements.

- Ensure community property standards are maintained.

To gain compliance with regulations through sensitive, timely and knowledgeable responses to the community in order to maintain and enhance the community's health, safety and welfare.

- ✓ Respond to public complaints of code enforcement violations.
- ✓ Resolve code enforcement violations in a timely manner.

- Provide oversight for a safe and aesthetically pleasing built environment.

To regulate building construction through plans review, inspection and education in a timely, knowledgeable, and professional manner in order to protect the community's health, safety and welfare.

- ✓ Continue to provide training programs on current codes and regulations, on-site and off-site for inspectors, permit technicians and plans review staff.
- ✓ Continue to improve the online services available to allow for a more efficient process of issuing permits and inspection services.

EXPENDITURE DETAIL

DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 1,918,245	\$ 764,565	\$ 869,645	\$ 584,242	\$ 542,555
Employee Benefits	727,583	244,984	240,449	323,783	187,120
Personnel Expenditures	2,645,828	1,009,549	1,110,094	908,025	729,675
Professional/Contracted Services	108,197	64,560	247,250	150,000	110,000
Current Operating Charges	108,643	32,059	27,102	49,807	32,319
Operating Supplies	117,222	30,956	22,529	42,083	14,765
Operating Expenditures	334,062	127,575	296,881	241,890	157,084
Capital Expenditures	174,012	72,572	0	0	0
TOTALS	\$ 3,153,902	\$ 1,209,696	\$ 1,406,975	\$ 1,149,915	\$ 886,759

PRIOR YEAR HIGHLIGHTS

- Monitor construction to ensure community values are sustained.

To assure that houses and commercial buildings for residents meet code requirements.

- ✓ Reviewed all residential and commercial construction plans for compliance with building code requirements.
- ✓ Conducted field inspections for all permitted construction projects to verify that projects met all technical code requirements.

- Ensure community property standards are maintained.

To gain compliance with regulations through sensitive, timely and knowledgeable responses to the community in order to maintain and enhance the community's health, safety and welfare.

- ✓ Responded to public complaints of code enforcement violations.
- ✓ Resolved code enforcement violations in a timely manner.
- ✓ Assisted in developing the Amnesty Program to help residents resolve code enforcement violation charges.
- ✓ Provided oversight of the Abandoned and Foreclosure Registration Programs.

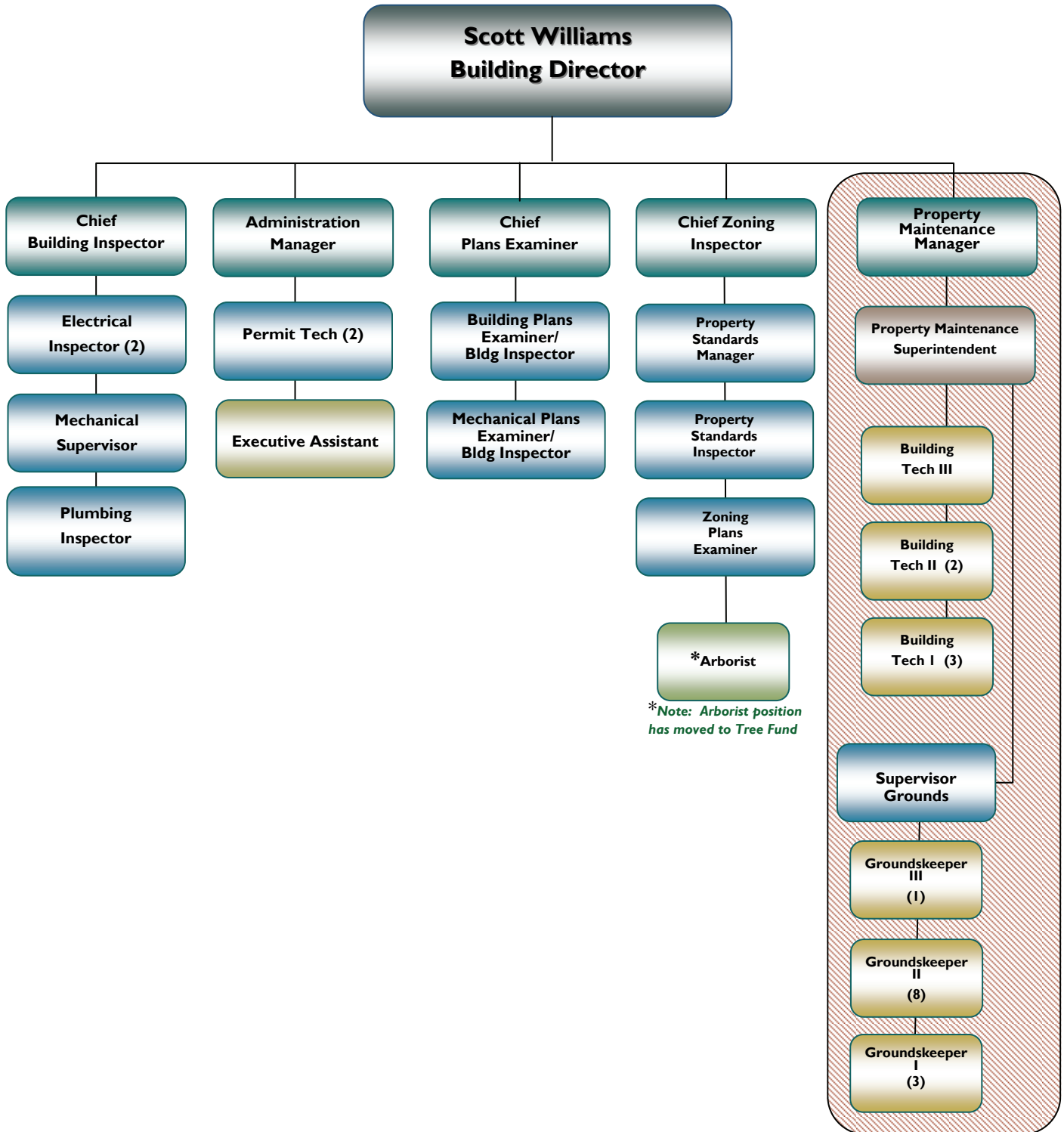
- Provide oversight for a safe and aesthetically pleasing built environment.

To regulate building construction through plans review, inspection and education in a timely, knowledgeable, and professional manner in order to protect the community's health, safety and welfare.

- ✓ Continued to provide training programs on current codes and regulations, on-site and off-site for inspectors, permit technicians and plans review staff.
- ✓ Continued to improve the online services available to allow for a more efficient process of issuing permits and inspection services.



BUILDING DEPARTMENT PROPERTY MAINTENANCE



Building-Property Maintenance

PURPOSE STATEMENT

“To ensure City facilities and landscaping is maintained in a safe, aesthetically pleasing environmentally responsible manner.”

FUNCTION

Responsible for the maintenance and operations of all City facilities.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Public Health & Safety

Sustainability

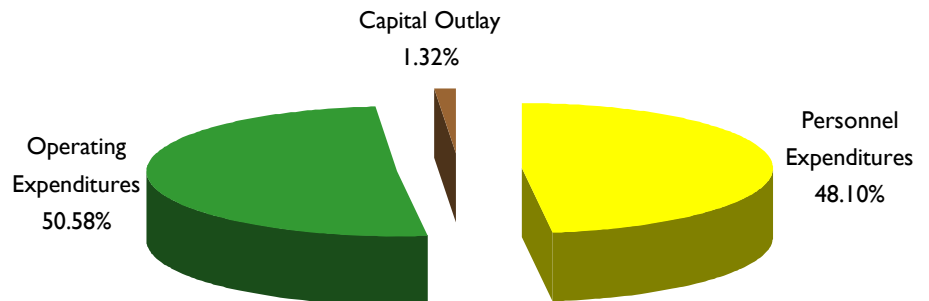
DEPARTMENT MESSAGE

The services provided by the Property Maintenance division of the Building Department are directed toward achieving sustainability in the maintenance and operation of all facilities. The division provides contractual oversight and in-house assistance with building security; fire safety; janitorial services; maintenance and repair activities, including structural repairs, painting, air conditioning, heat, plumbing and electrical work; and setup and cleanup for meetings. The division is responsible for securing the annual contract for minor construction work and repairs to public buildings and procuring major improvements through the bid process.

In addition, the Property Maintenance division provides grounds maintenance for all City owned properties including landscaping services for City buildings and City owned and operated parks. The division services over 20 public areas throughout the City.

In FY 2009, Property Maintenance was restructured to include parks grounds maintenance and placed under the direction of the Building department. The streamlining of similar job/tasks offers greater opportunities for an efficiently operated division through a more effective utilization of resources.

**Building-Property Maintenance
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 672,350	\$ 902,600	\$ 956,479	\$ 970,095	\$ 1,419,999
Operating Expenditures	862,114	1,261,068	1,241,757	1,379,463	1,493,260
Capital Expenditures	33,176	204,663	108,131	58,500	39,000
Total Building-Property Maintenance	\$ 1,567,640	\$ 2,368,331	\$ 2,306,367	\$ 2,408,058	\$ 2,952,259
Positions	17	17	17	21	21

STAFFING-AUTHORIZED POSITIONS

Building Director (split between three divisions)	
Property Maintenance Manager	1.00
Property Maintenance Superintendent	1.00
Building Technician III	1.00
Building Technician II	2.00
Building Technician I	3.00
Grounds Supervisor	1.00
Groundskeeper III	1.00
Groundskeeper II	8.00
Groundskeeper I	3.00
<i>Total</i>	<i>21.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Continue to ensure the sustainable maintenance of City buildings to provide a safe, secure and clean environment.

To provide a clean, safe and accessible environment for all users of City owned public facilities through responsive maintenance, remodeling and repair services.

- ✓ Continue to manage maintenance activities of City facilities.
- ✓ Continue to provide construction oversight of the new Maintenance Storage Building.
- ✓ Provide project oversight of the construction of the new Youth Community Center.

- Ensure innovative and cost-effective resource management.

To provide an efficient and effective maintenance program that emphasizes proactive maintenance over reactive maintenance service calls.

- ✓ Continue to improve the work order system to track service hours and types of maintenance and repair.

- Ensure the City maintained grounds and landscaping are safe, aesthetically pleasing and environmentally sustainable.

To manage, protect and maintain City grounds and landscaping in an efficient, effective and safe manner for citizens.

- ✓ Continue to maintain park structures and equipment.
- ✓ Continue to provide grounds and landscaping services to all City facilities.

EXPENDITURE DETAIL

DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 461,459	\$ 655,877	\$ 696,627	\$ 683,023	\$ 1,046,072
Employee Benefits	210,891	246,723	259,852	287,072	373,927
Personnel Expenditures	672,350	902,600	956,479	970,095	1,419,999
Professional/Contracted Services	94,403	182,566	219,072	125,594	168,924
Current Operating Charges	703,917	1,001,224	915,980	1,127,686	1,157,432
Operating Supplies	63,794	77,278	106,705	126,183	166,904
Operating Expenditures	862,114	1,261,068	1,241,757	1,379,463	1,493,260
Capital Expenditures	33,176	204,663	108,131	58,500	39,000
TOTALS	\$ 1,567,640	\$ 2,368,331	\$ 2,306,367	\$ 2,408,058	\$ 2,952,259

PRIOR YEAR HIGHLIGHTS

- Continue to ensure the sustainable maintenance of City buildings to provide a safe, secure and clean environment.

To provide a clean, safe and accessible environment for all users of City owned public facilities through responsive maintenance, remodeling and repair services.

- ✓ Implemented the new facilities custodial maintenance contract.
- ✓ Continued to provide construction oversight of the new Maintenance Storage Building.
- ✓ Provided oversight of the structural improvements to the Scout House.

- Ensure innovative and cost-effective resource management.

To provide an efficient and effective maintenance program that emphasizes proactive maintenance over reactive maintenance service calls.

- ✓ Implemented new work order system to track service hours and types of maintenance and repair.

- Ensure the City maintained grounds and landscaping are safe, aesthetically pleasing and environmentally sustainable.

To manage, protect and maintain City grounds and landscaping in an efficient, effective and safe manner for citizens.

- ✓ Assumed maintenance of City park structures and equipment.
- ✓ Continued to provide grounds and landscaping services to all City facilities.

Non-Departmental

PURPOSE STATEMENT

“To serve as the budgetary division for the General Fund for all non-department specific costs that need to be allocated to all General Fund departments.”

FUNCTION

Serves to budget global activities for the General Fund including general insurance premiums, debt service payments and contingency.

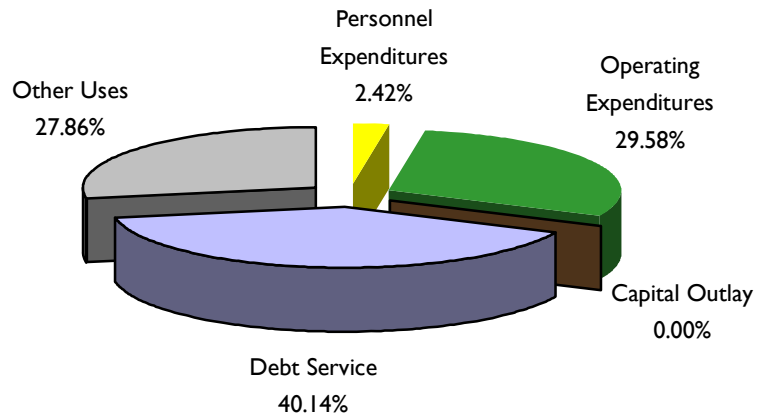
DEPARTMENT MESSAGE

Included in Non-Departmental are the general insurance premiums for the City; debt service payments; promotional activities including the Down Payment Assistance Program; any global salary increases within General Fund departments; the 50th Anniversary Celebration and a \$300,000 contingency amount. New to Non-Departmental is a Building Fund Operating Subsidy. A \$10 payroll deduction per employee per pay period for health insurance is reflected as a decrease in non-departmental personnel costs as related to the General Fund.

In FY 2010, Professional Services includes \$12,500 for a central cost allocation study. Also, an impact fee study update is included at a cost of \$100,000. Additionally, General Liability Insurance decreased \$223,221 due to a new contract. Overall, the budget for Non-Departmental decreased \$858,138. This change is attributable to a \$100,000 decrease in Contingency and no scheduled transfer to the Maintenance Facility Construction Fund.

The General Fund is the funding source for the activities included in Non-Departmental. There is no authorized staff within this division.

**Non-Departmental
FY 2010 Adopted Budget**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 72,387)
Operating Expenditures	607,231	685,800	617,469	1,139,456	884,973
Capital Expenditures	0	5,800	0	0	0
Debt Service	1,201,370	1,201,140	1,203,540	1,201,370	1,201,370
Other Uses	6,000	2,279,131	5,920,844	1,365,155	833,887
Total Non-Departmental	\$1,814,601	\$4,171,871	\$7,741,853	\$3,705,981	\$2,847,843
Positions	N/A	N/A	N/A	N/A	N/A

EXPENDITURE DETAIL

DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 72,387)
Employee Benefits	0	0	0	0	0
Personnel Expenditures	0	0	0	0	(72,387)
Professional/Contracted Services	70,860	77,735	126,261	303,500	319,700
Current Operating Charges	536,371	608,065	485,928	435,956	264,523
Operating Supplies	0	0	5,280	400,000	300,750
Operating Expenditures	607,231	685,800	617,469	1,139,456	884,973
Capital Expenditures	0	5,800	0	0	0
Debt Service	1,201,370	1,201,140	1,203,540	1,201,370	1,201,370
Other Uses	6,000	2,279,131	5,920,844	1,365,155	833,887
TOTALS	\$ 1,814,601	\$ 4,171,871	\$ 7,741,853	\$ 3,705,981	\$ 2,847,843



City of North Port

Public Works

Fiscal Year 2009—2010

‘Ensuring our community values by providing a viable and sustainable quality of life for our residents.’

PUBLIC WORKS**PUBLIC WORKS SUMMARY**

Public Works includes two dependent districts, Road and Drainage and Solid Waste; and Fleet Management services. The department provides development and transportation services; and safety and neighborhood services to the citizens of North Port.

This section provides a summary of the Public Works FY 2010 Adopted Budgets. More detailed presentations and description of the FY 2010 Adopted Budget for each division is provided in the specific fund segment.

**PUBLIC WORKS BUDGET SUMMARY
FY 2010 ADOPTED**

Revenue	Road & Drainage District	Solid Waste District	Fleet Management		Total
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	-
Non-Ad Valorem Taxes	10,588,080	6,815,826	-	-	17,403,906
Other Taxes	2,365,622	-	-	-	2,365,622
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	520,100	-	-	-	520,100
Charges for Services	86,961	764,475	3,009,329	-	3,860,765
Fines & Forfeitures	-	-	-	-	-
Interest Income	62,801	100,000	-	-	162,801
Miscellaneous Revenues	36,900	2,000	-	-	38,900
Other Sources	1,582,094	867,419	20,000	-	2,469,513
Total Revenue & Other Financing Sources	\$ 15,242,558	\$ 8,549,720	\$ 3,029,329	\$ -	\$ 26,821,607
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	-
Public Safety	-	-	-	-	-
Physical Environment	-	6,524,073	3,007,514	-	9,531,587
Transportation	13,153,011	-	-	-	13,153,011
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	1,055,913	1,105,000	21,815	-	2,182,728
Debt & Lease	1,033,634	920,647	-	-	1,954,281
Other Uses	-	-	-	-	-
Total Expenditures	\$ 15,242,558	\$ 8,549,720	\$ 3,029,329	\$ -	\$ 26,821,607

DEPARTMENTAL FUNCTIONS

The Public Works departmental functions are categorized in the following chart by type of service provided.

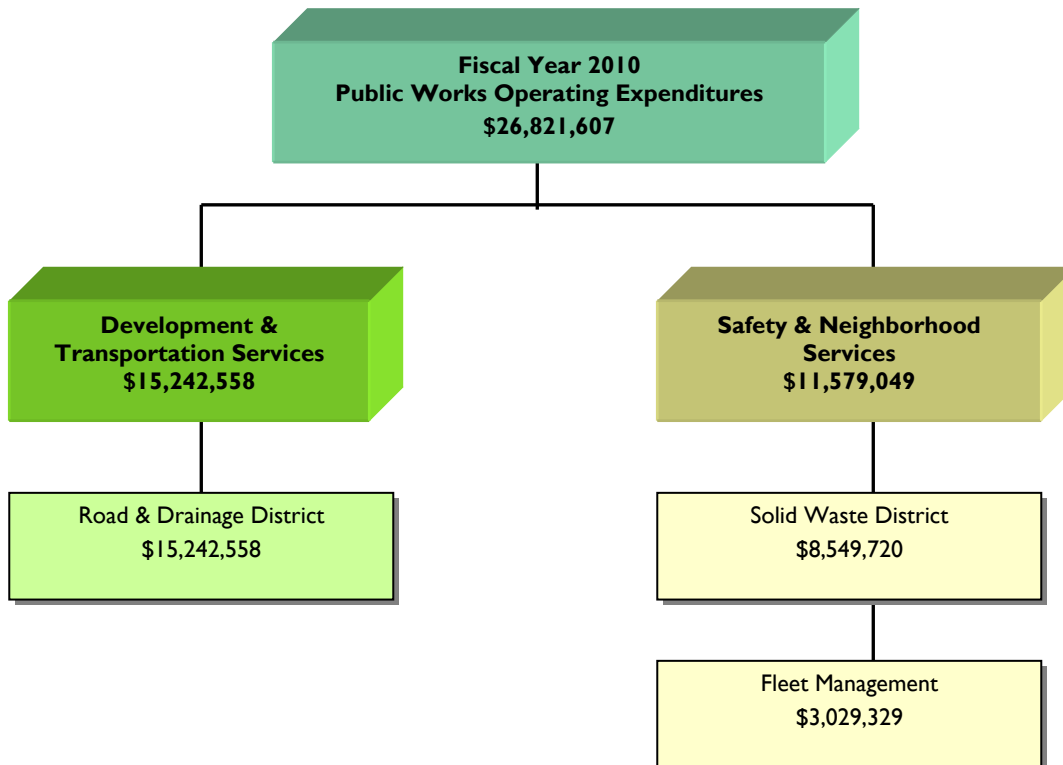
DEPARTMENTAL FUNCTIONS

SERVICE CATEGORY	SERVICE FUNCTION
<i>Development & Transportation Services</i>	
Road and Drainage District	Maintenance of public roadways, water control structures, drainage maintenance including waterways and stormwater management.
<i>Safety & Neighborhood Services</i>	
Solid Waste District	Collection and disposal of solid waste.
Fleet Management	Management of City-owned vehicles and equipment.

EXPENDITURES

The following chart illustrates the Public Works FY 2010 Operating Budget within the service categories shown above.

BREAKDOWN OF PUBLIC WORKS OPERATING EXPENDITURES



ROAD AND DRAINAGE DISTRICT

The Road and Drainage District is a dependent district of the City of North Port. The District ensures that existing roadways and bridges are maintained and new ones are built to the highest standards when necessary; and ensures that the drainage system which serves the entire City is sufficient for drainage produced during every season.

**ROAD AND DRAINAGE DISTRICT
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

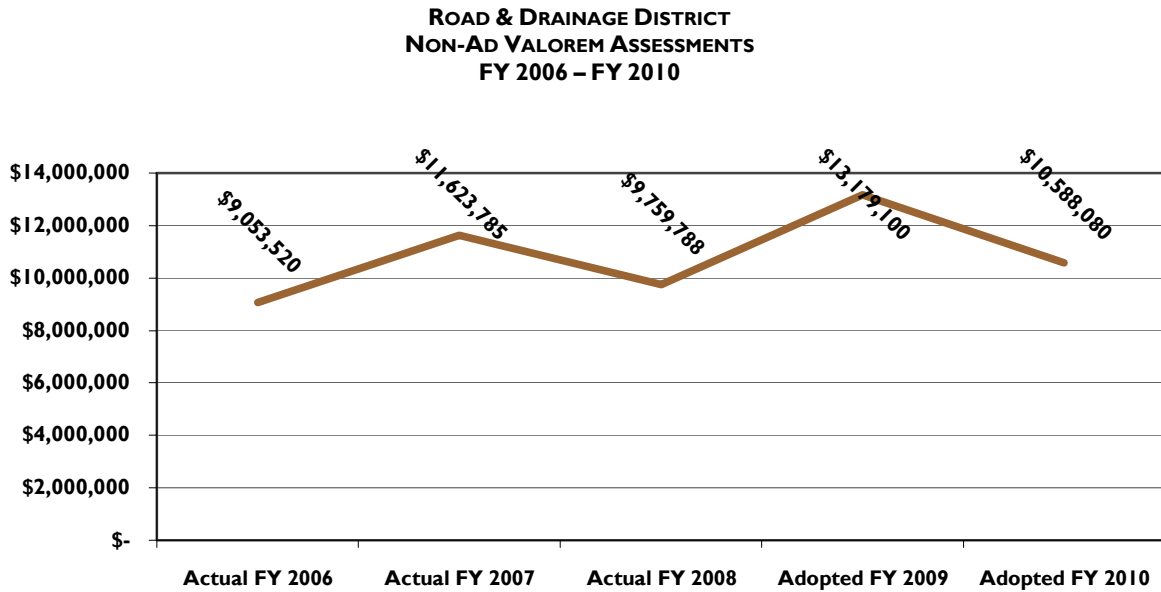
	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Ad Valorem Taxes	9,160,931	11,848,653	10,331,592	13,179,100	10,588,080
Other Taxes	2,009,100	2,061,276	2,277,999	2,407,775	2,365,622
Licenses & Permits	624,390	240,380	-	-	-
Intergovernmental Revenue	308,884	995,686	861,935	568,311	520,100
Charges for Services	25,280	100,791	92,945	522,836	86,961
Fines & Forfeitures	-	-	-	-	-
Interest Income	505,919	626,595	402,059	266,000	62,801
Miscellaneous Revenues	29,083	58,808	141,550	32,448	36,900
Other Sources	2,711,506	2,026,150	1,085,951	605,648	1,582,094
Total Revenues & Other Financing Sources	\$ 15,375,093	\$ 17,958,339	\$ 15,194,031	\$ 17,582,118	\$ 15,242,558
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	9,530,689	11,926,568	11,553,935	15,098,484	13,153,011
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	3,541,723	4,264,417	1,482,487	950,000	1,055,913
Debt & Lease	448,829	869,511	905,966	1,033,634	1,033,634
Other Uses	-	-	-	500,000	-
Total Expenditures	\$ 13,521,241	\$ 17,060,496	\$ 13,942,388	\$ 17,582,118	\$ 15,242,558

REVENUES

NON-AD VALOREM ASSESSMENTS

In FY 2008, the methodology and rate study for the Road and Drainage District were reviewed to further delineate the cost centers driving the methodology. As a result, the individual property assessments vary due to rates being based on property type and use. In FY 2010, the District was directed, by City Commission, to reduce total assessment revenue by 20% which decreases projected assessment income \$2,635,020 from FY 2009.

The following graph shows the actual and projected non-ad valorem assessment revenue for the District beginning in FY 2006. A portion of the total income from non-ad valorem assessments includes delinquent assessments collected each year.



FUEL TAXES AND FRANCHISE FEES

County 9th Cent Fuel Tax is generated from a one-cent tax on every net gallon of motor and diesel fuel sold within Sarasota County. The tax is authorized for collection by Florida Statute sections 206.41 and 336.021 and further defined by county ordinance 88-09 and an inter-local agreement C89-454. FY 2010 projected revenues are \$220,479; an increase of 0.88%.

The First Local Option Gas Tax is a one to six cent tax on every gallon of motor and diesel fuel sold within Sarasota County. Florida Statute, sections 206.87 and 336.025 along with the county ordinance 86-65, allowing for the collection of six cents per gallon, provides the legal authorization to collect the tax. FY 2010 projected revenues are \$1,209,398; a decrease of 2.22%.

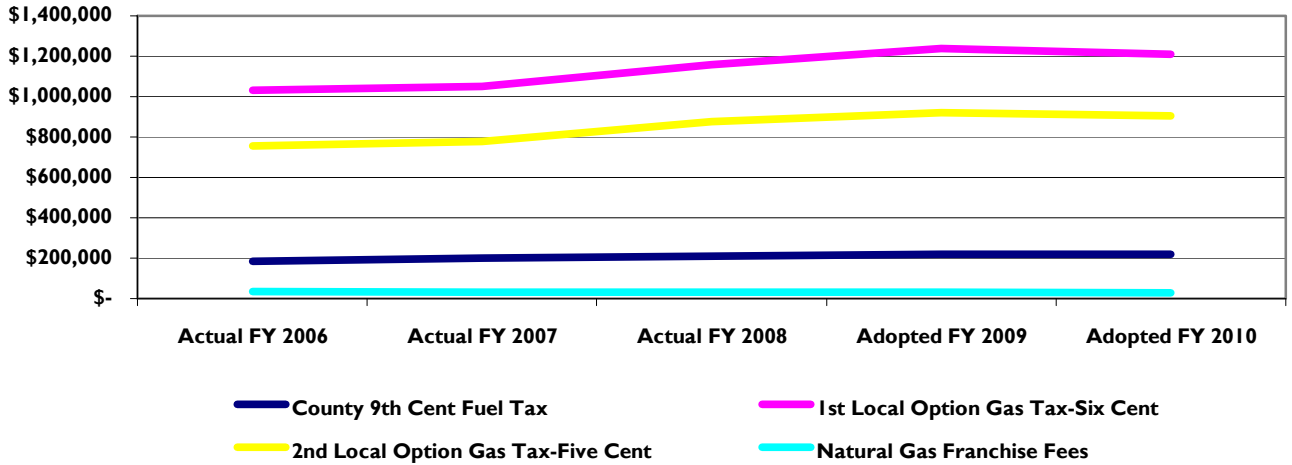
The Second Local Option Gas Tax generates revenue from a five-cent tax on every net gallon of motor fuels, except diesel fuel, sold in Sarasota County. Legal authorization is provided by Florida Statutes, section 336.025 and county ordinance 200-029. The revenue projection for FY 2010 is \$905,745; a 1.58% decrease from FY 2009.

All three fuel tax revenue sources are restricted to transportation expenditures. Fuel dealers submit the tax to the State; and the State redistributes the funds to the cities and counties after deducting administrative fees and collection allowances. Revenue estimates are provided by the State.

The Natural Gas Franchise Fees are collected through an agreement with Peoples Gas System that allows for the non-exclusive right and privilege of supplying natural gas and other services for the City free of competition. Ordinance 00-10 provides the legal authorization for this revenue. The City receives 6% of the billed revenues. The customer remits payment to Peoples Gas System who in turn remits payment to the City of North Port. The revenue provides for Road and Drainage District expenditures. The revenue projection for FY 2010 is \$30,000; a 6.25% decrease from FY 2009.

The following chart shows the actual and projected revenues for the fuel taxes and franchise fees for the District for the five year period beginning in FY 2006.

**FUELS TAXES AND FRANCHISE FEES
FY 2006 THROUGH FY2010**

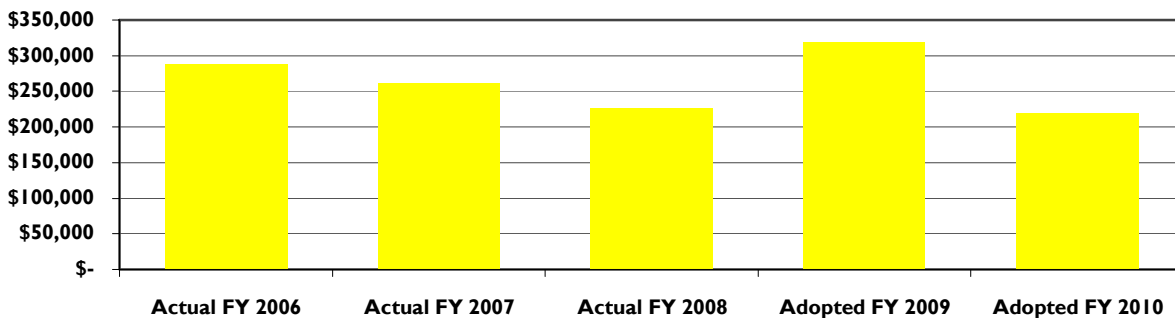


INTERGOVERNMENTAL

The Municipal Gas Tax is a part of the Florida Revenue Sharing Act of 1972, which was enacted to ensure a minimum level of revenue parity across units of local government. Based on Florida Statute, section 218, the City receives revenues through the Municipal Revenue Sharing Program; a portion of which is specified for transportation related expenditures. The Florida Department of Revenue determines the percentage that is derived from the municipal fuel tax. For FY 2010, the percentage is 28.67%. Approximately 71.32% of the total distribution is budgeted revenue in the General Fund. The annual revenue projection is determined by the State and remitted to the municipalities. The FY 2010 projected Municipal Gas Tax revenue is \$220,100 a decrease of 30.85% from FY 2009.

The following graph shows the actual revenues collected and projected from the Municipal Gas Tax for the five year period of FY 2006 through FY 2010 for the Road and Drainage District.

**MUNICIPAL GAS TAX
ACTUAL AND PROJECTED REVENUES
FY 2006 THROUGH FY 2010**



CHARGES FOR SERVICE

In addition to the District non-ad valorem assessments, discussed at the beginning of this section, other charges for service include Construction Traffic Road Fees and those revenues received from the Department of Transportation based on agreements established with the City. Construction Traffic Road fees were enacted by City Ordinance 06-30 as a means of establishing a revenue stream to help fund road rehabilitation within the City. Since General Development Corporation

constructed the roads in 1970, no comprehensive plan of road rehabilitation existed until recently. Staff prepares the revenue projection based on projected residential and commercial growth. Due to the slowdown in construction the FY 2010 projected revenue is \$64,000, a decrease of \$370,250 from FY 2009.

The Department of Transportation agreements include a traffic signal agreement and a street light maintenance agreement for US 41. Projections of revenue are provided by the Florida Department of Transportation. The FY 2010 projected revenue is \$22,961, a \$15,125 increase over FY 2009.

MISCELLANEOUS REVENUE

The primary miscellaneous revenue is Interest Income, which is estimated by multiplying an assumed interest rate by a projected fund balance. FY 2010 projected interest income is \$62,801.

Rental Income is budgeted at \$26,400. This includes Road and Drainage District facilities rented to other city departments.

Disposal of Fixed Assets is projected at \$10,000. The City conducts an auction of surplus property at least once every year and usually takes in more that \$10,000 in revenue city-wide. However, this is not a consistent revenue source to the District.

TRANSFERS AND FUND BALANCE

Neither transfers nor capital lease proceeds are appropriated for FY 2010.

The District anticipates using an appropriated fund balance in the amount of \$1,646,094. Also, \$64,000 of fund balance is being held in escrow for the construction traffic road fees.

EXPENDITURES

The District's total budget appropriation for FY 2010 is \$15,242,558, a decrease of \$2,339,560 (13.31%) from FY 2009. The District maintains 813 miles of public roads and drainage systems including swales, canals, waterways and ditches. Also, the District provides for the maintenance of bridges and water control structures; traffic control devices such as signs, markers and signals; mowing of public rights-of-way; and the control of aquatic weeds.

Personal services decreased \$514,655 (8.86%) mainly attributable to layoffs and eliminated vacant positions totaling seven full time positions. Other cost savings in healthcare premiums and workers' compensation rates provided \$156,808 in reduced expenditures.

Operating expenditures decreased \$1,430,818 or 15.41%. Minor operating expenditures were reduced \$589,278 from FY 2009. The most significant cost savings are in the following: fuel (\$173,342); drainage supplies (\$269,328); road materials and supplies (\$128,618); and aquatic weed control (\$40,000). Professional services decreased \$143,720 primarily due to the fully funded stormwater grant requirement. Other contractual services reduced \$161,523 with a renegotiated right-of-way mowing contract. Risk Insurance for the District decreased \$142,934 and repairs and maintenance is reduced \$176,877 due to a cost savings in road rehabilitation. Beginning in FY 2010, Surtax III money is reserved for road rehabilitation which alleviates the use of district assessments to maintain the program.

Capital outlay increased \$105,913 over FY 2009. The District is adding \$30,000 to the Sidewalk Construction Program and the remaining \$75,913 provides capital equipment replacement items based on Fleet Management recommendations.

The following summary shows the major impacts to the operating budget of the Road and Drainage District.

Continuation Expenses	Amount
Decreased Salaries and Wages	\$ (260,465)
Decreased FICA	(34,641)
Decreased Pension / Retirement Contributions	(72,147)
Decreased Health Insurance Contributions	(100,414)
Decreased Workers' Compensation Costs	(56,394)
Increased Unemployment	9,406
Decreased Professional Services	(143,720)
Decreased Other Contractual Services	(161,523)
Decreased Communication Services	(29,387)
Increased Water, Sewer, and Electricity	4,605
Decreased Rentals and Leases	(22,467)
Decreased Risk Insurance	(142,934)
Decreased Repairs and Maintenance	(176,877)
Decreased Printing and Binding	(9,000)
Decreased Other Current Charges	(23,406)
Decreased Office Supplies	(3,731)
Decreased Minor Operating expenditures	(589,278)
Decreased Road Materials & Supplies	(128,618)
Decreased Books, Publications, Subscriptions	(707)
Balance of Decreased Operating Expenditures	(3,775)
Total	\$ (1,945,473)

FUND BALANCE

In FY 2010, there is a projected use of fund balance of \$1,646,094 in the Road and Drainage District with a \$64,000 escrow reserve of Construction Traffic Road fees. The following schedule shows the projected fund balance at September 30, 2010. Included in the fund balance report are the following:

- ✓ FY 2009 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2009.
- ✓ Contractual agreements that are re-appropriated from FY 2009.
- ✓ Construction Traffic Road fees held in escrow.
- ✓ A 20% reserve of operating expenditures for FY 2010 for unanticipated events.

**ROAD AND DRAINAGE DISTRICT
FUND BALANCE REPORT**

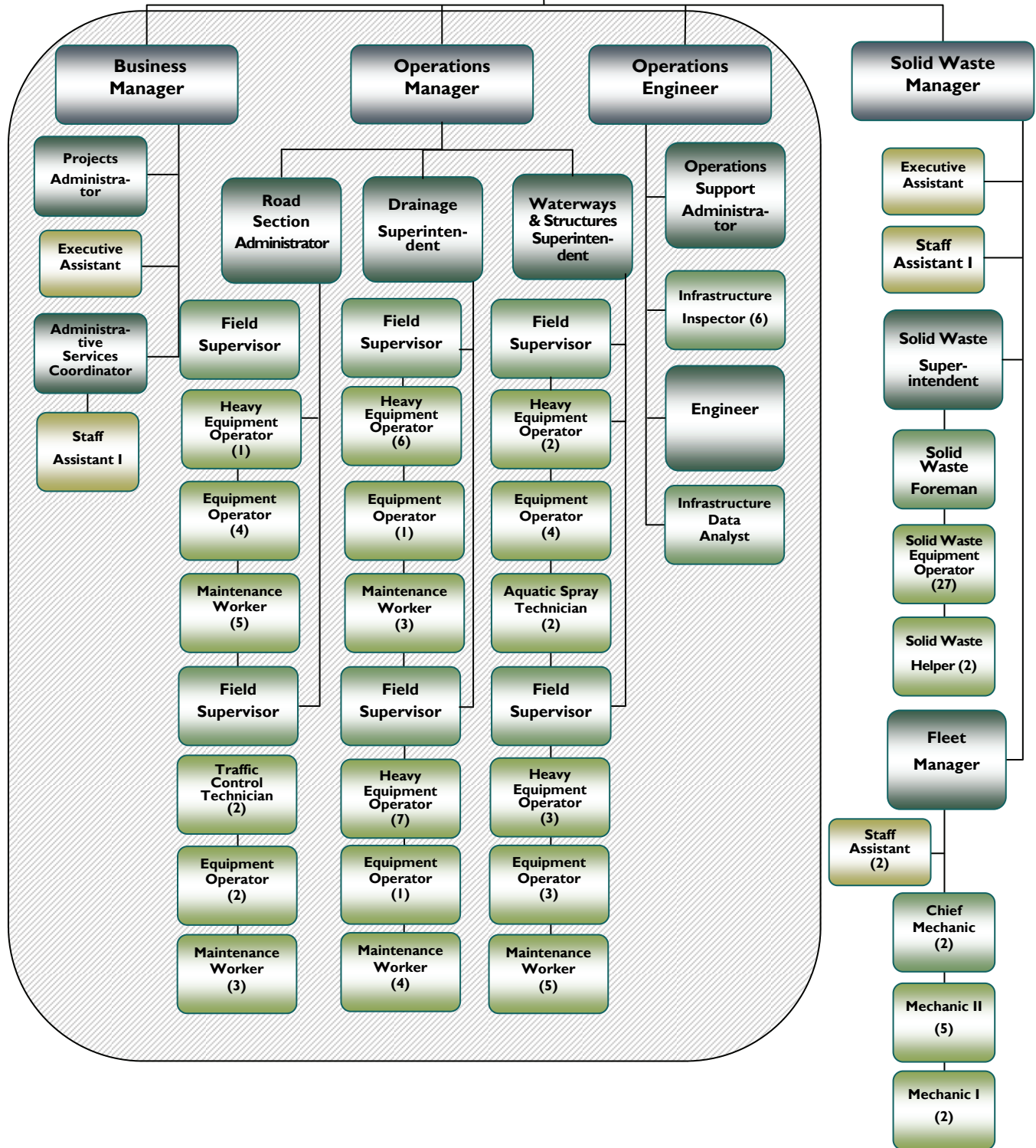
09/30/2008 Audited Unreserved Fund Balance	\$ 11,043,706
08/09 Actual Revenue (Unaudited)	16,665,001
08/09 Actual Expenditures (Unaudited)	(16,270,923)
Projected Fund Balance as of 9/30/09	\$ 11,437,784
08/09 Re-appropriated Projects & Encumbrances	(2,152,142)
Less Construction Traffic Road Fees held in Escrow (Actual Collections in FY 2007, FY 2008 & FY 2009)	(843,098)
Less 20% Staff Recommended Reserve in Operating Funds	(3,048,512)
Projected "Available" Fund Balance Less Reserve at 09/30/09	\$ 5,394,032
Proposed increase (use) of Fund Balance for FY 2010	(1,582,094)
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$ 3,811,938



PUBLIC WORKS

ROAD AND DRAINAGE DISTRICT

Branford Adumuah
Public Works Director



Public Works-Road & Drainage District

PURPOSE STATEMENT

“To provide a well-maintained, visually appealing and safely traversable public infrastructure and to address drainage needs of the community.”

FUNCTION

Responsible for road and rights-of-way maintenance including pothole repair, mowing and trash pickup, road signage, street lighting, sidewalk construction, water control structure maintenance and overall drainage within the City.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Fiscally Responsible

Public Health & Safety

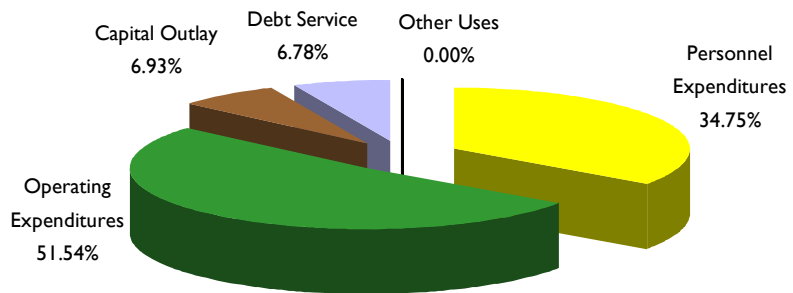
Sustainability

DEPARTMENT MESSAGE

As part of the Public Works Department, the Road and Drainage District efficiently maintains the public infrastructure and provides services to ensure the safety and well-being of residents. This District ensures that existing roadways and bridges are maintained and new ones are built to the highest standards when necessary; and ensures that the drainage system which serves the entire City is sufficient for drainage produced during every season.

Specifically, the District maintains 813 miles of public roads and the drainage systems including swales, canals, waterways and ditches. Also, the District provides for the maintenance of bridges and water control structures; traffic control devices such as signs, markers and signals; mowing of public rights-of-way and the control of aquatic weeds.

**Public Works-Road & Drainage District Fund
FY 2010 Adopted Expenditures**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 3,089,265	\$4,675,410	\$ 5,153,960	\$5,811,680	\$ 5,297,025
Operating Expenditures	6,441,424	7,251,158	6,399,975	9,286,804	7,855,986
Capital Expenditures	3,541,723	4,264,417	1,482,487	950,000	1,055,913
Debt Service	448,829	869,511	905,966	1,033,634	1,033,634
Other Uses	0	0	0	500,000	0
Total Road & Drainage	\$13,521,241	\$17,060,496	\$13,942,388	\$17,582,118	\$15,242,558
Positions	85	100	96	84	84

STAFFING-AUTHORIZED POSITIONS

Public Works Director	1.00
Business Manager	1.00
Operations Manager	1.00
Operations Engineer	1.00
Projects Administrator	1.00
Administrative Services Coordinator	1.00
Road Section Administrator	1.00
Drainage Superintendent	1.00
Waterways & Structures Superintendent	1.00
Operations Support Administrator	1.00
Engineer	1.00
Field Supervisor	6.00
Heavy Equipment Operator	19.00
Equipment Operator	15.00
Traffic Control Technician	2.00
Maintenance Worker	22.00
Infrastructure Inspector	6.00
Infrastructure Data Analyst	1.00
Executive Assistant	1.00
Staff Assistant I	1.00
<i>Total</i>	<i>84.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Provide on-going public infrastructure maintenance to create a sustainable, aesthetically pleasing and safe environment.

To provide safe roadways, sidewalks, medians and traffic signage through proactive inspection, maintenance and repair services.

- ✓ Continue the Pothole Patching Program with improved response times to request for service.
- ✓ Continue right-of-way mowing within the City to maintain an aesthetically pleasing and safe environment.
- ✓ Continue the Sidewalk Program in FY 2010 with an appropriation of \$630,000 to construct approximately six miles of sidewalks.

- Ensure structurally sound roadways to promote vehicular safety.

To provide the best possible roadway system, within available resources, for those who live, work, travel and conduct business in the City.

- ✓ Continue the Road Rehabilitation Program with appropriated funding to rehabilitate approximately 22 miles of deteriorated roads.
- ✓ Continue the Bridge Rehabilitation Program by maintaining the scheduled bridge rehabilitation plan to provide safe transit throughout the City. Funding is available from Surtax III sources.

- Maintain and provide reliable public water structures.

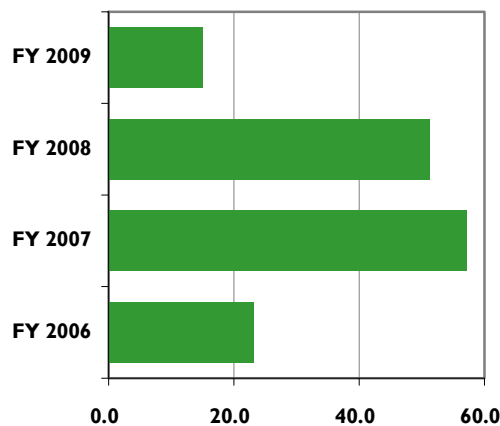
To provide and maintain clean and reliable public water structures..

- ✓ Continue the Water Control Structure Repair Program – Water Control Structures 107 and 132 are scheduled for rehabilitation in FY 2010 at a cost of approximately \$450,000.
- ✓ Continue drainage maintenance to improve drainage swales and canals to effectively handle the stormwater and drainage system within the City.

PERFORMANCE MEASURES

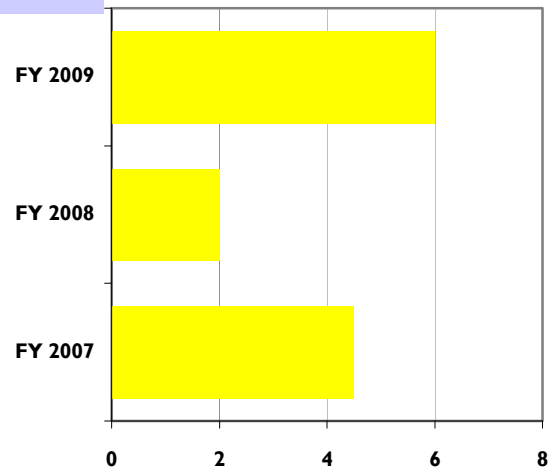
MILES OF ROADS REHABILITATED

WORKLOAD



MILES OF SIDEWALKS CONSTRUCTED

Workload



EXPENDITURE DETAIL

DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 2,204,091	\$ 3,462,352	\$ 3,788,847	\$ 4,180,148	\$ 3,919,683
Employee Benefits	885,174	1,213,058	1,365,113	1,631,532	1,377,342
Personnel Expenditures	3,089,265	4,675,410	5,153,960	5,811,680	5,297,025
Professional/Contracted Services	1,108,926	1,078,796	880,293	813,000	507,757
Current Operating Charges	3,976,934	4,495,205	4,073,522	6,080,375	5,677,134
Operating Supplies	1,355,564	1,677,157	1,446,160	2,393,429	1,671,095
Operating Expenditures	6,441,424	7,251,158	6,399,975	9,286,804	7,855,986
Capital Expenditures	3,541,723	4,264,417	1,482,487	950,000	1,055,913
Debt Service	448,829	869,511	905,966	1,033,634	1,033,634
Other Uses	0	0	0	500,000	0
TOTALS	\$ 13,521,241	\$ 17,060,496	\$ 13,942,388	\$ 17,582,118	\$ 15,242,558

PRIOR YEAR HIGHLIGHTS

- Provide on-going public infrastructure maintenance to create a sustainable, aesthetically pleasing and safe environment.

To provide safe roadways, sidewalks, medians and traffic signage through proactive inspection, maintenance and repair services.

- ✓ Continued the Pothole Patching Program with improved response times to request for service.
- ✓ Continued right-of-way mowing within the City to maintain an aesthetically pleasing and safe environment.
- ✓ Completed six miles of sidewalks around the Atwater Elementary School site.

- Ensure structurally sound roadways to promote vehicular safety.

To provide the best possible roadway system, within available resources, for those who live, work, travel and conduct business in the City.

- ✓ Continued the Road Rehabilitation Program and completed approximately 15 miles of roadway.
- ✓ Continued the repair and rehabilitation of bridges throughout the City.

- Maintain and provide reliable public water structures.

To provide and maintain clean and reliable public water structures..

- ✓ Completed the renovation of Water Control Structure 109 for a total cost of \$310,000.
- ✓ Continued drainage maintenance to improve drainage swales and canals to effectively handle the stormwater and drainage system within the City.



SOLID WASTE DISTRICT

The Solid Waste District is a dependent district of the City of North Port. The District provides for the pickup and disposal of solid waste for the City of North Port.

**SOLID WASTE DISTRICT
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Ad Valorem Taxes	5,151,783	5,581,622	7,449,881	6,828,170	6,815,826
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	105,402	-	-	-
Charges for Services	47,974	63,241	9,884	896,930	764,475
Fines & Forfeitures	-	-	-	-	-
Interest Income	121,772	162,074	136,337	100,000	100,000
Miscellaneous Revenues	152,529	399,993	6,062	7,000	2,000
Other Sources	1,440,395	880,000	100,000	1,223,106	867,419
Total Revenues & Other Financing Sources	\$ 6,914,453	\$ 7,192,332	\$ 7,702,164	\$ 9,055,206	\$ 8,549,720
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	4,357,619	4,698,635	5,836,856	6,994,126	6,524,073
Transportation	-	-	-	-	-
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	1,263,370	1,652,300	99,630	1,197,500	1,105,000
Debt & Lease	583,239	838,583	769,880	863,580	920,647
Other Uses	-	-	-	-	-
Total Expenditures	\$ 6,204,228	\$ 7,189,518	\$ 6,706,366	\$ 9,055,206	\$ 8,549,720

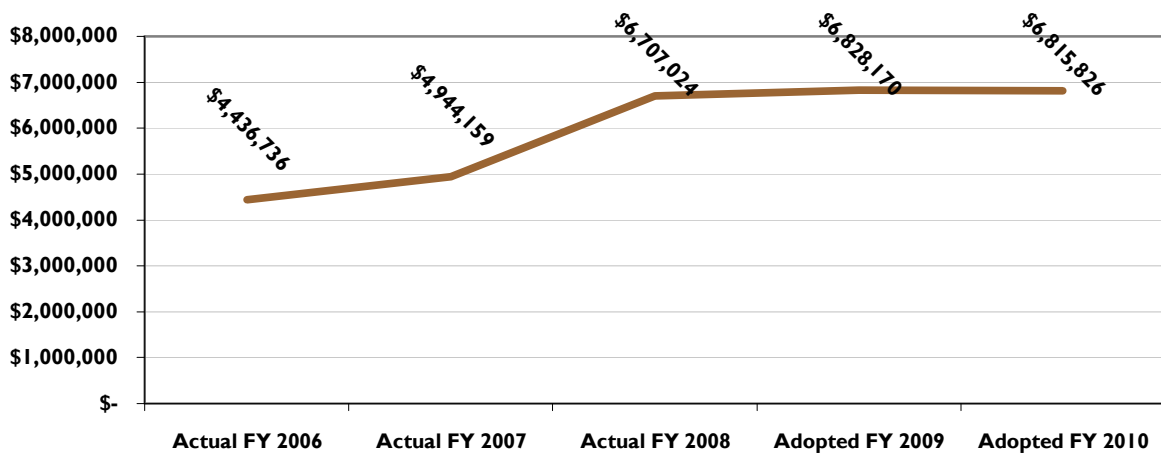
REVENUES

NON-AD VALOREM ASSESSMENTS

The primary funding source for the Solid Waste District is non-ad valorem assessments. FY 2010 assessment revenue reflects a rate of \$267 per household. The projected revenue from district assessments decreased \$12,344 or 0.18%. Included in this projection is \$7,030,110 for existing homes; a \$224,964 discount for early payment; and a new growth estimate of \$10,680.

The following graph shows the actual and projected non-ad valorem assessment revenue for the District beginning in FY 2006. A portion of the total income from non-ad valorem assessments includes delinquent assessments collected each year.

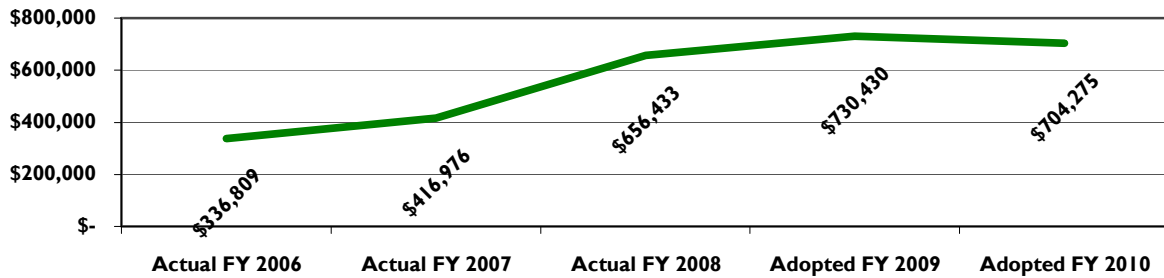
**SOLID WASTE DISTRICT
NON-AD VALOREM ASSESSMENTS
FY 2006 – FY 2010**



CHARGES FOR SERVICE

Other charges for service include commercial collections, special pickups, trash container rentals, roll off revenue, service initiation fees and charges to other city funds for solid waste services. Commercial collections are projected to garner \$704,275 in revenue in FY 2010. This is a decrease of \$26,155, or 3.58%. The following chart shows commercial collection revenue for a five year period beginning in FY 2006.

**COMMERCIAL COLLECTION REVENUES
FY 2006 THROUGH FY 2010**



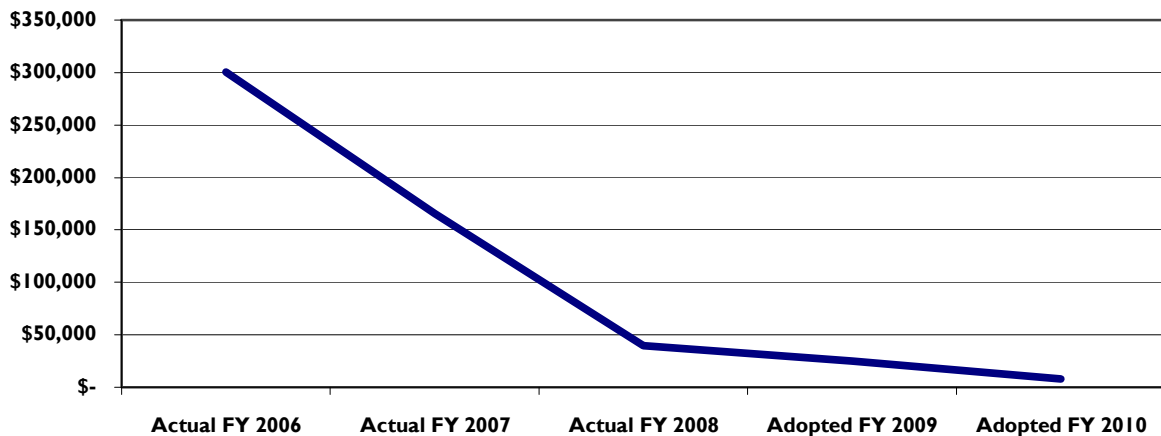
Special pickups are requests from residents for solid waste additional service. The District anticipates projected revenues of \$6,000 from special pickups which is an increase of \$2,000 over FY 2009.

Trash container rentals are fees charged to Solid Waste customers for use of City-owned trash containers, in addition to the one provided upon service initiation. Projected revenues are based on 20 rentals for a total of \$2,000; a decrease of \$6,000.

Roll off revenue is a charge to customers in possession of a roll off container. The charge is assessed because these large containers must be removed from the property, emptied and returned for reuse. With the decline in new construction, the District anticipates fewer roll off charges. Revenue projected for FY 2010 is \$11,000, a decrease of \$5,000.

Service initiation fees are charges to begin solid waste services at a residence. The fee is part of the application for a building permit. With the decline in new construction, the anticipated revenue of \$8,000 is a decrease of \$17,000 from FY 2009.

**SERVICE INITIATION REVENUES
FY 2006 THROUGH FY 2010**



MISCELLANEOUS REVENUE

Interest income is the largest contributor to miscellaneous revenues at \$100,000 with revenues from late payments by commercial customers at \$2,000.

DEBT PROCEEDS

The District appropriates \$1,105,000 in revenue from capital lease proceeds to purchase replacement machinery. In addition, the District will use \$270,00 of Surtax III money to complete the purchase of capital equipment.

TRANSFERS AND FUND BALANCE

The District anticipates reserving \$237,581 of fund balance for future use.

EXPENDITURES

The District’s total budget appropriation for FY 2010 is \$8,549,270, a decrease of \$505,486 (5.58%) from FY 2009. Included in the services provided by the District are: once a week collection of residential household garbage, recyclable material and yard waste; special collection of residential bulk waste, appliances, e-waste, trash and construction debris; and the daily/weekly collection of commercial waste, recyclable material, yard waste and construction debris.

Personal services decreased \$88,712 (3.87%) mainly attributable to cost savings in healthcare premiums, retirement contribution expenditures and workers’ compensation rates totaling \$72,595 in reductions.

Operating expenditures decreased \$381,341 or 8.11%. Other contractual services were reduced \$55,440 from FY 2009 primarily attributable to cost savings in tipping fees. Risk Insurance for the District decreased \$70,936 and repairs and maintenance is reduced \$63,790 due to a cost savings in the Fleet Service charge. Minor operating supplies decreased \$190,072 as a result of the implementation of one side of street garbage collection.

Capital outlay decreased \$92,500 from FY 2009. Due to the lease purchase of capital equipment scheduled for FY 2010, the District's debt payments increased \$57,067.

The following summary shows the major impacts to the operating budget of the Solid Waste District.

Continuation Expenses	Amount
Decreased Salaries and Wages	\$ (16,139)
Decreased FICA	(478)
Decreased Pension / Retirement Contributions	(15,374)
Decreased Health Insurance Contributions	(22,532)
Decreased Workers' Compensation Costs	(34,689)
Increased Unemployment	2,000
Decreased Educational Assistance	(1,500)
Increased Professional Services	3,775
Decreased Other Contractual Services	(55,440)
Decreased Communication Services	(3,475)
Increased Water, Sewer, and Electricity	5,000
Increased Rentals and Leases	9,702
Decreased Risk Insurance	(70,936)
Decreased Repairs and Maintenance	(63,790)
Decreased Printing and Binding	(3,500)
Decreased Other Current Charges	(13,105)
Decreased Minor Operating expenditures	(190,072)
Balance of Increased Operating Expenditures	500
Total	\$ (470,053)

FUND BALANCE

In FY 2010, there is a projected reserve of fund balance of \$237,581 in the Solid Waste District. The following schedule shows the projected fund balance at September 30, 2010. Included in the fund balance report are the following:

- ✓ FY 2009 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2009.
- ✓ Contractual agreements that are re-appropriated from FY 2009.
- ✓ A 20% reserve of operating expenditures for FY 2010 for unanticipated events.

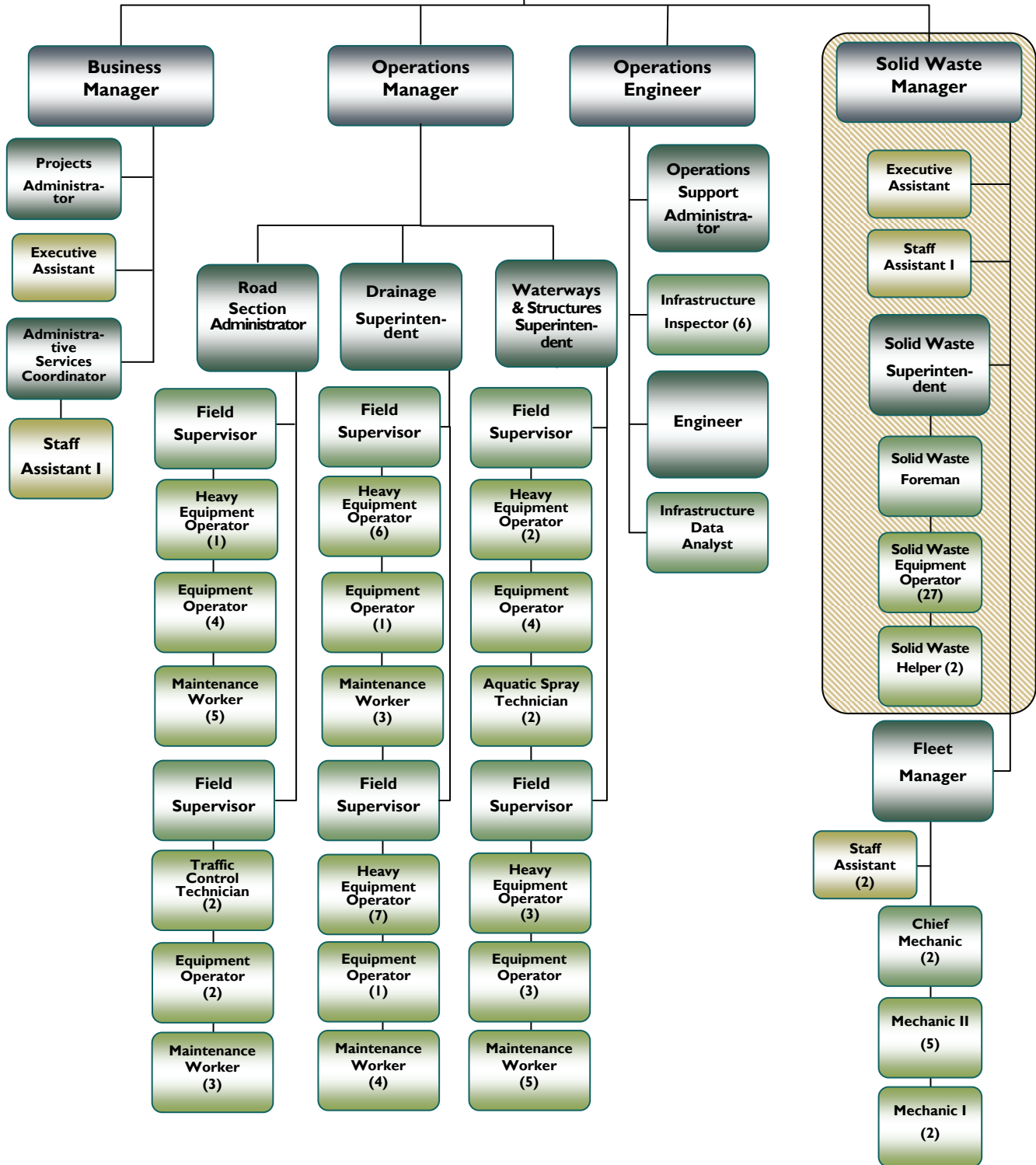
**SOLID WASTE DISTRICT
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$	1,295,136
08/09 Actual Revenue (Unaudited)		9,122,759
08/09 Actual Expenditures (Unaudited)		(6,648,753)
Projected Fund Balance as of 9/30/09	\$	3,769,142
08/09 Re-appropriated Projects & Encumbrances		(935,671)
Less 20% Staff Recommended Reserve in Operating Funds		(1,709,944)
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$	1,123,527
Proposed increase (use) of Fund Balance for FY 2010		237,581
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$	1,361,108



PUBLIC WORKS SOLID WASTE DISTRICT

Branford Adumuah
Public Works Director



Public Works-Solid Waste District

PURPOSE STATEMENT

“To provide for the collection and disposal of solid waste.”

FUNCTION

Responsible for providing residents and commercial customers with trash, recycling and yard waste collection and disposal

CITY GOALS LINK

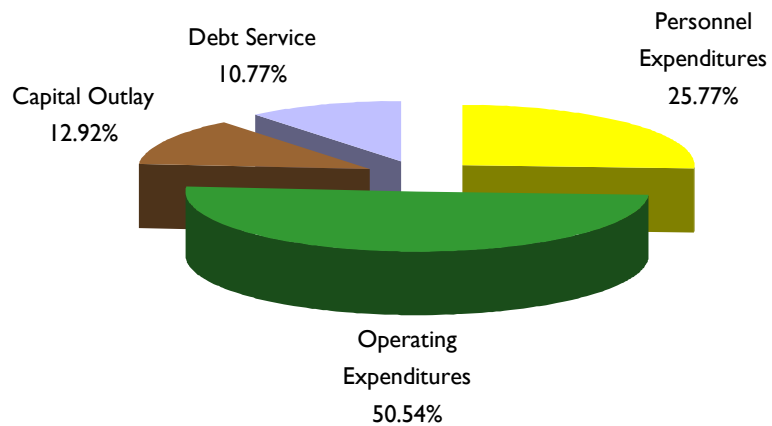
- Customer Service
- Enhanced Quality of Life
- Fiscally Responsible
- Public Health & Safety
- Sustainability

DEPARTMENT MESSAGE

The Solid Waste District ensures the safety and health of citizens through the proper and efficient collection and disposal of solid waste. The District uses proven methods and continues to search for new ways to effectively gather and dispose of solid waste created by citizens in order to maintain a safe, clean and pretty environment. It looks for processes and procedures that are environmentally friendly, yet proficient in the manipulation of solid waste.

As part of the Public Works Department, the Solid Waste District provides for the pickup and disposal of solid waste for the City of North Port. Included in the services are once a week collection of residential household garbage, recyclable material and yard waste; special collection of residential bulk waste, appliances, e-waste, trash and construction debris; and the daily/weekly collection of commercial waste, recyclable material, yard waste and construction debris.

**Public Works-Solid Waste District Fund
FY 2010 Adopted Expenditures**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 1,243,349	\$ 1,624,542	\$ 2,022,006	\$ 2,291,580	\$ 2,202,868
Operating Expenditures	3,114,270	3,074,093	3,814,850	4,702,546	4,321,205
Capital Expenditures	1,263,370	1,652,300	99,630	1,197,500	1,105,000
Debt Service	583,239	838,583	769,880	863,580	920,647
Total Solid Waste	\$6,204,228	\$7,189,518	\$6,706,366	\$9,055,206	\$8,549,720
Positions	35	36	34	34	34

STAFFING-AUTHORIZED POSITIONS

Solid Waste Manager	1.00
Solid Waste Superintendent	1.00
Solid Waste Foreman	1.00
Solid Waste Equipment Operator	27.00
Solid Waste Helper	2.00
Executive Assistant	1.00
Staff Assistant I	1.00
<i>Total</i>	<i>34.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Ensure the safety and health of citizens through the proper and efficient collection and disposal of solid waste.

To provide the community with an environmentally sound and cost-effective means to manage and reduce solid waste.

- ✓ Continue to provide once a week collection of residential household garbage, recyclable material and yard waste.
- ✓ Continue to provide special collection of residential bulk waste including appliances; e-waste; trash and construction debris.
- ✓ Continue to offer the daily/weekly collection of commercial waste, recyclable material, yard waste and construction debris.
- ✓ Develop a yard waste campaign that highlights backyard composting and separation of residential yard waste from the general garbage.

- Explore viable options to improve solid waste collection.

To develop and implement cost effective solid waste services.

- ✓ Audit commercial routes and pickup schedules to identify efficiency opportunities.

- Ensure environmental sustainability through the proper disposal of solid waste.

To reduce the amount of waste that causes toxicity from going into the landfill to ensure sustainable lands and habitat.

- ✓ Continue to evaluate operations and identify new technology to improve efficiencies.

- Encourage citizens to be environmentally responsible to aid in creating an aesthetically please community.

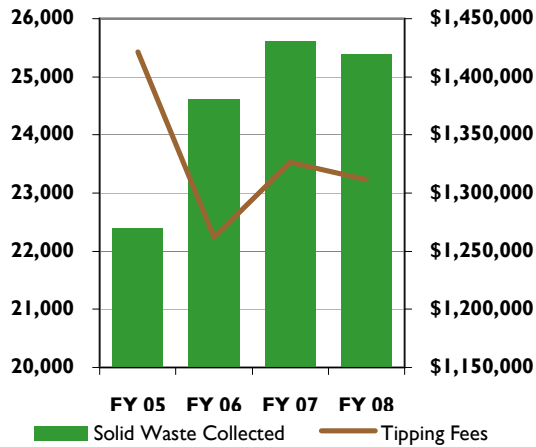
To provide community opportunities to become involved in creating an environmentally responsible and aesthetically pleasing community.

- ✓ Collaborate with area agencies to promote proper management of solid waste for both residential and commercial customers.

PERFORMANCE MEASURES

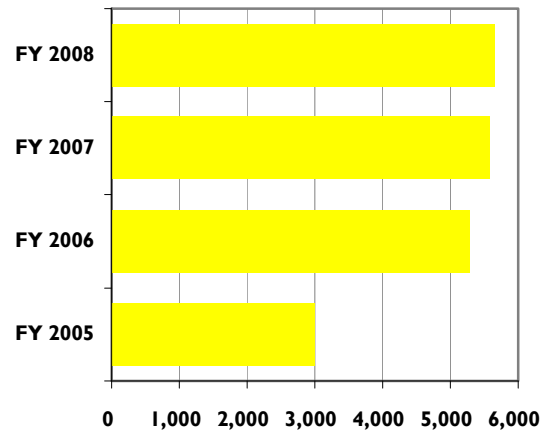
TONS OF SOLID WASTE COLLECTED versus DOLLARS OF TIPPING FEES

Efficiency



TONS OF RECYCLABLES COLLECTED

Effectiveness



EXPENDITURE DETAIL

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DESCRIPTION	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 842,955	\$ 1,166,860	\$ 1,446,180	\$ 1,606,520	\$ 1,590,381
Employee Benefits	400,394	457,682	575,826	685,060	612,487
Personnel Expenditures	1,243,349	1,624,542	2,022,006	2,291,580	2,202,868
Professional/Contracted Services	1,323,535	1,351,347	1,326,311	1,463,100	1,411,435
Current Operating Charges	1,156,152	1,052,979	1,542,033	2,405,321	2,265,717
Operating Supplies	634,583	669,767	946,506	834,125	644,053
Operating Expenditures	3,114,270	3,074,093	3,814,850	4,702,546	4,321,205
Capital Expenditures	1,263,370	1,652,300	99,630	1,197,500	1,105,000
Debt Service	583,239	838,583	769,880	863,580	920,647
TOTALS	\$ 6,204,228	\$ 7,189,518	\$ 6,706,366	\$ 9,055,206	\$ 8,549,720

PRIOR YEAR HIGHLIGHTS

- Ensure the safety and health of citizens through the proper and efficient collection and disposal of solid waste.

To provide the community with an environmentally sound and cost-effective means to manage and reduce solid waste.

- ✓ Implemented one side of street garbage collection which has significantly decreased route time, fuel usage and carbon emissions.
- ✓ Continue to provide once a week collection of residential garbage and recyclable material
- ✓ Continue to provide special collection of residential bulk waste including appliances; e-waste; trash and construction debris.
- ✓ Continue to offer the daily/weekly collection of commercial waste, recyclable material, yard waste and construction debris.

- Explore viable options to improve solid waste collection.

To develop and implement cost effective solid waste services.

- ✓ Initiated the utilization of Global Positioning Systems in vehicles to improve routing, mapping and vehicle tracking.
- ✓ Researched the feasibility of a transfer station to decrease operational time, fuel usage and vehicle maintenance.
- ✓ Applied for the United States EPA Diesel Emission Reduction Act grants which would help fund the replacement of older, conventional diesel trucks with 2007 clean diesel engine trucks and help acquire a heavy-duty hybrid diesel truck.

- Ensure environmental sustainability through the proper disposal of solid waste.

To reduce the amount of waste that causes toxicity from going into the landfill to ensure sustainable lands and habitat.

- ✓ Commission adopted an ordinance to obtain Right-of-Entry / Hold Harmless Agreements from property owners to allow the City to be eligible for receiving Federal Emergency Management Agency funds for emergency debris removal on private roads..

- Encourage citizens to be environmentally responsible to aid in creating an aesthetically pleasing community.

To provide community opportunities to become involved in creating an environmentally responsible and aesthetically pleasing community.

- ✓ Expanded community outreach efforts and educational programs to schools, clubs, etc.
- ✓ Implemented a residential automated garbage containers address labeling program for better identification.

FLEET MANAGEMENT

Fleet Management provides several services including: the repair and maintenance of city vehicles and equipment; recommending, procuring and delivery of the City's rolling stock; administering the Wright Express fuel card system; and developing, implementing and administering the City's Vehicle Replacement Policy and Vehicle Use Policy.

**FLEET MANAGEMENT
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

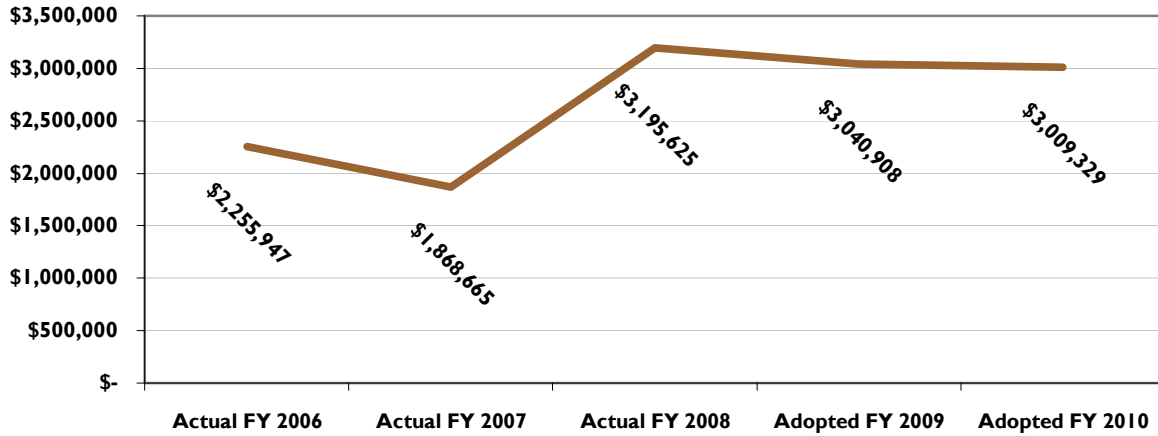
	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Ad Valorem Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	94	280	463	-	-
Charges for Services	2,255,948	1,868,665	3,195,625	3,040,908	3,009,329
Fines & Forfeitures	-	-	-	-	-
Interest Income	(16,376)	(23,671)	(29,490)	(10,000)	-
Miscellaneous Revenues	-	1,071	1,414	-	-
Other Sources	10,716	18,637	20,389	20,000	20,000
Total Revenues & Other Financing Sources	\$ 2,250,382	\$ 1,864,982	\$ 3,188,401	\$ 3,050,908	\$ 3,029,329
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	2,150,602	2,270,667	2,920,637	3,039,948	3,007,514
Transportation	-	-	-	-	-
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	81,773	7,851	12,700	10,960	21,815
Debt & Lease	-	-	-	-	-
Other Uses	-	-	-	-	-
Total Expenditures	\$ 2,232,375	\$ 2,278,518	\$ 2,933,337	\$ 3,050,908	\$ 3,029,329

REVENUES

CHARGES FOR SERVICE

The revenue for the Fleet Management Fund comes from the charges to other City departments for labor, parts and fuel for the vehicles and equipment assigned to the various City departments. Charges for service for FY 2010 are budgeted at \$3,009,329 a decrease of \$31,579 from FY 2009. The following chart illustrates the charges for service revenue for the Division over a five year period beginning in FY 2006.

**CHARGES FOR SERVICE
FY 2006 THROUGH FY 2010**



OTHER SOURCES

Other sources of revenue include discounts taken on the purchase of parts. The projected discounts taken is \$20,000 for FY 2010.

TRANSFERS AND FUND BALANCE

Fleet Management anticipates no transfers in or increase (decrease) in fund balance.

EXPENDITURES

The Division’s total budget appropriation for FY 2010 is \$3,029,329, a decrease of \$21,579 (0.71%) from FY 2009.

Personal services increased \$33,030 (3.47%) mainly attributable to annual increases in salaries and wages. Renegotiated healthcare premiums and reductions in workers’ compensation rates provided cost savings of \$10,837.

Operating expenditures decreased \$65,464 or 3.13%. Risk Insurance for the Division increased \$12,140 and repairs and maintenance decreased \$32,980 due to an anticipated reduction in parts and supplies for vehicles and equipment. Other current charges are reduced \$49,750 as a result of the write-off of the General Fund loan to the Division in FY 2009.

Capital outlay increased \$10,855 over FY 2009.

The following summary shows the major impacts to the operating budget of Fleet Management.

Continuation Expenses	Amount
Increased Salaries and Wages	\$ 39,165
Decreased FICA	(242)
Decreased Pension / Retirement Contributions	(2,056)
Decreased Health Insurance Contributions	(5,885)
Decreased Workers' Compensation Costs	(4,952)
Increased Unemployment	7,000
Decreased Professional Services	(1,000)
Increased Training and Travel	2,877
Increased Communication Services	1,151
Increased Rentals and Leases	316
Increased Risk Insurance	12,140
Decreased Repairs and Maintenance	(32,980)
Decreased Other Current Charges	(49,750)
Increased Minor Operating expenditures	1,782
Total	\$ (32,434)

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010. Included in the fund balance report are the following:

- ✓ FY 2009 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2009.
- ✓ Contractual agreements that are re-appropriated from FY 2009.
- ✓ A 20% reserve of operating expenditures for FY 2010 for unanticipated events.

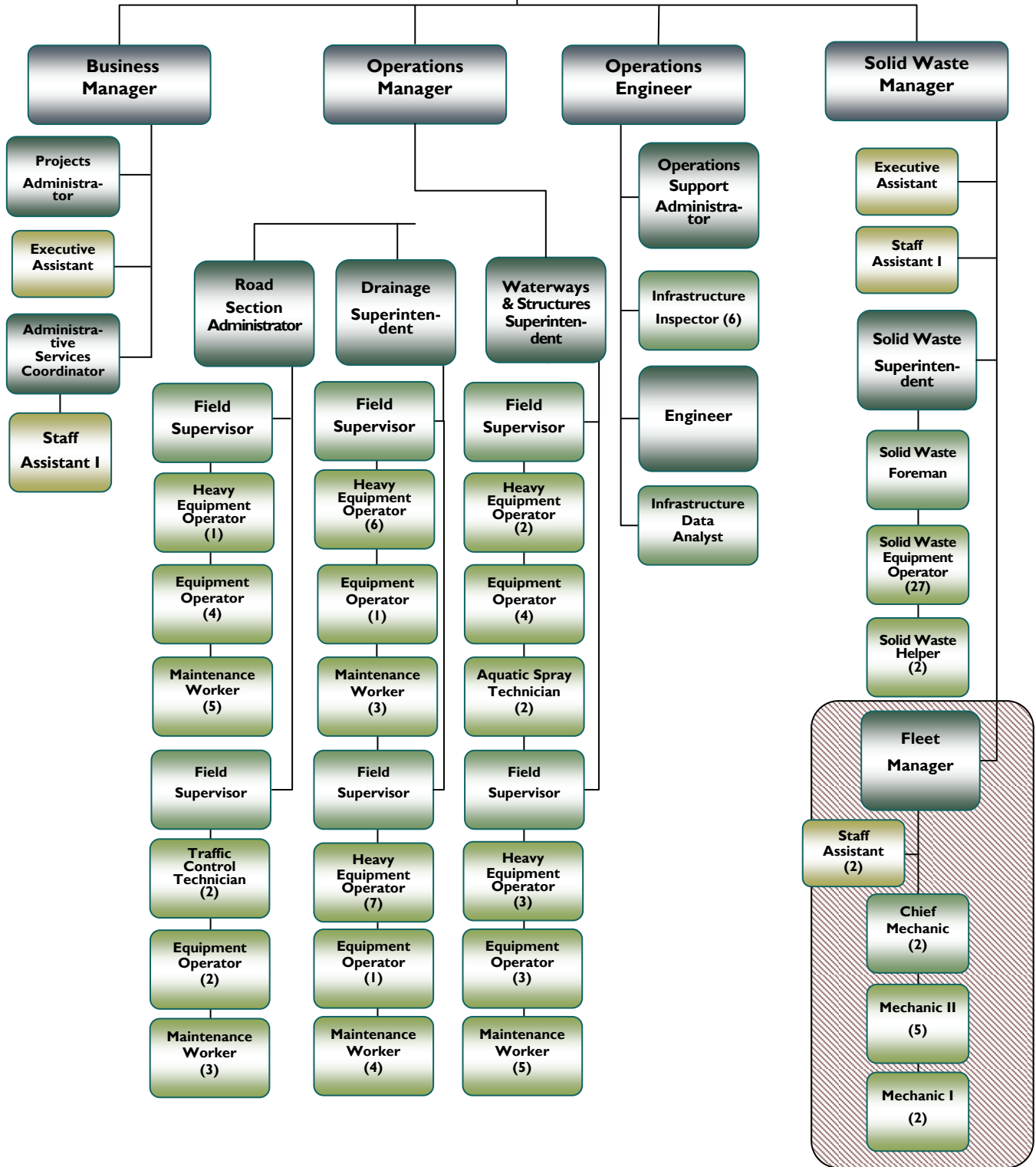
FLEET MANAGEMENT FUND FUND BALANCE REPORT

09/30/2008 Audited Unreserved Fund Balance	\$ (1,019,661)
08/09 Actual Revenue (Unaudited)	4,279,892
08/09 Actual Expenditures (Unaudited)	(3,080,826)
Projected Fund Balance as of 9/30/09	\$ 179,405
08/09 Re-appropriated Projects & Encumbrances	-
Less 20% Staff Recommended Reserve in Operating Funds	(605,866)
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$ (426,461)
Proposed increase (use) of Fund Balance for FY 2010	-
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$ (426,461)



PUBLIC WORKS FLEET MAINTENANCE DIVISION

**Branford Adumuah
Public Works Director**



Public Works-Fleet Management

PURPOSE STATEMENT

“To provide quality fleet services to support the City’s internal customers.”

FUNCTION

Responsible to maintain and repair all City vehicles and equipment to provide safe operating condition to ensure the safety of all employees, residents and the public.

CITY GOALS LINK

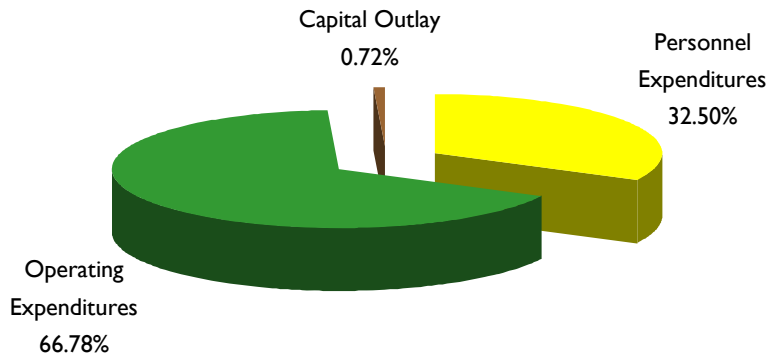
- Customer Service
- Public Health & Safety

DEPARTMENT MESSAGE

The Fleet Management Department provides several services including: the repair and maintenance of the 562 vehicles and equipment that comprise the Fleet of the City of North Port; recommending, procuring and delivery of the City’s rolling stock; administering the Wright Express fuel card system and the inventory and compliance requirements of the emergency fuel storage tank system; and developing, implementing and administering the City’s Vehicle Replacement Policy and Vehicle Use Policy.

In FY 2009, Fleet Management evolved from being funded by a rate structure based on operational hours to a rate based on historical cost associated with specific classes of vehicles and equipment. As such, Fleet will be more accountable for the specific costs associated with the repair and/or maintenance of each specific job, and it is anticipated that a larger portion of repairs will be performed by Fleet staff rather than utilizing a more costly outside repair agency.

**Public Works-Fleet Management Fund
FY 2010 Adopted Expenditures**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 729,008	\$ 953,562	\$ 959,888	\$ 951,504	\$ 984,534
Operating Expenditures	1,421,594	1,317,105	1,960,749	2,088,444	2,022,980
Capital Expenditures	81,773	7,851	12,700	10,960	21,815
Total Fleet Management	\$ 2,232,375	\$2,278,518	\$ 2,933,337	\$ 3,050,908	\$ 3,029,329
Positions	12	15	12	12	12

STAFFING-AUTHORIZED POSITIONS

Fleet Manager	1.00
Chief Mechanic	2.00
Mechanic II	5.00
Mechanic I	2.00
Staff Assistant I	2.00
<i>Total</i>	<i>12.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

➤ Provide cost-effective fleet services.

To provide vehicle and equipment maintenance and repair to all City vehicles and equipment in a cost effective manner.

- ✓ Continue to monitor the new rate system to ensure the most cost effective method is utilized to provide fleet services.
- ✓ Develop an alternative fuel vehicle policy.
- ✓ Continue to identify other improvements that will provide the most effective and safest vehicles and equipment at the lowest possible cost.

➤ Effectively and efficiently maintain the City's vehicles and equipment.

To provide cost effective preventative maintenance to City vehicles and equipment in order to minimize downtime and to provide a reliable City fleet.

- ✓ Continue to review and update the preventative maintenance schedules.
- ✓ Integrate the fuel system data with the fleet software.

➤ Provide reliable and financially responsible fleet services.

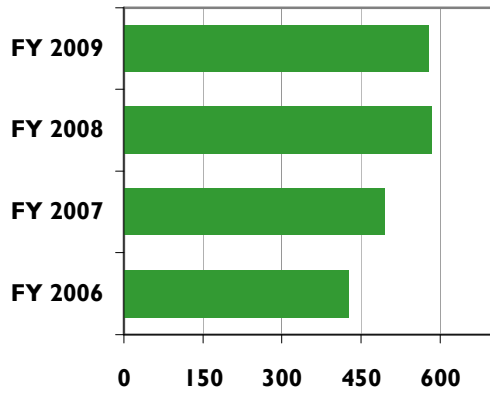
To provide yearly reports on all city vehicles and equipment.

- ✓ Review and re-evaluate the rate structure and methodology of charging for service to ensure the reliability to meet the City's needs.
- ✓ Continue to provide a list of recommended vehicle and equipment replacements at the end of economic life.
- ✓ Provide a recommended capital equipment replacement plan.
- ✓ Continue to report all costs for each vehicle including all fluids, parts and warranty services inventory.

PERFORMANCE MEASURES

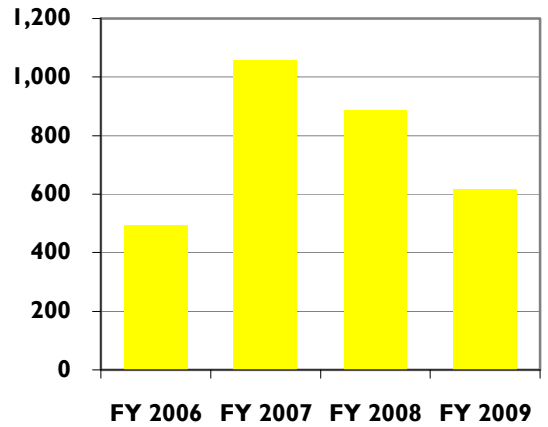
NUMBER OF VEHICLES - INPUT

WORKLOAD



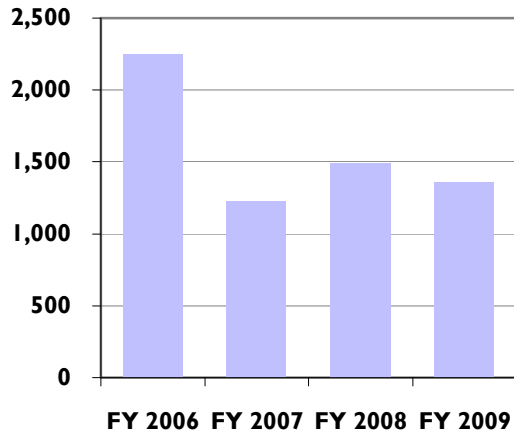
SCHEDULED MAINTENANCE - OUTPUT

WORKLOAD



CORRECTIVE MAINTENANCE - OUTPUT

WORKLOAD



EXPENDITURE DETAIL

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DESCRIPTION	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 549,141	\$ 734,466	\$ 730,523	\$ 724,797	\$ 763,962
Employee Benefits	179,867	219,096	229,365	226,707	220,572
Personnel Expenditures	729,008	953,562	959,888	951,504	984,534
Professional/Contracted Services	4,561	17,623	6,090	13,250	12,250
Current Operating Charges	1,377,067	1,268,528	1,913,407	2,009,946	1,943,700
Operating Supplies	39,966	30,954	41,252	65,248	67,030
Operating Expenditures	1,421,594	1,317,105	1,960,749	2,088,444	2,022,980
Capital Expenditures	81,773	7,851	12,700	10,960	21,815
TOTALS	\$ 2,232,375	\$ 2,278,518	\$ 2,933,337	\$ 3,050,908	\$ 3,029,329

PRIOR YEAR HIGHLIGHTS

➤ Provide cost-effective fleet services.

To provide vehicle and equipment maintenance and repair to all City vehicles and equipment in a cost effective manner.

- ✓ Received recognition from the National Institute for Automotive Service Excellence for meeting all requirements to become ASE Blue Seal Certified.
- ✓ Researched and evaluated alternative fuels to determine the viability of utilizing these technologies to reduce fuel costs and lower emissions.
- ✓ Partnered with the Fire Department to provide fire vehicle maintenance in-house to attain greater efficiencies and reduce costs to the department.

➤ Effectively and efficiently maintain the City's vehicles and equipment.

To provide cost effective preventative maintenance to City vehicles and equipment in order to minimize downtime and to provide a reliable City fleet.

- ✓ Revised staffing structure and implemented a standardized A, B and C service schedules for light-trucks and police cars.
- ✓ Established standard operating procedures for call-out, overweight/over dimensional vehicles, and safety equipment and tool boxes.
- ✓ Provided additional training for staff members to increase proficiencies.

➤ Provide reliable and financially responsible fleet services.

To provide yearly reports on all city vehicles and equipment.

- ✓ Instituted the utilization of a fixed flat rate charge using a class budgetary model.
- ✓ Purchased new diagnostic software, an A/C machine and a milling/lathe machine to improve efficiency.

City of North Port

Fire Rescue District

Fiscal Year 2009—2010

‘Ensuring our community values by providing a viable and sustainable quality of life for our residents.’

FIRE RESCUE DISTRICT

The Fire Rescue District is a dependent district of the City of North Port. The District is responsible for providing quality emergency response to the citizens of North Port. The primary mission of the Fire District is to protect public safety and limit economic loss.

**FIRE RESCUE DISTRICT
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Ad Valorem Taxes	5,128,778	5,855,523	6,283,061	6,391,370	6,343,870
Other Taxes	-	-	-	-	-
Licenses & Permits	15,388	26,258	17,550	15,000	10,000
Intergovernmental Revenue	254,584	33,043	34,945	40,000	35,040
Charges for Services	42,155	34,201	28,045	21,500	32,750
Fines & Forfeitures	-	-	-	-	-
Interest Income	148,229	248,803	175,010	159,729	120,000
Miscellaneous Revenues	3,940	5,312	11,255	6,700	2,600
Other Sources	-	625,000	-	1,378,115	740,483
Total Revenues & Other Financing Sources	\$ 5,593,074	\$ 6,828,140	\$ 6,549,866	\$ 8,012,414	\$ 7,284,743
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	4,239,572	4,821,655	5,422,124	6,720,451	7,284,743
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	308,970	759,419	70,022	695,000	-
Debt & Lease	96,963	166,768	236,574	496,963	-
Other Uses	-	-	-	100,000	-
Total Expenditures	\$ 4,645,505	\$ 5,747,842	\$ 5,728,720	\$ 8,012,414	\$ 7,284,743

DEPARTMENTAL FUNCTION

The Fire Rescue District departmental function is categorized in the following chart by type of service provided.

DEPARTMENTAL FUNCTION

SERVICE CATEGORY	SERVICE FUNCTION
Safety & Neighborhood Services	
Fire Rescue District	Fire protection services and emergency management services.

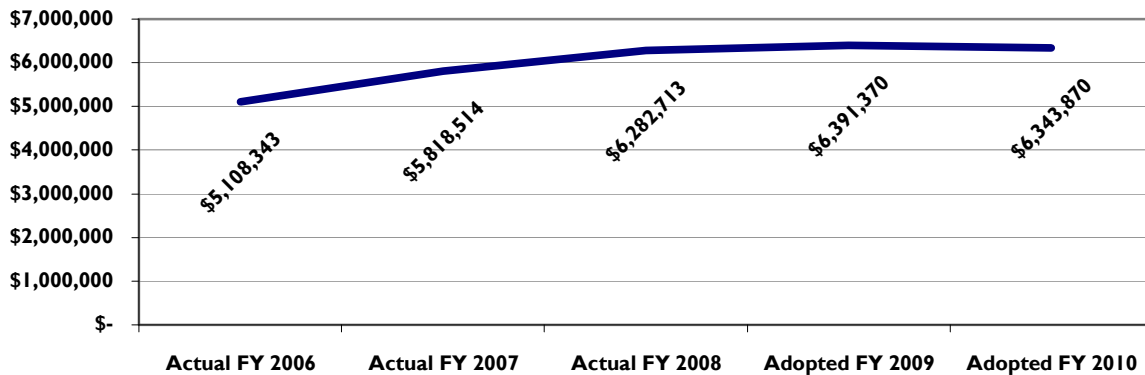
REVENUES

NON-AD VALOREM ASSESSMENTS

In FY 2009, the District completed a methodology and rate study. The FY 2010 Budget reflects the changes in the method of calculating non-ad valorem assessments on the properties in the City of North Port. The District assessments for FY 2010 are reduced \$47,500, or 0.74%.

The following graph shows the actual and projected non-ad valorem assessment revenue for the District beginning in FY 2006. A portion of the total income from non-ad valorem assessments includes delinquent assessments collected each year.

**FIRE RESCUE DISTRICT
NON-AD VALOREM ASSESSMENTS
FY 2006 – FY 2010**



LICENSES AND PERMITS

The District anticipates a \$5,000 decrease in permit fees due to reduced construction activity.

INTERGOVERNMENTAL

The State of Florida provides a reimbursable education incentive for firefighters to obtain a college degree. The Fire Rescue District expects to receive \$35,040 in revenue from this program. This is a decrease of \$4,960 from FY 2009.

CHARGES FOR SERVICE

In addition to the District non-ad valorem assessments, discussed at the beginning of this section, other charges for service include: revenues received for the use of city land by a cell tower company (\$17,500); and projected revenues of \$15,000 for services provided for special events. Other charges for service increased \$11,250 for FY 2010.

MISCELLANEOUS REVENUE

The primary miscellaneous revenue is Interest Income, which is estimated by multiplying an assumed interest rate by a projected fund balance. FY 2010 projected interest income is \$120,000.

Contributions for the File For Life Program is projected to be \$2,500; a decrease of \$2,500 from FY 2009.

TRANSFERS AND FUND BALANCE

The District anticipates using an appropriated fund balance of \$740,483. The use of fund balance is a result of the realigning of the Fire Rescue District and Emergency Medical Services personnel and operating costs. In general, the costs are split 63% to the District and 37% to Emergency Medical Services; a change from FY 2009 that split the costs 50/50.

EXPENDITURES

The District's total budget appropriation for FY 2010 is \$7,284,743 a decrease of \$727,671 (9.08%) from FY 2009. The Fire Rescue District improves the safety of life and community assets by providing timely responses to reported emergencies.

Personal services increased \$409,405 (7.56%) mainly attributable to the realigning of the District and the increase in the City's pension contribution. Cost savings in workers' compensation rates provided a reduction of \$23,961 in expenditures.

Operating expenditures increased \$154,887 or 11.87%. Professional services increased \$175,000 primarily due to legal services required during union contract negotiations. Decreases in travel and training; communication services; and rentals and leases provided \$15,329 in savings. Risk Insurance for the District increased \$5,730 and repairs and maintenance is reduced \$11,524 due to a cost savings in emergency vehicle repairs of fire trucks. Printing and binding decreased \$2,500 and office supplies were reduced \$3,500. The \$8,735 increase in minor operating supplies is due to the scheduled replacement of protective clothing.

Capital outlay decreased \$695,000 from FY 2009 due to no anticipated capital equipment purchases in FY 2010.

The District finished paying all lease purchase agreements in FY 2009 which is reflected in a savings of \$496,963 from FY 2009.

In FY 2009, the Fire Rescue District transferred \$100,000 to the Maintenance Facility Construction Fund for the construction of a joint use facility for the City. No transfers are scheduled for FY 2010.

The following summary shows the major impacts to the operating budget of the Fire Rescue District.

Continuation Expenses	Amount
Increased Salaries and Wages	\$ 90,070
Increased FICA	46,830
Increased Pension / Retirement Contributions	241,542
Increased Health Insurance Contributions	50,424
Decreased Workers' Compensation Costs	(23,961)
Increased Unemployment	10,500
Decreased Educational Assistance	(6,000)
Increased Professional Services	175,000
Decreased Travel and Training	(14,037)
Decreased Communication Services	(347)
Decreased Rentals and Leases	(945)
Increased Risk Insurance	5,730
Decreased Repairs and Maintenance	(11,524)
Decreased Printing and Binding	(2,500)
Decreased Other Current Charges	(40)
Decreased Office Supplies	(3,500)
Increased Minor Operating expenditures	8,735
Decreased Books, Publications, Subscriptions	(1,935)
Balance of Increased Operating Expenditures	250
Total	\$ 564,292

FUND BALANCE

In FY 2010, there is a projected use of fund balance of \$740,483 in the Fire Rescue District to provide for the realigning of the department. The following schedule shows the projected fund balance at September 30, 2010. Included in the fund balance report are the following:

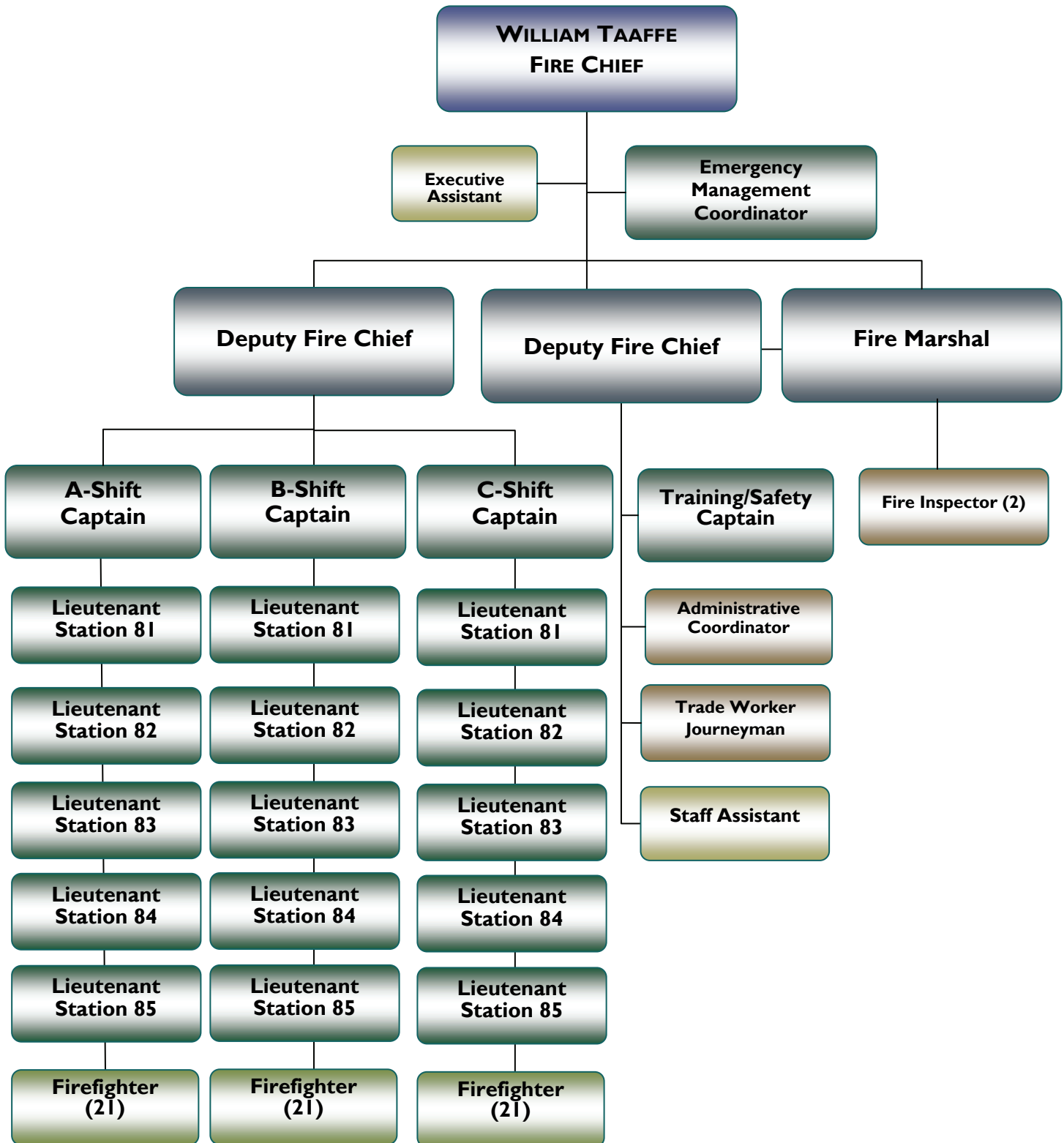
- ✓ FY 2009 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2009.
- ✓ Contractual agreements that are re-appropriated from FY 2009.
- ✓ A 20% reserve of operating expenditures for FY 2010 for unanticipated events.

**FIRE RESCUE DISTRICT
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$	4,511,173
08/09 Actual Revenue (Unaudited)		6,142,722
08/09 Actual Expenditures (Unaudited)		(7,326,699)
Projected Fund Balance as of 9/30/09	\$	3,327,196
08/09 Re-appropriated Projects & Encumbrances		(100,000)
Less 20% Staff Recommended Reserve in Operating Funds		(1,456,949)
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$	1,770,247
Proposed increase (use) of Fund Balance for FY 2010		(740,483)
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$	1,029,764



FIRE RESCUE DISTRICT



Public Safety-Fire Rescue District

PURPOSE STATEMENT

“To improve the safety of life and community assets.”

FUNCTION

Responsible for protecting public safety and limit economic loss.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Fiscally Responsible

Public Health & Safety

Sustainability

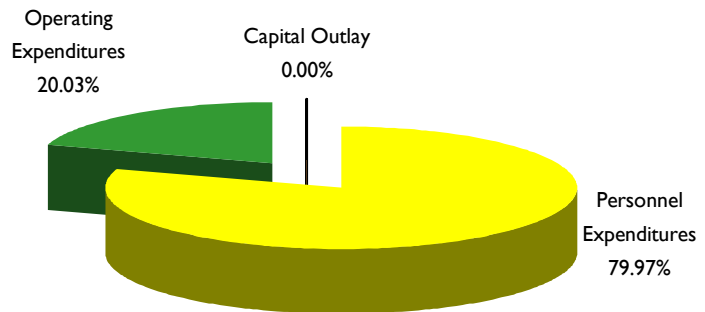
DEPARTMENT MESSAGE

The Fire Rescue District is responsible for providing quality emergency response to the citizens of North Port. The primary mission of the Fire District is to protect public safety and limit economic loss.

The Fire Rescue District improves the safety of life and community assets. By providing timely responses to reported emergencies, this department ensures that lives are saved and loss is kept to a minimum. By maintaining the highest quality of preparedness through training and testing, the District focuses on the safety of the City as a whole, which aids in giving citizens a greater sense of security, in knowing that emergency services are close at hand when needed.

Emergency Management provides risk reduction, preparation for, and recovery assistance from, major events affecting the community’s quality of life. By planning ahead for disasters that may affect the City, the Emergency Management Department enables the City to be well prepared for any disaster. With strategic planning and coordination, this department implements federally approved programs to facilitate the community’s recovery from disasters.

**Fire Rescue District Fund
FY 2010 Adopted Expenditures**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$3,426,684	\$ 3,829,162	\$ 4,163,028	\$ 5,415,894	\$ 5,825,299
Operating Expenditures	812,888	992,493	1,259,096	1,304,557	1,459,444
Capital Expenditures	308,970	759,419	70,022	695,000	0
Debt Service	96,963	166,768	236,574	496,963	0
Other Uses	0	0	0	100,000	0
Total Fire Rescue	\$4,645,505	\$ 5,747,842	\$ 5,728,720	\$ 8,012,414	\$ 7,284,743
Positions	85	97	94	94	93

STAFFING-AUTHORIZED POSITIONS

Fire Chief	1.00
Deputy Fire Chief	2.00
Fire Marshal	1.00
Emergency Management Coordinator	1.00
Captain	4.00
Lieutenant	15.00
Fire/Medics	63.00
Fire Inspector	2.00
Administrative Coordinator	1.00
Trade Worker Journeyman	1.00
Executive Assistant	1.00
Staff Assistant	1.00
<i>Total</i>	<i>93.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Enhance sustainability by providing fire protection services for the community.

To provide emergency response for the protection of life, the environment and property.

- ✓ Continue training of fire and medic personnel to maintain a sufficient number of well-trained and well-equipped personnel.
- ✓ Ensure construction meets City codes by reviewing site plans for fire and life safety issues and provide for inspections of all existing and new commercial and residential construction in the City.

- Provide community education to improve the quality of life.

To provide management, administrative, public information and education services to the general public in order to ensure the efficient daily operations of the Fire and Rescue District.

- ✓ Continue life safety education programs including the Smoke Detector, Public Education and Life Safety Inspection Programs to reinforce a partnership with the community in order to reach the District's goals.

- Ensure public safety and health.

To prevent fires, the release of hazardous materials, loss of life or injury, property loss and hazardous conditions and to limit the consequences when these occur in the City.

- ✓ Continue to enforce all applicable codes to ensure public safety and health.
- ✓ Continue to investigate all fires and hazardous materials cases in a timely manner.

- Provide risk reduction, preparation for, and recovery assistance from, major events affecting the community's quality of life.

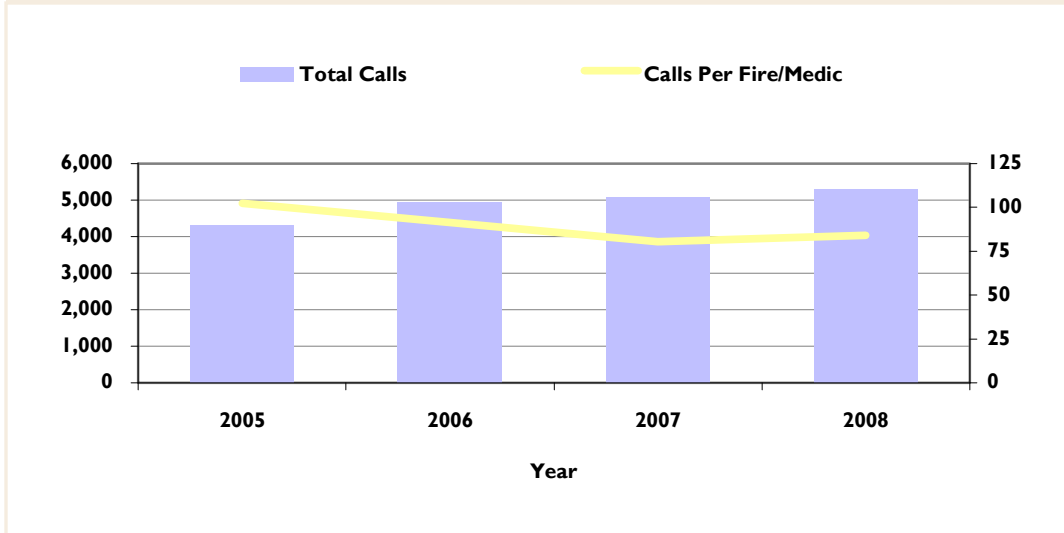
To enhance public, protection actions and promote domestic preparedness through a comprehensive emergency management program.

- ✓ Continue to educate the public in emergency preparedness.
- ✓ Continue to update all City Emergency manuals.

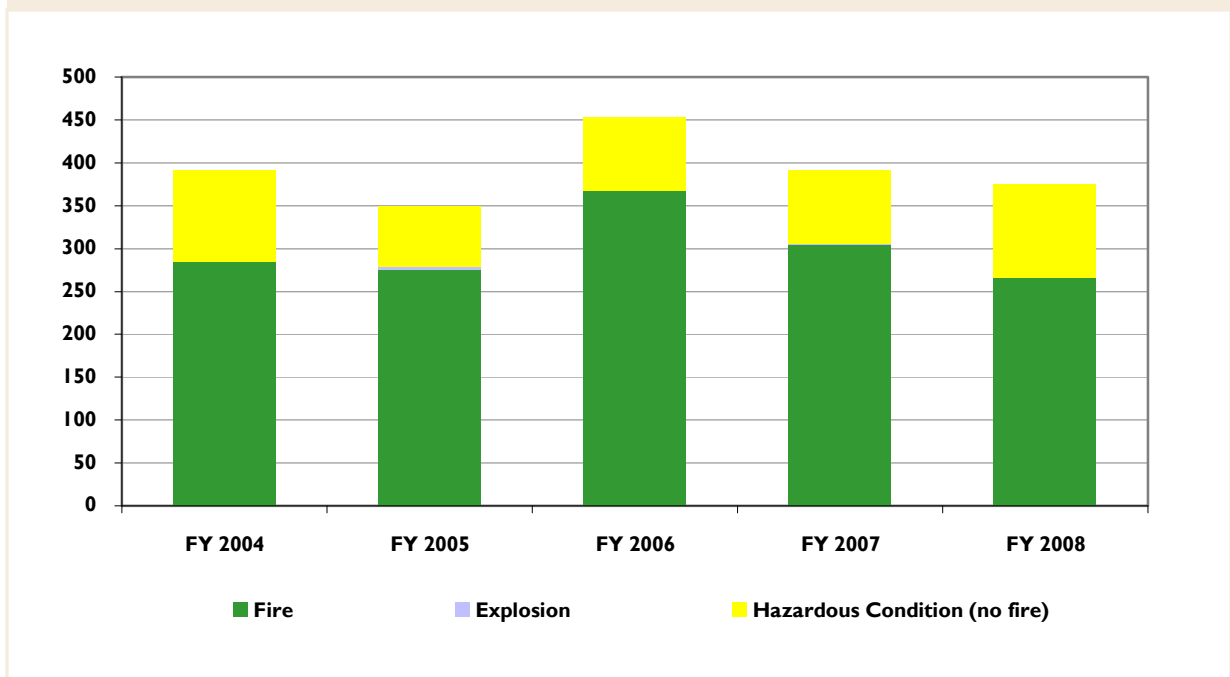
PERFORMANCE MEASURES

CALLS FOR SERVICE – INPUT

CALLS PER FIRE/MEDIC - EFFICIENCY



TYPES OF CALLS – SUPPRESSION AND HAZARDOUS CONDITIONS - WORKLOAD



EXPENDITURE DETAIL

DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 2,391,899	\$ 2,729,244	\$ 3,005,296	\$ 4,025,278	\$ 4,115,348
Employee Benefits	1,034,785	1,099,918	1,157,732	1,390,616	1,709,951
Personnel Expenditures	3,426,684	3,829,162	4,163,028	5,415,894	5,825,299
Professional/Contracted Services	24,634	35,285	79,859	45,000	220,000
Current Operating Charges	608,717	755,404	976,421	1,042,456	1,019,043
Operating Supplies	179,537	201,804	202,816	217,101	220,401
Operating Expenditures	812,888	992,493	1,259,096	1,304,557	1,459,444
Capital Expenditures	308,970	759,419	70,022	695,000	0
Debt Service	96,963	166,768	236,574	496,963	0
Other Uses	0	0	0	100,000	0
TOTALS	\$ 4,645,505	\$ 5,747,842	\$ 5,728,720	\$ 8,012,414	\$ 7,284,743

PRIOR YEAR HIGHLIGHTS

- Enhance sustainability by providing fire protection services for the community.

To provide emergency response for the protection of life, the environment and property.

- ✓ Continued training of fire and medic personnel..
- ✓ Ensured construction meets City codes by reviewing site plans for fire and life safety issues.
- ✓

- Provide community education to improve the quality of life.

To provide management, administrative, public information and education services to the general public in order to ensure the efficient daily operations of the Fire and Rescue District.

- ✓ Continued life safety education programs.

- Ensure public safety and health.

To prevent fires, the release of hazardous materials, loss of life or injury, property loss and hazardous conditions and to limit the consequences when these occur in the City.

- ✓ Continued to enforce all applicable codes to ensure public safety and health and investigate all fires and hazardous materials.

- Provide risk reduction, preparation for and recovery assistance from major events affecting the community's quality of life.

To enhance public, protection actions and promote domestic preparedness through a comprehensive emergency management program.

- ✓ Continued to educate the public in emergency preparedness and updated all City Emergency manuals.

City of North Port

Other Funds

Fiscal Year 2009—2010

‘Ensuring our community values by providing a viable and sustainable quality of life for our residents.’

OTHER FUNDS**OTHER FUNDS SUMMARY**

This section provides information on various minor funds most of which are special revenue funds. The following summary shows a breakdown of revenues and expenditures in five categories. The Building-Inspections & Permits Fund is the only operating fund of the group.

**OTHER FUNDS BUDGET SUMMARY
FY 2010 ADOPTED**

Revenue	Building – Inspections & Permits	Other Special Revenue Funds	Escheated Lots Funds	Impact Fee Funds	Capital Funds	Total
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	5,212,078	5,212,078
Licenses & Permits	728,350	11,600	-	-	-	739,950
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	43,704	-	-	-	-	43,704
Fines & Forfeitures	-	15,900	-	-	-	15,900
Interest Income	-	26,100	48,281	49,024	677,000	800,405
Miscellaneous Revenues	5,000	4,903,460	-	-	-	4,908,460
Impact Fees	-	-	-	1,140,710	-	1,140,710
Other Sources	-	-	-	-	-	-
Transfers In	816,637	-	-	-	-	816,637
Appropriated Fund Balance	-	73,512	46,719	(954,734)	1,133,908	299,405
Total Revenues & Other Financing Sources	\$ 1,593,691	\$ 5,030,572	\$ 95,000	\$ 235,000	\$ 7,022,986	\$ 13,977,249
Expenditures						
General Government	\$ 1,593,691	\$ 4,966,562	\$ -	\$ -	\$ -	\$ 6,560,253
Public Safety	-	64,010	-	-	-	64,010
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Capital	-	-	95,000	235,000	7,022,986	7,352,986
Debt & Lease	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,593,691	\$ 5,030,572	\$ 95,000	\$ 235,000	\$ 7,022,986	\$ 13,977,249

DEPARTMENTAL FUNCTIONS

The Other Funds departmental functions are categorized in the following chart by type of service provided.

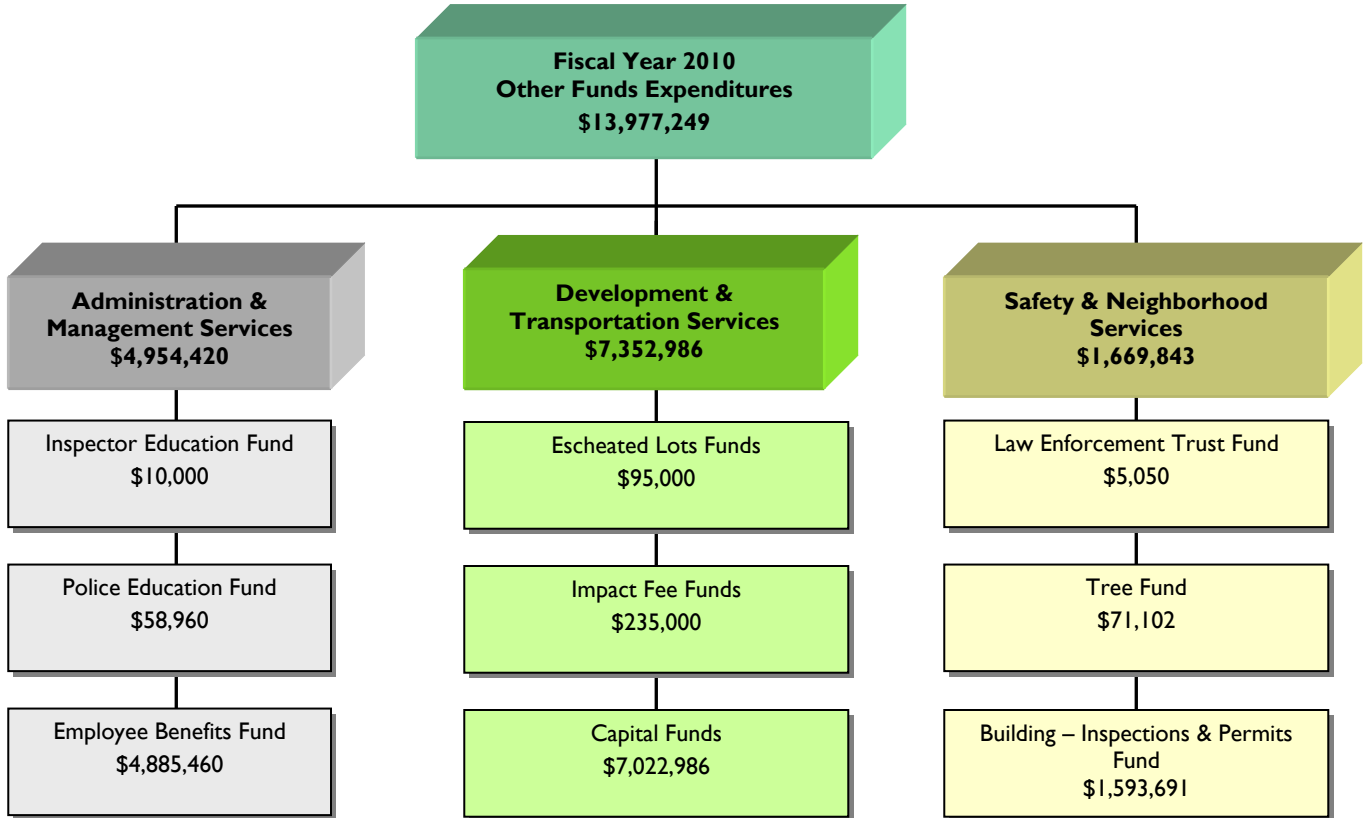
DEPARTMENTAL FUNCTIONS

SERVICE CATEGORY	SERVICE FUNCTION
<i>Administration & Management Services</i>	
Inspector Education	Provides for continuing education opportunities for building inspectors and plans examiners.
Police Education	Provides funds for training of law enforcement officers.
Employee Benefits	Provides employee benefits including health, dental, vision, life and disability and flex plan spending program.
<i>Development & Transportation Services</i>	
Building – Inspections & Permits	Monitors construction within the City including plans review, inspections and permit issuances.
Escheated Lots Funds	Provides for the funding of various capital type projects as Commission directs.
Impact Fee Funds	Provides for the funding of growth related projects pertaining to each category of impact fees.
Capital Funds	Provides for specific capital projects.
<i>Safety & Neighborhood Services</i>	
Law Enforcement Trust	Provides for special community events related to law enforcement.
Tree Fund	Provides for the purchase of trees and maintenance of trees throughout the City.

EXPENDITURES

The following chart illustrates the Other Funds FY 2010 Adopted Budgets within the service categories shown above.

BREAKDOWN OF OTHER FUNDS EXPENDITURES



OTHER FUNDS DETAIL INFORMATION

Included in the fund reports are the following:

- ✓ Brief description of the purpose of the fund.
- ✓ Historical and projected revenues and expenditures for a five year period.
- ✓ Fund balance report of each fund.



BUILDING – INSPECTIONS AND PERMITS FUND

The Building Fund was established in FY 2007, in accordance with Florida Statute, section 553.80, to account for the property tracking of both revenues and expenditures, related to fees collected for the enforcement of the Florida Building Code.

The following chart shows the revenues and expenditures in the Building Fund since its inception in FY 2007.

**BUILDING – INSPECTIONS & PERMITS
BUDGET COMPARISON
FY 2007 THROUGH FY 2010**

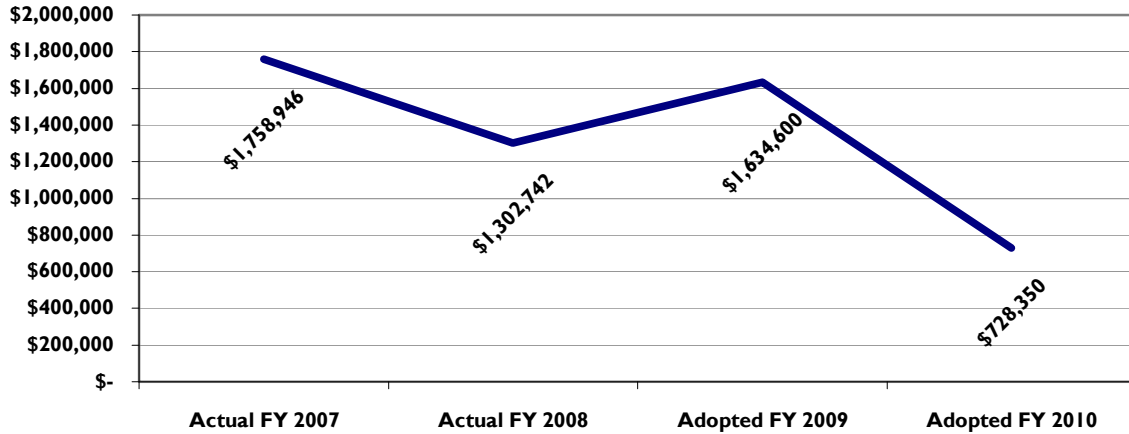
	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-
Licenses & Permits	1,758,946	1,302,742	1,634,600	728,350
Intergovernmental Revenue	-	-	-	-
Charges for Services	235	19,206	50,350	43,704
Fines & Forfeitures	-	-	-	-
Interest Income	(34,020)	(7,320)	-	-
Miscellaneous Revenues	48,514	38,017	61,000	5,000
Impact Fees	-	-	-	-
Other Sources	1,411,398	-	359,155	816,637
Total Revenues & Other Financing Sources	\$ 3,185,073	\$ 1,352,645	\$ 2,105,105	\$ 1,593,691
Expenditures				
General Government	\$ 2,863,312	\$ 2,257,504	\$ 2,105,105	\$ 1,593,691
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture & Recreation	-	-	-	-
Capital	24,221	-	-	-
Debt & Lease	-	-	-	-
Other Uses	-	-	-	-
Total Expenditures	\$ 2,887,533	\$ 2,257,504	\$ 2,105,105	\$ 1,593,691

REVENUES

LICENSES AND PERMITS

The primary funding source for the Building Fund is permit fees; accounting for 93.73% of the projected revenues. With the slowdown in new construction, the projected revenue for FY 2010 decreased \$906,250 or 55.44%. The following graph illustrates the licenses and permit revenue for the Department since FY 2007.

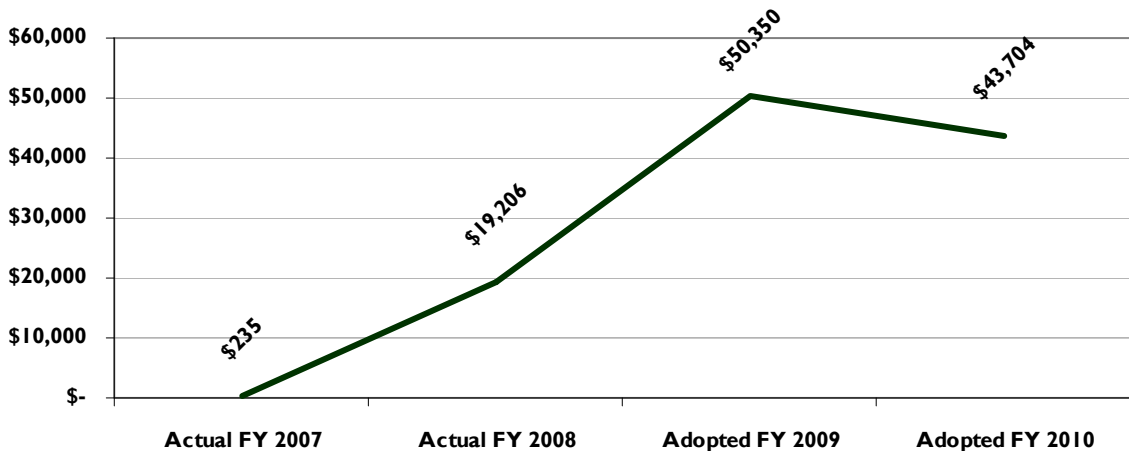
**LICENSES AND PERMITS
FY 2007 THROUGH FY 2010**



CHARGES FOR SERVICE

The Department charges fees for various services based on the City-wide fee ordinance 09-30. New to the Department's FY 2010 revenue is the receipt of fees based on a shared inspector agreement with the City of Venice. The projected charges for service revenue is \$43,704, a decrease of \$6,646, or 13.20% from FY 2009. Below is a graph showing the revenues from this source since FY 2007.

**CHARGES FOR SERVICE
FY 2007 THROUGH FY 2010**



TRANSFERS AND FUND BALANCE

The Department is slated to receive an \$816,637 operating subsidy from the General Fund in FY 2010. The total projected revenue for FY 2010 of \$1,593,691 reflects a reduction of \$511,414 or 24.29%.

EXPENDITURES

Personal services decreased \$433,760 (42.61%) mainly attributable to the layoff and elimination of five full time positions. Also, the cost savings from renegotiated healthcare premiums and lower workers' compensation rates contributed to the decrease.

Operating expenditures decreased \$77,654 or 7.14%. The reduction in personnel provided cost savings in the department's operating expenditures such as: communication services (\$10,881); fewer vehicles requiring service (cost saving \$11,633); gasoline (\$538); uniforms (\$779); and office supplies and printing costs (decreased \$15,500). Risk Insurance for the Department decreased \$34,761. Purchase of educational materials for inspectors was moved to the Inspector Education Fund reflecting a reduction of \$1,000 in the Building Fund budget.

No capital outlay is scheduled for FY 2010.

The following summary shows the major impacts to the operating budget of the Building Fund.

Continuation Expenses	Amount
Decreased Salaries and Wages	\$ (325,908)
Decreased FICA	(30,340)
Decreased Pension / Retirement Contributions	(46,334)
Decreased Health Insurance Contributions	(39,128)
Decreased Workers' Compensation Costs	(13,050)
Increased Unemployment	21,000
Decreased Communication Services	(10,881)
Increased Rentals and Leases	373
Decreased Risk Insurance	(34,761)
Decreased Repairs and Maintenance	(12,168)
Decreased Printing and Binding	(9,500)
Decreased Office Supplies	(6,000)
Decreased Minor Operating expenditures	(2,717)
Decreased Books, Publications, Subscriptions	(1,000)
Balance of Decreased Operating Expenditures	(1,000)
Total	\$ (511,414)

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010. Included in the fund balance report are the following:

- ✓ FY 2009 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2009.
- ✓ Contractual agreements that are re-appropriated from FY 2009.
- ✓ A 20% reserve of operating expenditures for FY 2010 for unanticipated events.

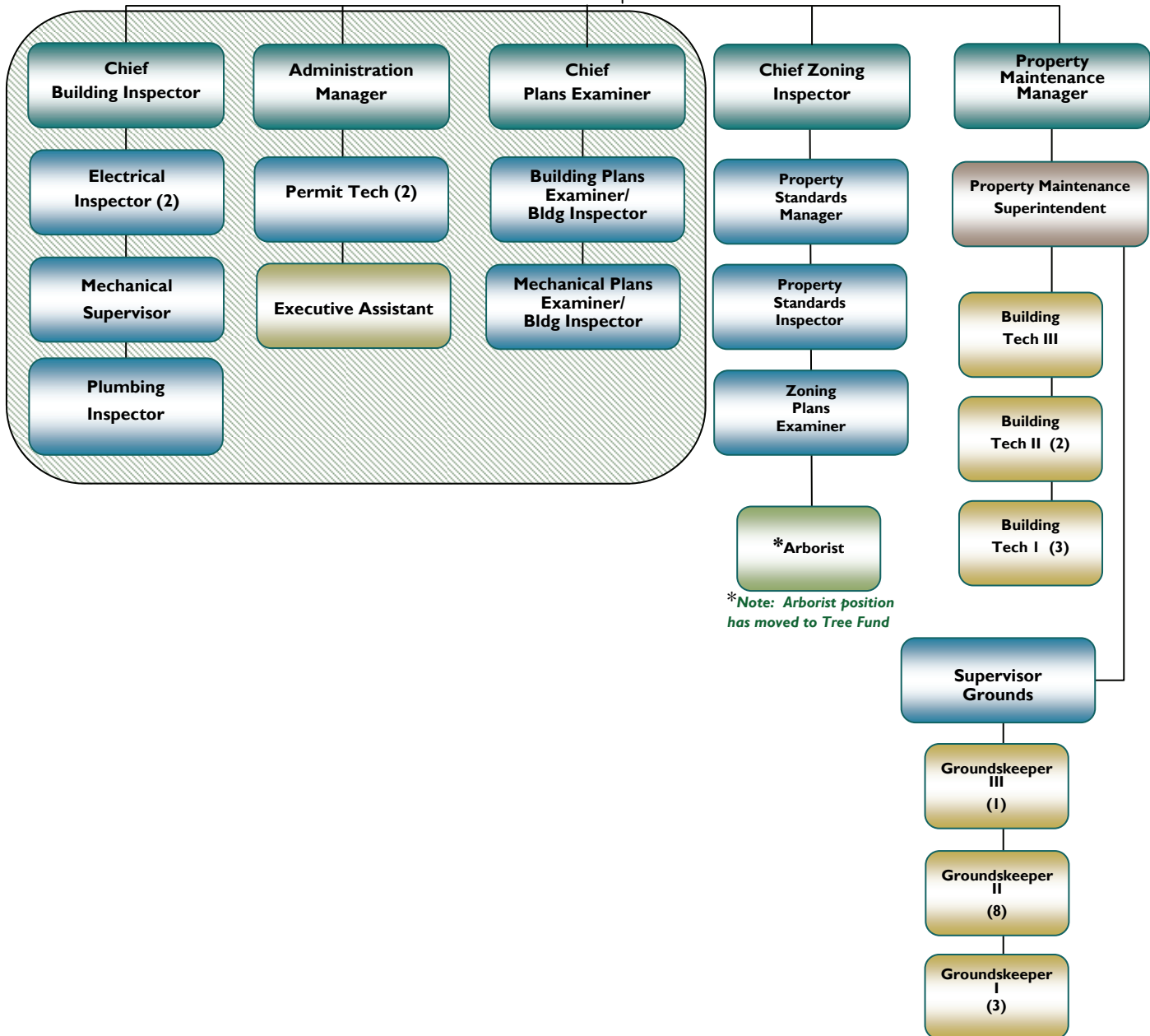
**BUILDING – INSPECTIONS & PERMITS FUND
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$	(607,318)
08/09 Actual Revenue (Unaudited)		1,747,493
08/09 Actual Expenditures (Unaudited)		(1,904,645)
Projected Fund Balance as of 9/30/09	\$	(764,470)
08/09 Re-appropriated Projects & Encumbrances		0
Less 20% Staff Recommended Reserve in Operating Funds		(318,738)
Projected "Available" Fund Balance Less Reserve at 09/30/09	\$	(1,083,208)
Proposed increase (use) of Fund Balance for FY 2010		-
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$	(1,083,208)



BUILDING DEPARTMENT INSPECTIONS AND PERMITS

**Scott Williams
Building Director**



Building-Inspections & Permits

PURPOSE STATEMENT

“To assure and maintain a safely built structural environment.”

FUNCTION

Responsible for enforcement of Florida Statutes on construction permitting and inspection services; coordinate permits and approvals to ensure every project in the City complies with all applicable code and life safety requirements.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Public Health & Safety

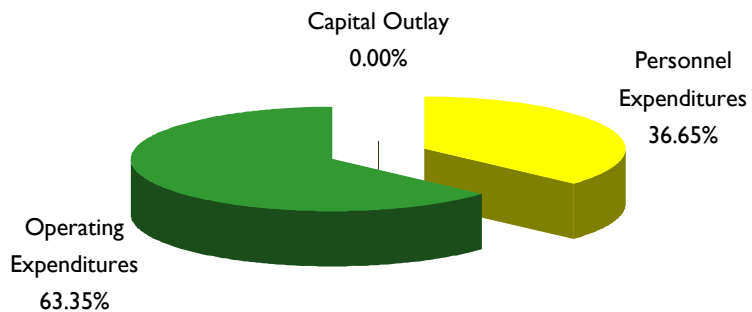
Sustainability

DEPARTMENT MESSAGE

The Building Department of the General Fund includes zoning inspections, zoning plans review and property standards. Primarily, the goal of the Building Department is to assist in maintaining the established community standard. The Department accomplishes this by assuring compliance with local ordinances through Code Enforcement. Also, the Department provides zoning information including land use designations and the regulation of various environmental concerns. Finally, the Building Department provides plans review for all new development and improvements to properties and collects the business occupational licensing fee.

This department, through enforcement of adopted codes and continuous inspections, ensures that all present and future residential and commercial buildings are safe, decent and standard. In maintaining a standard for all building within the City, it also helps to ensure that every level of economic construction is of the highest quality possible. Because the Building Department enforces both State codes and those adopted by Commission, it aids in accomplishing the Mission of the City to provide “health, safety and welfare services to our residents”.

**Building-Inspections & Permits Fund
FY 2010 Adopted Expenditures**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 0	\$2,262,874	\$1,372,568	\$1,017,898	\$ 584,138
Operating Expenditures	0	600,438	884,936	1,087,207	1,009,553
Capital Expenditures	0	24,221	0	0	0
Total Building-Inspections & Permits	\$ 0	\$2,887,533	\$2,257,504	\$2,105,105	\$1,593,691
Positions	0	49	28	13	13

STAFFING-AUTHORIZED POSITIONS

Building Director (split between three divisions)	1.00
Chief Building Inspector	1.00
Administration Manager	1.00
Chief Plans Examiner	1.00
Electrical Inspector	2.00
Mechanical Inspector	1.00
Plumbing Inspector	1.00
Building Plans Examiner/Building Inspector	2.00
Permit Technicians	2.00
Executive Assistant	1.00
<i>Total</i>	<i>13.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Monitor construction to ensure community values are sustained.

To assure that houses and commercial buildings for residents meet code requirements.

- ✓ Review all residential and commercial construction plans for compliance with building code requirements.
- ✓ Conduct field inspections for all permitted construction projects to verify that projects meet all technical code requirements.

- Provide quality inspection services to improve community sustainability and quality of life.

To provide or obtain necessary staff training to ensure quality inspection services.

- ✓ Continue to provide education of all inspectors to remain in compliance with State laws.

- Provide oversight for a safe and aesthetically pleasing built environment.

To regulate building construction through plans review, inspection and education in a timely, knowledgeable, and professional manner in order to protect the community's health, safety and welfare.

- ✓ Continue to provide training programs on current codes and regulations, on-site and off-site for inspectors, permit technicians and plans review staff.
- ✓ Continue to improve the online services available to allow for a more efficient process of issuing permits and inspection services.

EXPENDITURE DETAIL

DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 0	\$ 1,689,389	\$ 955,240	\$ 762,377	\$ 436,469
Employee Benefits	0	573,485	417,328	255,521	147,669
Personnel Expenditures	0	2,262,874	1,372,568	1,017,898	584,138
Professional/Contracted Services	0	78,292	0	0	0
Current Operating Charges	0	458,561	852,393	1,057,325	989,388
Operating Supplies	0	63,585	32,543	29,882	20,165
Operating Expenditures	0	600,438	884,936	1,087,207	1,009,553
Capital Expenditures	0	24,221	0	0	0
TOTALS	\$ 0	\$ 2,887,533	\$ 2,257,504	\$ 2,105,105	\$ 1,593,691

PRIOR YEAR HIGHLIGHTS

- Monitor construction to ensure community values are sustained.

To assure that houses and commercial buildings for residents meet code requirements.

- ✓ Reviewed all residential and commercial construction plans for compliance with building code requirements.
- ✓ Conducted field inspections for all permitted construction projects to verify that projects meet all technical code requirements.

- Provide quality inspection services to improve community sustainability and quality of life.

To provide or obtain necessary staff training to ensure quality inspection services.

- ✓ Continued to provide education of all inspectors to remain in compliance with State laws.

- Provide oversight for a safe and aesthetically pleasing built environment.

To regulate building construction through plans review, inspection and education in a timely, knowledgeable, and professional manner in order to protect the community's health, safety and welfare.

- ✓ Continued to provide training programs on current codes and regulations, on-site and off-site for inspectors, permit technicians and plans review staff.
- ✓ Continued to improve the online services available to allow for a more efficient process of issuing permits and inspection services.

INSPECTOR EDUCATION

The Inspector Education Fund was established to provide for continuing education and certification of building department staff as required by Florida Statute. Revenue projections for this fund are based on a 2% surcharge added to each building permit.

The following chart shows the revenues and expenditures in the Inspector Education Fund for a five-year period beginning in FY 2006.

**INSPECTOR EDUCATION
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

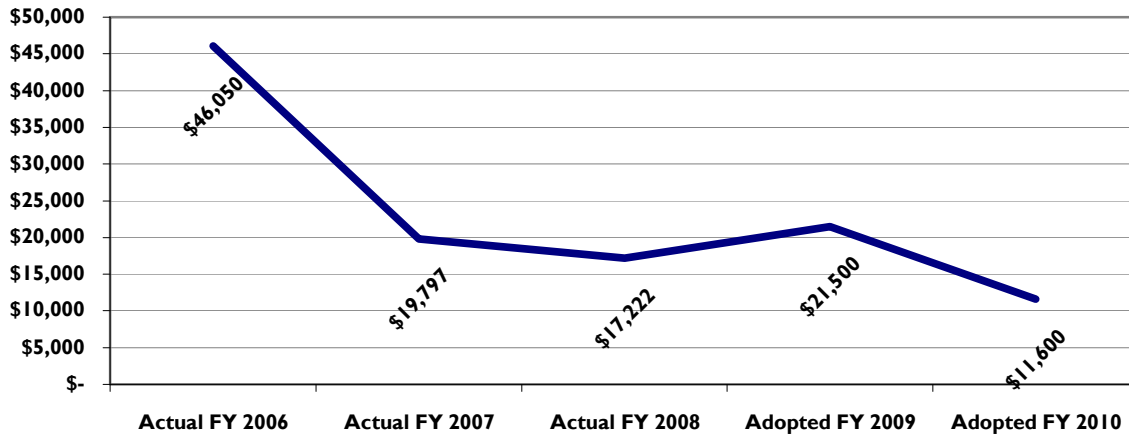
	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses & Permits	46,050	19,797	17,222	21,500	11,600
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Interest Income	7,180	9,590	5,703	1,000	5,000
Miscellaneous Revenues	-	-	-	-	-
Impact Fees	-	-	-	-	-
Other Sources	-	-	-	(2,500)	(6,600)
Total Revenues & Other Financing Sources	\$ 53,230	\$ 29,387	\$ 22,925	\$ 20,000	\$ 10,000
Expenditures					
General Government	\$ 17,565	\$ 23,663	\$ 21,677	\$ 20,000	\$ 10,000
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	-	-	-	-	-
Debt & Lease	-	-	-	-	-
Other Uses	-	-	-	-	-
Total Expenditures	\$ 17,565	\$ 23,663	\$ 21,677	\$ 20,000	\$ 10,000

REVENUES

LICENSES AND PERMITS – EDUCATION SURCHARGE

The FY 2010 revenue projection for education surcharge is \$11,600; a decrease of \$9,900 from FY 2009. With the economic slow down, the request for permits has declined tremendously over the past three years. The following chart illustrates this change.

**LICENSES AND PERMITS-EDUCATION SURCHARGE
FY 2007 THROUGH FY 2010**



TRANSFERS AND FUND BALANCE

A total of \$6,600 in fund balance is reserved for future use.

EXPENDITURES

Expenditures for FY 2010 are \$10,000; a decrease of \$10,000, or 50%.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**INSPECTOR EDUCATION
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$	174,976
08/09 Actual Revenue (Unaudited)		16,052
08/09 Actual Expenditures (Unaudited)		(8,783)
Projected "Available" Fund Balance at 09/30/09	\$	182,245
Proposed increase (use) of Fund Balance for FY 2010		6,600
Projected "Available" Fund Balance at 09/30/10	\$	188,845

LAW ENFORCEMENT TRUST

The Law Enforcement Trust Fund derives revenues from the sale of forfeiture items and must be used for law enforcement related expenditures as stated in the Florida Contraband Forfeiture Act.

The following chart shows the revenues and expenditures in the Law Enforcement Trust Fund for a five-year period beginning in FY 2006.

**LAW ENFORCEMENT TRUST
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	1,900	9,312	10,165	-	-
Interest Income	876	1,074	561	100	100
Miscellaneous Revenues	1,209	-	-	-	-
Impact Fees	-	-	-	-	-
Other Sources	-	-	-	8,430	4,950
Total Revenues & Other Financing Sources	\$ 3,985	\$ 10,386	\$ 10,726	\$ 8,530	\$ 5,050
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	153	19,404	3,633	8,530	5,050
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	-	-	-	-	-
Debt & Lease	-	-	-	-	-
Other Uses	-	-	-	-	-
Total Expenditures	\$ 153	\$ 19,404	\$ 3,633	\$ 8,530	\$ 5,050

REVENUES

FINES AND FORFEITS

No revenues are projected for FY 2010.

TRANSFERS AND FUND BALANCE

An appropriated use of fund balance of \$4,950 is budgeted.

EXPENDITURES

Expenditures for FY 2010 are \$5,050; a decrease of \$3,480, or 40.80%. The budget provides for the Citizens Law Enforcement Academy, "Do the Right Thing" Annual County-wide banquet and the "National Night Out" event.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**LAW ENFORCEMENT TRUST
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$	19,456
08/09 Actual Revenue (Unaudited)		11,325
08/09 Actual Expenditures (Unaudited)		(7,199)
Projected "Available" Fund Balance at 09/30/09	\$	23,582
Proposed increase (use) of Fund Balance for FY 2010		(4,950)
Projected "Available" Fund Balance at 09/30/10	\$	18,632

POLICE EDUCATION

The Police Education Fund provides for the training of police officers. Florida Statute (938.15) allows for the assessment of an additional \$2 on fines to provide for training and education of law enforcement officers.

The following chart shows the revenues and expenditures in the Police Education Fund for a five-year period beginning in FY 2006.

**POLICE EDUCATION
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	28,876	24,157	22,807	23,000	3,900
Interest Income	2,309	4,400	2,607	1,000	1,000
Miscellaneous Revenues	-	-	-	-	-
Impact Fees	-	-	-	-	-
Other Sources	-	-	-	46,510	54,060
Total Revenues & Other Financing Sources	\$ 31,185	\$ 28,557	\$ 25,414	\$ 70,510	\$ 58,960
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	6,064	4,981	45,168	70,510	58,960
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	-	-	-	-	-
Debt & Lease	-	-	-	-	-
Other Uses	-	-	-	-	-
Total Expenditures	\$ 6,064	\$ 4,981	\$ 45,168	\$ 70,510	\$ 58,960

REVENUES

FINES AND FORFEITS

Projected revenues for FY 2010 are \$3,900 which is a decrease of \$19,100, or 83.04%.

TRANSFERS AND FUND BALANCE

An appropriated use of fund balance of \$54,060 is budgeted.

EXPENDITURES

Expenditures for FY 2010 are \$58,960; a decrease of \$11,550, or 16.38%. The budget provides for several opportunities for law enforcement officer training.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**POLICE EDUCATION
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$	69,750
08/09 Actual Revenue (Unaudited)		17,708
08/09 Actual Expenditures (Unaudited)		(52,421)
Projected "Available" Fund Balance at 09/30/09	\$	35,037
Proposed increase (use) of Fund Balance for FY 2010		(54,960)
Projected "Available" Fund Balance at 09/30/10	\$	(19,923)

TREE FUND

In FY 2007, the Tree Fund was set up to account for proceeds of fines and assessments that are restricted for tree maintenance and purchases. Prior to the segregation of these proceeds, the revenues and expenditures were accounted for in detailed line items in the General Fund.

The following chart shows the revenues and expenditures in the Tree Fund since its inception in FY 2007.

**TREE FUND
BUDGET COMPARISON
FY 2007 THROUGH FY 2010**

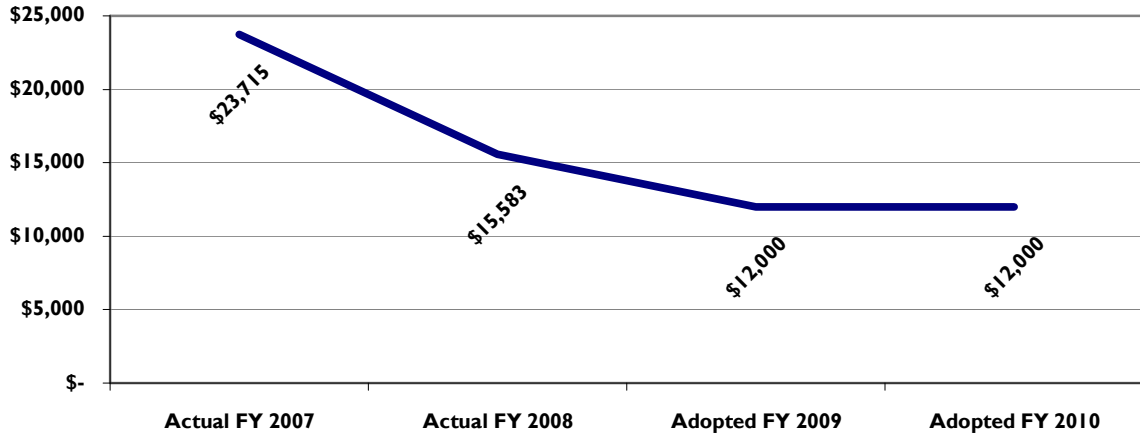
	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	23,714	15,583	12,000	12,000
Interest Income	13,044	40,322	8,000	20,000
Miscellaneous Revenues	185,675	217,692	165,000	18,000
Impact Fees	-	-	-	-
Other Sources	861,733	-	(185,000)	21,102
Total Revenues & Other Financing Sources	\$ 1,084,166	\$ 273,597	\$ -	\$ 71,102
Expenditures				
General Government	\$ 28,031	\$ 31,254	\$ -	\$ 71,102
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture & Recreation	-	-	-	-
Capital	-	410,330	-	-
Debt & Lease	-	-	-	-
Other Uses	-	-	-	-
Total Expenditures	\$ 28,031	\$ 441,584	\$ -	\$ 71,102

REVENUES

FINES AND FORFEITS

Revenues are derived from fines related to violations of the City’s tree ordinance. Projected revenues for FY 2010 include fines of \$12,000, which is the same as FY 2009. The following graph illustrates fine revenue since the fund’s inception in FY 2007.

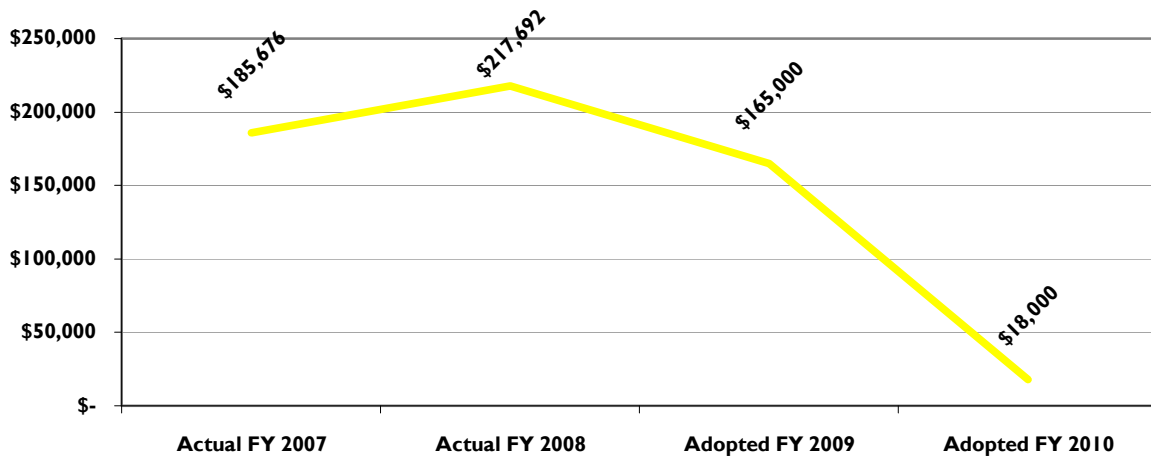
**FINES AND FORFEITS
FY 2007 THROUGH FY 2010**



MISCELLANEOUS REVENUE

Mitigation assessment fees charged for tree removals are the primary funding source for the Tree Fund. FY 2010 projected revenue from assessments is \$18,000; a decrease of \$147,000, or 89.09%. The slowdown in construction activity has affected the amount of mitigation assessment fees received. The following chart shows the revenues from assessment fees since FY 2007.

**MISCELLANEOUS REVENUE-MITIGATION ASSESSMENT FEES
FY 2007 THROUGH FY 2010**



TRANSFERS AND FUND BALANCE

A use of fund balance of \$21,102 is scheduled for FY 2010.

EXPENDITURES

The Tree Ordinance allows for the funding of personnel costs incurred as related to the preservation of trees within the City. As of FY 2010, the arborist position resides in the Tree Fund with all budgeted personnel costs related to the position. Personal services are appropriated at \$56,102 for FY 2010.

Operating expenditures are budgeted at \$15,000 for street tree projects; the Arbor Day event; and various other promotional events and material.

No capital outlay is scheduled for FY 2010. The total FY 2010 Tree Fund budget is \$71,102.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010. Included in the fund balance report are the following:

- ✓ FY 2009 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2009.
- ✓ Contractual agreements that are re-appropriated from FY 2009.

**TREE FUND
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$	888,149
08/09 Actual Revenue (Unaudited)		56,931
08/09 Actual Expenditures (Unaudited)		(127,845)
Projected Fund Balance as of 9/30/09	\$	817,235
08/09 Re-appropriated Projects & Encumbrances		0
Projected "Available" Fund Balance at 09/30/09	\$	817,235
Proposed increase (use) of Fund Balance for FY 2010		(21,102)
Projected "Available" Fund Balance at 09/30/10	\$	796,133

ESCHEATED LOTS

The Escheated Lots Fund was established through the one-time sale of escheated lots. In FY 2007, the City Commission, through a budget amendment, appropriated a portion of the funds to roads and parks projects. The remaining balance is used to fund other projects as directed by Commission.

ESCHEATED LOTS – LAND & FUTURE PROJECTS

The following chart shows the revenues and expenditures in the Escheated Lots – Land & Future Projects since its inception in FY 2006.

**ESCHEATED LOTS – LAND & FUTURE PROJECTS
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Interest Income	654,668	1,177,327	285,836	100,000	32,509
Miscellaneous Revenues	-	-	-	-	-
Impact Fees	-	-	-	-	-
Other Sources	32,913,309	453,753	134,571	2,608,788	(32,509)
Total Revenues & Other Financing Sources	\$ 33,567,977	\$ 1,631,080	\$ 420,407	\$ 2,708,788	\$ -
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	-	3,863	1,616,633	2,708,788	-
Debt & Lease	-	-	-	-	-
Other Uses	-	26,000,000	-	-	-
Total Expenditures	\$ -	\$ 26,003,863	\$ 1,616,633	\$ 2,708,788	\$ -

REVENUES

The only revenue projected for the Escheated Lots Funds is interest income. For Escheated Lots – Land & Future Projects, interest income is \$32,509.

TRANSFERS AND FUND BALANCE

A total of \$32,509 in fund balance is reserved for future use.

EXPENDITURES

There are no expenditures appropriated for FY 2010.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**ESCHEATED LOTS – LAND & FUTURE PROJECTS
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$ 7,998,967
08/09 Actual Revenue (Unaudited)	307,930
08/09 Actual Expenditures (Unaudited)	(1,331,749)
Projected Fund Balance as of 9/30/09	\$ 6,975,148
08/09 Re-appropriated Projects & Encumbrances	(6,318,781)
Projected "Available" Fund Balance at 09/30/09	\$ 656,367
Proposed increase (use) of Fund Balance for FY 2010	32,509
Projected "Available" Fund Balance at 09/30/10	\$ 688,876

ESCHEATED LOTS – ROADS

In FY 2007, the City Commission appropriated \$18,000,000 from the Escheated Lots Fund to the Escheated Lots – Roads Fund specifically designated for road rehabilitation and the Toledo Blade Boulevard widening project. The major road rehabilitation project is completed; and the Toledo Blade Blvd. project will be completed in early FY 2010. No appropriations are made for FY 2010.

The following schedule shows the projected fund balance at September 30, 2010.

**ESCHEATED LOTS – ROADS
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$ 4,578,064
08/09 Actual Revenue (Unaudited)	144,479
08/09 Actual Expenditures (Unaudited)	(3,214,501)
Projected Fund Balance as of 9/30/09	\$ 1,508,042
08/09 Re-appropriated Projects & Encumbrances	(1,093,000)
Projected "Available" Fund Balance at 09/30/09	\$ 415,042
Proposed increase (use) of Fund Balance for FY 2010	-
Projected "Available" Fund Balance at 09/30/10	\$ 415,042

ESCHEATED LOTS – PARKS

The City Commission established the Escheated Lots – Parks Fund in FY 2007 by transferring \$8,000,000 from the Escheated Lots Fund for future parks appropriations. Primarily, the Commission directed to fund a future Youth Community Center and other park improvement related projects.

The only revenue projected for the Escheated Lots – Parks Fund is \$15,772 projected in interest income.

TRANSFERS AND FUND BALANCE

A total of \$79,228 in fund balance is appropriated for FY 2010.

EXPENDITURES

Capital expenditures of \$95,000 is appropriated for the Family Paw Park project.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**ESCHEATED LOTS – PARKS
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$ 8,119,114
08/09 Actual Revenue (Unaudited)	305,587
08/09 Actual Expenditures (Unaudited)	(1,186,255)
Projected Fund Balance as of 9/30/09	\$ 7,238,446
08/09 Re-appropriated Projects & Encumbrances	(6,849,198)
Projected "Available" Fund Balance at 09/30/09	\$ 389,248
Proposed increase (use) of Fund Balance for FY 2010	(79,228)
Projected "Available" Fund Balance at 09/30/10	\$ 310,020

IMPACT FEES

Impact Fees are fees imposed on new development in order to fund the cost of additional facilities made necessary by the growth. These fees are used to fund capital projects related to growth. Since FY 2007, the City has experienced a dramatic decline in new construction. Also, the City Commission has directed staff to change the collection of impact fees from building permit to certificate of occupancy; and to delay any impact fee rate increase.

Six impact fees are imposed in the City of North Port and include: law enforcement; fire; parks and recreation; transportation; solid waste; and general government. Each of these impact fees is restricted to specific uses.

LAW ENFORCEMENT IMPACT FEES

The following chart shows the revenues and expenditures in the Law Enforcement Impact Fee Fund for a five-year period beginning in FY 2006.

**LAW ENFORCEMENT IMPACT FEES
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

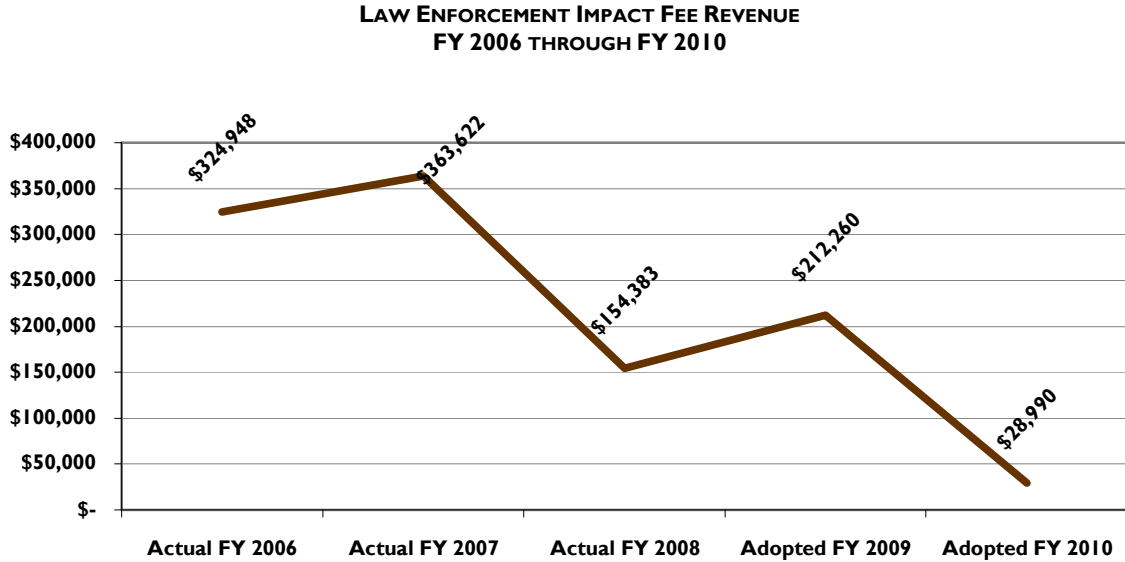
	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Interest Income	17,900	26,201	14,722	2,000	7,296
Miscellaneous Revenues	-	-	-	-	-
Impact Fees	324,948	363,622	154,383	212,260	28,990
Other Sources	-	-	-	(172,260)	(21,286)
Total Revenues & Other Financing Sources	\$ 342,848	\$ 389,823	\$ 169,105	\$ 42,000	\$ 15,000
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	16,357	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	-	493,075	187,886	42,000	15,000
Debt & Lease	-	-	-	-	-
Other Uses	3,249	-	-	-	-
Total Expenditures	\$ 19,606	\$ 493,075	\$ 187,886	\$ 42,000	\$ 15,000

REVENUES

The purpose of the Law Enforcement Impact Fees is to provide a financial mechanism to fund grow-related projects as they pertain to public safety.

Impact fee revenue projections for FY 2010 show a decrease of \$183,270, or 86.34%. Interest earnings are projected at \$7,296.

The following chart illustrates the economic impact to this revenue stream for a five-year period beginning in FY 2006.



TRANSFERS AND FUND BALANCE

A total of \$21,286 in fund balance is reserved for future use.

EXPENDITURES

The total capital expenditures for FY 2010 is \$15,000, which is appropriated to purchase mug search software.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**LAW ENFORCEMENT IMPACT FEE FUND
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$ 431,332
08/09 Actual Revenue (Unaudited)	60,234
08/09 Actual Expenditures (Unaudited)	(280,572)
Projected Fund Balance as of 9/30/09	\$ 210,994
08/09 Re-appropriated Projects & Encumbrances	(145,036)
Projected "Available" Fund Balance at 09/30/09	\$ 65,958
Proposed increase (use) of Fund Balance for FY 2010	21,286
Projected "Available" Fund Balance at 09/30/10	\$ 87,244

FIRE IMPACT FEES

The following chart shows the revenues and expenditures in the Fire Impact Fee Fund for a five-year period beginning in FY 2006.

**FIRE IMPACT FEES
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Interest Income	101,680	122,830	68,875	53,159	5,000
Miscellaneous Revenues	-	-	-	-	-
Impact Fees	902,333	1,036,041	443,963	598,969	86,400
Other Sources	-	-	-	347,872	128,600
Total Revenues & Other Financing Sources	\$ 1,004,013	\$ 1,158,871	\$ 512,838	\$ 1,000,000	\$ 220,000
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	174,256	1,772,611	205,813	1,000,000	220,000
Debt & Lease	-	-	-	-	-
Other Uses	9,023	-	-	-	-
Total Expenditures	\$ 183,279	\$ 1,772,611	\$ 205,813	\$ 1,000,000	\$ 220,000

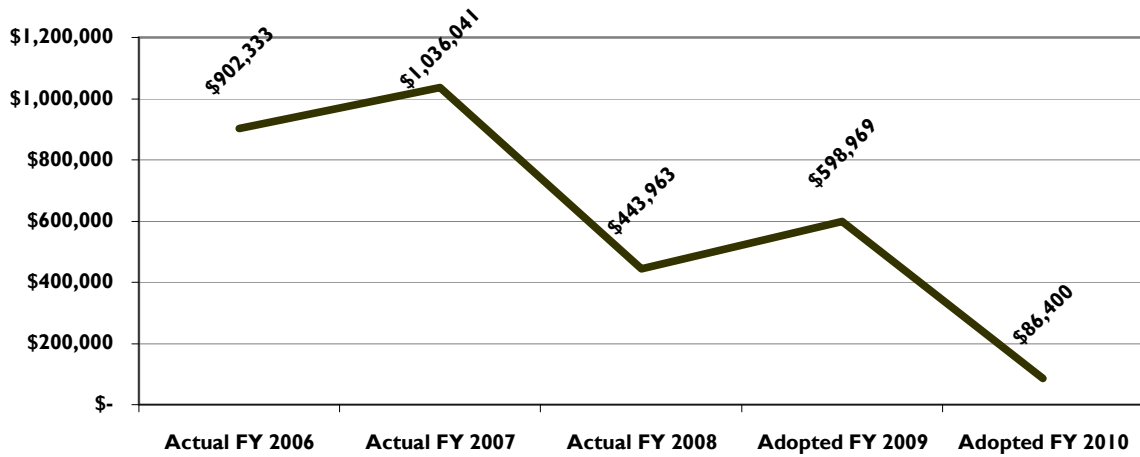
REVENUES

The Fire Impact Fee Fund provides revenues derived from new construction to fund growth-related projects as they relate to public safety.

Impact fee revenue projections for FY 2010 are expected to decrease \$512,569, or 85.58%. Interest earnings are projected at \$5,000.

The following chart shows the decline in Fire Impact Fees for a five-year period beginning in FY 2006.

**FIRE IMPACT FEE REVENUE
FY 2006 THROUGH FY 2010**



TRANSFERS AND FUND BALANCE

A total of \$128,600 in fund balance is appropriated for use in FY 2010.

EXPENDITURES

A total appropriation of \$220,000 is budgeted for Fire Station 85 construction.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**FIRE IMPACT FEE FUND
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$ 2,272,231
08/09 Actual Revenue (Unaudited)	215,676
08/09 Actual Expenditures (Unaudited)	(642,626)
Projected Fund Balance as of 9/30/09	\$ 1,845,281
08/09 Re-appropriated Projects & Encumbrances	(1,559,542)
Projected "Available" Fund Balance at 09/30/09	\$ 285,739
Proposed increase (use) of Fund Balance for FY 2010	(128,600)
Projected "Available" Fund Balance at 09/30/10	\$ 157,139

PARKS & RECREATION IMPACT FEES

The following chart shows the revenues and expenditures in the Parks & Recreation Impact Fee Fund for a five-year period beginning in FY 2006.

**PARKS & RECREATION IMPACT FEES
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Interest Income	87,619	112,052	44,245	10,000	3,120
Miscellaneous Revenues	-	-	-	-	-
Impact Fees	1,291,388	1,800,063	277,253	393,438	103,520
Other Sources	-	-	-	246,562	(106,640)
Total Revenues & Other Financing Sources	\$ 1,379,007	\$ 1,912,115	\$ 321,498	\$ 650,000	\$ -
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	2,386,340	1,769,790	1,094,097	650,000	-
Debt & Lease	-	-	-	-	-
Other Uses	12,914	-	-	-	-
Total Expenditures	\$ 2,399,254	\$ 1,769,790	\$ 1,094,097	\$ 650,000	\$ -

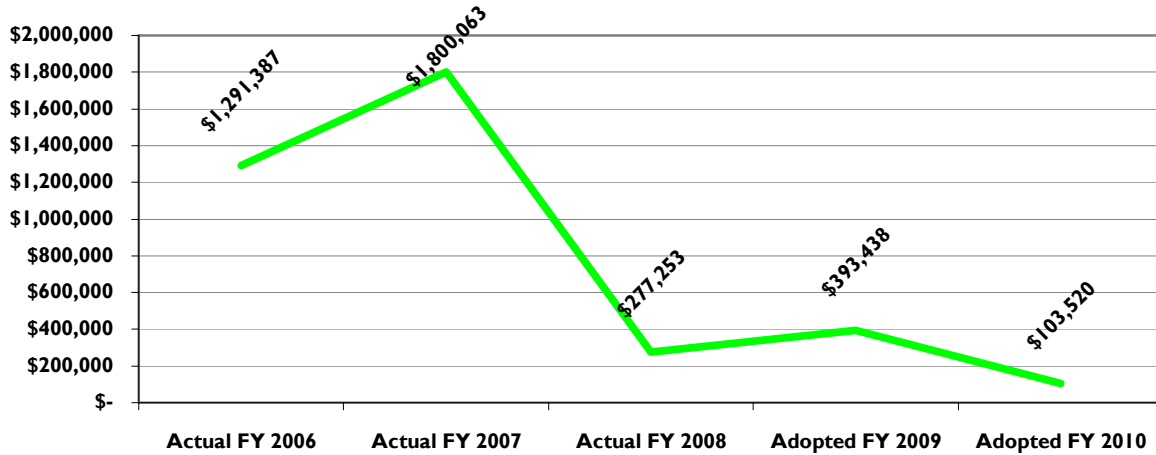
REVENUES

Parks & Recreation Impact Fee revenues are derived from new residential construction and provide for growth-related projects as they pertain to parks and recreation.

Projected revenues from impact fees related to parks equal \$103,520; a decrease of \$289,918, or 73.69% from FY 2009. Interest earning estimates are \$3,120.

The following chart illustrates the economic impact to this revenue stream for a five-year period beginning in FY 2006.

**PARKS & RECREATION IMPACT FEE REVENUE
FY 2006 THROUGH FY 2010**



TRANSFERS AND FUND BALANCE

A total of \$106,640 in fund balance is reserved for future use.

EXPENDITURES

No appropriations are scheduled for FY 2010.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**PARKS & RECREATION IMPACT FEE FUND
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$ 1,022,141
08/09 Actual Revenue (Unaudited)	182,945
08/09 Actual Expenditures (Unaudited)	(70,009)
Projected Fund Balance as of 9/30/09	\$ 1,135,077
08/09 Re-appropriated Projects & Encumbrances	(343,548)
Projected "Available" Fund Balance at 09/30/09	\$ 791,529
Proposed increase (use) of Fund Balance for FY 2010	106,640
Projected "Available" Fund Balance at 09/30/10	\$ 898,169

TRANSPORTATION IMPACT FEES

The following chart shows the revenues and expenditures in the Transportation Impact Fee Fund for a five-year period beginning in FY 2006.

**TRANSPORTATION IMPACT FEES
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	2,984,152	3,415,848	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Interest Income	765,600	1,639,896	840,182	187,760	31,500
Miscellaneous Revenues	-	-	-	-	-
Impact Fees	9,161,702	7,879,841	4,098,800	4,839,487	900,990
Other Sources	-	-	-	2,269,614	(932,490)
Total Revenues & Other Financing Sources	\$ 9,927,302	\$ 12,503,889	\$ 8,354,830	\$ 7,296,861	\$ -
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	422,303	6,909,826	18,584,643	7,296,861	-
Debt & Lease	-	-	-	-	-
Other Uses	91,617	-	-	-	-
Total Expenditures	\$ 513,920	\$ 6,909,826	\$ 18,584,643	\$ 7,296,861	\$ -

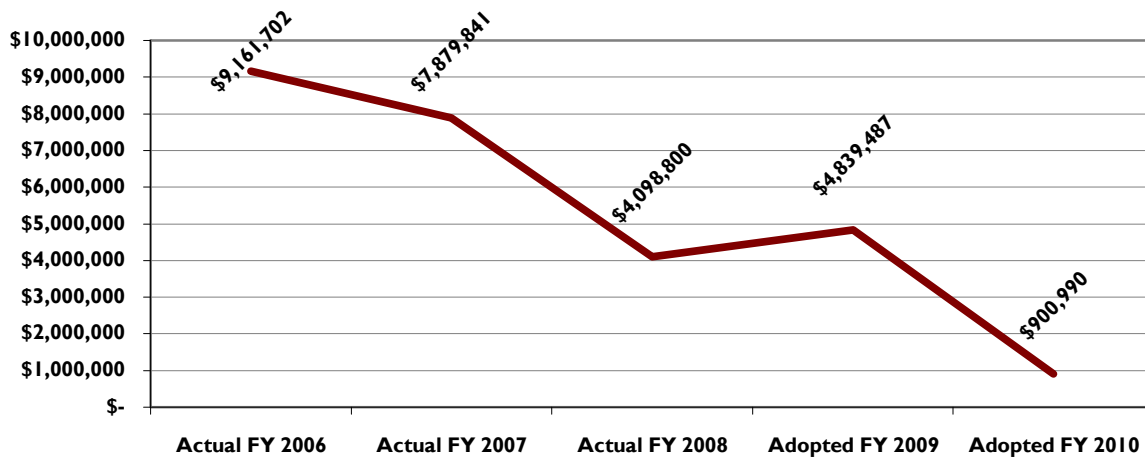
REVENUES

The purpose of Transportation Impact Fees is to provide a mechanism to fund growth-related projects as they relate to road systems. Revenues are derived from new residential and commercial construction.

Projected estimated revenues from transportation impact fees are \$900,990; a decrease of \$3,938,497 from FY 2009. Interest earnings are projected to be \$31,500.

The following chart shows the decline in Transportation Impact Fees for a five-year period beginning in FY 2006.

**TRANSPORTATION IMPACT FEE REVENUE
FY 2006 THROUGH FY 2010**



TRANSFERS AND FUND BALANCE

A total of \$932,490 in fund balance is reserved for future use.

EXPENDITURES

No appropriations are scheduled for FY 2010.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**TRANSPORTATION IMPACT FEE FUND
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$ 16,439,038
08/09 Actual Revenue (Unaudited)	2,155,542
08/09 Actual Expenditures (Unaudited)	(7,813,642)
Projected Fund Balance as of 9/30/09	\$ 10,780,938
08/09 Re-appropriated Projects & Encumbrances	(10,685,368)
Projected "Available" Fund Balance at 09/30/09	\$ 95,570
Proposed increase (use) of Fund Balance for FY 2010	932,490
Projected "Available" Fund Balance at 09/30/10	\$ 1,028,060

SOLID WASTE IMPACT FEES

The following chart shows the revenues and expenditures in the Solid Waste Fee Fund for a four-year period beginning in FY 2007.

**SOLID WASTE IMPACT FEES
BUDGET COMPARISON
FY 2007 THROUGH FY 2010**

	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Income	435	513	500	108
Miscellaneous Revenues	-	-	-	-
Impact Fees	12,856	4,655	7,562	1,400
Other Sources	-	-	(8,062)	(1,508)
Total Revenues & Other Financing Sources	\$ 13,291	\$ 5,168	\$ -	\$ -
Expenditures				
General Government	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture & Recreation	-	-	-	-
Capital	-	-	-	-
Debt & Lease	-	-	-	-
Other Uses	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -

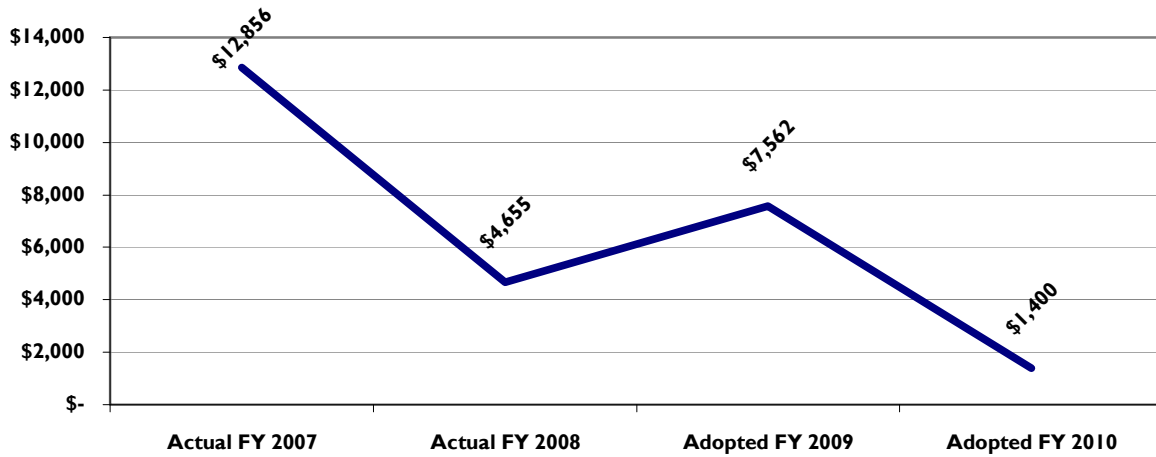
REVENUES

Solid Waste Impact Fee revenues are derived from new residential and commercial construction and provide for growth-related projects as they pertain to solid waste services. The fees were implemented in FY 2007.

The projected impact fee revenue for FY 2010 is \$1,400; a decrease of \$6,162 from FY 2009.

The following chart illustrates the revenues from Solid Waste Impact Fees for a four-year period beginning in FY 2007.

**SOLID WASTE IMPACT FEE REVENUE
FY 2007 THROUGH FY 2010**



TRANSFERS AND FUND BALANCE

A total of \$1,508 in fund balance is reserved for future use.

EXPENDITURES

No appropriations are budgeted for FY 2010.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**SOLID WASTE IMPACT FEE FUND
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$	18,460
08/09 Actual Revenue (Unaudited)		2,757
08/09 Actual Expenditures (Unaudited)		0
Projected Fund Balance as of 9/30/09	\$	21,217
08/09 Re-appropriated Projects & Encumbrances		0
Projected "Available" Fund Balance at 09/30/09	\$	21,217
Proposed increase (use) of Fund Balance for FY 2010		1,508
Projected "Available" Fund Balance at 09/30/10	\$	22,725

GENERAL GOVERNMENT IMPACT FEES

The following chart shows the revenues and expenditures in the General Government Impact Fee Fund for a four-year period beginning in FY 2007.

**GENERAL GOVERNMENT IMPACT FEES
BUDGET COMPARISON
FY 2007 THROUGH FY 2010**

	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Income	2,209	3,538	1,400	2,000
Miscellaneous Revenues	-	-	-	-
Impact Fees	80,366	77,336	194,658	19,410
Other Sources	-	-	(196,058)	(21,410)
Total Revenues & Other Financing Sources	\$ 82,575	\$ 80,874	\$ -	\$ -
Expenditures				
General Government	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture & Recreation	-	-	-	-
Capital	-	-	-	-
Debt & Lease	-	-	-	-
Other Uses	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -

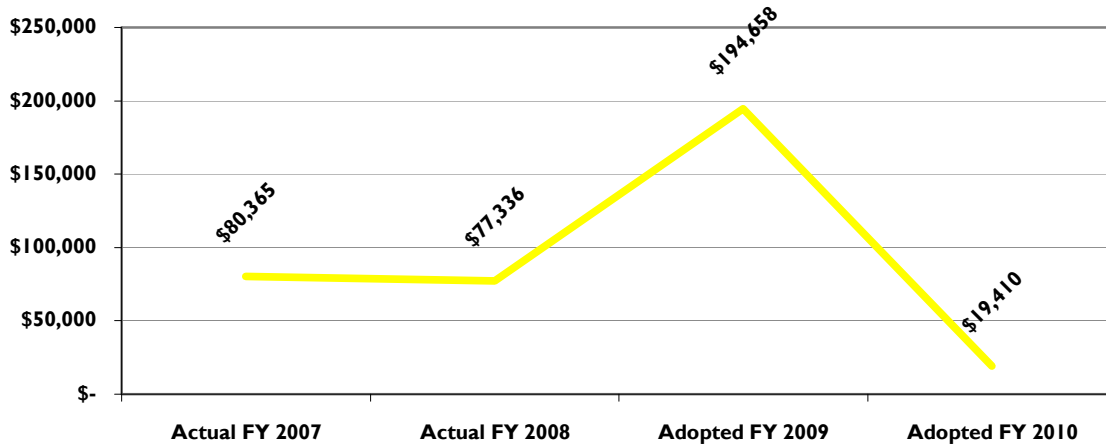
REVENUES

General Government Impact Fee revenues are derived from new residential and commercial construction and provide for growth-related projects as they relate to the general services of the City. The fees were implemented in FY 2007.

The projected impact fee revenue for FY 2010 is \$19,410; a decrease of \$175,248 from FY 2009.

The following chart illustrates the revenues from General Government Impact Fees for a four-year period beginning in FY 2007.

**GENERAL GOVERNMENT IMPACT FEE REVENUE
FY 2007 THROUGH FY 2010**



TRANSFERS AND FUND BALANCE

A total of \$21,410 in fund balance is reserved for future use.

EXPENDITURES

No appropriations are budgeted for FY 2010.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**GENERAL GOVERNMENT IMPACT FEE FUND
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$ 163,449
08/09 Actual Revenue (Unaudited)	29,585
08/09 Actual Expenditures (Unaudited)	0
Projected Fund Balance as of 9/30/09	\$ 193,034
08/09 Re-appropriated Projects & Encumbrances	(190,000)
Projected "Available" Fund Balance at 09/30/09	\$ 3,034
Proposed increase (use) of Fund Balance for FY 2010	21,410
Projected "Available" Fund Balance at 09/30/10	\$ 24,444

INTERNAL SERVICE FUND**EMPLOYEE BENEFITS FUND**

The purpose of the Employee Benefits Fund is to provide City employees with comprehensive and cost effective benefit programs. The benefit programs are funded through all operating funds of the City. Employees have the opportunity to purchase additional coverage for themselves and their families which is reflected in the budgeted revenues and expenditures of the fund.

The following chart shows the revenues and expenditures in the Employee Benefits Fund for a five-year period beginning in FY 2006.

**EMPLOYEE BENEFITS FUND
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Interest Income	11,033	13,121	4,790	5,720	-
Miscellaneous Revenues	3,706,565	3,861,051	4,399,917	5,031,809	4,885,460
Impact Fees	-	-	-	-	-
Other Sources	-	-	-	-	-
Total Revenues & Other Financing Sources	\$ 3,717,598	\$ 3,874,172	\$ 4,404,707	\$ 5,037,529	\$ 4,885,460
Expenditures					
General Government	\$ 3,443,797	\$ 4,087,222	\$ 4,535,644	\$ 5,037,529	\$ 4,885,460
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	-	-	-	-	-
Debt & Lease	-	-	-	-	-
Other Uses	-	-	-	-	-
Total Expenditures	\$ 3,443,797	\$ 4,087,222	\$ 4,535,644	\$ 5,037,529	\$ 4,885,460

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**EMPLOYEE BENEFITS FUND
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$	56,535
08/09 Actual Revenue (Unaudited)		4,483,153
08/09 Actual Expenditures (Unaudited)		(4,642,853)
Projected "Available" Fund Balance Less Reserve at 09/30/09	\$	(103,165)
Proposed increase (use) of Fund Balance for FY 2010		-
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$	(103,165)

CAPITAL FUNDS

Capital funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

The capital funds used by the City are Infrastructure Sales Surtax II, Infrastructure Sales Surtax III, and Maintenance Facility Construction.

INFRASTRUCTURE SALES SURTAX II (ONE CENT SALES TAX)

The following chart shows the revenues and expenditures in the Surtax II Fund for a five-year period beginning in FY 2006.

**INFRASTRUCTURE SALES SURTAX II
BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	5,114,734	4,975,793	5,553,659	5,588,878	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	100,000	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Interest Income	527,733	792,513	573,037	350,000	450,000
Miscellaneous Revenues	-	-	-	-	-
Impact Fees	-	-	-	-	-
Other Sources	-	487,738	-	(3,022,508)	2,902,370
Total Revenues & Other Financing Sources	\$ 5,642,467	\$ 6,356,044	\$ 6,126,696	\$ 2,916,370	\$ 3,352,370
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Human Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Capital	3,670,271	3,605,061	2,639,082	2,916,370	3,352,370
Debt & Lease	-	-	-	-	-
Other Uses	-	-	-	-	-
Total Expenditures	\$ 3,670,271	\$ 3,605,061	\$ 2,639,082	\$ 2,916,370	\$ 3,352,370

REVENUES

The Infrastructure Sales Surtax II (One Cent) provides funding for the acquisition and/or construction of specific capital projects. The monies are from sales tax collected.

Surtax II revenues ended in 2009. A 15 year extension was approved by voters to continue the one cent sales tax which is accounted for as Surtax III revenues.

Interest income accounts for any new revenues added to the fund which is projected at \$450,000 for FY 2010.

TRANSFERS AND FUND BALANCE

A total of \$2,902,370 in fund balance is appropriated for use.

EXPENDITURES

FY 2010 expenditures include the following: transfer of \$1,201,370 to the General Fund for the debt service on the Series 2003 bonds; budget of \$1,780,000 for the construction of Fire Station #85; and a capital machinery and equipment appropriation of \$371,000 to replace two fire rescue vehicles.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010. The committed fund balance required for the Series 2003 debt service for bond years 2010 – 2023 is included in the fund balance schedule to more accurately represent the fund balance.

**INFRASTRUCTURE SALES SURTAX II FUND
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$ 19,824,849
08/09 Actual Revenue (Unaudited)	6,213,065
08/09 Actual Expenditures (Unaudited)	(3,510,677)
Projected Fund Balance as of 9/30/09	\$ 22,527,237
08/09 Re-appropriated Projects & Encumbrances	(5,365,899)
Less Committed Fund Balance Required for Series 2003 Bond Debt Service (Bond Years 2010-2023)	(16,830,101)
Projected "Available" Fund Balance Less Reserve at 09/30/09	\$ 331,237
Proposed increase (use) of Fund Balance for FY 2010	(2,902,370)
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$ (2,571,133)

INFRASTRUCTURE SALES SURTAX III (ONE CENT SALES TAX)

Infrastructure Sales Surtax III is the 15 year extension of the One Cent Sales Tax program. FY 2010 is the first year of collection of Surtax III revenues, so no historical data is available for presentation.

REVENUES

The Infrastructure Sales Surtax III (One Cent) provides funding for the acquisition and/or construction of specific capital projects. The monies are from sales tax collected.

Surtax III revenue is projected at \$5,212,078 for FY 2010. Revenue estimates are provided by the State of Florida in August of each year.

Interest income is estimated at \$77,000.

TRANSFERS AND FUND BALANCE

A total of \$2,343,462 in fund balance is reserved for future use.

EXPENDITURES

FY 2010 expenditures include the following:

- ✓ Solid Waste: capital equipment purchases of \$270,000.
- ✓ Parks & Recreation: acquisition of future park sites (\$800,000), neighborhood park renovations (\$100,000), trail and greenway system improvements (\$200,000).
- ✓ Road & Drainage: bridge repair (\$225,000), road rehabilitation (\$284,550), sidewalk construction (\$90,000)
- ✓ Utilities: water transmission service improvements (\$750,000), water and sewer line extension program (\$226,066).

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**INFRASTRUCTURE SALES SURTAX III FUND
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$	-
08/09 Actual Revenue (Unaudited)		-
08/09 Actual Expenditures (Unaudited)		-
Projected Fund Balance as of 9/30/09	\$	-
08/09 Re-appropriated Projects & Encumbrances		-
Projected "Available" Fund Balance at 09/30/09	\$	-
Proposed increase (use) of Fund Balance for FY 2010		2,343,462
Projected "Available" Fund Balance at 09/30/10	\$	2,343,462

MAINTENANCE FACILITY CONSTRUCTION FUND

The following chart shows the revenues and expenditures in the Maintenance Facility Construction Fund for a three-year period beginning in FY 2008.

**MAINTENANCE FACILITY CONSTRUCTION
BUDGET COMPARISON
FY 2008 THROUGH FY 2010**

	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues			
Ad Valorem Taxes	\$ -	\$ -	\$ -
Other Taxes	-	-	-
Licenses & Permits	-	-	-
Intergovernmental Revenue	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Interest Income	113,217	125,000	150,000
Miscellaneous Revenues	-	-	-
Transfer	5,000,000	2,600,000	
Other Sources	(5,113,217)	(2,725,000)	575,000
Total Revenues & Other Financing Sources	\$ -	\$ -	\$ 725,000
Expenditures			
General Government	\$ -	\$ -	\$ -
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Human Services	-	-	-
Culture & Recreation	-	-	-
Capital	-	-	725,000
Debt & Lease	-	-	-
Other Uses	-	-	-
Total Expenditures	\$ -	\$ -	\$ 725,000

REVENUES

Revenues acquired in the Maintenance Facility Construction Fund are primarily from transfers in from other funds to provide the funding for the construction of a joint use facility for the City. The General Fund transferred \$5,000,000 in FY 2008; and in FY 2009, the following transfers occurred: Public Works - \$500,000, Fire Rescue District - \$100,000, General Fund - \$1,000,000, and Utilities - \$1,000,000.

The remaining revenues are from interest income. In FY 2010, interest income is projected at \$150,000.

TRANSFERS AND FUND BALANCE

A total of \$575,000 in fund balance is appropriated for use.

EXPENDITURES

FY 2010 expenditures include the following: \$75,000 for a master plan and \$650,000 for land acquisition.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010.

**MAINTENANCE FACILITY CONSTRUCTION FUND
FUND BALANCE REPORT**

09/30/2008 Audited Unreserved Fund Balance	\$ 5,113,217
08/09 Actual Revenue (Unaudited)	2,826,656
08/09 Actual Expenditures (Unaudited)	-
Projected Fund Balance as of 9/30/09	\$ 7,939,873
08/09 Re-appropriated Projects & Encumbrances	-
Projected "Available" Fund Balance at 09/30/09	\$ 7,939,873
Proposed increase (use) of Fund Balance for FY 2010	(575,000)
Projected "Available" Fund Balance at 09/30/10	\$ 7,364,873



City of North Port

North Port Utilities

Fiscal Year 2009—2010

'Ensuring our community values by providing a viable and sustainable quality of life for our residents.'

ENTERPRISE FUNDS

NORTH PORT UTILITIES SUMMARY

The North Port Utilities (Utilities) is an enterprise fund in the City of North Port. Utilities provides the water and wastewater needs of the broader community.

The total Utilities Budget for FY 2010 is \$32,751,564 which is an increase of \$803,361 or 2.51% from FY 2009. The following chart is a summary budget of the Utilities Department for FY 2010.

**FISCAL YEAR 2010
NORTH PORT UTILITY FUND
BUDGET SUMMARY**

Utility Revenues	
Ad Valorem Taxes	\$ -
Other Taxes	-
Licenses & Permits	-
Intergovernmental Revenue	4,750,000
Charges for Services	15,411,542
Fines & Forfeitures	15,000
Interest Income	434,525
Miscellaneous Revenues	42,600
Capacity Fees	3,102,145
Other Sources	3,106,250
Transfers In	400,000
Appropriated Fund Balance	5,489,502
Total Revenues & Other Financing Sources	\$ 32,751,564
Expenses	
Utilities - Administration	\$ 6,180,268
Utilities - Water Systems	4,808,760
Utilities - Wastewater Systems	3,182,611
Utilities - Field Operations	3,745,547
Utilities - Renewal & Replacement	104,378
Water Capacity Fees	9,075,000
Wastewater Capacity Fees	2,548,750
Utility Construction	3,106,250
Total Expenses	\$ 32,751,564

UTILITIES REVENUE FUND

The Utilities Revenue Fund accounts for the operational activities administration, water systems, wastewater systems, and field operations. The following information shows revenue resources and operational expenses as they relate to the four divisions. Capacity fees and utility construction will be presented later in the document.

REVENUES

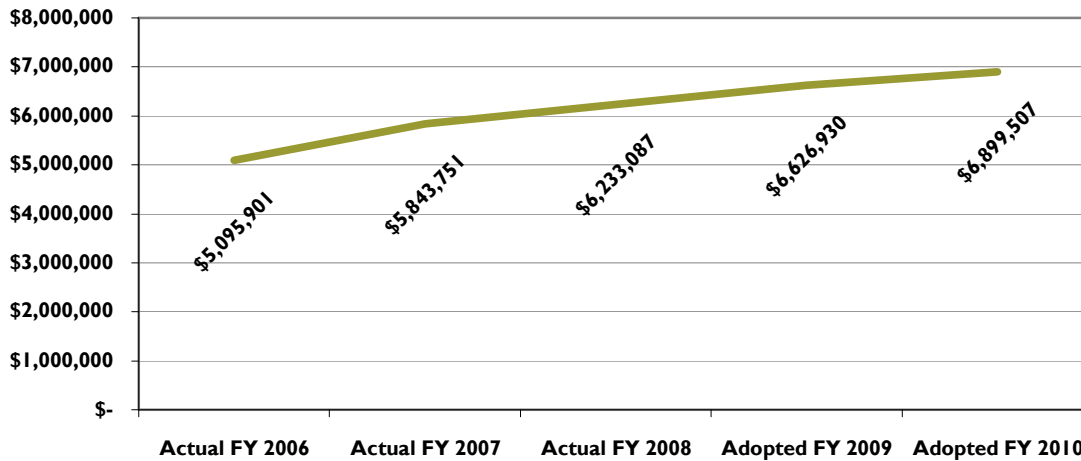
CHARGES FOR SERVICE

Charges for service are based on consumption. The department regularly contracts services to conduct rate studies to ensure the financial stability of the entity is maintained.

Water Charges for Service

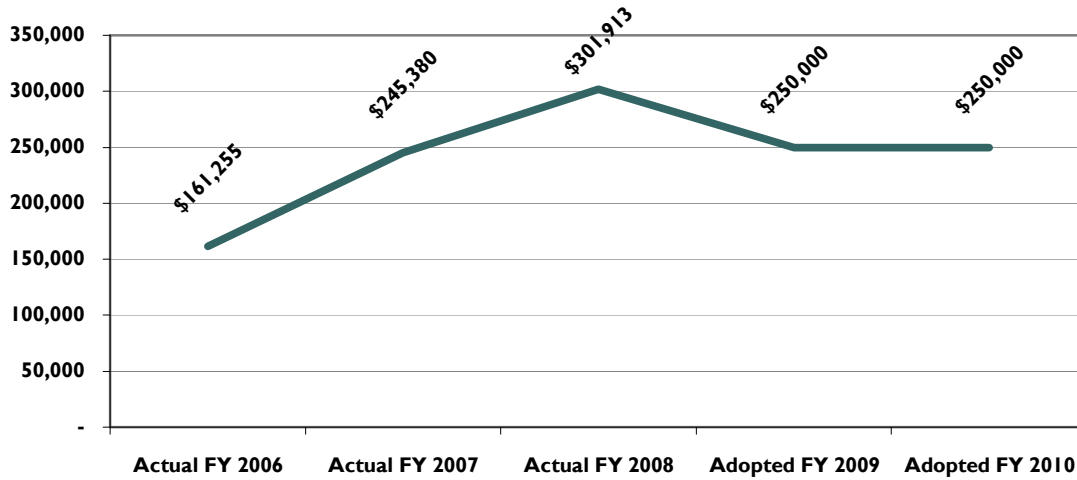
Water Utility Revenue is derived from billed water service to the residents and commercial businesses of the City. The fee is intended to cover the cost of providing the service. Water Utility Revenue is projected at \$6,899,507 for FY 2010. This reflects a \$272,577 increase. The following chart shows the Water Utility Revenue for a five-year period beginning in FY 2006.

**WATER UTILITY REVENUE
HISTORICAL AND PROJECTED
FY 2006 THROUGH FY 2010**



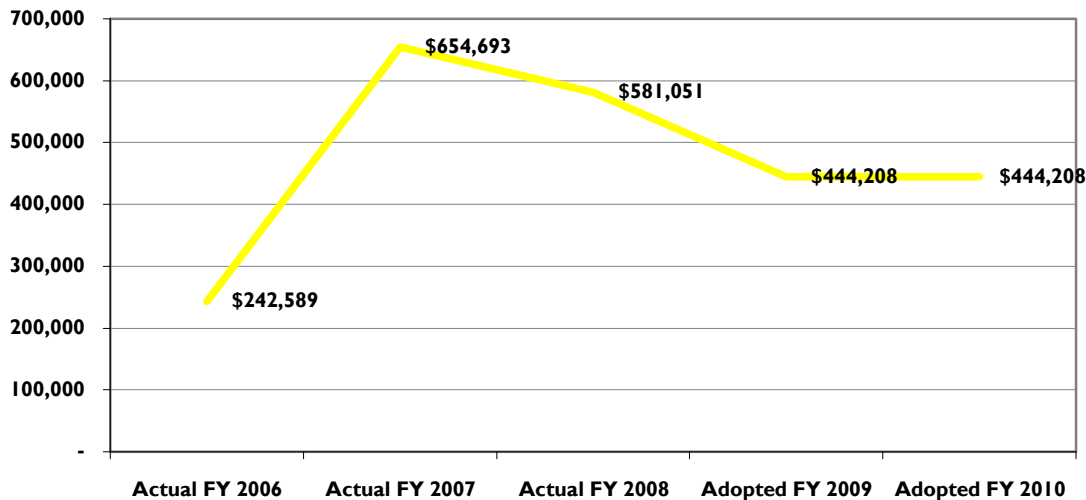
Other Water Revenue includes shut-off and turn-on fees and after-hours fees. The estimated revenues from these fees are budgeted at \$250,000 for FY 2010; the same as FY 2009. As illustrated in the graph below, there was a sharp revenue increase in FY 2008 which was primarily due to the economic downturn and resulting rise in unemployment, leading to an increase in shut-off and turn-on activity. In FY 2009, City Commission implemented a 10 day extension before customer utility accounts become delinquent. This action has helped to decrease shut-off and turn-on activity. Below is a graphical presentation of the Other Water Revenues received or projected over a five-year period beginning in FY 2006.

**OTHER WATER REVENUE
HISTORICAL AND PROJECTED
FY 2006 THROUGH FY 2010**



Water Guaranteed Revenues are paid by all developers in accordance with their utility development agreements. Essentially, the developer is reserving capacity for immediate or future development. With the slow down in new construction, guaranteed revenues have also decreased. The chart below shows the Water Guaranteed Revenues for a five-year period beginning in FY 2006.

**WATER GUARANTEED REVENUES
HISTORICAL AND PROJECTED
FY 2006 THROUGH FY 2010**



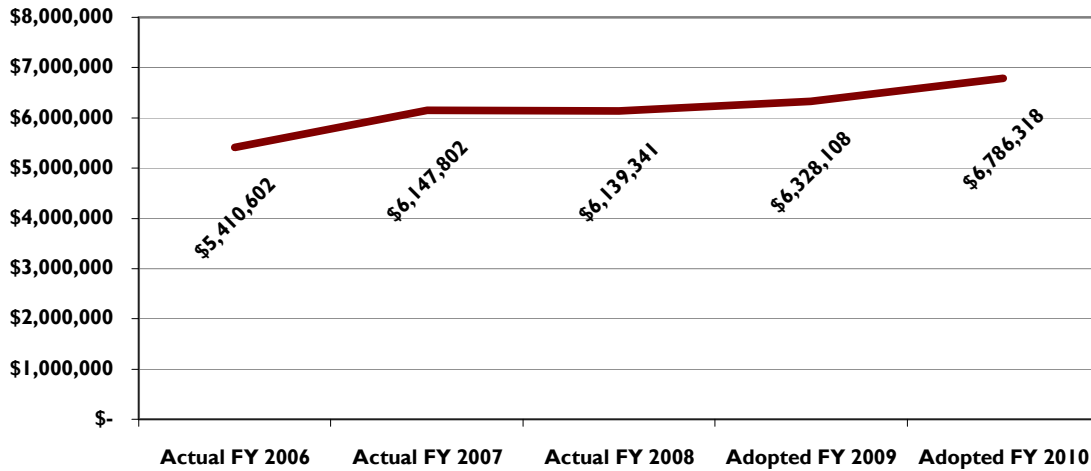
Installation Fees are revenues derived from new connections for water service within the City. New construction has steadily declined over the past two years which is reflected in the \$33,010 projected revenue decrease in installation fees. The total estimated income from new connections for FY 2010 is \$74,000.

Backflow Revenue began in FY 2009 as part of the Backflow Cross Connection Program. This program was implemented to help lessen the potential of contamination of the City’s potable water supply. The revenue projection for FY 2010 is \$282,125 a \$205,250 increase over FY 2009.

Wastewater Charges for Service

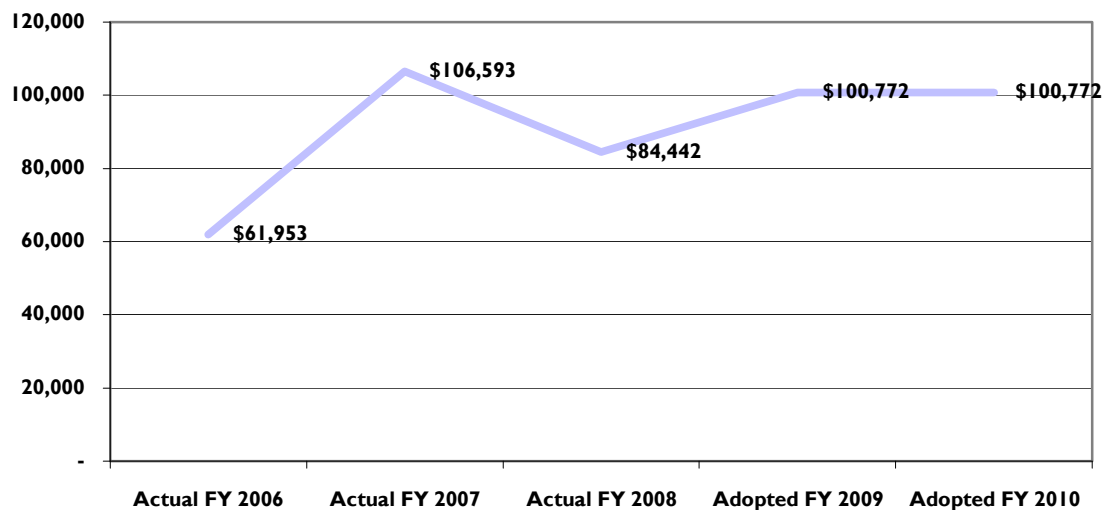
Wastewater Utility Revenue is generated from billed sewer services to the residents of the City. The fee is intended to cover the cost of the service. Wastewater Utility Revenue is projected at \$6,786,318; an increase of \$458,210 over FY 2009. The following graph illustrates growth in Wastewater Utility Revenue for a five-year period beginning in FY 2006.

**WASTEWATER UTILITY REVENUE
HISTORICAL AND PROJECTED
FY 2006 THROUGH FY 2010**



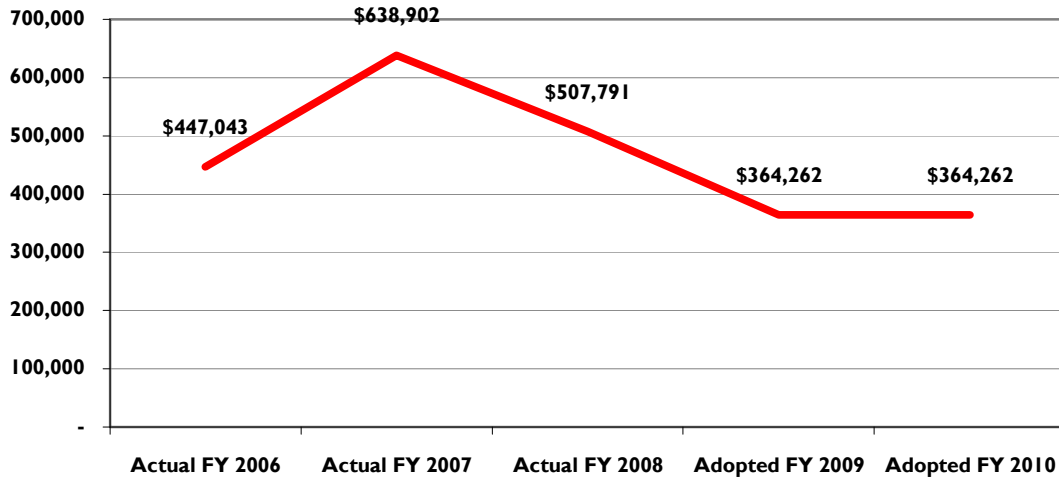
Other Wastewater Revenue is a base charge plus usage for the use of City of North Port wastewater utilities. A surcharge is added for residents outside the city limits. The revenue projection of \$100,772 remains the same as FY 2009. The following chart shows the actual and projected revenues for the five-year period beginning in FY 2006.

**OTHER WASTEWATER REVENUE
HISTORICAL AND PROJECTED
FY 2006 THROUGH FY 2010**



Wastewater Guaranteed Revenues are paid by all developers in accordance with their utility developer agreements. Similar to Water Guaranteed Revenues, the slow down in the economy has decreased the amount of Wastewater Guaranteed Revenues collected. FY 2010 projected Wastewater Guaranteed Revenues is \$364,262 which is the same as FY 2009. The following graph illustrates the decline in this revenue that began in FY 2007.

**WASTEWATER GUARANTEED REVENUE
HISTORICAL AND PROJECTED
FY 2006 THROUGH FY 2010**



FINES AND FORFEITS

Violation Fees are fines imposed on citizens who violate watering restrictions. This revenue stream helps to fund costs incidental to the operation of the utility system. Violation Fees are projected at \$15,000, an increase of \$3,000 over FY 2009.

MISCELLANEOUS REVENUE

The largest source of miscellaneous revenue is from interest income. The FY 2010 projected interest income for FY 2010 is \$177,787, a decrease of \$184,969 from FY 2009.

TRANSFERS AND RESERVES

The FY 2010 Budget includes a transfer in of \$400,000 from the Sewer Impact Fee Fund to cover the portion of the debt service paid for by Sewer Impact Fees.

The Department anticipates an appropriated use of fund balance of \$1,974,635.

DEPARTMENTAL FUNCTIONS

The North Port Utilities departmental functions are categorized in the following chart by type of service provided.

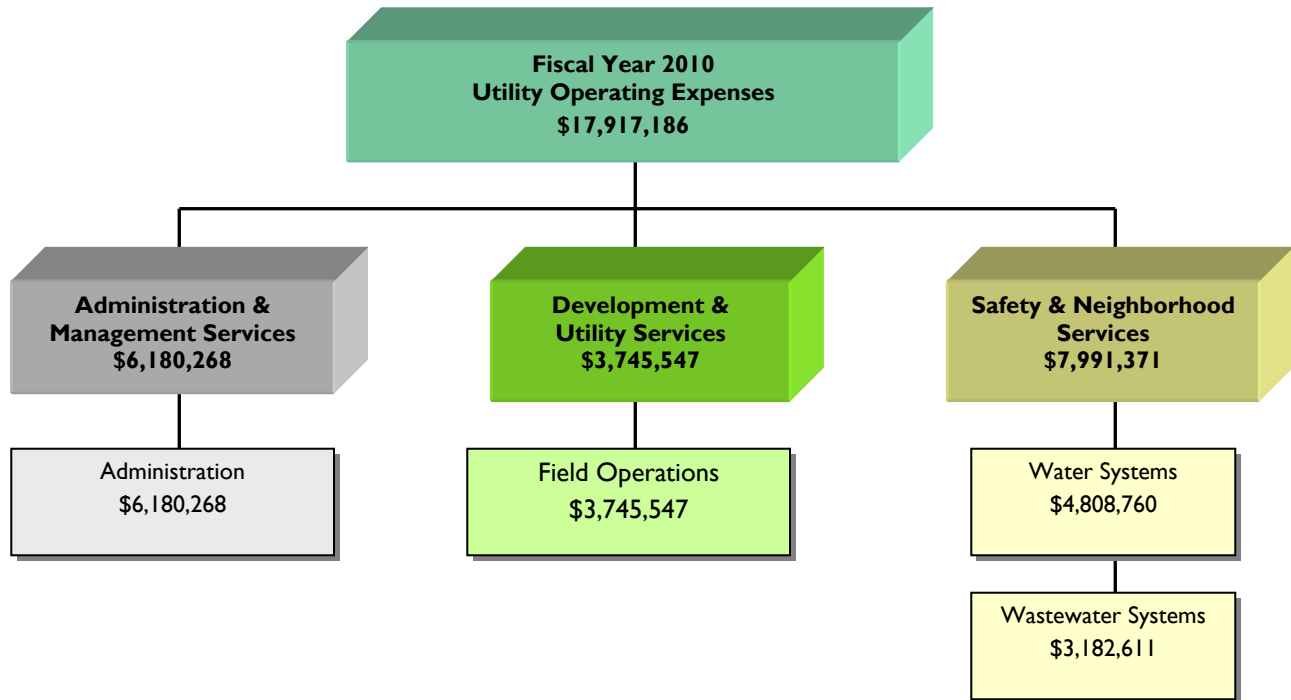
DEPARTMENTAL FUNCTIONS

SERVICE CATEGORY	SERVICE FUNCTION
Administration & Management Services	
Utilities - Administration	All administrative services including business management and public relations services.
Development & Utility Services	
Utilities – Field Operations	Repair and maintenance of utility infrastructure; oversight of meter installations and meter readings; and coordination of construction projects.
Safety & Neighborhood Services	
Utilities – Water System	Operate and maintain the City’s water supply including improvement of quality potable water, expansion of services and promotion of environmental stewardship.
Utilities – Wastewater System	Includes disposal of wastewater, expansion of wastewater treatment and promotion of environmental stewardship.

EXPENSES

The following chart illustrates the Utilities FY 2010 Operating Budget within the service categories.

BREAKDOWN OF UTILITY OPERATING EXPENSES



FY 2010 Utilities personnel expenses reflect a decrease of \$183,358 or 4.13% from FY 2009. The Department eliminated two positions in FY 2009. Major items contributing to the decrease are:

- ✓ Reduction in staffing levels - \$129,725 in savings.
- ✓ Retirement contributions - \$38,769 in savings
- ✓ Renegotiated healthcare insurance plan - \$38,058 in savings.
- ✓ Revised workers' compensation rates - \$13,341 in savings.

Two other items contributing to the overall change in personnel expenses are FICA (decreased \$8,565); educational assistance (decreased \$1,000); and compensated absences increased (\$46,100).

Overall, operating expenses decreased \$539,267 from FY 2009. With the implementation of the Backflow Cross Connection Program, an increase in repairs is anticipated for FY 2010. This increase is mainly responsible for the \$55,700 rise in professional services. Water, sewer and electricity costs are anticipated to increase \$30,949 primarily due to a price increase on water purchased for resale. With the full implementation of merchant services which allows customers to pay utility bills by credit card, the Utilities Department anticipates incurring \$85,322 in related bank charges and fees. This additional cost is the largest contributor to the \$96,718 increase in other current charges. The City renegotiated its risk insurance premiums which resulted in a \$36,346 cost savings for Utilities.

Several items contributed to the \$289,356 decrease in minor operating expenses including: cost of chemicals decrease \$34,500; Vulnerability Program decreased \$56,350; elimination of one-time lift station upgrades for a cost savings of \$35,610; fuel savings of \$21,129; collection and distribution supplies declined \$35,000; reduced number of meter replacements saving \$28,652; and a decrease in installation supplies of \$75,000. Depreciation expense is projected to decrease \$245,969. The remaining increases or decreases are noted in the following summary of major impacts to the budget.

Continuation Expenses	Amount
Decreased Salaries and Wages	\$ (129,725)
Decreased FICA	(8,565)
Decreased Pension / Retirement Contributions	(38,769)
Decreased Health Insurance Contributions	(38,058)
Decreased Workers' Compensation Costs	(13,341)
Increased Compensated Absences	46,100
Decreased Educational Assistance	(1,000)
Increased Professional Services	55,700
Decreased Other Contractual Services	(3,190)
Decreased Training & Travel	(8,300)
Decreased Communication Services	(8,309)
Increased Postage	1,250
Increased Water, Sewer, and Electricity	30,949
Decreased Rentals and Leases	(3,800)
Decreased Risk Insurance	(36,346)
Decreased Repairs and Maintenance	(113,034)
Decreased Printing and Binding	(1,100)
Decreased Promotional	(10,500)
Increased Other Current Charges	96,718
Decreased Office Supplies	(3,900)
Decreased Minor Operating expenditures	(289,356)
Decreased Books, Publications, Subscriptions	(80)
Decreased Depreciation	(245,969)
Total	\$ (722,625)

UTILITIES REVENUE FUND BUDGET COMPARISONS

The following chart shows the actual revenues and expenses for the Utilities Revenue Fund for Fiscal Years 2006 through 2008, and the adopted revenues and expenses for FY 2009 and FY 2010. The chart provides a comparative view of the Utilities Revenue Fund for a five-year period.

**UTILITIES REVENUE FUND BUDGET COMPARISON
FY 2006 THROUGH FY 2010**

	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Adopted	FY 09-10 Adopted
Revenue					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	8,749	(32,068)	95,344	110,000	-
Charges for Service	12,441,929	14,137,491	14,389,372	14,708,515	15,411,542
Fines and Forfeits	26,700	17,004	10,006	12,000	15,000
Miscellaneous Income	726,862	752,694	139,833	405,756	220,387
Transfers	-	-	-	300,000	400,000
Other Sources	14,266,512	4,226,638	5,118,250	3,827,332	1,974,635
Total Revenues & Other Financing Sources	\$ 27,470,752	\$ 19,101,759	\$ 19,752,805	\$ 19,363,603	\$ 18,021,564
Expenses					
Utilities - Administration	\$ 4,033,057	\$ 4,237,272	\$ 4,289,848	\$ 6,733,278	\$ 6,180,268
Utilities - Water Systems	3,701,748	3,811,836	3,766,697	5,268,003	4,808,760
Utilities - Wastewater Systems	2,585,000	2,959,860	3,071,623	3,397,776	3,182,611
Utilities - Field Operations	2,439,212	3,552,675	3,109,661	3,854,121	3,745,547
Utilities - Renewal & Replacement	245,666	124,584	122,399	110,425	104,378
Total Expenses	\$ 13,004,683	\$ 14,686,227	\$ 14,360,228	\$ 19,363,603	\$ 18,021,564

FUND BALANCE

In FY 2010, there is a projected use of fund balance of \$1,974,635 in the Utilities Revenue Fund. A transfer in of \$400,000 from wastewater capacity fees is budgeted to pay a portion of bond debt service. Included in the fund balance report are the following:

- ✓ FY 2009 actual revenues and expenses (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2009.
- ✓ Contractual agreements that are re-appropriated from FY 2009.
- ✓ Less non-cash assets and restricted cash.
- ✓ A 20% reserve of operating expenses for FY 2010 for unanticipated events.

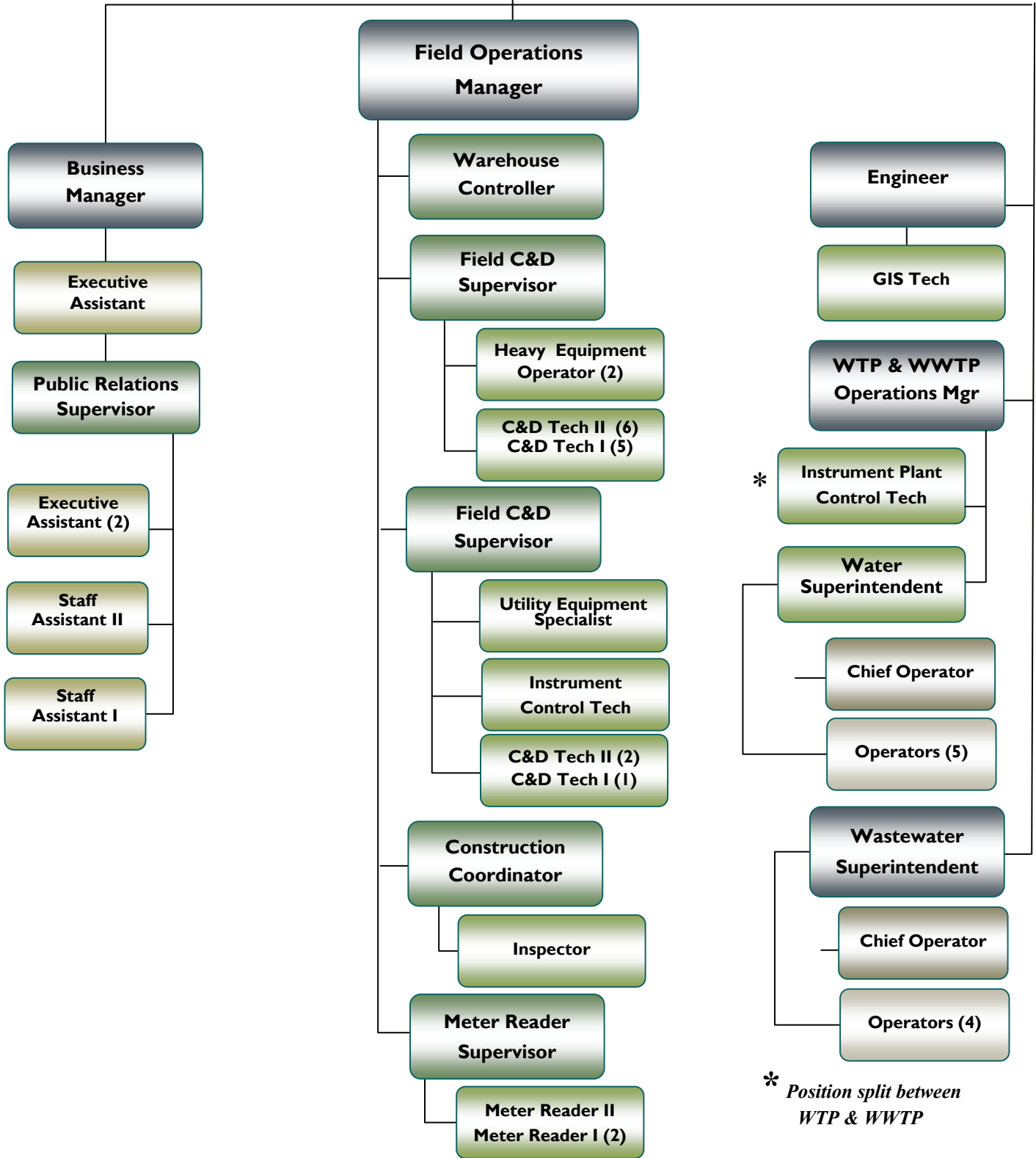
**UTILITIES REVENUE FUND
FUND BALANCE REPORT**

09/30/2008 Net Assets	\$ 65,445,544
08/09 Actual Revenue (Unaudited)	19,534,438
08/09 Actual Expenses (Unaudited)	(24,490,695)
Projected Net Assets as of 9/30/09	\$ 60,489,287
08/09 Re-appropriated Projects & Encumbrances	(646,035)
Less: Non-Cash Net Assets & Restricted Cash	(48,646,083)
Less 20% Staff Recommended Reserve in Operating Funds	(3,604,313)
Projected "Available" Net Assets Less Reserve at 09/30/09	\$ 7,592,856
Proposed increase (use) of Fund Balance for FY 2010	(1,974,635)
Projected "Available" Net Assets Less Reserve at 09/30/10	\$ 5,618,221



UTILITIES

CINDI MICK
UTILITIES DIRECTOR



* Position split between WTP & WWTP

North Port Utilities-Administration

PURPOSE STATEMENT

“To provide safe water and wastewater needs in a sustainable manner consistent with the values and standards of the community.”

FUNCTION

Responsible for providing safe drinking water and environmentally sound wastewater and reuse services to the community.

CITY GOALS LINK

Customer Service

Enhanced Quality of Life

Fiscally Responsible

Public Health & Safety

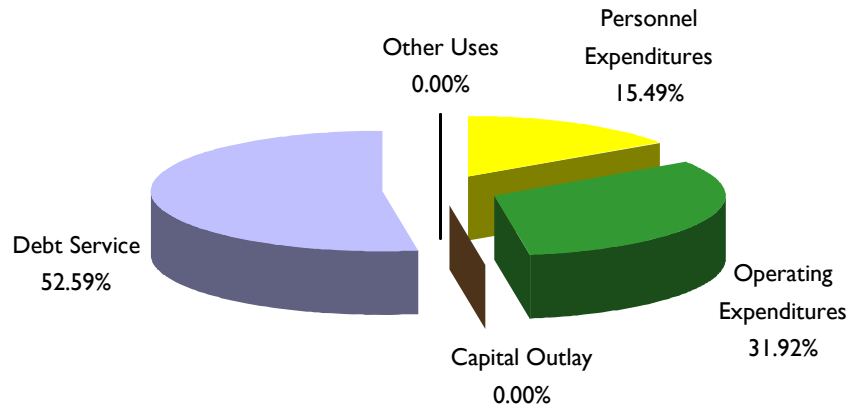
Sustainability

DEPARTMENT MESSAGE

North Port Utilities provides water and wastewater needs of the broader community. This Department endeavors to ensure proper water supply for the present and future needs of the City. By evaluating future needs and researching new ways of supplying potable water, and by ensuring that the highest levels of sewage processes are maintained, this Department helps to maintain what is essential to the health and safety of the citizens and businesses.

North Port Utilities Department is committed to providing safe drinking water and environmentally sound wastewater and reuse services to our community. While this coming budget year promises significant challenges, the budget continues to be a goal based budget that provides the necessary funding to accomplish the utility needs of the community.

**North Port Utilities-Administration
FY 2010 Adopted Expenditures**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 793,414	\$ 1,008,329	\$ 1,042,162	\$ 1,142,750	\$ 957,022
Operating Expenditures	1,624,751	1,628,700	2,051,122	1,938,233	1,972,765
Capital Expenditures	0	0	0	0	0
Debt Service	1,613,136	1,591,984	1,196,564	2,652,295	3,250,481
Other Uses	0	0	0	1,000,000	0
Total Utilities-Administration	\$4,031,301	\$4,229,013	\$4,289,848	\$6,733,278	\$6,180,268
Positions	16	11	11	10	10

STAFFING-AUTHORIZED POSITIONS

Utilities Director	1.00
Business Manager	1.00
Engineer	1.00
Water & Wastewater Treatment Plant Manager	1.00
Public Relations Supervisor	1.00
Executive Assistant	3.00
Staff Assistant II	1.00
Staff Assistant I	1.00
<i>Total</i>	<i>10.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

➤ Provide safe drinking water

To operate and maintain the City's water supply to provide a reliable and safe source of potable water.

- ✓ Maximize the use and quality of surface waters.
- ✓ Construct Phase II of the Water Looping Project – funded with Surtax III revenues
- ✓ Complete construction of 2.5 million gallon storage tank at Northeast Booster Pump Station.

➤ Explore viable options to improve water quality.

To continue inter-departmental, regional and inter-agency coordination for the implementation of city-wide and regional plans and projects to improve water quality.

- ✓ Enhance water treatment plant capabilities.
- ✓ Construct the Cocoplum Canal Intake Structure.
- ✓ Design, permit and begin construction of Riverbank Filtration.
- ✓ Begin design of Reverse Osmosis Treatment System.
- ✓ Begin construction of improvements to the Mayakkahatchee Creek Water Treatment Plant.

➤ Dispose of wastewater in a sound and environmentally approved method.

To continue to expand and enhance the City's wastewater treatment initiatives that provide for an environmentally sustainable community.

- ✓ Convert three streets on septic systems to City sewer within the core area of the City.

➤ Increase the capacity of the water and wastewater treatment to enhance community sustainability.

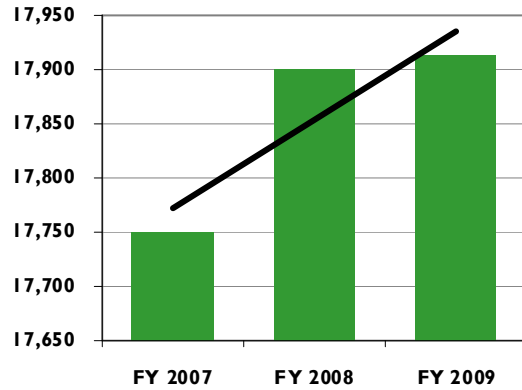
To continue planning for the future in order to maintain financial stability; promote environmental stewardship and community responsibility.

- ✓ Partner with PR/MRWSA for new regional transmission.
- ✓ Investigate ability to connect potential new customers on recently installed lines.
- ✓ Initiate connections and financial program to ensure future availability of capacity to maintain prior commitments and potential new customers for the US 41 Corridor.

PERFORMANCE MEASURES

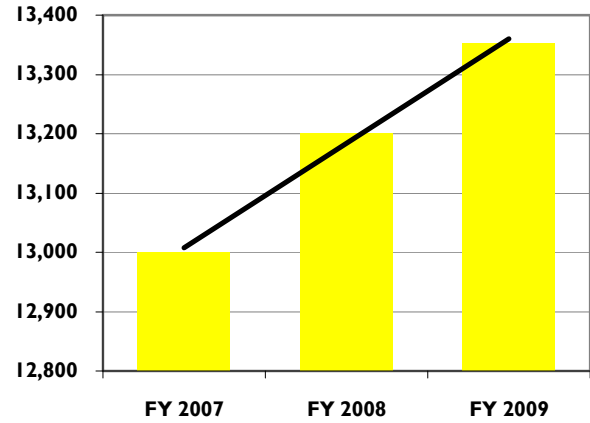
NUMBER OF WATER CUSTOMERS - TREND

WORKLOAD



NUMBER OF WASTEWATER CUSTOMERS - TREND

Workload



EXPENDITURE DETAIL

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DESCRIPTION	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 594,565	\$ 778,301	\$ 810,584	\$ 885,477	\$ 737,924
Employee Benefits	198,849	230,028	231,578	257,273	219,098
Personnel Expenditures	793,414	1,008,329	1,042,162	1,142,750	957,022
Professional/Contracted Services	123,789	204,497	104,113	58,550	57,250
Current Operating Charges	1,123,872	1,305,497	1,826,356	1,777,595	1,823,488
Operating Supplies	377,090	118,706	120,653	102,088	92,027
Operating Expenditures	1,624,751	1,628,700	2,051,122	1,938,233	1,972,765
Capital Expenditures	0	0	0	0	0
Debt Service	1,613,136	1,591,984	1,196,564	2,652,295	3,250,481
Other Uses	0	0	0	1,000,000	0
TOTALS	\$ 4,031,301	\$ 4,229,013	\$ 4,289,848	\$ 6,733,278	\$ 6,180,268

PRIOR YEAR HIGHLIGHTS

➤ Provide safe drinking water

To operate and maintain the City's water supply to provide a reliable and safe source of potable water.

- ✓ Completed construction of northwest Water Looping Project – Phase I.
- ✓ Completed design of Water Looping Project – Phase II.
- ✓ Installed automatic flushers.
- ✓ Installed upgrades and piping at Northeast Booster Pump Station.
- ✓ Completed construction of interconnect with Sarasota County.
- ✓ Initiated Backflow Prevention Program.
- ✓ Collaborated with Islandwalk to redesign the development's dead-end line.

➤ Explore viable options to improve water quality.

To continue inter-departmental, regional and inter-agency coordination for the implementation of city-wide and regional plans and projects to improve water quality.

- ✓ Completed the Water Enhancement Study (MCWTP study).
- ✓ Completed the Water Enhancement Program (canal study).

➤ Dispose of wastewater in a sound and environmentally approved method.

To continue to expand and enhance the City's wastewater treatment initiatives that provide for an environmentally sustainable community.

- ✓ Attained substantial completion of the Wastewater Treatment Plant expansion.
- ✓ Attained substantial completion of reclaimed water (reuse) system expansion to all for 100% utilization of the flows from the Wastewater Treatment Plant for irrigation.
- ✓ Increased storage capabilities for reclaimed water system.

➤ Increase the capacity of the water and wastewater treatment to enhance community sustainability.

To continue planning for the future in order to maintain financial stability; promote environmental stewardship and community responsibility.

- ✓ Entered into a contract with PR/MRWSA for new regional transmission.
- ✓ Completed the US 41 Corridor Study.

North Port Utilities-Water Systems

PURPOSE STATEMENT

“To provide safe water and wastewater needs in a sustainable manner consistent with the values and standards of the community.”

FUNCTION

Responsible for providing safe drinking water .

CITY GOALS LINK

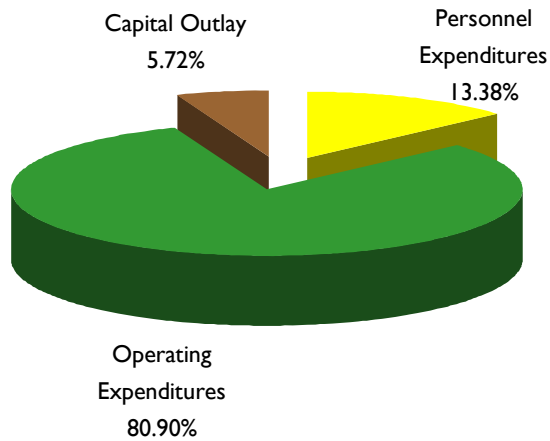
- Customer Service
- Enhanced Quality of Life
- Fiscally Responsible
- Public Health & Safety
- Sustainability

DEPARTMENT MESSAGE

North Port Utilities Water Systems provides safe drinking water to the City customers. The Division endeavors to ensure proper water supply for the present and future needs of the City. By evaluating future needs and researching new ways of supplying potable water. This Division helps to maintain what is essential to the health and safety of the citizens and businesses.

North Port Utilities Water Systems Division is committed to providing safe drinking water. While this coming budget year promises significant challenges, the budget continues to be a goal based budget that provides the necessary funding to accomplish the utility needs of the community.

**North Port Utilities-Water Systems
FY 2010 Adopted Expenditures**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 456,706	\$ 573,585	\$ 606,840	\$ 634,814	\$ 643,527
Operating Expenditures	3,245,042	3,238,251	3,159,857	4,200,989	3,890,233
Capital Expenditures	0	0	0	432,200	275,000
Total Utilities-Water Systems	3,701,748	\$3,811,836	\$3,766,697	\$5,268,003	\$4,808,760
Positions	8	8	8	8	8

STAFFING-AUTHORIZED POSITIONS

Water Superintendent	1.00
Chief Operator	1.00
Instrument Plant Control Technician (split with wastewater division)	1.00
Operators	5.00
<i>Total</i>	<i>8.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

➤ Provide safe drinking water

To operate and maintain the City's water supply to provide a reliable and safe source of potable water.

- ✓ Maximize the use and quality of surface waters.
- ✓ Construct Phase II of the Water Looping Project – funded with Surtax III revenues
- ✓ Complete construction of 2.5 million gallon storage tank at Northeast Booster Pump Station.

➤ Explore viable options to improve water quality.

To continue inter-departmental, regional and inter-agency coordination for the implementation of city-wide and regional plans and projects to improve water quality.

- ✓ Enhance water treatment plant capabilities.
- ✓ Construct the Cocoplum Canal Intake Structure.
- ✓ Design, permit and begin construction of Riverbank Filtration.
- ✓ Begin design of Reverse Osmosis Treatment System.
- ✓ Begin construction of improvements to the Mayakkahatchee Creek Water Treatment Plant.

➤ Increase the capacity of the water and wastewater treatment to enhance community sustainability.

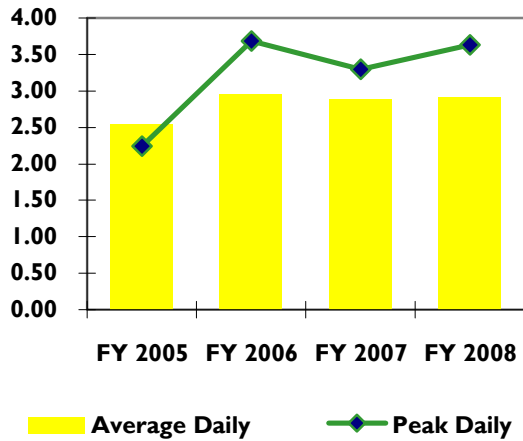
To continue planning for the future in order to maintain financial stability; promote environmental stewardship and community responsibility.

- ✓ Partner with PR/MRWSA for new regional transmission.
- ✓ Investigate ability to connect potential new customers on recently installed lines.
- ✓ Initiate connections and financial program to ensure future availability of capacity to maintain prior commitments and potential new customers for the US 41 Corridor.

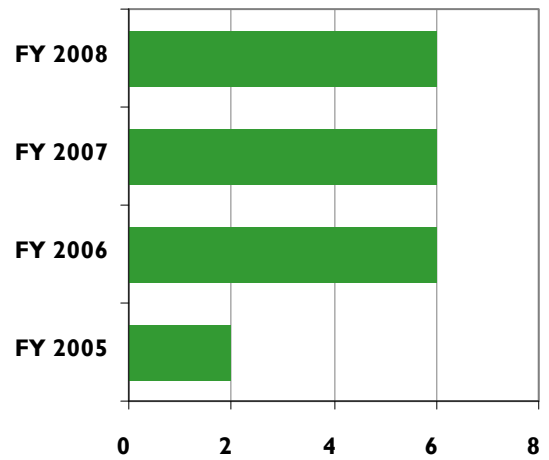
PERFORMANCE MEASURES

WATER CONSUMPTION (MILLIONS OF GALLONS)

WORKLOAD



STORAGE CAPACITY (MILLIONS OF GALLONS)



EXPENDITURE DETAIL

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DESCRIPTION	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 344,634	\$ 424,643	\$ 449,878	\$ 481,807	\$ 475,228
Employee Benefits	112,072	148,942	156,962	153,007	168,299
Personnel Expenditures	456,706	573,585	606,840	634,814	643,527
Professional/Contracted Services	154,522	165,268	257,171	251,700	244,500
Current Operating Charges	2,334,187	2,093,673	1,799,728	2,456,254	2,388,549
Operating Supplies	756,333	979,310	1,102,958	1,493,035	1,257,184
Operating Expenditures	3,245,042	3,238,251	3,159,857	4,200,989	3,890,233
Capital Expenditures	0	0	0	432,200	275,000
TOTALS	\$ 3,701,748	\$ 3,811,836	\$ 3,766,697	\$ 5,268,003	\$ 4,808,760

PRIOR YEAR HIGHLIGHTS

➤ Provide safe drinking water

To operate and maintain the City's water supply to provide a reliable and safe source of potable water.

- ✓ Completed construction of northwest Water Looping Project – Phase I.
- ✓ Completed design of Water Looping Project – Phase II.
- ✓ Installed automatic flushers.
- ✓ Installed upgrades and piping at Northeast Booster Pump Station.
- ✓ Completed construction of interconnect with Sarasota County.
- ✓ Initiated Backflow Prevention Program.
- ✓ Collaborated with Islandwalk to redesign the development's dead-end line.

➤ Explore viable options to improve water quality.

To continue inter-departmental, regional and inter-agency coordination for the implementation of city-wide and regional plans and projects to improve water quality.

- ✓ Completed the Water Enhancement Study (MCWTP study).
- ✓ Completed the Water Enhancement Program (canal study).

➤ Increase the capacity of the water and wastewater treatment to enhance community sustainability.

To continue planning for the future in order to maintain financial stability; promote environmental stewardship and community responsibility.

- ✓ Entered into a contract with PR/MRWSA for new regional transmission.
- ✓ Completed the US 41 Corridor Study.

North Port Utilities-Wastewater Systems

PURPOSE STATEMENT

“To provide safe water and wastewater needs in a sustainable manner consistent with the values and standards of the community.”

FUNCTION

Responsible for providing environmentally sound wastewater and reuse services to the community.

CITY GOALS LINK

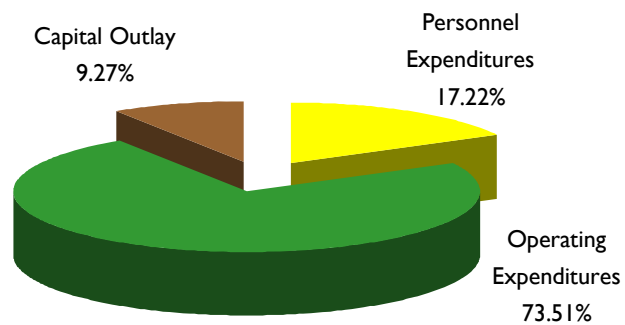
- Customer Service
- Enhanced Quality of Life
- Fiscally Responsible
- Public Health & Safety
- Sustainability

DEPARTMENT MESSAGE

North Port Utilities Wastewater Division provides wastewater needs of the broader community. This Division ensures that the highest levels of sewage processes are maintained to provide what is essential to the health and safety of the citizens and businesses.

North Port Utilities Wastewater Division is committed to providing environmentally sound wastewater and reuse services to our community. While this coming budget year promises significant challenges, the budget continues to be a goal based budget that provides the necessary funding to accomplish the utility needs of the community.

**North Port Utilities-Wastewater Systems
FY 2010 Adopted Expenditures**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 336,174	\$ 516,663	\$ 547,730	\$ 546,488	\$ 548,111
Operating Expenditures	2,248,826	2,443,197	2,523,893	2,495,888	2,339,500
Capital Expenditures	0	0	0	355,400	295,000
Total Utilities-Wastewater Systems	\$ 2,585,000	\$ 2,959,860	\$ 3,071,623	\$ 3,397,776	\$ 3,182,611
Positions	7	7	7	6	6

STAFFING-AUTHORIZED POSITIONS

Wastewater Superintendent	1.00
Chief Operator	1.00
Operators	4.00
<i>Total</i>	<i>6.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

- Dispose of wastewater in a sound and environmentally approved method.

To continue to expand and enhance the City's wastewater treatment initiatives that provide for an environmentally sustainable community.

- ✓ Convert three streets on septic systems to City sewer within the core area of the City.

- Increase the capacity of the water and wastewater treatment to enhance community sustainability.

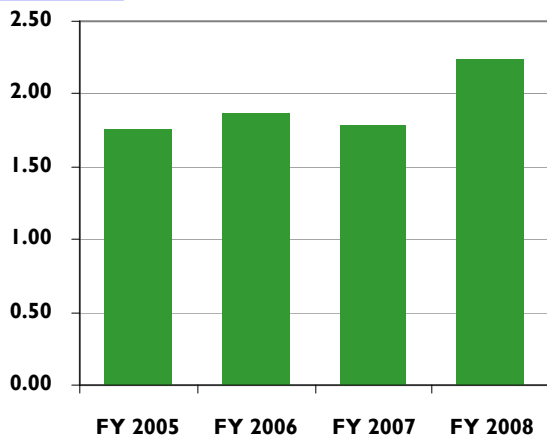
To continue planning for the future in order to maintain financial stability; promote environmental stewardship and community responsibility.

- ✓ Partner with PR/MRWSA for new regional transmission.
- ✓ Investigate ability to connect potential new customers on recently installed lines.
- ✓ Initiate connections and financial program to ensure future availability of capacity to maintain prior commitments and potential new customers for the US 41 Corridor.

PERFORMANCE MEASURES

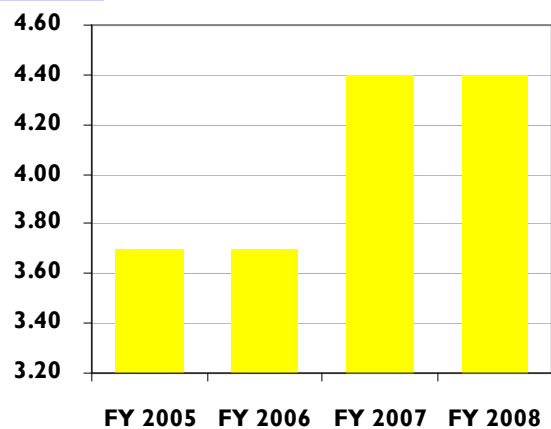
AVERAGE SEWAGE TREATMENT (MILLIONS OF GALLONS)

WORKLOAD



TREATMENT CAPACITY (THOUSANDS)

Workload



EXPENDITURE DETAIL

DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 258,506	\$ 388,414	\$ 423,854	\$ 407,603	\$ 425,916
Employee Benefits	77,668	128,249	123,876	138,885	122,195
Personnel Expenditures	336,174	516,663	547,730	546,488	548,111
Professional/Contracted Services	461,572	576,490	489,350	402,200	399,000
Current Operating Charges	489,403	408,255	519,285	528,328	502,420
Operating Supplies	1,297,851	1,458,452	1,515,258	1,565,360	1,438,080
Operating Expenditures	2,248,826	2,443,197	2,523,893	2,495,888	2,339,500
Capital Expenditures	0	0	0	355,400	295,000
TOTALS	\$ 2,585,000	\$ 2,959,860	\$ 3,071,623	\$ 3,397,776	\$ 3,182,611

PRIOR YEAR HIGHLIGHTS

- Dispose of wastewater in a sound and environmentally approved method.

To continue to expand and enhance the City's wastewater treatment initiatives that provide for an environmentally sustainable community.

- ✓ Attained substantial completion of the Wastewater Treatment Plant expansion.
- ✓ Attained substantial completion of reclaimed water (reuse) system expansion to all for 100% utilization of the flows from the Wastewater Treatment Plant for irrigation.
- ✓ Increased storage capabilities for reclaimed water system.

- Increase the capacity of the water and wastewater treatment to enhance community sustainability.

To continue planning for the future in order to maintain financial stability; promote environmental stewardship and community responsibility.

- ✓ Entered into a contract with PR/MRWSA for new regional transmission.
- ✓ Completed the US 41 Corridor Study.

North Port Utilities-Field Operations

PURPOSE STATEMENT

“To provide safe water and wastewater needs in a sustainable manner consistent with the values and standards of the community.”

FUNCTION

Responsible for providing safe drinking water and environmentally sound wastewater and reuse services to the community.

CITY GOALS LINK

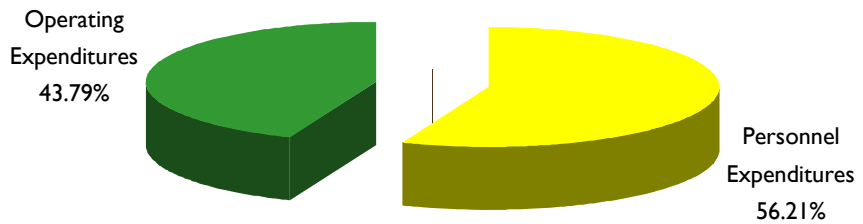
- Customer Service
- Enhanced Quality of Life
- Fiscally Responsible
- Public Health & Safety
- Sustainability

DEPARTMENT MESSAGE

North Port Utilities provides water and wastewater needs of the broader community. This Department endeavors to ensure proper water supply for the present and future needs of the City. By evaluating future needs and researching new ways of supplying potable water, and by ensuring that the highest levels of sewage processes are maintained, this Department helps to maintain what is essential to the health and safety of the citizens and businesses.

North Port Utilities Department is committed to providing safe drinking water and environmentally sound wastewater and reuse services to our community. While this coming budget year promises significant challenges, the budget continues to be a goal based budget that provides the necessary funding to accomplish the utility needs of the community.

**North Port Utilities-Field Operations
FY 2010 Adopted Expenditures**



EXPENDITURE SUMMARY

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Personnel Expenditures	\$ 1,264,028	\$ 1,879,338	\$ 2,041,738	\$ 2,113,390	\$ 2,105,424
Operating Expenditures	1,175,184	1,673,337	1,067,923	1,740,731	1,640,123
Capital Expenditures	0	0	0	0	0
Total Utilities-Field Operations	\$ 2,439,212	\$ 3,552,675	\$ 3,109,661	\$ 3,854,121	\$ 3,745,547
Positions	30	34	31	29	29

STAFFING-AUTHORIZED POSITIONS

Field Operations Manager	1.00
Warehouse Controller	1.00
GIS Technician	1.00
Field C & D Supervisor	2.00
Heavy Equipment Operator	2.00
C & D Technician II	8.00
C & D Technician I	6.00
Utility Equipment Specialist	1.00
Instrument Control Technician	1.00
Meter Reader Supervisor	1.00
Meter Reader II	1.00
Meter Reader I	2.00
Construction Coordinator	1.00
Inspector	1.00
<i>Total</i>	<i>29.00</i>

2009-2010 BROAD GOALS & OBJECTIVES

➤ Provide safe drinking water

To operate and maintain the City's water supply to provide a reliable and safe source of potable water.

- ✓ Maximize the use and quality of surface waters.
- ✓ Construct Phase II of the Water Looping Project – funded with Surtax III revenues
- ✓ Complete construction of 2.5 million gallon storage tank at Northeast Booster Pump Station.

➤ Explore viable options to improve water quality.

To continue inter-departmental, regional and inter-agency coordination for the implementation of city-wide and regional plans and projects to improve water quality.

- ✓ Enhance water treatment plant capabilities.
- ✓ Construct the Cocoplum Canal Intake Structure.
- ✓ Design, permit and begin construction of Riverbank Filtration.
- ✓ Begin design of Reverse Osmosis Treatment System.
- ✓ Begin construction of improvements to the Mayakkahatchee Creek Water Treatment Plant.

➤ Dispose of wastewater in a sound and environmentally approved method.

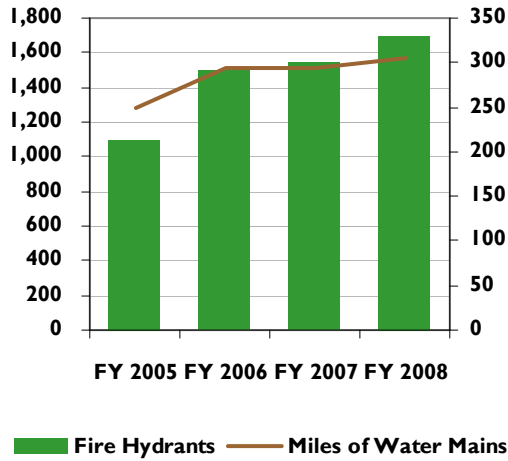
To continue to expand and enhance the City's wastewater treatment initiatives that provide for an environmentally sustainable community.

- ✓ Convert three streets on septic systems to City sewer within the core area of the City.

PERFORMANCE MEASURES

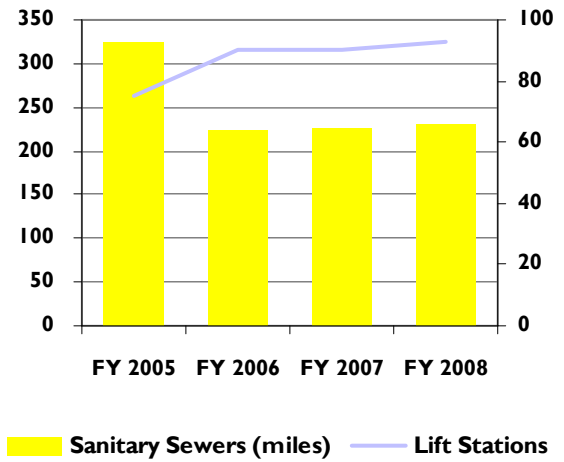
WATER SYSTEMS STATISTICS

WORKLOAD



WASTEWATER SYSTEMS STATISTICS

Workload



EXPENDITURE DETAIL

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
DESCRIPTION	Actual	Actual	Actual	Adopted	Adopted
Salaries & Wages	\$ 916,599	\$ 1,378,057	\$ 1,514,239	\$ 1,550,570	\$ 1,556,664
Employee Benefits	347,429	501,281	527,499	562,820	548,760
Personnel Expenditures	1,264,028	1,879,338	2,041,738	2,113,390	2,105,424
Professional/Contracted Services	6,707	15,906	9,934	226,690	290,900
Current Operating Charges	606,168	493,769	371,831	538,555	533,803
Operating Supplies	562,309	1,163,662	686,158	975,486	815,420
Operating Expenditures	1,175,184	1,673,337	1,067,923	1,740,731	1,640,123
Capital Expenditures	0	0	0	0	0
TOTALS	\$ 2,439,212	\$ 3,552,675	\$ 3,109,661	\$ 3,854,121	\$ 3,745,547

PRIOR YEAR HIGHLIGHTS

➤ Provide safe drinking water

To operate and maintain the City's water supply to provide a reliable and safe source of potable water.

- ✓ Completed construction of northwest Water Looping Project – Phase I.
- ✓ Completed design of Water Looping Project – Phase II.
- ✓ Installed automatic flushers.
- ✓ Installed upgrades and piping at Northeast Booster Pump Station.
- ✓ Completed construction of interconnect with Sarasota County.
- ✓ Initiated Backflow Prevention Program.
- ✓ Collaborated with Islandwalk to redesign the development's dead-end line.

➤ Explore viable options to improve water quality.

To continue inter-departmental, regional and inter-agency coordination for the implementation of city-wide and regional plans and projects to improve water quality.

- ✓ Completed the Water Enhancement Study (MCWTP study).
- ✓ Completed the Water Enhancement Program (canal study).

➤ Dispose of wastewater in a sound and environmentally approved method.

To continue to expand and enhance the City's wastewater treatment initiatives that provide for an environmentally sustainable community.

- ✓ Attained substantial completion of the Wastewater Treatment Plant expansion.
- ✓ Attained substantial completion of reclaimed water (reuse) system expansion to all for 100% utilization of the flows from the Wastewater Treatment Plant for irrigation.
- ✓ Increased storage capabilities for reclaimed water system.

CAPACITY FEES and UTILITY CONSTRUCTION

Capacity Fees provide a financial mechanism to fund growth-related projects for the expansion of water and wastewater capacity systems. Revenues are derived from capacity fees paid by new construction.

Utility Construction Fund accounts for State Revolving Fund loans and bond proceeds used to fund capital projects.

The following chart shows the revenues and expenses in the Capacity Fee and Utility Construction Funds for a five-year period beginning in FY 2006.

CAPACITY FEES AND UTILITY CONSTRUCTION BUDGET COMPARISON FY 2006 THROUGH FY 2010

	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	4,750	28,750	36,743	1,389,940	4,750,000
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Interest Income	807,596	1,278,987	685,985	623,159	256,738
Miscellaneous Revenues	-	-	-	-	-
Capacity Fees	9,992,577	2,959,829	1,312,260	4,812,399	3,102,145
Other Sources	-	-	-	6,655,000	3,106,250
Transfers In	266,732	8,260	-	-	-
Appropriated Fund Balance	-	-	-	(895,898)	3,514,867
Total Revenues & Other Financing Sources	\$ 11,071,655	\$ 4,275,826	\$ 2,034,988	\$ 12,584,600	\$ 14,730,000
Expenses					
Water Capacity System Expenses	\$ 1,482,360	\$ 422,405	\$ 305,779	\$ 3,465,600	\$ 9,075,000
Wastewater Capacity System Expenses	477,402	707,497	298,573	2,464,000	2,548,750
Utility Construction	428,911	-	1,022,047	6,655,000	3,106,250
Total Expenses	\$ 2,388,673	\$ 1,129,902	\$ 1,626,399	\$ 12,584,600	\$ 14,730,000

WATER CAPACITY FEES

Water Capacity Fees provide funding for the expansion of water capacity systems.

REVENUES

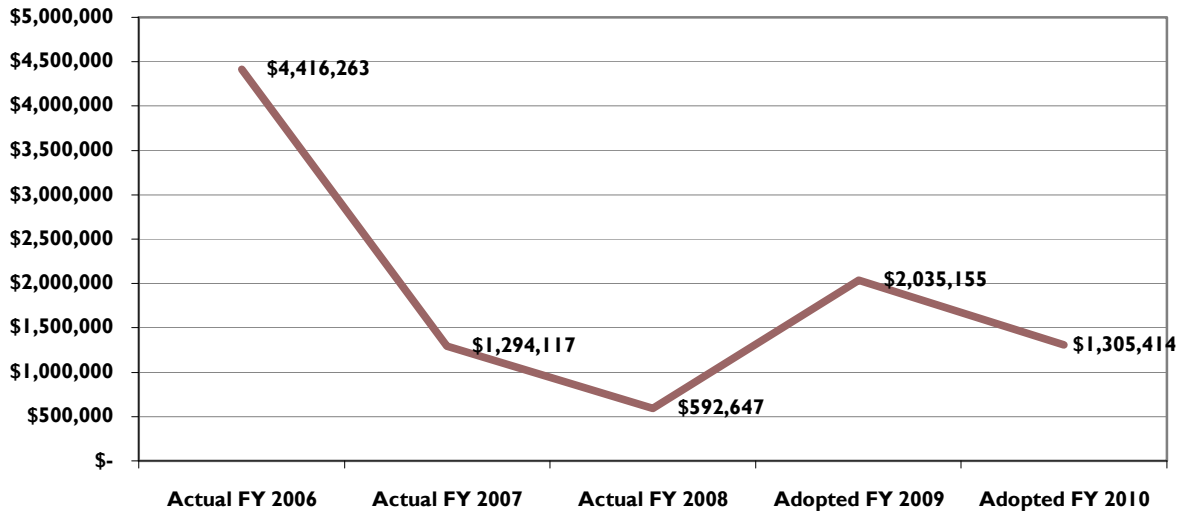
The purpose of the Water Capacity Fee is to provide a financial mechanism to fund grow-related projects for the expansion of water capacity systems.

Water capacity fee revenue projections for FY 2010 show a decrease of \$729,741 or 35.86%. Interest earnings are projected at \$74,395.

The Utilities Department anticipates receiving grant funding from the Southwest Florida Water Management District in the amount of \$3,800,000.

The following chart illustrates the economic impact to this revenue stream for a five-year period beginning in FY 2006.

**WATER CAPACITY FEE REVENUE
FY 2006 THROUGH FY 2010**



TRANSFERS AND FUND BALANCE

A total of \$3,895,191 in fund balance is appropriated for use.

EXPENSES

The total capital expense for FY 2010 is \$9,075,000 which is appropriated to the following capital projects:

- Water Plant Expansion Phase I - \$6,480,000.
- Water Transmission Oversizing Project - \$75,000.
- Peace River Regional Transmission - \$1,400,000.
- Aquifer, Storage & Recovery Phase IV - \$120,000.
- Brackish Groundwater Exploration - \$1,000,000.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010. Included in the fund balance report are the following:

- ✓ FY 2009 actual revenues and expenses (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2009.
- ✓ Contractual agreements that are re-appropriated from FY 2009.
- ✓ Less fixed assets and/or construction in progress.

**WATER CAPACITY FEE FUND
FUND BALANCE REPORT**

09/30/2008 Net Assets	\$ 12,437,722
08/09 Actual Revenue (Unaudited)	330,067
08/09 Actual Expenses (Unaudited)	(2,586,336)
Projected Net Assets as of 9/30/09	\$ 10,181,453
08/09 Re-appropriated Projects & Encumbrances	(5,675,727)
Less: Fixed Assets/Construction in Progress	(1,826,711)
Projected "Available" Net Assets Less Reserve at 09/30/09	\$ 2,679,015
Proposed increase (use) of Fund Balance for FY 2010	(3,895,191)
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$ (1,216,176)

WASTEWATER CAPACITY FEES

Wastewater Capacity Fees provide funding for the expansion of wastewater capacity systems.

REVENUES

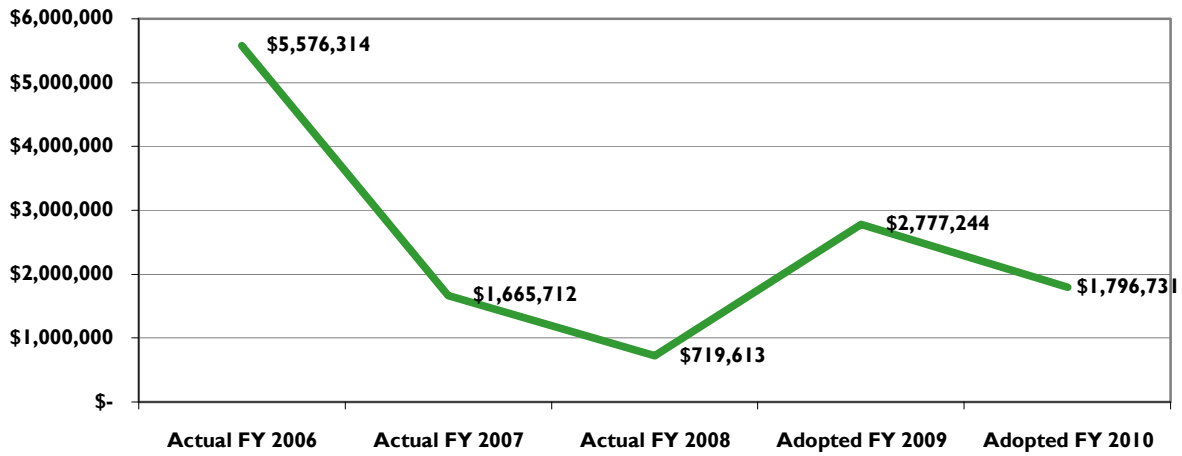
The purpose of the Wastewater Capacity Fee is to provide a financial mechanism to fund grow-related projects for the expansion of wastewater capacity systems.

Wastewater capacity fee revenue projections for FY 2010 show a decrease of \$980,513 or 35.30%. Interest earnings are projected at \$182,343.

The Utilities Department anticipates receiving grant funding from the Southwest Florida Water Management District in the amount of \$950,000.

The following chart illustrates the economic impact to this revenue stream for a five-year period beginning in FY 2006.

**WASTEWATER CAPACITY FEE REVENUE
FY 2006 THROUGH FY 2010**



TRANSFERS AND FUND BALANCE

A total of \$380,324 in fund balance is reserved for future use.

EXPENSES

The total capital expense for FY 2010 is \$2,548,750 which is appropriated to the following capital projects:

- Wastewater Transmission Oversizing - \$100,000.
- Wastewater Treatment Plant Expansion - \$2,048,750.

A transfer out of \$400,000 is scheduled to pay debt service related to wastewater expansion.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2010. Included in the fund balance report are the following:

- ✓ FY 2009 actual revenues and expenses (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2009.
- ✓ Contractual agreements that are re-appropriated from FY 2009.
- ✓ Less fixed assets and/or construction in progress.

**WASTEWATER CAPACITY FEE FUND
FUND BALANCE REPORT**

09/30/2008 Net Assets	\$ 16,935,627
08/09 Actual Revenue (Unaudited)	816,101
08/09 Actual Expenses (Unaudited)	(585,607)
Projected Net Assets as of 9/30/09	\$ 17,166,121
08/09 Re-appropriated Projects & Encumbrances	(6,555,490)
Less: Fixed Assets/Construction in Progress	(9,734,925)
Projected "Available" Net Assets Less Reserve at 09/30/09	\$ 875,706
Proposed increase (use) of Fund Balance for FY 2010	380,324
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$ 1,256,030

UTILITY CONSTRUCTION FUND

The Utility Construction Fund provides a mechanism to account for State Revolving Fund loan and bond proceeds and the related capital improvement construction projects.

REVENUES

The Utilities Department anticipates receiving loan funding from the State Revolving Fund in the amount of \$3,106,250.

EXPENSES

The total capital expense for FY 2010 is \$3,106,250 which is appropriated to the following capital projects:

- Wastewater Treatment Plant Expansion - \$2,451,250
- Water and Wastewater Line Extension Program - \$655,000.

FUND BALANCE

This fund is used strictly for the purpose of accounting for bond and loan proceeds for construction projects. The timing of the receipt of the revenues is often not aligned with the actual expenses. The following schedule shows the projected fund balance at September 30, 2010. Included in the fund balance report are the following:

- ✓ FY 2009 actual revenues and expenses (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2009.
- ✓ Contractual agreements that are re-appropriated from FY 2009.
- ✓ Less fixed assets and/or construction in progress.

**UTILITY CONSTRUCTION FUND
FUND BALANCE REPORT**

09/30/2008 Net Assets	\$ (1,072,326)
08/09 Actual Revenue (Unaudited)	10,703,766
08/09 Actual Expenses (Unaudited)	(34,577)
Projected Net Assets as of 9/30/09	\$ 9,596,863
08/09 Re-appropriated Projects & Encumbrances	(697,033)
Less: Fixed Assets/Construction in Progress	(15,828,388)
Projected "Available" Net Assets Less Reserve at 09/30/09	\$ (6,928,558)
Proposed increase (use) of Fund Balance for FY 2010	-
Projected "Available" Fund Balance Less Reserve at 09/30/10	\$ (6,928,558)



City of North Port

Capital Improvement Program

Fiscal Year 2009—2010

'Ensuring our community values by providing a viable and sustainable quality of life for our residents.'

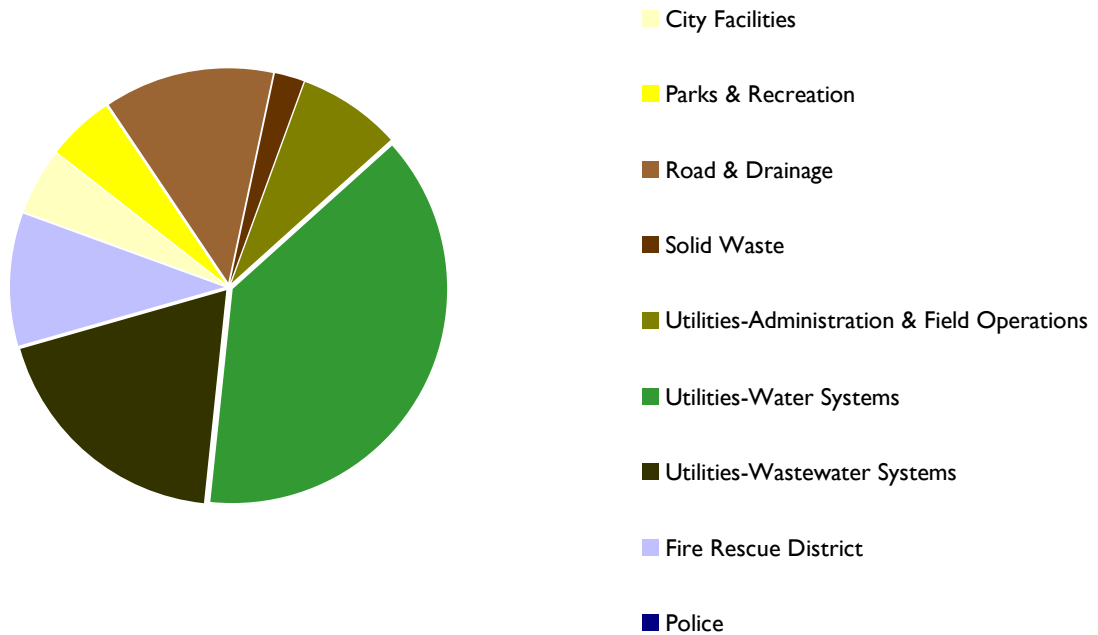
CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a five-year plan for major capital additions or replacements within the City of North Port. The City Commission adopts the first year of the multi-year plan as an integral part of the budget; those projects are presented in the detail in the following pages. A grand summary of the five-year program is presented below.

**FISCAL YEAR 2010
CAPITAL IMPROVEMENT PROGRAM
FIVE-YEAR BUDGET SUMMARY**

Project Costs	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Five-Year Total
City Facilities	\$ 1,201,100	\$ 943,505	\$ 7,402,555	\$ 50,000	\$ 400,000	\$ 9,997,160
Parks & Recreation	1,195,000	1,520,000	2,850,000	2,300,000	4,300,000	12,165,000
Road & Drainage	3,113,277	2,945,000	3,633,275	4,242,628	22,503,256	36,437,436
Solid Waste	550,000	530,450	382,454	579,638	309,515	2,352,057
Utilities-Administration & Field Operations	1,851,066	1,403,500	5,940,752	5,440,752	4,188,510	18,824,580
Utilities-Water Systems	9,275,000	6,572,676	4,266,400	1,575,000	175,000	21,864,076
Utilities-Wastewater Systems	4,600,000	8,189,000	17,132,500	19,153,220	14,713,180	63,787,900
Fire Rescue District	2,371,000	3,450,000	330,000	2,650,000	1,585,000	10,386,000
Police	15,000	235,000	200,000	200,000	200,000	850,000
Total Project Costs	\$24,171,443	\$25,789,131	\$42,137,936	\$36,191,238	\$48,374,461	\$176,664,209
Financing Sources						
Impact Fees - Law Enforcement	\$ 15,000	\$ 35,000	\$ -	\$ -	\$ -	\$ 50,000
Impact Fees - Fire	220,000	-	330,000	100,000	100,000	750,000
Impact Fees - Parks & Recreation	-	100,000	100,000	50,000	100,000	350,000
Impact Fees - Water	5,275,000	3,265,000	3,516,400	825,000	425,000	13,306,400
Impact Fees - Wastewater	1,198,750	489,000	3,533,750	4,403,220	9,439,255	19,063,975
Escheated Lots - Parks	95,000	-	-	-	-	95,000
One Cent Sales Surtax-II	2,151,000	-	-	50,000	-	2,201,000
One Cent Sales Surtax-III	2,945,616	5,818,500	9,030,984	8,865,337	10,085,000	36,745,437
Maintenance Facility Construction	725,000	943,505	6,402,555	-	-	8,071,060
Operating Funds - Fire Rescue District	-	100,000	-	-	-	100,000
Operating Funds - Road & Drainage District	2,513,727	300,000	1,300,000	575,000	1,800,000	6,488,727
Operating Funds - Solid Waste District	280,000	230,450	82,454	279,638	9,515	882,057
Operating Funds - Utilities	420,000	450,000	-	-	50,000	920,000
Special Assessment Area - Utilities	655,000	-	2,677,500	2,677,500	200,000	6,210,000
Bonds - Utility Con (SRF Bonds)	2,451,250	2,500,000	2,164,293	3,315,543	1,262,435	11,693,521
Bonds - Public Works	-	-	-	1,000,000	17,903,256	18,903,256
Developer Contributions - Fire	-	3,250,000	-	1,050,000	500,000	4,800,000
Developer Contributions - Utilities	-	5,200,000	13,000,000	13,000,000	6,500,000	37,700,000
Grants - Other	476,100	-	-	-	-	476,100
Grants - Utilities	4,750,000	3,107,676	-	-	-	7,857,676
Total Financing Sources	\$24,171,443	\$25,789,131	\$42,137,936	\$36,191,238	\$48,374,461	\$176,664,209

The following graph illustrates the Capital Projects for FY 2010 by function type.



PROJECT INFORMATION

Information on projects is presented by function type and includes the following:

- ✓ Project number, name, and description.
- ✓ City goals the project supports.
- ✓ Summary of budget costs and estimated annual maintenance costs when available.
- ✓ Available financing sources.
- ✓ Detail project sheets which include total estimated project cost; completion dates; and a more detailed description of the project.

CITY FACILITIES PROJECTS

City Facilities category includes two projects: an Energy Efficiency and Conservation project and a Joint Use Public Services Facility project. The Joint Use Facility project is a multi-year endeavor which is in the preliminary research phase and will include multiple phases before its completion.

FIOEEC – ENERGY EFFICIENCY AND CONSERVATION

In conjunction with the City’s “green” initiatives, this project provides funding for various energy efficient and conservation changes at City sites. The project is funded by an Energy Efficiency Conservation Block Grant.

Project supports these City goals:

- Enhanced Quality of Life – Ensuring innovative and cost-effective resource management.
- Sustainability – Ensure sustainable maintenance of City buildings and facilities.

F10MFC – JOINT USE PUBLIC SERVICES FACILITIES

The project provides for replacement of scattered and obsolete facilities with a modern, centralized operations center to improve efficiencies and streamline services.

Project supports these City goals:

- Customer Service – Ensuring innovative and cost-effective resource management.
- Fiscally Responsible – Maintain and provide reliable public service structures.

**CITY FACILITIES
PROJECT SUMMARY**

Project Number	Project Name	Approved Budget	Estimated Annual Maintenance Cost
Project Costs			
F10EEC*	Energy Efficiency & Conservation	\$ 476,100	\$ -
F10MFC*	Joint Use Public Services Facilities	725,000	-
	Total Cost	\$ 1,201,100	\$ -
Project Financing			
Fund #	Fund Name		
N/A	Grants	\$ 476,100	
320	Maintenance Facility Construction	725,000	
	Total Financing Sources	\$ 1,201,100	

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department		Project		
City Facilities		Project #	F10EEC	Energy Efficiency & Conservation
Estimated Projected Project Cost	\$ 476,100	One-time grant funding project. Completion - FY 2010.		

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

In conjunction with the City's green initiatives, various projects improving energy efficiency and conservation will be implemented. These projects have been submitted to and approved by the US Department of Energy as related to an Energy Efficiency and Conservation Block Grant.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Repairs & Maintenance	-	476,100	-	-	-	-
Total		\$ -	\$ 476,100	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
001	Grants	\$ -	\$ 476,100	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 476,100	\$ -	\$ -	\$ -	\$ -

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
			\$ -	\$ -	\$ -	\$ -	\$ -
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department		Project		
City Facilities		Project #	F10MFC	Joint Use Public Services Facilities
Estimated Project Cost	Unknown	Preliminary research phase. No completion date is available.		

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

The project provides for replacement of scattered and obsolete facilities with a modern, centralized operations center to improve efficiencies and streamline services.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	5,290,035	-	-
63-00	Improvements other than Buildings	-	-	-	2,112,520	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	75,000	943,505	-	-	400,000
Total		\$ -	\$ 725,000	\$ 943,505	\$ 7,402,555	\$ -	\$ 400,000

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
320	Maintenance Facility Construction	\$ -	\$ 725,000	\$ 943,505	\$ 6,402,555	\$ -	\$ -
306	One Cent Sales Tax-Surtax III	-	-	-	1,000,000	-	400,000
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 725,000	\$ 943,505	\$ 7,402,555	\$ -	\$ 400,000

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
			\$ -	\$ -	\$ -	\$ -	\$ -
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FIRE RESCUE PROJECTS

The Fire Rescue category includes one on-going project and capital equipment purchases.

F06FS5 – FIRE STATION #85

This project provides for the construction of a new fire station which will be located in the vicinity of Price Boulevard and Biscayne Boulevard. This construction will meet the Comprehensive Plan’s level of service requirement and Fire Rescue Master Plan timeline.

Project supports these City goals:

- Public Health and Safety – Ensure public health and safety.
- Sustainability – Enhance sustainability by providing fire protection services for the community.

F10FRA – REPLACEMENT FIRE RESCUE AMBULANCES

Two replacement rescue (ambulance) vehicles will be purchased according to the City’s vehicle replacement policy.

Project supports these City goals:

- Customer Service – Improve the safety of life and community assets.
- Public Health and Safety – Provide effective and efficient emergency response for the protection of life, the environment and property.

**FIRE RESCUE
PROJECT SUMMARY**

Project Number	Project Name	Approved Budget	Estimated Annual Maintenance Cost
Project Costs			
F06FS5	Fire Station #85	\$ 2,000,000	\$ -
F10FRA*	Fire Rescue Equipment	371,000	-
	Total Cost	\$ 2,371,000	\$ -
Project Financing			
Fund #	Fund Name		
151	Fire Impact Fees	\$ 220,000	
305	One Cent Sales Surtax II	2,151,000	
	Total Financing Sources	\$ 2,371,000	

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department		Project		
Fire Rescue District		Project #	F06FS5	Fire Station #85
Estimated Project Cost	\$ 2,547,250	Fully funded project. Completion - FY 2011.		

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Fire Station #85 to be located in the vicinity of Price Blvd and Biscayne Blvd. Justification: Required to provide Comprehensive Plan adopted level of service and Fire Rescue Master Plan.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ 297,250	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	50,000	2,000,000	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	200,000	-	-	-	-	-
Total		\$ 547,250	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
151	Fire Impact Fees	\$ 547,250	\$ 220,000	\$ -	\$ -	\$ -	\$ -
305	One Cent Sales Tax-Surtax II	-	1,780,000	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 547,250	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
41-00	Communications		\$ -	\$ -	\$ -	\$ -	\$ -
43-00	Water and Electricity		-	-	18,837	19,779	20,931
46-04	Building Repairs & Maintenance		-	-	3,523	3,699	4,069
52-01	Operating Supplies		-	-	6,654	6,987	7,686
Total			\$ -	\$ -	\$ 29,014	\$ 30,465	\$ 32,686

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department		Project		
Fire Rescue District		Project #	F10FRA	Fire Rescue Equipment
Estimated Project Cost	\$ 371,000	Fully funded project. Completion - FY 2010.		

Capital Improvement Element of Comprehensive Plan

- X Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

To purchase two replacement rescue (ambulances) vehicles.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	371,000	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ -	\$ 371,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
110	Fire Rescue District Operating Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305	One Cent Sales Tax-Surtax II	-	371,000	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 371,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
			\$ -	\$ -	\$ -	\$ -	\$ -
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
Total			\$ -	\$ -	\$ -	\$ -	\$ -

PARKS AND RECREATION PROJECTS

The Parks and Recreation category includes continued funding of an existing project and funding of three new projects.

P08FPP – FAMILY PAW PARK

The Family Paw Park project began in FY 2008, but was delayed. In FY 2009, the project was re-instituted and additional funding is added for FY 2010. The project includes a 3.5 acre parcel of fenced in area for large and small dogs, shelters for seating, potable water, benches and tables.

Project supports these City goals:

- Customer Service – Ensure a safe and aesthetically pleasing park system.
- Public Health and Safety – Provide recreational opportunities to enhance the quality of live.

N/A – FUTURE PARKS

This is a land acquisition project to purchase properties to be used for future park development.

Project supports these City goals:

- Customer Service – Ensure availability of community programs and activities.
- Enhanced Quality of Life – Provide recreational opportunities to enhance the quality of life.
- Sustainability – Create a balanced park system to improve sustainability.

P09NPR – NEIGHBORHOOD PARK RENOVATIONS

Neighborhood Park Renovations is an on-going endeavor to improve the amenities at various parks within the City. Funding for improvements of this nature will continue for several more years.

Project supports these City goals:

- Customer Service – Ensure a safe and aesthetically pleasing park system.
- Public Health and Safety – Provide recreational opportunities to enhance the quality of life.
- Sustainability – Create a balanced park system to improve sustainability.

N/A – TRAIL AND GREENWAY SYSTEM IMPROVEMENTS

This project provides for the expansion and enhancement of the recreational value of linear parks for the public's enjoyment. This will include public access and connectivity to natural areas within the City by constructing or installing: hiking and biking trails; rest areas; shelters; foot bridges; and observation decks.

Project supports these City goals:

- Customer Service – Ensure availability of community programs and activities.
- Enhanced Quality of Life – Provide recreational opportunities to enhance the quality of life.
- Public Health and Safety – Ensure a safe and aesthetically pleasing park system.
- Sustainability – Create a balanced park system to improve sustainability.

PARKS AND RECREATION PROJECT SUMMARY

Project Number	Project Name	Approved Budget	Estimated Annual Maintenance Cost
Project Costs			
P08FPP	Family Paw Park	\$ 95,000	\$ 8,000
N/A*	Future Parks	800,000	-
P09NPR	Neighborhood Park Renovations	100,000	3,000
N/A*	Trail & Greenway System Improvements	200,000	-
	Total Cost	\$ 1,195,000	\$ 11,000
Project Financing			
Fund #	Fund Name		
146	Escheated Lots Fund - Parks	\$ 95,000	
306	One Cent Surtax III	1,100,000	
	Total Financing Sources	\$ 1,195,000	

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department	Project		
Parks and Recreation	Project #	P08FPP	Family Paw Park
Estimated Project Cost	Unknown	Current funding is \$295,000. Completion - FY 2010.	

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

The Family Paw Park project includes a 3.5 acre parcel with fenced area for large and small dogs, shelters for seating, potable water, benches and tables.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	198,050	95,000	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ 198,050	\$ 95,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
146	Escheated Lots-Parks	\$ 198,050	\$ 95,000	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 198,050	\$ 95,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
43-01	Water & Electric		\$ 2,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000
52-01	Operating Supplies		5,000	5,000	8,000	8,000	8,000
46-00	Repairs & Maintenance		1,000	1,500	2,000	2,500	2,500
			-	-	-	-	-
Total			\$ 8,000	\$ 9,500	\$ 14,000	\$ 14,500	\$ 14,500

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department		Project		
Parks and Recreation		Project #	N/A	Future Parks
Estimated Project Cost	\$ 4,600,000	Preliminary research phase. No completion date available.		

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

For the purpose of acquiring properties to be used for future park development.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 400,000
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	3,000,000
Total		\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 3,400,000

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
306	One Cent Surtax III-Nbhd/Comm Park	-	800,000.00	800,000.00	800,000.00	800,000.00	400,000.00
306	One Cent Surtax III-Multi-Purpose Park	-	-	-	-	-	3,000,000.00
		-	-	-	-	-	-
Total		-	800,000.00	800,000.00	800,000.00	800,000.00	3,400,000.00

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
			\$ -	\$ -	\$ -	\$ -	\$ -
			-	-	-	-	-
Total			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department		Project		
Parks and Recreation		Project #	P09NPR	Neighborhood Park Renovations
Estimated Project Cost	\$ 3,350,000	Multi-year projects. No completion date available.		

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Project consists of upgrades and refurbishments of neighborhood park sites and amenities. These improvements will bring the parks up to the expected service levels.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	715,899	100,000	100,000	100,000	100,000	100,000
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	34,101	-	-	-	-	-
Total		\$ 750,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
146	Escheated Lots-Parks	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -
306	One Cent Surtax III-Site Amenities/Rehab	-	100,000	100,000	100,000	100,000	100,000
Total		\$ 750,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
52-01	Operating Supplies		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
46-00	Repairs & Maintenance		2,000	2,000	3,000	3,000	4,000
Total			\$ 3,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 5,000

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department		Project		
Parks and Recreation		Project #	N/A	Trail & Greenway System Improvements
Estimated Project Cost		\$ 3,550,000	Preliminary design phase. No completion date available..	

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Expand and enhance the recreational value of linear parks for the public's enjoyment and to provide public access/connectivity to natural areas within the City by constructing/installing hiking/biking trails, rest areas, shelters, footbridges and observation decks.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	400,000	400,000	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	200,000	-	-	-	-
Total		\$ -	\$ 200,000	\$ 400,000	\$ 400,000	\$ -	\$ -

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
306	One Cent Surtax III-Trail Improvements	\$ -	\$ 200,000	\$ 400,000	\$ 350,000	\$ -	\$ -
306	One Cent Surtax III-Leisure/Cultural/Hist	-	-	-	50,000	-	-
Total		\$ -	\$ 200,000	\$ 400,000	\$ 400,000	\$ -	\$ -

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
52-01	Operating Supplies		\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
46-00	Repairs & Maintenance		-	-	-	5,000	5,000
Total			\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000

POLICE PROJECT

The Police category includes funding for one new project.

N/A – MUG SEARCH SOFTWARE

The Mug Search Software will enable the expeditious creation of photo lineups which will withstand court scrutiny.

Project supports these City goals:

- Customer Service – Improve the safety of the community.
- Public Health and Safety – Provide fast and efficient response to community emergencies.

**POLICE
PROJECT SUMMARY**

Project Number	Project Name	Approved Budget	Estimated Annual Maintenance Cost
Project Costs			
N/A*	Mug Search Software	\$ 15,000	\$ -
	Total Cost	\$ 15,000	\$ -
Project Financing			
Fund #	Fund Name		
150	Law Enforcement Impact Fees	\$ 15,000	
	Total Financing Sources	\$ 15,000	

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department		Project		
Police Department		Project #	N/A	Mug Search Software
Estimated Project Cost	\$ 15,000	Fully funded project. Completion - FY 2010.		

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Software to enable expeditious creation of photo lineups that will withstand court scrutiny.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	15,000	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
150	Law Enforcement Impact Fees	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
			\$ -	\$ -	\$ -	\$ -	\$ -
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
Total			\$ -	\$ -	\$ -	\$ -	\$ -

ROAD AND DRAINAGE PROJECTS

The Road and Drainage category includes three new projects to the Capital Improvement Program. The Road Rehabilitation project has been in progress since FY 2007, but this is the first year it is included in the CIP.

R10BRP – BRIDGE REPAIR AND REHABILITATION

This project is a multi-year endeavor to provide needed maintenance and repair of City bridges. Funding from One Cent Sales Surtax III money will sustain this project for several years.

Project supports these City goals:

- Enhanced Quality of Life – Maintain and provide reliable public infrastructure.
- Public Health and Safety – Provide on-going public infrastructure to create a safe environment.
- Sustainability – Provide the best possible roadway system for those who live, work, travel and conduct business in the City to improve sustainability.

R10RRH – ROAD REHABILITATION

This project is a multi-year project that focuses on paving and rehabilitating arterial, collector and local roads.

Project supports these City goals:

- Enhanced Quality of Life – Ensure structurally sound roadways to promote vehicular safety.
- Public Health and Safety – Provide on-going public infrastructure to create a safe environment.
- Sustainability – Provide the best possible roadway system for those who live, work, travel and conduct business in the City to improve sustainability.

R10SWC – SIDEWALKS, PEDESTRIAN BRIDGES AND OVERPASSES

This project provides for the construction of sidewalks, pedestrian bridges and overpasses based on the sidewalk master plan. Funding for these improvements will continue for several more years.

Project supports these City goals:

- Enhanced Quality of Life – Maintain and provide reliable public infrastructure.
- Public Health and Safety – Provide on-going public infrastructure to create a safe environment.

**ROAD AND DRAINAGE
PROJECT SUMMARY**

Project Number	Project Name	Approved Budget	Estimated Annual Maintenance Cost
Project Costs			
R10BRP*	Bridge Repair & Rehabilitation	\$ 225,000	\$ -
R10RRH*	Road Rehabilitation	2,258,277	-
R10SWC*	Sidewalks, Pedestrian Bridges and Overpasses	630,000	20,000
	Total Cost	\$ 3,113,277	\$ 20,000
Project Financing			
Fund #	Fund Name		
107	Operating Funds - Road & Drainage District	\$ 2,513,727	
306	One Cent Surtax III	599,550	
	Total Financing Sources	\$ 3,113,277	

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department	Project		
Road and Drainage District	Project #	R10BRP	Bridge Repair & Rehabilitation
Estimated Project Cost	\$ 4,500,000	Multi-year project. No completion date available.	

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

This project is for needed maintenance and repair of City bridges.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Repairs & Maintenance Road & Drainage	-	225,000	250,000	250,000	250,000	250,000
Total		\$ -	\$ 225,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
306	One Cent Surtax III	\$ -	\$ 225,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Total		\$ -	\$ 225,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
46-06	Repairs & Maintenance		-	5,000	5,000	5,000	5,000
Total			\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department		Project	
Road and Drainage District		Project #	R10RRH Road Rehabilitation
Estimated Project Cost	Unknown	Multi-year project - Various funding possibilities. No completion date available.	

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Paving and rehabilitation of arterial, collector and local roads.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Repairs & Maintenance Road & Drainage	-	2,258,277	200,000	133,275	717,628	200,000
Total		\$ -	\$ 2,258,277	\$ 200,000	\$ 133,275	\$ 717,628	\$ 200,000

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
306	One Cent Surtax III	\$ -	\$ 284,550	\$ 200,000	\$ 133,275	\$ 717,628	\$ 200,000
107	Road & Drainage District	-	1,973,727	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 2,258,277	\$ 200,000	\$ 133,275	\$ 717,628	\$ 200,000

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
46-06	Repairs & Maintenance		-	10,000	10,000	10,000	10,000
Total			\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

SOLID WASTE PROJECT

The Solid Waste category includes continued funding of one existing project and no new projects.

N/A – SOLID WASTE TRUCKS

This project provides for the on-going funding of new solid waste trucks as programmed into the One Cent Sales Surtax III initiative. The project contributes to establishing a sufficient fleet of trucks for the collection and disposal of solid waste within the City.

Project supports these City goals:

- Customer Service – Provide for the collection and disposal of solid waste.
- Public Health and Safety – Ensure the safety and health of citizens through the proper and efficient collection and disposal of solid waste.
- Sustainability – Ensure environmental sustainability through the proper disposal of solid waste.

**SOLID WASTE
PROJECT SUMMARY**

Project Number	Project Name	Approved Budget	Estimated Annual Maintenance Cost
Project Costs			
N/A*	Solid Waste Recycling Trucks	\$ 550,000	\$ 106,178
	Total Cost	\$ 550,000	\$ 106,178
Project Financing			
Fund #	Fund Name		
306	One Cent Surtax III	\$ 270,000	
120	Operating Funds - Solid Waste District	280,000	
	Total Financing Sources	\$ 550,000	

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department	Project		
Solid Waste District	Project #	N/A	Solid Waste Recycling Trucks
Estimated Project Cost	\$ 4,500,000	Multi-year project. Completion - Annual purchases.	

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

To replace two solid waste recycling trucks.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	550,000	530,450	382,454	579,638	309,515
Other	Design	-	-	-	-	-	-
Total		\$ -	\$ 550,000	\$ 530,450	\$ 382,454	\$ 579,638	\$ 309,515

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
306	One Cent Surtax III	\$ -	\$ 270,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
120	Solid Waste District	-	280,000	230,450	82,454	279,638	9,515
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 550,000	\$ 530,450	\$ 382,454	\$ 579,638	\$ 309,515

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
73-00	Lease Purchase Payments		\$ 106,178	\$ 109,363	\$ -	\$ -	\$ -
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
Total			\$ 106,178	\$ 109,363	\$ -	\$ -	\$ -

UTILITIES – ADMINISTRATION

The Utilities – Administration category includes continued funding for one project and one new project.

U09STR – NEIGHBORHOOD WATER AND SEWER LINE EXTENSIONS

This project is to extend water and sewer to residents throughout the City in a methodical, economical manner to maximize efficiency and minimize costs. This is a multi-year project and will continue for several years.

Project supports these City goals:

- Customer Service – To provide safe water and wastewater needs of the community.
- Public Health and Safety – Provide safe drinking water and dispose of wastewater in a sound and environmentally approved method.
- Sustainability – Provide safe water and wastewater needs in a sustainable manner.

U10WTI – WATER TRANSMISSION IMPROVEMENTS

The project will improve the potable water distribution system, fire flow, water quality and pressure to residents of the City and will reduce the amount of flushing necessary to maintain water quality.

Project supports these City goals:

- Customer Service – To provide safe water needs of the community.
- Public Health and Safety – Provide safe drinking water.
- Sustainability – Increase the capacity of water to enhance community sustainability.

**UTILITIES – ADMINISTRATION
PROJECT SUMMARY**

Project Number	Project Name	Approved Budget	Estimated Annual Maintenance Cost
Project Costs			
U09STR	Neighborhood Water and Sewer Line Extensions	\$ 1,101,066	\$ -
U10WTI*	Water Transmission Improvements	750,000	-
	Total Cost	\$ 1,851,066	\$ -
Project Financing			
Fund #	Fund Name		
306	One Cent Surtax III	\$ 976,066	
420	Special Assessment Area - Utilities	655,000	
420	Operating Funds - Utilities	220,000	
	Total Financing Sources	\$ 1,851,066	

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department	Project		
Utilities - Administration	Project #	U08STR U09STR	Neighborhood Water and Sewer Line Extensions
Estimated Project Cost	Unknown	Multi-year project-available funding of \$25,749,083. No completion date available.	

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

This project is to extend water and sewer to residents throughout the City in a methodical, economical manner to maximize efficiency and minimize costs.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	376,964	1,101,066	1,153,500	5,190,752	5,190,752	2,962,435
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ 376,964	\$ 1,101,066	\$ 1,153,500	\$ 5,190,752	\$ 5,190,752	\$ 2,962,435

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
306	One Cent Surtax III	\$ -	\$ 226,066	\$ 1,153,500	\$ 1,697,709	\$ 1,697,709	\$ 1,000,000
305	One Cent Surtax II - Wastewater	376,964	-	-	-	-	-
424	Impact Fees - Wastewater	-	-	-	250,000	250,000	250,000
423	Impact Fees - Water	-	-	-	250,000	250,000	250,000
431	Special Assessment Area - Utilities	-	655,000	-	2,677,500	2,677,500	200,000
431	Proposed Bonds - Utility Con (SRF Bonds)	-	-	-	315,543	315,543	1,262,435
420	Operational - Wastewater	-	220,000	-	-	-	-
Total		\$ 376,964	\$ 1,101,066	\$ 1,153,500	\$ 5,190,752	\$ 5,190,752	\$ 2,962,435

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
71-00	Debt Service		\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000
			-	-	-	-	-
Total			\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department	Project
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Utilities - Administration Project # UI0WT1 Water Transmission Service Improvements

Estimated Project Cost	\$ 6,000,000	Multi-year project. Completion - Portion of project completed each year.
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Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

To improve the potable water distribution system, fire flow, water quality and pressure to residents of the City as well as reduce the amount of flushing necessary to maintain water quality.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	750,000	250,000	750,000	250,000	250,000
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ -	\$ 750,000	\$ 250,000	\$ 750,000	\$ 250,000	\$ 250,000

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
306	One Cent Surtax III	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ 250,000	\$ 200,000
420	Operational - Water	-	-	250,000	-	-	50,000
Total		\$ -	\$ 750,000	\$ 250,000	\$ 750,000	\$ 250,000	\$ 250,000

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
Total			\$ -	\$ -	\$ -	\$ -	\$ -

UTILITIES – WATER SYSTEMS

The Utilities – Water Systems category includes continued funding of four existing projects and one new project.

U08ASR – AQUIFER, STORAGE AND RECOVERY

This is Phase 4 of the Aquifer, Storage and Recovery project. The endeavor includes the following: engineering, hydro-geological testing, and laboratory services.

Project supports these City goals:

- Public Health and Safety – Provide safe drinking water.
- Sustainability – Increase the capacity of quality water supply.

U09BGE – BRACKISH GROUND WATER EXPLORATION

This project provides for the construction of well sites for the purpose of investigating the geology and hydro-geology of the area. One result of this exploration will be to determine the quality and quantity of water in the northeast portion of the City to determine if a water source in the northeast is available and sustainable.

Project supports these City goals:

- Public Health and Safety – Increase the capacity of water to enhance community sustainability.
- Sustainability – Explore viable options to improve water quality.

U08PEI – WATER PLANT EXPANSION PHASE I

The project provides for upgrades to current conventional plant, new riverbank filtration system and reverse osmosis system for sustainability, reliability and in order to meet water quality standards. This is a multi-year project.

Project supports these City goals:

- Customer Service – Provide safe drinking water.
- Sustainability – Explore viable options to improve water quality.

U09PTR – PEACE RIVER TRANSMISSION PIPELINE AND INTERCONNECT

This project is intended to provide additional capacity from the Peace River's regional expansion project. The funding for this project is a joint regional effort.

Project supports these City goals:

- Enhanced Quality of Life – Explore viable options to improve water quality.
- Sustainability – Increase the capacity of water to enhance community sustainability.

U10WTO – WATER TRANSMISSION OVERSIZING

This is a multi-year project that is budgeted annually to provide for the required need to oversize water transmission pipes as a result of developer construction.

Project supports these City goals:

- Fiscally Responsible – Increase the capacity of water to enhance community sustainability.
- Sustainability – Provide safe water needs in a sustainable manner consistent with the values and standards of the community.

**UTILITIES – WATER SYSTEMS
PROJECT SUMMARY**

Project Number	Project Name	Approved Budget	Estimated Annual Maintenance Cost
Project Costs			
U08ASR	Aquifer, Storage and Recovery	\$ 120,000	\$ -
U09BGE	Brackish Ground Water Exploration Northeast	1,000,000	-
U08PEI	MCWTP Reliability Project	6,680,000	-
U09PRT	Peace River Transmission Pipeline and Interconnect	1,400,000	-
U10WTO*	Water Transmission Oversizing	75,000	-
	Total Cost	\$ 9,275,000	\$ -
Project Financing			
Fund #	Fund Name		
423	Impact Fees - Water	\$ 5,275,000	
N/A	Grants - Water	3,800,000	
420	Operating Funds - Utilities	200,000	
	Total Financing Sources	\$ 9,275,000	

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department		Project	
Utilities - Water Systems		Project #	U08ASR Aquifer, Storage and Recovery
Estimated Project Cost	\$ 502,000	Multi-year project - Phase 4 only/ No completion date available.	

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Aquifer, Storage and Recovery. Justification: Phase 4 of the project will continue and includes engineering, hydro-geological testing and laboratory services.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	250,704	120,000	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ 250,704	\$ 120,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
423	Impact Fees - Water	\$ 137,427	\$ 60,000	\$ -	\$ -	\$ -	\$ -
423	Grants - Water	113,277	60,000	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 250,704	\$ 120,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
	Operating Supplies		\$ -	\$ 8,000	\$ 8,400	\$ 8,600	\$ 8,800
	Repairs & Maintenance Services		-	-	-	36,000	-
			-	-	-	-	-
			-	-	-	-	-
Total			\$ -	\$ 8,000	\$ 8,400	\$ 44,600	\$ 8,800

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department	Project		
Utilities - Water Systems	Project #	U09BGE	Brackish Groundwater Exploration Northeast

Estimated Project Cost	\$ 1,735,600	Multi-year project - full cost undetermined. No completion date available.
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Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

This project provides for the construction of well sites for the purpose of investigating the geology and hydrogeology of the area. One result of this exploration will be to determine the quality and quantity of water in the northeast portion of the City to determine if a water source in the northeast is available and sustainable.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	735,600	1,000,000	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ 735,600	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
423	Impact Fees - Water	\$ 362,511	\$ 500,000	\$ -	\$ -	\$ -	\$ -
423	Grants - Water	373,089	500,000	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 735,600	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -

Operating Impact		2009-10	2010-11	2011-12	2012-13	2013-14
		\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department	Project		
Utilities - Water Systems	Project #	U08PEI	MCWTP Reliability Project
Estimated Project Cost	\$ 14,977,676	Multi-year project - Phase I only. No completion date available.	

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Water Plant Expansion - Phase I. This project consists of upgrades to our current conventional plant, a new riverbank filtration system and reverse osmosis system for sustainability, reliability and in order to meet water quality standards.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	3,302,324	6,680,000	5,397,676	400,000	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ 3,302,324	\$ 6,680,000	\$ 5,397,676	\$ 400,000	\$ -	\$ -

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
423	Impact Fees - Water	\$ 2,300,000	\$ 2,840,000	\$ 1,610,000	\$ 400,000	\$ -	\$ -
423	Grants - Water	802,324	3,240,000	3,107,676	-	-	-
420	Operational - Water	200,000	200,000	200,000	-	-	-
423	Impact Fees - Water	-	400,000	480,000	-	-	-
		-	-	-	-	-	-
Total		\$ 3,302,324	\$ 6,680,000	\$ 5,397,676	\$ 400,000	\$ -	\$ -

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
12-00	Personnel		\$ -	\$ -	\$ -	\$ -	\$ 150,000
	Operating Supplies		-	-	10,000	50,000	75,000
			-	-	-	-	-
			-	-	-	-	-
Total			\$ -	\$ -	\$ 10,000	\$ 50,000	\$ 225,000

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department		Project	
Utilities - Water Systems		Project #	U09PRT
			Peace River Transmission Pipeline and Interconnect
Estimated Project Cost	\$ 5,100,000	Multi-year project. No completion date available.	

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

The project is intended to get additional capacity from the Peace River's regional expansion. The funding for this project will be a joint regional effort.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	1,500,000	1,400,000	900,000	1,300,000	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ 1,500,000	\$ 1,400,000	\$ 900,000	\$ 1,300,000	\$ -	\$ -

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
423	Impact Fees - Water	\$ 1,500,000	\$ 1,400,000	\$ 900,000	\$ 1,300,000	\$ -	\$ -
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 1,500,000	\$ 1,400,000	\$ 900,000	\$ 1,300,000	\$ -	\$ -

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
	Operating Supplies		\$ -	\$ -	\$ 394,000	\$ 394,000	\$ 394,000
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
Total			\$ -	\$ -	\$ 394,000	\$ 394,000	\$ 394,000

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department		Project	
Utilities - Water Systems		Project #	U10WTO Water Transmission Oversizing
Estimated Project Cost	Unknown	Multi-year project. Portions of project completed annually.	

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Water Transmission Oversizing. Justification: Certain locations in the city will require that a developer construct utility extensions with excess capacity. The oversize portion of this project will allow for compensation of added capacity to the city's system.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	75,000	75,000	100,000	175,000	175,000
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ -	\$ 75,000	\$ 75,000	\$ 100,000	\$ 175,000	\$ 175,000

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
423	Impact Fees - Water	\$ -	\$ 75,000	\$ 75,000	\$ 100,000	\$ 175,000	\$ 175,000
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 75,000	\$ 75,000	\$ 100,000	\$ 175,000	\$ 175,000

Operating Impact			2009-10	2010-11	2011-12	2012-13	2013-14
			\$ -	\$ -	\$ -	\$ -	\$ -
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
Total			\$ -	\$ -	\$ -	\$ -	\$ -

UTILITIES – WASTEWATER SYSTEMS

The Utilities – Wastewater Systems category includes continued funding for two existing projects.

U10STO – WASTEWATER TRANSMISSION OVERSIZING

This is a multi-year project that is budgeted annually to provide for the required need to oversize sewer transmission pipes as a result of developer construction.

Project supports these City goals:

- Fiscally Responsible – Increase the capacity of wastewater treatment to enhance community sustainability.
- Sustainability – Provide safe wastewater needs in a sustainable manner consistent with the values and standards of the community.

U08WWE – WASTEWATER TREATMENT PLANT

This project provides for the increased capacity from 3.7 mgd (million gallons per day) to 7.0 mgd in accordance with the 2005 Master Plan to accommodate growth. The project includes the following: Deep Injection Well and transmission, pre-treatment facility; design of Panacea Plant; and design for West Villages Improvement District (WVID) plant.

Project supports these City goals:

- Public Health and Safety – Dispose of wastewater in a sound and environmentally approved method.
- Sustainability – Increase the capacity of wastewater treatment to enhance community sustainability.

**UTILITIES – WASTEWATER SYSTEMS
PROJECT SUMMARY**

Project Number	Project Name	Approved Budget	Estimated Annual Maintenance Cost
Project Costs			
U10STO	Wastewater Transmission Over-sizing	\$ 100,000	\$ -
U08WWE	Wastewater Treatment Plant Expansion	4,500,000	-
	Total Cost	\$ 4,600,000	\$ -
Project Financing			
Fund #	Fund Name		
424	Impact Fees - Wastewater	\$ 1,198,750	
431	Proposed Bonds - Utility Con (SRF Bonds)	2,451,250	
N/A	Grants - Wastewater	950,000	
	Total Financing Sources	\$ 4,600,000	

NOTE: Asterisk (*) indicates new project.

NOTE: A bond payment cost of \$300,000 and a Developers’ Agreement revenue source of \$750,000 are included in the wastewater projects in the Grand Summary.

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department	Project
Utilities - Wastewater Systems	U08STO Project # U09STO Wastewater Transmission Oversizing U10STO

Estimated Project Cost	\$ 1,100,000	Annual recurring project appropriation. Portion completed each year.
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Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Sewer Transmission oversizing project. Justification: Certain locations in the city will require that a developer construct utility extensions with excess capacity. The oversizing portion of this project will allow for compensation of added capacity to the city's system.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	1,013,141	100,000	100,000	150,000	200,000	200,000
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ 1,013,141	\$ 100,000	\$ 100,000	\$ 150,000	\$ 200,000	\$ 200,000

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
424	Impact Fees - Wastewater	\$ 996,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 200,000	\$ 200,000
305	One Cent Surtax II - Wastewater	17,141	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 1,013,141	\$ 100,000	\$ 100,000	\$ 150,000	\$ 200,000	\$ 200,000

Operating Impact		2009-10	2010-11	2011-12	2012-13	2013-14
		\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA

2010-2014 Capital Improvement Program

Department	Project		
Utilities - Wastewater Systems	Project #	U08WWE	Wastewater Treatment Plant Exp.
Estimated Project Cost	\$ 43,097,400	Multi-year project. Portion of project will come on line in FY 2010.	

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Wastewater Treatment Plant Expansion, DIW and transmission, pre-treatment facility, design of Panacea Plant and design criteria for WVID plant. Justification: In accordance with the 2005 Master Plan and to accommodate growth, increase the capacity from 3.7 mgd to 7.0 mgd including a new Polymer Feed System and bio-solids treatment, DIW and disposal for reuse production, the Panacea WWTP should progress into the complete design and permitting of the proposed facility. In addition, this includes developing the design criteria for the WVID WWTP.

Capital Costs by Type		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	16,187,064	4,500,000	-	3,100,000	3,000,000	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ 16,187,064	\$ 4,500,000	\$ -	\$ 3,100,000	\$ 3,000,000	\$ -

Financing		Prior Year	2009-10	2010-11	2011-12	2012-13	2013-14
424	Impact Fees - Wastewater	\$ 4,204,142	\$ 1,098,750	\$ -	\$ 1,251,250	\$ -	\$ -
431	Proposed Bonds - Utility Con (SRF Bonds)	11,800,221	2,451,250	-	1,848,750	3,000,000	-
424	Grants - Wastewater	101,250	950,000	-	-	-	-
420	Operational - Wastewater	53,609	-	-	-	-	-
305	One Cent Surtx II - Wastewater	27,842	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 16,187,064	\$ 4,500,000	\$ -	\$ 3,100,000	\$ 3,000,000	\$ -

Operating Impact		2009-10	2010-11	2011-12	2012-13	2013-14
	Personnel	\$ -	\$ -	\$ -	\$ -	\$ 200,000
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ 200,000

City of North Port

Supplemental Information

Fiscal Year 2009—2010

‘Ensuring our community values by providing a viable and sustainable quality of life for our residents.’

FINANCIAL CONTROL

TAX STRUCTURE

Ad Valorem Tax Millage Rate

The City of North Port is only one of several taxing authorities for which property owners are assessed property taxes. Each year, the Sarasota County Property Appraiser's Office determines the "assessed value" of each parcel in the county. Parcel owners subsequently receive two notices: the "Notice of Proposed Property Taxes" (TRIM) from the Property Appraiser and the "Notice of Non-Ad Valorem Assessments" from the Tax Collector.

The notices are designed to inform property owners of the proposed millage rates, assessment amounts and exemption, if any, that each taxing authority proposes to levy, plus the time and location of public hearings required to be conducted by each authority.

Taxable Property

The Sarasota County Tax Collector collects property taxes on behalf of each municipality within county boundaries. By May 31st during each year for which taxes are levied, all taxes have been collected and remitted to the City or the delinquent taxes are raised by public auction or tax certificates and the proceeds are remitted to the City shortly after the certificates are sold.

The major dates in this process are:

June 30 th	Property Appraiser certifies the taxable value to the taxing authority.
September 10 th	Millage ordinance approved.
October 1 st	Beginning of City's fiscal year for which tax is to be levied.
November 1 st	Tax bills mailed.
November 1 st – March 31 st	Property taxes due.
April 1 st	Taxes delinquent.
May 31 st	Tax certificates sold by County.

Other Tax Rates

Electric Franchise Tax	5.9% of billed revenues within the City less actual write offs – A franchise agreement with Florida Power & Light.
Electric Utility Service Tax	2% of payments received by the seller Florida Power & Light
Communications Services Tax	6.32% tax on monthly usage of communication devices.
Discretionary Sales Surtax	One (1) cent sales tax voted county-wide and distributed based on population
County 9 th Cent Fuel Tax	One (1) cent tax on every net gallon of motor and diesel fuel sold within Sarasota County. Fuel dealers submit the tax to the state. The state redistributed to the City based on State population formula.
First Local Option Gas Tax	Six (6) cents per gallon on motor fuels sold in Sarasota County. Collected by the state and redistributed to the City based on State population formula.
Second Local Option Gas Tax	Five (5) cents per gallon on motor fuels sold in Sarasota County. Collected by the state and redistributed to the City based on State population formula.
Natural Gas Franchise Tax	6% of billed revenues within the City – An agreement with Peoples Gas Systems.

FINANCIAL STRUCTURE

The accounting of the operations of the City is organized on the basis of funds each of which is considered a separate accounting entity. In accounting, a fund is a fiscal and accounting entity with a self-balancing set of accounts which is established to record cash and other financial resources, liabilities, fund equity and changes thereto. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Recent changes to governmental reporting requirements have created a definition that separates major funds and non-major funds. Major funds are those with revenues, expenditures, assets or liabilities that make up at least ten (10) percent of the total for the fund category or type (governmental and enterprise types) and at least five (5) percent of the aggregate amount of all governmental and enterprise funds. The City budgets for all of its

major funds and non-major funds. The following funds are used in accounting for the financial operations of the City. The specific funds that are subject to appropriation in the annual budget are enumerated.

GOVERNMENTAL FUNDS

General Fund

The General Fund is used to account for all governmental functions not required to be separately recorded by laws or governmental policy. Most tax revenues and governmental services such as police protection, emergency medical services, parks and recreation, planning and administration are provided by the General Fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

INSPECTOR EDUCATION (FUND 102)

Revenues are generated from a 2.0% surcharge added to each building permit to pay for continuing education and required certifications for building officials, plans examiners and inspectors.

LAW ENFORCEMENT TRUST (FUND 105)

Revenues are derived from the sale of forfeiture items. According to the Florida Contraband Forfeiture Act, any proceeds from the sale of forfeiture items must be used for law enforcement related expenditures. The Law Enforcement Trust Fund provides for special community events such as "National Night Out" and "Do the Right Thing".

ROAD AND DRAINAGE DISTRICT FUND (FUND 107)

The Road and Drainage District Fund accounts for proceeds from the local option gas taxes and district assessments. These revenues are restricted to transportation and/or storm water drainage services.

POLICE EDUCATION FUND (FUND 108)

Revenues are generated from fines and are used to provide training for police officers.

FIRE RESCUE DISTRICT FUND (FUND 110)

The Fire Rescue District Fund accounts for proceeds of district assessments that are restricted for fire emergency services and public safety.

TREE FUND (FUND 115)

The fund accounts for proceeds of fines and assessments that are restricted for tree maintenance and tree purchases.

SOLID WASTE DISTRICT FUND (FUND 120)

The Solid Waste District special revenue fund is used to account for proceeds of district assessments that are restricted for solid waste collection and transportation of refuse, yard waste and recyclable material.

BUILDING FUND (FUND 135)

Based on Florida State Statute 553.80 which defines the collection and utilization of fees related to enforcement of the Florida Building Code, the Building Fund accounts for the proper tracking of revenues and expenditures as they are related to the Florida Building Code enforcement.

ESCHEATED LOTS FUND (FUND 144)

This special revenue fund is used to account for proceeds from a one-time sale of escheated lots.

ESCHEATED LOTS FUND – ROADS (FUND 145)

The fund accounts for the Commission appropriated monies from the Escheated Lots Fund that are restricted for road improvements.

ESCHEATED LOTS FUND – PARKS (FUND 146)

The fund accounts for the Commission appropriated monies from the Escheated Lots Fund that are restricted for park improvements.

LAW ENFORCEMENT IMPACT FEE FUND (FUND 150)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they relate specifically to law enforcement public safety.

FIRE IMPACT FEE FUND (FUND 151)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they relate specifically to fire public safety.

PARKS AND RECREATION IMPACT FEE FUND (FUND 152)

Revenues derived from new residential construction that is restricted to growth-related projects as they are related to parks and recreation.

TRANSPORTATION IMPACT FEE FUND (FUND 153)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they are related to transportation.

SOLID WASTE IMPACT FEE FUND (FUND 156)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they are related to the collection and removal of solid waste.

GENERAL GOVERNMENT IMPACT FEE FUND (FUND 157)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they related to the general services of the City.

DEPARTMENT OF ENVIRONMENTAL PROTECTION (FUND 170)

Revenues derived from grants provided by the Department of Environmental Protection and are restricted to specific projects as written in the grant documents.

FLEET MAINTENANCE FUND (FUND 520)

Revenues are derived through charges for services to the departments within the City. These charges are restricted to funding the expenditures associated with the operation and maintenance of City-owned vehicles and equipment.

Debt Service Funds

The City does not use debt service funds to account for bond related activity. Payments on bonds that pertain to the City's governmental activities are made by the general fund. The remaining bond payments, specifically the Utility System Refunding Revenue Bonds, are made by the Utilities Enterprise Fund.

Capital Projects Funds

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

INFRASTRUCTURE SURTAX-ONE CENT SALES SURTAX II (FUND 305)

Revenues are derived from sales tax collected. This is the first 10-year extension of the One Cent Sales Tax. This fund provides for the acquisition and/or construction of specific capital projects.

INFRASTRUCTURE SURTAX-ONE CENT SALES SURTAX III (FUND 306)

Revenues are derived from sales tax collected. This is the 15-year extension that was approved by voters in 2008. This fund provides for the acquisition and/or construction of specific capital projects.

MAINTENANCE FACILITY CONSTRUCTION FUND (FUND 320)

The Maintenance Facility Construction Fund provides funds for the construction of a City-wide maintenance facility. For the FY 2008 Adopted Budget, \$5,000,000 is appropriated from the General Fund fund balance towards project.

PROPRIETARY FUNDS**Enterprise Funds**

Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

UTILITY FUNDS (FUNDS 420-424)

The Utilities Funds account for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, financing and related debt service. The billing and collection services are provided by the Finance Department in the General Fund. All revenues post to the Utility Funds.

Internal Service Funds

Internal Service Funds are used to account for the finance of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

EMPLOYEE BENEFIT FUND (FUND 810)

The Employee Benefit Fund provides the City employees with comprehensive and cost effective benefit programs. The benefit programs are funded through all the operating funds, including the districts, along with employee contributions.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the budget because the resources of those funds are not available to support the City's own programs.

Trust Funds

Trust funds are used to administer resources reserved and held by a governmental unit as the trustee or as the agent for others. Use of these trust funds facilitates the discharge of responsibilities placed upon the governmental unit by virtue of law or other authority.

POLICE OFFICERS' PENSION TRUST FUND

This fund is used to account for receipts and disbursements, as authorized by the respective pension board.

FIREFIGHTERS' PENSION TRUST FUND

This fund is used to account for receipts and disbursements, as authorized by the respective pension board.

Agency Funds**COUNTY ROAD IMPACT FEES FUND**

This fund is used to account for county road impact fees collected for and disbursed to Sarasota County.

EDUCATION IMPACT FEES FUND

This fund is used to account for education impact fees collected for and disbursed to the Sarasota County School Board.

GENERAL GOVERNMENT FACILITIES IMPACT FEES FUND

This fund is used to account for general government facilities impact fees to fund the cost of services created by new residents of the municipalities and the County collected for and disbursed to Sarasota County.

JUSTICE FACILITIES IMPACT FEES FUND

This fund is used to account for justice facilities impact fees to fund the cost of services created by new residents of the municipalities and the County collected for and disbursed to Sarasota County.

BASIS OF ACCOUNTING, MEASUREMENT FOCUS AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements, as well as the proprietary and fiduciary fund financial statements, are reported using the *economic resources measurement focus* and the *accrual basis of accounting* with the exception of the agency funds in the fiduciary fund financial statements. The agency funds do not have a measurement focus; however, they use the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. In addition, grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current

fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measureable and available only when cash is received by the City.

The City’s budget is organized into departments and divisions within the following hierarchical categories:

- Governmental Funds: Includes the General Fund, Special Revenue Funds and Capital Funds
- Enterprise Funds: Includes Water and Wastewater Utility Systems, Capacity Fee Funds and Utility Construction Fund.

BUDGETARY CONTROL

BUDGET PROCESS

The budget process incorporates the development, implementation and evaluation of a plan for the provision of services and capital assets. The budget serves as a management and control tool by measuring actual performance against budget standards, focuses attention on future operations and plans, and improves communication of goals and objectives. The City’s budget process relies on a timetable of tasks, meetings, and deadlines in order to comply with state requirements for Truth in Millage (TRIM). The budget process begins with setting a calendar of tasks for the coming months that meet all requirements and is approved by the City Commission. The chart below is the North Port Budget Calendar approved by Commission for the FY 2010 budget preparation process.

BUDGET CALENDAR

Task	Date
Special Commission meeting to discuss Fire Rescue and Road & Drainage non-ad valorem assessments and methodologies	February 27
Goals and priorities meeting with City Commission	March 2
Special Commission meeting on impact fees	March 9
Budget kickoff meeting with departments and budget manual & instructions are distributed	March 13
CIP department project requests sent to City Manager for management team review	March 31
Departments meet with City Manager and management team to finalize CIP requests	April 7
Departmental budget requests and summaries due	May 1
Departmental Budget Review meetings with Finance	May 6 – 11
Final departmental budget requests submitted to City Manager	May 15
City Manager meeting with departments and Finance to discuss department budget requests	May 15 – 26
Departments submit budget based on City Manager recommended changes	May 29
Preliminary Assessed Value due from Property Appraiser	June 1
City Manager finalizes proposed budget and CIP	June 5
Deadline for putting “Not-To-Exceed” maximum non-ad valorem rate resolutions on Commission agenda	June 9
City Manager Recommended Budget and CIP due to City Commission for review	June 12
City-wide Budget Workshops	June 23 – 25
Special Commission meeting to approve “Not-To-Exceed” rate resolutions	June 25
Final Property Valuation due from Property Appraiser	July 1
Deadline for providing Tax Collector with tax roll information for Proposed Notices	July 15
Deadline for advising Property Appraiser of proposed millage, rolled-back rate and date, time and place of tentative budget hearing	August 1

Deadline for newspaper advertising of non-ad valorem assessments	August 21
First public hearing on budget ordinances and millage resolution and districts assessment roll adoption	September 10
Advertise millage and budget summary per TRIM requirements	September 19
Second public hearing on budget ordinances and millage resolution and final budget adoption	September 24
Property Appraiser notifies the City of final adjusted tax roll	October 5
Certification of TRIM compliance due to the Florida Department of Revenue	October 24

Note: The above timetable meets the requirements of the State of Florida.

Through the budget process, an annual budget is developed that integrates priorities and short and long-term goals as established by Commission in order to meet the needs and goals of the City and establish annual resource allocations. These resource decisions address: desired quality and levels of service; staffing levels; technology needs, equipment and capital improvements; and programs considered to be priorities by the City Commission. The City of North Port's fiscal year starts on October 1 and ends September 30.

Policy and Strategy Phase

The City utilizes the framework and structural support of the City's mission and vision statements as well as the City goals to develop the annual budget. Additionally, the results of the Annual Citizens Survey offer insights into developing the annual budget.

Throughout the year, City Commission has formulated strategies and priorities through decisions adopted at scheduled Commission meetings. These decisions provide the foundation on which staff builds recommended goals and priorities for the next budget year. Staff presents to Commission a list of budget discussion items such as service levels for departments, revenue trends (millage rate, non-ad valorem rates, state shared revenue and other revenue), any additional expenditures and the budget calendar. Setting budget priorities for the City is one of the most important responsibilities of City Commission; these goals and directives set the tone for its development. In this phase, City Commission and staff has the opportunity to reassess goals and objectives in order to provide direction to the resource allocation and budgetary decision-making process.

Assessment Phase

As part of the budget process, departments evaluate progress towards meeting current and past goals and objectives. Each department assesses the current conditions, programs and needs to determine the necessary service levels, efficiency improvements, cost savings opportunities and required staffing levels. Various financial analyses are performed to assist in budget development. Any proposed changes in service levels, programming, or staffing are evaluated and must include analyses and justification for the request and is reviewed by the Finance Department and City Manager during this process.

Development Phase

A budget manual, which includes worksheets, charts, tips and instructions, is distributed to each department to aid in the preparation of budget requests. The goals and priorities as established by Commission are included to assist with the preparation of the proposed department budget.

If a "current service level" or a "continuation of service" is determined, the budget will reflect all costs necessary to maintain City services at the same level as approved in the prior year. Any additional personnel (including startup expenses) and capital equipment necessary to maintain the current level of service would initially be requested through a budget request.

During the month of April, departments begin preparing their budget requests using line-item budget formats and preparing their capital improvement request for the Capital Improvement Program. The basic unit of budgeting is at the department level. Department budgets are further delineated to specific service units. Additionally, each department has identified tasks that are to be accomplished in the fiscal year.

The CIP is developed during, and as an integral part of, the annual budget process. Consistency with the City's Comprehensive Plan is assured by the involvement of the Planning and Zoning Advisory Board and Planning, Zoning and Engineering Department. In addition, the adoption of Senate Bill 360 includes requirements for funding the CIP. Essentially, the bill requires that sufficient revenues are available or will be available from "committed funding sources" to fund the projects in the first three years of the five-year CIP schedule. Projects that may be funded by grants, either fully or partially, must be an approved "committed funding source" for the first three years of the schedule and for years four and five, the application process is underway.

During the budget cycle, each department director reviews the CIP as adopted during the preceding budget year. Each department is requested to inform the Planning, Zoning and Engineering Department of any modifications or additions that are necessary. Capital improvement needs are identified for the next five years and projects in progress, or previously approved projects are updated based on current information. Departments must submit justification for each new project proposal and include the estimated source of funding, impact to the operating budget, net cost savings, and potential new revenues.

The Planning, Zoning and Engineering Department reviews all CIP requests and compiles a combined Capital Improvement Program document to be reviewed by the City Manager and management staff. Each project is evaluated individually and as a part of the long-range goals of the City. The plan is either submitted to Commission or returned to the departments for recommended revisions. Projects proposed for the first year are included in the annual budget.

Review Phase

Early in May, all departmental budgets are due to the City Manager and the Finance Budget Division. The Finance Department performs an administrative review of all departmental budget packages for consistency, accuracy, and compliance with budget policies. Departments make any Finance Department recommended changes and resubmit departmental requests which are presented to the City Manager for review. Each department meets with the City Manager who performs an overall review of the budget request. The City Manager provides recommended funding levels and operational budget proposals based on the City Commission's goals and priorities directives, and program service needs while maintaining a City-wide perspective that ensures fiscal integrity.

Adoption Phase

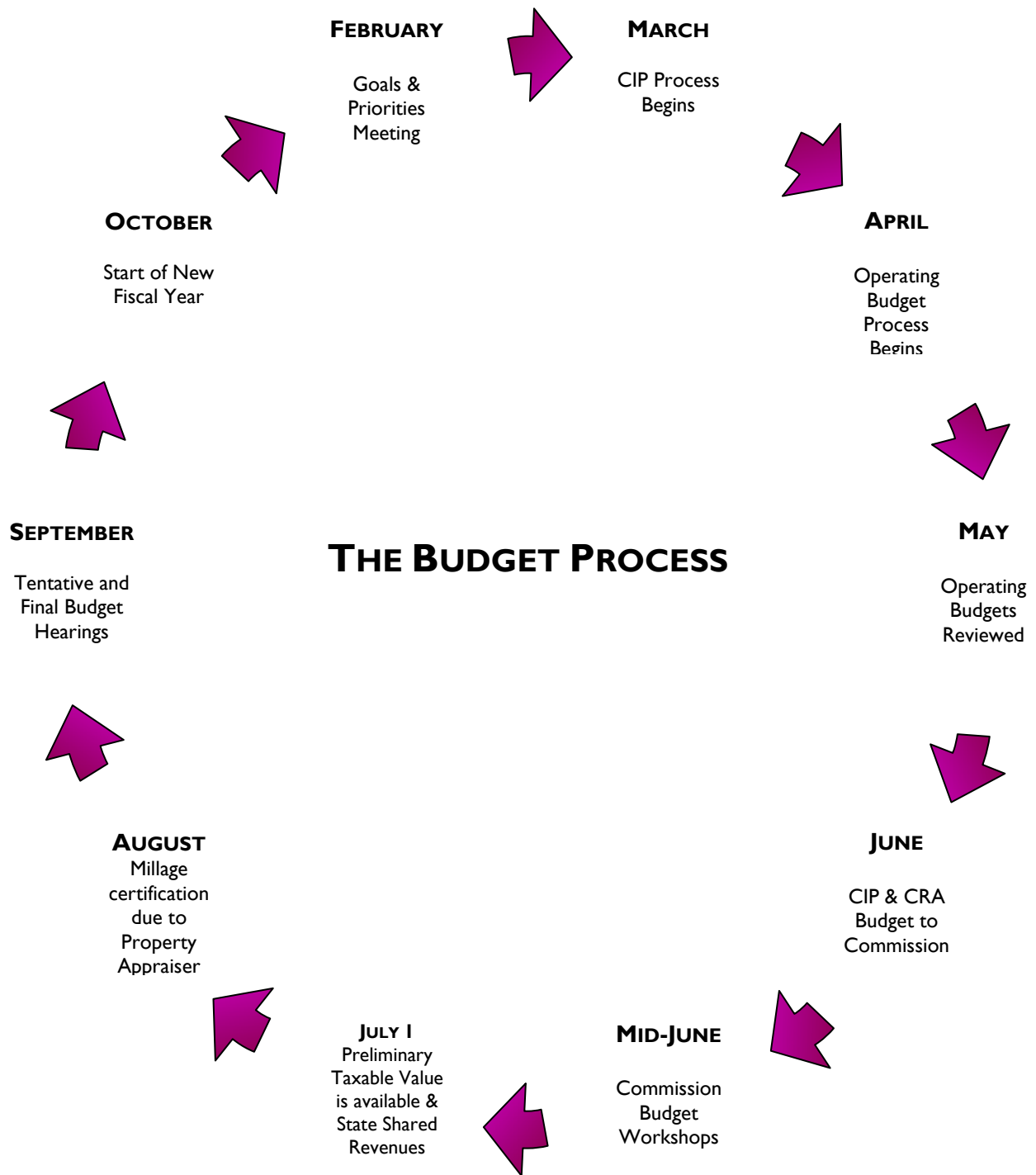
Prior to July 1, the City Manager presents a proposed City budget to the City Commission for the fiscal year commencing October 1. The City Manager Recommended Budget proposes all operating and capital expenditures and the funding sources intended to finance the budget. The recommended budget is sent to the City Commission, the local press, and posted on the City's website. Commission reviews the full City budget and workshops are conducted to provide an opportunity for City management and departments to offer additional information. The public is encouraged to attend the budget workshops and allowed time to comment on the recommended budget.

The budget is adopted in compliance with requirements in the City's Charter and according to State Statutes which include strict requirements and a timetable guide for noticing budget hearings and ensuring residents have an opportunity to be heard before final adoption of the budget. Under the Truth in Millage (TRIM) Act, the Florida Department of Revenue sets a schedule for local governments to follow in adopting tax roll information in accordance with the County Property Appraiser. The final millage rate is adopted by resolution of the Commission; and the final budgets, including a non-district budget and three district budgets, are adopted by a Commission approved ordinance. The City forwards the final budget ordinances and millage resolution to the property appraiser, tax collector and the Department of Revenue within three days of final adoption.

State of Florida Statutes requires that all municipal governments establish budgetary systems and approve annual operating budgets. The Commission annually adopts an operating budget and appropriates funds for the general, special revenue, capital and enterprise funds. The procedures for establishing the budgetary data are as follows:

- Prior to September 1, the City Manager submits a proposed operating budget to the Commission for the next fiscal year commencing on October 1. The operating budget includes proposed expenditures and revenues.
- Public hearings are conducted to obtain taxpayer comments.
- The City advises the County Property Appraiser of the proposed millage rate, special assessment levies, and the date, time and place of the public hearing for budget adoption.
- The budget and related millage rate and special assessment levies are legally enacted by ordinance or resolution.

The diagram on the following page illustrates the budget process.



Implementing, Monitoring and Amending Phase – Budgetary Control

Upon final adoption of the budget, staff implements the new fiscal year budget and begins the process of continuous monitoring and ensuring budgetary control throughout the fiscal year. The object of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body.

Department directors and managers are accountable for expenditures over budget. Monthly budget reports are submitted to the Commission and City Manager comparing year-to-date totals as compared to the budget. Revenue and expenditure patterns are examined and compared to provide forecasts and recommend corrective action as needed.

Although during the year budgetary control is maintained at the line item or object of expenditure level, the legal control is maintained at the fund level. Amendments to the budget can be either a transfer or an increase. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager excluding the authorization of additional regular positions or the modification of the intent of the Capital Improvement budget. As described in the budget ordinance, budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Commission approval. An actual increase in budgeted appropriations requires City Commission approval. During the year, assurances are made that the individual departments do not exceed their appropriations through a computerized budget monitoring system.

The annual budget includes an original appropriation ordinance, a budget adjustment for encumbrances outstanding at the end of the previous year and other budget amendments adopted by the City Commission. Unexpended appropriations for these funds lapse at the end of each fiscal year.

In regards to projects adopted within the Capital Improvement Program, appropriations in these funds remain open and carry over to succeeding years until they are amended or canceled. Because these funds involve multi-year projects, comparison on an annual basis does not provide meaningful information.

BUDGETARY ACCOUNTING

The annual operating budget balances operating expenditures with operating revenues. The City budgets for governmental funds, which include the General Fund, Special Revenue Funds and Capital Funds, based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred with the exception of principal and interest on long-term debt, which are recorded when due.

Exceptions to the modified accrual basis of accounting are as follows:

- ✓ Sales and use taxes are considered to be revenue when received rather than when earned.
- ✓ Project lengths (continuing appropriation or projects that span more than one year) budgets adopted during the year are considered to reduce funds available in the year funds were originally appropriated. Overspending of project length budgets is considered to reduce funds available. The closeout of unspent project length budgets is considered to increase funds available.

The budgets for Enterprise Funds are prepared using the accrual basis of accounting, with exceptions listed below. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

- ✓ Capital outlay is budgeted as an expense in the year purchased.
- ✓ Interest capitalized on construction projects is budgeted as interest expense.
- ✓ Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- ✓ Principal payments are shown as expenditures rather than reductions of the liability.
- ✓ Receipts of long-term receivables are considered to be revenues, not reductions of the receivable.
- ✓ Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.
- ✓ Purchases of inventory are considered to be expenses when purchased, not when sold or used.
- ✓ Accrued compensated absences are not considered to be expenditures until paid.
- ✓ Project length (continuing appropriations or projects that span more than one year) budgets are considered to be reductions of funds available when appropriated. Overspending of project length budgets is considered to reduce funds available. Close out of unspent project length budgets is considered to increase funds available.

Operating expenditures are controlled at the department level for General Fund and the fund level for other funds and may not exceed appropriations at these levels. Capital project expenditures are controlled at the fund, department and project levels and may not exceed appropriations at any of those levels. Budget transfers within a department may be made with City Manager approval provided that the transfer is within the same fund. Transfers between departments within the same fund require City

Manager approval. Transfers between funds require City Commission approval by ordinance. Increases in total appropriations require City Commission approval by ordinance.

Since expenditures may not legally exceed budget appropriations, amendments to the budget are sometimes required. A budget amendment is accomplished by a supplemental appropriation which requires City Commission approval by ordinance.

FINANCIAL POLICIES AND PROCEDURES

The Government Finance Officers Association encourages an active and ongoing discussion of the financial policies of the City, and requires the policies to be included in the budget. Although only provided for reference purposes at this time, City staff has developed a list of the policies that we use and follow.

GENERAL POLICIES

The City is committed to strong financial operations and to providing a strong precedent for future policy makers and financial managers on the City's financial goals and strategies.

The City is committed to maintain and further develop programs to ensure its long term ability to pay all costs necessary to provide the level and quality of service required by its citizens.

The City is committed to establish and maintain investment policies that are in accordance with State laws and as further defined by the City's investment policy.

Accounting, Auditing and Financial Reporting Policies

The City's financial accounting system is maintained in accordance with Generally Accepted Accounting Principles (GAAP) and the standards of the Governmental Accounting Standards Board (GASB).

An independent audit is performed annually, including the issuance of a management letter. The City administration will evaluate the audit management letter recommendations, determine the proper actions in response to these recommendations and complete, within established time frames, all actions that correct or otherwise resolve the matters included in the management letter.

The independent audit firm is selected through a competitive process at least once every three years. In accordance with Florida State Statute (218.391), the City establishes an Audit Committee whose primary purpose is to assist in selecting an auditor to conduct the annual financial audit. Upon the review of the qualifications of prospective firms, a recommendation is made to the City Commission. The audit contract is awarded by the City Commission.

The Comprehensive Annual Financial Report (CAFR) is prepared and presented to the City Commission and community at a public meeting. It is the City's goal to maintain accounting records, processes and procedures in such a manner as to receive an unqualified audit opinion and to maintain a Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

FUND BALANCE POLICIES

The City utilizes a variety of accounting funds for recording revenues and expenditures of the City. At each fiscal year-end, the budgeted/appropriated expenditure authority lapses with the exception of capital project spending, and operating expenses that have been incurred but not paid. The remaining dollars left in each fund that are undesignated and unencumbered constitute available reserves of the City.

The General Fund, dependent special district funds and enterprise fund seek to maintain a 20% reserve of annual expenditure budget in its fund balance. These reserves are designed to be used in the event of significant financial emergency. Appropriations of fund balances may be set aside for specific purposes, such as capital projects, for known significant future cost items or one-time, non-recurring expenditures. For operating budgets, the fund balance shall be maintained such that emergency needs may be met and sufficient funds are available to operate before tax proceeds are received.

All fund balances, whether reserved or unreserved, are presented in the annual budget.

DEBT POLICIES

The City will not issue debt obligations or use debt proceeds to finance current operations. The use of bonds will only be considered for significant capital and infrastructure improvements. The term of debt will not extend beyond the useful life of the improvements to be financed.

The City will seek to maintain and, if possible, improve its current bond rating in order to minimize borrowing costs and preserve access to credit. The factors contributing to the City's rating include strong financial management, low debt levels, budgetary and fiscal controls, and accountability. To support this policy, the City will continue to maintain its position of full financial disclosure and proactive fiscal planning. The outstanding governmental bonded debt amounts have insured ratings of A2/A+/A from Moody's Investors Service, Standard & Poor's and Fitch Rating, Inc., respectively. The enterprise bond rating from Fitch is A-.

Prior to issuing any long-term debt, other than revenue or refunding bonds, the City will adopt an appropriate debt limit and debt management policy. Currently, the City does not have a debt limit policy. However, the City Charter provides restrictions in regards to issuing bonds. No general obligation bonds or revenue bonds shall be issued by the City unless approved by vote of a majority of the qualified electors of the City voting on the issuance of such bonds in a general or special election.

The City will consider the refunding of outstanding debt when at least a 4% net present value savings or \$80,000 per year can be obtained.

Whenever possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

The City will lease-purchase equipment if the lease terms compare favorably when reviewing the total life cycle cost of the equipment. In no case shall the City lease-purchase equipment whose useful life is not greater than the term of the lease.

REVENUE POLICIES

The City strives to take measures to encourage economic development to build and maintain a diversified and reliable revenue stream so as to avoid becoming overly dependent on any single type of revenue. Efforts will be directed to optimize existing revenue sources while periodically reviewing potential new revenue sources.

Budgeted revenues are estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies or reliable economic forecasters when available.

The City establishes user charges and fees at a level closely related to the full cost of providing the services (i.e. direct, indirect and capital costs) taking into consideration similar charges/fees being levied by other organizations.

OPERATING BUDGET POLICIES

The City will comply with all Federal, State or local legal requirements pertaining to the operating budget, including the adoption of a balanced budget. Florida Statutes require that all budgets be balanced. A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, equals the total appropriations for expenditures and reserves. The budget must be balanced for all funds.

The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' obligations such as postponing necessary expenditures or accruing future years' revenues.

The City maintains a budgetary control system that ensures adherence to the budget.

The budget will provide for adequate maintenance and repair of capital physical assets and for their orderly replacement.

The budget will provide sufficient funding to cover annual debt retirement costs.

The City finance department will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.

At least annually a public auction is held of surplus and obsolete property.

All enterprise fund operations are self-supporting and pay administrative and other appropriate service charges to the General Fund for all support provided.

The City coordinates the Capital Improvement Program (CIP) budget and operating budget in terms of operating costs associated with CIP items.

The City will annually seek the Distinguished Budget Presentation Award offered by the Government Finance Officers Association (GFOA).

Cash Management / Investment Policies

The primary objective of the City's investment program is the preservation of capital. Investment transactions are managed so as to avoid loss of principal, whether by security default or by erosion of market value.

Generally, a minimum amount of operating capital is maintained at the local bank in an interest bearing account. The balance of the City funds is invested according to the City's investment policy.

The City follows its adopted investment policy when handling public funds. In accordance with Florida Statute 218.415 to invest surplus funds, the City adopted a separate investment policy on April 11, 2005, City Ordinance 2005-13. Topics in this detailed policy include objectives, ethical standards and prudence, authorized investments and diversification, internal controls and reporting.

CAPITAL IMPROVEMENT PROGRAM POLICIES

Annually, the City develops a five-year capital improvement program. The City adopts the first year of the multi-year plan and makes every attempt to complete all capital improvements in accordance with the plan.

The City determines the least costly and most beneficial financing method available for all new capital improvement projects. In addition, adherence to the City's Comprehensive Plan and compliance with Senate Bill 360 provides a basis for selecting the projects to be scheduled.

The City maintains its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.

The Finance Department maintains a complete inventory of all assets in accordance with the City's capital asset policy. For FY 2008, the threshold for fixed assets is increased from \$1,000 to \$5,000.



City of North Port

ORDINANCE No. 2009-31
(FY09-10 Tax Millage)

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA,
PROVIDING FOR ADOPTION AND CERTIFICATION OF AN AD
VALOREM MILLAGE RATE FOR THE 2009-10 FISCAL YEAR;
PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS;
AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF NORTH PORT,
FLORIDA:

SECTION 1 - CERTIFICATION AND ADOPTION

- 1.01 - The City Commission hereby certifies and adopts a tax millage of 3.3400 for the purpose of providing sufficient ad valorem taxes required for the operation of the General Government for Fiscal Year 2009-10. Fiscal Year 2009-10 begins October 1, 2009 and ends September 30, 2010.

SECTION 2 - LEVYING AND ASSESSMENT

- 2.01 - There is hereby levied and assessed a tax on all taxable property, real and personal, within the corporate limits of the City of North Port, Florida, except homestead exemptions as defined in Article 10 of the Constitution of the State of Florida as amended. It is now or shall be provided for by general law, as follows:

FOR THE GENERAL GOVERNMENT APPROPRIATION
FOR OPERATING EXPENSES AND EXPENDITURES
CONTAINED IN ORDINANCE 2009-32 A TAX
MILLAGE OF 3.3400, WHICH REPRESENTS A 14.99%
DECREASE FROM THE ROLLED BACK MILLAGE
RATE OF 3.9289.

SECTION 3 - CONFLICTS

- 3.01 - If there is any conflict between the provisions of this Ordinance and any other resolution or ordinance or portions thereof, the provisions of this Ordinance shall prevail to the extent of such conflict.

✓
CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK
Helen M. Raimbeau
DATE: 9-24-09

SECTION 4 - SEVERABILITY

4.01 - If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions.

SECTION 5 - EFFECTIVE DATE

5.01 - This Ordinance shall become effective October 1, 2009.

September 10, 2009 on first reading.


Passed and Adopted in public session this 24th day of September, 2009.

CITY OF NORTH PORT, FLORIDA

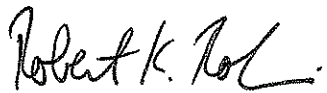


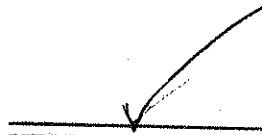
VANESSA CARUSONE, COMMISSIONER
CHAIR

ATTEST:


HELEN RAIMBEAU, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:


ROBERT K. ROBINSON,
CITY ATTORNEY


CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK
Helen M. Raimbeau
DATE: 9-24-09



City of North Port

ORDINANCE NO. 2009-32

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, ADOPTING A NON-DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2009 AND ENDING ON SEPTEMBER 30, 2010, ADOPTING THE CAPITAL IMPROVEMENT BUDGET AND PROGRAM; PROVIDING FOR THE ROLLOVER OF PRIOR YEAR ENCUMBRANCES, COMMITMENTS, AND CAPITAL PROJECTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE PEOPLE OF THE CITY OF NORTH PORT, FLORIDA:

SECTION 1. This Ordinance shall be known as the "Non-District Budget Ordinance of the City of North Port" for its fiscal year 2009-10 and shall serve to appropriate the sums provided for herein. When read in conjunction with Appendix A and Appendix B collectively, shall provide for the revenues and expenditures of each fund excluding the Districts.

SECTION 2. Appendix A is deemed the Non-District Budget of the City of North Port in compliance with the requirements of State law, and the following shall be the appropriations from anticipated revenues and unappropriated balances.

✓
CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK

Helen M. Raimbeau
DATE: 9-29-09

Section 2.01 - For the General Fund, the following amounts shall be appropriated:

<u>GENERAL FUND</u>	
Legislative/Commission	\$ 391,327
Legal/City Attorney	765,000
City Clerk	713,896
Finance	1,959,010
Planning, Zoning & Engineering	1,474,754
Building	886,759
Property Maintenance	2,952,259
General Services	2,386,815
City Manager	1,413,179
Police	12,490,894
Emergency Medical Services	4,061,794
Parks & Recreation	996,075
Contingency/Non-Departmental	2,847,843
Total General Fund	\$ 33,339,605

Section 2.02 For the Internal Service and Special Revenue Funds, the following amounts shall be appropriated.

<u>INTERNAL SERVICE FUNDS</u>	
Employee Benefit Fund	\$ 4,885,460
Total Internal Service Funds	\$ 4,885,460

✓
CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK
Helen M. Raimbeau
DATE: 9-24-09

SPECIAL REVENUE FUNDS

Inspector Education	\$	10,000
Law Enforcement Trust		5,050
Police Education Fund		58,960
Tree Fund		71,102
Escheated Lots Fund		0
Escheated Lots Proceeds-Roads		0
Escheated Lots Proceeds-Parks		95,000
Law Enforcement Impact Fee		15,000
Fire Impact Fee		220,000
Parks and Recreation Impact Fee		0
Transportation Impact Fee		0
Solid Waste Impact Fee		0
General Government Impact Fee		0
Building Fund		1,593,691
Fleet Maintenance Fund		3,029,329
Total Special Revenue Funds	\$	5,098,132

Section 2.03 For the Water and Sewer Utility Revenue Fund, the Water Impact Fee and Sewer Impact Fee Funds, and the Utility Construction Fund, the following amounts shall be appropriated:

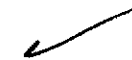
UTILITY FUNDS

Utility Revenue Fund	\$	18,021,564
Water Impact Fee		9,075,000
Sewer Impact Fee		2,548,750
Utility Construction Fund		3,106,250
Total Utility Funds	\$	32,751,564

Section 2.04 For the One Cent Sales Tax Fund the following amount shall be appropriated:

CAPITAL FUNDS

One Cent Sales Tax-Surtax II	\$	3,352,370
One Cent Sales Tax-Surtax III	\$	2,945,616
Maintenance Facility Construction	\$	725,000
Total Capital Funds	\$	7,022,986


 CERTIFIED BY:
 HELEN M. RAIMBEAU, CITY CLERK
Helen M. Raimbeau
 DATE: 9-24-09

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 Commission 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 Commission approval. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager only, excluding

- 4.01 The authorization of additional regular positions
- 4.02 Capital Improvements as defined in Section 5

SECTION 5 Appendix B represents the City of North Port's Five Year Capital Improvement Program. The projects were reviewed by the Planning and Zoning Advisory Board to ensure compliance with the Comprehensive Plan. The Five Year Capital Improvement Program is called the Capital Improvement Budget. Budget adjustments which would modify the intent of the Capital Improvement Budget for Fiscal Year 2009-10 require City Commission approval.

SECTION 6 The Finance Director is authorized to reserve at October 1, 2009 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2008-09. 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 Commission may, during the fiscal year, appropriate all or part of said fund balances by adopting an Ordinance 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. In so doing, the City Manager, through the Finance Director, shall cause each disbursement to be made upon a city warrant signed by the City Manager and countersigned by the City Clerk. In the absence thereof, the city warrant may be signed by the Finance Director and countersigned by the City Clerk or Deputy City Clerk.

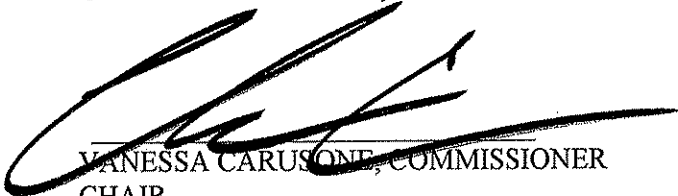
SECTION 10 If any section, paragraph, or part of this Ordinance shall be declared unconstitutional or invalid, then the remainder of this Ordinance shall not be affected thereby and shall remain in full force and effect. All ordinances or parts of ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.

✓
CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK
Helen M. Raimbeau
DATE: 9-29-09 338

SECTION 11 This Ordinance, which includes the City of North Port's Five-Year Capital Improvement Program, shall take effect on October 1, 2009.

September 19, 2009 on first reading.


Passed on second reading and finally adopted this September 24, 2009
CITY OF NORTH PORT, FLORIDA


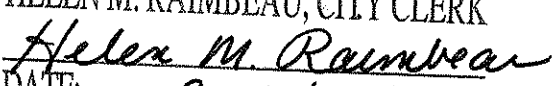

VANESSA CARUSONE, COMMISSIONER
CHAIR

ATTEST:


HELEN RAIMBEAU, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:


ROBERT K. ROBINSON
CITY ATTORNEY

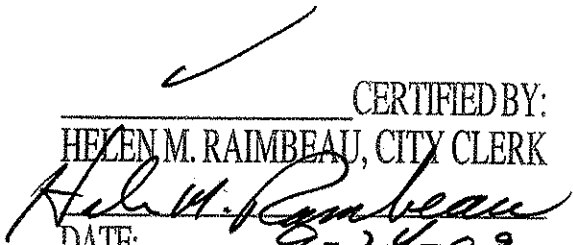

CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK

DATE: 9-24-09

Appendix A Ordinance 2009-32 091009

City of North Port - Fiscal Year 2009-10

Millage per \$1,000
General Fund 3.3400

	General Fund	Other Special Revenue	Capital Projects	Utilities	Total (Memo Only)
Estimated Cash Balance Brought Forward	19,681,100	32,255,160	29,536,821	22,150,027	103,623,108
Estimated Revenue					
Ad Valorem Taxes	9,719,727	0	0	0	9,719,727
Millage per \$1,000 3.3400					
Other Taxes	5,107,878	0	5,212,078	0	10,319,956
Licenses and Permits	86,257	739,950	0	0	826,207
Intergovernmental	3,864,034	0	0	4,750,000	8,614,034
Assessments	0	0	0	22,000	22,000
Charges for Service	8,109,156	3,053,033	0	15,411,542	26,573,731
Fines and Forfeits	237,980	15,900	0	15,000	268,880
Miscellaneous	545,605	6,172,575	677,000	3,557,270	10,952,450
Other Sources	5,668,968	2,134	1,133,908	8,995,752	15,800,762
Total Revenues and Other Financing Sources	33,339,605	9,983,592	7,022,986	32,751,564	83,097,747
Fund Balance Used (memo only)	4,317,598	(834,503)	1,133,908	5,489,502	10,106,505
Total Estimated Revenues and Balances	<u>48,703,107</u>	<u>43,073,255</u>	<u>35,425,899</u>	<u>49,412,089</u>	<u>176,614,350</u>
Estimated Expenditure/Expenses					
General Government	13,396,357	9,567,767	0	0	22,964,124
Public Safety	16,552,688	64,010	0	0	16,616,698
Physical Environment	0	0	0	14,201,083	14,201,083
Transportation	0	0	0	0	0
Human Services	265,228	0	0	0	265,228
Culture/Recreation	996,075	0	0	0	996,075
Capital	94,000	351,815	7,022,986	14,900,000	22,368,801
Debt and Lease	1,201,370	0	0	3,250,481	4,451,851
Other Uses	833,887	0	0	400,000	1,233,887
Total Expenditures	33,339,605	9,983,592	7,022,986	32,751,564	83,097,747
Reserves	15,363,502	33,089,663	28,402,913	16,660,525	93,516,603
Total Appropriated Expenditures and Reserves	<u>48,703,107</u>	<u>43,073,255</u>	<u>35,425,899</u>	<u>49,412,089</u>	<u>176,614,350</u>



 CERTIFIED BY:
 HELEN M. RAIMBEAU, CITY CLERK
 DATE: 9-24-09

City of North Port



Proposed 5-yr Capital Improvement Program

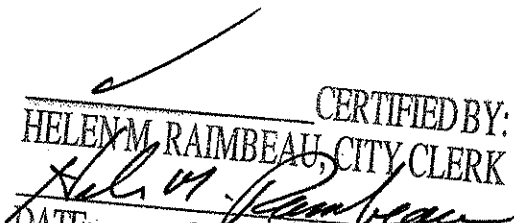
Fiscal Years 2010-2014


CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK
DATE: 9-24-09 341

**City of North Port
Capital Improvements Program
Fiscal Years 2010-2014**

Grand Summary

Funding Sources	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
Developer Contributions - Fire		3,250,000		1,050,000	500,000
Developer Contributions - Wastewater		5,200,000	12,000,000	12,000,000	6,500,000
Developer Contributions - Water			1,000,000	1,000,000	
Escheated Lots - Parks #146	95,000				
Fire Rescue District		100,000			
Grants - Other	476,100				
Grants - Wastewater	950,000				
Grants - Water	3,800,000	3,107,676			
Impact Fees - Fire	220,000		330,000	100,000	100,000
Impact Fees - Law Enforcement	15,000	35,000			
Impact Fees - Parks and Recreation		100,000	100,000	50,000	100,000
Impact Fees - Wastewater	1,198,750	489,000	3,533,750	4,403,220	9,439,255
Impact Fees - Water	5,275,000	3,265,000	3,516,400	825,000	425,000
Maintenance Facility Construction Fund	725,000	943,505	6,402,555		
One Cent Surtax II	2,151,000			50,000	
One Cent Surtax III	2,945,616	5,818,500	9,030,984	8,865,337	10,085,000
Operational - Wastewater	220,000				
Operational - Water	200,000	450,000			50,000
Proposed Bonds - Road & Drainage				1,000,000	17,903,256
Proposed Bonds - Utility Con (SRF Bonds)	2,451,250	2,500,000	2,164,293	3,315,543	1,262,435
Road & Drainage District	2,513,727	300,000	1,300,000	575,000	1,800,000
Solid Waste District	280,000	230,450	82,454	279,638	9,515
Special Assessment Area - Utilities	655,000		2,677,500	2,677,500	200,000
Totals	24,171,443	25,789,131	42,137,936	36,191,238	48,374,461


 CERTIFIED BY:
 HELEN M. RAIMBEAU, CITY CLERK
 DATE: 9-29-09



City of North Port

ORDINANCE NO. 2009-33

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, ADOPTING A FIRE RESCUE DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2009 AND ENDING ON SEPTEMBER 30, 2010. PROVIDING FOR THE ROLLOVER OF PRIOR YEAR ENCUMBRANCES, COMMITMENTS, AND CAPITAL PROJECTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE PEOPLE OF THE CITY OF NORTH PORT, FLORIDA:

SECTION 1. This Ordinance shall be known as the "Fire Rescue District Budget Ordinance of the City of North Port" for its fiscal year 2009-10 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 the Fire Rescue District Fund.

SECTION 2. Appendix A is deemed the Fire Rescue District Budget of the City of North Port in compliance with the requirements of State law, and the following shall be the appropriations from anticipated revenues and unappropriated balances.

Section 2.01 - For the Fire Rescue District Fund, the following amounts shall be appropriated:

SPECIAL REVENUE

Fire Rescue District \$ 7,284,743

[Handwritten signature]
CERTIFIED BY
HELEN M. RAIMBEAU, CITY CLERK
[Handwritten signature]
DATE: 9-24-09

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 Commission acceptance of such terms shall be deemed to constitute a budget adjustment, including appropriation of such funds.

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SECTION 4. Budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Commission approval. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager only, excluding

4.01 The authorization of additional regular positions

SECTION 5. The Finance Director is authorized to reserve at October 1, 2009 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2008-09. 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 6. 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 7. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said fund balances by adopting an Ordinance for that purpose.

SECTION 8. 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. In so doing, the City Manager, through the Finance Director, shall cause each disbursement to be made upon a city warrant signed by the City Manager and countersigned by the City Clerk. In the absence thereof, the city warrant may be signed by the Finance Director and countersigned by the City Clerk or Deputy City Clerk.

SECTION 9. 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.

CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK
Helen M. Raimbeau
DATE: 9-24-09

Ordinance 2009-33

SECTION 10. This Ordinance shall take effect on October 1, 2009.

September 10, 2009 on first reading.

Passed on second reading and finally adopted this September 24, 2009

CITY OF NORTH PORT, FLORIDA



VANESSA CARUSONE, COMMISSIONER
CHAIR

ATTEST:

Helen Raimbeau
HELEN RAIMBEAU, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

Robert K. Robinson
ROBERT K. ROBINSON
CITY ATTORNEY

✓ CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK

Helen M. Raimbeau
DATE: 9-24-09

Appendix A FRD Ordinance 2009-33 091009-tentative

City of North Port - Fiscal Year 2009-10

Millage per \$1,000
General Fund 3.3400

	<u>Fire Rescue</u>
Estimated Cash Balance	
Brought Forward	4,746,607
Estimated Revenue	
Ad Valorem Taxes	0
Millage per \$1,000 3.3400	
Other Taxes	0
Licenses and Permits	10,000
Intergovernmental	35,040
Assessments	6,343,870
Charges for Service	32,750
Fines and Forfeits	0
Miscellaneous	122,600
Other Sources	<u>740,483</u>
Total Revenues and Other Financing Sources	7,284,743
 Fund Balance Used (memo only)	 740,483
Total Estimated Revenues and Balances	<u>11,290,867</u>
 Estimated Expenditure/Expenses	
General Government	0
Public Safety	7,284,743
Physical Environment	0
Transportation	0
Human Services	0
Culture/Recreation	0
Capital	0
Debt and Lease	0
Other Uses	<u>0</u>
Total Expenditures	7,284,743
Reserves	<u>4,006,124</u>
Total Appropriated Expenditures and Reserves	<u>11,290,867</u>

✓
CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK
Helen M. Raimbeau
DATE: 9-24-09



City of North Port

ORDINANCE NO. 2009-34

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, ADOPTING A ROAD AND DRAINAGE DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2009 AND ENDING ON SEPTEMBER 30, 2010. PROVIDING FOR THE ROLLOVER OF PRIOR YEAR ENCUMBRANCES, COMMITMENTS, AND CAPITAL PROJECTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE PEOPLE OF THE CITY OF NORTH PORT, FLORIDA:

SECTION 1. This Ordinance shall be known as the "Road and Drainage District Budget Ordinance of the City of North Port" for its fiscal year 2009-10 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 the Road and Drainage District Fund.

SECTION 2. Appendix A is deemed the Road and Drainage District Budget of the City of North Port in compliance with the requirements of State law, and the following shall be the appropriations from anticipated revenues and unappropriated balances.

Section 2.01 - For the Road and Drainage District Fund, the following amounts shall be appropriated:

SPECIAL REVENUE

Road and Drainage District	\$	15,242,558
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✓
CERTIFIED BY
HELEN M. RAIMBEAU, CITY CLERK
Helen M. Raimbeau
DATE: 9-24-09

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 Commission 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 Commission approval. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager only, excluding

4.01 The authorization of additional regular positions

SECTION 5. The Finance Director is authorized to reserve at October 1, 2009 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2008-09. 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 6. 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 7. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said fund balances by adopting an Ordinance for that purpose.

SECTION 8. 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. In so doing, the City Manager, through the Finance Director, shall cause each disbursement to be made upon a city warrant signed by the City Manager and countersigned by the City Clerk. In the absence thereof, the city warrant may be signed by the Finance Director and countersigned by the City Clerk or Deputy City Clerk.

SECTION 9. 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.

✓
CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK
Helen M. Raimbeau
DATE: 9-24-09

Ordinance 2009-34

SECTION 10. This Ordinance shall take effect on October 1, 2009.

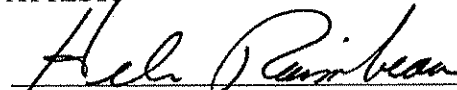
September 19, 2009 on first reading.

Passed on second reading and finally adopted this September 24, 2009

CITY OF NORTH PORT, FLORIDA
AS THE GOVERNING BODY OF
THE ROAD AND DRAINAGE DISTRICT




VANESSA CARUSONE, COMMISSION
CHAIR

ATTEST:


HELEN RAIMBEAU, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:


ROBERT K. ROBINSON
CITY ATTORNEY

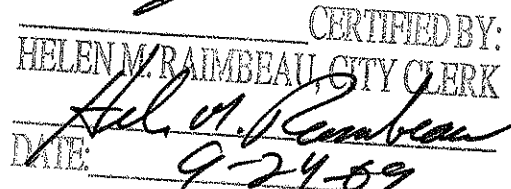

CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK

DATE: 9-24-09

City of North Port - Fiscal Year 2009-10

Millage per \$1,000
General Fund 3.3400

	<u>Road and Drainage</u>
Estimated Cash Balance	
Brought Forward	14,591,659
Estimated Revenue	
Ad Valorem Taxes	0
Millage per \$1,000 3.3400	
Other Taxes	2,365,622
Licenses and Permits	0
Intergovernmental	520,100
Assessments	10,588,080
Charges for Service	86,961
Fines and Forfeits	0
Miscellaneous	99,701
Other Sources	<u>1,582,094</u>
Total Revenues and	
Other Financing Sources	15,242,558
Fund Balance Used	1,582,094
<i>(memo only)</i>	
Total Estimated Revenues	
and Balances	<u>28,252,123</u>

Estimated Expenditure/Expenses	
General Government	0
Public Safety	0
Physical Environment	0
Transportation	13,153,011
Human Services	0
Culture/Recreation	0
Capital	1,055,913
Debt and Lease	1,033,634
Other Uses	<u>0</u>
Total Expenditures	15,242,558
Reserves	<u>13,009,565</u>
Total Appropriated Expenditures	
and Reserves	<u>28,252,123</u>


 CERTIFIED BY:
 HELEN M. RAIMBEAU, CITY CLERK
 DATE: 9-24-09



City of North Port

ORDINANCE NO. 2009-35

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, ADOPTING A SOLID WASTE DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2009 AND ENDING ON SEPTEMBER 30, 2010. PROVIDING FOR THE ROLLOVER OF PRIOR YEAR ENCUMBRANCES, COMMITMENTS, AND CAPITAL PROJECTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE PEOPLE OF THE CITY OF NORTH PORT, FLORIDA:

SECTION 1. This Ordinance shall be known as the "Solid Waste District Budget Ordinance of the City of North Port" for its fiscal year 2009-10 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 the Solid Waste District Fund.

SECTION 2. Appendix A is deemed the Solid Waste District Budget of the City of North Port in compliance with the requirements of State law, and the following shall be the appropriations from anticipated revenues and unappropriated balances.

Section 2.01 - For the Solid Waste District Fund, the following amounts shall be appropriated:

SPECIAL REVENUE

Solid Waste District	\$	8,549,720
-----------------------------	-----------	------------------

1

✓
CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK
Helen M. Raimbeau
DATE: 9-24-09

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 Commission 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 Commission approval. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager only, excluding

4.01 The authorization of additional regular positions


SECTION 5. The Finance Director is authorized to reserve at October 1, 2009 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2008-09. 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 6. 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 7. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said fund balances by adopting an Ordinance for that purpose.

SECTION 8. 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. In so doing, the City Manager, through the Finance Director, shall cause each disbursement to be made upon a city warrant signed by the City Manager and countersigned by the City Clerk. In the absence thereof, the city warrant may be signed by the Finance Director and countersigned by the City Clerk or Deputy City Clerk.

SECTION 9. 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.


CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK
DATE: 9-24-09


SECTION 10. This Ordinance shall take effect on October 1, 2009.

September 19, 2009 on first reading.


Passed on second reading and finally adopted this

September 24, 2009

CITY OF NORTH PORT, FLORIDA
AS THE GOVERNING BODY OF
THE SOLID WASTE DISTRICT

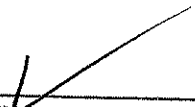
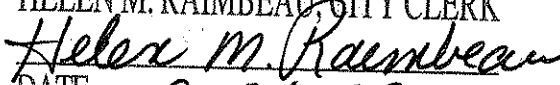

VANESSA CARUSONE, COMMISSION
CHAIR

ATTEST:


HELEN RAIMBEAU, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:


ROBERT K. ROBINSON
CITY ATTORNEY


CERTIFIED BY:
HELEN M. RAIMBEAU, CITY CLERK

DATE: 9-24-09

City of North Port - Fiscal Year 2009-10

Millage per \$1,000
 General Fund 3.3400

	<u>Solid Waste</u>
Estimated Cash Balance	
Brought Forward	5,380,549
Estimated Revenue	
Ad Valorem Taxes	0
Millage per \$1,000 3.3400	
Other Taxes	0
Licenses and Permits	0
Intergovernmental	0
Assessments	6,815,826
Charges for Service	764,475
Fines and Forfeits	0
Miscellaneous	102,000
Other Sources	<u>867,419</u>
Total Revenues and	
Other Financing Sources	8,549,720
Fund Balance Used	(237,581)
<i>(memo only)</i>	
Total Estimated Revenues	
and Balances	<u>14,167,850</u>
Estimated Expenditure/Expenses	
General Government	0
Public Safety	0
Physical Environment	6,524,073
Transportation	0
Human Services	0
Culture/Recreation	0
Capital	1,105,000
Debt and Lease	920,647
Other Uses	<u>0</u>
Total Expenditures	8,549,720
Reserves	<u>5,618,130</u>
Total Appropriated Expenditures	
and Reserves	<u>14,167,850</u>

 CERTIFIED BY:
 HELEN M. RAIMBEAU, CITY CLERK

 DATE: *Helen M. Raimbeau*
 9-24-09

-A-

Account Number - In accordance with the state chart of accounts, each class of expenditures and revenues is assigned a specific account number for use within the City's accounting system.

Accrual Basis of Accounting – The “basis of accounting” in which revenues are recorded when earned and expenses are recorded at the time they are incurred; instead of when cash is actually received or disbursed.

Ad Valorem Tax – Late for “value-based” tax and commonly referred to as “property tax.” This is the tax levied on both real and personal property. The tax is calculated by multiplying the millage rate (set by the taxing authority) by the taxable value of the property.

Adopted Budget – Revenues and appropriations approved by the City Commissions for the next fiscal year.

AFSCME – American Federation of State, County and Municipal Emloyees. The union and bargaining unit for certain city employees.

Allocate – To divide a lump-sum appropriation that is designated for expenditure by specific organizational units and/or specific purposes or activities.

Amended Budget – The Adopted Budget that has been formally amended by the City Commission.

Appropriated Fund Balance – A budgetary use of prior year cash reserves.

Appropriation – An authorization granted by the City Commission to make expenditures and to incur obligations for purposes specified in the Budget ordinance.

ASR – Aquifer, Storage and Recovery. An underground water storage system where water reserves are stored in a “bubble” to be used during times of low water availability.

Assessed Valuation – A valuation set upon property by the County Property appraiser as a basis for levying taxes.

Asset – Resources owned or held by a government that possesses monetary value.

Authorized Positions – Number of positions authorized by the City Commissions in the annual operating budget.

Available Fund Balance – Funds remaining from the prior year and available for appropriation and expenditure in the current year.

-B-

Balanced Budget – For the budget cycle and by fund, the total revenue sources equals the total appropriations for expenditures and reserves.

Bond - A written promise to pay a sum of money on a specific date at a specific interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects such as buildings, streets and water and sewer systems.

Bond Rating – A rating from a schedule of grades issued by a bond rating agency indicating the probability of timely repayment of principal and interest on bonds issued by a municipality.

Budget – A plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period.

Budget Amendment – A procedure allows for revising a budget appropriation.

Budget Calendar – The schedule of key dates or milestones the City follows in the preparation, adoption and administration of the budget.

Budgetary Control – The control mechanism used by a government or enterprise to keep expenditures, in accordance with an approved budget, within the limitations of available appropriations and available revenues.

Budget Document – The official written statement prepared in order to present a comprehensive financial program of an organization. A budget document serves as 1) a policy document; 2) an operations guide; 3) a financial plan; and 4) as a communications device.

Budget Hearing – As required by law, the City Commission conducts two public hearings to receive and consider input from the public and to propose and adopt a millage rate and the annual budget.

Budget Message – A general discussion by the City Manager to the City Commissioners and the citizens describing the government’s fiscal and management plan for the upcoming fiscal year.

-C-

CAFR – **Comprehensive Annual Financial Report** – A complete set of financial statements published soon after the close of each fiscal year by each general-purpose local government in conformity with GAAP and audited in accordance with generally accepted auditing standards.

Capital Asset – Acquired asset having a unit cost of at least \$1,000 and a useful life of more than one year.

Capital Expenditure – A category of budgetary appropriation that includes expenses related to buildings, machinery and equipment and results in additions to a fixed asset inventory.

CDBG – **Community Development Block Grant** – A general purpose federal grant primarily used to facilitate the production and preservation of low and moderate income housing.

Charges for Service – Revenue derived from charging fees for providing certain government services. These revenues can be received from private individuals or entities, or other governmental units. **Charges for Service** – Charges for service include water/sewer fees, solid waste fees, and recreation and cultural activity admissions.

CIP – **Capital Improvement Program** – A five-year financial plan for construction of physical assets such as buildings, streets, sewers and recreation facilities. The plan extends over several future years indicating the beginning and ending date of each project, the amount to be expended in each year and the method of financing those expenditures.

Click2Gov – Software that facilitates on-line payments for customers of the City.

COLA – **Cost Of Living Adjustment** – An upward adjustment in salary levels to offset the adverse effect of inflation on employee compensation.

Collective Bargaining Agreement – A legal contract between an employer and a verified representative of a recognized bargaining unit that states specific terms and conditions of employment (e.g., working hours and conditions, salaries, fringe benefits and matters affecting health and safety of employees).

Comprehensive Plan – A comprehensive plan is an official public document which is adopted by a local government. The contents of the plan are comprehensive, general, and long range. “Comprehensive” means that the plan addresses all geographical parts of the community and all functional elements that can affect physical development. “General” means that the plan includes general policies and designations, not detailed regulations. “Long Range” means that the plan looks beyond pressing current issues to problems and possibilities years in the future.

Contingency – An appropriation of funds to cover unforeseen events that may occur throughout the fiscal year.

Continuation Budget – The base proposed budget that reflects all costs necessary to maintain City services at the same level as adopted in the prior fiscal year, including additional costs or personnel necessary to maintain that level of service.

Cost Allocation – A method used to distribute the costs of central administrative functions such as accounting and personnel to non-general government funds.

CPI – **Consumer Price Index** – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

-D-

Debt Service – The payment of principal and interest on borrowed funds such as bonds.

Deficit – The excess of the liabilities of a fund over its assets or the amount by which expenditures exceed revenues in an accounting period.

DEP – **D**epartment of Environmental Protection. The state governmental agency with oversight responsibility for regulations of environmental issues, including storm water, wastewater, beaches, wetlands, and hazardous materials. The DEP is the result of a merger of the old Department of Natural Resources and the Department of Environmental Regulations.

Department – A major work unit or functional unit having related activities aimed at accomplishing a major service or regulatory program for which the City is responsible.

Depreciation – The decrease in value of physical assets due to use and the passage of time.

Distinguished Budget Presentation Awards Program – A voluntary awards program administered by the Government Finance officers Association to encourage governments to prepare effective budget documents.

Division – A unit of organization that is comprised of a specific operation within a functional area. City departments may contain one or more divisions.

Dependent Special District – A special taxing district whose governing body and budget is established by the City Commissioners.

-E-

Encumbrance – An amount of money committed for the payment of goods and services not yet received or paid for, usually supported by an outstanding purchase order.

Enterprise Fund – Activities of government that are operated and accounted for as businesses. Enterprises rely principally on revenue derived from user fees to fund operations. In the City of North Port, the North Port Utilities is the sole enterprise operation.

Expenditure – Decrease in net financial resources. Expenditures include operating expenses, capital expenditures and debt service payments that require current or future use of current assets.

-F-

FEMA – **F**ederal **E**mergency **M**anagement **A**gency. The federal agency providing assistance during emergencies, and provides grant funding for emergencies, including emergency food and shelter.

Fines and Forfeits – Fines and forfeits are derived from penalties imposed for the commission of statutory offenses, violation or lawful administrative rules and regulations and for neglect of official duty. These revenues include court fines, confiscated property and parking violations.

Fiscal Year – Any period of 12 consecutive months designated as the budget year. The City's fiscal year begins October 1 and ends September 30, the same as the Federal Government.

Fixed Asset – Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements.

Franchise Fee – A fee assessed on a business, usually a public utility, in return for granting the business the exclusive right to operate in public rights of way inside the city limits.

Fringe Benefits – For budgeting purposes, fringe benefits are employer payments for social security, retirement, group health and life insurance.

FTE – **F**ull-**T**ime **E**quivalent – A measurement of positions in the City. Two part-time positions may equal one FTE.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Much like corporations have subsidiary companies, governments have funds.

Fund Balance – The difference between the assets and liabilities of a governmental fund and is the cumulative difference between all revenues and expenditures.

Fund Type – Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service and trust and agency.

-G-

GAAP – **Generally Accepted Accounting Principles** – The Uniform standards and guidelines used for financial accounting and reporting. These standards govern the form and content of the basic financial statements of an entity. These acceptable practices are modified from time to time. GAAP guidance is provided from various sources. The Governmental Accounting Standards Board issues authoritative statements, interpretations of statements, technical bulletins, implementation guides and concept statements of position. The American Institute of CPA's issues the audit and accounting guides and statements of position.

GASB – **Governmental Accounting Standards Board** – Organized in 1984 by the Financial Accounting Foundation, the Board was created to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

General Fund – Used to account for all governmental functions not required to be separately recorded by laws or governmental policy. Most of the essential governmental services such as police protection, landscape maintenance, neighborhood services and general administration are provided by the General Fund.

GFOA – **Government Finance Officers Association**. GFOA is the professional association of state/provincial and local finance officers in the United States and Canada; and has served the public finance profession since 1906.

Goal – A broad statement of intended accomplishments or a description of a general condition deemed desirable.

Governmental Fund – A generic classification used by the Governmental Accounting Standards Board to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds and debt service funds are the types of funds referred to as governmental funds.

Grant – Contribution or gift of cash or other asset from another government or agency to be used or expended for a specified purpose, activity or facility.

GIS – **Geographic Information System**. A computer program that uses specific data points to locate infrastructure and structures within the City.

-H-

Half-Cent Sales Tax – A tax collected by the State of Florida and distributed to local governments based on the amount of taxable sales within each county.

Homestead Exemption – A deduction from the taxable value of property occupied by the owner in the State of Florida. The exemption is currently \$25,000 for all property owners who qualify.

Human Services – A major category of services provided by a government for the care, treatment and control of human illness, injury or handicap, for the welfare of the community as a whole, or for the housing and education of individuals.

-I-

IAFF – **International Association of Fire Fighters**. This is the union and bargaining unit for the fire fighters and paramedics.

Impact Fee – A fee imposed on new development as a total or partial reimbursement for the cost of additional facilities made necessary by the growth.

Indirect Cost – A cost that is necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure – The basic installations and facilities on which the continuance and growth of the City depends, such as roads, schools and water and sewer systems.

Interest Earnings – Revenue earned on invested and idle funds. The City pools its cash and invests it in accordance with its adopted investment policy. Interest earnings are then allocated to the individual funds based upon their average daily balance in the cash pool.

Interfund Charges – These are transactions between funds which would be accounted for as revenue or expense if they involved an outside entity. Examples are Fleet Service Charges and administrative charges from the General Fund to other operating funds.

Interfund Transfer – Transfer of resources from one fund to another fund in the same governmental entity. Transfers are not repayable and do not constitute payment or reimbursement of goods provided or services performed.

Intergovernmental Revenue – Revenue received from Federal, State and other government sources including grants, and shared revenues.

Inter-local Agreement – A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Fund – A type of fund designed to account for the financing of goods, or services provided by one department for other departments within the city. Goods and services furnished are billed at cost plus an overhead factor designed to cover the indirect expenses of the fund.

-L-

Letter of Transmittal – A general discussion of the proposed budget as presented in writing by the City Manager to the City Commission.

Levy – The act of imposing taxes, special assessments or service charges for the support of city activities.

Licenses and Permits – Revenues derived from the issuance of local licenses and permits including professional and occupational licenses, building permits and other miscellaneous permits.

Line Items – the classification of objects of expenditure (object codes) by major expense category.

Local Option Gas Tax – The Local Option Gas Tax is a 30 year tax, begun in 1983 to fund transportation related improvements in the City.

-M-

Mill – The monetary unit equal to one-thousandth of a U.S. dollar or \$1 per \$1,000 of taxable property value.

Millage Rate – A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the dollars of tax per one thousand dollars (\$1,000) of taxable property values.

Miscellaneous Revenue – Revenue not otherwise specified under Taxes, Licenses and Permits, Intergovernmental, Charges for Services or Fines and Forfeits. They include investment earnings, rents, royalties, and proceeds from asset sales.

Modified Accrual Basis of Accounting – The “basis of accounting” refers to *when* a transaction is recognized. In the modified accrual basis of accounting, revenues are recorded when measurable and available, and expenditures are recorded when the services or goods are received and the liabilities are incurred.

MPO – Metropolitan Planning Organization. A regional transportation planning agency, which provides a forum for cooperative decision-making concerning regional and local transportation issues.

Municipal Revenue Sharing Program – The State Shared Revenue program that provides municipalities with revenues based on an allocation formula developed by the State of Florida.

-N-

Non Ad Valorem Assessments – Assessments for Special Districts that are not based on property value. The basis for this charge is some other measurable criteria such as per lot, per acre or per residence.

Non-Recurring Revenues – One-time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

-O-

Object Code – Account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made. These are normally grouped into Personal Services, Operating Supplies, Capital Outlay, and Other for budgetary analysis and financial reporting purposes.

Objective – Desired output-oriented accomplishments that can be measured and achieved within a given time frame.

Object of Expenditures – Expenditures are classified based upon the type of goods or services incurred. Such classifications include:

- Personal Services
- Materials and Supplies
- Contractual Services
- Contractual Maintenance
- Capital Outlay
- Debt Service

One-Time Cost – Non-recurring costs budgeted for one year then removed.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Costs – Expenses for such items as expendable supplies, contractual services, and utilities.

Ordinance – A formal legislative enactment by the City Commission or governing body of a municipality. If it is not in conflict with any higher form of law such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Outcome – A condition that exists as the result of either an action taken or of a failure to act. Generally it is quantifiable.

Outcome Measure – Specific measures that allow an organization to assess its success in achieving or moving towards its goals.

-P-

Percent Change – The percentage change between two consecutive fiscal years. If there is no sign at the beginning of the number, this indicates an increase, whereas a minus sign indicates a decrease.

Performance Measurement – A managerial process for determining how a program is accomplishing its mission, goals, and objectives through the delivery of products, services, or processes. Performance measurement is a systematic process of evaluating outcomes of specific government programs and services that are delivered to customers with respect to efficiency and effectiveness.

Personal Services – Expenditures for Salaries/Wages and Benefits (Social Security, Medical/Dental/Life/Workers' Compensation Insurance and Retirement, etc.) provided for employees by the City.

Physical Environment – A major government services category that exist for the purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Included in this category are water/sewer services and solid waste services.

Prior Year Encumbrance – Obligation from a previous year in the form of a purchase order or contract which is chargeable to an appropriation, and for which a part of the current year appropriation is reserved. It ceases to be an encumbrance when the obligation is paid or otherwise terminated.

Proprietary Fund – A group of funds in which the services provided are financed and operated similar to those of a private business. Proprietary fund types used by the City include the Enterprise and Internal Services Funds.

Public Safety – A major government services category that provides for the security of persons and property. This includes Police Services and Building, Zoning and Code Enforcement.

-R-

Re-appropriation of Funds – The transfer of funds appropriated in one year for projects/programs performed in a subsequent year.

Reclassification – The moving of an existing position from one personnel classification (title) to another.

Recommended Budget – The budget proposed by the City Manager to the City Commission for adoption.

Recurring Costs – Costs incurred on a recurring and generally regular basis throughout a facility's economic life, typically for operation, normal maintenance and anticipated repair or replacement of components or subsystems.

Recurring Revenues – Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Referendum – A vote by the people.

Refunding Bond – A bond issued to pay off another bond to obtain better interest rates and/or bond conditions.

Reserves – The portion of a fund's assets that are 1) set aside for a specific purpose and, therefore, not available for general appropriation, or 2) anticipated to be available for future re-appropriation by action of City Commission.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – Total amounts available for appropriation, including estimated revenue, fund transfers and beginning fund balances.

Retained Earnings – An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds – A bond backed by a specific or guaranteed revenue stream. The City of North Port has revenue bonds that are backed by the revenues of the Water and Sewer Utility.

Rolled-Back Rate – Under Florida law as property values are increased each year by the property appraiser due to inflation, the City property tax rate is automatically reduced proportionately so that the City does not automatically derive additional revenue. All property tax rate changes are calculated using the rolled-back rate as the base.

-S-

Special Assessment – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A fund to account for revenue derived from specific sources that are restricted by law or policy to finance specific activities.

State Shared Revenues – Revenues collected by the State and proportionately shared with counties and/or municipalities on the basis of specific formulas.

Statute – A written law enacted by a duly organized and constituted legislative body.

-T-

Tax Base – Taxable property value from which the City receives tax dollars.

Taxable Valuation – The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 homestead exemption allowed if the owner uses the property as his/her principal residence. There are also exemptions for disability, government owned and non-profit property.

Tipping Fees – The landfill charges collected for solid waste and yard waste disposal.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM – Truth in Millage – One of many provisions of state legislation enacted in 1980 to direct taxpayer concerns regarding taxes to the appropriate public bodies. The County property appraiser is required annually to prepare and deliver to each taxpayer a notice of proposed property taxes, known as a TRIM Notice, for the upcoming year.

Transportation – The cost of services provided for the safe and adequate flow of vehicles, travelers and pedestrians including the provision and maintenance of roads and streets, transit systems and parking facilities.

-U-

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balances – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

-V-

Valuation – The dollar value of property assigned by the County Property Appraiser.

Vision – A description of the desired future, providing a basis for formulating strategies and objectives.

-W-

Working Capital – Reserves kept on hand ensuring a positive cash flow.

Workload Indicator – A statistical parameter used to indicate the demand for service within a given department or division. Workload indicator is a type of performance measure utilized by departments or divisions to assess its level of service.



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