



CITY OF NORTH PORT



**ADOPTED ANNUAL BUDGET
FISCAL YEAR 2011—2012**



City of North Port

Office of the City Manager

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North Port, Florida 34286

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September 2, 2011

Honorable Chair and Members of the City Commission:

In accordance with the City Charter and Code of Ordinances and the laws of the State of Florida, I have prepared and now present the proposed budget for Fiscal Year 2012. After careful review and evaluation of the projected revenues and expenditures, this budget varies slightly from the preliminary proposed budget. The proposed FY 2012 budget reflects revisions in revenue estimates, which were received after the City Manager proposed budget was published and revised expenditures based upon the budget discussions on August 30th. Copies of the proposed budget are available for public inspection in the Office of the City Clerk. Additionally, a user-friendly copy of the budget is located on the City's website.

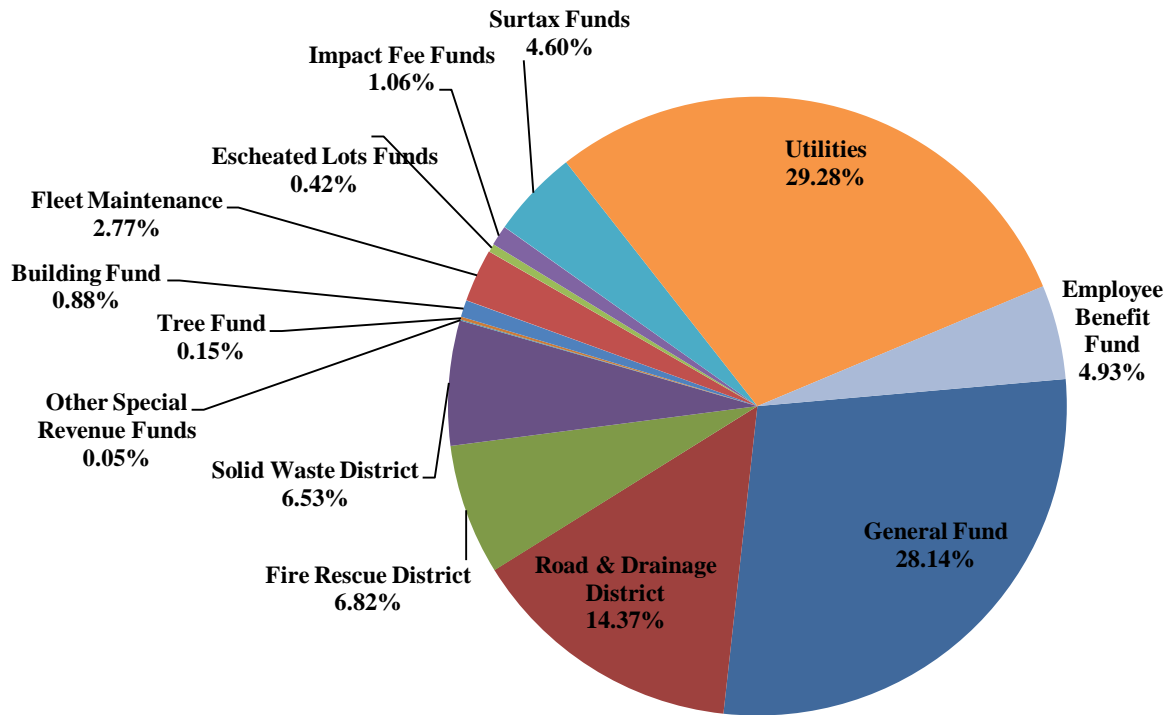
Public hearing dates for the review of this budget are scheduled for September 7th and 21st, at 6 pm in the City Hall Commission Chambers. I invite our neighbors to attend the meetings and participate in the budget process.

Budget Overview





The proposed budget includes expenditures of \$105,134,375¹. While many other local governments are faced with significant layoffs, reductions in service, and furloughs, the City of North Port is positioned to prevent any increase in the ad valorem taxes collected or any increase in the District assessments, preserve services, and continue to invest in our vital infrastructure. This is clearly due to the Commission's efforts to lead the City through continued economic challenges with forethought and deliberation.

¹ Excludes interfund transfers and retained earnings.

EXPENDITURES BY FUND - \$105,134,375



Based on the Commission’s direction, the budget was developed with the following goals in mind:

-  Protect key services on which the public depends
-  Strategically shrink the size of city government
-  Continue with vital infrastructure improvements
-  Maintain adequate reserves

The proposed budget maintains services, **reduces total positions by 1.13 FTEs**, and meets required reserve levels. The proposed budget assumes; the continuation of the existing level of funding for the Districts, water and wastewater rates will be indexed as indicated in the City’s Code of Ordinances, no increase in cost to the City or employees as a result of the health, dental, or vision insurance plans, assumes a 2% payroll savings, and provides no cost-of-living adjustments, merit increase, steps or other wage adjustments for any class of employee, except for those provided for in pre-existing collective bargaining agreements.

Ad Valorem Taxes

The total certified taxable assessed valuation is \$2,284,268,717, a decrease of \$187,424,360 from the prior year final valuation. The net new construction assessed valuation during the last fiscal year totaled \$24,614,397, which was slightly less than the prior year total of \$25,823,031. The table below shows the City’s taxable values and net new construction for a five-year period.

Taxable Values - 5-Year Comparison

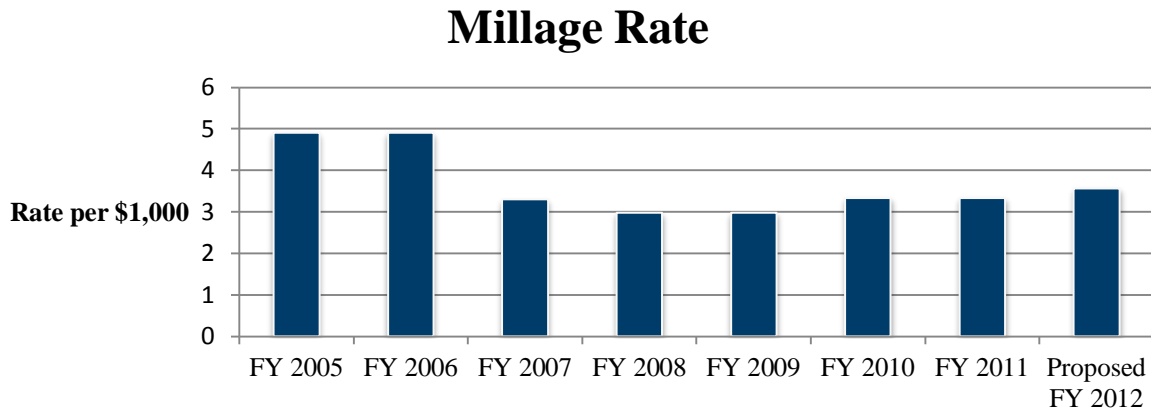
Tax Year	Net New Construction	Total Value	Change from Prior Year
2011 Certified	24,614,397	2,284,268,717	-7.58%
2010 Final	25,823,031	2,471,693,077	-16.56%
2009 Final	68,626,459	2,962,341,393	-22.45%
2008 Final	193,762,214	3,819,906,684	-32.12%
2007 Final	654,574,880	5,627,237,486	14.12%

The revenue from ad valorem taxes is projected at \$8,082,490, which is 29% of the General Fund revenue, excluding appropriated use of fund balance. The fiscal year 2012 budget proposes a decrease to the current amount of ad valorem revenue. The collection rate is established based on historical trends and is set at 98%. The FY 2012 proposed operating tax rate is \$3.5681 per \$1,000 assessed taxable valuation, which is a 2.33% decrease from the rolled back rate and is a \$0.2281 or 6.83% increase from the prior year. The table below shows the implication the proposed tax rate has on a property with the homestead exemption valued at \$150,000.

Assessed Value	\$150,000.00
Homestead exemption	(<u>\$ 50,000.00</u>)
Taxable Value	\$100,000.00
Taxable Value	\$100,000.00
Proposed millage rate	3.5681 per \$1,000 of taxable value
North Port Property Taxes	\$356.81

Obviously this example only applies to homes with this assessed value and would vary by that assessed value.












The chart below indicates operating tax rates compared to the previous seven years.



General Fund

The proposed **General Fund** budget totals \$29,583,838², representing a decrease of \$1,977,938 or 6.27% compared to the FY 2011 adopted budget. Contractual obligations and non-discretionary increases, such as salary and wage increases, and pension increases, account for an increase of \$779,834 or 2.6% of the operating expenditures.

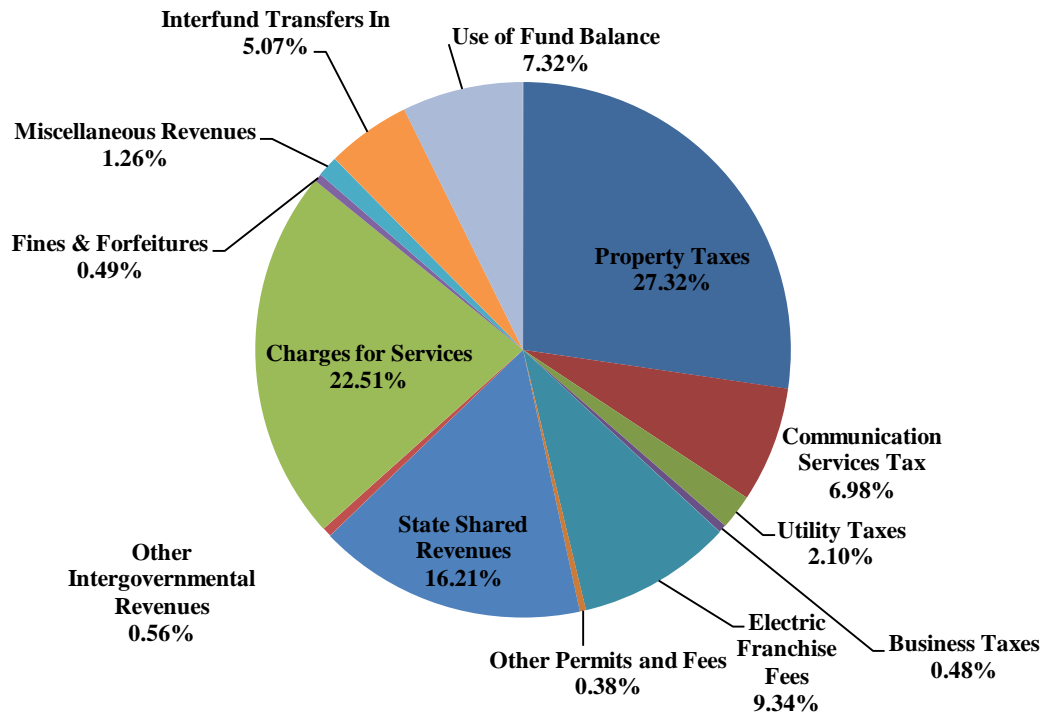
While the City projects a decrease in revenue other changes and strategies have been deployed to balance the budget. Some of the significant changes in expenditures funded in this year's budget include:

-  Honoring the contractual obligation with the Police and Fire unions with approximately \$524,287 in wage increases.
-  An increase in the Police Pension Plan employer contribution of approximately \$349,431 for a total contribution of \$2,096,861 and a decrease in the Fire Pension Plan employer contribution of approximately \$94,420 for a total contribution of \$495,154.
-  The **net reduction of 7.13 full-time equivalent employees** through the elimination of vacant, part-time positions and the conversion of part-time positions to full-time positions. This includes the transfer of (3) engineering personnel to the Road and Drainage District.
-  Assuming no reduction in force of any currently employed personnel.
-  Providing \$570,000 in savings to the General Fund due to recently adopted Florida legislation which requires a covered employee to contribute 3% of wages to the Florida Retirement System, (FRS).
-  A decrease of \$178,000 in Professional services primarily due to savings in legal and auditing fees.
-  An increase in Risk insurance costs of \$62,000.
-  Rising fuel costs an increase of \$85,000.
-  A Utility services increase of \$37,000 based on new City facilities coming online in fiscal year 2011.
-  The elimination of the Building Fund subsidy in FY 2012 resulting in a savings of \$541,000.
-  Elimination of the transfer of \$1,204,621 from Surtax II to the General Fund for the debt service payment on the bond issued for City Hall and Police Headquarters. In this and future budgets, this payment will be made directly out of the Surtax II fund.

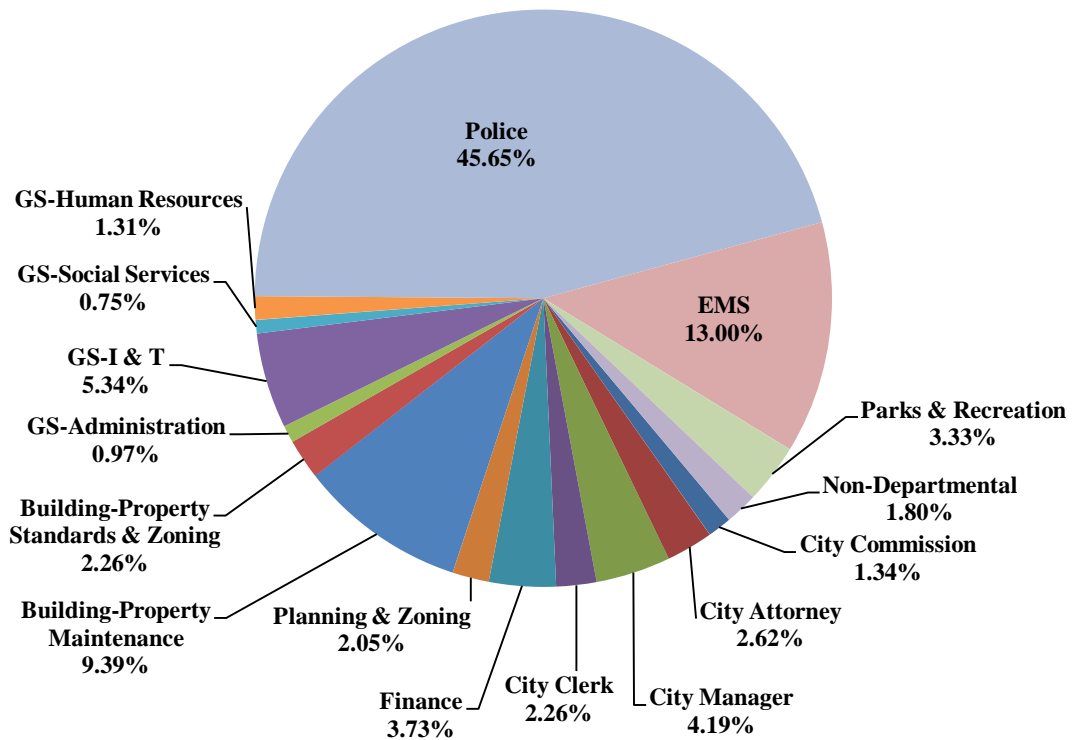
General Fund revenues (excluding grant funding, use of undesignated fund balance, and transfers in and out) decreased \$737,592 or 2.78% from the prior year.

² Excludes interfund transfers.

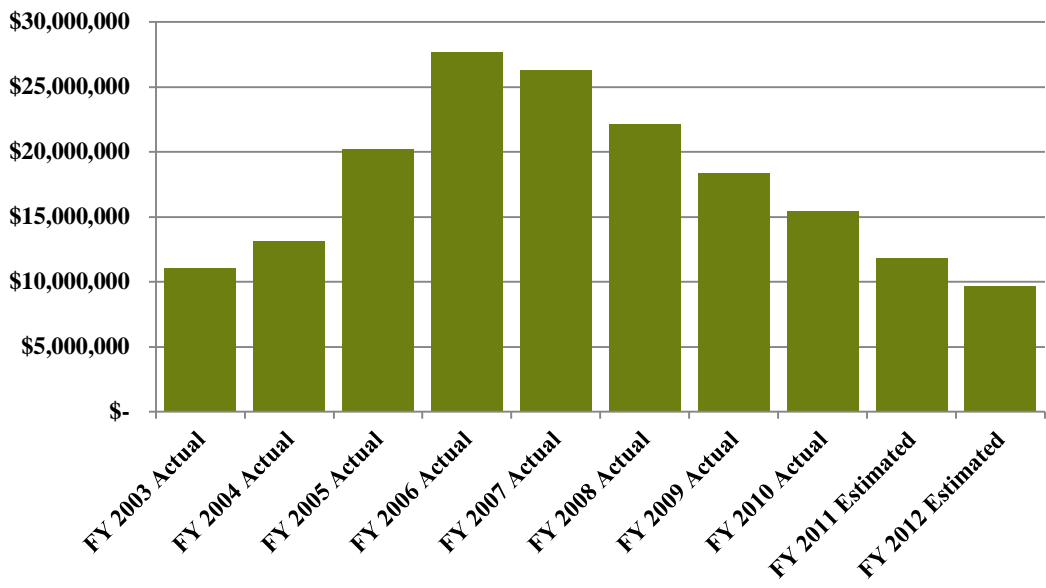
**FY 2012 BUDGET GENERAL FUND
REVENUE RESOURCES - \$29,583,838**



**FY 2012 BUDGET GENERAL FUND
RESOURCES ALLOCATED - \$29,583,838**



The budget is based upon an estimated unreserved fund balance as of September 30, 2011 of \$11,804,523. However, a \$2,164,788 use of fund balance is appropriated for the FY 2012 budget which also includes one-time transfers in of \$1,500,000. The minimum fund balance for FY 2012, as established by the City Fund Balance Policy resolution, is \$4,437,576 and represents 15% of projected operating costs. The proposed budget estimates an undesignated fund balance of \$5,202,159 at September 30, 2012. The chart below presents a ten-year history of the general fund balances.



Office of Justice Program, Community Foundation and CDBG Entitlement Funds

In FY 2012, the City anticipates receiving \$6,860 in Office of Justice Program funds for the Bullet Proof Vest Program. The City will receive \$75,000 from the Community Foundation for the Season of Sharing program and \$60,000 from a Community Development Block Grant (CDBG) entitlement funds to provide staffing for the City’s Social Services division.

Districts Funds

Public Works

The proposed [Road & Drainage District Fund](#) totals \$15,111,024³ and includes; appropriations to operate the City’s roads, drainage, infrastructure, and engineering services, repayment of the debt service on the existing capital lease purchases, and to making capital improvements to the City’s infrastructure system, and equipment and machinery purchases in order to ensure continued operation and expansion to meet the needs of property owners in the City.

The Road & Drainage District continues expansion of the infrastructure system with construction of new sidewalks and the completion of existing road widening projects. The Road and Drainage District will use county and city impact fees and Infrastructure Surtax III funding to complete the widening of Sumter Blvd. from Hansard to Morandi.

³ Excludes interfund transfers.

The Road and Drainage District will use \$1,201,704 from reserves to fund approximately ten (10) additional miles of road rehabilitation over the previous year's budget. The FY 2012 budget also includes a \$1,200,000 transfer of reserves to a Capital Acquisition Fund for the purpose of addressing aging equipment and machinery needs.

The proposed **Solid Waste District Fund** totals \$6,865,644⁴ and includes; appropriations to operate the City's solid waste collection and disposal, and repayment of the debt service on the existing capital lease purchases. The Solid Waste District will use \$436,607 from assessments and \$211,393 of Infrastructure Surtax III funds to purchase solid waste collection trucks.

The FY 2012 budget also includes a \$3,256,338 transfer of reserves to a Capital Acquisition Fund for the purpose of addressing aging equipment and machinery needs and a \$500,000 transfer to the Maintenance Facility Construction Fund.

Fire Rescue District

The proposed **Fire Rescue District Fund** totals \$7,168,639⁵ and includes; appropriations to operate the City's fire protection and preventions services, emergency management services, construction of fire stations to meet level of service demands, and purchasing of emergency vehicles and fire apparatus in order to maintain operations and expansion to meet the needs of property owners in the City.

The Fire Rescue District continues to meet the City's Comprehensive Plan adopted level of service and the Fire Rescue Master Plan with the construction of Fire Station 85 in the vicinity of Price and Biscayne Boulevards. In conjunction with Sarasota County, the District and Police Department propose appropriations to purchase new communications software and hardware to replace obsolete communications infrastructure and to maintain a county-wide radio system infrastructure.

Utilities Fund

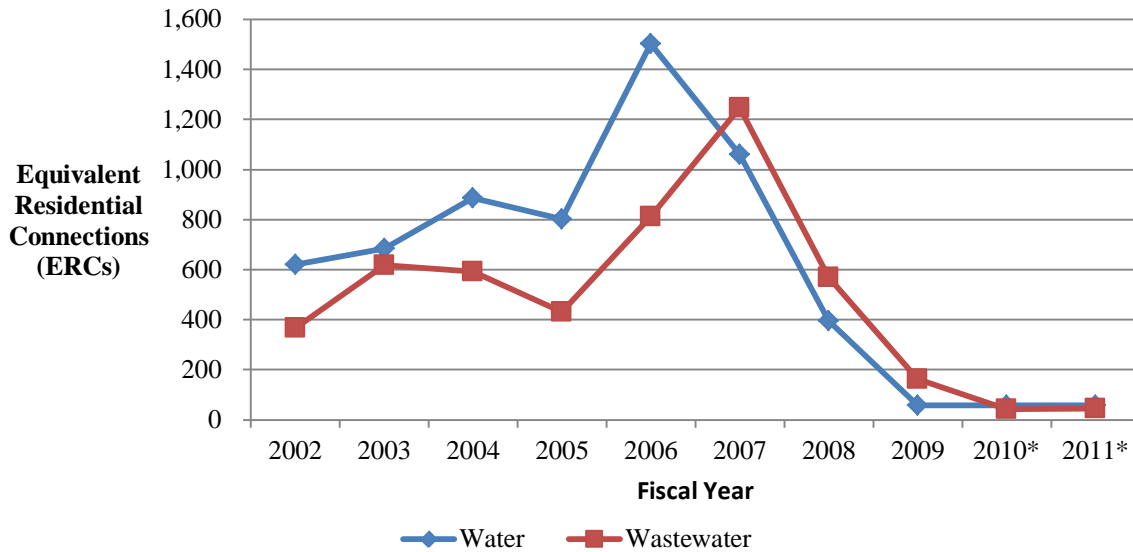
The proposed **Utilities Funds** total \$30,781,864⁶ and includes; appropriations to operate the City's water and sewer divisions, repayment of the debt service on the existing bonds and maintain required bond reserves, and making capital improvements to the system in order to ensure continued operation and expansion to meet the needs of property owners in the City.

⁴ Excludes interfund transfers.

⁵ Excludes interfund transfers.

⁶ Excludes interfund transfers and retained earnings.

Utility Fund New Connections



The Utility Fund continues expansion of the system with construction of the Myakkahatchee Creek Water Treatment Plant Reliability Project which includes upgrades to the current conventional plant, a new Riverbank Filtration system and a Reverse Osmosis system to improve sustainability and reliability in order to meet water quality standards. Funds are also proposed to be appropriated for a new deep injection well in accordance with the 2005 Utility Master Plan to accommodate future growth which allows for increased capacity for wastewater, to treat concentrates from the reverse osmosis plant and meet the regulatory requirements for the expanded reclaimed water system. The proposed Utility budget provides for the continuation of the Backflow Cross Connection Program.

The FY 2012 budget also includes a proposed appropriation of reserves for the purpose of transferring funding to the Water Impact Fee Fund to complete the Myakkahatchee Creek Reliability Project within the mandated time requirement of June, 2012.

In accordance with Sections 78-38 and 78-39 of the Code of the City of North Port, an annual rate adjustment is made to all water and sewer rates, charges, and fees equal to the current index of the Miami-Fort Lauderdale Consumer Price Index (all urban consumers) as reported by the Bureau of Labor Statistics as of April each year. For FY 2012 this adjustment is 4.00%. The average single-family residential customer using 3,000 gallons of water and wastewater service each month will pay an additional \$1.03 per month for water service, \$1.66 per month for wastewater service.

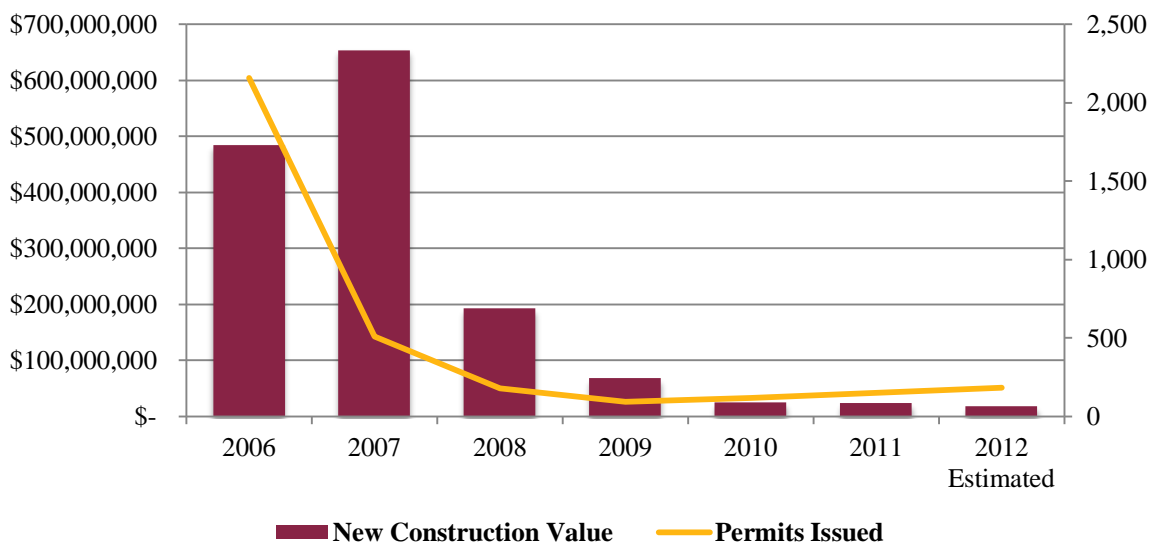
The budget is based upon an estimated unreserved retained earnings balance in the Utility Operating Fund as of September 30, 2011 of \$15,220,229, while maintaining debt service coverage. The minimum fund balance as established by administrative policy is \$3,931,990, which represents 20% of the projected operating costs.

Building Fund

The proposed **Building Fund** budget, which totals \$929,169, includes appropriations to operate the City's building permitting and inspection services and is funded through user fees charged for permitting and inspection services.



For FY 2012, there is no transfer from the General Fund to the Building Fund to subsidize the fund's operations. Additionally, the budget proposes a restructuring of four divisions including the building permitting and inspection division, property standards division, property maintenance division and planning and zoning division under one department titled Neighborhood Development Services.

NEW CONSTRUCTION VALUE vs PERMITS ISSUED




Impact Fee Funds


Proposed projects contained within the **Impact Fee Funds** for FY 2012 include:


-  Parks and Recreation Impact Fees - \$100,000 for the design of Phase III of Atwater Park which includes a playground, splash pad, and restroom facility.
-  Transportation Impact Fees - \$1,010,000 for the design of the Price and Haberland Boulevard intersection improvements (\$10,000) and the purchase of right-of-way and construction easements for the completion of the widening of Sumter Boulevard (\$1,000,000).


Infrastructure Surtax III Fund

Proposed projects contained within the **Surtax III Fund** for FY 2012 include:

-  Public Safety projects for Police and Fire totaling \$570,290 providing for vehicle replacements and upgrading to the new county-wide radio system.


 \$1,000,000 for Parks projects including the Myakkahatchee Creek Greenway System, Blueways Phase I, George Mullen Activity Center renovations, neighborhood park renovations, park land acquisition and Atwater Park Phase III.

 Public Works projects for both Solid Waste and Road and Drainage include; the continuation of the vehicle replacement program for Solid Waste of \$211,393, Road & Drainage utilization of \$837,162 to continue the following projects – 1) Bridge Repair & Rehabilitation, 2) Road Rehabilitation, 3) the purchase of land for the Price Boulevard corridor connectivity project, 4) construction of sidewalks and pedestrian bridges, 5) the continuation of other neighborhood improvements.

 Utilities propose \$1,013,106 for water transmission service improvements.

Escheated Lots-Roads Fund

Proposed project contained within the [Escheated Lots-Roads Fund](#) for FY 2012 include:

 \$446,000 in funding for road rehabilitation.

Fleet Services Fund

The [Fleet Services Fund](#) is established to consolidate fleet maintenance costs into one central fund. Each year the user departments and agencies are charged a cost allocation based on previous years' maintenance and repair costs.

The Fleet Services Fund proposes a budget of \$2,916,072. In addition to the repair and maintenance of the City's rolling stock, Fleet Services includes; administration of the Wright Express fuel card system, the development, implementation and administration of the City's Vehicle Replacement and Vehicle Use Policies, and the recommendations, procurement and delivery of the City's rolling stock.

Employee Health Fund

The City maintains an Employee Benefits internal service fund for the purpose of providing employees with health, dental, vision, life, accidental death and disability, and short-term disability insurance benefits.

Typically medical insurance increases by 12-15% on an annual basis. The City will experience no increase in dental or vision insurance costs for FY 2012. The health insurance provided by Blue Cross Blue Shield will increase by 5%, however, that increase is offset by a contribution of \$200,000 from Blue Cross Blue Shield and the use of approximately \$19,000 from the fund reserves. The proposed budget for Employee Benefits is \$5,181,194. The City will contribute \$3,196,321 toward the benefits and the employees will contribute \$1,909,873 with an estimated \$75,000 of fund balance being used.

Personnel

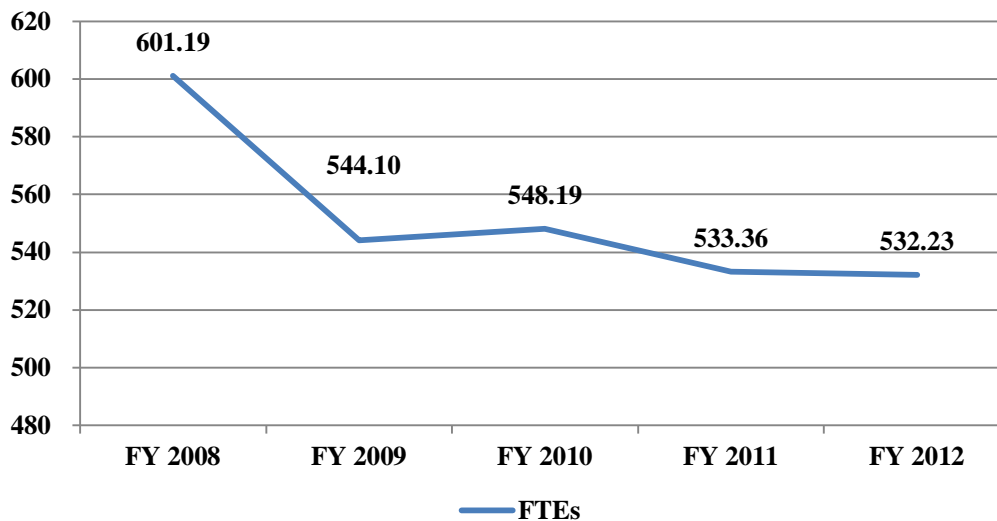
The number of **full time equivalent employees**⁷ for FY 2012 totals 532.23 positions, which includes a net decrease of 1.13 FTEs from the FY 2011 Adopted Budget. These FTEs are budgeted within Service Level Adjustment (SLA) requests for elimination. The charts below list said positions per fund.

Decreased Changes in FTEs		
Deleted Positions		
General Fund		
Financial & Investment Analyst	Finance	(1.00)
Planning & Zoning Director	Planning, Zoning & Engineering	(1.00)
Staff Assistant	GS-Social Services	(0.73)
Intern	CM-Community Outreach	(0.23)
School Crossing Guards	Police	(0.17)
Chief Zoning Inspector	Property Standards	(1.00)
Transferred Positions		
General Fund		
Engineers	Planning, Zoning & Engineering	(2.00)
Engineering Inspector	Planning, Zoning & Engineering	(1.00)
General Fund Total		(7.13)
Total City-wide		(7.13)
Increased Changes in FTEs		
Added Positions		
General Fund		
Staff Assistant*	GS-Social Services	1.00
General Fund Total		1.00
Added Positions		
Neighborhood Development Services		
Building Fund		
Inspector (split 50/50 with Tree Fund)	Building Fund	1.00
Public Works		
Fleet Maintenance		
Fleet Manager	Fleet	1.00
Transferred Positions		
Public Works		
Road & Drainage District		
Engineers	Road & Drainage	2.00
Engineering Inspector	Road & Drainage	1.00
Public Works Total		4.00
Total City-wide		6.00

⁷ These calculations take each part-time employee and transfer hours budgeted into a fraction of a full time employee.

*Denotes the position is changing from part-time to full-time.

Full-time Equivalent (FTE) Employees City-wide per Fiscal Year



The proposed budget provides no cost-of-living adjustments, merit increase, steps or other wage adjustments for any class of employee, except for those provided for in pre-existing collective bargaining agreements.

Other Significant Issues

The City of North Port is currently undertaking several ventures, which may require amendment of the budget during the fiscal year.

- ➡ The collective bargaining agreement between the City and the AFSCME collective bargaining unit expires on September 30, 2011. The FY 2012 Proposed Budget is based upon the City's proposals to that collective bargaining unit.
- ➡ The City has applied for several grants. If awarded these grants, budget adjustments will be made based upon the City Commission's acceptance of the awarded funds.

Conclusion

As I start my tenure as your City Manager, I am excited and enthused to tackle the issues which will confront the City in the coming years. To accomplish this, we will, together, need to work smarter and cheaper. In essence my challenge will be to put in place the organizational systems and to find the resources to address the growing complexity of our community.

A cornerstone of this effort will be to aggressively manage our performance through measurement and benchmarking. Concentrating on outcomes will drive the design of our systems. We will begin to identify our deficits and develop actions and strategies to remove those deficits. Process improvement and lean process review will be at the forefront of this program.

The dynamics of a well-run organization, under the guidance of the Commission, will allow for effective and fluid operations, and allow us to have strategic reorganization of city departments and staff. Using attrition as one of several tools, we will strategically right-size the workforce. However, with a smaller staff in place, we will need to identify effective technologies that will assist in providing the quality services our neighbors have come to enjoy.

We are also at a point, where we need to ensure that our infrastructure and rolling stock are invested in terms of preventative maintenance and rehabilitation. After many years of trying to deal with the condition of our local roads I believe there are options available, if the community desires, to accomplish and complete that effort. We will be working over the next several months in putting together options for the Commission to consider that are realistic to solve this long standing problem. We will also be working to develop a long-term plan for our rolling stock.

Like our infrastructure, we need to invest in the human capital of our employees through effective and meaningful training. No city can be on the leading edge of best practices without a well-trained workforce behind it.

While we are faced with many challenges that also means there are many opportunities in a community of neighbors we will find the solutions. Utilizing the talents of our employees and community volunteers, we can *Achieve Anything* and I am confident we will.

On behalf of all of the employees of the City of North Port, thank you for the opportunity to serve.

Respectfully submitted,




Jonathan R. Lewis, ICMA-CM
City Manager











City of North Port
City Manager's Office

Interoffice Memorandum

To: Honorable Chair and City Commission
From: Jonathan R. Lewis, City Manager 
Date: September 1, 2011
RE: Schedule of Changes to Proposed FY 2011/2012 Budget





Based upon feedback from the City Commission at the August Budget workshops and special meeting and a continued review of the proposed budget, the following changes have been made to the FY 2012 Proposed Budget that was presented on August 30, 2011.

General Fund:

-  Chief Zoning Inspector position eliminated
-  Reclassified a portion of Zoning Plans Examiner position to the Tree Fund
-  Reclassified Executive Assistant position to Development Tech II position
-  Reclassified position of Development Tech I
-  Reduction in electricity services
-  Recognized anticipated savings from new custodial contract
-  Eliminated project for sealing and striping of City Hall and Police Department parking lots
-  Advance purchase of (2) mowers from FY 2011




These changes represent a reduction of \$190,882 from the City Manager proposed budget.

Building Fund:

-  Reclassified Chief Inspector position to Inspector Division Manager
-  Reclassified Executive Assistant position to Development Tech II position
-  Reclassified Electrical Inspector position to Chief Inspector position
-  Add (1) Inspector position at mid-year (split 50/50 with Tree Fund)

These changes represent an increase of \$22,270 from the City Manager proposed budget.


Tree Fund:

-  Chief Zoning Inspector position eliminated
-  Reclassified a portion of Zoning Plans Examiner position to the Tree Fund
-  Inspector position (split 50/50 with Building Fund)

These changes represent an increase of 10,910 from the City Manager proposed budget.



Road and Drainage District Fund:

 Municipal Revenue Sharing State estimate increased \$116 which was applied to the District's fuel budget for FY 2012

These changes represent an increase of \$116 from the City Manager proposed budget.

cc: Daniel Schult, Assistant City Manager
Peter Lear, Finance Director
Charlina Lowrie, Senior Management Analyst - Budget



We will never bring disgrace to this our city, by any
act of dishonesty or cowardice;
nor ever desert our suffering comrades in the ranks;
we will fight for the ideal and sacred things of the
city, both alone and with many;
we will revere and obey the city's laws and do our
best to incite a like respect in those above us who are
prone to annul or set them at naught;
we will strive unceasingly to quicken the public's
sense of civic duty.

Thus, in all these ways, we will transmit this city not
only, not less, but greater and more beautiful than it
was transmitted to us.

- *The Athenian Oath*

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City of North Port Florida Commissioners



Michael Treubert

Linda Yates

Jim Blucher, Chair

Tom Jones, Vice-Chair

David Garofalo

Charter Offices

*City Attorney
Robert K. Robinson*

*City Auditor
Cherry, Beckert & Holland*

*City Manager
Jonathan R. Lewis*

*City Clerk
Helen Raimbeau*

*Deputy City Clerk
Patsy Adkins*

Executive Management

*Assistant City Manager – Danny Schult
Chief of Fire Rescue – William Taaffe
Finance Director – Peter Lear
Public Utilities Director – Cindi Mick*

*Neighborhood Development Services Director – Scott Williams
Chief of Police – Kevin Vespia
General Services Director – Sherry Borgsdorf
Public Works Director – Branford Adumuah*

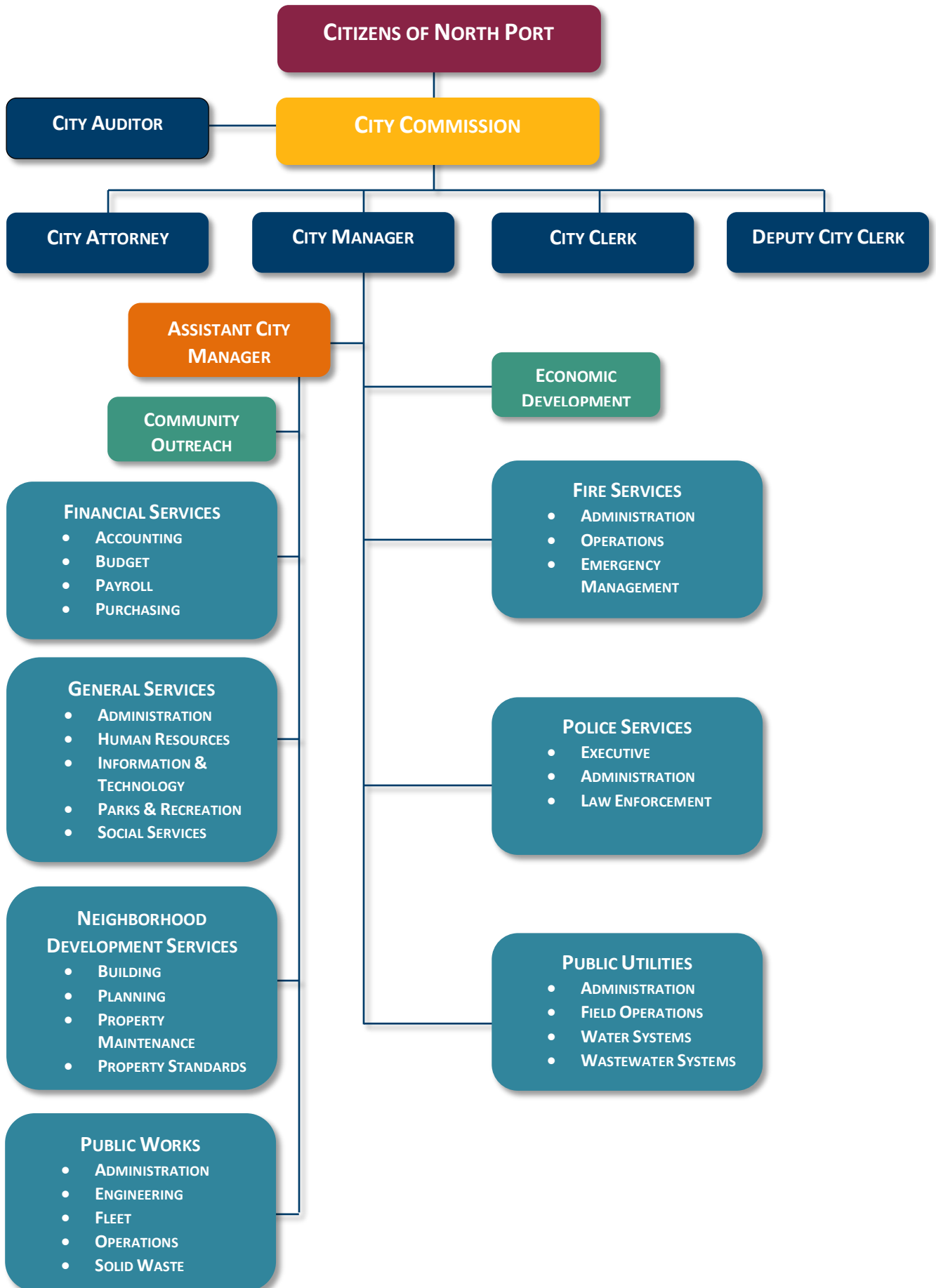


Vision

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.





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, 2010**. 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.



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 an estimated population of 57,893. Commercial development and the housing industry slowed significantly over the past three years presenting new challenges for the City. The following table presents significant dates in the history of North Port.



Significant Milestones

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.



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, First Baptist Church of North Port Charlotte opened in July. The church has 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.

1982 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 Commission/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 estimate 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

2010 First dog park, the Canine Club, opens in North Port. Morgan Family Community Center opens to the public.



Canine Club

2009 North Port celebrates its 50th Anniversary. Family Services Center opens new facility.



50th Anniversary Parade



2011 Atwater Community Park opens to the public with the completion of Phases 1 & 2 which include Little League ball fields and a Press Box with restroom facilities.



Family Services Center



Atwater Community Park – Little League Fields



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-skills, 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.

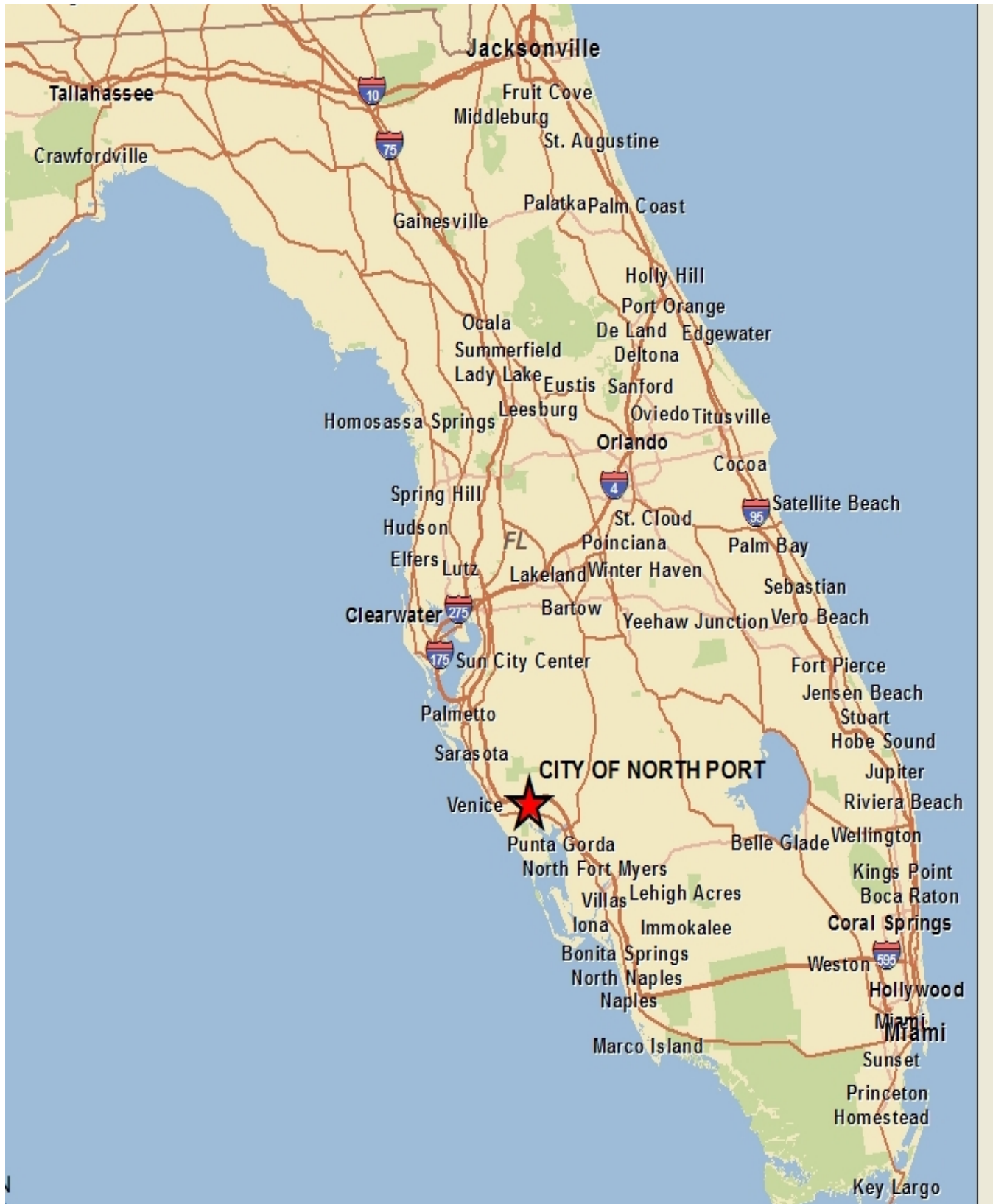
LOCAL ECONOMY

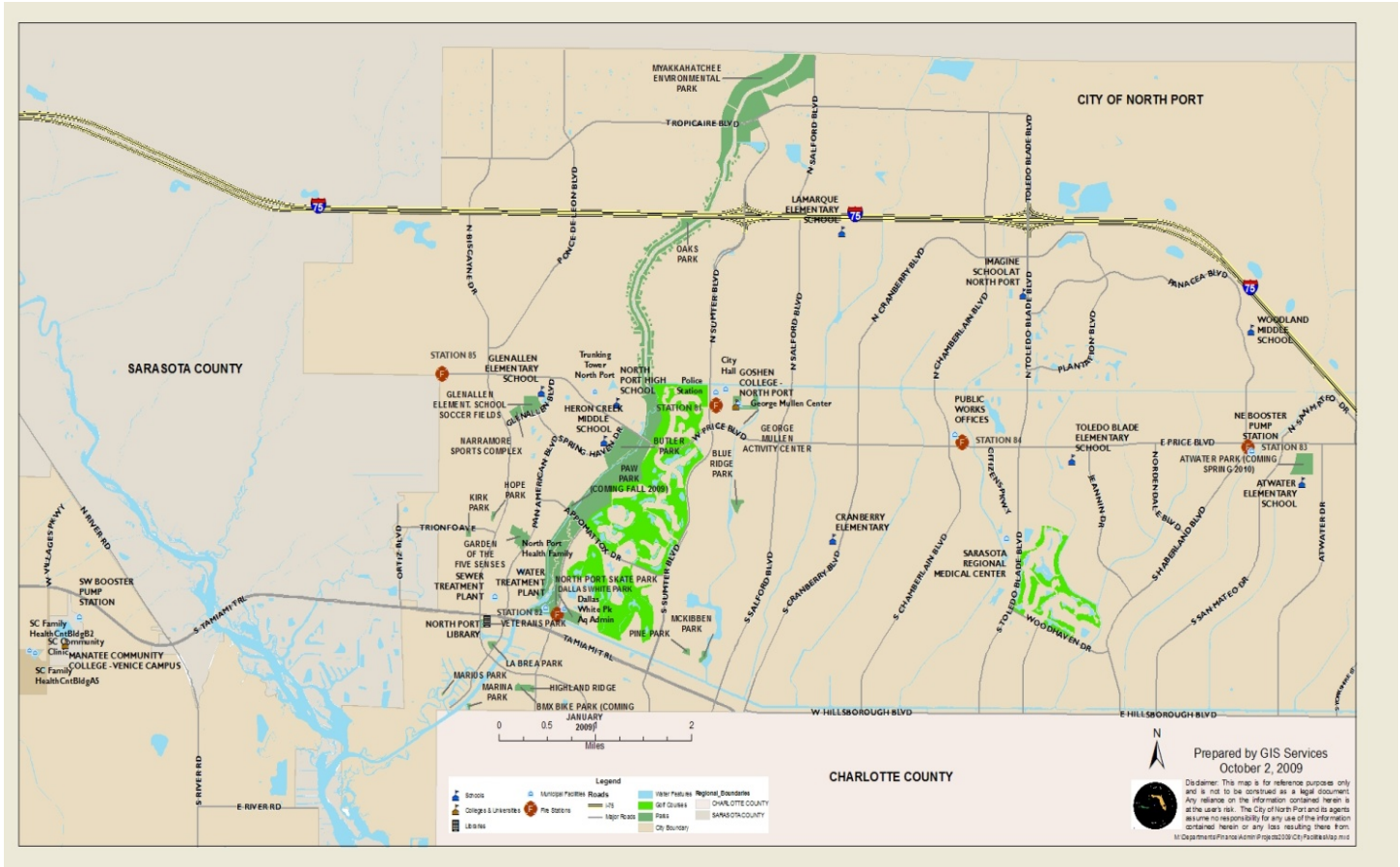
North Port is a young and vibrant community that started in 1959 with only 23 residents. The pace of growth has been rapid as the population has more than doubled since the 2000 census count of 22,797 to the 2010 census of 57,357 residents. Due to the slowdown in the economy and subsequent decline in the construction industry, the City's population is expected to grow at much slower rate. Early indications project an average annual growth of approximately 1,500 new residents and 600 new households a year over the next five years. At this projected growth rate, the City anticipates reaching 65,128 permanent residents by 2015. North Port has a relatively young population with an average age of 40.9 compared to Sarasota County's average age of 52.5, and is only slightly higher than the United States average age of 37.2. The majority of North Port's approximately 27,699 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 six elementary schools, three middle schools, 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. State College of Florida 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. In August, 2010 the University of South Florida Sarasota-Manatee opened a new branch location in North Port.





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
5650 North Port Boulevard
North Port, FL 34287
(941) 423-8281

Fire Station #83
3601 E. Price Boulevard
North Port, FL 34288
(941) 240-8192

Fire Station #84
1350 Citizens Parkway
North Port, FL 34288
(941) 423-2106

Fire Station #85
1045 N. Calera Street
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 2011 Budget (excludes inter-fund transfers)	\$105.1 million
Assessed Taxable Property Valuation	\$2.3 billion

*City Demographics***POPULATION (as of April 1st each year)**

2007 (est.)	53,732
2008 (est.)	56,316
2009 (est.)	55,759
2010 (Census)	57,357
2011 (BEBR)	57,893
2015 (projected)	65,128

RESIDENT STATISTICS*

Median Age	40.9
Average Household Size	2.55
Median Household Income (2008)	\$50,684

RACIAL COMPOSITION*

Caucasian	81.5%
Hispanic	8.7%
Black	6.7%
Asian	1.1%
American Indian and Alaska Native	0.2%
Other Race	0.2%
Two or more Races	1.5%

LAND COMPOSITION

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

* Taken from 2010 Census

ECONOMIC ENVIRONMENT**Business Licenses - Five Year Trend**

2007	968
2008	941
2009	939
2010	954
2011	960

Top Ten Employers

Company**	# of Employees
School Board of Sarasota County	5,618
Sarasota County Government	3,276
Sarasota Memorial Hospital	3,024
Publix Supermarkets	1,519
Venice Regional Medical Center	871
Bon Secours - Venice Hospital	
PGT Industries (Vinyl Tech)	724
FCCI	680
City of Sarasota	619
Sun Hydraulics Corporation	590
City of North Port	546

**Statistics are for Sarasota County; not available for City of North Port; taken from City of North Port 2010 CAFR

Bond Ratings

General Government	Rating
Moody's	Aa2
S & P	A+
Fitch	A+

*Public Safety*

Police Protection		Fire Protection	
Sworn Police Officers	103	Suppression Units	10
Civilian Employees	30	Rescue Units	6
Crossing Guards	25	Fire Stations	5
		Employees	92
Total	158	ISO Class (Scale of 1 - 10)	2/8B

Education

Area Schools		FCAT Results	Reading	Math	Science
			*NP/County	NP/County	NP/County
Elementary	Enrollment	Elementary			
Atwater	697	Grade 3	332/333	349/347	-
Cranberry	734	Grade 4	331/337	326/337	-
Glenallen	706	Grade 5	318/329	341/349	332/342
Lamarque	943	Middle			
Toledo Blade	635	Grade 6	324/334	327/337	-
Imagine at North Port	521	Grade 7	328/337	320/329	-
Middle Schools		Grade 8	317/328	335/340	321/338
Heron Creek	1,047	High School			
Imagine at North Port (6th-9th)	438	Grade 9	319/328	-	-
Woodland	632	Grade 10	309/322	329/339	-
High School		Grade 11	-	-	302/317
North Port	2,352	*City of North Port			
Total**	8,733	Source: Florida			
		Dept. of Education			

**Source: Sarasota County School Board

Service Statistics

Elections		Streets & Sidewalks	
Registered Voters	38,905	Miles of Paved Public Streets	813
Voter Turnout	24,856	Arterial	39
		Collector	72
Annexations		Local	702
Original Acreage (1959)	3,602		
12 Annexations	<u>63,004</u>	Miles of Paved Private Streets	70
Total Acreage	66,606	Miles of Sidewalks	138
Surface Water		Solid Waste Collection	
Miles of Canals	81	Residential Collections	26,928
Water Control Structures	69	Commercial Accounts	256

*Utilities*

Active Accounts (As of 09/30/11)		Miles of Water Mains	293
Water	18,108	Miles of Sewer Force Mains	69
Sewer	14,366	Miles of Gravity Sewer	132
Irrigation	34	Miles of Reuse Mains	12
Reclaimed	22		
Capacity Per Day (Million Gallons)		Fire Hydrants	1608
Water (MGD)	7.5		
Sewer (MGD)	4.4		
Reuse Produced (MGD)	1.0	Lift Stations	97

Parks & Recreation

Recreational Programs		Recreational Facilities	
Youth		Number of Community/Activity Centers	8
Programs	17	Number of Neighborhood Parks	10
Participants	28,803	Number of Special Use Parks	6
		Number of Recreational/Sports Facilities	2
General Adult		Acres of Community Parks	287.57
Programs	26	Acres of Neighborhood Parks	33.55
Participants	49,163	Acres of Open Space Reserves	13,504.53
		<i>Taken from Master Comprehensive Plan</i>	
Senior			
Programs	3		
Participants	192		
Special Events			
Programs	17		
Participants	24,482		



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																		Other Amenities										
	Restrooms	Parking Lot	Concession Stand / Vending	Benches	Greenspace	Picnic Tables	Pavilions and/or Gazebo - Shelter	Play structure	Swing set	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
Neighborhood Parks																												
Blue Ridge Park	•	•			•	•	•	•	•																			
Highland Ridge Park	•	•	•	•	•	•	•	•	•		•	•		•							•							Racquetball Court
Hope Park					•	•	•	•	•																			
Kirk Park					•	•	•	•	•		•		•															
LaBrea Park		•			•	•	•	•	•		•											•						T-Ball Field, Grill
Marius Park					•	•	•	•	•																			
McKibben Park	•	•			•	•	•	•	•	•	•	•	•	•														Racquetball Court, Pickleball
Oak Park					•	•	•	•	•																			
Pine Park		•			•	•	•	•	•																			Tot Lot
Veteran's Park					•	•	•	•	•																			Monument, Fountain
Community Activity Centers																												
Al Goll Community Center	•	•															•											Day Care Room, Managed by North Port YMCA
Butler Park	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Bike Path
Community Educational Center	•	•	•	•	•	•	•	•	•								•											Offices, Kitchen
Dallas White Park	•	•	•	•	•	•	•	•	•		•	•													•			Boat Ramp w/2 docks
George Mullen Activity Center	•	•		•	•	•	•	•	•							•	•	•					•					Offices, Kitchen, Showers
Morgan Family Community Center	•	•	•	•	•	•	•	•	•		•					•	•	•										Portable Stage, Kitchen, Arts Crafts, Showers/Locker Rooms, Offices
Scout House (Dallas White Park)	•	•			•	•	•	•	•								•										Small Stage Area, Kitchen, grill	
Swimming Pool (Dallas White Park)	•	•																									Offices, Lockers, Managed by North Port YMCA	
Recreational / Sports Facilities																												
Atwater Community Park	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	
Narramore Sports Complex	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	
Special Use																												
BMX Bike Park (Highland Ridge Park)	•	•	•	•	•	•	•	•	•												•							
Canine Club	•	•		•	•	•	•	•	•																			Restrooms coming in 10/2011
Garden of the Five Senses	•	•	•		•	•	•	•	•		•																	Passive Park, Extensive Landscaping, Interpretive Signs, Water Features
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
Projects Underway / Future Amenities																												
Boca Chica Park					•																							Undeveloped 5 acre parcel for future neighborhood park
Butler Park Aquatic Complex	•		•	•	•	•	•	•	•						•													25 meter Pool, Leisure Pool, Lazy River, Aquatic Playground Structure



SUMMARY OF 2011/2012 AD VALOREM TAXES FOR MUNICIPALITIES WITHIN SARASOTA COUNTY

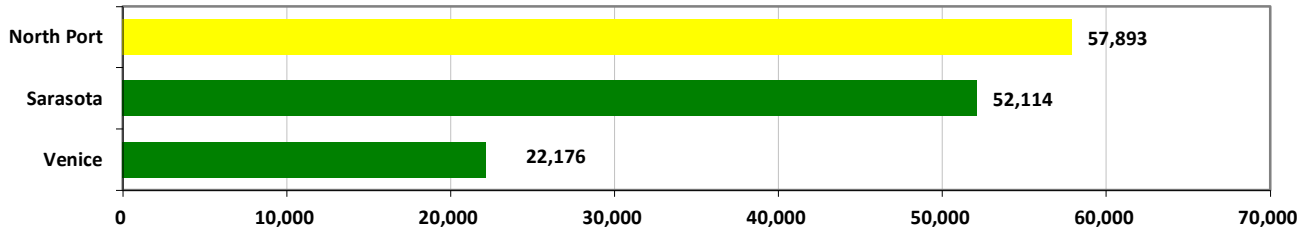
Municipality	Total Taxable Value	Population	Taxable Value Per Capita	Total Millage	Ad Valorem Tax Bill Per Capita
Longboat Key	3,335,795,728	6,888	484,291	1.9549	947
North Port	2,284,268,717	57,893	39,457	3.5681	141
Sarasota	6,858,662,828	52,114	131,609	3.3547	442
Venice	2,707,597,559	22,176	122,096	3.1950	390

Notes: City population figures are provided by the University of Florida, Bureau of Economic Research as of April 1, 2011, taxable value as of July, 2011 and the proposed millage rates are effective October 1, 2011. 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 2012 budget.

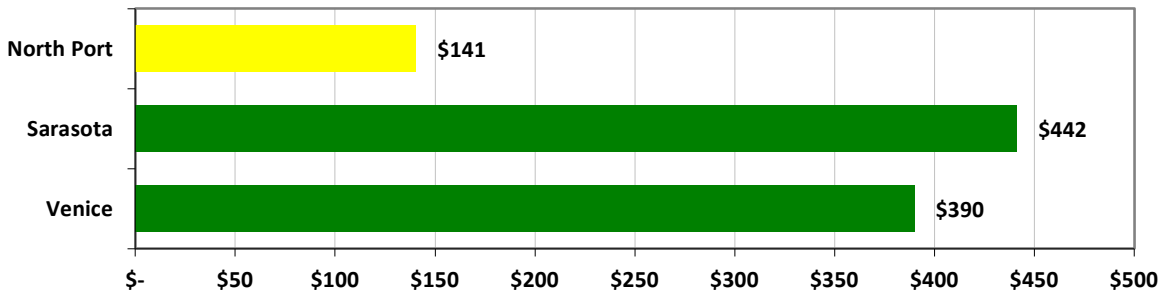
Population



Population figures used are from the April 1, 2011 BEBR Report.

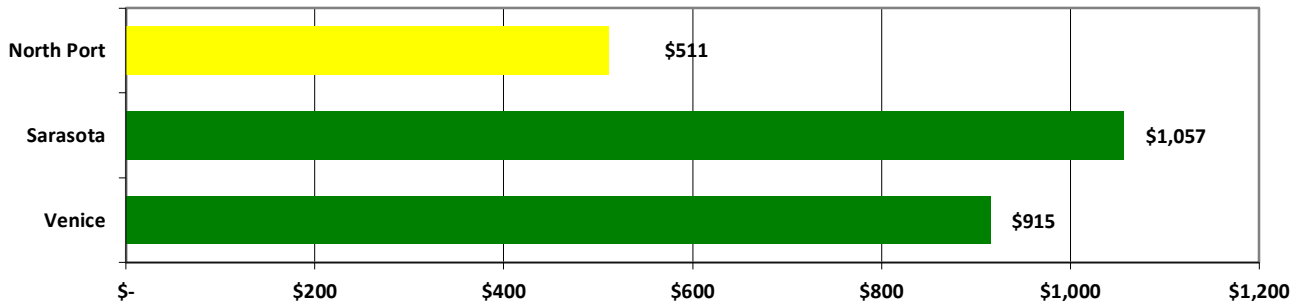
Ad Valorem Property Tax Revenues Per Capita

This chart illustrates the amount of revenue per capita projected to be collected by each municipality for FY 2012. 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.





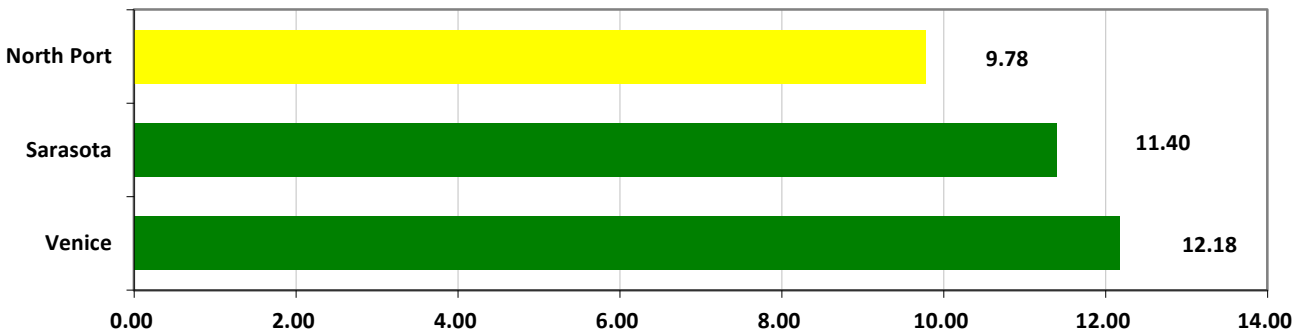
Total General Fund Expenditures (excluding transfers) Per Capita



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.



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) 2012 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 2012 Budget.

BUDGET OVERVIEW

The *Budget Overview* presents an overview of the FY 2012 Budget for all funds including the budget calendar and budget process for fiscal year 2012 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:

OPERATING BUDGET DETAIL	Compares actual and budget revenues (if applicable) and expenditures by type for fiscal years 2008 through 2012
MISSION	A statement of purpose for each divisional unit.
SERVICES	The primary role or tasks performed by each divisional unit
STRUCTURE	Shows the organization of each divisional unit.
STAFFING	Details the authorized position count for the department/division for five years
FY 2011 HIGHLIGHTS	Significant accomplishments for the department or division
FY 2012 GOALS & OBJECTIVES	High level goals for the department/division that relate to the City's overall goals followed by tasks initiatives assigned to meet those goals
FY 2012 BUDGET CHANGES AND ISSUES	Lists any significant changes and/or issues to the current fiscal year budget
PERFORMANCE MEASURES	The measurement of the objectives attempted for the department/division

CAPITAL IMPROVEMENT PROGRAM

The *Capital Improvement Program* contains a summarized version of the Five Year Capital Improvement Program (CIP) for fiscal years 2012 through 2016. The programmed projects for FY 2012 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.



**EXECUTIVE SUMMARY**

The City of North Port adopted its Fiscal Year 2012 Annual Budget on September 21, 2011. Two public hearings were held for input from the citizens of North Port. The FY 2012 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 2012 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 2012 Adopted Budget.

FISCAL YEAR 2012 ANNUAL BUDGET

	Governmental Funds	Enterprise Funds	Total
REVENUES			
Ad Valorem	\$ 8,082,490	\$ -	\$ 8,082,490
Non Ad Valorem Assessments	23,994,244	-	23,994,244
Other Taxes	11,143,509	-	11,143,509
Permits & Special Assessments	3,843,212	-	3,843,212
Intergovernmental Revenue	5,341,971	-	5,341,971
Charges for Services	10,706,311	16,506,403	27,212,714
Fines & Forfeitures	162,000	1,000	163,000
Interest Income	377,251	44,100	421,351
Miscellaneous Revenues	5,436,569	20,200	5,456,769
Impact Fees	1,720,154	-	1,720,154
Capacity Fees	-	234,887	234,887
Other Sources	200	5,332,747	5,332,947
Sub-Total before Transfers & Reserves	\$ 70,807,911	\$ 22,139,337	\$ 92,947,248
Transfers In	2,000,000	6,687,166	8,687,166
Fund Balances/Reserves/Net Assets	9,000,938	7,642,527	16,643,465
Total Revenues & Other Financing Sources	\$ 81,808,849	\$ 36,469,030	\$ 118,277,879
Expenditures			
General Government	\$ 17,778,171	\$ -	\$ 17,778,171
Public Safety	26,322,610	-	26,322,610
Physical Environment	5,923,399	15,271,258	21,194,657
Transportation	14,293,867	-	14,293,867
Economic Environment	498,739	-	498,739
Human Services	221,488	-	221,488
Culture/Recreation	985,284	-	985,284
Capital	6,248,660	12,156,665	18,405,325
Debt & Lease Service	2,080,293	3,353,941	5,434,234
Other Uses	7,456,338	5,687,166	13,143,504
Sub-Total including Transfers & Reserves	\$ 81,808,849	\$ 36,469,030	\$ 118,277,879
Increase(Decrease) to Reserves (<i>memo only</i>)	(9,000,938)	(7,642,527)	(16,643,465)
Increase (Decrease) to Capacity Fee Accounts (<i>memo only</i>)	-	(397,399)	(397,399)
Total Expenditures	\$ 81,808,849	\$ 36,469,030	\$ 118,277,879

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



FISCAL YEAR 2012 BUDGET POSITION

The City’s Adopted FY 2012 Budget totals \$118,277,879 (includes transfers and reserves) for all funds, an increase of \$987,510 (0.84%) from the total FY 2011 Budget.

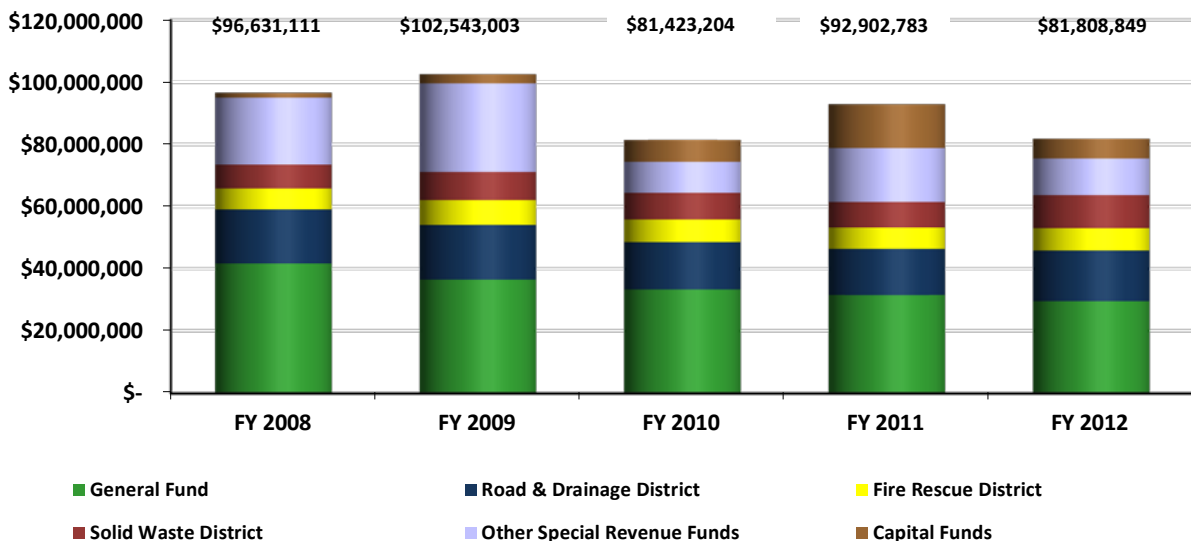
The total FY 2012 Budget for the General Fund, the primary governmental operating fund, is \$29,583,838, which is \$1,977,938 less than the prior year or a decrease of 6.27%. Governmental Capital Funds expenditures decreased \$7,753,830 (55.04%), totaling \$6,334,948 for FY 2012. The City’s General Fund reserves are projected to remain at 15% of the operating budget and the District Funds and Utility Revenue Fund reserves are projected to remain at 20% of the operating budgets.

Significant changes in the FY 2012 City-wide Budget are:

- Honoring the contractual obligation with the Police and Fire unions with approximately \$524,287 in wage increases.
- Increase in the Police Pension Plan employer contribution of approximately \$349,431 and a decrease in the Fire Pension Plan employer contribution of approximately \$94,420.
- The net reduction of 0.13 full-time equivalent employees through the elimination of vacant, part-time positions and the conversion of part-time positions to full-time positions. This includes the transfer of three (3) engineering personnel to the Road and Drainage District.
- Budget assumes no reduction in force of any currently employed personnel.
- Recently adopted Florida legislation requires a covered employee to contribute 3% of wages to the Florida Retirement System (FRS), providing \$1.2 million in savings.
- Professional services decreased \$1.7 million primarily due to savings in legal and auditing fees and the absence of over \$1.0 million in backflow cross connection program installation services (enterprise fund).
- Workers’ compensation costs increased \$91,178.
- Rising fuel costs increased the budget \$553,919.
- Utility services increased approximately \$234,000 based on new City facilities coming online in fiscal year 2011.
- No Building Fund subsidy is scheduled for FY 2012 for a savings of \$541,000.
- Elimination of the transfer of \$1,204,621 from Surtax II to the General Fund for the debt service payment on the bond issued for City Hall and Police Headquarters. In this and future budgets, this payment will be made directly out of the Surtax II fund.

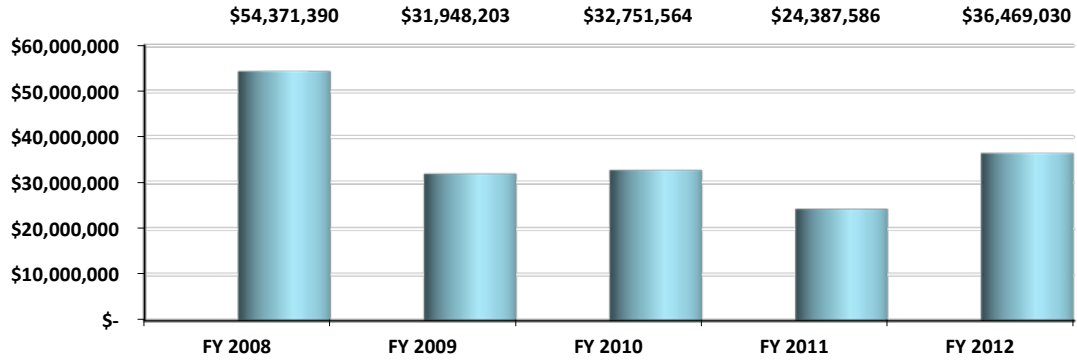
Interfund transfers and net changes to reserves are included in the following chart totals and reflect movement of revenues from the fund where received to the fund where the expenditure is recorded. These transfers have generally been excluded in the subsequent tables, graphs and comparisons throughout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

GOVERNMENTAL FUNDS BUDGET 2008 – 2012





ENTERPRISE FUNDS BUDGET FY 2008 - 2012



**TOTAL BUDGET BY FUND TYPE
% of Total Budget**

GOVERNMENTAL FUNDS

General Government (25.01%)

001 General Fund 25.01%

Special Revenue Funds (38.80%)

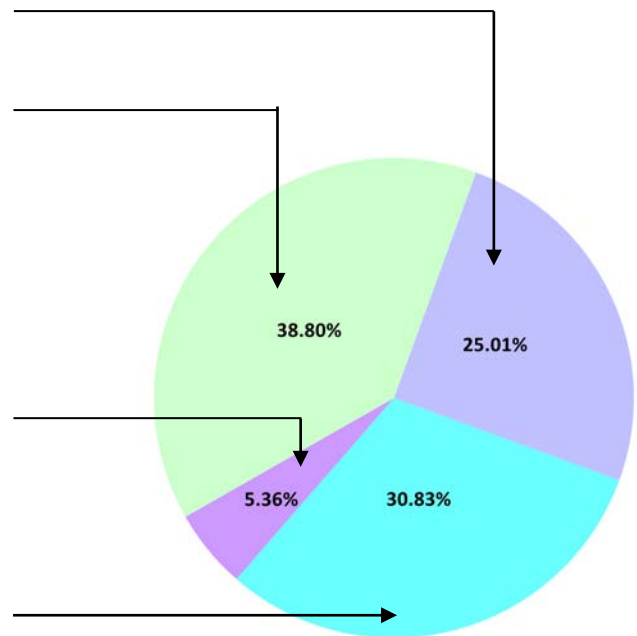
107 Road & Drainage District 13.79%
 110 Fire Rescue District 6.06%
 120 Solid Waste District 8.98%
 1xx Other Special Revenue Funds 7.81%
 14x Escheated Lots Funds 1.22%
 15x Impact Fee Funds 0.94%

Capital Funds (5.36%)

305 Surtax II 1.02%
 306 Surtax III 3.07%
 320 Maintenance Facility Construction 1.27%

Enterprise Funds (30.83%)

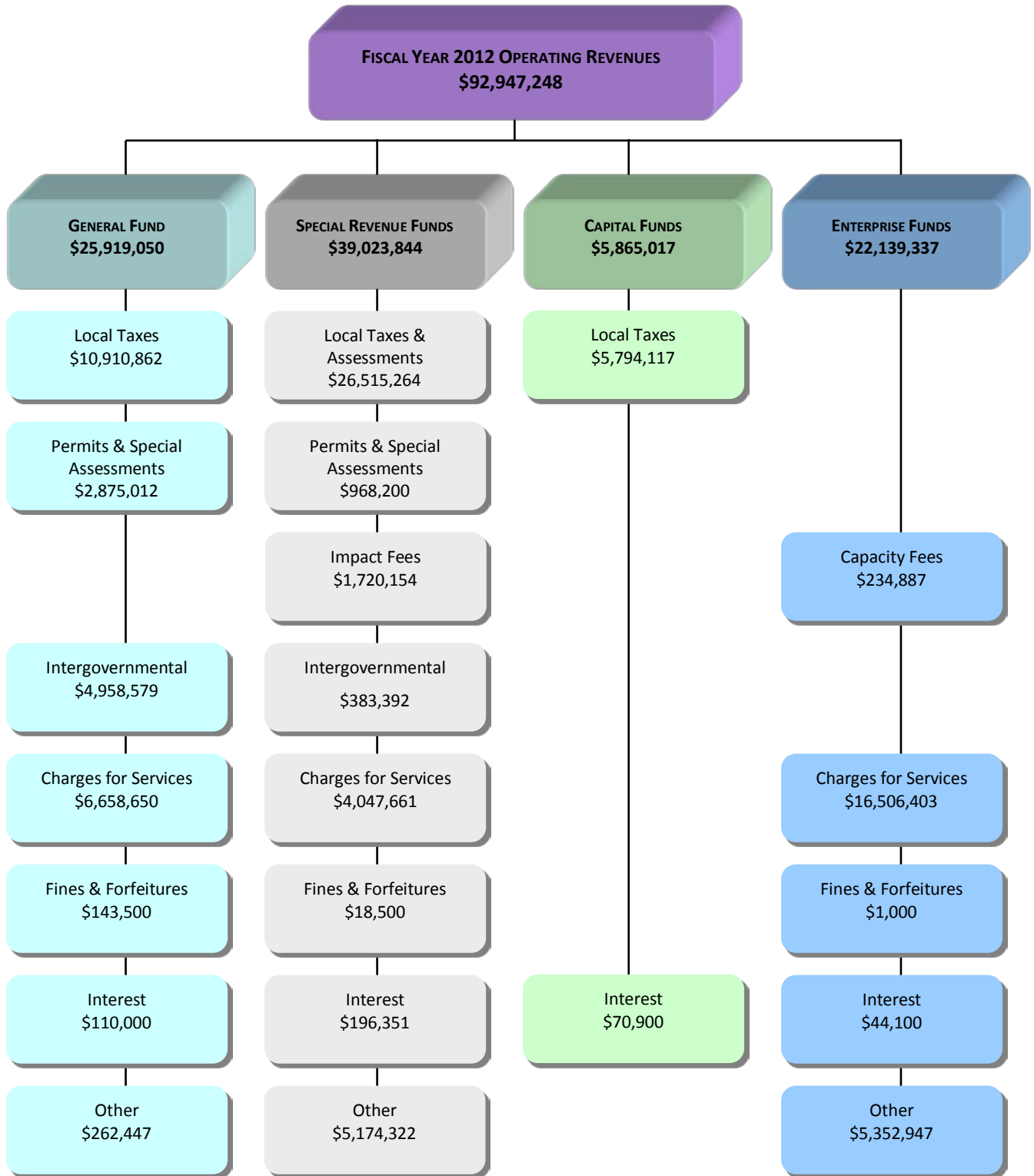
420 Water & Wastewater Utility Fund 21.09%
 423 Water Capacity Fees 4.51%
 424 Sewer Capacity Fees 0.72%
 431 Utility Construction Fund 4.51%





The following charts illustrate the City’s FY 2012 total operating revenues and expenditures within the fund structure shown above.

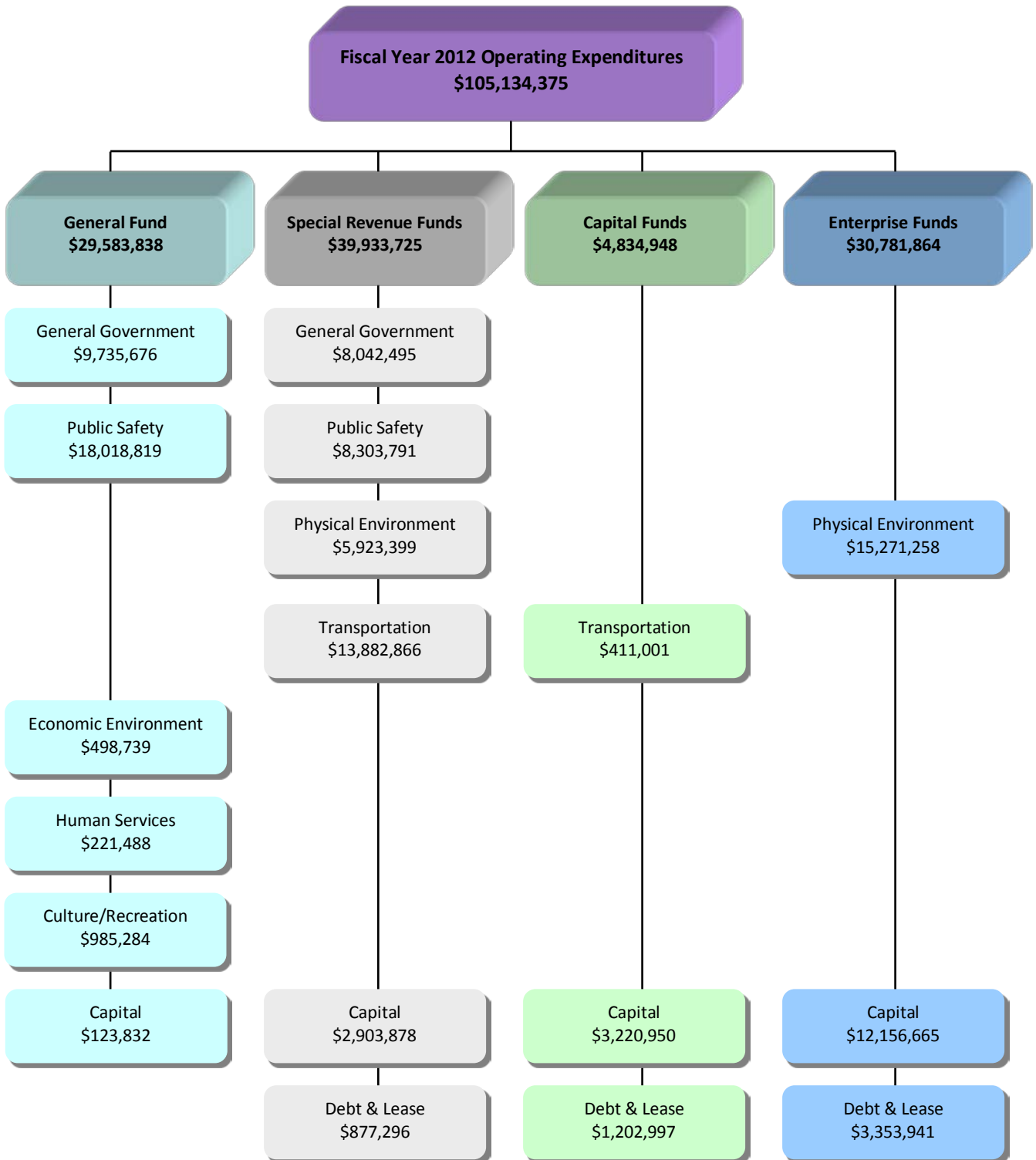
BREAKDOWN OF TOTAL OPERATING REVENUES – ALL FUNDS



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



BREAKDOWN OF TOTAL OPERATING EXPENDITURES – ALL FUNDS

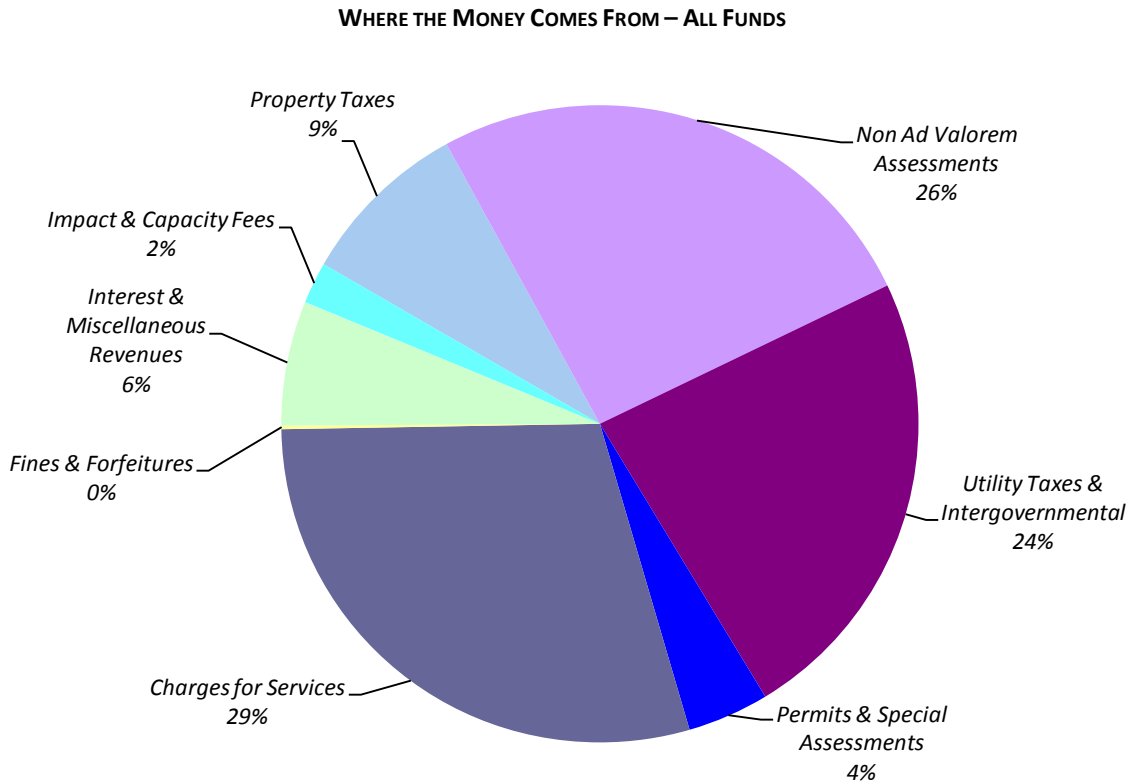


NOTE: THE CHART ABOVE EXCLUDES ALL INTERFUND TRANSFERS AND INCREASES/DECREASES TO RESERVES.



REVENUES

The primary budget policy consideration in the FY 2012 revenue budget development was the current and future economic conditions. Many challenges were posed by slowed growth and reduced property values. Below are the highlights of the City's revenues; further details are provided in the Budget Overview section.



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 2012 is to reduce the tax burden on the citizens while maintaining the same level of service. This budget reflects an increase of \$0.2281 or 6.82% in millage, but no changes in the Road and Drainage District, Fire Rescue District or Solid Waste District non-ad valorem assessments 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 7.58% decrease in taxable value, economic and environmental influences on the City budget. In addition to the property tax revenue decrease of \$108,107, demand-driven charges for services, investment income and other revenues are forecasted to drop over \$2 million. Growth and economy driven revenues such as utility taxes, franchise fees, permits, state shared revenues and impact fees are projected to increase by \$152,669.



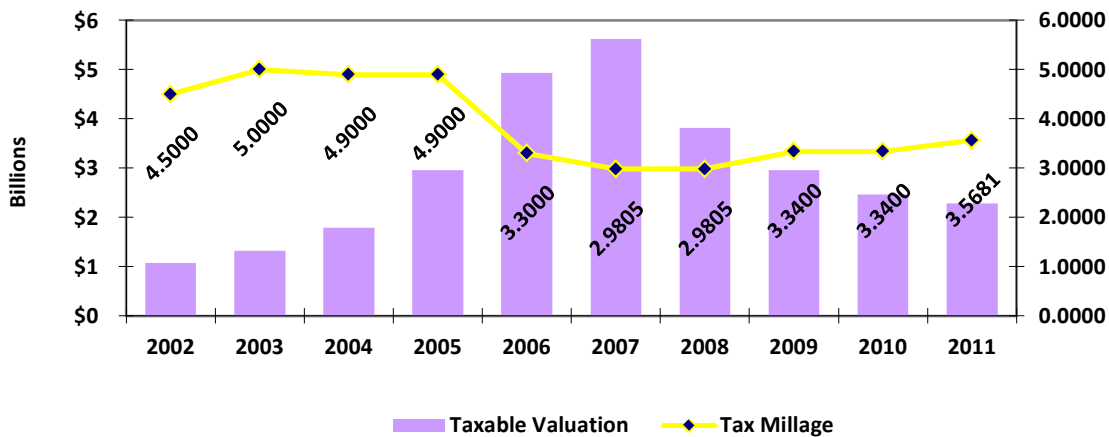
HOW GOVERNMENTAL REVENUE SOURCES CHANGED

	General Fund	Special Revenue Funds	Capital Funds	Total Governmental Funds
Net 2011 Revenue Budget (excludes all interfund transfers and increases/decrease to reserves)	\$ 26,519,782	\$40,086,909	\$ 6,170,056	\$ 72,776,747
Impact of Assessed Value & Tax Reform	(108,107)	-	-	(108,107)
Growth & Economy Driven Revenues	578,608	(425,000)	(939)	152,669
Charges for Services	(837,245)	(162,583)	-	(999,828)
Investment Income	(42,000)	(288,285)	(304,100)	(634,385)
Other	(191,988)	(187,197)	-	(379,185)
Net Change in Revenue Sources	(600,732)	(1,063,065)	(305,039)	(1,968,836)
Total Governmental Revenues for FY 2012	\$ 25,919,050	\$ 39,023,844	\$ 5,865,017	\$70,807,911

PROPERTY TAX MILLAGE AND ASSESSED VALUATION

Applying the approved millage rate of 3.5681 mills to the City’s total taxable assessed valuation of approximately \$2.28 billion and adjusting by 2% for delinquencies and discounts, the total ad valorem revenues are projected to be \$7,987,490 which is 11.28% of the total governmental revenues (excluding transfers). The adopted millage rate of 3.5681 is \$0.23 or a 6.82% increase from FY 2011.

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 2010 reduction in property values of 22% and the 16% decrease in property values for FY 2011, the City experienced another 7.58% decrease in property values for FY 2012. The City’s gross taxable value decreased approximately \$187 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 – 15.12%
- State Revenue Sharing (Half-cent sales tax, local option gas taxes, municipal revenue sharing) –10.82%
- Fines and Forfeitures and Miscellaneous – 8.44%
- One Cent Sales Surtax – 8.18%
- Franchise Fees – 3.94%
- Local Communication Service Taxes – 2.92%
- Impact Fees – 2.43%
- Utility Taxes – 0.88%
- Permits & Special Assessments – 1.48%

The sum of these revenues is expected to decrease by 4.63% from the prior year projections, which is mainly the result of a decrease in charges for services revenue, impact fees and interest income.

Impact fee revenues are projected to decrease as a result of slowed growth. Estimates for FY 2012 reflect a decrease of \$604,187, or 25.99% from FY 2011.

Permits and special assessment revenues are estimated to show an increase due to a slight upturn in construction activity within the city. The projected revenue estimates for FY 2012 reflect a \$176,732, or 4.82% increase from FY 2011.

State shared revenues, including local gas option taxes, municipal revenue sharing program and the half-cent sales tax, are expected to increase by \$344,137 from FY 2011.

Interest income is budgeted at a 1.00% 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

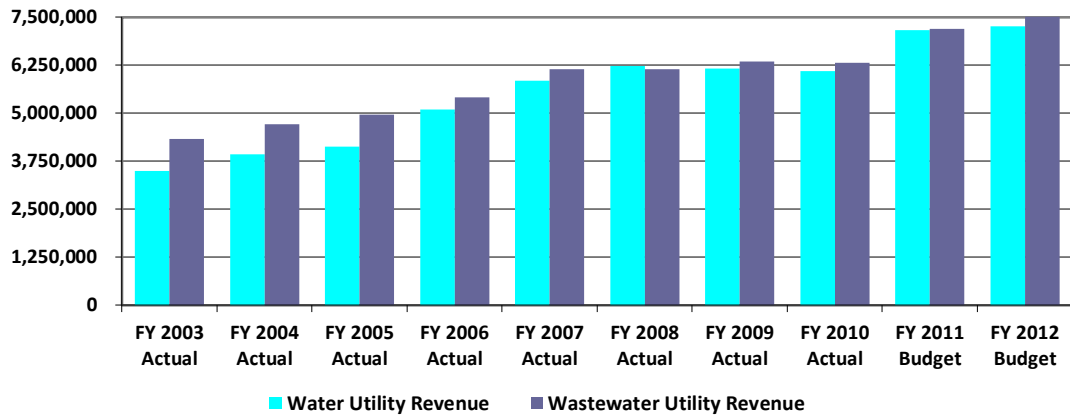
	Water & Wastewater Utility System
Net 2011 Revenue Budget (excludes all transfers in and increases/decrease to reserves)	\$ 17,832,846
Charges for Water and Wastewater	(397,247)
Decline in New Construction	(397,399)
Investment Income	(235,360)
Increase Due to More Debt Required for Project Construction	5,332,747
Other	3,750
Net Change in Revenue Sources	4,306,491
Total Enterprise Revenues for FY 2012	\$22,139,337



As shown in the above table, water and wastewater revenues are projected to increase a total of \$4,306,491 or 24.14%, mainly attributable to debt proceeds required for project construction.

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 and 2011 the water and wastewater rates increased 7.5% each year. In FY 2012 the water and wastewater rates will increase 7.5% again. The following chart illustrates water and wastewater rate revenues for the past ten years.

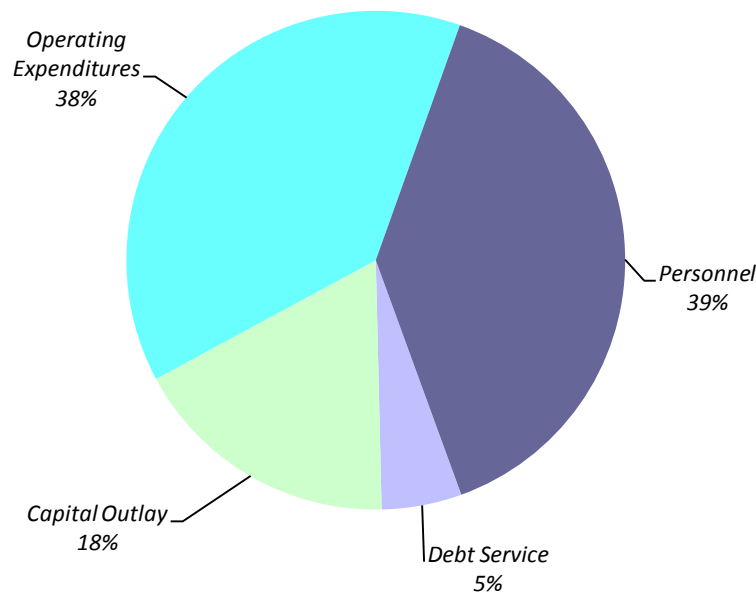
WATER AND WASTEWATER RATE REVENUES 2003 – 2012



EXPENDITURES

In FY 2012, the City eliminated a total of 3 permanent positions (3 part-time positions) and reallocated resources and prioritized spending to reduce personnel and operating costs. 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 2011.

WHERE THE MONEY GOES – ALL FUNDS



**GOVERNMENTAL EXPENDITURES**

The decrease in personnel costs in the Governmental Funds is due mainly to the following factors: reduction in total positions by 0.13 FTEs, no increase in cost to the City or employees as a result of the health, dental, or vision insurance plans, a 2% payroll savings assumption, no cost-of-living adjustments, merit increase, steps or other wage adjustments for any class of employee except for those provided for in pre-existing collective bargaining agreements, and recently adopted Florida legislation requiring covered employees to contribute 3% of wages to the Florida Retirement System (FRS). Most funds had increases in operating expenditures but combined with the large decreases in capital outlay and debt service; there was a total change in governmental expenditures from FY 2011 to FY 2012 of approximately \$11 million. The largest overall capital outlay decreases occur in the Other Special Revenue Funds and the Capital Funds where decreases total \$15,408,485.

The following table shows the expenditure changes by type in the FY 2012 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 2011 Expenditure Budget	\$31,561,776	\$ 14,827,885	\$6,894,553	\$ 8,205,879	\$ 17,323,912	\$ 14,088,778	\$ 92,902,783
Personnel Expenditures	(277,387)	(486,055)	50,580	(191,592)	(27,169)	-	(931,623)
Operating Expenditures	402,872	1,111,159	223,506	204,000	(344,094)	142,048	1,739,491
Capital Outlay	(357,793)	78,718	-	(1,088,091)	(6,014,231)	(9,394,254)	(16,775,651)
Debt Service	(1,204,621)	(420,683)	-	(264,552)	-	1,202,997	(686,859)
Other-Transfers/Subsidies	(541,009)	1,200,000	-	3,756,338	850,000	295,379	5,560,708
Net Change in Expenditures	(1,977,938)	1,483,139	274,086	2,416,103	(5,535,494)	(7,753,830)	(11,093,934)
Total Expenditures	\$29,583,838	\$ 16,311,024	\$7,168,639	\$10,621,982	\$ 11,788,418	\$ 6,334,948	\$ 81,808,849

ENTERPRISE EXPENSES

The following table shows the expenses changes by type in the FY 2012 enterprise fund budget.

HOW ENTERPRISE EXPENSES CHANGED

	Water & Wastewater Systems
FY 2011 Expenses Budget	\$ 24,387,586
Personnel Expenses	(236,975)
Operating Expenses	247,501
Capital Outlay	7,322,091
Debt Service	(58,339)
Other-Transfers/Subsidies	4,807,166
Net Change in Expenses	12,081,444
Total Expenses	\$ 36,469,030

**WATER AND WASTEWATER UTILITY SYSTEM**

The utility system budget increased \$12,081,444 from FY 2011 to FY 2012. The majority of the increase is due to capital outlay costs raising \$7.3 million and transfers raising \$4.8 million. The major projects budgeted in FY 2012 are the construction of the deep injection well and the water treatment plant reliability project.

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 15% of current fiscal year operating expenditures for the general fund and a minimum of 20% of current fiscal year operating expenditures for the operating special revenue funds. 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 reserves were 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 of reserves to construct a Youth Community Center. The use of reserves in this manner reflects the City Commission's commitment to community investment. The remaining undesignated reserves for FY 2012 are projected to stay at the desired 20% of operating expenditures for all funds except the General Fund which is 15%.

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 seven years the City has budgeted over \$244 million in projects of all types, and an additional \$21.8 million is appropriated for FY 2012. Below are charts showing the projected governmental and enterprise sources to fund the Five Year Capital Improvement Program for Fiscal Years 2012-2016.

CITY OF NORTH PORT FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

Fiscal Year 2012	Budget
Governmental Sources	
General (Operating) Revenues	\$ 4,794,751
Escheated Lots	446,000
Impact Fees	1,110,000
Capital Funds	2,618,845
Grant Funding	208,228
Developer Contributions (Parks)	250,000
Total Governmental Sources – FY 2012	\$ 9,427,824
Enterprise Sources	
General (Operating) Revenues	\$ 250,000
Capacity Fees	5,789,166
Capital Funds	1,013,106
State Revolving Fund	5,332,747
Total Enterprise Sources – FY 2012	\$ 12,385,019
Total Projected Capital Projects – FY 2012	\$ 21,812,843



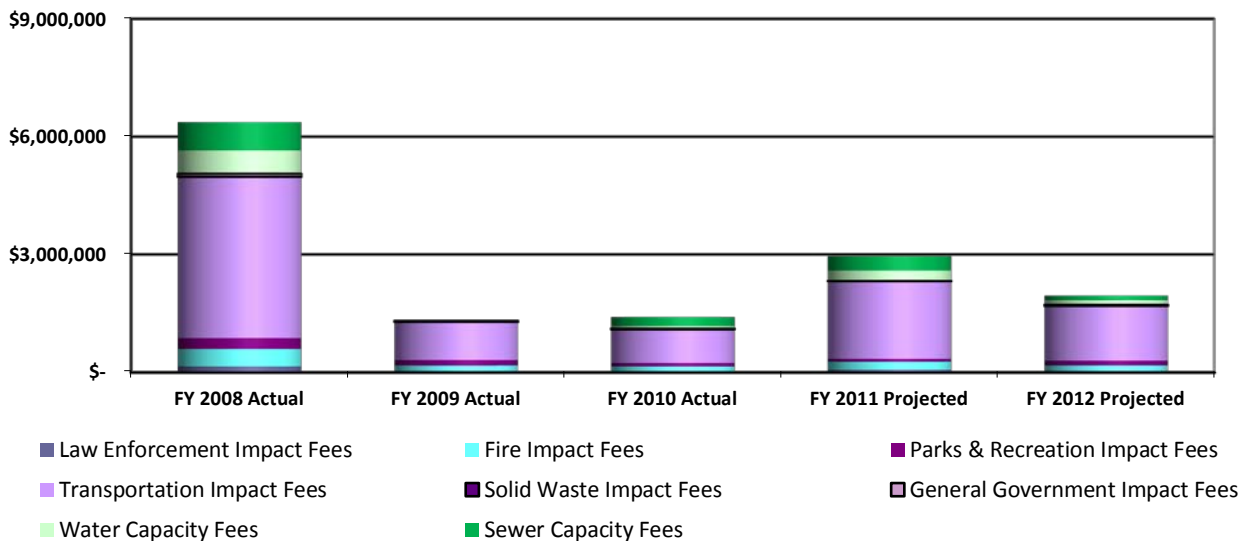
CITY OF NORTH PORT FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

Fiscal Year 2013 - 2016		Budget
Governmental Sources		
General (Operating) Revenues		\$ 22,848,062
Impact Fees		7,280,991
Capital Funds		19,257,652
Grant Funding		4,530,211
Total Governmental Sources – FY 2013 – 2016		\$ 53,916,916
Enterprise Sources		
General (Operating) Revenues		\$ 1,050,000
Capacity Fees		9,088,200
Capital Funds		6,187,682
State Revolving Fund		2,232,000
Total Enterprise Sources – FY 2013 – 2016		\$ 18,557,882
Total Projected Capital Projects – FY 2013 – 2016		\$ 72,474,798

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 2012 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 have 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 2008 through 2012. The economic downturn began in FY 2007 and has continued through FY 2010. FY 2012 projections anticipate a sustained slowed economy.

GROWTH-RELATED CAPITAL FUNDING SOURCES 2007 – 2011





STRATEGIC DIRECTION

Vision – *The City of North Port is committed to 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.*

Goals

- **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.

**CITY OF NORTH PORT
STRATEGIC PLAN SUMMARY
FROM SPRING, 2011 PLANNING SESSIONS**

GOAL	OBJECTIVE	PRIORITY	ACTIVITIES	OUTCOMES	STATUS	DEPARTMENT
Enhanced Quality of Life	Promote an economically sustainable community	1	Develop & implement business recruitment of target industries	<ul style="list-style-type: none"> ➤ Increase tax base ➤ Improve local job market ➤ Maximize land use ➤ Increase property values 	On-going	Economic Development Division
	Protect key services the public depends on		Develop Activity Centers 5 & 6 Master Plans	Early planning	Planning Division	
Public Health and Safety	Protect key services the public depends on	1	Ensure sufficient service level for Police and Fire services	<ul style="list-style-type: none"> ➤ Improve crime index/rate ➤ Improved sense of security among residents ➤ Reduce response times for calls for service 	On-going	Police Department, Fire Rescue District, Emergency Medical Services
	Continue with vital infrastructure improvements		Improved and rehabilitated roads	<ul style="list-style-type: none"> ➤ Maintain road rehabilitation schedule ➤ Help create a safe roadway system 	On-going	Road & Drainage District
			Expansion of water and sewer	<ul style="list-style-type: none"> ➤ Increase the number of water and sewer customers ➤ Provide long-term economic sustainability 	On-going	North Port Utilities



GOAL	OBJECTIVE	PRIORITY	ACTIVITIES	OUTCOMES	STATUS	DEPARTMENT
Fiscally Responsible	Strategically shrink the size of city government	2	Implement town hall meetings to increase citizen involvement	<ul style="list-style-type: none"> ➤ Improve prioritization of key services ➤ Create service level adjustments benchmarks 	On-going	City Manager Office
Sustainability	Maintain adequate reserves		Prioritize spending to meet core services requirements	<ul style="list-style-type: none"> ➤ Improve A+ Bond Rating ➤ Maintain viability of the city 	On-going	Commission, City Manager, Finance
Customer Service	Protect key services on which the public depends	2	Improve Click-to-Gov. accessibility	➤ Minimizes customer inconvenience	On-going	Information & Technology Division, Building Inspections & Permitting
	Strategically shrink the size of city government		Create a more efficient and effective means of public access to city information	➤ Increase transparency in government	On-going	Information & Technology

The FY 2012 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 2012 Budget is developed based upon the City-wide Goals as listed above.

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 six 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 57,893, a 38,501 increase in the number of residents in eleven 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 2012 budget of \$12.2 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. Construction of Fire Station #84 began in FY 2010 and was completed in FY 2011 at an estimated cost of \$2.5 million. Construction of Fire Station #85 will begin in FY 2012 at an approximate cost of \$2.5 million.
- ✓ The Fire District continues to purchase replacement vehicles as dictated by the Vehicle Replacement Policy. Two fire rescue vehicles were replaced in FY 2010 at a total cost of \$334,552.
- ✓ A fire and police training facility is scheduled to be constructed in FY 2012 at an estimated cost of \$755,000.



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 1 was completed in FY 2008 at a cost of approximately \$17 million. Construction of phase 3 (intersection improvement portion only) began in FY 2010 with partial funding coming from Federal Stimulus money; this portion of the project is estimated to cost \$3,150,000. The completion of phase 3 (widening from Hansard to Morandi) is scheduled to begin construction in FY 2011 and expected to be finished in FY 2012 at an estimated cost of \$2,000,000. The City portion of the construction cost is \$900,000 and the County is providing \$1,100,000 for the remaining construction for the widening of Sumter.
- ✓ 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 \$4 million on road rehabilitation from its operating budget since FY 2008 and is scheduled to expend \$3.6 million in FY 2012.

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 dog park, the Canine Club was completed in FY 2010 at a cost of approximately \$295,000. The restrooms for this park were constructed in FY 2011 at an estimated cost of \$70,000.
- ✓ Construction of a new community park at the Price Blvd and Atwater intersections began in FY 2010 and was completed in FY 2011 at an estimated cost for Phase 1 of \$4.6 million.
- ✓ Design of a pool at Butler Park is targeted to begin in FY 2012 at an estimated cost of \$4.3 million (\$1 million for design; \$3.3 million for construction).
- ✓ Construction of a teen center - The Morgan Family Community Center – began in FY 2010 and was completed in FY 2011 at an approximate cost of \$7.2 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 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 was 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.
- ✓ In FY 2011, \$4 million of the escheated lot proceeds was appropriated for economic development incentives.

BUDGET INITIATIVES

The following four budget initiatives were the focus of the FY 2012 budget development.

PROTECT KEY SERVICES ON WHICH THE PUBLIC DEPENDS

- ***Improve public safety to citizens by implementing intelligence-led and 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%. Another contributing factor to the reduced crime rate is the increase in staffing; a basic component of the community policing philosophy. Based on data provided by the Florida Department of Law Enforcement, the crime rate in the City decreased in 2010 by 5.9%.



Intelligence-Led Policing (ILP) Initiative: ILP is built around risk assessment and risk management. The strategy behind ILP is a future-oriented approach which is targeted to crime control. The ILP focus is on identification, analysis and management of persisting and developing problems or risks.

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. In 2010 construction began on Fire Station # 84 which is located on Toledo Blade Boulevard near the center of the City; completion of this station occurred in FY 2011. Fire Station #85 is the next station slated for construction; it will be located in the vicinity of Price and Biscayne Boulevards and will provide service to the northeast side of the City.

CONTINUE WITH VITAL INFRASTRUCTURE IMPROVEMENTS

- ***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. continued in 2010 and 2011. In addition, the widening of Toledo Blade Blvd., another major thoroughfare was completed in 2010. 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.

- ***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 five years and only a few parcels remain to be acquired. In FY 2009 the City also began construction of a Youth Community Center which was finished in FY 2011. The Canine Club was constructed in 2010. The Atwater Community Park began construction FY 2010 and was completed in FY 2011.

STRATEGICALLY SHRINK THE SIZE OF CITY GOVERNMENT

- ***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. FY 2012 continues to reallocate departmental resources by moving funding for all engineering services from the General Fund to the Road and Drainage District in Public Works.



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 chart that follows identifies the long-term goals and links them to the City Commission’s short-term goals and implementation.

LINKING LONG – AND SHORT – TERM GOALS

LONG-TERM GOALS: CITY COMPREHENSIVE PLAN	SHORT-TERM GOALS: CITY COMMISSION	IMPLEMENTATION: DEPARTMENTS & PROGRAMS
<p>Maximize land uses to achieve A sustainable mix of urban development</p>	<p>Promote an economically sustainable community which clearly identifies the City</p>	<p>Economic Development; Neighborhood Development Services-Planning Division; Economic Development Strategic Plan; Small Business Assistance Program; Ambassador Program; Activity Centers 5 & 6 Master Plans</p>
<p>Develop an effective multi-modal transportation system which optimizes safety, convenience, cost and pollution reduction</p>	<p>Continue with vital infrastructure improvements</p>	<p>Public Works; Sidewalk Master Plan; Sumter Blvd. widening; road rehabilitation</p>
<p>Provide safe, high quality, adequate supply, distribution, and conservation system of potable water</p>	<p>Protect key services on which the public depends; continue with vital infrastructure improvements</p>	<p>Public Utilities; Backflow Cross Connection Program; Myakkahatchee Creek Reliability Project; Water Treatment Enhancement Project; Deep Injection Well Project; Neighborhood Water and Sewer Extension Program</p>
<p>Provide adequate collection, treatment, and disposal of sewage</p>	<p>Protect key services on which the public depends; continue with vital infrastructure improvements</p>	<p>Public Utilities; Neighborhood Water and Sewer Extension Program; Reject Line Project; Reclaimed Water Project</p>
<p>Develop a stormwater management System which protects real and personal properties and preserves natural resources</p>	<p>Provide for an environmentally-friendly community that is safe and improves citizens quality of life</p>	<p>Public Works; Big Slough Project and implementation</p>
<p>Protect, conserve and enhance the City’s natural, environmental and historical resources</p>	<p>Provide for an environmentally-friendly community that is safe and improves citizens quality of life</p>	<p>City & County Executive Management; General Services-Parks & Recreation Division; Myakkahatchee Creek Corridor Project; Warm Mineral Springs Development</p>
<p>Develop and maintain a community Park and recreation system</p>	<p>Provide health and safety services for an improved quality of life for the citizens</p>	<p>General Services – Parks & Recreation Division; Atwater Community Park Project; Butler Park Community Pool; Neighborhood Park Improvements</p>
<p>Promote the preservation and development of high-quality, balanced, and diverse housing options</p>	<p>Provide an aesthetically pleasing, environmentally-friendly community that focuses on renewable resources for a viable community</p>	<p>Neighborhood Development Services – Planning Division; Economic Development; Activity Centers 5 & 6 Master Plans; Unified Land Development Code and Comprehensive Plan updates</p>
<p>Adequately provide the needed public facilities for both existing and future residents</p>	<p>Protect key services on which the public depends; continue with vital infrastructure improvements</p>	<p>Public Works; Public Utilities; Public Safety; General Services – Parks & Recreation Division; Transportation; Water & Sewer; and Parks & Recreation Projects. Fire Stations and Police Sub-stations projects.</p>



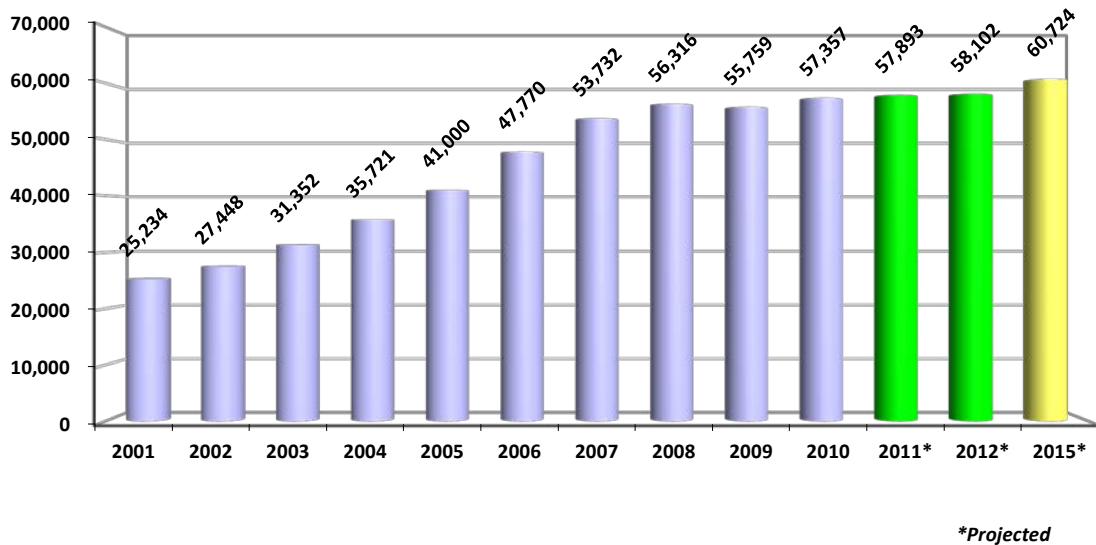
ECONOMIC OUTLOOK & FORECAST ASSUMPTIONS

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 2009 has approximately tripled. An estimated increase of 536 residents is projected for 2011. 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 2010 U.S. Census reported the population in North Port as being 57,357. Since some state shared revenues are linked to population growth, *Census 2010* did 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 – 2015 HISTORICAL AND PROJECTED POPULATION



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 five 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 2007.

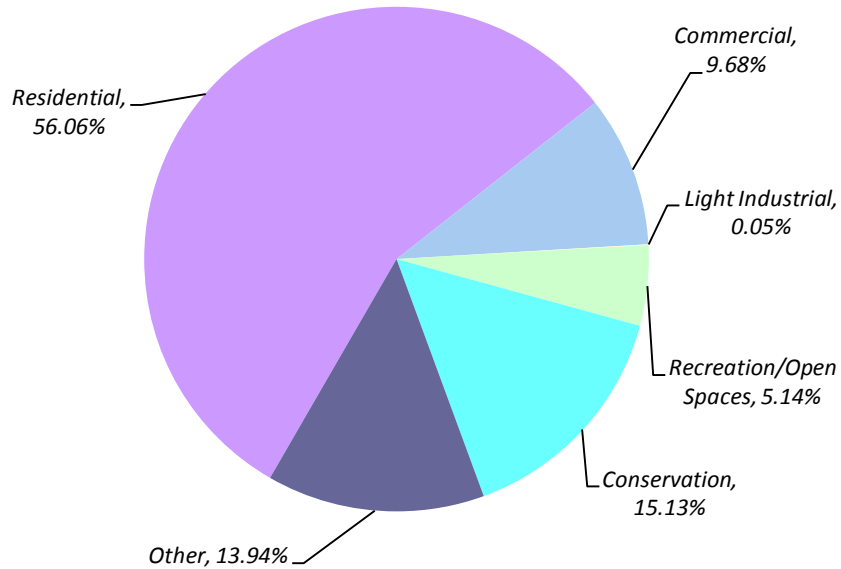
CITY OF NORTH PORT TAXABLE VALUE & NEW VALUE 2007 – 2011

Tax Year	Adjusted Value	New Value	Gross Taxable Value	Percent Change In Value
2007	4,972,662,606	654,574,880	5,627,237,486	14.12%
2008	3,626,144,470	193,762,214	3,819,906,684	-32.12%
2009	2,893,714,934	68,626,459	2,962,341,393	-22.45%
2010	2,445,870,046	25,823,031	2,471,693,077	-16.56%
2011	2,259,654,320	24,614,397	2,284,268,717	-7.58%



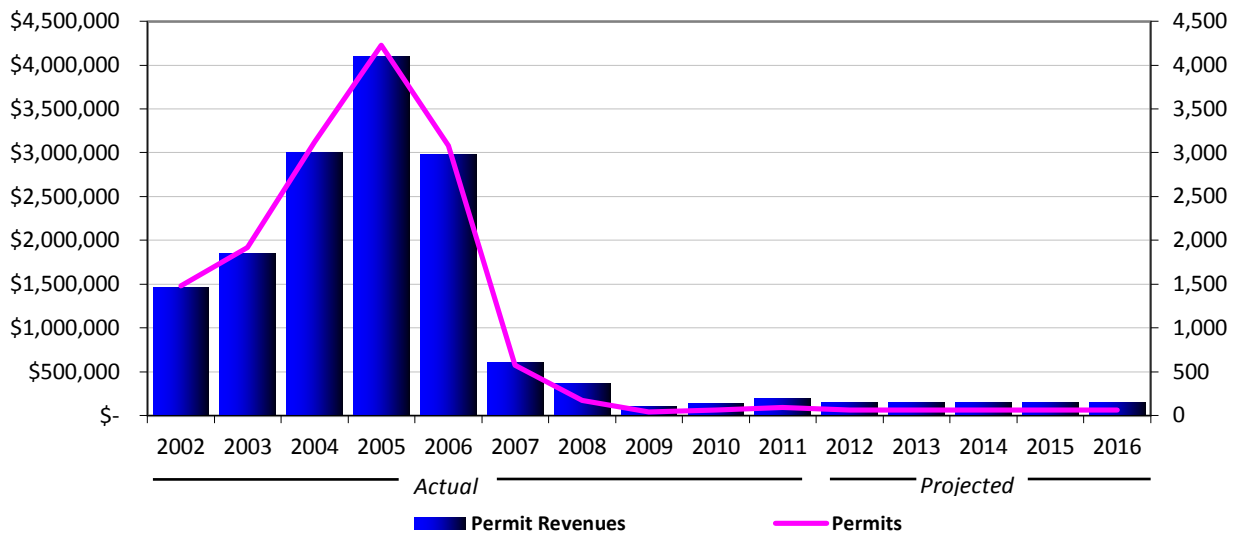
As land usage in North Port is primarily residential, much of the City’s property tax revenues are derived from individual home owners. Changes in home values and foreclosure rates have a greater impact on North Port’s revenues. The composition of North Port’s tax roll provides important information 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.

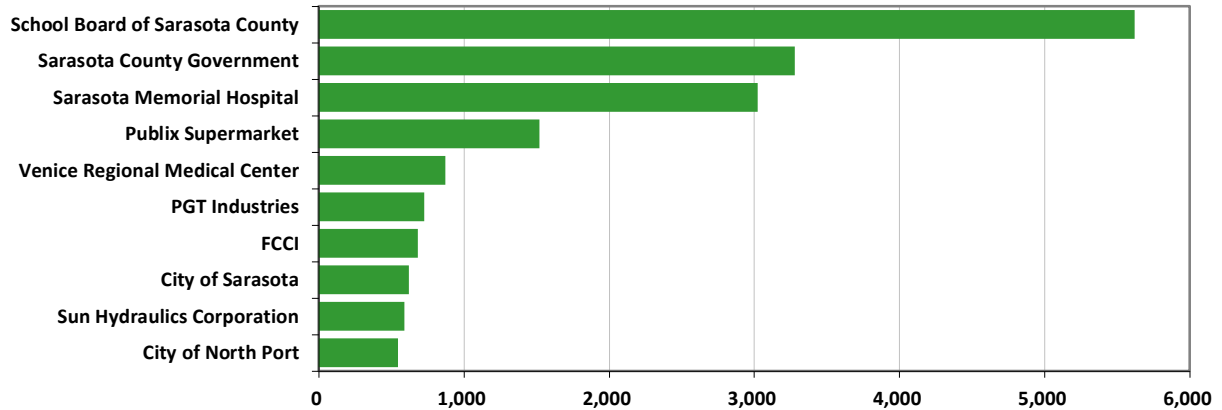
2003 – 2016 HISTORICAL AND PROJECTED SINGLE FAMILY BUILDING PERMITS





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

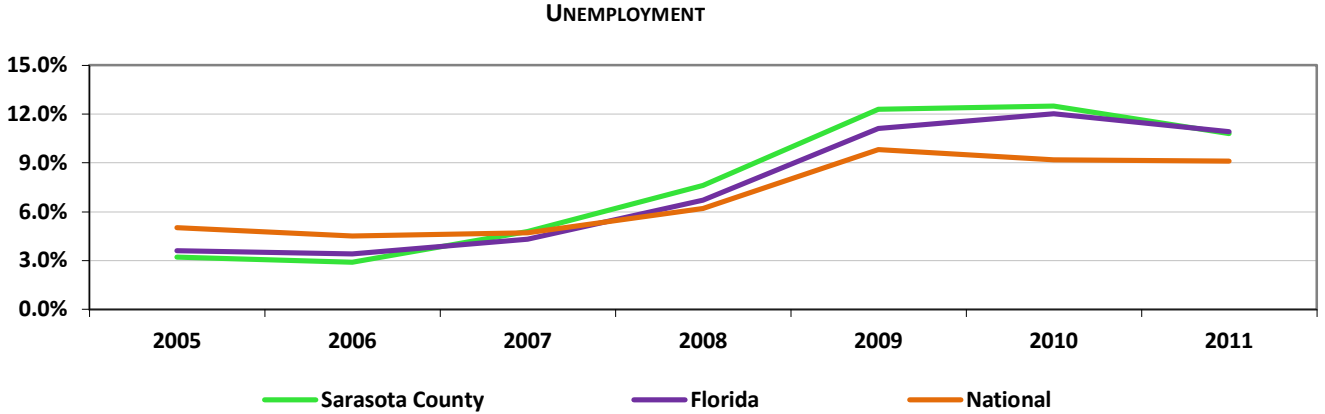
TOP TEN EMPLOYERS



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

PRINCIPAL PROPERTY TAX PAYERS

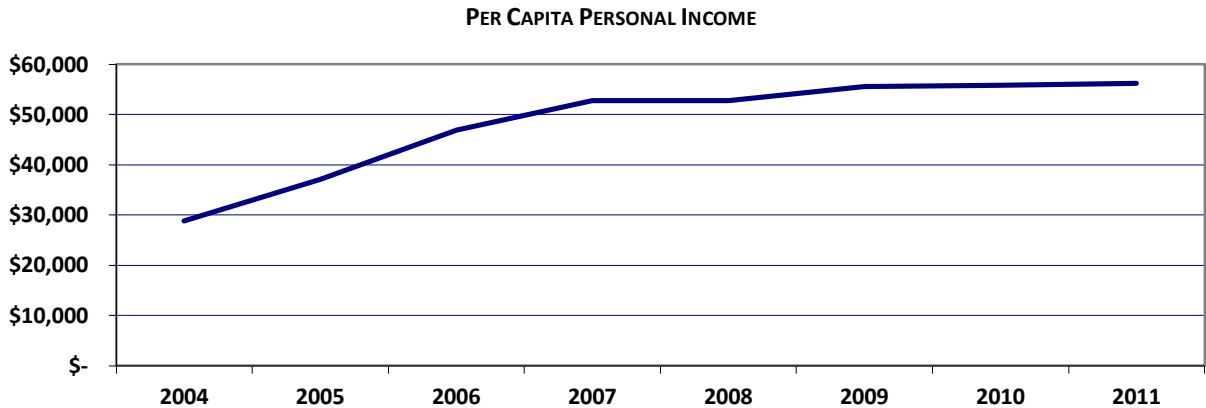
Taxpayer	2011			2001		
	Taxable Assessed Value	Rank	Percentage to Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage to Total City Taxable Assessed Value
Marsh Creek Holdings Ltd	\$ 17,096,600	1	0.79%	\$ 9,116,137	2	0.99%
Wal-Mart Stores East L.P	14,427,300	2	0.67	-	-	-
Gran Paradiso I LLC	12,782,044	3	0.59	-	-	-
Benderson Property	12,331,600	4	0.57	-	-	-
DiVosta Homes LP	12,134,784	5	0.56	-	-	-
Lowes Home Centers Inc.	11,867,200	6	0.55	-	-	-
Walgreens	11,113,400	7	0.51	-	-	-
Comcast Cable	10,024,358	8	0.46	-	-	-
Florida Power & Light Company	5,504,600	9	0.25	-	-	-
Verizon	516,900	10	0.02	-	-	-
Vestcor				9,458,900	1	1.02
KEB, Inc./Bobcat Trail				9,104,030	3	0.98
Cargor Partners				8,592,500	4	0.93
North Port Park of Commerce				7,160,800	5	0.77
Panacea Funding, Inc.				6,581,005	6	0.71
Dennis J. Fullenkamp Realty				5,949,500	7	0.64
Shoppes of North Port Ltd.				5,665,000	8	0.61
JSD Limited Partnership				4,669,800	9	0.51
Charlotte Golf Partners				4,279,500	10	0.46
	\$107,798,786		4.97%	\$70,577,172		7.64%



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.

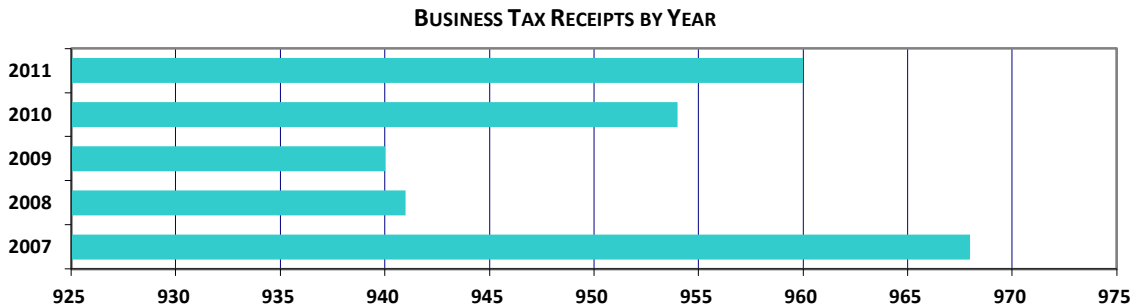
The per capita personal income for the County/City continues to climb. Since 2004, the per capita personal income has increased 95%. The following chart reflects this trend based on County data.



SOURCE: CITY OF NORTH PORT CAFR

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 increased for the past two years. The majority of businesses provide general services; however, retail, insurance, and professional services businesses are growing each year.







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 2012 budget preparation process.

BUDGET CALENDAR

Task	Date
Budget kickoff meeting with departments and budget manual & instructions are distributed	March 18
Strategic Budget Planning meeting with Commission for FY 2011-12	April 20
Departments meet with CIP Committee to discuss/review proposed projects	April 22
CIP Budget requests finalized	May 20
Departmental budget requests and summaries due	May 27
Preliminary Assessed Value due from Property Appraiser	June 1
Departmental Budget Review meetings with City Manager and Finance	June 6-14
Departments submit budget based on City Manager recommended changes	June 17
Commission meeting to approve "Not-To-Exceed" rate resolutions	June 27
Final Property Valuation due from Property Appraiser	July 1
FY 2012 Projected Budget and CIP to Commission	July 13
Deadline for providing Tax Collector with tax roll information for Proposed Notices	July 15
City-wide Budget Workshops	July 20-21
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 18
Commission Special Meeting – Discussion of Proposed Budget and Tax Rate	August 30
First public hearing on budget ordinances and millage resolution and districts assessment roll adoption	September 7
Advertise millage and budget summary per TRIM requirements	September 17
Second public hearing on budget ordinances and millage resolution and final budget adoption	September 21
Property Appraiser notifies the City of final adjusted tax roll	October 5
Certification of TRIM compliance due to the Florida Department of Revenue	October 21

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 addresses: 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.

The diagram on the following page illustrates the budget process.



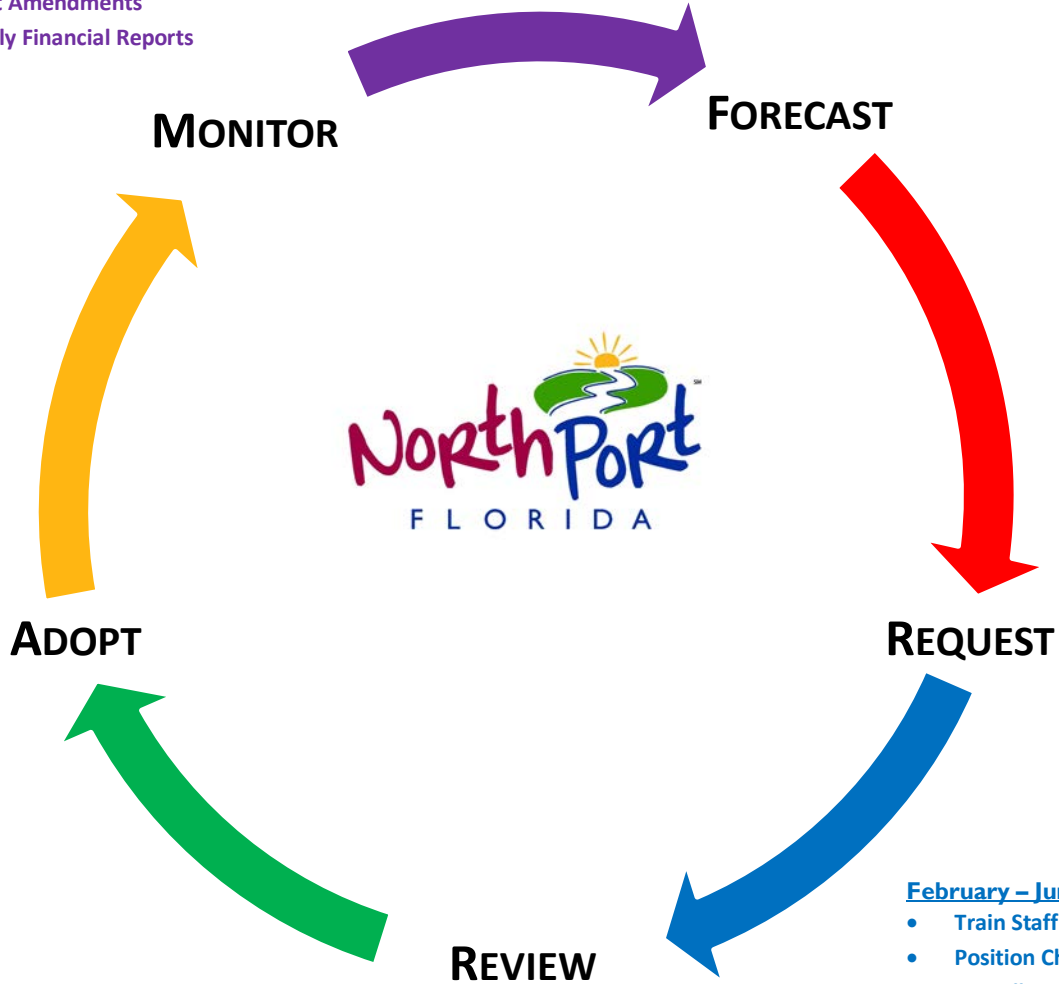
BUDGET PROCESS

October – September

- Occurs Year Round
- Budget Rolled into new Fiscal Year
- Transmit Adopted Millage
- TRIM Compliance Package sent to Department of Revenue
- Review Requisitions
- Commission Agendas
- Budget Amendments
- Monthly Financial Reports

January – March

- Beginning Step In Budget Process
- Outline Process
- Budget Assumptions are determined
- CIP Process Begins
- Prepare General Fund Forecast
- Commission Workshops



July – September

- Final Step in Budget Process
- City Manager Proposed Budget
- Tentative Adoption
- TRIM Notice
- Public Hearings
- TRIM Advertisement
- Final Adoption of Budget

March – September

- City Manager Review
- Executive Management Meetings
- Balance the Budget
- CIP reviewed and presented to Commission
- Final Certification of Taxable Value

February – June

- Train Staff
- Position Changes
- Payroll Projections
- Department Requests
- Departmental Goals & Objectives
- Revenue Projections
- Preliminary Taxable Value received from Property Appraiser



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, citizen input is received through various public workshops and meetings including bi-monthly commission meetings, advisory board meetings, oversight committees, and neighborhood meetings

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 CIP committee 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 CIP committee 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

Late 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. Each department meets with the City Manager, Finance Director, and Senior Management Budget Analyst who perform an overall review of the budget request. Recommended funding levels and operational budget proposals are provided 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 15, the City Manager presents a projected City budget to the City Commission for the fiscal year commencing October 1. The projected budget recommends all operating and capital expenditures and the funding sources intended to finance the budget. The projected 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 projected budget. Taking into consideration the Commission and the public's suggestions, the City Manager then presents the City Manager Proposed 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.

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. Quarterly budget meetings are held with Commission where presentations are given on revenues, departmental updates, and the Capital Improvement Plan. 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.

FUND STRUCTURE

Major funds represent the significant activities of the City and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. The breakdown of the City's fund structure is as follows.

Major Governmental Funds

The main operating fund for the City of North Port, the **General Fund**, accounts for all general government activity not accounted for in other funds. It includes most tax revenues and such services as public safety, parks, recreation, planning, and administration. The **Road and Drainage District Fund** and the **Solid Waste District Fund**, the City's two major Special Revenue Funds, are used to account for transportation and drainage related activities and the collection and disposal of solid waste.

Major Proprietary Funds

Account for the acquisition, operation and maintenance of government facilities and services, which are entirely self-supported by user charges. The City's **Water and Sewer Utility** is comprised of a number of areas working towards a mission to operate and maintain a quality water supply system and to collect, convey and treat wastewater effectively and economically within the Commission's rate structure and to construct water and/or sewer projects by contract for infrastructure improvements consistent with the City's Comprehensive Plan and Utility Master Plan.

Non-major Special Revenue Funds

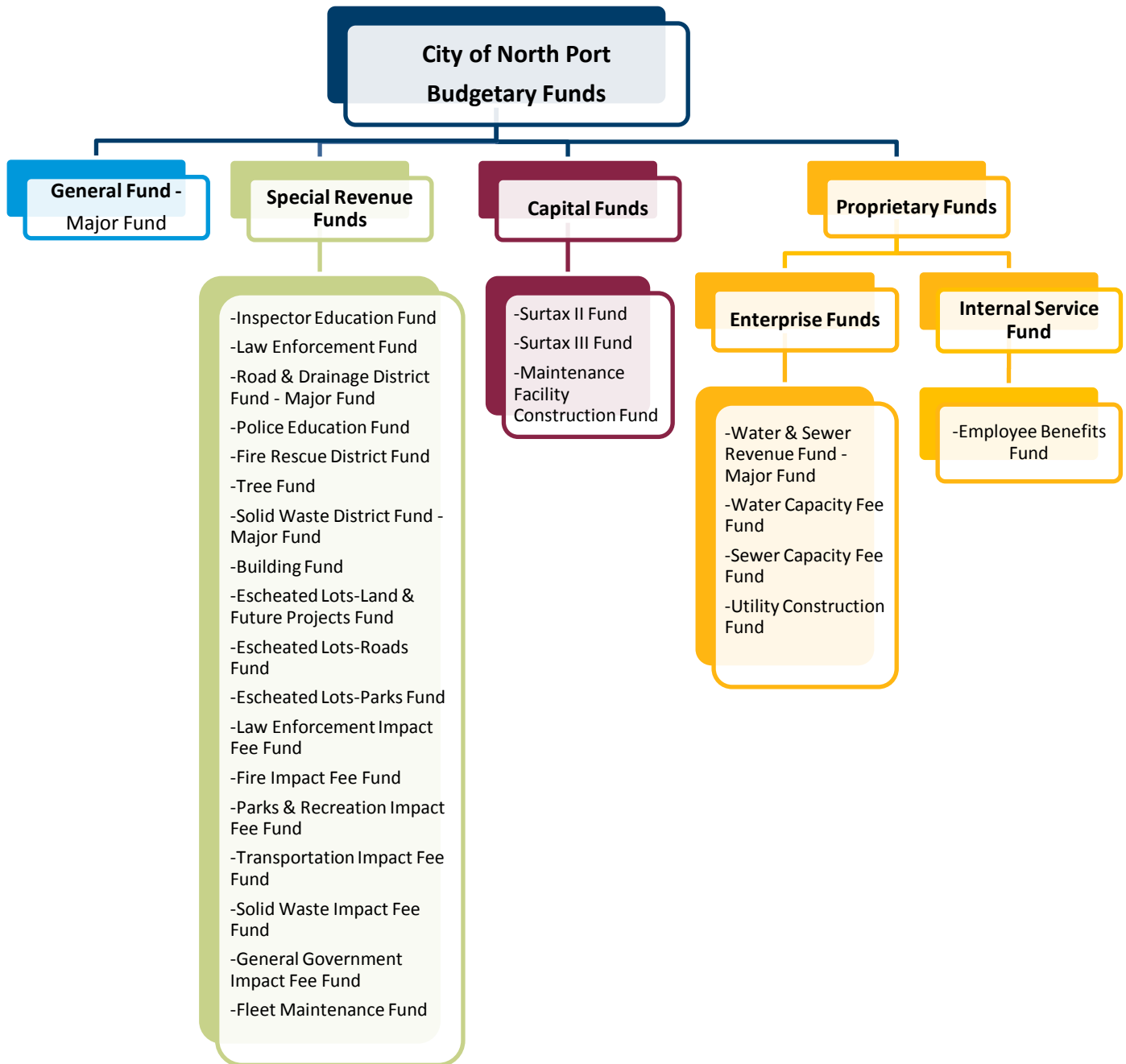
Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds include: Inspector Education Fund, Law Enforcement Trust Fund, Police Education Fund, Fire Rescue District Fund, Tree Fund, Building Fund, Escheated Lots Funds, Impact Fee Funds, Fleet Maintenance Fund, and Employee Benefit Fund.

Non-major Capital Funds

Capital funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. Funds include: Surtax II and Surtax III Funds and Maintenance Facility Construction Fund.

The City has fiduciary funds, such as special service areas and agency funds that are excluded because assets are held by the City in a trustee capacity for other entities.

The following chart represents the budgetary funds for the City of North Port.





GOVERNMENTAL FUNDS

General Fund (Fund 001)

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 contraband 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 a portion of 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 protection services.

Tree Fund (Fund 115)

The fund accounts for proceeds of fines and special assessments which are restricted for tree maintenance, tree purchases and the personnel and operating costs of a full time arborist for the City.

Solid Waste District Fund (Fund 120)

The Solid Waste District special revenue fund is used to account for proceeds of district assessments and commercial solid waste fees. The use of proceeds is 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 transferred 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 transferred 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 420-431)

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.

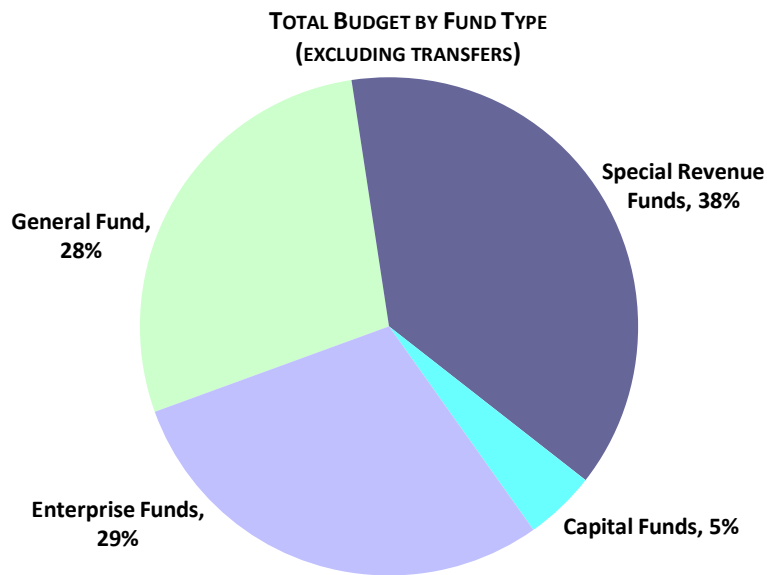
BUDGET HIGHLIGHTS

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.

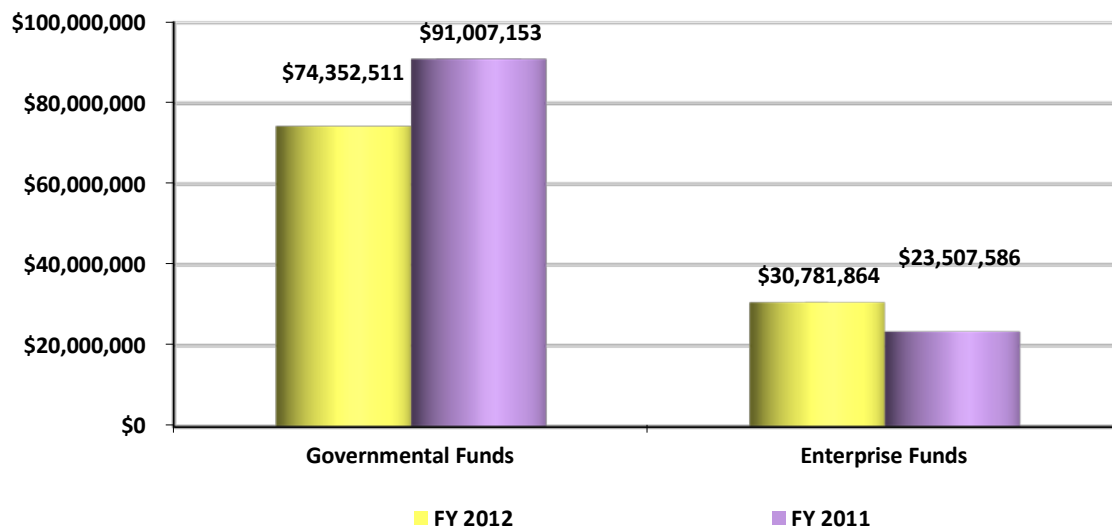
**BUDGET SUMMARY**

The total City-Wide FY 2012 Budget is shown below and is a balance budget.

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL FUNDS	TOTAL GOVERNMENTAL FUNDS	ENTERPRISE FUNDS	TOTAL CITY-WIDE BUDGET
Revenues						
Ad Valorem Taxes	\$ 8,082,490	\$ -	\$ -	\$ 8,082,490	\$ -	\$ 8,082,490
Non-Ad Valorem Taxes	-	23,994,244	-	23,994,244	-	23,994,244
Other Taxes	2,828,372	2,521,020	5,794,117	11,143,509	-	11,143,509
Permits & Special Assessments	2,875,012	968,200	-	3,843,212	-	3,843,212
Intergovernmental Revenue	4,958,579	383,392	-	5,341,971	-	5,341,971
Charges for Services	6,658,650	4,047,661	-	10,706,311	16,506,403	27,212,714
Fines & Forfeitures	143,500	18,500	-	162,000	1,000	163,000
Interest Income	110,000	196,351	70,900	377,251	44,100	421,351
Miscellaneous Revenues	262,447	5,174,122	-	5,436,569	20,200	5,456,769
Impact Fees	-	1,720,154	-	1,720,154	-	1,720,154
Capacity Fees	-	-	-	-	234,887	234,887
Other Sources	-	200	-	200	5,332,747	5,332,947
Transfers In	1,500,000	-	500,000	2,000,000	6,687,166	8,687,166
Total Revenues & Other Financing Sources	\$ 27,419,050	\$ 39,023,844	\$ 6,365,017	\$ 72,807,911	\$ 28,826,503	\$ 101,634,414
Expenditures						
General Government	\$ 9,735,676	\$ 8,042,495	\$ -	\$ 17,778,171	\$ -	\$ 17,778,171
Public Safety	18,018,819	8,303,791	-	26,322,610	-	26,322,610
Physical Environment	-	5,923,399	-	5,923,399	15,271,258	21,194,657
Transportation	-	13,882,866	411,001	14,293,867	-	14,293,867
Economic Environment	498,739	-	-	498,739	-	498,739
Human Services	221,488	-	-	221,488	-	221,488
Culture & Recreation	985,284	-	-	985,284	-	985,284
Capital	123,832	2,903,878	3,220,950	6,248,660	12,156,665	18,405,325
Debt & Lease	-	877,296	1,202,997	2,080,293	3,353,941	5,434,234
Other Uses	-	5,956,338	1,500,000	7,456,338	5,687,166	13,143,504
Total Expenditures	\$ 29,583,838	\$ 45,890,063	\$ 6,334,948	\$ 81,808,849	\$ 36,469,030	\$ 118,277,879
Excess (Deficiency) of Revenues over Expenditures	(2,164,788)	(6,866,219)	30,069	(9,000,938)	(7,642,527)	(16,643,465)
Fund Balance						
Beginning (unaudited)	\$ 12,184,190	\$ 32,630,778	\$ 27,129,985	\$ 71,944,953	\$ 97,697,526	\$ 169,642,479
Ending	\$ 10,019,402	\$ 25,764,559	\$ 27,160,054	\$ 62,944,015	\$ 90,054,999	\$ 152,999,014



FY 2012 ADOPTED BUDGET VS FY 2011 ADOPTED BUDGET (EXCLUDING TRANSFERS)



**GOVERNMENTAL REVENUE SOURCES**

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

REVENUE SOURCES – GOVERNMENTAL FUNDS

Revenues	Governmental				
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Ad Valorem Taxes	\$ 16,216,448	\$ 11,078,235	\$ 9,614,476	\$ 8,190,597	\$ 8,082,490
Non-Ad Valorem Taxes	22,749,525	25,114,608	23,069,108	23,973,181	23,994,244
Other Taxes	10,500,445	10,708,170	10,786,602	11,048,869	11,143,509
Permits & Special Assessments	4,456,847	4,349,596	3,756,136	3,666,480	3,843,212
Intergovernmental Revenue	9,338,650	5,717,048	5,394,012	4,856,487	5,341,971
Charges for Services	12,119,223	11,829,809	11,675,308	11,727,202	10,706,311
Fines & Forfeitures	434,085	364,937	238,266	168,520	162,000
Interest Income	4,054,655	4,086,295	2,443,304	1,011,636	377,251
Miscellaneous Revenues	5,200,440	4,882,726	4,999,905	5,589,434	5,436,569
Impact Fees	5,056,390	1,310,817	1,114,567	2,324,341	1,720,154
Other Sources	1,030,911	1,253,506	1,131,329	220,000	200
Total	\$ 91,157,619	\$ 80,695,747	\$ 74,223,013	\$ 72,776,747	\$ 70,807,911

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 11.4% by Ad Valorem property taxes and 33.9% by Non-Ad Valorem assessments.

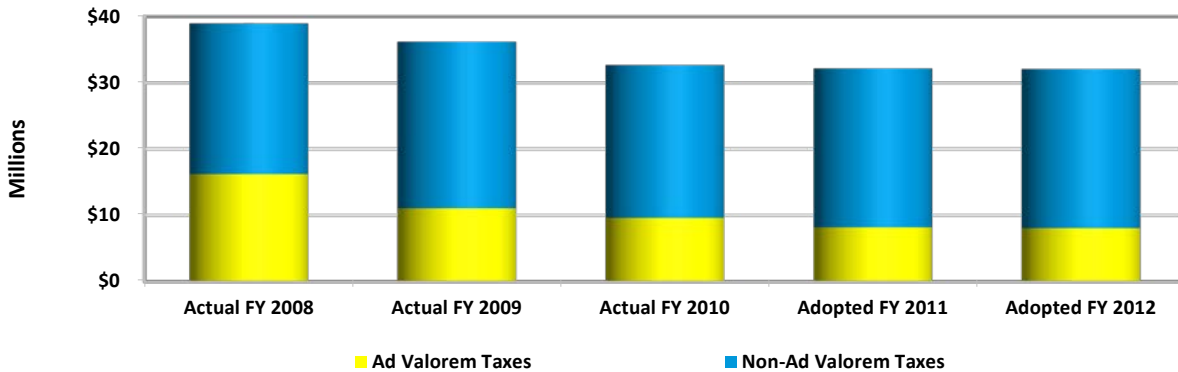
PROPERTY TAX MILLAGE AND ASSESSED VALUATION

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 2008 through FY 2012.

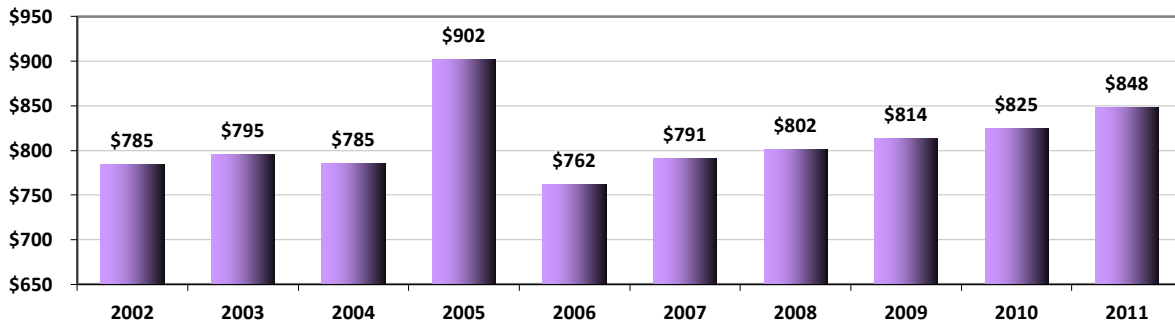


**AD VALOREM TAXES (GENERAL FUND) AND
NON-AD VALOREM ASSESSMENTS (SPECIAL REVENUE FUNDS)**



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 with the exception of 2005. Since the year 2002, the total tax bill for a homesteaded property with a taxable value of \$100,000 has increased only \$63. 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.

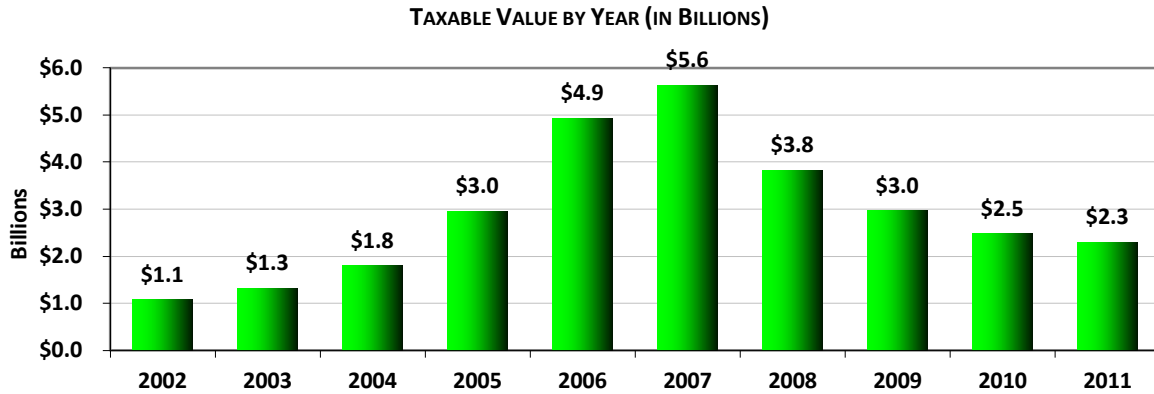
IMPACT ON SAMPLE TAXPAYER

Ad Valorem Taxes	2011 Taxable Value	2011-2012 Millage Rate:	2011-2012* Tax Bill	2010 Taxable Value	2010-2011 Millage Rates	Prior Year Tax Bill	Change from Prior Year
City of North Port	107,300	3.5681	\$ 382.86	112,000	3.3400	\$ 374.08	\$ 8.78
Sarasota County	107,300	3.0744	329.88	112,000	3.0837	345.37	(15.49)
Sarasota Co. Debt Service	107,300	0.2363	25.35	112,000	0.2270	25.42	(0.07)
Mosquito Control	107,300	0.0277	2.97	112,000	0.0277	3.10	(0.13)
Sarasota Memorial Hospital	107,300	1.0863	116.56	112,000	1.0863	121.67	(5.11)
SW FL Mgmt Dist.	107,300	0.3928	42.15	112,000	0.3770	42.22	(0.08)
Manasota Basin	107,300	0.0000	-	112,000	0.1484	16.62	(16.62)
West Coast Inland Navigation	107,300	0.0394	4.23	112,000	0.0394	4.41	(0.19)
Sarasota School Dist.	132,300	6.1350	811.66	137,000	6.4010	874.94	(65.28)
School Capital Improvement	132,300	1.5000	198.45	137,300	1.5000	205.50	(7.05)
Total Ad Valorem		16.0600	\$1,914.11		16.2305	\$2,015.33	\$ (101.22)
Non Ad Valorem Taxes							
Fire Rescue District			\$ 195.50			\$ 195.50	-
Solid Waste District			267.00			267.00	-
Road & Drainage District			108.84			108.84	-
Total Non Ad Valorem			\$ 571.34			\$ 571.34	-
Total Tax Bill			\$2,485.45			\$2,586.67	\$ (101.22)

*Additional homestead exemption of \$25,000 not applied to School Board



The City of North Port has experienced a rapid growth in population, new construction and taxable value since the year 2000. Over the past four years, the trend has temporarily reversed due to the economic slow decline. For FY 2012, the certification of final assessed gross taxable value of all properties within the City is \$2,284,268,717 which reflects a 7.58% decrease in assessed taxable value from that of 2011. The chart below shows the change in taxable value for the past ten years.



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 2012 Budget reflects a 0.2281 increase in the millage rate, but no increases in the non-ad valorem assessments providing the majority of taxpayers in North Port a savings in their overall city taxes and assessments.

AD VALOREM (PROPERTY) TAXES

Analysis/Assumptions:

The Adopted FY 2012 millage rate for the City of North Port is 3.5681 mills, which means the property owner pays \$3.5681 for each \$1,000 of taxable value. Based on this rate, the City would expect to collect a maximum of \$8,150,499. In accordance with Florida Statutes, the City can reduce this project by up to five percent to allow for uncollected funds and prepayment discounts. Commission adopted a two percent discount for FY 2012 for a budget amount of \$7,987,490 in ad valorem taxes.

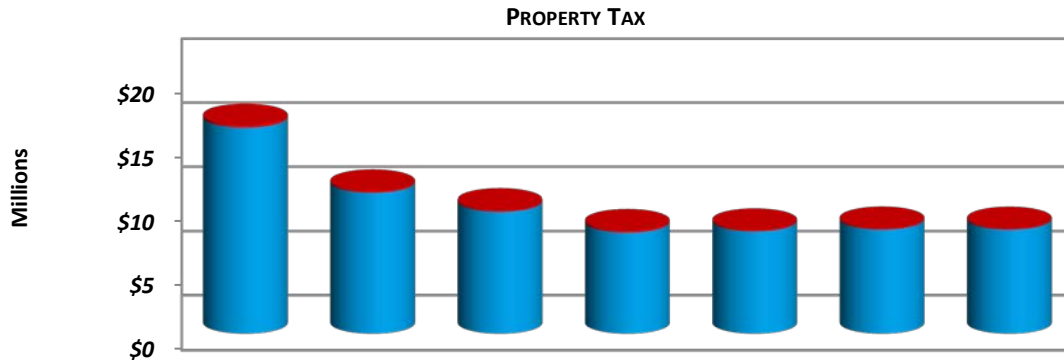
As part of the budget process, the City is required by Florida Statutes to advertise the “rolled-back rate”, which is the millage rate that would provide the same amount of taxes as the previous year, excluding new construction. This year’s rolled-back rate allows for a millage rate of 3.6534. The adopted millage rate of 3.5681 represents a 2.33% decrease from the rolled-back rate.

Legal Authorization:

Authorized by Article VII Section 9 of State Constitution, Florida Statutes Chapters 192-197 and 200.

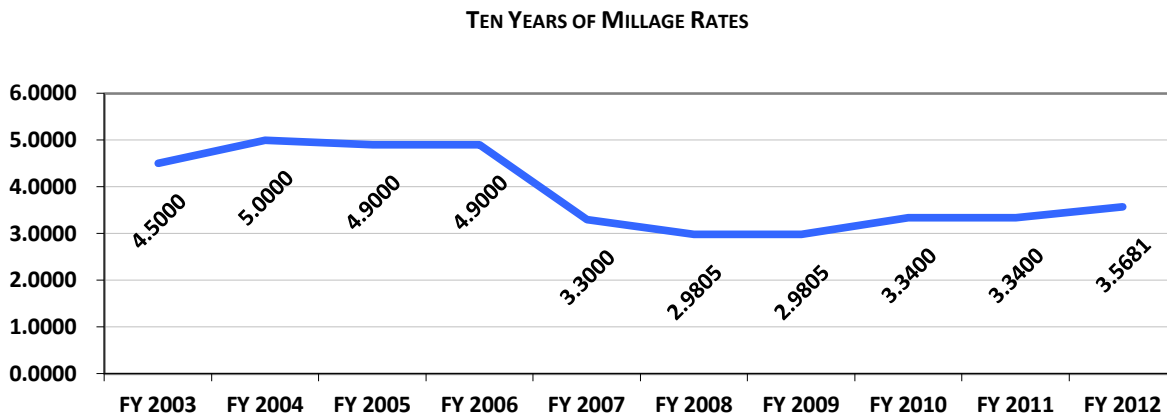
Uses and Restrictions:

Levied against commercial and residential property within city limits. Generally restricted to lawful budgeted purposes for which they were authorized, such as funding public safety, parks, and other various city departments.



	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
	Actual	Actual	Actual	Estimated	Budget	Projected	Projected
Property Tax	\$ 16.05	\$ 10.96	\$ 9.52	\$ 7.90	\$ 7.98	\$ 8.13	\$ 8.13
Property Tax-Delinquent	0.17	0.12	0.09	0.14	0.10	0.10	0.10
Total	\$ 16.22	\$ 11.08	\$ 9.61	\$ 8.04	\$ 8.08	\$ 8.23	\$ 8.23

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



NON-AD VALOREM ASSESSMENTS

Analysis/Assumptions:

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. 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 2012 are \$6,683,214; approximately a 1.7% decrease from FY 2011.



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.

The Road and Drainage District projected assessment revenues for FY 2012 are \$10,190,544; approximately a 0.63% increase from FY 2011.

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 four years. The projected assessment revenue for FY 2012 is \$6,945,486. This projection includes sixty 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 an increase of \$27,482.

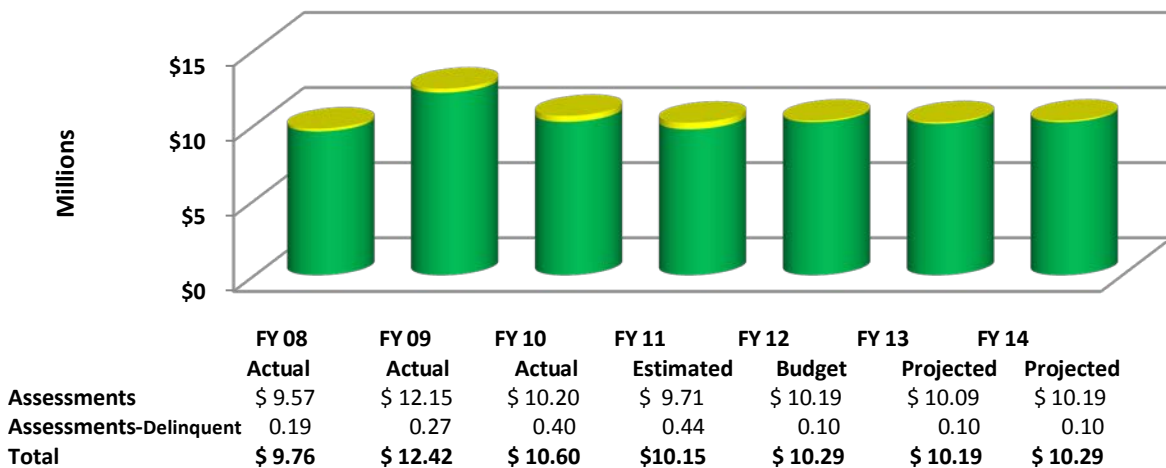
Legal Authorization:

Authorized by, Florida Statutes, Title XIII Chapter 189, Section 189.4041 and Title XIV, Chapter 197, Sections 197.3632 and 197.3635

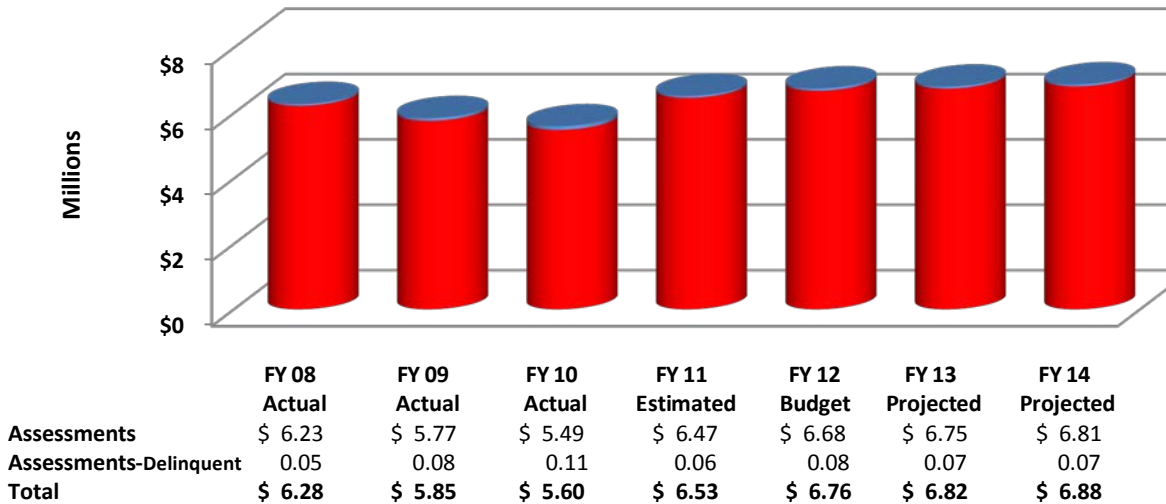
Uses and Restrictions:

Levied against property within the city limits based on property's received benefit. Restricted to lawful budgeted purposes for which they were authorized, such as funding transportation and drainage services, fire protection services, and the collection and disposal of solid waste.

ROAD & DRAINAGE DISTRICT ASSESSMENTS

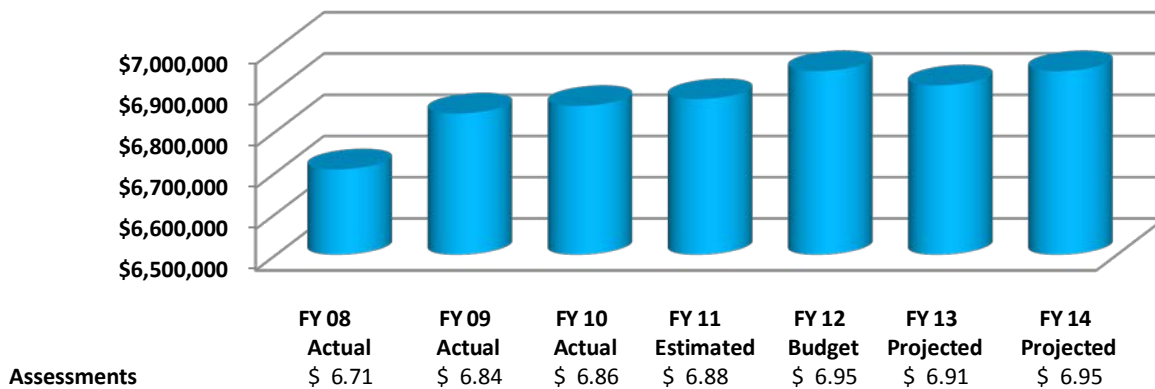


FIRE RESCUE DISTRICT ASSESSMENTS





SOLID WASTE DISTRICT ASSESSMENTS



LOCAL COMMUNICATIONS SERVICES TAX

Analysis/Assumptions:

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 \$2,065,872 or approximately 2.92% of total Governmental Funds revenues (7.97% of General Fund revenues).

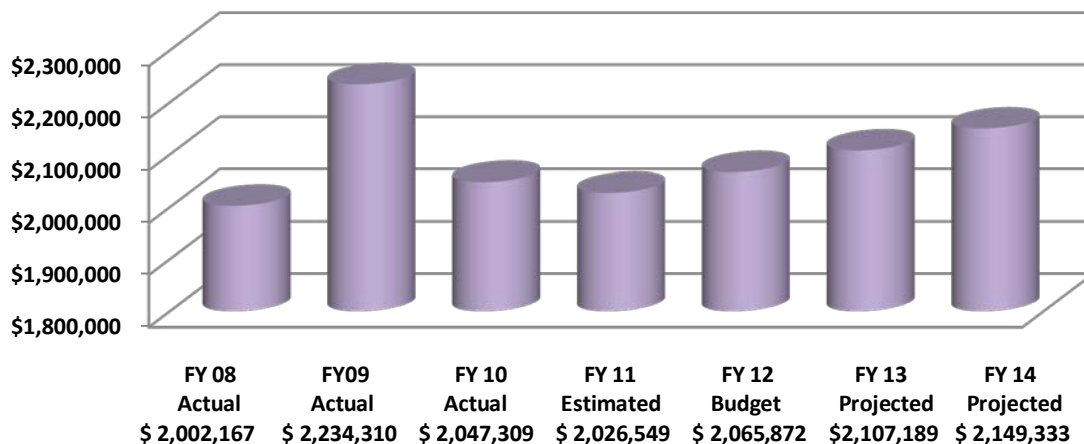
Legal Authorization:

Authorized by Florida Statutes, Title XIV, Chapter 202, Section 202.19

Uses and Restrictions:

Revenues are available for any general governmental purpose.

LOCAL COMMUNICATION SERVICES TAX



ELECTRIC UTILITY TAXES

Analysis/Assumptions:

Electric utility taxes increased significantly between FY 2008 and FY 2009, a result of increased electrical demand and increased fuel costs. Since FY 2009, revenues have constant with slow growth. Increases in fees from electricity have offset decreases that resulted from the economy and the increase in the number of vacant homes.



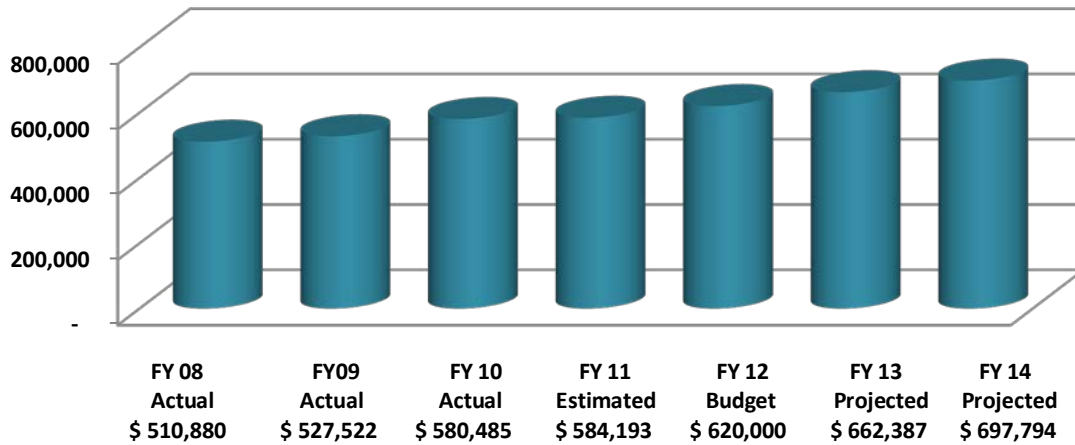
Legal Authorization:

Authorized by Florida Statutes, Title XII, Chapter 166, Part III, Section 166.231; City of North Port Ordinance 98-27.

Uses and Restrictions:

Revenues are available for any general governmental purpose.

ELECTRIC UTILITY SERVICE TAX



STATE SHARED REVENUE

Analysis/Assumptions:

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 2010 census that proved an increase in the city’s population. For FY 2012, the LCIR population estimate for North Port is 57,357. The City is projected to receive \$3,901,857 in Half-Cent Sales Tax revenue for FY 2012, a 5.76% increase from FY 2011.

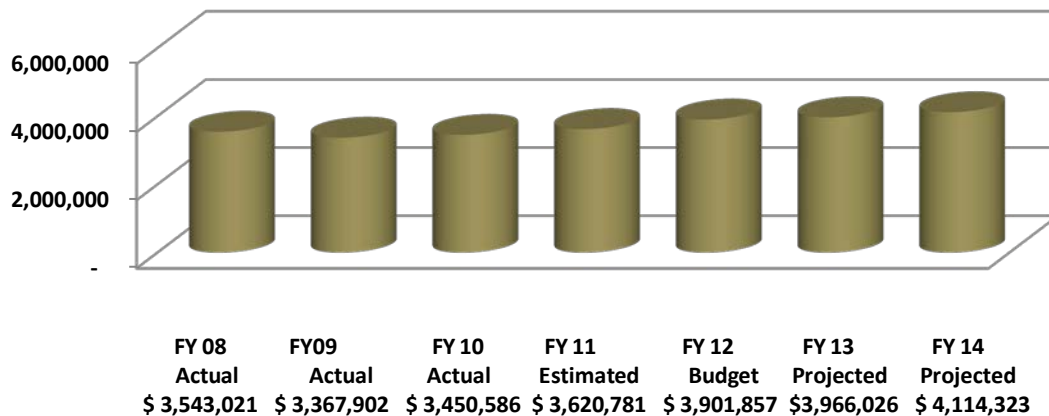
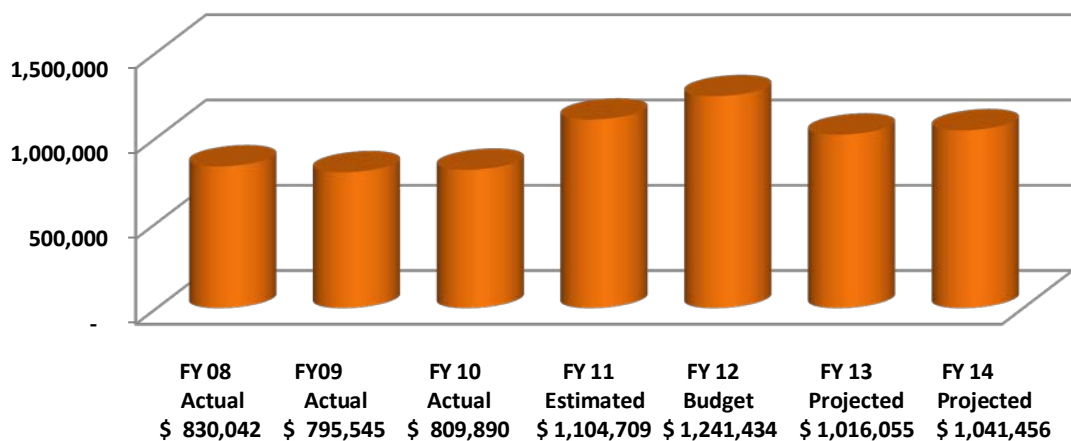
The Municipal Revenue Sharing Program includes a variety of taxes that are pooled and allocated based on a State-calculated formula. The formula’s components include population, sales tax collections and relative ability to raise revenue. The Department of Revenue requires 28.14% of the revenue to be 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 \$1,241,434 or approximately 1.71% of the total Governmental Funds revenues. The General Fund portion of Municipal Shared revenues (\$892,362) is 3.44% of the total General Fund Revenues.

Legal Authorization:

Authorized by Florida Statutes, Title XIV, Chapter 218 Part II, Chapter 210 Part I, Sections 210.20 (3), and Chapter 212, Section 212.20

Uses and Restrictions:

At least 20-30% of the Municipal Revenue Sharing funds must be used for transportation related purposes with the balance available for any general government purpose.

**HALF CENT SALES TAX****MUNICIPAL SHARED REVENUES****GAS TAX****Analysis/Assumptions:**

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 2012 projected revenues are \$246,766; an increase of \$12,649.

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 2012 projected revenues are \$1,307,899; a decrease of \$610, or 0.04%.

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 2012 is \$966,355, a decrease of \$17,246, or approximately 1.75%.



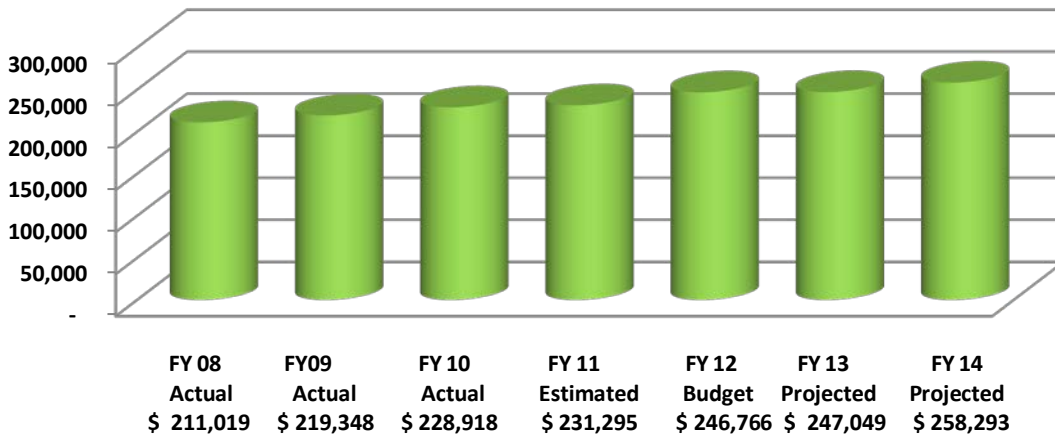
Legal Authorization:

Authorized by Florida Statutes, Title XIV, Chapter 206, Section 206.41 and 206.87, Chapter 336, Section 336.025 and county ordinances 88-09 and 200-029

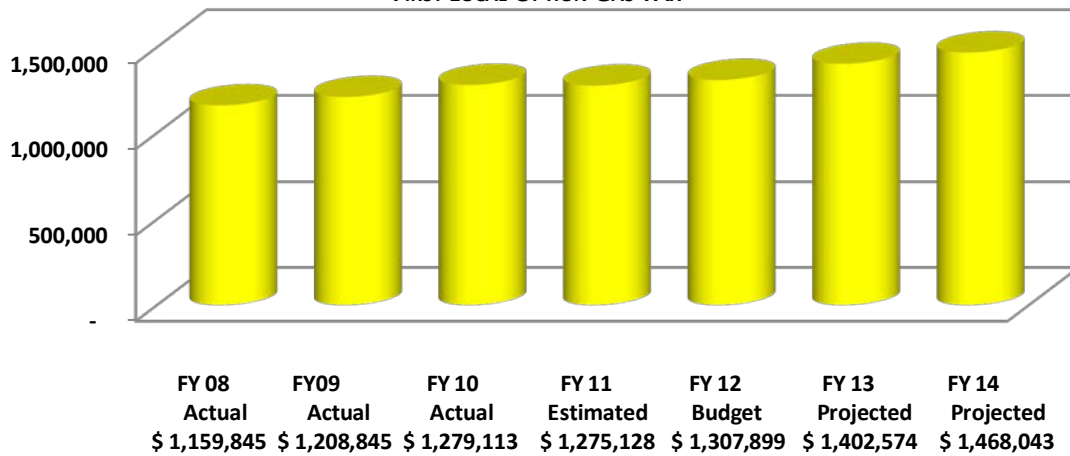
Uses and Restrictions:

The local option fuel taxes and ninth cent fuel tax are used for transportation related items. (i.e. road construction/repairs, bridge maintenance, traffic signs, and right-of-way maintenance).

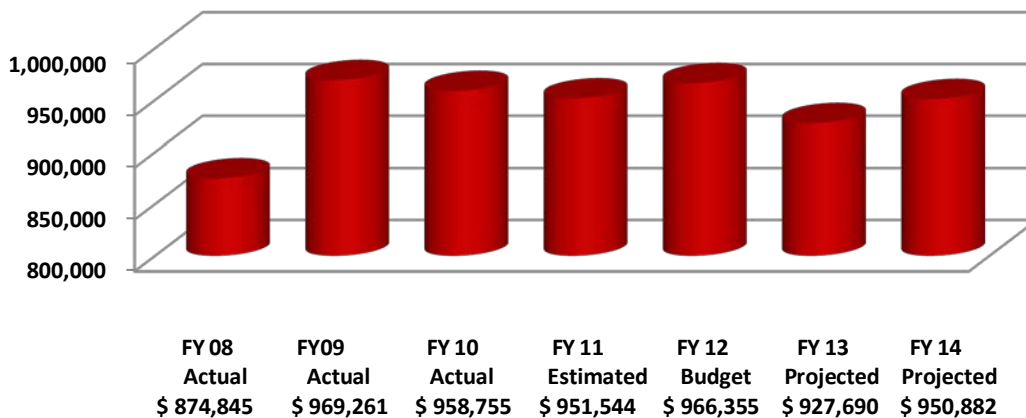
NINTH CENT FUEL TAX



FIRST LOCAL OPTION GAS TAX



SECOND LOCAL OPTION GAS TAX





BUSINESS TAX

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 2012 is \$126,500.

PERMITS AND SPECIAL ASSESSMENTS

Electric Franchise Fees

Analysis/Assumptions:

Permits and Special Assessments revenues are generated primarily from Electricity Fees which 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%. For fiscal year 2012 Electricity Fees total \$2,761,912 or approximately 3.9% of total Governmental Funds revenues (10.65% of General Fund revenues).

As the electric service provider to the City of North Port, Florida Power and Light (FPL) compiles information regarding electricity fees expected to be collected by the City. The FY 2012 projection reflects an estimated 0.37% decrease based on historical data that was used to forecast estimated revenues.

Legal Authorization:

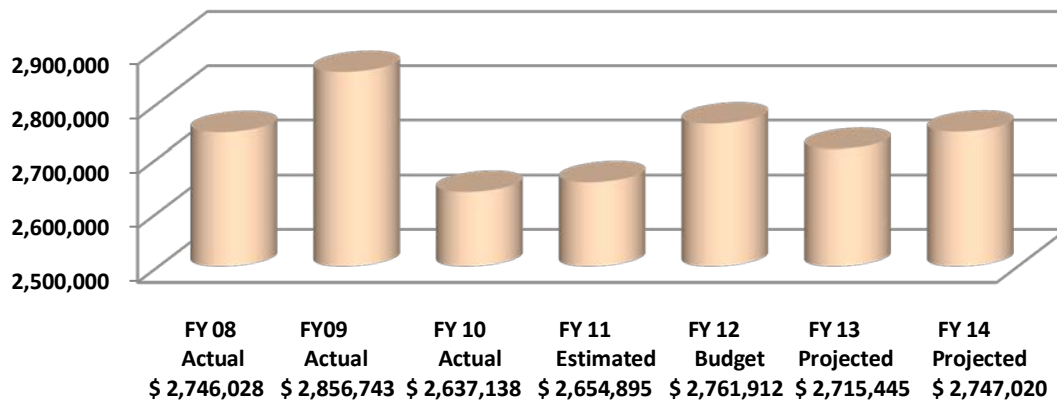
Authorized by the City of North Port Ordinance 2007-22

Uses and Restrictions:

Levied against a corporation or an individual, usually and electric or gas company, conducting business within the boundaries of the City of North Port.

Franchise fees are used to offset the expenses associated with regulation of the rights-of-way (ROW) and to provide a fair compensation for the rental value of the ROW. Revenues are available for any general governmental purpose.

ELECTRIC FRANCHISE FEES



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. For FY 2012, this revenue was moved from the Road and Drainage District budget to the General Fund budget. The revenue projection for FY 2012 is \$30,000; no change from FY 2011.

Building/Construction Permit Revenues

Analysis/Assumptions:

Decreasing revenues from construction permits reflect how hard the recession has affected the housing industry. From a high of \$4.4 million in FY 2005, annual construction permit revenues have remained at approximately \$700,000 since FY 2009. Building permit fees are projected to provide \$933,200 in revenue in FY 2012. The collection of these fees is restricted to be used by the Building Special Revenue fund. The total permits and special assessments revenue estimated for collection in FY 2012 excluding the electricity fees is \$1,051,300; an increase of \$187,020 from FY 2011.



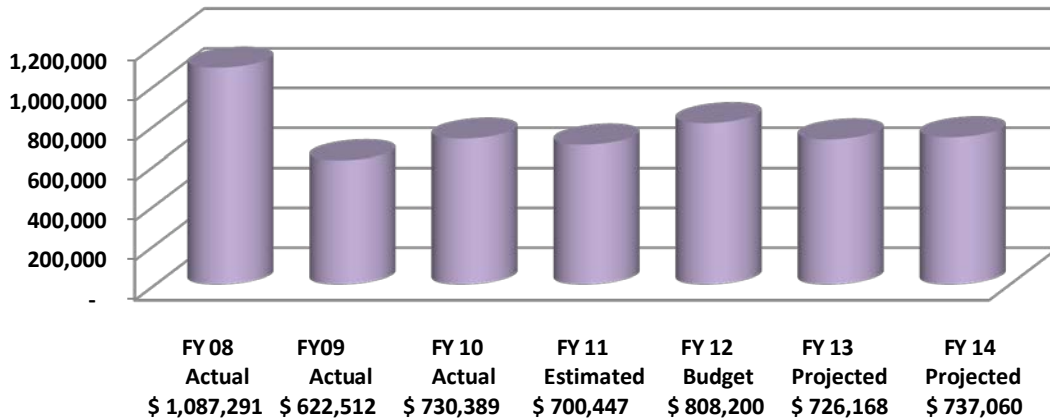
Legal Authorization:

Authorized by the City of North Port Ordinance 2011-19

Uses and Restrictions:

Levied against all individuals or entities seeking to make changes to an existing structure(s) or for the construction of new structure(s). Provides a revenue source to offset the cost of services involving zoning or regulated trades where inspections or reviews are required by State Statutes and local ordinances to ensure that the public’s safety and interests are protected.

BUILDING/CONSTRUCTION PERMIT REVENUES



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 2012 revenue estimate for fines and forfeitures is \$162,000.

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 2012 is projected at \$10,706,311, or approximately 15.1% 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. The City’s total investment earnings projected for FY 2012 are lower as compared to FY 2011. This is the result of some of the larger infrastructure project expenditures in FY 2011, 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 \$1,720,154 a decrease of \$604,187 from FY 2011 projections.



GOVERNMENTAL EXPENDITURES

The following chart shows the total governmental expenditures for the five year period beginning with FY 2008.

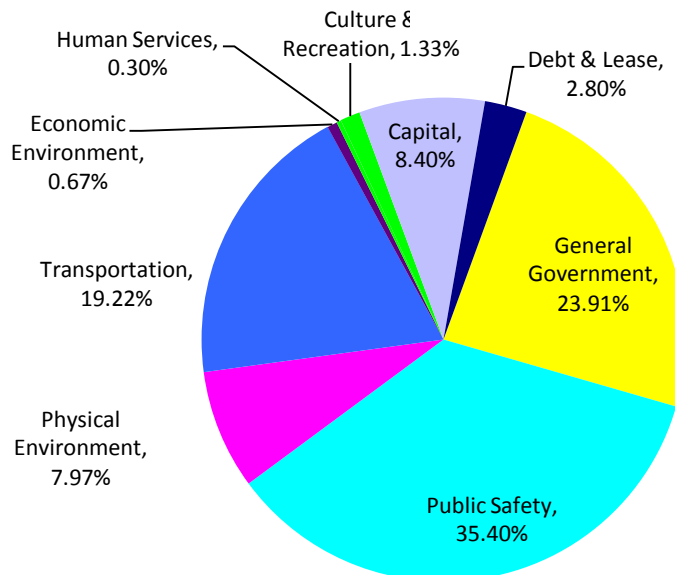
TOTAL GOVERNMENTAL EXPENDITURES

Expenditures	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
General Government	\$ 19,800,645	\$ 19,420,732	\$ 18,676,600	\$ 18,429,356	\$ 17,778,171
Public Safety	25,103,626	25,488,179	25,267,407	26,037,032	26,322,610
Physical Environment	5,836,856	5,498,287	5,452,346	5,910,991	5,923,399
Transportation	11,553,935	12,659,468	13,406,404	13,080,715	14,293,867
Economic Environment	171,469	216,834	439,145	503,118	498,739
Human Services	226,096	345,493	356,620	256,284	221,488
Culture & Recreation	1,406,373	848,549	1,039,934	998,194	985,284
Capital	36,925,636	20,518,253	21,220,367	23,024,311	6,248,660
Debt & Lease	3,115,960	3,611,376	3,141,927	2,767,152	2,080,293
Other Uses	7,532,214	4,996,504	2,018,007	1,895,630	7,456,338
Total Expenditures	\$111,672,830	\$93,603,675	\$91,018,757	\$ 92,902,783	\$ 81,808,849

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

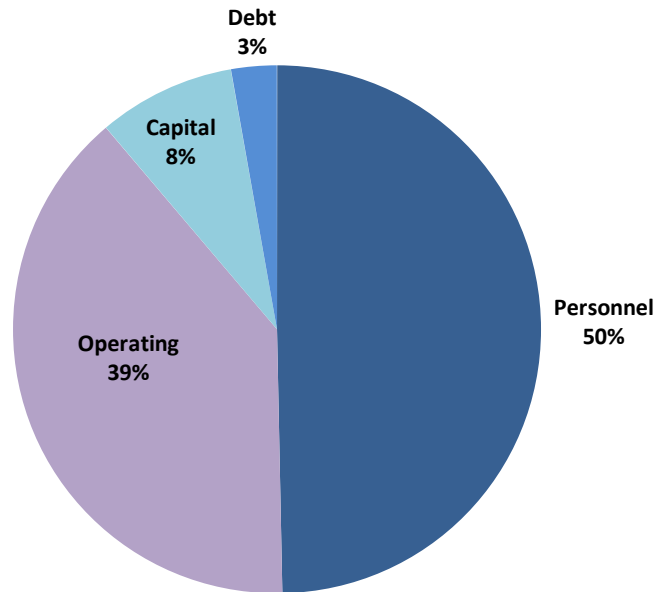




EXPENDITURES BY CATEGORY

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
(Excluding Transfers)



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, collections and revenue management; General Services – including information and technology, human resources and risk management; Fleet Management, Employee Benefits, and Non-Departmental.
- *Neighborhood Development Services:* - Planning, Zoning and Engineering; Building – including property standards and property maintenance.

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 employees 103 sworn officers, 30 civilian employees consisting of telecommunications, records personnel and administrative staff and 25 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 92 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 813 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 86 employees.

CULTURE AND RECREATION

The City maintains ten neighborhood parks, eight community/activity centers, two recreational/sports facilities and six special use parks. Currently, the Parks and Recreation Department oversees two 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 2012 or the subsequent year:

- Butler Park pool
- Blueways – Phase I
- Fleet Maintenance Building
- Fire/Police Training Tower
- Sumter Boulevard widening from City Hall Boulevard to Morandi Avenue
- Fire Station 85

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

- Myakkahatchee Creek greenway development
- Atwater Park – Phases III and IV
- Sumter Boulevard widening – Phase III
- Garden of the Five Senses – Phases II and III
- City-wide Joint Use Maintenance Facility
- Fire Stations 86 and 87
- Road Rehabilitation

The FY 2012 Adopted Budget includes \$18,405,325 in appropriated capital outlay. Governmental projects and asset replacements total \$6,248,660; and \$12,156,665 budgeted in utility capital expenses. 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 2012 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 Park 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; 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 increased in population by 536 people in the past year. Using a density of 2.52 persons per unit, the City has increased by approximately 213 households. Actual population figures are provided by BEBR and are based on permanent population. Projection population numbers are provided by city staff. BEBR has updated future projections since the Census 2010 data was released. 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 2009	Actual 2010	Actual 2011	Projection 2012	Projection 2013	Projection 2014
Population	55,759	57,357	57,893	58,844	61,057	63,045
Growth Rate	-0.99%	2.87%	0.93%	1.64%	3.76%	3.26%
Taxable value (000's)	2,962,341	2,471,693	2,278,775	2,278,775	2,290,169	2,313,071
Growth in taxable value	-22.45%	-16.56%	-7.81%	0.00%	0.50%	1.00%
New Construction (000's)	68,626	25,823	24,614	24,737	24,985	25,360

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 2012 Budget	Five Year Forecast FY 2013 - FY 2017
Revenues		
Ad Valorem Taxes	Millage (3.5681 mills) on tax base of \$2.28 billion per Tax Appraiser. Assumes 98% collections.	Growth in tax base from new Construction is 0.5% for 2012 and increasing 0.05% each year after; a 0% net increase in taxable value for FY 2013; an increase in taxable value of 0.5% each of the following years; based on the rolled-back millage.
Non-Ad Valorem Assessments	Road & Drainage District remained the same	1% average annual growth in projected non-ad valorem revenue through 2017.
	Solid Waste District remained the same	0.5% average annual growth in projected non-ad valorem revenue through 2017.
	Fire Rescue District remained the same	1% average annual growth in projected non-ad valorem revenue through 2017.
Other Taxes: Utility Taxes & Communication Services Tax	State estimate	5% annual growth in Utility Taxes; and 2% annual growth in Communication Services Tax through 2017.
Permits & Special Assessments	Based on projections from a forecast model	1.5% annual growth.
Intergovernmental: Half Cent Sales Tax, Gas Tax, State Revenue Sharing	Based on projections from a forecast model	A 17% reduction from the State estimate for 2012 for FY 2013 with an average 1.5% growth rate thereafter.
Charges for Services	Based on budget staff projections	0.05% annual growth.
Fines & Forfeitures	Based on budget staff projections	0.05% annual growth.
Investment Income	Based on current data trends.	A 10% decline each year.
Miscellaneous	Based on current data trends	0.05% annual growth.
Expenditures		
Personal Services	Based on economic and political trends.	Based on 1% annual growth for non-bargaining employees; 5% for public safety unions
Operating Expenditures	Based on economic and political trends.	Based on 0.05% annual growth.
Capital Outlay	Based on current Fleet replacement plan	Based on a fixed amount.
Debt Service	Per debt service schedule	Per debt service schedule



**FIVE YEAR PROJECTIONS BASED ON FY 2012 BUDGET
INCLUDES MAJOR OPERATING GOVERNMENTAL FUNDS**

	Five Year Projections					
	Adopted FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Governmental Revenues						
Taxes - Ad Valorem	\$ 8,082,490	\$ 8,640,730	\$ 9,469,989	\$ 10,303,912	\$ 11,397,699	\$ 12,504,295
Assessments - Non-Ad Valorem	23,994,244	23,912,405	24,112,825	24,315,102	24,519,003	24,725,296
Other Taxes	5,349,392	5,474,286	5,635,334	5,797,811	5,961,750	6,127,185
Permits/Special Assessments	3,819,012	3,672,705	3,714,375	3,761,220	3,811,714	3,866,194
Intergovernmental	5,341,971	5,120,184	5,294,106	5,461,495	5,623,446	5,780,039
Charges for Service	7,791,740	7,884,702	8,160,093	8,443,405	8,745,275	9,056,365
Fines & Forfeitures	143,500	145,000	145,725	146,454	147,186	147,922
Interest Income	255,250	275,750	264,500	254,250	244,900	236,360
Miscellaneous Revenues	330,375	340,125	341,631	343,151	344,685	346,232
Other Sources	1,500,200	200	200	200	200	200
Total Revenues	\$ 56,608,174	\$ 55,466,087	\$ 57,138,778	\$ 58,827,000	\$ 60,795,858	\$ 62,790,088
Governmental Expenditures						
Personal Services	\$ 35,919,877	\$ 36,947,588	\$ 38,013,458	\$ 39,119,054	\$ 40,266,018	\$ 41,456,064
Operating Expenditures	20,998,202	21,029,049	21,134,714	21,240,667	21,347,181	21,454,257
Capital Outlay	1,862,939	3,225,000	2,725,000	2,225,000	2,225,000	2,225,000
Debt Service	877,296	697,920	505,650	120,100	-	-
Other Uses	4,956,338	-	-	-	-	-
Total Expenditures	\$ 64,614,652	\$ 61,899,556	\$ 62,378,822	\$ 62,704,821	\$ 63,838,199	\$ 65,135,321
Changes in Reserves	(8,006,478)	(6,433,469)	(5,240,044)	(3,877,821)	(3,042,341)	(2,345,233)
Fund Balance-Beginning Estimate	\$ 26,658,864	\$ 18,652,386	\$ 12,218,917	\$ 6,978,873	\$ 3,101,051	\$ 58,709
Fund Balance-Ending Estimate	\$ 18,652,386	\$ 12,218,917	\$ 6,978,873	\$ 3,101,052	\$ 58,711	\$ (2,286,522)

ENTERPRISE REVENUE SOURCES

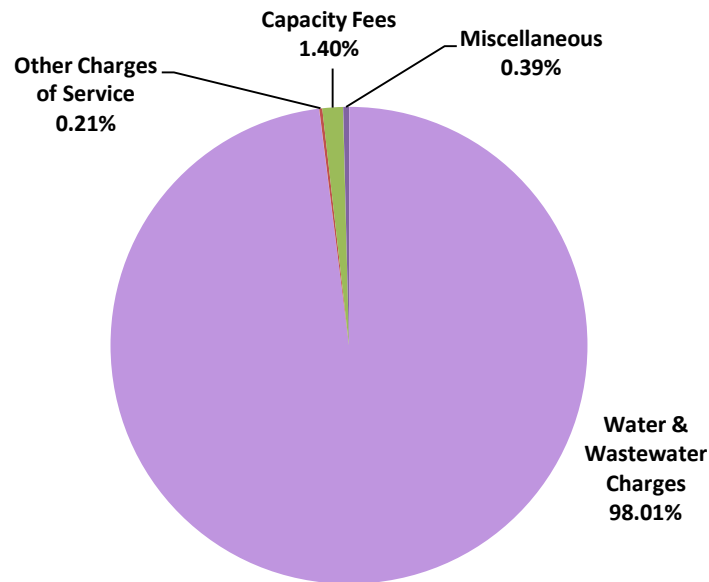
Enterprise funds are used to account for all activities of the water and wastewater systems of North Port Utilities. An enterprise fund records the activities of government that are operated and accounted for as a business. Enterprises rely principally on revenue derived from user fees to fund operations. The chart below shows the total revenues of the North Port Utilities Department for a five year period beginning with FY 2008, and excluding interfund transfers.



TOTAL REVENUES ENTERPRISE FUNDS

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Permits & Special Assessments	\$ -	\$ -	\$ 26,266	\$ -	\$ -
Intergovernmental	132,087	942,707	569,077	809,793	-
Water & Wastewater Charges	14,153,634	13,138,226	14,176,302	15,496,982	16,471,483
Other Charges for Service	235,738	56,004	20,585	84,432	34,920
Fines & Forfeitures	10,006	12,150	1,238	-	1,000
Capacity Fees	1,312,260	(196,708)	294,557	312,813	234,887
Miscellaneous Revenues	825,818	868,684	646,434	322,251	64,300
Other Sources	5,118,250	2,340,004	1,047,975	296,865	-
Total	\$ 21,787,793	\$ 17,161,067	\$ 16,782,434	\$ 17,323,136	\$ 16,806,590

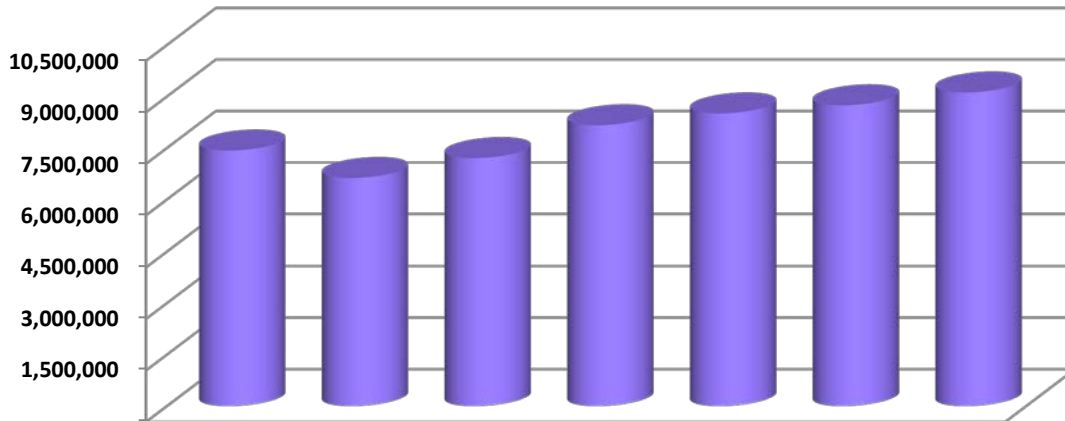
**TOTAL ENTERPRISE FUNDS
(EXCLUDING INTERFUND TRANSFERS)**



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 \$16,471,483 or approximately 74.56% of the total enterprise revenues. These revenues are largely determined by customer growth and utility developer agreements.



WATER CHARGES FOR SERVICE



FY 08	FY09	FY 10	FY 11	FY 12	FY 13	FY 14
Actual	Actual	Actual	Estimated	Budget	Projected	Projected
\$ 7,422,060	\$ 6,623,156	\$ 7,203,539	\$ 8,159,356	\$8,503,769	\$ 8,739,173	\$9,155,200

Water Charges

Analysis/Assumptions: In FY 2009, the City Commission adopted Resolution 09-45 establishing a rate program for Utility Water charges. Each year rates will automatically be adjusted based on 100% of the April Consumer Price Index for Miami-Fort Lauderdale region.

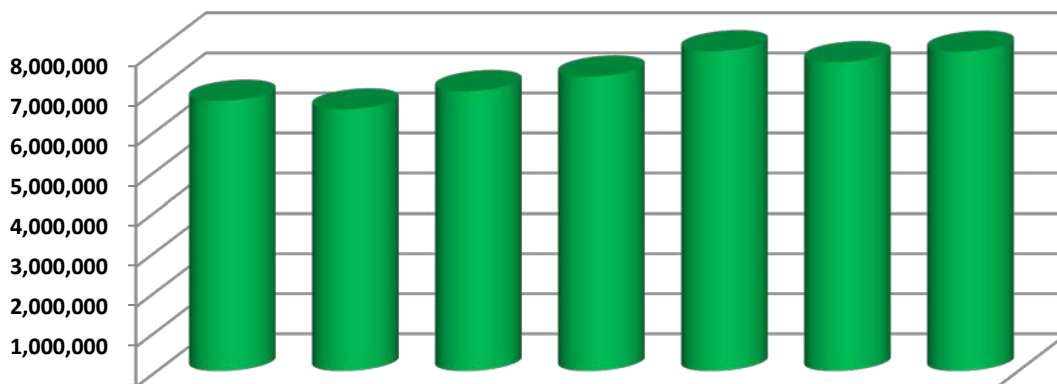
Legal Authorization:

Authorized by Florida Statutes, Title XII, Chapter 180, Section 180.13, the City of North Port Ordinance 2006-09, Section 19 and Section 78-39 of the Code of North Port.

Uses and Restrictions:

Water fees are used to cover the costs associated with the planning, construction, operation, and maintenance of the City's Water Management Systems.

WASTEWATER CHARGES FOR SERVICE



FY 08	FY09	FY 10	FY 11	FY 12	FY 13	FY 14
Actual	Actual	Actual	Estimated	Budget	Projected	Projected
\$ 6,731,574	\$ 6,515,069	\$ 6,972,763	\$ 7,337,625	\$ 7,967,714	\$ 7,695,308	\$ 7,955,992

**Wastewater Charges**

Analysis/Assumptions: In FY 2009, the City Commission adopted Resolution 09-45 establishing a rate program for Utility Wastewater charges. Each year rates will automatically be adjusted based on 100% of the April Consumer Price Index for Miami-Fort Lauderdale region.

Legal Authorization:

Authorized by Florida Statutes, Title XII, Chapter 180, Section 180.13, the City of North Port Ordinance 2006-09, Section 19 and Section 78-39 of the Code of North Port.

Uses and Restrictions:

Wastewater fees are used to cover the costs associated with providing sanitary sewer services, including the planning, construction, operation, and maintenance of the City's Wastewater Systems.

UTILITY ENTERPRISE EXPENDITURES

The direct operating expenses, excluding debt service, capital outlays and interfund transfers, of the North Port Utilities are budgeted to increase approximately \$247,501 or 2.25% from FY 2011 operating expenses. The following accounts increased: insurance (\$149,182), depreciation (\$310,958), water, sewer and electric (\$138,426), minor operating expenditures (\$53,493) and other current charges (\$574,296). In FY 2011, a mandatory 5% reduction in operating expenses was posted to the other current charges causing a \$578,396 decrease in the account. Offsetting these increases were decreases in professional services (\$877,380), and payment to the general fund (\$124,518). In FY 2011, professional services included approximately \$1,000,000 due to the installation of the Backflow Cross Connection Program.

The following table shows the total expenditures of the enterprise funds from FY 2008 through FY 2012, 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

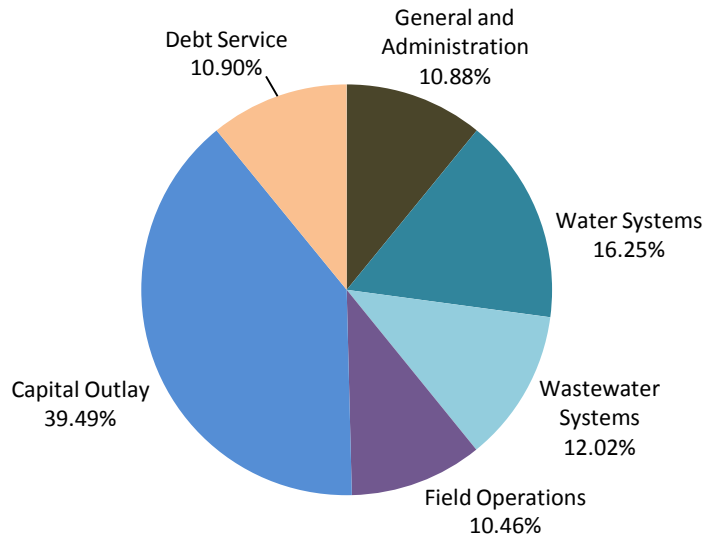
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Adopted FY 2012
Expenditures					
General and Administration	\$ 3,093,284	\$ 2,977,986	\$ 2,846,437	\$ 3,086,432	\$ 3,350,288
Water Systems	3,766,697	4,224,212	4,174,937	4,191,893	5,000,879
Wastewater Systems	3,071,623	2,813,314	3,316,147	2,837,062	3,701,490
Field Operations	3,109,661	3,656,482	3,304,711	4,171,669	3,218,601
Renewal and Replacement	122,400	118,113	18,948	-	-
Capital Outlay	-	-	-	210,259	12,156,665
Debt Service	1,196,564	1,419,229	1,353,438	1,432,575	3,353,941
Total	\$ 14,360,229	\$ 15,209,336	\$ 15,014,618	\$ 15,929,890	\$ 30,781,864

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 2012, the Utilities Enterprise Fund is budgeted to pay the General Fund \$1.26 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.

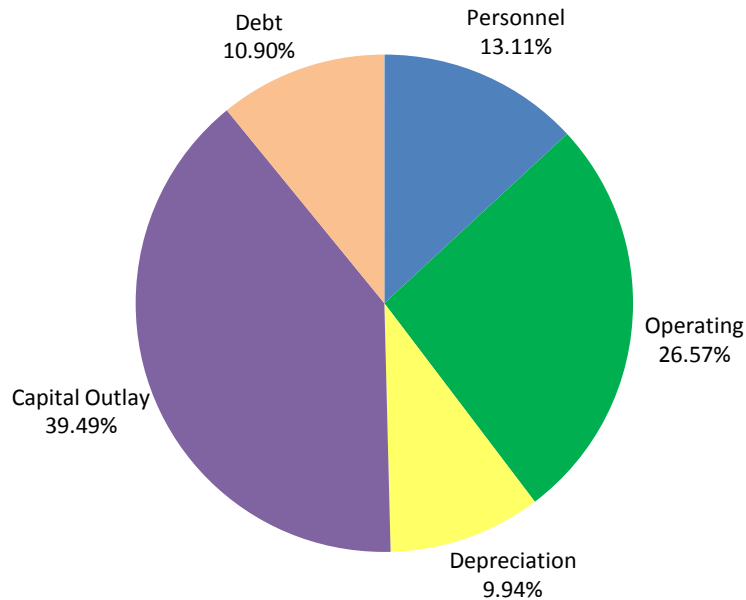
The following two graphs illustrate the North Port Utilities expenditures by function and by category, respectively.



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



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 2012 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 FY 2009	Actual FY 2010	Actual FY 2011	FY 2012	Five Year Projections			
					FY 2013	FY 2014	FY 2015	FY 2016
Customers (average annual):								
# of Water Customers	17,913	18,013	18,108	18,496	18,884	19,271	19,659	20,047
Growth Rate	0.07%	0.56%	0.52%	2.10%	2.05%	2.01%	1.97%	1.93%
# of Wastewater Customers	13,352	14,280	14,366	14,924	15,393	15,862	16,330	16,799
Growth Rate	1.14%	6.50%	0.60%	3.74%	3.04%	2.95%	2.87%	2.79%
Utility Rates:								
Water								
Average Monthly Residential	\$ 33.95	\$ 33.95	\$ 36.50	\$ 37.96	\$ 38.53	\$ 39.30	\$ 40.09	\$ 40.89
User Charge (4,000 Gallons)	3.12	3.12	3.35	3.48	3.53	3.60	3.67	3.75
Net Change	7%	0%	7%	4%	2%	2%	2%	2%
Wastewater								
Average Monthly Residential	\$ 21.74	\$ 23.37	\$ 25.12	\$ 26.12	\$ 26.51	\$ 27.04	\$ 27.58	\$ 28.13
User Charge (4,000 Gallons)	4.73	5.08	5.46	5.68	5.77	5.88	6.00	6.12
Net Change	0%	7%	7%	4%	1%	2%	2%	2%

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 2012 Budget	Five Year Forecast FY 2013-FY 2017
Revenues		
Water	A 2% increase in rates over prior year with a 2.0% customer growth.	Anticipated customer growth rates based on forecasting module and water rates adjustments based on assumed consumer price indexing for subsequent years.
Wastewater	A 2% increase in rates over prior year with a 2.0% customer growth.	Anticipated customer growth rates based on forecasting module and wastewater rates adjustments based on assumed consumer price indexing for subsequent years.
Other Charges for Service	Fees charged on approved rate structure.	No annual growth projected.
Fines and Forfeitures	A minimal revenue source.	No annual growth
Interest	Earnings on operating cash balances at anticipated rate of 1.00%	Earnings on operating cash balances at anticipated Rate of 0.5%
Miscellaneous	A 40% decrease from prior year actual.	Incremental increases over five year period



Capacity Fees	A 25% decrease from prior year.	FY 2013 based on a four-year average with the subsequent years growing at a 2% annual rate.
Expenditures		
Personal Services		
Salaries and Wages Employee Benefits	Salary freeze for FY 2012 and no increase in employee benefits costs.	Annual growth of 1%
Operating Expenditures	A 10% increase from prior year.	Annual growth based on 0.5% increase.
Depreciation	An 11% increase from prior year.	Annual growth based on 0.5% increase.
Debt Service	Increased 130%.	Annual determined by debt service schedule.
Payment to General Fund	A 9% decrease over prior year.	Annual growth based on 0.5% increase.

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 2012 and 2014. 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					
	Adopted FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Wastewater Charges	16,471,483	16,434,482	17,071,211	17,707,941	18,344,671	18,981,401
Other Charges for Service	34,920	35,000	35,000	35,000	35,000	35,000
Fines & Forfeitures	1,000	1,000	1,000	1,000	1,000	1,000
Interest Income	44,100	50,000	50,250	50,501	50,754	51,008
Miscellaneous Revenues	20,200	20,000	20,100	20,201	20,302	20,403
Capacity Fees	234,887	504,453	517,360	533,197	552,198	574,649
Other Sources	12,019,913	-	-	-	-	-
Total Revenues	\$28,826,503	\$17,044,935	\$17,694,921	\$18,347,840	\$19,003,925	\$19,663,461
Expenditures						
Personal Services	4,034,242	4,195,612	4,363,436	4,537,974	4,719,493	4,908,272
Operating Expenditures	11,237,016	11,293,201	11,349,667	11,406,415	11,463,447	11,520,764
Capital Outlay	12,156,665	3,020,000	6,114,000	1,115,000	2,889,200	2,750,000
Debt Service	3,353,941	3,301,865	3,301,865	3,301,865	3,301,865	3,301,865
Other Uses	5,687,166	-	-	-	-	-
Total Expenditures	\$ 36,469,030	\$ 21,810,678	\$ 25,128,968	\$20,361,254	\$ 22,374,005	\$ 22,480,901
Funds Available (Funds Required)	\$ (7,642,527)	\$ (4,765,743)	\$ (7,434,047)	\$ (2,013,414)	\$ (3,370,080)	\$ (2,817,440)



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, 2010 consisting of the following:

Governmental Debt	
Revenue Bonds (Bonds Payable)	\$ 11,765,000
Capital Leases	3,500,244
Total Governmental Debt	\$ 15,265,244
Enterprise Fund Debt	
Revenue Bonds (Bonds Payable)	\$ 25,229,292
Less deferred amount on refunding:	(1,836,249)
State Revolving Loans	20,843,500
Total Enterprise Debt	\$ 44,236,543

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.	\$ -	\$ 2,125,000
\$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.	11,765,000	
\$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.		6,107,936
\$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.		16,996,356
\$20,843,500 State Revolving Funds, due in semi-annual installments of \$687,461 beginning July 15, 2011 through January 15, 2031; interest between 2.58% and 3.12%; secured by a pledge of the net revenues of the system operations and impact fees.		20,843,500
Total Bonds	\$ 11,765,000	\$46,072,792

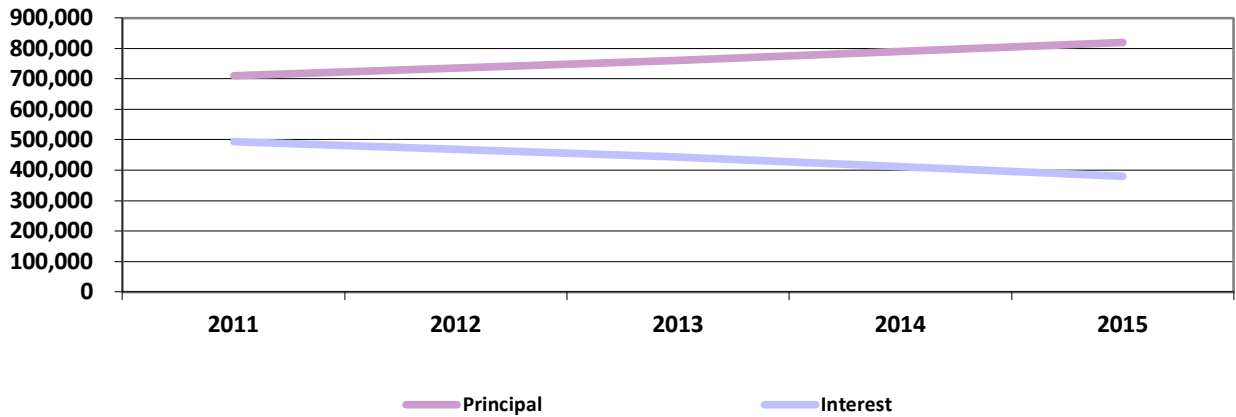
**DEBT MATURITY**

The following chart shows the debt service requirements at September 30, 2010.

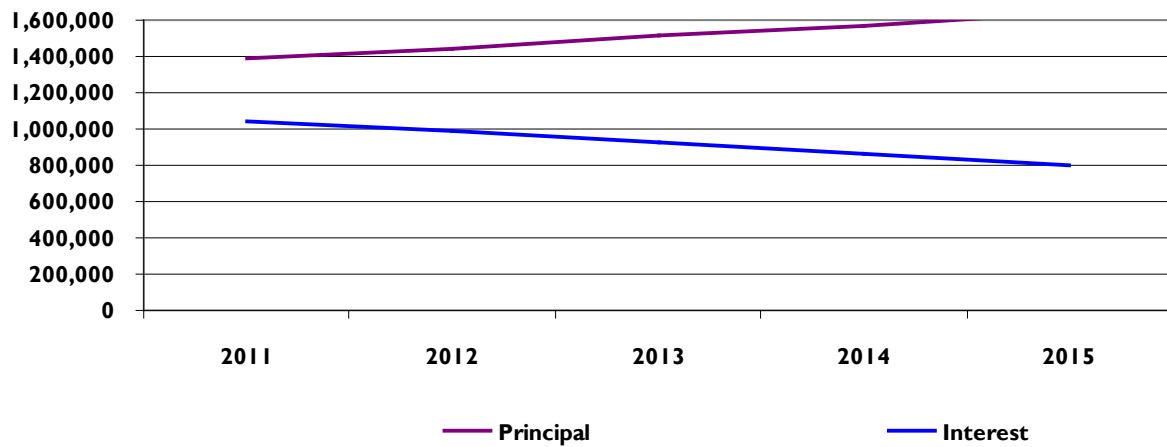
Governmental Funds		
Revenue Bonds	Sales Tax Revenue Bonds	
Year Ended September 30	Principal	Interest
2011	\$ 710,000	\$ 494,621
2012	735,000	467,996
2013	760,000	442,271
2014	790,000	411,872
2015	820,000	380,271
2016 – 2020	4,645,000	1,366,224
2021 - 2023	3,305,000	301,725
Total	\$ 11,765,000	\$ 3,864,980
Enterprise Funds		
Revenue Bonds	Water & Sewer Utility	
Year Ended September 30	Principal	Interest
2011	\$ 1,388,202	\$ 1,045,754
2012	1,442,527	990,089
2013	1,510,633	927,009
2014	1,565,837	863,218
2015	1,637,462	796,748
2016 – 2020	9,276,426	2,890,295
2021 – 2025	5,672,912	1,049,923
2026 – 2030	2,735,293	343,753
Total	\$ 25,229,292	\$ 8,906,789
State Revolving Loans		
	Water & Sewer Utility	
Year Ended September 30	Principal	Interest
2011	\$ 390,268	\$ 297,193
2012	797,264	577,658
2013	820,105	554,817
2014	843,607	531,315
2015	867,788	507,134
2016 – 2020	4,726,861	2,147,748
2021 – 2025	5,445,447	1,428,162
2026 – 2030	6,274,385	600,224
2031	677,775	9,686
Total	\$ 20,843,500	\$ 6,653,937



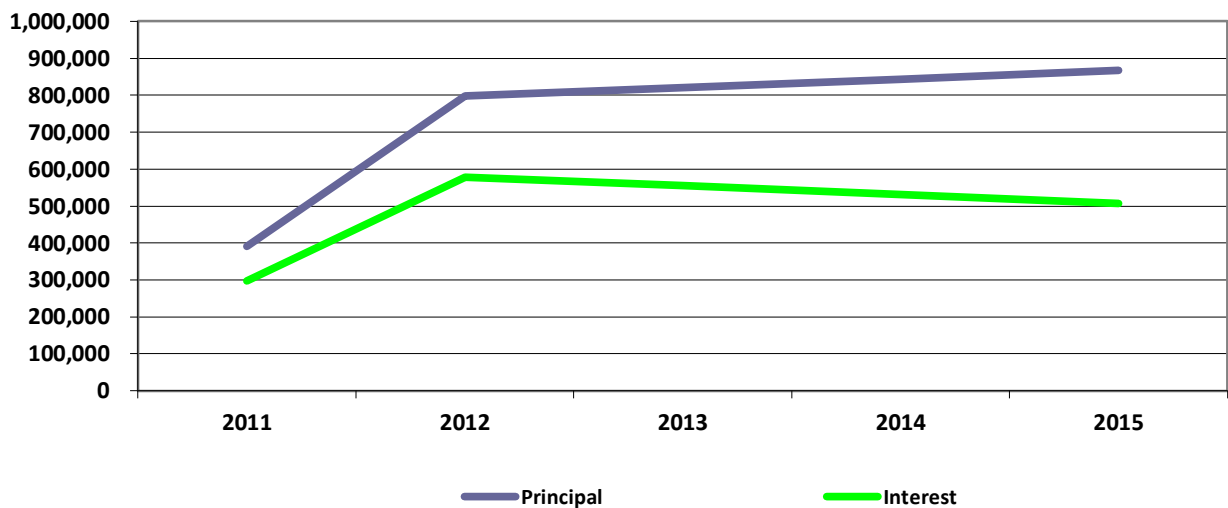
GOVERNMENTAL FUNDS DEBT SERVICE PRINCIPAL AND INTEREST – 2011 – 2015



ENTERPRISE FUNDS DEBT SERVICE-REVENUE BONDS PRINCIPAL AND INTEREST – 2011 – 2015



ENTERPRISE FUNDS DEBT SERVICE-STATE REVOLVING LOANS PRINCIPAL AND INTEREST – 2011 – 2015



**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, 2010 is \$231,080.

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, 2010 is \$52,395.

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, 2010 is included as a component of interest expense. Unamortized refunding loss of \$561,147 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, 2010 is \$78,455.

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, 2010 is included as a component of interest expense. Unamortized refunding loss of \$1,275,101 is netted against bonds payable on the statements of net assets.

Loan issuance costs of \$400,000 incurred in conjunction with the issuance of the State Revolving Loans will be amortized over the life of the loan – 20 years. Amortization of the issuance costs on the loans will begin when the repayment of the loans begins in 2011. The unamortized balance at September 30, 2010 is \$400,000.

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	\$ 10,787,828
Less: accumulated depreciation	(4,329,028)
Total	\$ 6,458,800
Minimum Lease Obligations	
2011	\$ 1,562,530
2012	964,413
2013	697,906
2014	372,916
2015	120,097
Total minimum lease payments	3,717,862
Less: amounts representing interest	(217,618)
Present value of minimum lease payments	\$ 3,500,244



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 .0853 below the rolled-back rate of 3.6534.
- To maintain prior year service levels.
- To fund capital equipment purchases.

The following chart show the projected fund balances for FY 2012. Notable changes are projected in the following funds:

- General Fund: A decrease of \$2,164,788 or 17.7% to maintain prior year service levels and to provide a millage rate 2.33% below the rolled-back rate.
- Road and Drainage District Fund: A decrease of \$2,815,216 or 32.4% to purchase capital equipment, pay lease payment, and transfer monies to a capital acquisition fund account for future capital purchases.
- Fire Rescue District Fund: A decrease of \$294,459 or 14.8%.
- Solid Waste District Fund: A decrease of \$2,827,396 to purchase capital equipment, pay lease payment, and transfer monies to a capital acquisition fund account for future capital purchases.
- Enterprise Funds: A decrease of \$7,642,527 to provide for the Myakkahatchee Creek Water Treatment Plant reliability project and other smaller projects.
- Surtax II Capital Fund: A decrease of \$1,152,997 for the city hall/police building debt service.

The City Commission has set a target for reserves of 15% of operating expenditures for the General Fund and 20% of operating expenditures for the dependent special district funds and the enterprise fund. The reserves are generally considered a necessary function of sound fiscal management for a variety of reasons. Maintaining the City reserves at a 15/20% 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.



**GOVERNMENTAL FUNDS
MAJOR AND NON-MAJOR FUNDS IN THE AGGREGATE**

REVENUES	General Fund			Special Revenue Fund Road & Drainage District			Special Revenue Fund Solid Waste District		
	2010 Actual	2011 Estimated	2012 Budget	2010 Actual	2011 Estimated	2012 Budget	2010 Actual	2011 Estimated	2012 Budget
Taxes	\$12,379,715	\$10,749,275	\$10,910,862	\$2,466,786	\$2,453,271	\$2,521,020	\$ -	\$ -	\$ -
Permits & Fees	2,813,554	2,772,137	2,875,012	35,283	32,851	-	-	-	-
Intergovernmental	4,250,259	4,967,880	4,958,579	309,225	257,724	349,072	31,274	-	-
Assessments	-	-	-	10,606,543	10,156,518	10,290,544	6,860,966	6,877,556	6,945,486
Charges for Services	7,582,290	7,440,659	6,658,650	236,796	212,796	234,640	774,931	827,118	796,600
Fines & Forfeits	211,396	149,855	143,500	-	-	-	-	-	-
Miscellaneous	813,184	561,036	372,447	350,115	202,754	100,332	123,585	98,802	52,500
Other Sources	1,351,401	1,402,753	1,500,000	230	369	200	1,105,072	27	-
Total Revenues	\$29,401,799	\$28,043,595	\$27,419,050	\$14,004,978	\$13,316,283	\$13,495,808	\$ 8,895,828	\$7,803,503	\$7,794,586
EXPENDITURES									
General Government	\$11,146,949	\$ 9,792,062	\$ 9,735,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	16,618,091	16,959,618	18,018,819	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	5,452,346	5,748,068	5,923,399
Transportation	-	-	-	12,919,643	12,835,116	13,436,866	-	-	-
Economic Environment	439,145	636,120	498,739	-	-	-	-	-	-
Human Services	356,620	394,535	221,488	-	-	-	-	-	-
Culture/Recreation	930,180	903,170	985,284	-	-	-	-	-	-
Capital	838,386	827,000	123,832	1,599,499	893,838	1,302,500	2,025,297	1,288,697	436,607
Debt & Lease	1,200,121	1,204,621	-	1,033,633	792,340	371,658	908,173	855,547	505,638
Other Uses	816,637	541,009	-	-	-	1,200,000	-	-	3,756,338
Total Expenditures	\$32,346,129	\$31,258,135	\$29,583,838	\$15,552,775	\$14,521,294	\$16,311,024	\$ 8,385,816	\$7,892,312	\$10,621,982
Net Change in Fund Balances	\$(2,944,330)	\$(3,214,540)	\$(2,164,788)	\$(1,547,797)	\$(1,205,011)	\$(2,815,216)	\$ 510,012	\$(88,809)	\$2,827,396
Fund Balances - Beginning	\$18,343,060	\$15,398,730	\$12,184,190	\$11,446,325	\$ 9,898,528	\$ 8,693,517	\$ 3,771,696	\$4,281,708	\$ 4,192,899
Fund Balances - Ending	\$15,398,730	\$12,184,190	\$10,019,402	\$ 9,898,528	\$ 8,693,517	\$ 5,878,301	\$ 4,281,708	\$4,192,899	\$ 1,365,503



REVENUES	Special Revenue Fund Other Special Revenue Funds			Capital Funds			Total Governmental Funds		
	2010 Actual	2011 Estimated	2012 Budget	2010 Actual	2011 Estimated	2012 Budget	2010 Actual	2011 Estimated	2012 Budget
Taxes	\$ -	\$ -	\$ -	\$ 5,554,577	\$ 5,801,652	\$ 5,794,117	\$20,401,078	\$19,004,198	\$19,225,999
Permits & Fees	2,021,866	1,463,372	2,688,354	-	-	-	4,870,703	4,268,360	5,563,366
Intergovernmental	803,254	1,906,358	34,320	-	-	-	5,394,012	7,131,962	5,341,971
Assessments	5,601,599	6,531,915	6,758,214	-	-	-	23,069,108	23,565,989	23,994,244
Charges for Services	3,081,291	3,329,225	3,016,421	-	-	-	11,675,308	11,809,798	10,706,311
Fines & Forfeits	26,869	39,609	18,500	-	-	-	238,265	189,464	162,000
Miscellaneous	5,364,906	5,422,452	5,217,641	791,421	332,318	70,900	7,443,211	6,617,362	5,813,820
Other Sources	842,633	694,798	-	-	911	500,000	3,299,336	2,098,858	2,000,200
Total Revenues	\$17,742,418	\$19,387,729	\$17,733,450	\$ 6,345,998	\$ 6,134,881	\$ 6,365,017	\$76,391,021	\$74,685,991	\$72,807,911
EXPENDITURES									
General Government	\$ 7,529,285	\$ 7,710,631	\$ 8,199,305	\$ -	\$ 1,295,793	\$ -	\$18,676,234	\$18,798,486	\$17,934,981
Public Safety	8,649,318	8,613,097	8,146,981	7,006	198	-	25,274,415	25,572,913	26,165,800
Physical Environment	-	22,000	-	-	-	-	5,452,346	5,770,068	5,923,399
Transportation	-	-	446,000	486,761	809,812	411,001	13,406,404	13,644,928	14,293,867
Economic Environment	-	77,000	-	-	-	-	439,145	713,120	498,739
Human Services	-	-	-	-	-	-	356,620	394,535	221,488
Culture/Recreation	109,754	311,981	-	-	4,576	-	1,039,934	1,219,727	985,284
Capital	13,501,991	4,705,592	1,164,771	3,248,552	7,565,975	4,720,950	21,213,725	15,281,102	7,748,660
Debt & Lease	-	-	-	-	-	1,202,997	3,141,927	2,852,508	2,080,293
Other Uses	-	-	1,000,000	1,201,370	197,960	-	2,018,007	738,969	5,956,338
Total Expenditures	\$29,790,348	\$21,440,301	\$18,957,057	\$ 4,943,689	\$ 9,874,314	\$ 6,334,948	\$91,018,757	\$84,986,356	\$81,808,849
Net Change in Fund Balances	\$(12,047,930)	\$(2,052,572)	\$(1,223,607)	\$ 1,402,309	\$(3,739,433)	\$ 30,069	\$14,627,736)	\$(10,300,365)	\$(9,000,938)
Fund Balances - Beginning	\$ 33,611,914	\$21,563,984	\$19,511,412	\$29,467,109	\$30,869,418	\$27,129,985	\$ 96,640,104	\$ 82,012,368	\$71,712,003
Fund Balances - Ending	\$ 21,563,984	\$19,511,412	\$18,287,805	\$30,869,418	\$27,129,985	\$27,160,054	\$ 82,012,368	\$ 71,712,003	\$62,711,065



REVENUES	Enterprise Funds		
	2010 Actual	2011 Estimated	2012 Budget
Taxes	\$ -	\$ -	\$ -
Permits & Special Assessments	320,823	312,813	234,887
Intergovernmental	569,077	809,793	-
Water & Wastewater Charges	14,176,302	15,496,982	16,471,483
Charges for Services	20,585	84,432	34,920
Fines and Forfeitures	1,238	-	1,000
Miscellaneous	646,434	322,251	64,300
Other Sources	35,911,987	7,132,467	12,019,913
Total Revenues	\$ 51,646,446	\$ 24,158,738	\$ 28,826,503
Expenditures			
General Government	\$ -	\$ -	\$ -
Public Safety	-	-	-
Physical Environment	13,661,180	14,497,315	20,558,424
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Culture/Recreation	-	-	-
Capital	-	1,151,080	12,156,665
Debt & Lease	1,353,438	1,432,575	3,353,941
Other Uses	34,864,012	6,835,602	400,000
Total Expenditures	\$ 49,878,630	\$ 23,916,572	\$ 36,469,030
Net Change in Fund Balances	\$ 1,767,816	\$ 242,166	\$ (7,642,527)
Fund Balances - Beginning	\$ 95,687,544	\$ 97,455,360	\$ 97,697,526
Fund Balances - Ending	\$ 97,455,360	\$ 97,697,526	\$ 90,054,999

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.

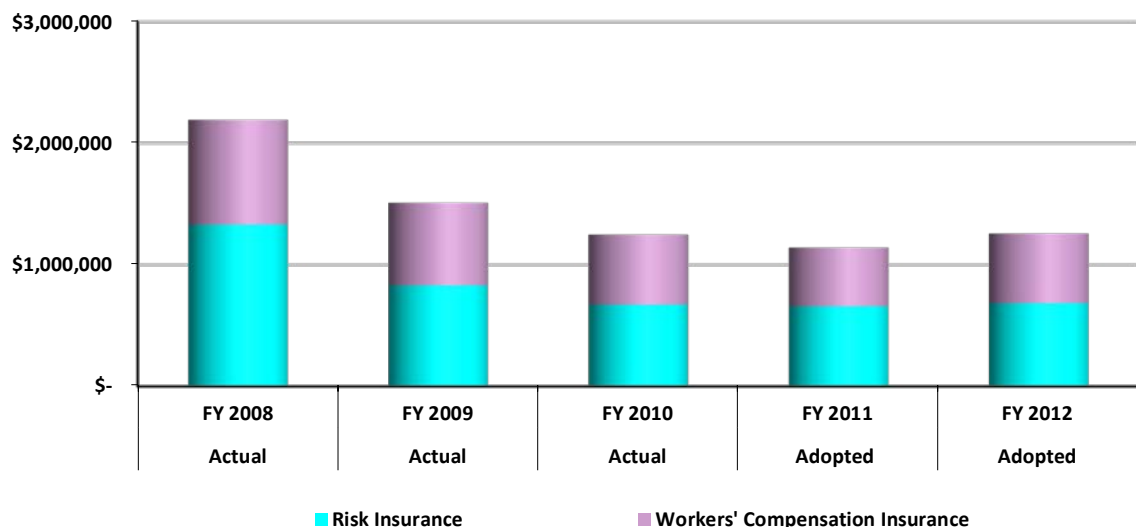
The following table shows the schedules of coverage for the City of North Port. The limits and deductibles have remained constant.

Following the table is a chart illustrating the cost of risk insurance from FY 2006 through FY 2011. 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.
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	\$2,000,000 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	\$1,250,000 each loss, remediation expense or legal defense expense.
Florida Statutory Accidental Death & Dismemberment for Police & Fire	Statutory.

**RISK INSURANCE COSTS
FY 2008 – FY 2012**





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. In FY 2011, the City management again restructured departments and tasks within the departments to eliminate 14 FTEs. FY 2012 only reflects a reduction of 0.13 FTEs. The following chart shows the change in full time equivalent units beginning in FY 2008.

FULL TIME EQUIVALENT EMPLOYEES

Fund	Amended FY 2008	Amended FY 2009	Amended FY 2010	Amended FY 2011	Adopted FY 2012	3 Year Change
General Fund	280.19	255.10	253.19	242.36	237.23	(17.87)
Road & Drainage District	96.00	84.00	84.00	83.00	86.00	2.00
Fire Rescue District	94.00	93.00	93.00	92.00	92.00	(1.00)
Solid Waste District	34.00	34.00	34.00	34.00	34.00	0.00
Tree Fund	0.00	0.00	1.00	1.00	1.00	1.00
Building - Inspections & Permits	28.00	13.00	13.00	13.00	14.00	1.00
Fleet Management	12.00	12.00	12.00	11.00	12.00	0.00
Utilities	57.00	53.00	58.00	57.00	57.00	4.00
Total FTEs	601.19	544.10	548.19	533.36	533.23	(10.87)

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. In FY 2011, no additional positions were added; ten vacant positions were eliminated, 3 part-time positions were eliminated, and three employees were laid off and the respective positions were eliminated. In FY 2012, two positions were added; two full-time positions were eliminated; 3 part-time positions were eliminated; one part-time position was changed to full-time; three full-time positions were transferred from the General Fund to the Road and Drainage District. The chart below shows the changes in authorized positions since FY 2008.

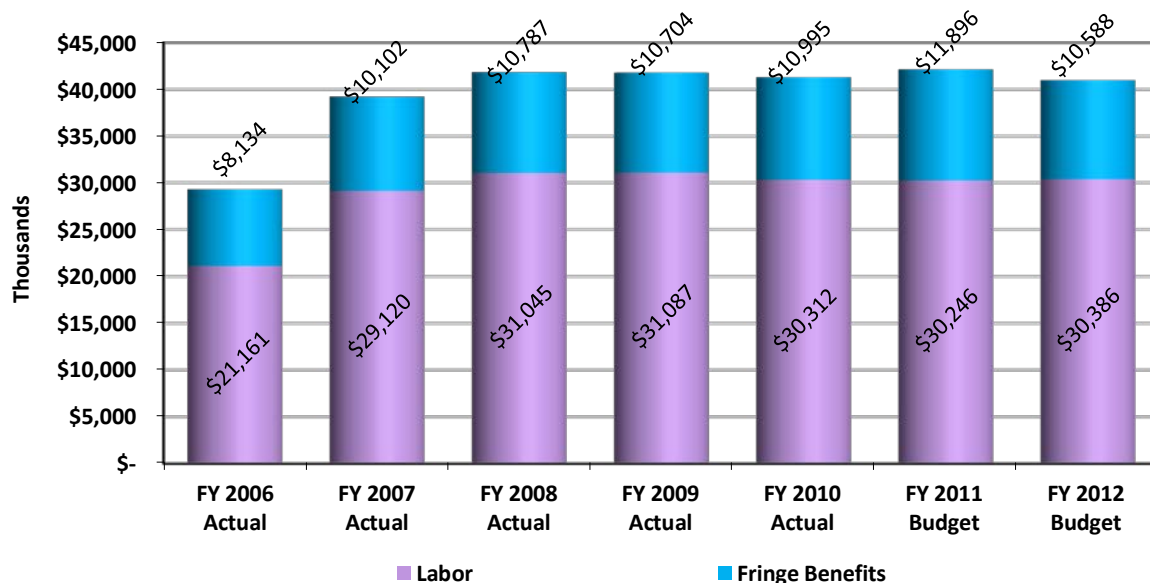


ADOPTED FY 2012 AUTHORIZED POSITIONS

Fund	FY 2010 Amended Positions	FY 2011 Adopted Positions	FY 2011 Amendments	FY 2011 Amended Positions	FY 2012 Transfers	FY 2012 Eliminated Positions	FY 2012 Added Positions	FY 2012 Adopted Positions
General Fund	290	279	(1)	278	(3)	(5)		270
Road & Drainage	84	83		83	3			86
Fire Rescue	93	92		92				92
Solid Waste	34	34		34				34
Tree Fund	1	1		1				1
Building - Inspections & Permits	13	13		13			1	14
Fleet Management	12	11		11			1	12
Utilities	58	56	1	57				57
Total	585	569	0	569	0	(5)	1	566

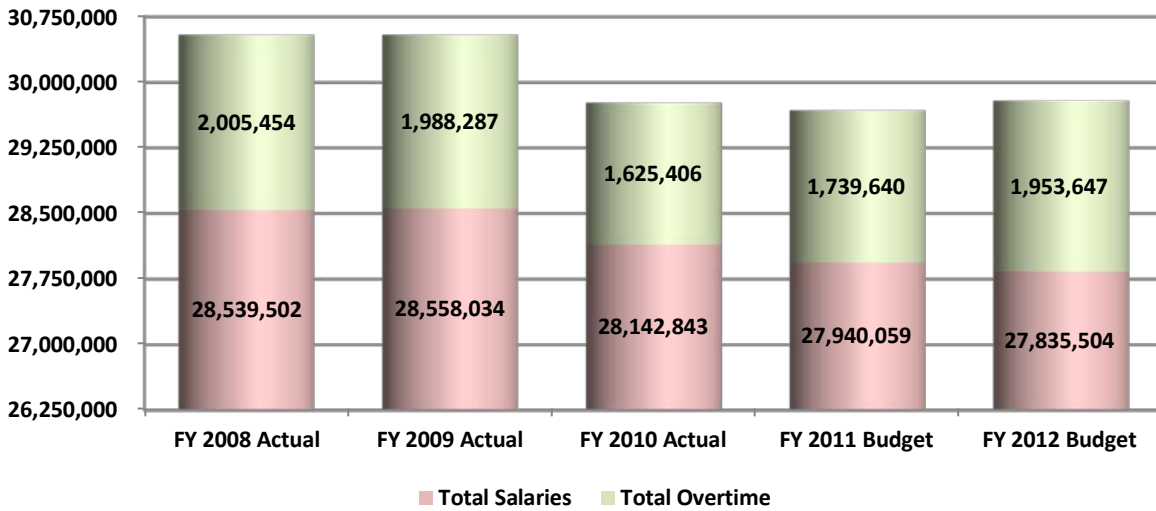
The following charts illustrate the total labor and fringe benefit costs and total salaries and wages versus overtime costs. The first graph shows the changes in cost of labor and benefits since 2003. In FY 2007, the City Commission adopted a Compensation Study Plan for employees that afforded an increase 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. For FY 2012 there was no increase in the health insurance package to the employees.

TOTAL LABOR AND FRINGE BENEFIT COSTS
ACTUAL COSTS FY 2006-2010 & BUDGET PROJECTIONS FY 2011 & 2012



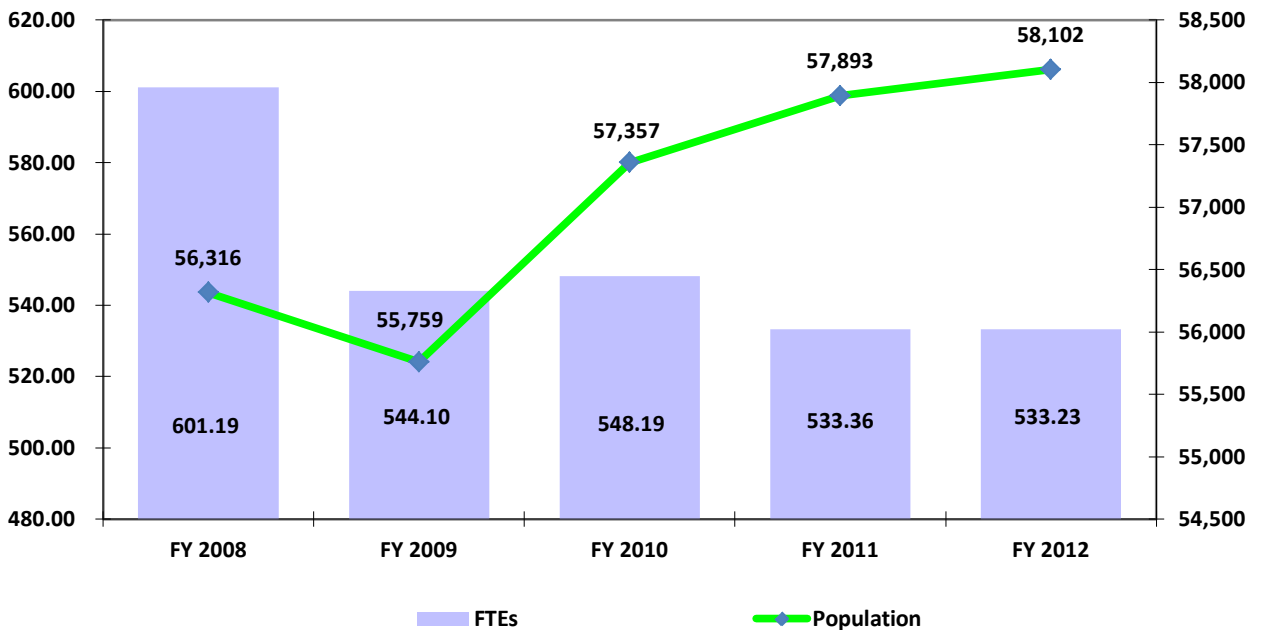


TOTAL SALARIES VS. TOTAL OVERTIME
FY 2008 – FY 2012



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

FULL-TIME EQUIVALENT EMPLOYEES COMPARED TO TOTAL POPULATION



**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 2012 is \$29,583,838 which is a reduction of \$1,977,938, or 6.27% from FY 2011. The following chart is a summary budget of the General Fund for FY 2012.

**FISCAL YEAR 2012
GENERAL FUND BUDGET**

General Fund Revenues	
Ad Valorem Taxes	\$ 8,082,490
Other Taxes	2,828,372
Permits & Special Assessments	2,875,012
Intergovernmental Revenue	4,958,579
Charges for Services	6,658,650
Fines & Forfeitures	143,500
Interest Income	110,000
Miscellaneous Revenues	262,447
Transfers In	1,500,000
Appropriated Fund Balance	2,164,788
Total Revenues & Other Financing Sources	\$ 29,583,838
Expenditures	
City Commission	\$ 397,440
City Attorney	776,000
City Manager	1,239,183
City Clerk	667,786
Finance	1,103,925
General Services	2,477,111
Parks & Recreation	985,284
Police	13,504,324
Emergency Medical	3,846,843
Building – Planning & Zoning	606,314
Building-Property Standards	667,652
Building-Property Maintenance	2,778,805
Non-Departmental	533,171
Total Expenditures	\$ 29,583,838



REVENUES

TAXES

The primary revenue source of the General Fund is the local tax base. Local taxes, totaling \$10,910,862, comprise approximately 42.09% of the General Fund revenues. Ad valorem taxes, more commonly called property taxes, are estimated at \$8,082,490 for FY 2012, which is a 1.32% decrease from FY 2011.

Other taxes include the Local Communications Services Tax, a Public Utility Tax, and the Local and County Business Taxes, formerly known as Occupational Licenses. The Local Communications Services tax rate is 5.72% with estimated revenue of \$2,065,872. The Utility Service Tax and the Business Taxes are projected at \$620,000 and \$142,500, respectively.

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

**GENERAL FUND TAX REVENUES
HISTORICAL AND PROJECTED
FY 2008 – FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Ad Valorem	\$ 16,216,448	\$ 11,078,235	\$ 9,614,476	\$ 8,190,597	\$ 8,082,490
Local and County Business Taxes	188,029	135,851	137,444	81,000	142,500
Utility Service Taxes	510,880	527,522	580,485	620,918	620,000
Local Communication Service Taxes	2,002,167	2,234,310	2,047,309	2,025,668	2,065,872
Total Taxes	\$18,917,524	\$13,975,918	\$12,379,714	\$10,918,183	\$10,910,862

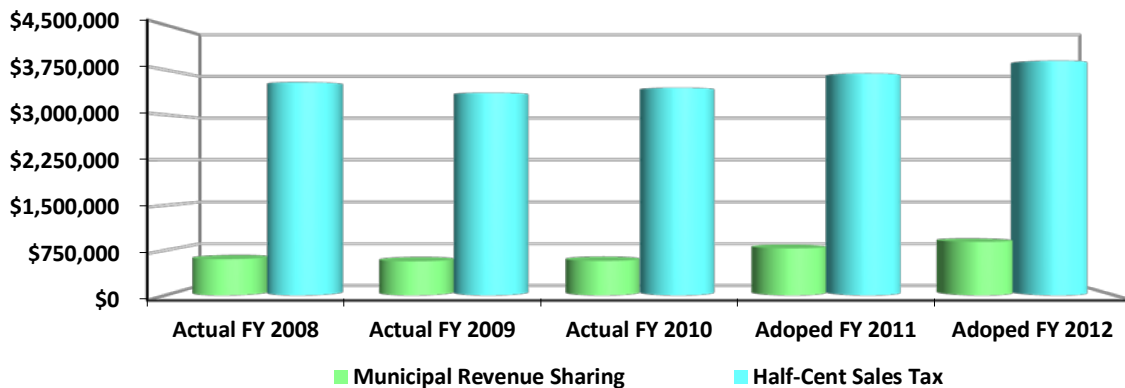
PERMITS AND SPECIAL ASSESSMENTS

The General Fund is budgeted to collect \$2,875,012 in permits and special assessments for FY 2012. The primary revenue in this category is the Electric Franchise Fee with estimated revenue of \$2,761,912.

INTERGOVERNMENTAL REVENUES

State Shared Revenues in the General Fund are budgeted at \$4,958,579. The largest source of intergovernmental revenue is the half-cent local sales tax, budgeted at \$3,901,857. Another large tax collected is from the Municipal Revenue Sharing Program, formerly called the 11-cent Cigarette Tax. This is expected to bring \$892,362 to the fund. The following graph illustrates five years of State Shared Revenues.

**STATE SHARE REVENUES
HISTORICAL AND PROJECTED REVENUES
FY 2008 – FY 2012**



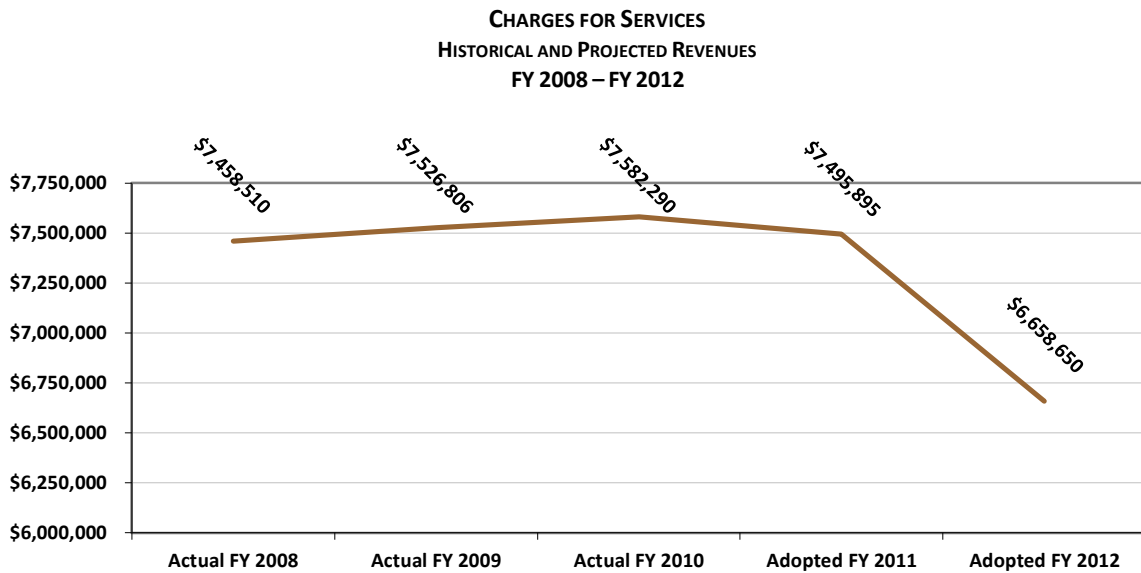


CHARGES FOR SERVICES

The General Fund is budgeted to collect \$6,658,650 in Charges for Services. 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 \$1,250,000. Charges for Services decreased \$837,245 or 11.17% from FY 2011. The chart below illustrates the five-year revenue analysis.



FINES AND FORFEITURES

Fines and Forfeitures revenues are generated from traffic-type citations and other violations of local ordinances. The City estimates revenues of \$143,500 for FY 2012.

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 2012 General Fund interest income projection is \$110,000.

Rental Income is estimated at \$220,991. Approximately \$96,000 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.

OTHER SOURCES

In FY 2012, the City anticipates a use of fund balance in the amount of \$2,164,788. The use of fund balance 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

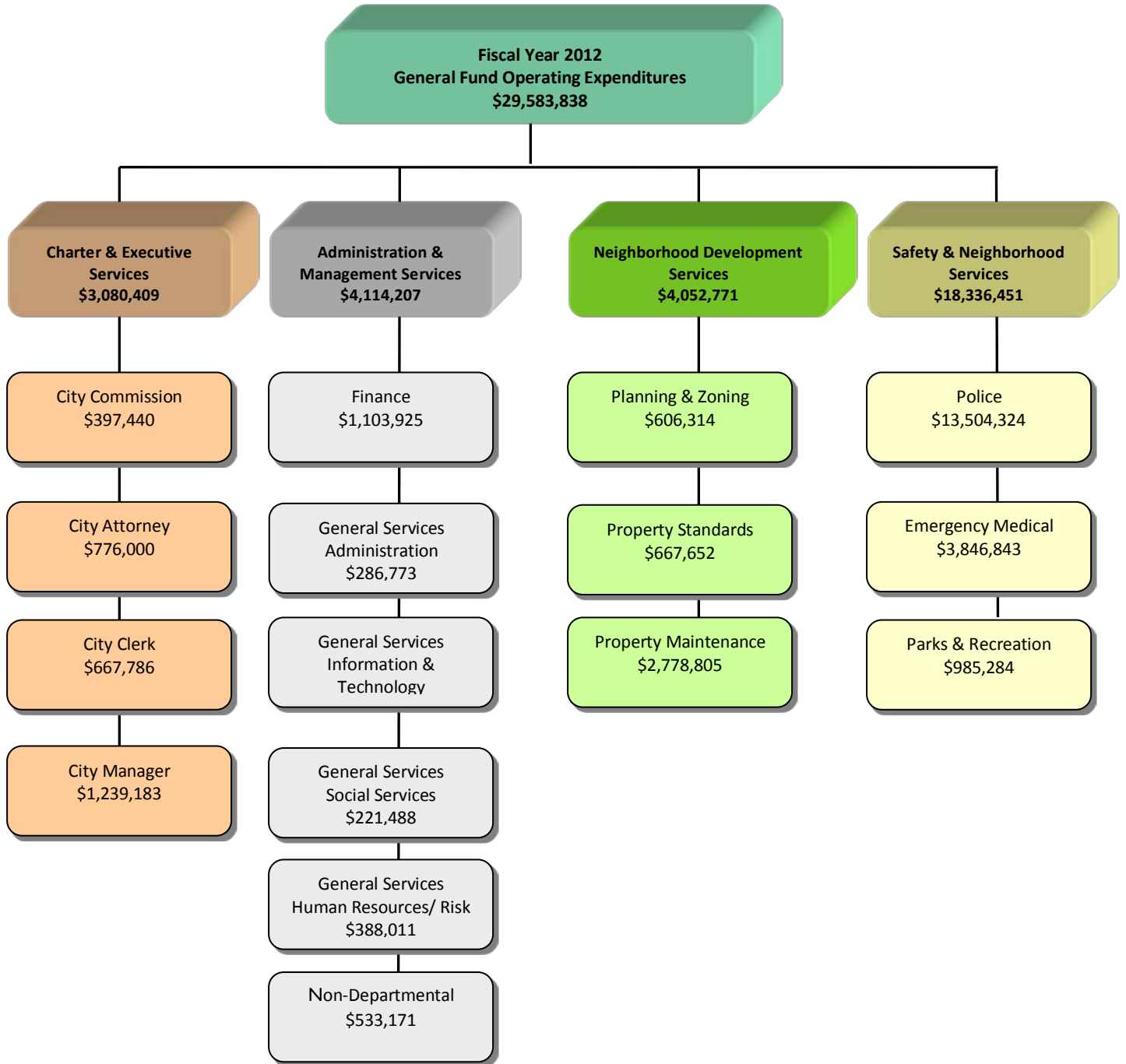
SERVICE CATEGORY	SERVICE FUNCTION
<i>Charter & Executive Services</i>	
City Commission	Legislative actions and policies.
City Attorney	Legal services.
City Clerk	Maintains the City records and disseminates information as requested.
City Manager	Overall management of the City and oversight of economic development and community outreach.
<i>Administration & Management Services</i>	
Finance	All financial services including: accounting, budget, payroll, procurement, investing and cash management.
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.
<i>Neighborhood Development Services</i>	
Planning & Zoning	Provides the planning and zoning services for the development of the City.
Building	Property standards code enforcement and property maintenance of City facilities including City buildings, parks and landscaping.
<i>Safety & Neighborhood Services</i>	
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 2012 Operating Budget within the service categories.

BREAKDOWN OF GENERAL FUND OPERATING EXPENDITURES





FY 2012 General Fund personnel expenditures reflect a decrease of \$277,387, or 1.21% from FY 2011. As a service organization, the majority of the General Fund expenses are associated with personnel cost, with approximately 77% of the expenses being labor related. Major items contributing to the decrease are:

- ✓ Salary increases (primarily for union employees) - \$162,043
- ✓ FICA decreases - \$47,433
- ✓ Pension/Retirement contributions decreases - \$316,248
- ✓ Healthcare insurance plan decreases - \$201,145
- ✓ Workers' compensation rate increases - \$129,274.

Due to changes imposed by the State to the non-union pension plan, Florida Retirement System, employer contributions decreased \$571,795 in the General Fund. Effective July 1, 2011, employees were required to contribute 3% to the pension plan thereby reducing the City's contribution considerably. Partially offsetting this decrease is the \$349,967 increase in the City's contribution to the PBA pension plan due to union contract pay raises. On the other hand, City contributions to the IAFF pension plan decreased \$94,420 because pension investments performed better thereby reducing the City contribution by 3%.

FY 2012 General Fund operating expenditures increased \$402,872 from FY 2011. Other contractual services was raised by \$42,082 due to the \$36,484 increase in Parks and Recreation class instructors expenditures and the \$25,000 increase in Property Standard's contractual services for maintenance on abandoned homes. Water, sewer and electricity utility costs increased \$37,070 based on the new City facilities coming online in fiscal year 2011. Insurance costs increased \$61,762 and repairs and maintenance expenditures increased \$116,453 due to additional office equipment, vehicle and building maintenance costs. Other current charges are raised by \$271,324; for FY 2011 this account included a Commission directed 5% decrease in operating budgets. Finally, minor operating expenditures increased \$160,380 due to higher fuel and equipment costs. Professional services decreased \$149,765 primarily due to savings in legal and auditing fees; communications decreased \$27,284; rentals and leases decreased \$34,873; promotional expenditures decreased \$27,750; and accounting and auditing services decreased \$28,172.

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

Continuation Expenses	Amount
Increased Salaries and Wages	\$ 162,043
Decreased FICA	(47,433)
Decreased Pension / Retirement Contributions	(316,248)
Decreased Health Insurance Contributions	(201,145)
Increased Workers' Compensation Costs	129,274
Decreased Unemployment	(7,378)
Increased remaining Personal Services	3,500
Decreased Professional Services	(149,765)
Decreased Accounting & Auditing	(28,172)
Increased Other Contractual Services	42,082
Decreased Communications	(27,284)
Increased Water, Sewer, and Electricity	37,070
Decreased Rentals and Leases	(34,873)
Increased Insurance	61,762
Increased Repairs and Maintenance	116,453
Decreased Promotional Activities	(27,750)
Increased Other Current Charges	271,324
Decreased Office Supplies	(11,670)
Increased Minor Operating Expenditures	160,380
Decreased remaining Operating Expenditures	(6,685)
Total	\$ 125,485



DEPARTMENTAL HIGHLIGHTS

The FY 2012 General Fund operating budget includes the following highlights, the details of which are included in each departmental section of the budget. Comparisons to FY 2011 are made with the Adopted Budget, rather than the Amended Budget.

CITY COMMISSION

The City Commission operating expenditures has increased by \$27,789 (14.83%). In FY 2011 there was a mandatory 5% reduction in operating expenditures which decreased other current charges by \$9,862. Travel and training increased \$17,000; provision was made for all five commissioners to attend the National and Florida League of Cities.

The General Fund appropriations of the City Commission increased by \$24,592 or 6.60%. Personnel expenditures decreased by \$3,197 (1.72%) as a result of the State changes in the FRS pension plan and operating expenditures increased by \$27,789 (14.83%).

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 of \$88,500 in litigation services to the City of North Port is anticipated for FY 2012.

CITY CLERK

The City Clerk's budget reflects an increase of \$22,144 (23.75%) in operating expenditures. Professional services, election costs, and other current charges reflect increased costs.

The General Fund appropriation for the City Clerk increased by \$8,300 or 1.26%. Personnel expenditures decreased \$13,844 (2.44%), and operating expenditures increased \$22,144 (23.75%).

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 \$26,356 (92.68%). The primary contributing factor to the increase is the \$20,000 increase in professional services for telephone town hall meetings, strategic planning, and other miscellaneous services.

The General Fund appropriation for the City Manager's budget reflects a \$12,210 or 2.20% increase. Personnel expenditures decreased \$14,146 or 2.69% and operating expenditures increased \$26,356 or 92.68%.

Also under the City Manager's department is Economic Development. Operating expenditures increased \$3,732 or 1.17%, but personnel expenditures decreased 4.40% or \$8,111. Therefore, the General Fund appropriation for Economic Development decreased \$4,379 or 0.87%.

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 \$3,079 (3.06%) and personnel expenditures also decreased \$3,085 (3.92%) providing a \$6,164 or 3.43% decrease overall in the General Fund appropriation for Community Outreach.

FINANCE

The Finance Department is responsible for the administrative services provided in the areas of accounting; fixed assets; receivables; payables; revenue; purchasing; payroll; budget development and control; investment management and debt service management. The department's operating expenditures have decreased \$39,966 (25.44%) from FY 2011. The most significant reductions are: Professional Services decreased \$14,450 because the non ad valorem assessment roll database maintenance is now done in-house and accounting and auditing decreased \$28,172 because GASB 45 valuation (\$12,000) is only required every other year and the contract with our auditors came in lower than anticipated.

Personnel costs were reduced \$281,360 (22.19%) because of departmental re-alignment and the reduction in the retirement/pension system contributions. Overall, the Finance Department's budget shows a reduction of \$321,326 or 22.55% from FY 2011.

**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 decreased cost of the five divisions, in the General Fund, is \$52,536.

Administration: An \$83,353 (41.89%) increase in personnel costs is attributable to the addition of one position; operating expenditures increased \$1,716 (63.16%) mainly due to the \$975 increase in Training and Education. The General Fund appropriation for General Services - Administration increased by \$85,069 or 42.18%

Information & Technology: The Information & Technology (I & T) Division provides for the technology needs of all the departments within the City. Capital expenditures are scheduled to decrease \$131,376, or 55.38% in FY 2012. The operating budget for this division reflects an increase of \$89,109 (13.82%). Repair and maintenance of office equipment increased \$32,490 and minor operating equipment increased \$56,812.

Personnel expenditures decreased \$23,255 (3.04%) due to the reduction in retirement/pension system contributions. The General Fund budget for I & T decreased overall \$65,522, or 3.98%.

Social Services: The Social Services Division decreased operating expenditures by \$60,902 (65.13%). The major contributor to the reduction in operating costs is the \$65,000 decrease in community assistance for financial aid. Personnel expenditures are scheduled to increase \$26,106 (16.04%); one part-time position was changed to full-time. The Division's budget reflects an overall decrease of \$34,796, or 13.58%.

Human Resources/Risk Management: Human Resources Division reduced operating expenditures \$6,187 or 10.61%. The three major contributors to the decrease are \$2,700 in promotional costs savings, \$1,000 in safety training costs savings and \$2,486 in training and travel costs savings. Personnel expenditures decreased \$18,190 (5.14%) due to the reduction in retirement/pension system contributions. The General Fund budget for Human Resources/Risk Management decreased \$24,377, or 5.91%.

Parks & Recreation: The Parks & Recreation Division oversees the design and construction of park projects and conducts many major special events. The division's personnel costs decreased \$67,573 (8.43%) due to a reduction in retirement/pension system contributions, but operating expenditures increased \$54,663 (27.79%). The major increase occurred in professional services; this account was raised \$36,869 due to additional class instructor costs. The General Fund budget for Parks and Recreation decreased \$12,910, or 1.29%.

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 an increase of \$162,332 (13.91%) from FY 2011. Due to rising gas prices, fuel costs increased \$65,160 and the fleet service charge for maintenance increased \$40,280. Other increases occurred in operating supplies (\$18,290) and uniforms and badges (\$16,290). Other current charges increased over \$60,000; in FY 2011 this account included a mandatory 5% reduction in operating expenditures.

The department also shows a \$562,128 (4.84%) increase in personnel expenditures due to increases in the City's contribution to the PBA pension plan and union contractual wage increases. There were also increases in overtime (\$131,021), special pay and incentive (\$20,140) and workers' compensation costs (\$59,833). Overall, the General Fund budget for Police reflects an increase of \$724,460, or 5.67%.

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. For FY 2012, no capital costs are budgeted causing a \$200,000 reduction. But operating expenditures reflects an increase of \$36,254 (8.75%). The most significant increases are \$10,500 in other professional services, \$12,834 in fuel, and \$15,966 in other current charges.

Personnel Expenditures decreased \$64,836 (1.87%) due mainly to a reduction (3%) in the City's contribution to the IAFF pension plan because investments performed better this past year. Overall, the EMS budget decreased \$228,582, or 5.61%.

NEIGHBORHOOD DEVELOPMENT SERVICES – PLANNING AND ZONING

Effective in FY 2012, the Planning and Zoning Department, along with the Property Standards and the Property Maintenance divisions, have been restructured under one department titled Neighborhood Development Services. Planning and Zoning



provides planning services including community development and long-range planning. The operating budget for Planning and Zoning reflects a reduction of \$25,727 (26.89%) mainly attributable to a \$10,400 decrease in professional services, a \$5,815 decrease in travel and training, and a \$3,758 decrease in rentals and leases. Personnel expenditures are reduced by \$210,793 (28.21%) due to the elimination of one position and decreases in FICA, retirement/pension system contributions, health insurance, and unemployment compensation contributions. The Planning and Zoning budget decreased \$236,520 or 28.06% for FY 2012.

NEIGHBORHOOD DEVELOPMENT SERVICES – PROPERTY STANDARDS

Property Standards is responsible for inspection and compliance with statutory and local ordinances on residential and commercial property standards within the City. Personnel expenditures decreased \$139,200 (20.44%) due to the elimination of one position; the reallocation of 50% of the zoning plans examiner’s position to the tree fund; and the changes to the Florida retirement/pension system contributions. Operating expenditures were raised \$29,569 (30.65%), primarily attributable to a \$25,000 increase in contractual services which is related to construction maintenance on abandoned homes. The General Fund budget for Property Standards shows a decrease of \$109,631, or 14.10%.

NEIGHBORHOOD DEVELOPMENT SERVICES – PROPERTY MAINTENANCE

Property Maintenance provides several services including landscaping services to public areas throughout the city, parks maintenance and upkeep and overseeing regular building maintenance and custodial services. Personnel costs decreased \$101,384 (7.39%) mainly due to the State changes to the retirement/pension system contributions. Operating expenditures increased \$127,429 (9.35%). Increases occurred in water, sewer, electric (\$31,820), building repair and maintenance (\$37,051), and other current charges (\$80,717). In FY 2011 other current charges included a mandatory 5% reduction in operating expenditures. Capital expenditures decreased \$26,417. Overall, the General Fund budget for Property Maintenance reflects a decrease of \$372, or 0.01%.

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. No transfers out are budgeted for FY 2012 thereby causing a reduction of \$1,699,490 in the non-departmental expenditures.

GENERAL FUND BUDGET COMPARISONS

The following chart shows the actual revenues and expenditures for the General Fund for Fiscal Years 2008 through 2010; the adopted for FY 2011 and FY 2012. The chart provides a comparative view of the General Fund for a five year period.

GENERAL FUND BUDGET COMPARISON FY 2008 THROUGH FY 2012

	FY 06-07 Actual	FY 07-08 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 11-12 Adopted
Revenue					
Taxes	\$ 18,917,526	\$ 13,975,918	\$ 12,379,714	\$ 10,918,183	\$ 10,910,862
Permits & Special Assessments	2,869,351	3,526,878	2,813,555	2,854,830	2,875,012
Intergovernmental	4,508,470	4,053,639	4,250,258	4,500,939	4,958,579
Charges for Service	7,458,510	7,526,806	7,582,290	7,495,895	6,658,650
Fines and Forfeitures	385,531	324,948	211,396	152,740	143,500
Miscellaneous Income	1,379,064	1,083,201	813,183	397,195	372,447
Transfers	1,301,370	1,204,370	1,351,370	1,204,621	1,500,000
Other Sources	-	-	31	4,037,373	2,164,788
Total	\$ 36,819,822	\$ 31,695,760	\$ 29,401,797	\$ 31,561,776	\$ 29,583,838



Expenditures					
Commission	\$ 348,771	\$ 379,524	\$ 398,875	\$ 372,848	\$ 397,440
Legal/City Attorney	1,152,662	966,030	941,549	864,500	776,000
City Clerk	677,271	711,897	689,047	659,486	667,786
City Manager	885,137	958,464	1,314,758	1,237,516	1,239,183
Finance	2,130,631	1,978,853	1,829,723	1,425,251	1,103,925
General Services	3,859,530	2,526,347	2,608,692	2,516,737	2,477,111
Parks and Recreation	1,532,465	1,128,795	1,380,854	998,194	985,284
Police Department	11,365,126	11,558,844	12,078,852	12,779,864	13,504,324
Emergency Medical Services	4,669,006	4,852,025	3,729,078	4,075,425	3,846,843
Emergency Management	48,425	16,000	-	-	-
Building – Planning & Zoning	2,833,110	1,779,481	1,433,008	842,834	606,314
Building - Property Standards	1,406,976	998,420	839,757	777,283	667,652
Building - Property Maintenance	2,306,367	2,851,867	2,686,888	2,779,177	2,778,805
Non Departmental	7,741,853	4,790,915	2,415,052	2,232,661	533,171
Total	\$ 40,957,330	\$ 35,497,462	\$ 32,346,133	\$ 31,561,776	\$ 29,583,838

FUND BALANCE

There is a projected use of fund balance of \$2,164,788 in the General Fund to balance the FY 2011-12 Budget. The following schedule shows the projected fund balance at September 30, 2012. Included in the fund balance report are the following:

- ✓ FY 2011 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2011.
- ✓ Contractual agreements that are re-appropriated from FY 2011.
- ✓ A 15% reserve of operating expenditures for FY 2012 for unanticipated events.

**GENERAL FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 15,398,730
10/11 Actual Revenue (Unaudited)	28,043,595
10/11 Actual Expenditures (Unaudited)	(31,258,135)
Projected Fund Balance as of 9/30/11	\$ 12,184,190
10/11 Re-appropriated Projects & Encumbrances	(496,236)
Less 15% Staff Recommended Reserve in Operating Funds	(4,437,576)
Projected "Available" Fund Balance Less Reserve at 09/30/11	\$ 7,250,378
Proposed increase (use) of Fund Balance for FY 2012	(2,164,788)
Projected "Available" Fund Balance Less Reserve at 09/30/12	\$ 5,085,590



CITY COMMISSION



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$ 127,200	\$ 127,200	\$ 133,500	\$ 140,115	\$ 147,061
Employee Benefits	26,059	28,560	60,541	45,357	35,214
PERSONNEL EXPENDITURES	153,259	155,760	194,041	185,472	182,275
Professional/Contracted Services	126,126	141,481	129,921	116,735	116,100
Current Operating Charges	32,801	44,086	32,974	27,644	46,950
Operating Supplies	36,585	38,197	41,939	42,997	52,115
OPERATING EXPENDITURES	195,512	223,764	204,834	187,376	215,165
TOTALS	\$ 348,771	\$ 379,524	\$ 398,875	\$ 372,848	\$ 397,440



MISSION

The City Commission's mission is to achieve community outcomes by providing policy direction.

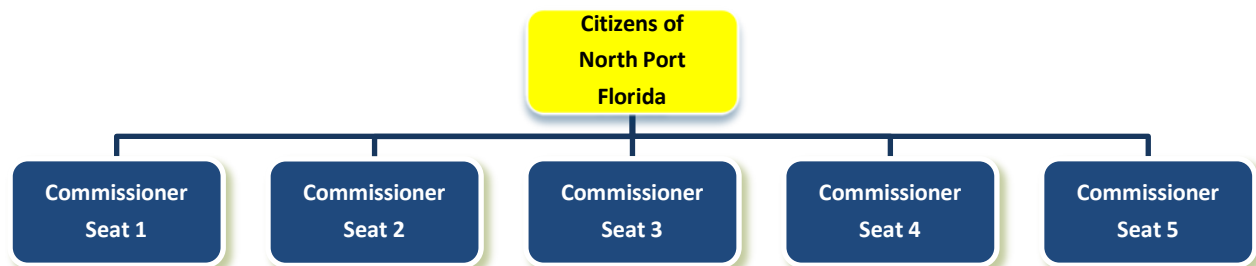


SERVICES

The City Commission serves as the legislative body for the City of North Port to establish City policies through resolution and ordinance.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Commissioner	5	5	5	5	5
TOTAL	5	5	5	5	5

**FY 2011 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.

- ✓ Worked with MPO and other Regional Committees to establish a higher priority level for North Port capital projects.
- ✓ Continued the Code Enforcement Lien Amnesty Program
- ✓ 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.

➤ **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.
- ✓ Continued to support community park development

**FY 2012 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 an 8% decrease in the City’s assessed taxable value; the adopted millage rate of 3.5681 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, the Road Rehabilitation Program, park improvements, and the construction of Fire Station 85.

➤ **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.



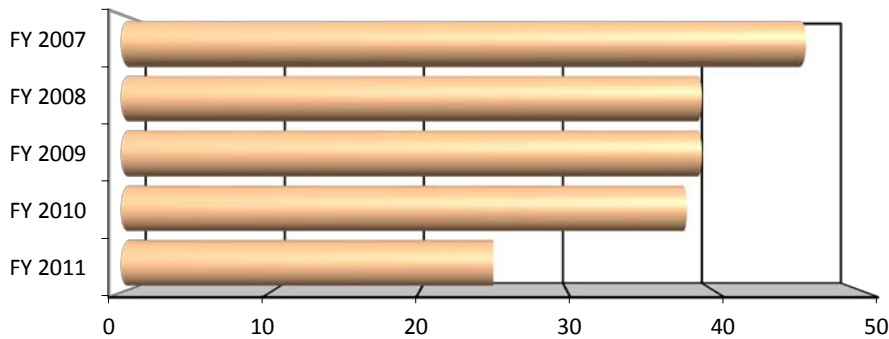
FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.

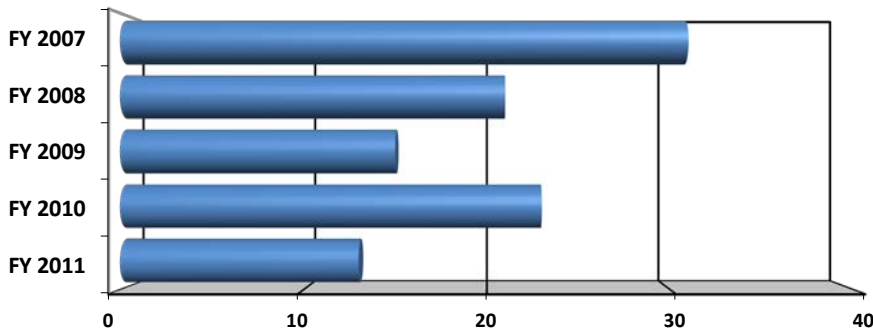


FY 2011 PERFORMANCE RESULTS

Ordinances Adopted - Output



Workshops Conducted - Output





CITY ATTORNEY



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Professional/Contracted Services	\$ 1,150,447	\$ 965,691	\$ 941,549	\$ 910,000	\$ 776,000
Current Operating Charges	870	89	-	(45,500)	-
Operating Supplies	1,345	250	-	-	-
OPERATING EXPENDITURES	1,152,662	966,030	941,549	864,500	776,000
TOTALS	\$1,152,662	\$ 966,030	\$ 941,549	\$ 864,500	\$ 776,000



MISSION

The City Attorney's mission is to achieve community outcomes through sound legal counsel.

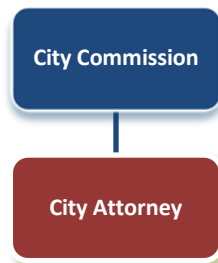


SERVICES

The City Attorney represents the City as legal advisor and counsel for all departments in matters relating to official duties.



STRUCTURE



STAFFING – AUTHORIZED POSITIONS

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Attorney – Charter position	n/a	n/a	n/a	n/a	n/a
TOTAL	n/a	n/a	n/a	n/a	n/a



FY 2011 HIGHLIGHTS

➤ **Provide representation for the City in legal matters.**

To provide a review of City legal and official documents

- ✓ Responded to all legal work requests in a timely manner.
- ✓ Continued efficiencies and cost-savings measures to reduce the expenditures of funds.
- ✓ Keep staffing at current level to provide all requested legal services.

➤ **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.
- ✓ Sent Commission a monthly statement showing all work done for the month under the retainer.
- ✓ Worked with Commission and departments on issues with legal ramifications.

➤ **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 all three Road Rehabilitation cases resulting in over \$900,000 for the City to use for roads.
- ✓ Resolved all but two of the Code Enforcement cases.
- ✓ Drafted Charter change ordinance to position of Auditor.
- ✓ Drafted Economic Ad Valorem Exemption referendum ordinances.
- ✓ Received Board Certification in City, County and Local Government Law.
- ✓ Brought Commission pension issue forward.



FY 2012 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.
- ✓ With a 19% 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.

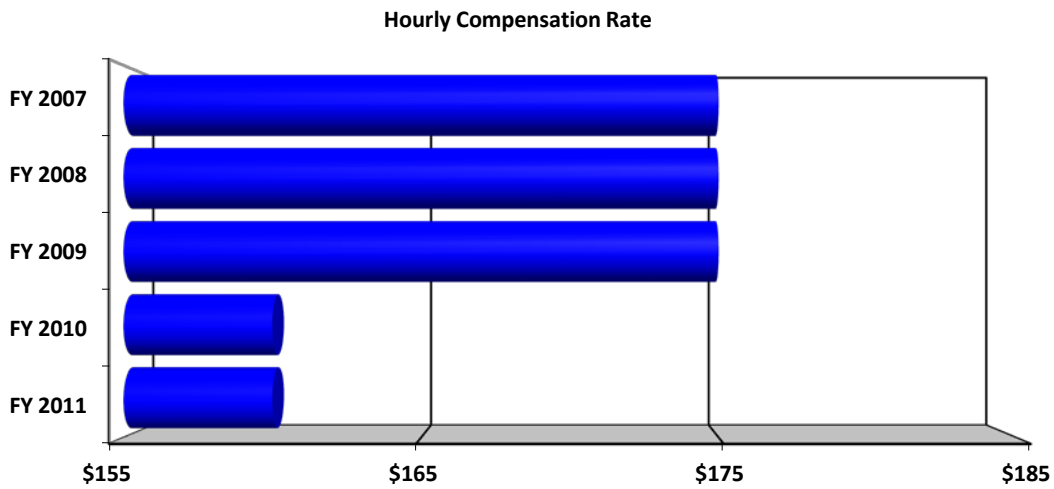


FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.



FY 2011 PERFORMANCE RESULTS





CITY CLERK



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$ 440,437	\$ 467,589	\$ 460,346	\$ 440,364	\$ 448,032
Employee Benefits	134,619	135,793	125,642	125,892	104,380
PERSONNEL EXPENDITURES	575,056	603,382	585,988	566,256	552,412
Professional/Contracted Services	16,618	39,877	40,225	36,646	41,588
Current Operating Charges	73,790	61,884	54,665	49,156	67,481
Operating Supplies	11,810	6,754	8,169	7,428	6,305
OPERATING EXPENDITURES	102,218	108,515	103,059	93,230	115,374
TOTAL EXPENDITURES	677,274	711,897	689,047	659,486	667,786
DEPARTMENT GENERATED REVENUES					
CHARGES FOR SERVICES	(1,128)	(196)	(323)	(19)	(3,440)
NET EXPENDITURES	\$ 676,146	\$ 711,701	\$ 688,724	\$ 659,467	\$ 664,346



MISSION

The City Clerk's mission is to achieve community outcomes by ensuring the integrity of legislative processes and management of public records.

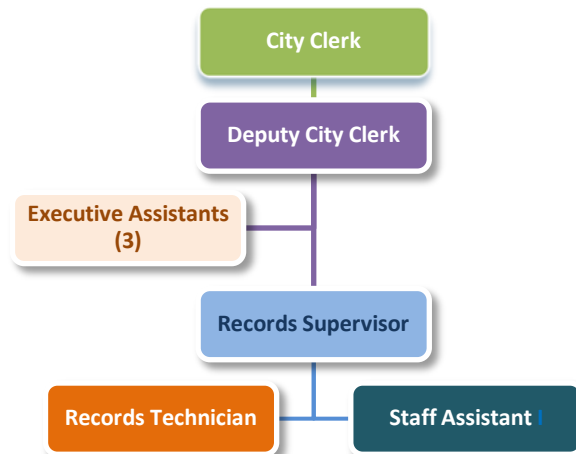


SERVICES

The City Clerk serves as the election official of the City, maintains and provides public records, liaising with Boards and Committees and communicating through legal advertisements and public records.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Records Supervisor	1	1	1	1	1
Executive Assistant	3	3	3	3	3
Senior Staff Assistant	1	0	0	0	0
Staff Assistant I	1	2	1	1	1
Records Technician	2	1	1	1	1
Customer Service Rep.	0	0	0	0	0
TOTAL	10	9	9	8	8

**FY 2011 HIGHLIGHTS**

- **Provide a link between citizens and government through transparency and the dissemination of information.**
To provide convenient access to all recorded documents and instruments pertaining to the City.
 - ✓ Completion of data entry of Code Enforcement documents and lien information into the Naviline system.
 - ✓ Completion of staff training on the Code Enforcement module in Naviline.
 - ✓ Continued to provide to the public agenda packets, action reports and minutes by way of the City website.
 - ✓ Continued to provide internal access to monthly reports and back up materials.
- **Ensure the preservation, protection, access and integrity of public records.**
To record, preserve and safeguard all official documents of the City.
 - ✓ Continued to scan minutes into a database for easier and more efficient access to documents.
 - ✓ Implemented a process of placing the City Attorney's agenda packet on the FPT server thereby eliminating the need to FedEx the package overnight.
 - ✓ Continued to provide the necessary safeguards to protect city documents.
 - ✓ Continued to provide necessary documentation to boards and committees by e-mail and/or cd.
- **Provide oversight of records management and retention in accordance with State regulations.**
To remain current on all State laws and public records retention.
 - ✓ Continued cross training of employees.
 - ✓ Records supervisor and technician attended seminars and classes to fulfill State required annual training.

**FY 2012 GOALS & OBJECTIVES**

- **Provide a link between citizens and government through transparency and the dissemination of information.**
To provide convenient access to all recorded documents and instruments pertaining to the City.
 - ✓ Placing articles on the shared drive to be accessible to all departments.
 - ✓ Updating 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.



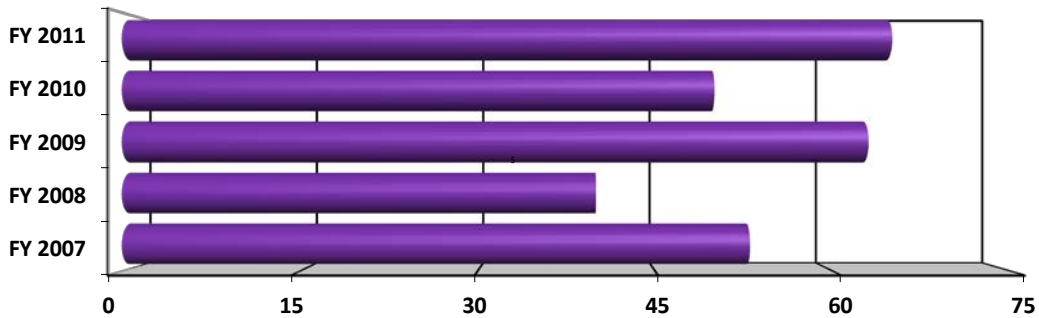
FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.
- Payroll attrition savings of 2%.

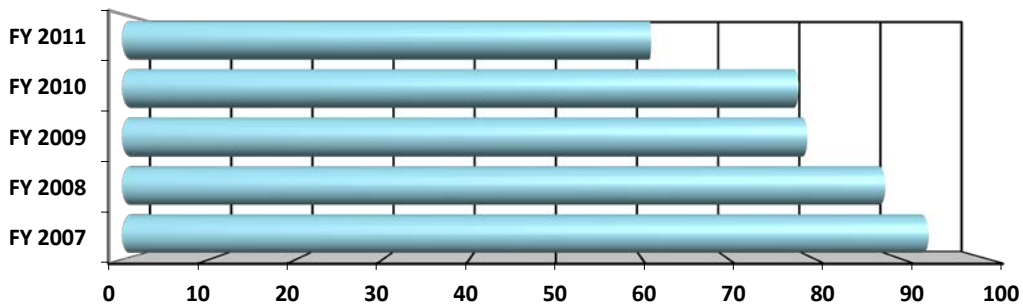


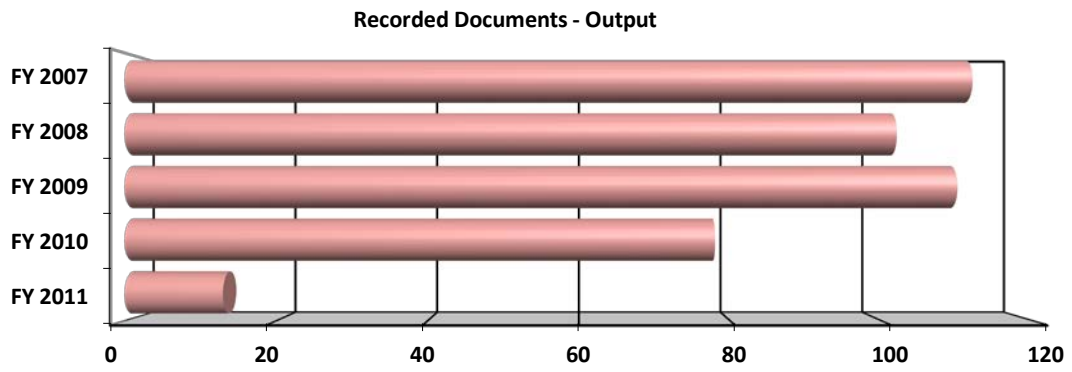
FY 2011 PERFORMANCE RESULTS

Public Records Requests - Output



Advertisements Prepared - Output







CITY MANAGER



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$ 446,010	\$ 420,012	\$ 420,963	\$ 391,739	\$ 403,813
Employee Benefits	135,430	131,471	134,530	134,712	108,492
PERSONNEL EXPENDITURES	581,440	551,483	555,493	526,451	512,305
Professional/Contracted Services	94,435	47,888	27,038	6,000	26,000
Current Operating Charges	18,830	11,380	135,396	9,365	12,400
Operating Supplies	18,964	9,679	12,569	13,074	16,395
OPERATING EXPENDITURES	132,229	68,947	175,003	28,439	54,795
TOTALS	\$ 713,669	\$ 620,430	\$ 730,496	\$ 554,890	\$ 567,100



MISSION

The City Manager's mission is to achieve community outcomes through organization leadership.



SERVICES

The City Manager serves to ensure efficient operation of departments in carrying out Commission directives.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
City Manager	1	1	1	1	1
Assistant City Manager	1	1	1	1	1
Communications Manager	1	-	-	-	-
Senior Executive Assistant	1	1	1	1	1
Staff Assistant II	1	1	1	1	1
TOTAL	5	4	4	4	4

**FY 2011 HIGHLIGHTS**

- **Continue to ensure that Commission direction and policies are implemented.**
To provide clear direction, leadership, and strategic management necessary to accomplish Commission policies.
 - ✓ Continued to implement Commission direction and ensure completion of departmental projects.
 - ✓ Provided leadership and guidance for the City.
- **Continue to provide guidance to improve customer services for citizens.**
To increase and protect existing City resources in order to better meet the changing needs and expectations of residents.

**FY 2012 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.
 - ✓ Continue to implement Commission goals as established in the Goal Setting & Strategic Planning workshop.
 - ✓ Continue to implement Commission direction and ensure completion of departmental projects.
- **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.
 - ✓ Continue to develop operational and procedural cost savings initiatives.
 - ✓ Continue to work with department directors to implement strategies to achieve goal.
- **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 work with department directors to implement strategies to achieve goal.
- **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.
 - ✓ Continue to work with department directors to implement strategies to achieve goal.

**FY 2012 BUDGET CHANGES AND ISSUES**

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.



ECONOMIC DEVELOPMENT



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$ 63,522	\$ 90,562	\$ 120,085	\$ 142,776	\$ 141,718
Employee Benefits	14,219	19,896	29,976	41,602	34,549
PERSONNEL EXPENDITURES	77,741	110,458	150,061	184,378	176,267
Professional/Contracted Services	12,664	19,448	56,704	90,000	68,044
Current Operating Charges	30,604	30,619	165,801	163,880	173,845
Operating Supplies	50,460	56,309	66,579	64,860	80,583
OPERATING EXPENDITURES	93,728	106,376	289,084	318,740	322,472
TOTALS	\$ 171,469	\$ 216,834	\$ 439,145	\$ 503,118	\$ 498,739



MISSION

The Economic Development mission is to achieve community outcomes by strengthening the community's economic viability and diversity.

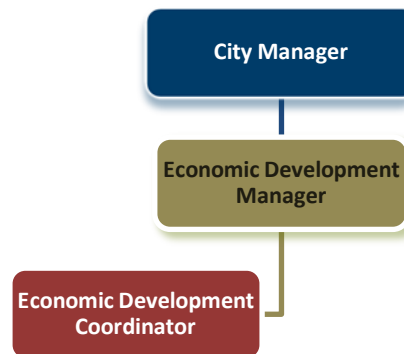


SERVICES

Economic Development serves to provide management and guidance in implementing the strategies adopted within the economic development plan.



STRUCTURE



STAFFING – AUTHORIZED POSITIONS

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
Economic Dev. Manager	1	1	1	1	1
Economic Dev. Coordinator	0	0	1	1	1
TOTAL	1	1	2	2	2

**FY 2011 HIGHLIGHTS****➤ Promote economically sustainable development.**

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

- ✓ Continued the City's *Small Business Assistance Program* designed to nurture local businesses and start-up entrepreneurs.
- ✓ Attracted Adams Bros. Cabinetry to the City of North Port.
- ✓ Assisted with the retention of Busy Bee Cabinets in the City of North Port.
- ✓ Completed the City of North Port's first *Strategic Marketing Plan*.
- ✓ Involved the City of North Port in regional projects that support sustainability (Green Futures Expo; Beat the Gas Pump Day; Eco-Fest).
- ✓ Implemented a variety of marketing activities to enhance North Port's brand in regional, national and international markets.

➤ 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.

- ✓ Implemented the City of North Port's first *Revolving Loan Guarantee Fund* to provide access to capital for local businesses.
- ✓ Collaborated with local property owners and real estate brokers in identifying appropriate sites for business recruitment prospects.
- ✓ Completed a hotel feasibility study to help inform the City of North Port's decisions regarding the attraction of hospitality uses.

➤ Promote community values and goals.

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

- ✓ Established the City of North Port's Ambassador Program.
- ✓ City approved economic development incentive fund (\$4 million) and Economic Development Ad Valorem Tax Exemption program.
- ✓ Support for the City of North Port and Sarasota County partnership to purchase Warm Mineral Springs.

**FY 2012 GOALS & OBJECTIVES****➤ Promote economically sustainable development.**

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

- ✓ Continue to develop and implement business recruitment activities aimed at the City's target industries.
- ✓ Develop programs focused on workforce training, incubation of new businesses and promotion of entrepreneurship.
- ✓ Implement marketing activities that will further highlight North Port's image, brand, amenities and assets.
- ✓ Continue North Port's involvement in projects and activities that support sustainability.

➤ 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.

- ✓ Implement a program to assist local businesses with credit management.
- ✓ Increase the number of target industry uses in the City of North Port through advocacy and effective marketing.
- ✓ Explore land banking as a strategy to acquire and control key development sites in North Port.



➤ **Promote community values and goals.**

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

- ✓ Update the City's Economic Development Strategic Plan.
- ✓ Continue implementation of the Ambassador Program as an important feature of the City's marketing efforts.
- ✓ Promote the economic development benefit of North Port's natural environmental assets.
- ✓ Continue to promote efforts to expand North Port's arts and cultural offerings.

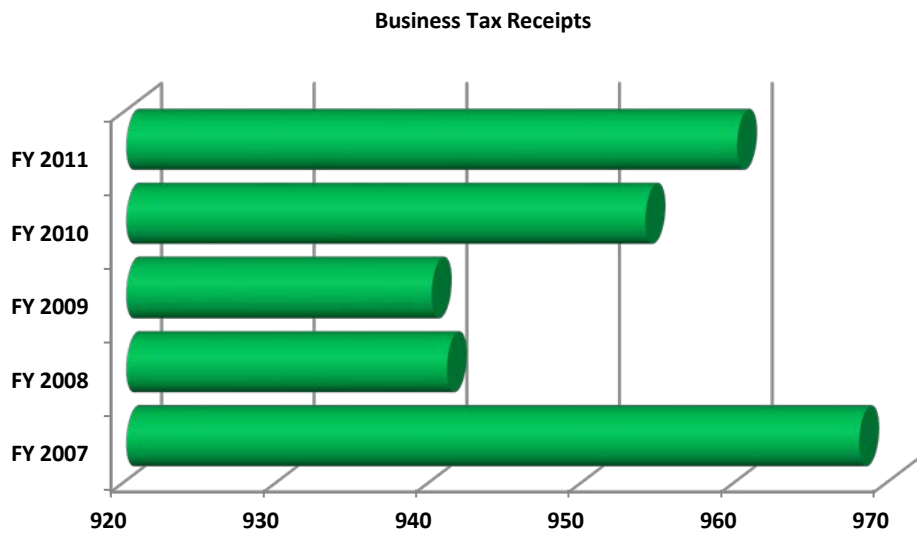


FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.5



FY 2011 PERFORMANCE RESULTS





COMMUNITY OUTREACH



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$ -	\$ 61,342	\$ 63,830	\$ 62,603	\$ 61,999
Employee Benefits	-	15,971	15,860	16,181	13,700
PERSONNEL EXPENDITURES	-	77,313	79,690	78,784	75,699
Professional/Contracted Services	-	6,807	17,158	50,000	59,950
Current Operating Charges	-	33,085	43,129	45,944	33,430
Operating Supplies	-	3,995	5,140	4,780	4,265
OPERATING EXPENDITURES	-	43,887	65,427	100,724	97,645
TOTALS	\$ -	\$ 121,200	\$ 145,117	\$ 179,508	\$ 173,344



MISSION

The Community Outreach mission is to achieve community outcomes by promoting a stronger sense of community.



SERVICES

Community Outreach serves to provide management and guidance in strengthening a stronger sense of community among the City's constituents.



STRUCTURE



STAFFING – AUTHORIZED POSITIONS

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
Community Outreach Mgr.	0	1	1	1	1
Intern	0	1	1	1	0
TOTAL	0	2	2	2	1

**FY 2011 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
 - ✓ Created a stronger web presence for the City of North Port and increased the number of e-notification subscribers; work was completed to create several new sections on the site, including a video portal and a “Green Accomplishments” section.
 - ✓ Began printing and mailing *North Port Currents*, the City’s quarterly newsletter, to every resident’s home and business within the City.
 - ✓ Produced the City of North Port’s first waterway map.
 - ✓ Began collecting templates to be used for various community brochures and flyers.

- **Foster community values.**
To explore other methods of outreach to improve interaction with the community
 - ✓ Continued to reach out to visitors via various means: River Run in March, 2011; tradeshow table at The Villages Travel Expo; advertisements in three consecutive issues of Florida Travel & Lifestyles Magazine; an information table at the welcome centers along Interstates 75 and 95.
 - ✓ Community Outreach Manager joined the Public Relations Committee of the Sarasota Convention and Visitors Bureau to help foster a stronger involvement and relationship with the County Visitor’s Bureau.

- **Encourage sustainability through the communications of community values and goals.**
To create a strategic and coordinated communication to the public
 - ✓ Led City’s branding efforts; promoted the City’s new identity; led production of more “branded” printed material, including a new City Services Guide; led in-house branding committee.
 - ✓ Increased the quality and reach of video production.
 - ✓ Developed several Public Service Announcements for the City of North Port.

**FY 2012 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 website exposure, including link sharing among organizations throughout the community to maximize the number of website visitors.
 - ✓ Increase the number of online e-notification subscribers to the City’s news updates.
 - ✓ Increase traffic to view the City’s video, both on television and online.

- **Foster community values.**
To explore other methods of outreach to improve interaction with the community
 - ✓ Continue to enforce the City’s brand position through the City’s departments and into the community.
 - ✓ Launch the City’s first social media platform and show an increase in followers/subscribers.
 - ✓ Launch programs and support events that encourage community engagement and support community enhancement.

- **Encourage sustainability through the communication of community values and goals.**
To create a strategic and coordinated communication to the public
 - ✓ Promote a stronger relationship with media outlets and representatives to maximize exposure.
 - ✓ Continue to work closely with Visit Florida and the Sarasota Convention and Visitors Bureau to reach the visitor market.



FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.



FINANCE



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$ 1,267,982	\$ 1,249,798	\$ 1,244,205	\$ 986,525	\$ 775,843
Employee Benefits	363,050	347,298	353,493	281,601	210,923
PERSONNEL EXPENDITURES	1,631,032	1,597,096	1,597,698	1,268,126	986,766
Professional/Contracted Services	98,999	101,326	75,333	110,790	68,168
Current Operating Charges	256,762	243,615	128,592	16,360	27,504
Operating Supplies	38,487	36,816	28,100	29,975	21,487
OPERATING EXPENDITURES	394,248	381,757	232,025	157,125	117,159
CAPITAL EXPENDITURES	105,352	-	-	-	-
TOTALS	\$ 2,130,632	\$ 1,978,853	\$ 1,829,723	\$ 1,425,251	\$ 1,103,925



MISSION

The Finance mission is to achieve community outcomes by ensuring the financial integrity and fiscal management of the organization."



SERVICES

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



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Finance Director	1	1	1	1	1
Accounting Manager	1	1	1	1	1
Budget Manager	1	1	1	1	-
Sr. Mgmt. Analyst-Budget	-	-	-	-	1
Fiscal Operations Manager	1	1	-	-	-
Financial & Investment Analyst	-	1	1	1	-
Management Analyst	-	-	1	1	-
Payroll Manager	1	1	1	1	-
Purchasing Manager	1	1	1	1	1
Revenue Manager	1	1	1	1	-
Sr. Mgmt. Analyst-Revenue	-	-	-	-	1
Accountant	2	1	1	1	1
Contract Specialist	1	1	1	1	1
Purchasing Buyer	1	1	-	-	-
Land Management Specialist	1	1	1	1	-
Cashiering Supervisor	1	1	1	-	-
Accounting Technician	1	1	1	1	2
Purchasing Technician	1	-	-	-	-
Payroll Coordinator	1	-	-	-	1
Billing & Collection Specialist	2	2	2	-	-
Fixed Asset Clerk	1	-	-	-	-
Purchasing Specialist	-	-	1	-	-
Mail Clerk	1	-	-	-	-
Account Specialist	1	2	2	2	2
Executive Assistant	1	1	1	1	1
Staff Assistant I/Cashiers	3	3	3	1	-
Staff Assistant II	-	-	-	-	-
TOTAL	25	22	22	16	13

**FY 2011 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.
- ✓ Continued to provide 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 2010.
- ✓ 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).
- ✓ Continued to streamline the process of reconciling fixed assets to complete the monthly reconciliation in a timelier manner.

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) 2011 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.
- ✓ Presented quarterly budget updates to the City Commission.

➤ **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.



FY 2012 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.



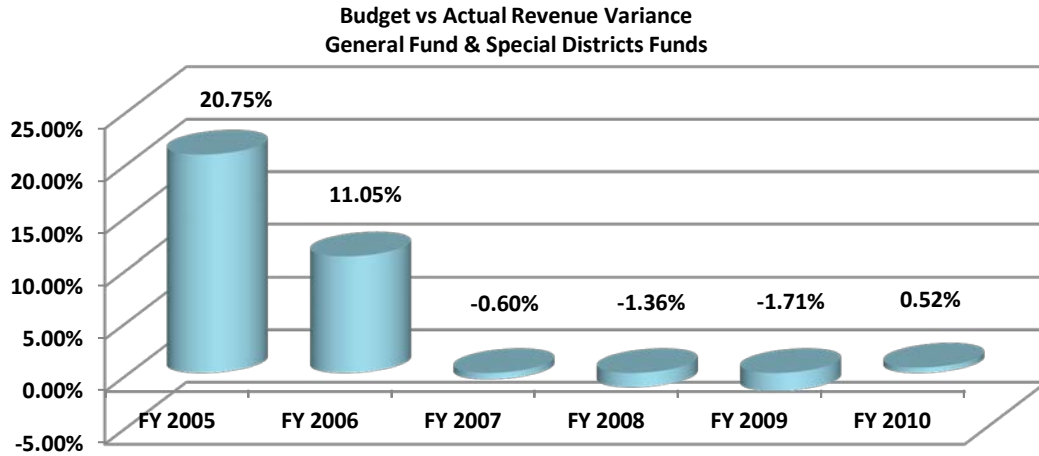
FY 2012 BUDGET CHANGES AND ISSUES

➤ Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.

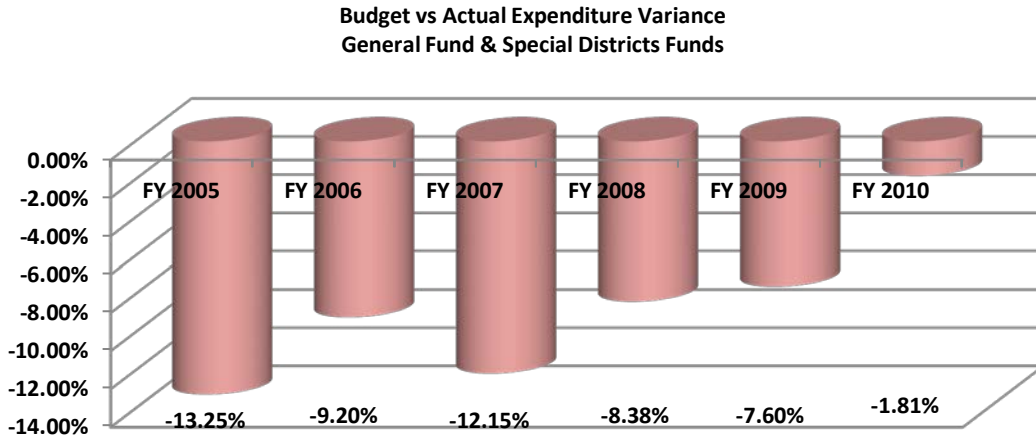


FY 2011 PERFORMANCE RESULTS

Revenue Projections to Actual Variance
Target Range – +/-5% - Effectiveness
FY 2005 – FY 2010



Expenditure Projections to Actual Variance
Target - +/- 10% - Effectiveness
FY 2005 – FY 2010





GENERAL SERVICES - ADMINISTRATION



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	Actual	Actual	Actual	Adopted	Adopted
Salaries & Wages	\$ 146,095	\$ 155,896	\$ 161,767	\$ 157,863	\$ 234,753
Employee Benefits	41,766	38,093	42,160	41,124	47,587
PERSONNEL EXPENDITURES	187,861	193,989	203,927	198,987	282,340
Current Operating Charges	3,244	808	833	892	1,488
Operating Supplies	1,596	1,682	2,094	1,825	2,945
OPERATING EXPENDITURES	4,840	2,490	2,927	2,717	4,433
TOTALS	\$ 192,701	\$ 196,479	\$ 206,854	\$ 201,704	\$ 286,773



MISSION

General Services Administration's to ensure every City department has the right personnel and technology to accomplish City designated goals.

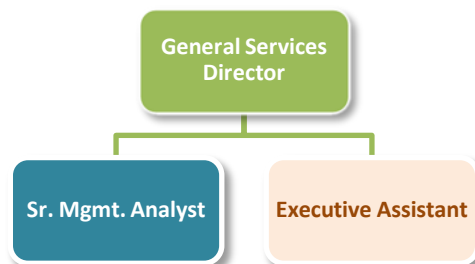


SERVICES

General Services Administration serves 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.



STRUCTURE



STAFFING – AUTHORIZED POSITIONS

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
Director	1	1	1	1	1
Senior Management Analyst	-	-	-	-	1
Executive Assistant	1	1	1	1	1
TOTAL	2	2	2	2	3

**FY 2011 HIGHLIGHTS**

- **Provide coordinated and cost-effective services across four operational divisions.**

To assure efficient resource utilization, maximizing organizational effectiveness and minimizing divisional bureaucracy.

 - ✓ Strengthened internal procurement processes across all divisions.
 - ✓ Coordinate development of 5-year Capital Improvement Plan.
- **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.
- **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.

 - ✓ Coordinated CDBG grant applications/disbursements of funds totaling \$200,000 for projects at the Family Service Center and the Community Educational 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.

 - ✓ Contributed to successful transitions of key management positions: City Manager, Police Chief, Parks and Recreation Manager.
- **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.

 - ✓ Led project teams for the construction of the Morgan Family Community Center and Atwater Community Park; monitored all project expenditures; delivered both projects under budget.
 - ✓ Established new cash receipt procedures for Parks & Recreation staff.

**FY 2012 GOALS & OBJECTIVES**

- **Provide coordinated and cost-effective services across four operational divisions.**

To assure efficient resource utilization, maximizing organizational effectiveness and minimizing divisional Bureaucracy.

 - ✓ Contribute to development of Inter-local Agreement with Sarasota County for operations of Warm Mineral Springs.
 - ✓ Coordinate implementation of capital projects programmed in FY 11-12.
 - ✓ Ensure standard operating procedures are documented and consistent across divisions.
 - ✓ Assist divisions with research and development of Requests for Proposal/Requests for Bid and license/vendor/concession/rental agreements.
- **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.
 - ✓ Administer new grants (CDBG, EDI, SOS, etc.).
- **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.
 - ✓ Conduct comprehensive analysis of data related to personnel/payroll/benefits/insurance plans.
- **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.
 - ✓ Review and analyze fee structures for recreational programming and facility rentals.



FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.



GENERAL SERVICES – INFORMATION & TECHNOLOGY



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Salaries & Wages	\$ 591,346	\$ 585,820	\$ 595,358	\$ 596,388	\$ 601,285
Employee Benefits	163,923	163,086	163,355	167,910	139,758
PERSONNEL EXPENDITURES	755,269	748,906	758,713	764,298	741,043
Professional/Contracted Services	61,794	57,064	14,248	34,930	34,290
Current Operating Charges	291,522	266,745	544,012	527,368	568,644
Operating Supplies	51,912	70,386	63,891	82,557	131,030
OPERATING EXPENDITURES	405,228	394,195	622,151	644,855	733,964
Capital Expenditures	129,148	157,193	95,973	237,208	105,832
TOTALS	\$1,289,645	\$ 1,300,294	\$ 1,476,837	\$ 1,646,361	\$ 1,580,839



MISSION

Information & Technology's mission is to achieve community outcomes by ensuring the integrity of and access to information.

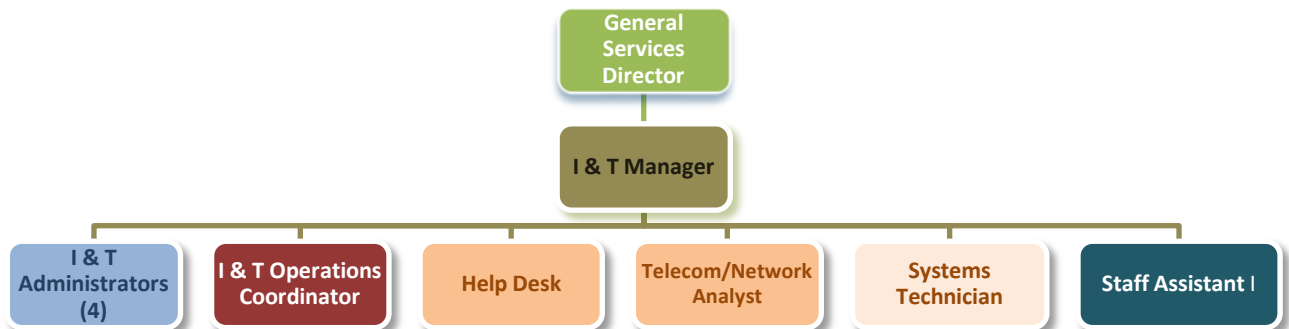


SERVICES

Information & Technology promotes the use of technology wherever it enables efficient and effective business processes improving service to all of the City's customers.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
I & T Manager	1	1	1	1	1
Staff Assistant	1	1	1	1	1
Network Administrator	1	1	1	1	1
GIS Administrator	1	1	1	1	1
Systems Administrator	1	1	1	1	1
Applications Dev. Administrator	-	1	1	1	1
Network Analyst	1	1	1	1	1
Telecommunications Specialist	1	0	0	0	0
Help Desk Administrator	1	1	1	1	1
Systems Analyst I	1	-	-	-	-
Systems Analyst II	1	-	-	-	-
Technology Trainer	1	1	1	1	1
Information Systems Technician	2	1	1	1	1
TOTAL	13	10	10	10	10

**FY 2011 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.
 - ✓ Implemented Click 2 Gov Building Fees module for enhanced online services for customers.
- **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.
 - ✓ Implementation of Work Orders and Liens Tracking for Utilities and Liens Tracking in Code Enforcement.
 - ✓ Maintained a presence on boards with organizations that liaise with County, State or Federal decision makers.
 - ✓ Continued the “Green City” initiatives.
 - ✓ Continued to support community park development
- **Support community values through updated technology.**
To provide the underlying technology required to assist the City-wide organization in providing effective support to residents.
 - ✓ Coordination of technology components for the Morgan Family Community Center and Fire Station #84.

**FY 2012 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.
 - ✓ Continue to enhance online services for external customers.



- ✓ Provide tools and information that allow for better decision making in growth management and strategic planning for the City.
 - ✓ Align I&T services with the current and future needs of the City departments through development of strategic master plan.
- **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.
- ✓ Strengthen I & T involvement in department business solutions.
 - ✓ Continue to promote use of geographic information.
 - ✓ Promote training opportunities for City business systems and software applications.
 - ✓ Enhance the use of the Intranet (NPWeb) as an employee communication tool.
- **Support community values through updated technology.**
To provide the underlying technology required to assist the City-wide organization in providing effective support to residents.
- ✓ Create an interdepartmental Technology Governance Council to review technology project proposals.
 - ✓ Provide a reliable and recoverable technology infrastructure.
 - ✓ Assist organization in providing effective support to residents under any circumstances.



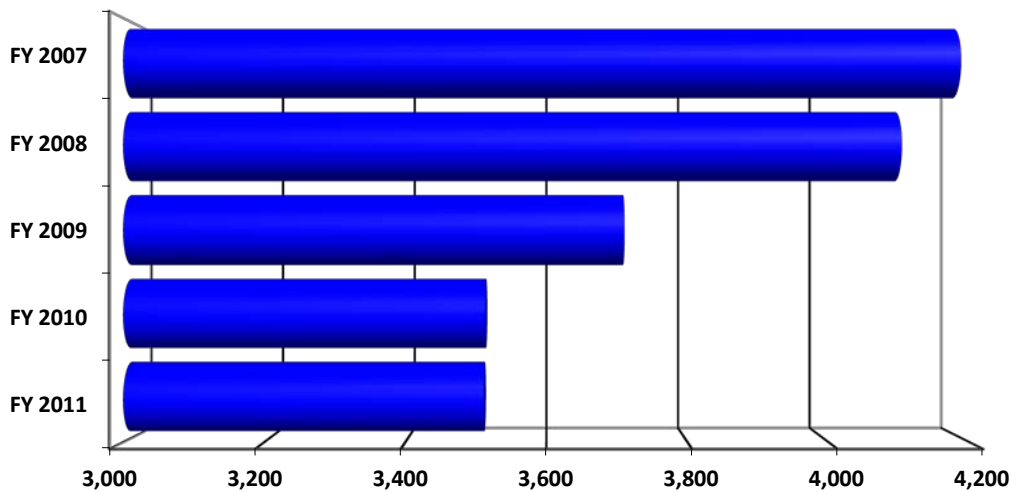
FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.



FY 2011 PERFORMANCE RESULTS

WORK ORDERS PROCESSED WORKLOAD





GENERAL SERVICES – SOCIAL SERVICES



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$ 78,817	\$ 123,587	\$ 135,882	\$ 125,050	\$ 151,984
Employee Benefits	22,504	30,595	35,874	37,728	36,900
PERSONNEL EXPENDITURES	101,321	154,182	171,756	162,778	188,884
Professional/Contracted Services	15,052	-	-	-	-
Current Operating Charges	104,992	135,060	156,269	91,723	30,821
Operating Supplies	4,731	56,251	28,595	1,783	1,783
OPERATING EXPENDITURES	124,775	191,311	184,864	93,506	32,604
Capital Expenditures	1,754,340	288,655	173,649	-	-
TOTAL EXPENDITURES	1,980,436	634,148	530,269	256,284	221,488
DEPARTMENT GENERATED REVENUES					
Grant Revenues	(641,482)	(117,684)	(155,222)	-	(135,000)
Charges for Service	-	(15,505)	(35,670)	(36,464)	(36,464)
Miscellaneous Revenues	(30,527)	(55,629)	(124,774)	(112,952)	(126,804)
TOTAL GENERATEED REVENUES	(672,009)	(188,818)	(315,666)	(149,416)	(298,268)
NET EXPENDITURES	\$1,308,427	\$ 445,330	\$ 214,603	\$ 106,868	\$ (76,780)



MISSION

Social Services' mission is to achieve community outcomes by improving the social and economic well-being of our citizens.



SERVICES

Social Services coordinate community-based assistance programs.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Social Services Manager	1	1	1	1	1
Staff Assistant	-	-	1	1	1
Facility Attendant (PT)	-	1	1	1	-
Program Attendant (FT)	-	-	-	-	1
Program Attendant (PT)	-	-	1	1	1
Program Specialist	-	1	-	-	-
TOTAL	1	3	4	4	4

**FY 2011 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
 - ✓ Coordinated additional improvements to second floor of the Family Service Center.
 - ✓ Coordinated renovations to the Community Educational Center.
- **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.
 - ✓ Integrated caseload into county-wide database to streamline client application process.
 - ✓ Received community assistance grants totaling \$65,850; additional \$75,000 has been authorized.
 - ✓ Worked with tenant agencies to expand client services.
- **Create a bridge between socio-economic groups.**
To work with various socio-economic groups to develop a greater sense of community
 - ✓ Provided gifts to 1,222 children, ages 0-14 through the Toy Chest Program
 - ✓ Distributed 1,000 backpacks with school supplies at the Back to School Resource Fair

**FY 2012 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
 - ✓ Enhance networking and outreach efforts through partnerships formed at the Family Service Center, the North Port Interagency Council, and North Port Partnership for Wellness.
 - ✓ Increase community outreach utilizing the City's website, newsletters and community events.
- **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.
- **Create a bridge between socio-economic groups.**
To work with various socio-economic groups to develop a greater sense of community



- ✓ Continue to explore new agency partnerships that will complement services provided at the Family Service Center.



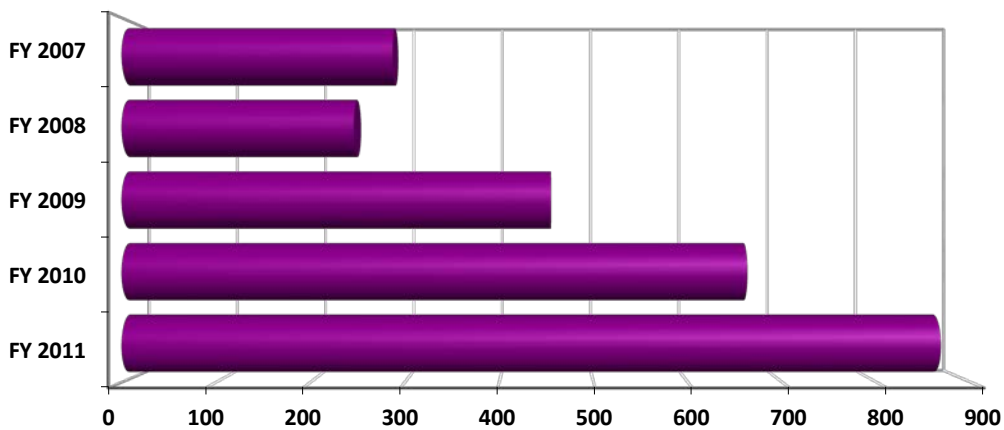
FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.

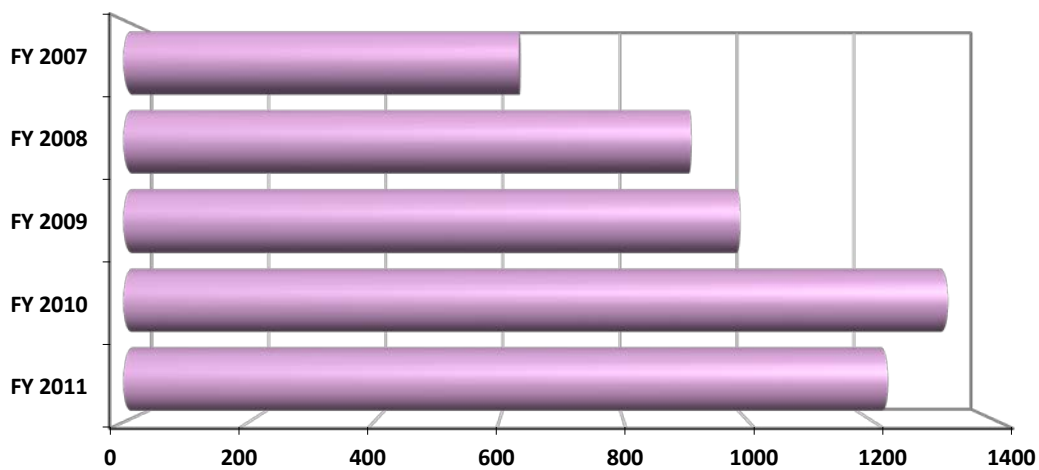


FY 2011 PERFORMANCE RESULTS

Community Assistance Program – Output



Toy Chest Program – Output





GENERAL SERVICES – HUMAN RESOURCES & RISK MANAGEMENT



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$ 254,890	\$ 265,275	\$ 273,484	\$ 273,105	\$ 272,497
Employee Benefits	74,421	74,002	79,658	80,975	63,393
PERSONNEL EXPENDITURES	329,311	339,277	353,142	354,080	335,890
Professional/Contracted Services	25,820	16,768	18,935	24,100	22,542
Current Operating Charges	29,593	28,488	15,206	17,104	15,241
Operating Supplies	12,022	10,893	7,449	17,104	14,338
OPERATING EXPENDITURES	67,435	56,149	41,590	58,308	52,121
TOTALS	\$ 396,746	\$ 395,426	\$ 394,732	\$ 412,388	\$ 388,011



MISSION

Human Resources' mission is to achieve community outcomes through workforce excellence.

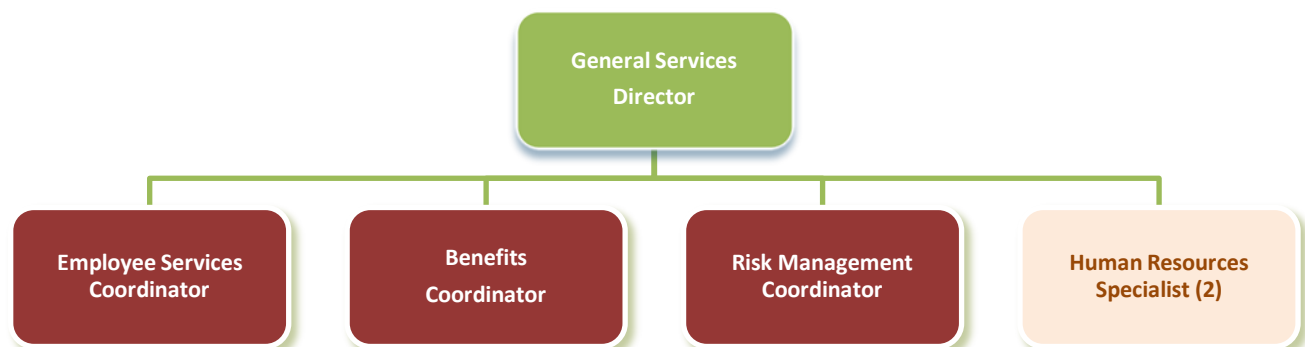


SERVICES

Human Resources is responsible for recruitment and selection; classification and compensation; employee relations and training; and personnel processing for the City.



STRUCTURE



STAFFING – AUTHORIZED POSITIONS

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
Benefits Coordinator	1	1	1	1	1
Employee Services Coordinator	1	1	1	1	1
Risk Management Coordinator	1	1	1	1	1
Human Resource Specialist	2	2	2	2	2
TOTAL	5	5	5	5	5



FY 2011 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.

- ✓ Continued support of community outreach activities (United Way, NICE Guys, Relay for life, 12 Days of Giving, Chamber EXPO)

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.

- ✓ Continued City-wide Safety Committee.

➤ **Provide quality recruitment to ensure a sustainable workforce.**

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

- ✓ Met new State law requirements by implementing fingerprinting process for Parks & Recreation staff to ensure a safer environment for the children in our community who visit our parks and community centers.
- ✓ Implemented new validation guidelines for Police dispatcher testing to improve employee performance and enhance applicant screening.
- ✓ Continued to identify outside resources (such as AARP and Experience Works) to supplement the City's workforce at no cost.
- ✓ Enhanced internship program by coordinating new teen volunteer opportunities.
- ✓ Facilitated the Request for Proposal process and coordinated recruitment efforts with selected executive search firm; supported Commission Chair and City Attorney during negotiations for hiring new City Manager.

➤ **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.

- ✓ Continued support of community outreach activities including: United Way, NICE Guys, Relay for Life, 12 Days of Giving and Chamber EXPO.



FY 2012 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.

- ✓ Provide opportunities for building a positive, enriching work environment and career experience.
- ✓ Continue to explore insurance options to provide quality – but more affordable – plans.

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.

- ✓ Minimize risk and stabilize insurance costs in an innovative manner that protects people and property.

➤ **Provide quality recruitment to ensure a sustainable workforce.**

To preserve and retain valued employees

- ✓ Explore and expand staff development opportunities, especially for new supervisors/managers.

To promote the City as the “employer of choice”

- ✓ Maintain a competitive and market-driven compensation plan
- ✓ Enhance recruitment efforts to attract qualified and diverse candidate pools



➤ **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.

- ✓ Commit to ensuring the highest level of customer service for both internal and external customers.
- ✓ Provide support to upcoming labor negotiations.
- ✓ Enhance communication and outreach to employees through the Intranet (NPWeb) and appropriate social media.
- ✓ Develop a comprehensive wellness program, in conjunction with Parks & Recreation fitness initiatives, which will appeal to a wide range of employees.



FY 2012 BUDGET CHANGES AND ISSUES

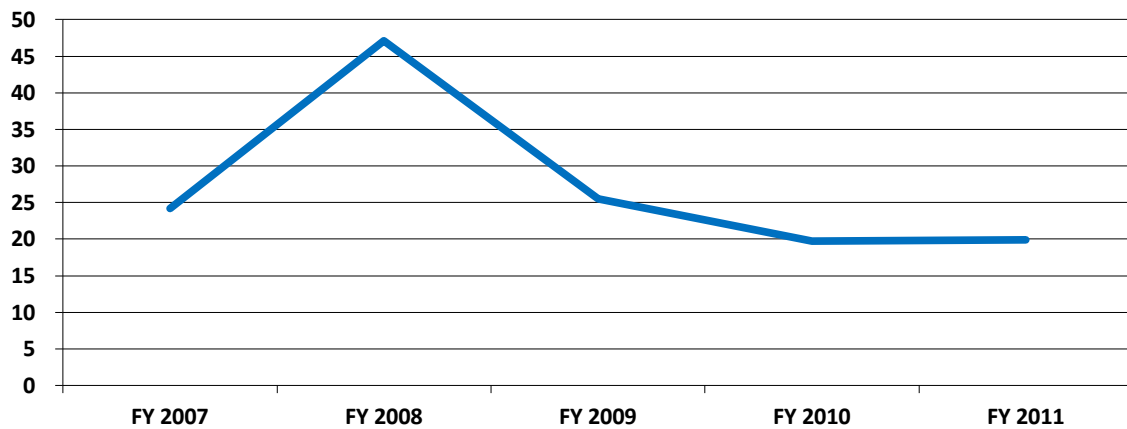
➤ Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.



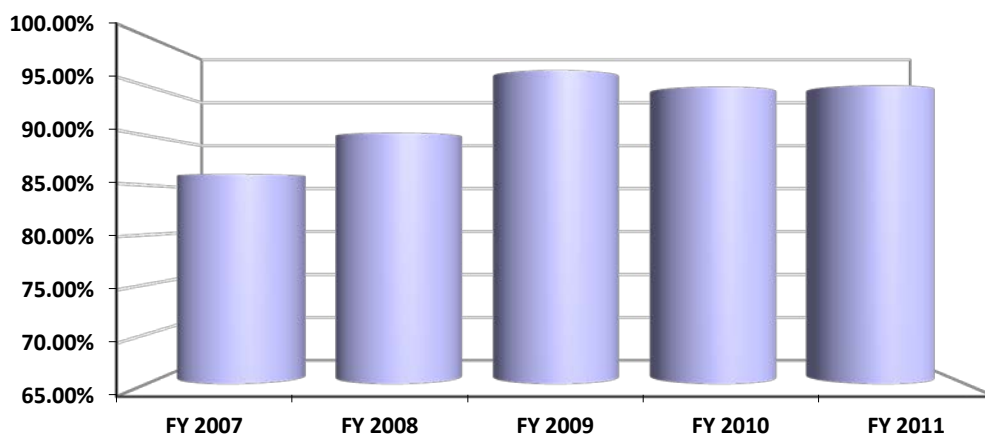
FY 2011 PERFORMANCE RESULTS

Human Resources

AVERAGE APPLICATIONS PROCESSED PER JOB POSTING - EFFECTIVENESS

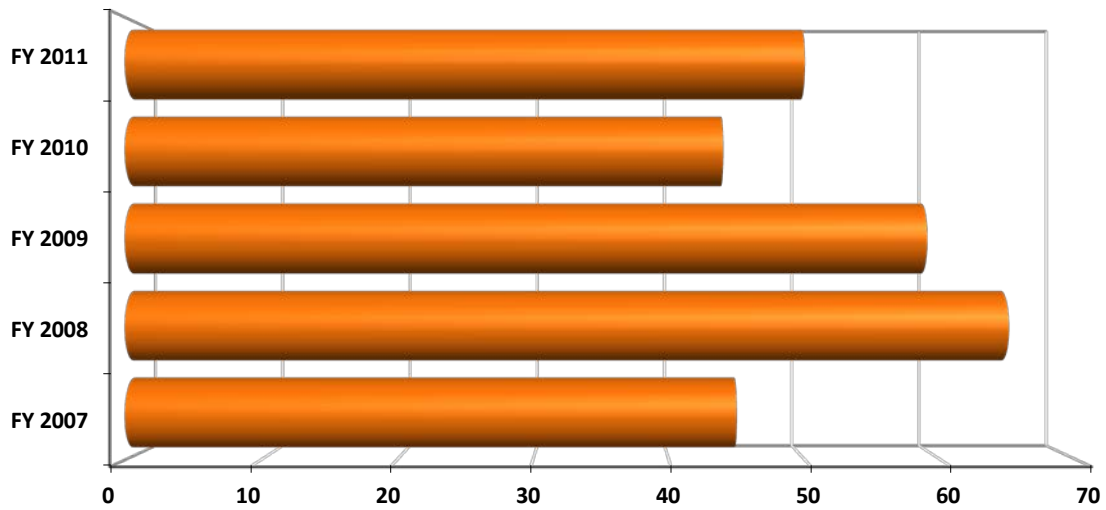


PERCENT OF POSITIONS FILLED – EFFECTIVENESS

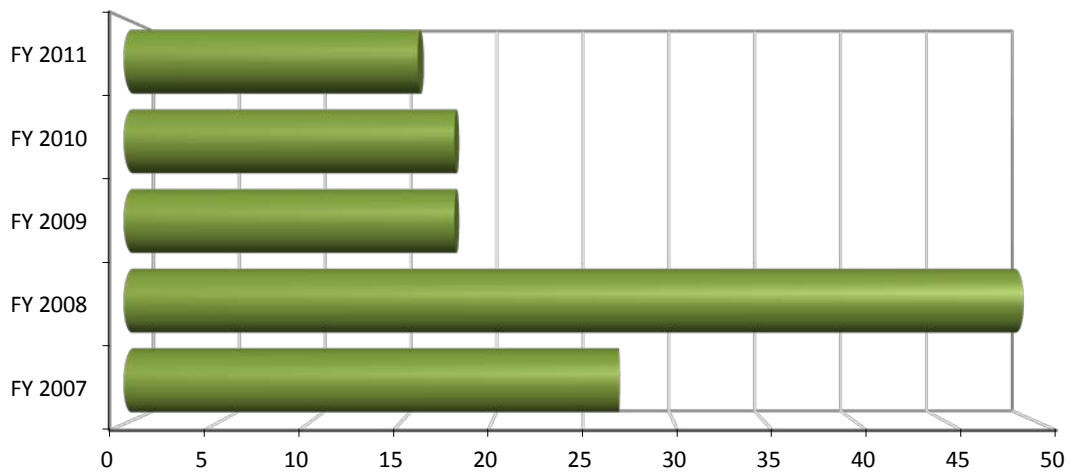




RISK MANAGEMENT
WORKERS COMPENSATION CLAIMS – EFFECTIVENESS



GENERAL LIABILITY, PROPERTY AND VEHICLE CLAIMS – EFFECTIVENESS





GENERAL SERVICES – PARKS & RECREATION



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$ 763,231	\$ 521,894	\$ 555,965	\$ 606,854	\$ 595,960
Employee Benefits	251,570	144,693	146,690	194,657	137,978
PERSONNEL EXPENDITURES	1,014,801	666,587	702,655	801,511	733,938
Professional/Contracted Services	59,368	31,206	96,232	109,890	146,759
Current Operating Charges	245,228	115,300	108,628	51,227	64,469
Operating Supplies	86,976	35,456	22,664	35,566	40,118
OPERATING EXPENDITURES	391,572	181,962	227,524	196,683	251,346
Capital Expenditures	126,092	280,246	450,675	-	-
TOTAL EXPENDITURES	1,532,465	1,128,795	1,380,854	998,194	985,284
DEPARTMENT GENERATED REVENUES					
Charges for Service	(121,340)	(134,046)	(137,099)	(204,865)	(330,450)
Miscellaneous Revenues	(1,415)	(630)	(2,500)	(5,000)	(5,500)
TOTAL GENERATED REVENUES	(122,755)	(134,676)	(139,599)	(209,865)	(335,950)
NET EXPENDITURES	\$ 1,409,710	\$ 994,119	\$ 1,241,255	\$ 788,329	\$ 649,334



MISSION

Parks & Recreation's mission is to achieve community outcomes by enriching life experiences through recreation.



SERVICES

Parks & Recreation is responsible for providing quality recreation and athletic programming for residents and non-residents of all ages based on the community needs and priorities.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Parks & Recreation Manager	1	1	1	1	1
Administration Coordinator	1	-	-	-	-
Recreation Supervisor	1	1	1	1	1
Parks Maintenance Supervisor	1	-	-	-	-
Program Coordinator	1	1	1	1	1
Recreation Coordinator	1	1	2	2	2
Recreation Attendant	3	11	14	11	11
Camp Counselors	8	8	8	8	8
Program Specialist	-	1	1	1	1
Facility Attendant	-	1	-	-	-
Staff Assistant	-	-	-	1	1
Skate Park Attendant	4	-	-	-	-
Bike Park Attendant	4	-	-	-	-
Groundskeeper	4	-	-	-	-
Landscape Maintenance Coordinator	1	-	-	-	-
Maintenance Worker	2	-	-	-	-
TOTAL	32	25	28	26	26

**FY 2011 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

- ✓ Partnered with Sarasota County and YMCA to recondition the North Port pool.
- ✓ Selected consultant for design of the 50 meter pool/aquatic facility at Butler Park.
- ✓ Continued comprehensive refurbishment efforts in neighborhood parks.

➤ **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.

- ✓ Offered creative and comprehensive summer camp program for the 5th successive/successful year.

➤ **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.

- ✓ 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.

- ✓ Opened new park facilities for the enjoyment of our neighbors – including The Canine Club (Paw Park); Morgan Family Community Center; and Atwater Community Park (Little League complex).



FY 2012 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.
- ✓ Continue to make park renovations and refurbishments to provide safe park structures and enhance park amenities.
- ✓ Pursue grant funding to help with park upgrades.
- ✓ Complete design of the aquatic facility at Butler Park.
- ✓ Begin design of Phase I from the Canal and Creek System Master Plan.

➤ **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.

- ✓ Develop and expand programming with the opening of the Morgan Family Community Center.
- ✓ Incorporate new fitness programs that focus on health and wellness.

➤ **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.

- ✓ Implement new Instructor Agreements for increased revenue sharing.
- ✓ Promote use of our natural resources for educational purposes and outdoor experiences.
- ✓ Increase community outreach by utilizing City's website and social media.
- ✓ Continue to develop the teen volunteer program through partnerships with the schools.

➤ **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.



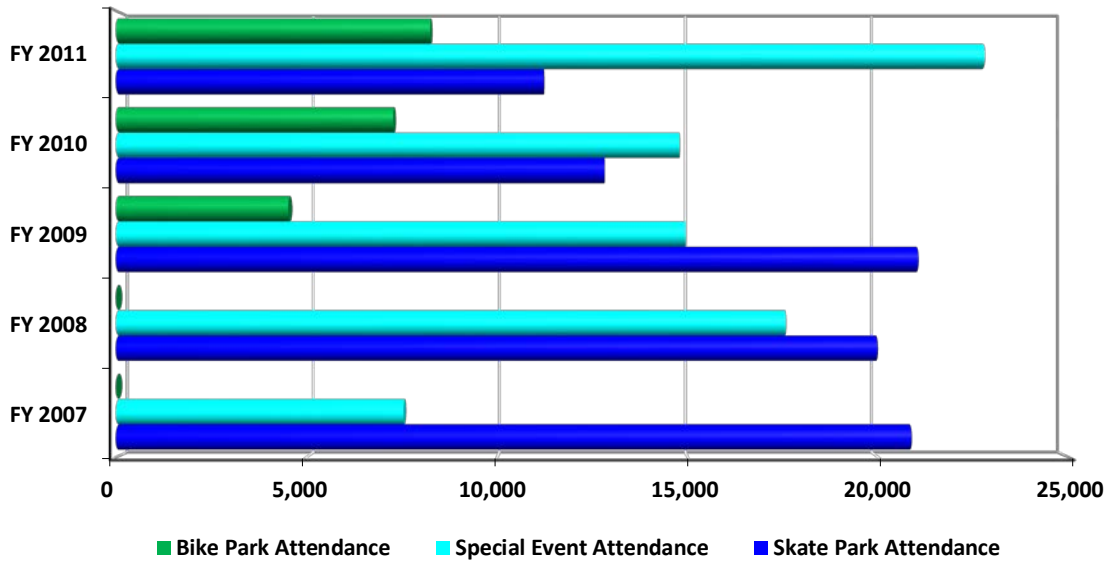
FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.

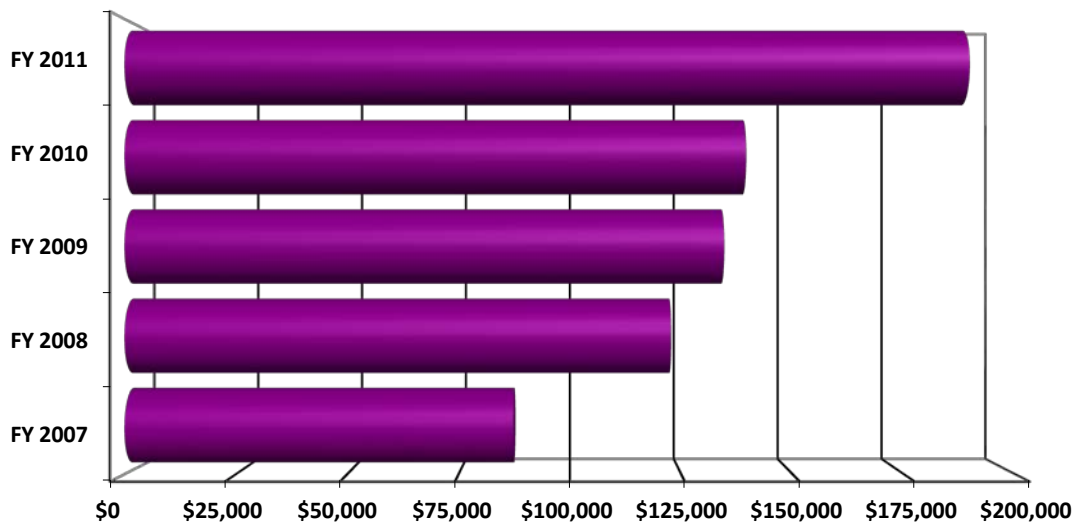


FY 2012 PERFORMANCE RESULTS

PARK ATTENDANCE



PARK GENERATED REVENUE





PUBLIC SAFETY - POLICE



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$7,310,126	\$ 7,670,407	\$ 7,700,414	\$ 8,084,629	\$ 8,405,275
Employee Benefits	2,603,407	2,823,431	3,135,985	3,528,102	3,769,584
PERSONNEL EXPENDITURES	9,913,533	10,493,838	10,836,399	11,612,731	12,174,859
Professional/Contracted Services	50,776	22,291	34,746	14,850	25,990
Current Operating Charges	688,655	612,314	714,932	658,412	737,375
Operating Supplies	646,171	430,401	477,775	493,871	566,100
OPERATING EXPENDITURES	1,385,602	1,065,006	1,227,453	1,167,133	1,329,465
CAPITAL EXPENDITURES	65,991	-	15,000	-	-
TOTAL EXPENDITURES	11,365,126	11,558,844	12,078,852	12,779,864	13,504,324
DEPARTMENT GENERATED REVENUES					
Grant Revenues	(8,265)	(5,319)	(80,005)	(2,210)	(6,860)
Charges for Service	(336,692)	(393,179)	(339,828)	(223,780)	(266,450)
Fines and Forfeitures	(275,950)	(166,927)	(89,181)	(102,740)	(64,500)
TOTAL GENERATED REVENUES	(620,907)	(565,425)	(509,014)	(328,730)	(337,810)
NET EXPENDITURES	\$10,744,219	\$10,993,419	\$11,569,838	\$12,451,134	\$13,166,514



MISSION

The Police Department mission is to achieve community outcomes by assuring a safe community.

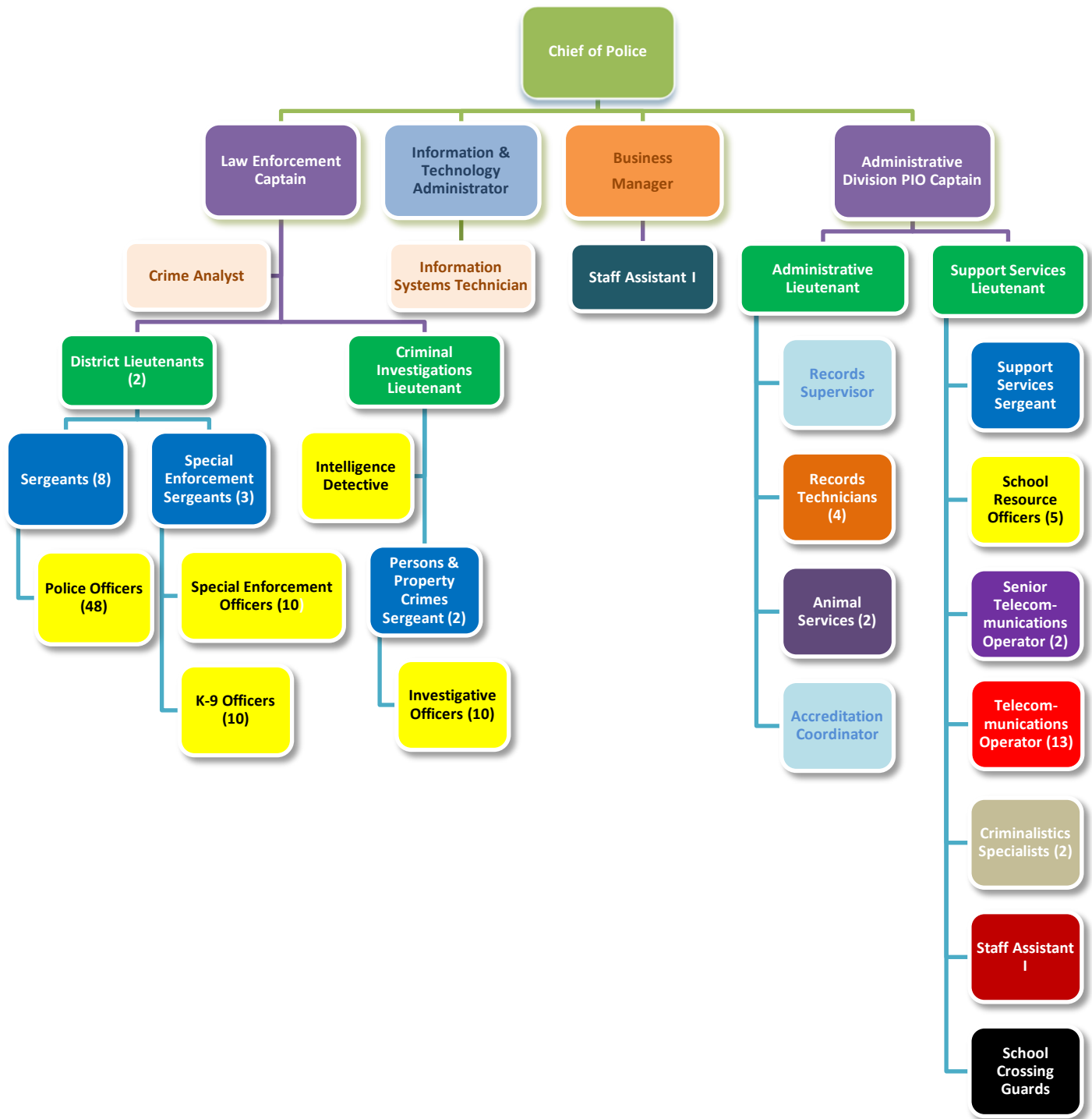


SERVICES

The Police Department is responsible for providing law enforcement services to the City of North Port.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Chief of Police	1	1	1	1	1
Captain	2	2	2	2	2
Lieutenant	5	5	5	5	5
Sergeant	12	12	12	12	12
Police Officers	84	83	83	83	82
Business Manager	1	1	1	1	1
Network Specialist	1	1	1	1	1
Information Technology Technician	0	0	0	0	1
Accreditation Coordinator	1	1	1	1	1
Animal Control Officer	2	2	2	2	2
Telecommunication	16	15	15	15	15
Criminalistics Specialist	2	2	2	2	2
Crime Data Specialist	0	1	1	1	1
Records Supervisor	1	1	1	1	1
Records Technician	2	2	2	2	2
Records Technician (part-time)	2	2	2	2	2
Staff Assistant	2	2	2	2	2
School Crossing Guard (part-time)	28	30	30	27	25
TOTAL	162	163	163	160	158

**FY 2011 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.
- ✓ Added a Department of Children and Families Liaison where North Port children and families can receive services.
- ✓ Addition of our newest K-9, "Cammo".
- ✓ Promotion of new Chief and numerous staff members.

➤ **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 emphasizing "*doing the right thing*" and maintaining Crime Tip boxes in each school.

➤ **Increase partnerships with the community.**

To provide leadership and increased focus on collaborative cooperation and community involvement.



- ✓ Increased community partnerships throughout the City with additional neighborhood watch groups being formed.
- ✓ Graduation of our fourth Annual Citizens Law Enforcement Academy (CLEA) class.



FY 2012 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 elite police service and display safety and professionalism throughout our staff to promote a sense of security to our citizens.

➤ 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).

- ✓ Maintain safety and security in our local schools by placing an emphasis on deterring drug related incidents with police presence in the schools using School Resource Officers and K-9.
- ✓ Develop partnerships and educate our community as it relates to crime trends and how they can prevent becoming victims of crimes.

➤ Increase partnerships with the community.

To provide leadership and increased focus on collaborative cooperation and community involvement.

- ✓ Reduce amount of prescription drug overdose death cases and drug abuse by using special enforcement efforts relating to drug interdiction with the use of K-9 and Special Enforcement Team and the joint Pharmaceutical Diversion Unit (PDU) and Special Investigations Unit (SIB) with the Sarasota County Sheriff's Office.

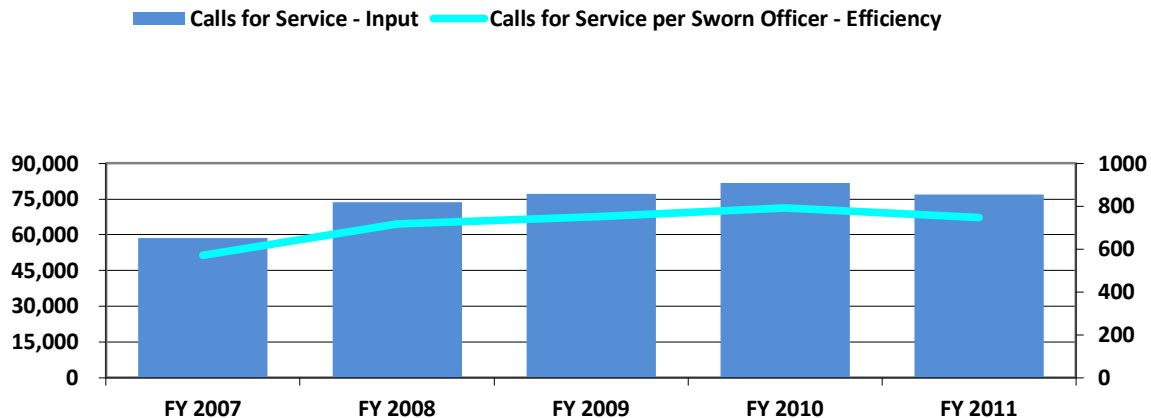


FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.

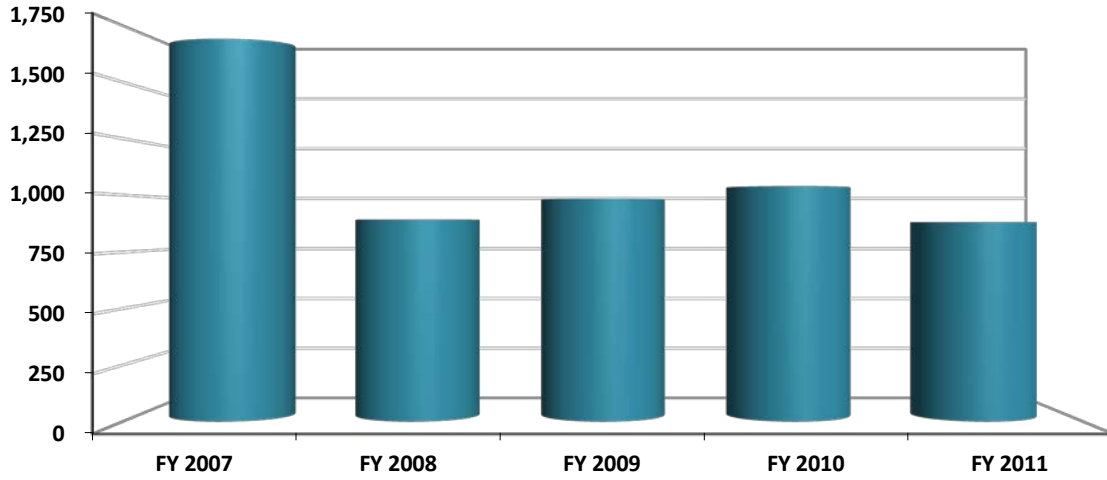


FY 2011 PERFORMANCE RESULTS



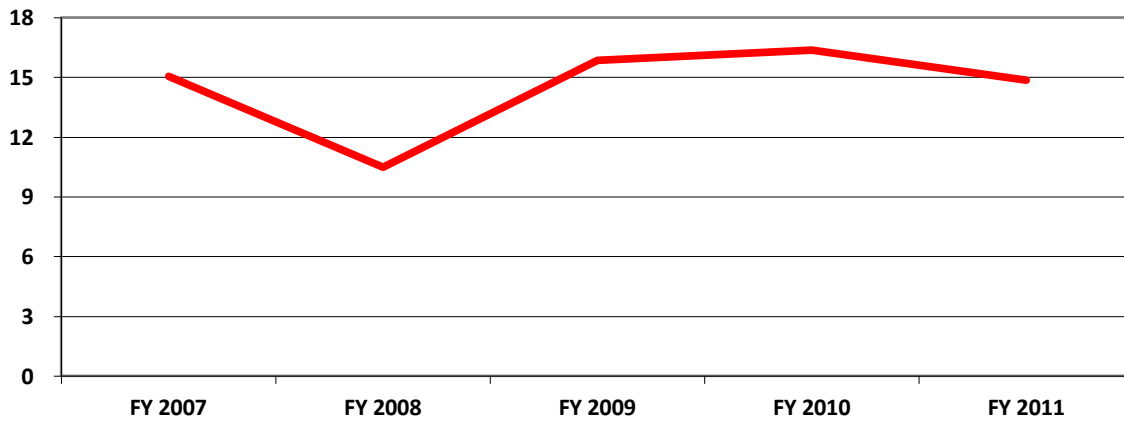


PHYSICAL ARRESTS - WORKLOAD



Traffic Violations per 100 Residents – Effectiveness

**Traffic Violations
Per 100 Residents-Effectiveness**





PUBLIC SAFETY – EMERGENCY MEDICAL SERVICES



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$3,000,089	\$3,195,798	\$2,390,128	\$2,415,340	\$2,457,981
Employee Benefits	1,133,268	1,163,815	936,940	1,045,945	938,468
PERSONNEL EXPENDITURES	4,133,357	4,359,613	3,327,068	3,461,285	3,396,449
Professional/Contracted Services	85,134	94,400	101,930	108,234	119,580
Current Operating Charges	157,570	135,387	131,737	128,890	149,426
Operating Supplies	222,923	235,990	153,748	177,016	181,388
OPERATING EXPENDITURES	465,627	465,777	387,415	414,140	450,394
CAPITAL EXPENDITURES	70,022	26,635	14,595	200,000	-
TOTALS	\$4,669,006	\$4,852,025	\$3,729,078	\$4,075,425	\$3,846,843



MISSION

Emergency Medical Service's mission is to achieve community outcomes by preserving life and property.

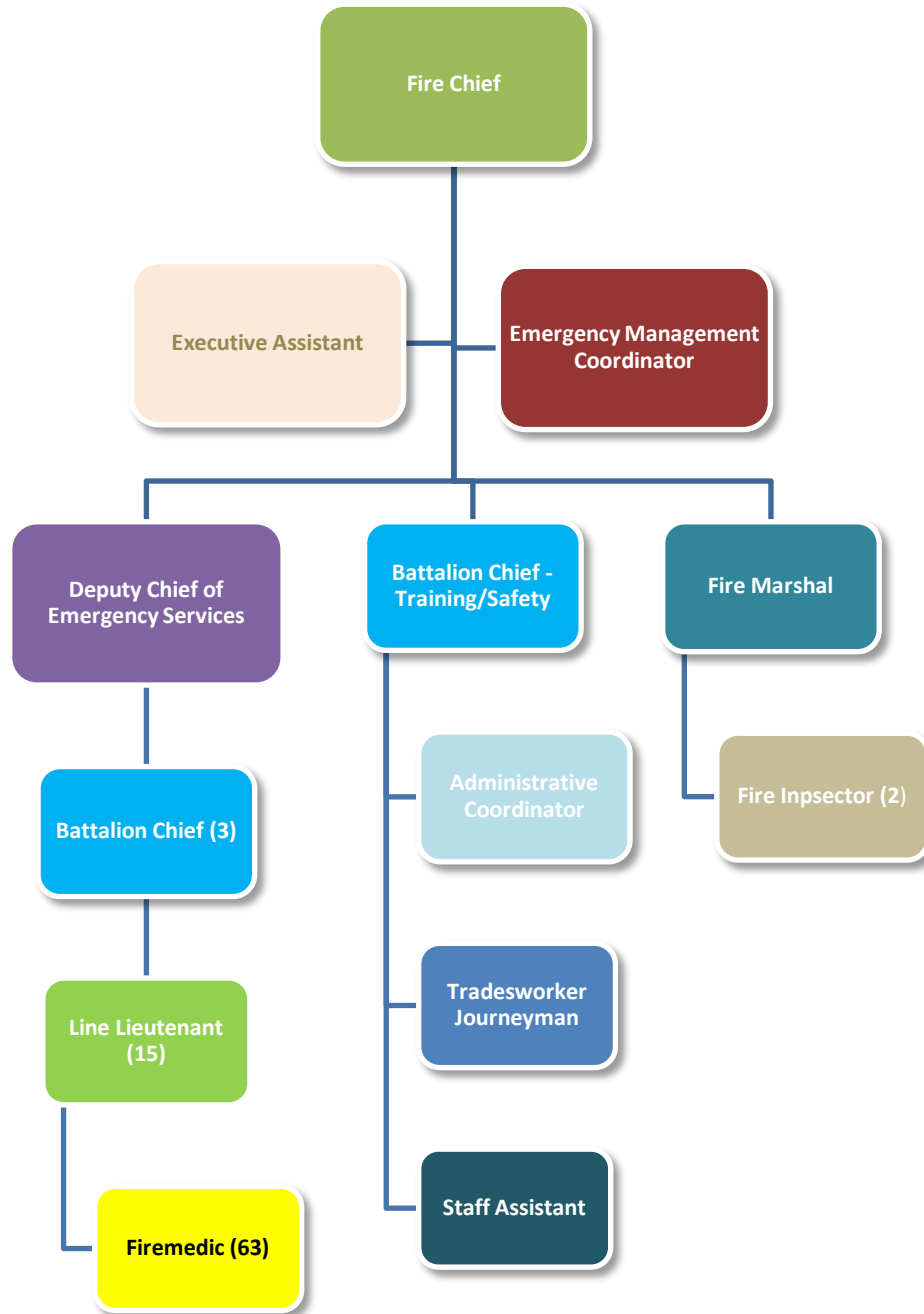


SERVICES

Emergency Medical Services is responsible for providing ambulance response including basic and advanced life support treatment to the citizens of North Port.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Fire Chief	1	1	1	1	1
Deputy Fire Chief	2	2	2	1	1
Fire Marshal	1	1	1	1	1
Emergency Management Coordinator	1	1	1	1	1
Captain	3	4	4	4	4
Lieutenant	15	15	15	15	15
Fire/Medics	63	63	63	63	63
Fire Inspector	3	3	2	2	2
Administrative Coordinator	1	1	1	1	1
Trade Worker Journeyman	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Staff Assistant	1	1	1	1	1
Training/Safety Officer	1	0	0	0	0
TOTAL	94	94	93	92	92

**FY 2011 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.
- ✓ North Port Fire Rescue selected as a regional training site for the National Fire Academy programs in the State of Florida which will bring free training to our home town from nationally accredited instructors in fire and emergency management

➤ **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.
- ✓ Completion of Fire Station #84 which was built to green standards and the site features an FAA certified heliport; the station will also function as the City's supply and logistics center.
- ✓ Coordinated the reconfiguration and deepening of the storm water pond at City Center with the addition of a heliport and the construction of additional parking at Fire Station 81.

➤ **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

- ✓ Awarded a federal grant for a program total of \$515,000 used to fund the purchase of advanced cardiac monitors, tablet computer systems, computer aided dispatch and incident report writing connectivity, Automated Vehicle Location, and GPS routing.
- ✓ Completed the installation of rain harvesting cisterns at Fire Stations 81 and 83 through a matching EPA grant.
- ✓ Purchased a state of the art Rescue Unit replacing an older and highly used model.



FY 2012 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.

- ✓ Use available data sources (dispatching info, customer service form responses, etc.) to track and improve response to and care of citizens and visitors.
- ✓ Increase training opportunities for fire and medic personnel to maintain a sufficient number of well-trained and well-equipped personnel.
- ✓ Increase work related safety and driver training programs to reduce personal injury and property damage claims.
- ✓ Begin construction of Fire Station #85.
- ✓ Locate a site and begin design for the construction of a fire and police training tower.

➤ **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.

- ✓ Increase supply and equipment tracking to eliminate waste, excessive purchasing, and other causes that may affect operational expenses.
- ✓ Continue standardized vehicle maintenance and vehicle replacement schedules to minimize unpredicted expenditures.

➤ **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.

- ✓ Continue to evaluate equipment in order for the department to remain in a state of readiness.

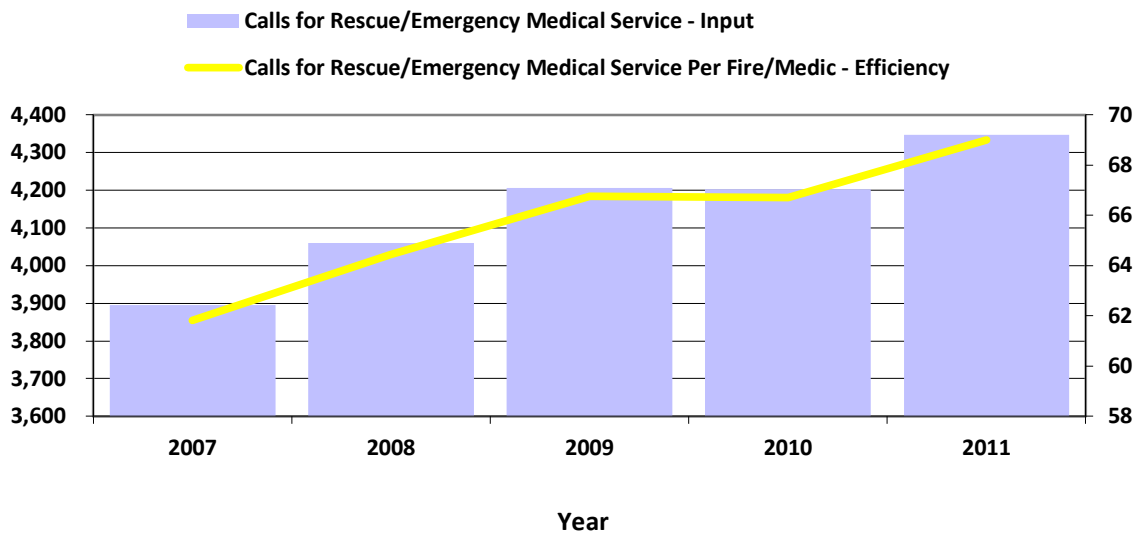


FY 2012 BUDGET CHANGES AND ISSUES

➤ Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.

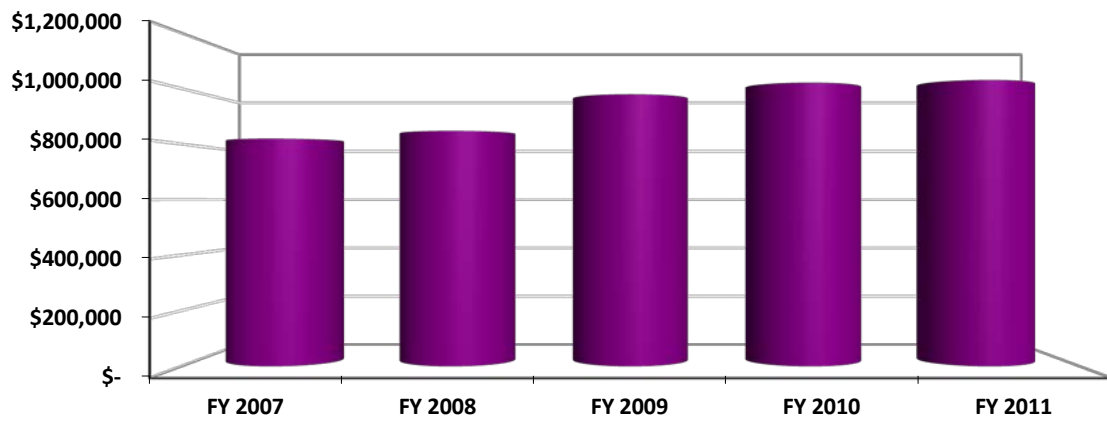


FY 2011 PERFORMANCE RESULTS





AMBULANCE TRANSIT REVENUE





NEIGHBORHOOD DEVELOPMENT SERVICES – PLANNING & ZONING



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$1,836,045	\$ 1,227,571	\$ 963,500	\$ 369,333	\$ 361,988
Employee Benefits	529,410	383,720	292,568	377,826	174,378
PERSONNEL EXPENDITURES	2,365,455	1,611,291	1,256,068	747,159	536,366
Professional/Contracted Services	354,170	70,583	124,968	47,700	37,300
Current Operating Charges	64,409	59,777	27,017	26,545	18,423
Operating Supplies	45,771	37,829	24,955	21,430	14,225
OPERATING EXPENDITURES	464,350	168,189	176,940	95,675	69,948
Capital Expenditures	3,307	-	-	-	-
TOTAL EXPENDITURES	2,833,112	1,779,480	1,433,008	842,834	606,314
DEPARTMENT GENERATED REVENUES					
CHARGES FOR SERVICE	(196,237)	(180,494)	(93,774)	(177,923)	(85,135)
NET EXPENDITURES	\$2,636,875	\$ 1,598,986	\$ 1,339,234	\$ 664,911	\$ 521,179



MISSION

Planning & Zoning’s mission is to achieve community outcomes by advancing the community development vision.

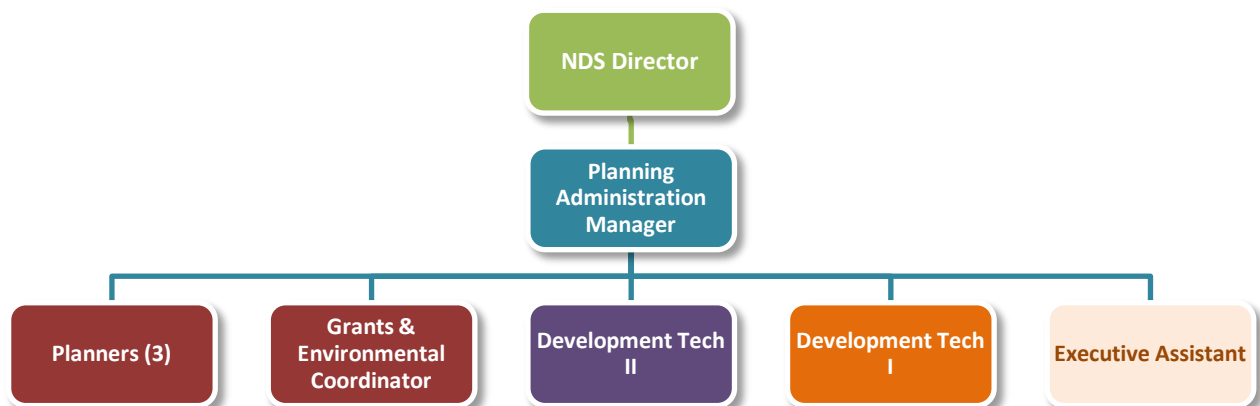


SERVICES

Planning & Zoning serves to enforce the City’s land development code and stewardship of the City’s future through enforcement of the Comprehensive Plan.



STRUCTURE





STAFFING – AUTHORIZED POSITIONS

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Director	2	1	1	1	-
Senior Planner	2	2	1	-	-
Planner	6	4	3	3	3
Planning & Zoning Technician II	-	1	1	1	-
Planning & Zoning Technician I	3	2	1	1	-
Development Tech II	-	-	-	-	1
Development Tech I	-	-	-	-	1
Stormwater Manager	1	1	1	1	-
Project Manager	2	1	1	1	-
Real Estate Manager	1	1	1	-	-
Grants & Environmental Coordinator	-	-	-	-	1
Environmental Specialist	1	1	1	1	-
Grant Writer	-	1	-	-	-
Civil Engineer	1	-	-	-	-
Chief Engineering Inspector	1	1	1	-	-
Engineering Inspector	4	3	1	1	-
CAD Designer	1	-	-	-	-
Executive Assistant	2	1	1	1	1
Staff Assistant II	1	-	-	-	-
Staff Assistant I	1	1	1	-	-
TOTAL	29	21	15	11	7

Note: Planning, Zoning & Engineering were combined in FY 2010. The information presented in Fiscal Years 2008 & 2009 reflect the sum of the two departments. In FY 2012, Engineering is located in Public Works and Planning & Zoning is a division of Neighborhood Development Services.



FY 2011 HIGHLIGHTS

➤ **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.

- ✓ Continued to revamp and improve the site development review (SDR) process improving efficiency and effectiveness.
- ✓ Promoting better development plan submittals and reducing or avoiding unnecessary delays.

➤ **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.

- ✓ Implemented “Planner of the Day” to improve customer service
- ✓ Reduced processing time by realignment of staff duties to create greater efficiencies



➤ **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 the Unified Land Development Code (ULDC) update



FY 2012 GOALS & OBJECTIVES

➤ **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.

- ✓ Provide staff training on the updated Unified Land Development Code (ULDC)
- ✓ 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.



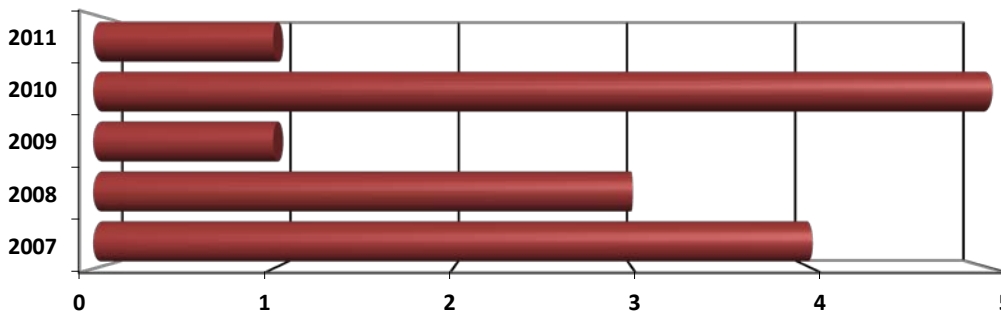
FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City’s adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.



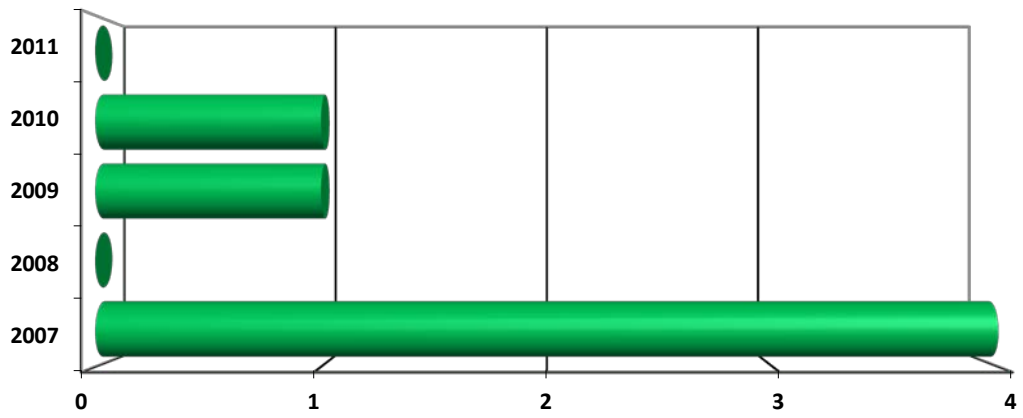
FY 2011 PERFORMANCE RESULTS

Unified Land Development Code Amendments

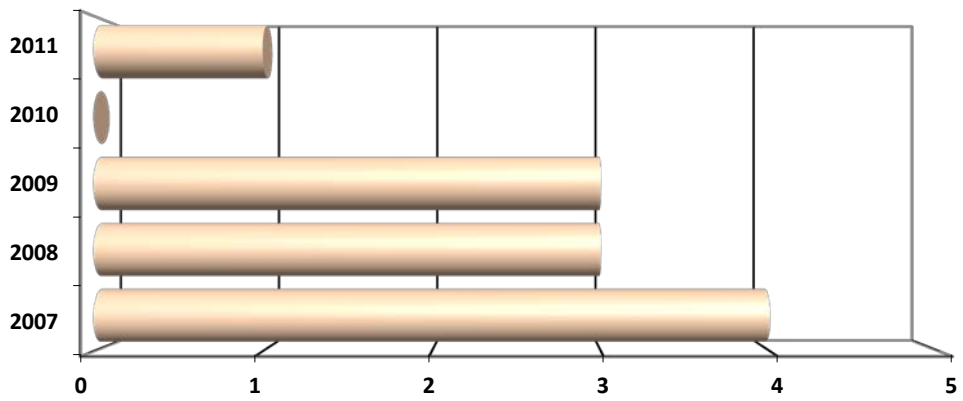




Re-zoning Amendments



Comprehensive Plan Amendments





NEIGHBORHOOD DEVELOPMENT SERVICES – PROPERTY MAINTENANCE



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$ 696,627	\$ 952,678	\$ 979,471	\$ 993,190	\$ 965,489
Employee Benefits	259,852	363,142	353,603	378,007	304,324
PERSONNEL EXPENDITURES	956,479	1,315,820	1,333,074	1,371,197	1,269,813
Professional/Contracted Services	219,072	147,063	127,036	219,291	199,000
Current Operating Charges	915,980	1,157,490	1,012,443	987,200	1,125,759
Operating Supplies	106,704	151,209	126,205	157,072	166,233
OPERATING EXPENDITURES	1,241,756	1,455,762	1,265,684	1,363,563	1,490,992
CAPITAL EXPENDITURES	108,131	80,285	88,130	44,417	18,000
TOTALS	\$ 2,306,366	\$ 2,851,867	\$2,686,888	\$ 2,779,177	\$ 2,778,805



MISSION

Property Maintenance's mission is to achieve community outcomes by preserving the character of the community.

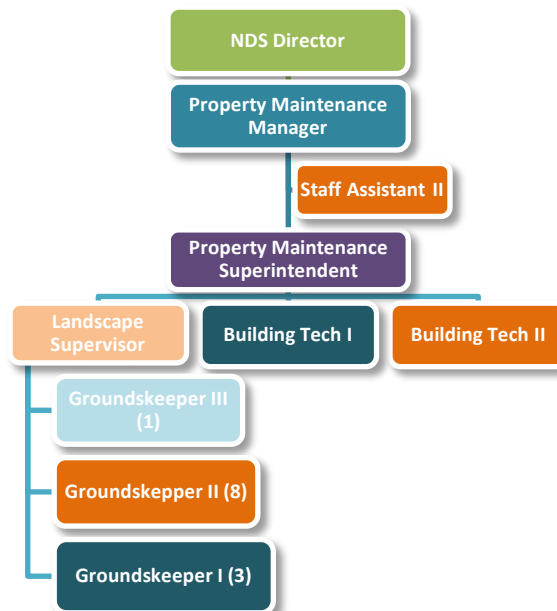


SERVICES

Property Maintenance is responsible for the maintenance and operations of all city facilities.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Building Director (split between three divisions)					
Property Maintenance Manager	1	1	1	1	1
Property Maintenance Superintendent	0	1	1	1	1
Building Technician III	0	1	1	1	1
Building Technician II	0	2	2	2	2
Building Technician I	0	3	3	2	2
Grounds Supervisor	1	1	1	1	1
Groundskeeper III	0	1	1	1	1
Groundskeeper II	0	8	8	8	8
Groundskeeper I	0	3	3	3	3
Landscape Spray Tech	4	0	0	0	0
Landscape Tech	2	0	0	0	0
Landscape Maintenance Worker	3	0	0	0	0
Trades worker Journey	3	0	0	0	0
Custodians	3	0	0	0	0
TOTAL	17	21	21	20	20

**FY 2011 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.
 - ✓ Managed facilities custodial maintenance contract.
 - ✓ Continued to provide construction oversight of the new Maintenance Storage Building.
 - ✓ Provided project oversight of the construction of the Morgan Family Community Center.
 - ✓ Assisted with the improvements to the Senior 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.
 - ✓ Managed 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.
 - ✓ Continued maintenance of City park structures and equipment.
 - ✓ Continued to provide grounds and landscaping services to all City facilities.

**FY 2012 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.

- **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.

**FY 2012 BUDGET CHANGES AND ISSUES**

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.



NEIGHBORHOOD DEVELOPMENT SERVICES – PROPERTY STANDARDS



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$ 869,645	\$ 683,771	\$ 554,768	\$ 489,847	\$ 412,086
Employee Benefits	240,449	178,395	169,403	190,972	129,533
PERSONNEL EXPENDITURES	1,110,094	862,166	724,171	680,819	541,619
Professional/Contracted Services	247,250	82,936	69,267	70,000	93,000
Current Operating Charges	27,102	40,669	31,075	13,674	18,123
Operating Supplies	22,529	12,649	15,244	12,790	14,910
OPERATING EXPENDITURES	296,881	136,254	115,586	96,464	126,033
TOTAL EXPENDITURES	1,406,975	998,420	839,757	777,283	667,652
DEPARTMENT GENERATED REVENUES					
Tax Revenue	(188,030)	(135,851)	(137,444)	(81,000)	(142,500)
Permits & Special Assessments	(121,225)	(43,252)	(87,084)	(82,200)	(82,500)
Charges for Service	(97,185)	(189,491)	(362,307)	(183,000)	(206,600)
Fines and Forfeitures	(109,581)	(62,623)	(126,172)	(50,000)	(79,000)
TOTAL GENERATED REVENUES	(516,021)	(431,217)	(713,007)	(396,200)	(510,600)
NET EXPENDITURES	\$ 890,954	\$ 567,203	\$ 126,750	\$ 381,083	\$ 157,052



MISSION

Property Standards' mission is to assure and maintain the community standard.



SERVICES

Property Standards is responsible for the inspection and compliance with statutory and local ordinances on residential and commercial property standards within the City.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Building Director (split between three divisions)					
Chief Zoning Inspector	1	1	1	1	1
Zoning Plans Examiner	2	1	0	0	0
Zoning Inspector	2	1	1	1	1
Zoning Technicians	1	0	0	0	0
Arborist	1	1	0	0	0
Property Standards Manager	1	1	1	1	1
Property Standards Inspector	6	4	1	1	1
Customer Service Representatives	2	0	0	0	0
TOTAL	16	9	4	4	4

**FY 2011 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.

➤ **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.

**FY 2012 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.



FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.



NON-DEPARTMENTAL



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Professional/Contracted Services	\$ 126,261	\$ 181,804	\$ 160,931	\$ 157,425	\$ 138,425
Current Operating Charges	491,208	413,756	237,363	329,606	394,746
OPERATING EXPENDITURES	617,469	595,560	398,294	487,031	533,171
DEBT SERVICE	1,203,540	1,203,221	1,200,121	1,204,621	-
OTHER USES	5,920,844	2,992,134	816,637	541,009	-
TOTALS	\$7,741,853	\$ 4,790,915	\$2,415,052	\$2,232,661	\$ 533,171



MISSION

Non-Departmental mission is to serve as the budgetary division for all non-department specific costs that need to be allocated to all General Fund departments.



SERVICES

Non-Departmental serves to budget global activities for the General Fund including general insurance premiums and contingency.

**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 2012 Adopted Budgets. More detailed presentations and description of the FY 2012 Adopted Budget for each division is provided in the specific fund segment.

**PUBLIC WORKS BUDGET SUMMARY
FY 2012 ADOPTED**

Revenue	Road & Drainage District	Solid Waste District	Fleet Management	Total
Non-Ad Valorem Taxes	\$10,290,544	\$6,945,486	\$ -	\$17,236,030
Other Taxes	2,521,020	-	-	2,521,020
Intergovernmental Revenue	349,072	-	-	349,072
Charges for Services	234,640	796,600	2,914,571	3,945,811
Interest Income	68,000	50,000	1,501	119,501
Miscellaneous Revenues	32,332	2,500	-	34,832
Other Sources	2,815,416	2,827,396	-	5,642,812
Total Revenue & Other Financing Sources	\$16,311,024	\$10,621,982	\$2,916,072	\$29,849,078
Expenditures				
General Government	\$ -	\$ -	\$2,861,301	\$ 2,861,301
Physical Environment	-	5,923,399	-	5,923,399
Transportation	13,436,866	-	-	13,436,866
Capital	1,302,500	436,607	54,771	1,793,878
Debt & Lease	371,658	505,638	-	877,296
Other Uses	1,200,000	3,756,338	-	4,956,338
Total Expenditures	\$ 16,311,024	\$10,621,982	\$2,916,072	\$29,849,078

DEPARTMENTAL FUNCTIONS

The Public Works departmental functions are categorized in the following chart by type of service provided.



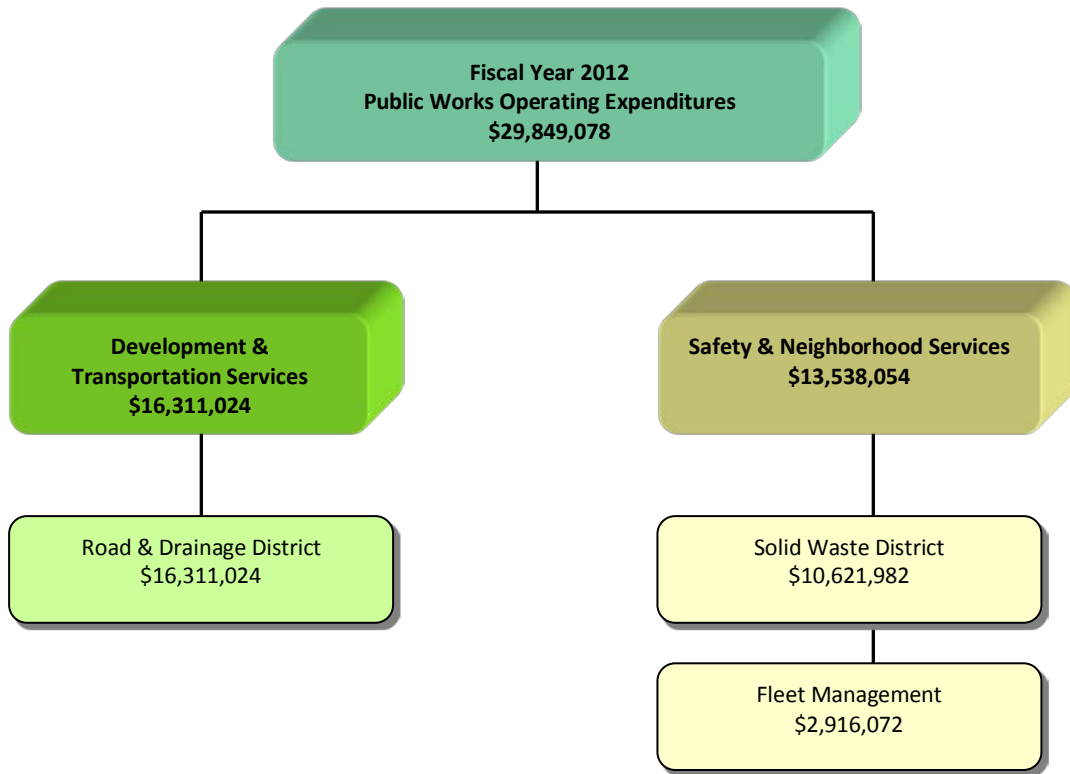
DEPARTMENTAL FUNCTIONS

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 2012 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 2008 THROUGH FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Non-Ad Valorem Taxes	\$9,759,788	\$12,418,808	\$10,606,543	\$10,233,357	\$10,290,544
Other Taxes	2,245,709	2,397,454	2,466,786	2,526,227	2,521,020
Permits & Special Assessments	32,290	37,636	35,283	30,000	-
Intergovernmental Revenue	861,934	941,619	309,225	320,508	349,072
Charges for Services	664,749	243,969	236,796	183,385	234,640
Interest Income	402,059	463,931	320,540	173,720	68,000
Miscellaneous Revenues	141,551	64,583	29,575	31,900	32,332
Other Sources	1,085,951	100,000	230	1,328,788	2,815,416
Total Revenues & Other Financing Sources	\$15,194,031	\$16,668,000	\$14,004,978	\$14,827,885	\$16,311,024
Expenditures					
Transportation	\$11,553,935	\$12,659,468	\$12,919,643	\$12,811,762	\$13,436,866
Capital	1,482,487	2,084,999	1,599,499	1,223,782	1,302,500
Debt & Lease	905,966	1,020,917	1,033,633	792,341	371,658
Other Uses	-	500,000	-	-	1,200,000
Total Expenditures	\$13,942,388	\$16,265,384	\$15,552,775	\$14,827,885	\$16,311,024

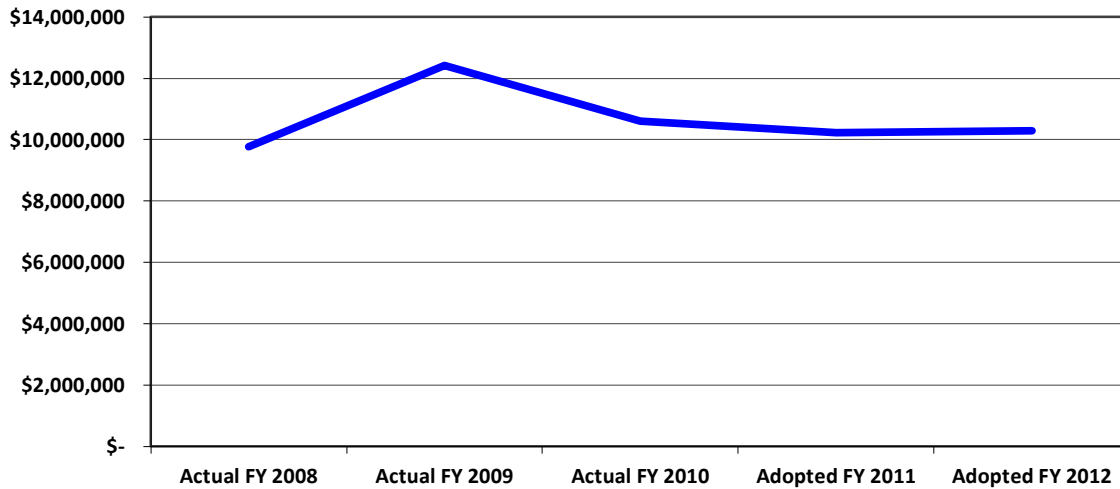
REVENUES**NON-AD VALOREM ASSESSMENTS**

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 2012, the total assessment revenue is estimated to increase by \$57,187 from FY 2011.

The following graph shows the actual and projected non-ad valorem assessment revenue for the District beginning in FY 2008. A portion of the total income from non-ad valorem assessments includes delinquent assessments collected each year.



**ROAD & DRAINAGE DISTRICT
NON-AD VALOREM ASSESSMENTS
FY 2008 – FY 2012**



FUEL TAXES

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 2012 projected revenues are \$246,766; an increase of 5.40%.

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 2012 projected revenues are \$1,307,899; a decrease of 0.05%.

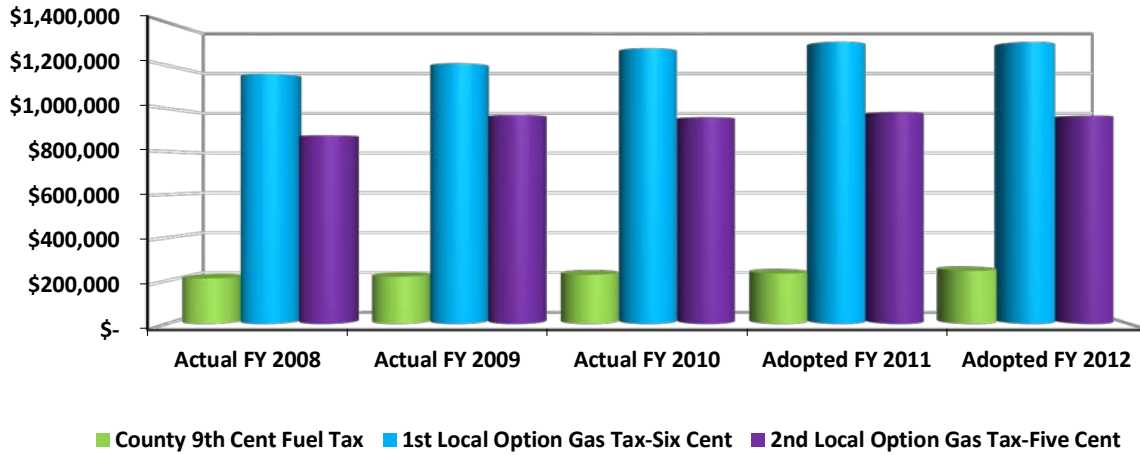
The Second Local Option Gas Tax generates revenue from a five-cent tax on every net gallon of motor fuels, except diesel fuel, sold in Sarasota County. Legal authorization is provided by Florida Statutes, section 336.025 and county ordinance 200-029. The revenue projection for FY 2012 is \$966,355; a 1.75% decrease from FY 2011.

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 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 2008.



FUELS TAXES FY 2008 THROUGH FY2012

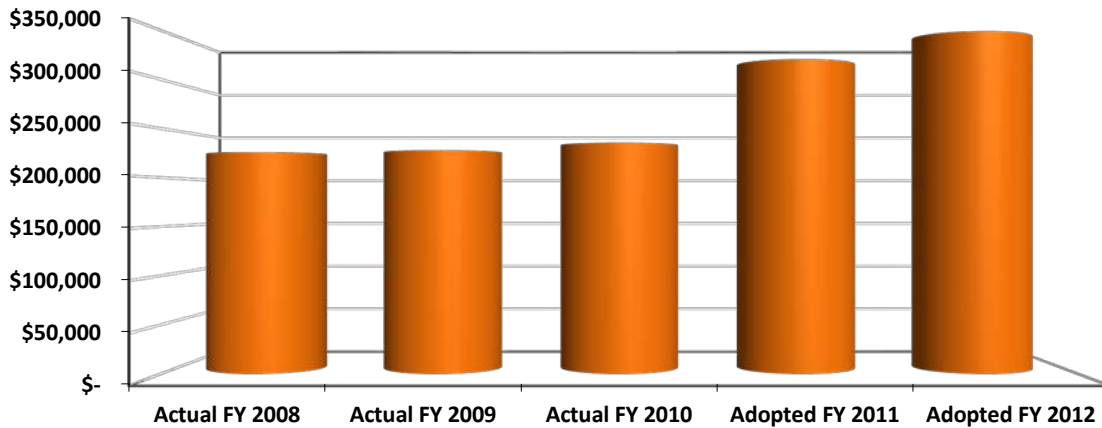


INTERGOVERNMENTAL

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 2012, the percentage is 28.14%. The annual revenue projection is determined by the State and remitted to the municipalities. The FY 2012 projected Municipal Gas Tax revenue is \$349,072; an 8.91% increase from FY 2011.

The following graph shows the actual revenues collected and projected from the Municipal Gas Tax for the five year period of FY 2008 through FY 2012 for the Road and Drainage District.

MUNICIPAL GAS TAX ACTUAL AND PROJECTED REVENUES FY 2008 THROUGH FY 2012



**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 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. In anticipation of an increase in construction the FY 2012 projected revenue is \$200,250, an increase of \$48,750 from FY 2011.

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 2012 projected revenue is \$30,590, a \$3,705 increase over FY 2011.

MISCELLANEOUS REVENUE

The primary miscellaneous revenue is Interest Income, which is estimated by multiplying an assumed interest rate by a projected fund balance. FY 2012 projected interest income is \$68,000.

Rental Income is budgeted at \$26,832. This includes Road and Drainage District facilities rented to other city departments and rental revenue received for the use of city land by a cell tower company.

Disposal of Fixed Assets is projected at \$5,000. The City conducts an auction of surplus property at least once every year and usually takes in more than \$5,000 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 2012.

The District anticipates using an appropriated fund balance in the amount of \$2,815,216.

EXPENDITURES

The District's total budget appropriation for FY 2012 is \$16,311,024, an increase of \$1,483,139 (10.0%) from FY 2011. 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 \$486,055 (8.85%) attributable to a \$164,416 decrease in salaries and wages; a \$238,900 decrease in pension/retirement contributions; a \$30,679 decrease in health insurance contributions; a \$25,952 decrease in workers' compensation costs; and a \$29,844 decrease in unemployment compensation. The collective bargaining agreement between the City and the AFSCME collective bargaining unit expired on September 30, 2011. The FY 2012 Adopted Budget is based upon the City's proposals to that collective bargaining unit resulting in significant savings. Recently adopted Florida legislation requires a covered employee to contribute 3% of wages to the Florida Retirement System resulting in the large decrease in pension/retirement contributions.

Operating expenditures increased \$1,111,159 or 15.18%. Among the expenditures that increased are the following: professional services increased \$112,000 for the road inventory and condition assessment update (year one of 2-year program) and \$130,000 for the repair design of Water Control Structure 101; water, sewer, and electric charges increased \$49,910; rentals and leases increased \$25,566; road rehabilitation increased \$1,403,128 due to the District using \$1.2 million from reserves to fund approximately ten additional miles of road rehabilitation over the previous year budget; and minor operating expenditures increased \$91,346 mainly due to increased fuel costs and the purchase of twenty-three replacement computers. Other contractual services decreased \$52,551 due to lower than expected bid results for landscaping services; insurance decreased \$21,237; other current charges decreased \$55,518 due mainly to the decrease in the cost allocation charged to the District by the General Fund.

Capital outlay increased \$78,718 over FY 2011. Machinery and equipment increased \$146,700 for capital equipment replacement items based on Fleet Management recommendations. No land purchase is scheduled for FY 2012. The District's debt payments decreased \$420,683.

An interfund transfer of \$1,200,000 to a Capital Acquisition Account for future capital purchases is scheduled for FY 2012.



The following summary shows the major impacts to the operating budget of the Road and Drainage District.

	Amount
Decreased Salaries and Wages	\$ (164,416)
Increased FICA	3,736
Decreased Pension / Retirement Contributions	(238,900)
Decreased Health Insurance Contributions	(30,679)
Decreased Workers' Compensation Costs	(25,952)
Decreased Unemployment	(29,844)
Increased Professional Services	232,092
Decreased Other Contractual Services	(52,551)
Increased Travel, Training, Education	3,826
Decreased Communication Services	(6,918)
Increased Water, Sewer, and Electricity	49,910
Increased Rentals and Leases	25,566
Decreased Risk Insurance	(21,237)
Increased Repairs and Maintenance	841,137
Decreased Printing and Binding	(1,500)
Decreased Other Current Charges	(55,518)
Decreased Office Supplies	(4,349)
Increased Minor Operating expenditures	91,346
Increased Road Materials & Supplies	8,200
Increased Books, Publications, Subscriptions	1,155
Total	\$ 625,104

FUND BALANCE

In FY 2012, there is a projected use of fund balance of \$2,815,416 in the Road and Drainage District. The following schedule shows the projected fund balance at September 30, 2012. Included in the fund balance report are the following:

- ✓ FY 2011 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2011.
- ✓ Contractual agreements that are re-appropriated from FY 2011.
- ✓ A 20% reserve of operating expenditures for FY 2012 for unanticipated events.

ROAD AND DRAINAGE DISTRICT FUND BALANCE REPORT

09/30/2010 Audited Unreserved Fund Balance	\$ 9,898,528
10/11 Actual Revenue (Unaudited)	13,316,283
10/11 Actual Expenditures (Unaudited)	(14,521,294)
Projected Fund Balance as of 9/30/11	\$ 8,693,517
10/11 Re-appropriated Projects & Encumbrances	(2,124,411)
Less 20% Staff Recommended Reserve in Operating Funds	(3,022,205)
Projected "Available" Fund Balance Less Reserve at 09/30/11	\$ 3,546,901
Proposed increase (use) of Fund Balance for FY 2012	(2,815,216)
Projected "Available" Fund Balance Less Reserve at 09/30/12	\$ 731,685



PUBLIC WORKS – ROAD AND DRAINAGE DISTRICT



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Salaries & Wages	\$3,788,848	\$3,942,099	\$3,768,522	\$4,104,790	\$3,940,374
Employee Benefits	1,365,113	1,355,225	1,301,427	1,388,056	1,066,417
PERSONNEL EXPENDITURES	5,153,961	5,297,324	5,069,949	5,492,846	5,006,791
Professional/Contracted Services	880,293	810,524	556,958	870,350	1,049,891
Current Operating Charges	4,073,522	4,967,134	6,078,930	5,038,796	5,872,503
Operating Supplies	1,446,160	1,584,486	1,213,806	1,409,770	1,507,681
OPERATING EXPENDITURES	6,399,975	7,362,144	7,849,694	7,318,916	8,430,075
CAPITAL EXPENDITURES	1,482,487	2,084,999	1,599,499	1,223,782	1,302,500
DEBT SERVICE	905,965	1,020,917	1,033,633	792,341	371,658
OTHER USES	-	500,000	-	-	1,200,000
TOTALS	\$13,942,388	\$16,265,384	\$15,552,775	\$14,827,885	\$16,311,024



MISSION

The Road and Drainage District's mission is to achieve community outcomes by providing for transportation through safe infrastructure.

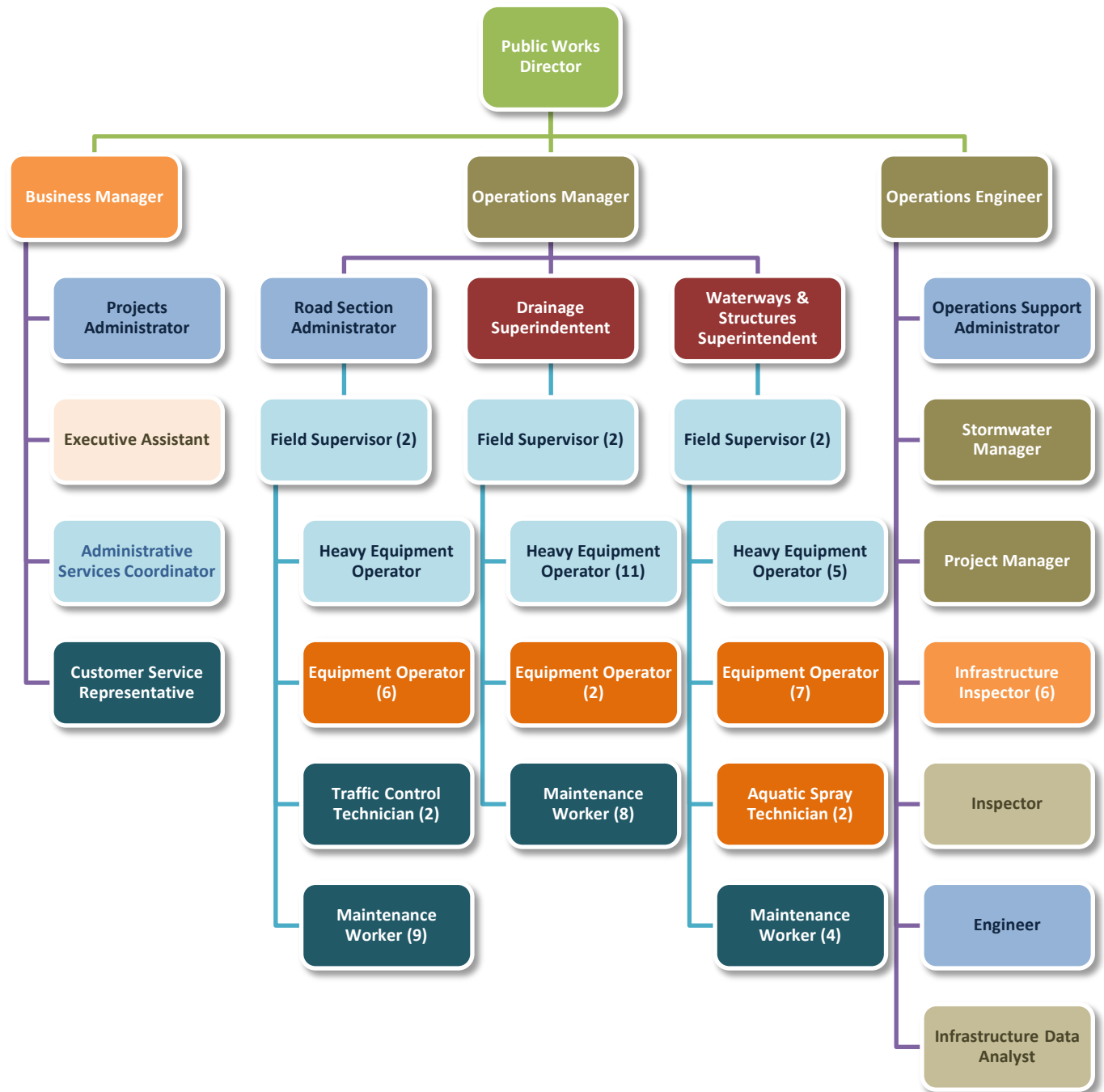


SERVICES

The Road and Drainage District is 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.



STRUCTURE





STAFFING – AUTHORIZED POSITIONS

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Public Works Director	1	1	1	1	1
Business Manager	1	1	1	1	1
Operations Manager	1	1	1	1	1
Operations Engineer	1	1	1	1	1
Stormwater Manager	0	0	0	0	1
Engineering Project Manager	0	0	0	0	1
Projects Administrator	1	1	1	1	1
Administrative Services Coordinator	1	1	1	1	1
Road & Drainage Superintendent	0	0	0	0	0
Road Section Administrator	1	1	1	1	1
Safety and Training Coordinator	1	0	0	0	0
Drainage Superintendent	1	1	1	1	1
Waterways & Structures Superintendent	1	1	1	1	1
Operations Support Administrator	1	1	1	1	1
Engineer	1	1	1	1	1
Engineering Inspector	0	0	0	0	1
Field Supervisor	6	6	6	6	6
Heavy Equipment Operator	17	19	19	19	17
Equipment Operator	15	15	15	15	15
Aquatic Spray Supervisor	0	0	0	0	0
Aquatic Spray Technician	2	0	0	0	2
Traffic Control Supervisor	1	0	0	0	0
Traffic Control Technician	2	2	2	2	2
Maintenance Worker	26	22	22	21	21
Infrastructure Inspector Supervisor	1	0	0	0	0
Infrastructure Inspector II	0	0	0	0	0
Infrastructure Inspector	9	6	6	6	6
Infrastructure Data Analyst	1	1	1	1	1
Executive Assistant	2	1	1	1	1
Customer Service Rep I	0	0	0	0	1
Staff Assistant II	0	0	0	0	0
Staff Assistant I	3	1	1	1	0
TOTAL	97	84	84	83	86

**FY 2011 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.
 - ✓ Road micro-surfacing project started and all cracks sealed; after nearby road rehabilitation is complete, the final application of asphalt emulsion and aggregate will be applied.
 - ✓ Installation of pedestrian lighting on North Port Boulevard began and slated for completion in October 2011.
 - ✓ Constructed sidewalks on North Chamberlain Boulevard.
 - ✓ Constructed new pedestrian bridge over the Snover Waterway.

- **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; rehabilitated 20 miles of deteriorated roads.
 - ✓ Continued the repair and rehabilitation of bridges throughout the City. Installed guardrails on the bridge over the Cocoplum Waterway on Atwater Drive and on the culvert crossings on Hillsborough Boulevard. Began bridge painting project on bridges located on North Sumter Boulevard south of I-75 and repaired bank erosion on the Cocoplum Waterway at Pan American Boulevard.

- **Maintain and provide reliable public water structures.**
To provide and maintain clean and reliable public water structures.
 - ✓ Completed the renovation of Water Control Structure 132 located on Jeannin Drive and Johannesburg Road.
 - ✓ Rehabilitation of Water Control Structure 139 located on Price Boulevard started and slated for completion in October 2011.

**FY 2012 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; completing approximately 600 customer pothole and patching requests.
 - ✓ Continue right-of-way mowing within the City to maintain an aesthetically pleasing and safe environment.
 - ✓ Construction of 10,000 linear feet of sidewalks and improvements to 4,000 linear feet of sidewalks.
 - ✓ Traffic signs and signal maintenance.

- **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 20 miles of deteriorated roads.
 - ✓ Continue the Bridge Rehabilitation Program by maintaining the scheduled bridge rehabilitation plan to provide safe transit throughout the City; minor repairs to four bridges; 100 linear feet of handrails.

- **Maintain and provide reliable public water structures.**
To provide and maintain clean and reliable public water structures.
 - ✓ Design of Water Control Structure 101 located on the Myakkahatchee Creek at the Water Treatment Plant.
 - ✓ East Sumter drainage rehabilitation project (re-grading 144,000 linear feet of swale, 25 outfall ditches, 11,600 linear feet of retention ditches, replacing 4 Texas-swales and 25 culverts, installing 400,000 square feet of sod and 478,000 square feet of hydro-seed).



- ✓ North Chamberlain drainage rehabilitation project (re-grading 103,000 linear feet of swale, 12 outfall ditches, 9,200 linear feet of retention ditches, replacing 25 Texas-swales and 28 culverts, installing 36,000 square feet of sod and 580,000 square feet of hydro-seed).
- ✓ Completion of approximately 400 customer drainage requests.
- ✓ Aquatic vegetation spraying of 81 miles of canals.
- ✓ Retention ditch vegetation spraying and mowing (136 miles).



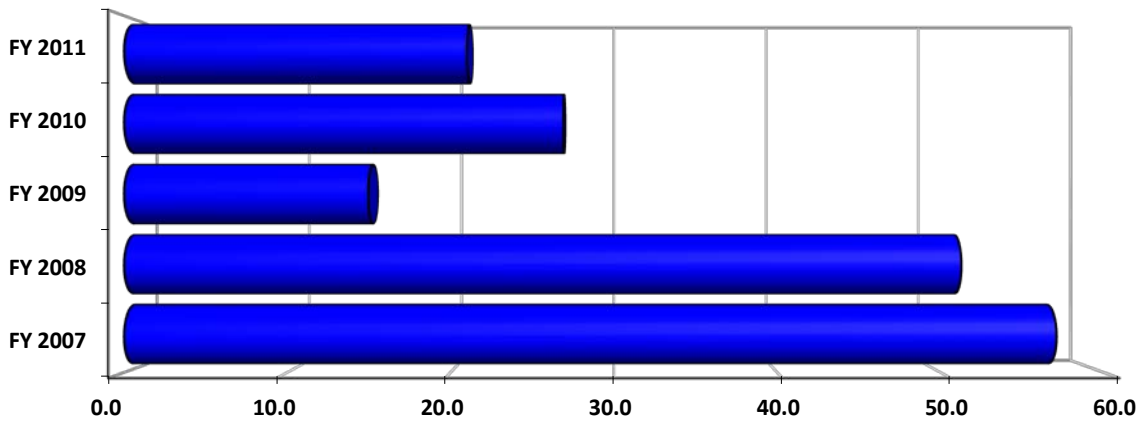
FY 2012 BUDGET CHANGES AND ISSUES

➤ Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.

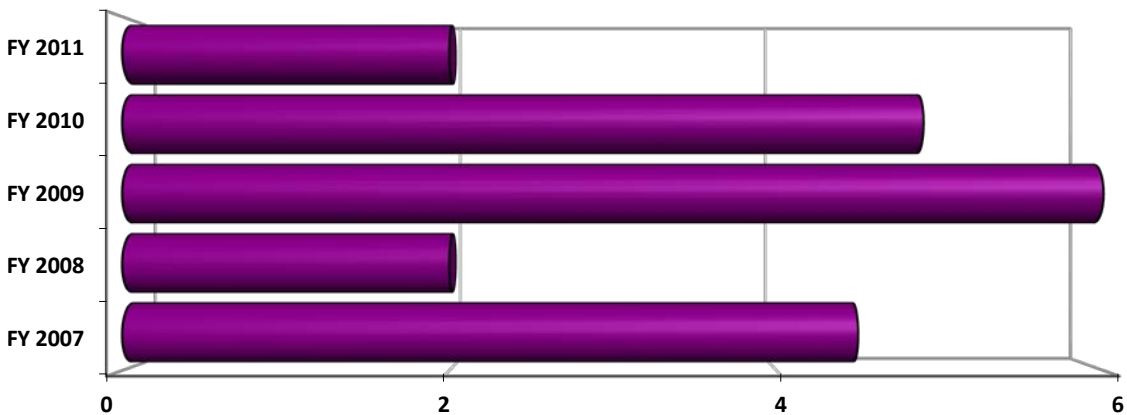


FY 2011 PERFORMANCE RESULTS

**MILES OF ROADS REHABILITATED
WORKLOAD**



**MILES OF SIDEWALKS CONSTRUCTED
WORKLOAD**



**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 2008 THROUGH FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Non-Ad Valorem Taxes	\$6,707,024	\$6,842,745	\$6,860,966	\$6,918,004	\$6,945,486
Intergovernmental Revenue	-	33,914	31,274	-	-
Charges for Services	752,741	783,200	774,931	752,984	796,600
Interest Income	136,337	161,316	106,726	100,000	50,000
Miscellaneous Revenues	6,062	4,083	16,860	2,000	2,500
Other Sources	100,000	1,297,500	1,105,072	432,891	2,827,396
<i>Total Revenues & Other Financing Sources</i>	<i>\$7,702,164</i>	<i>\$9,122,758</i>	<i>\$8,895,829</i>	<i>\$8,205,879</i>	<i>\$10,621,982</i>
Expenditures					
Physical Environment	\$5,836,856	\$5,498,287	\$5,452,347	\$5,910,991	\$5,923,399
Capital	99,630	276,511	2,025,297	1,524,698	436,607
Debt & Lease	769,880	871,401	908,173	770,190	505,638
Other Uses	-	-	-	-	3,756,338
Total Expenditures	\$6,706,366	\$6,646,199	\$8,385,817	\$8,205,879	\$10,621,982

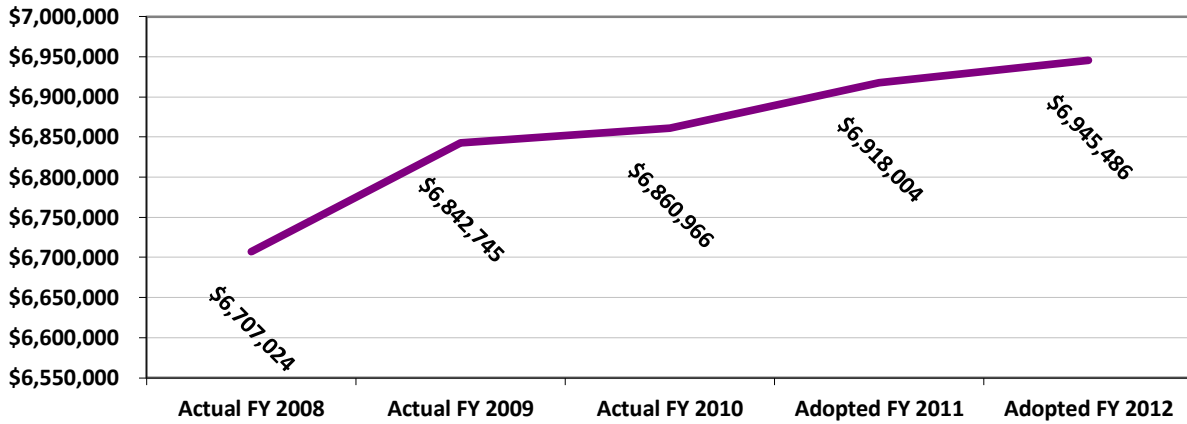
REVENUES**NON-AD VALOREM ASSESSMENTS**

The primary funding source for the Solid Waste District is non-ad valorem assessments. FY 2012 assessment revenue reflects a rate of \$267 per household. The projected revenue from district assessments increased \$27,482 or 0.40%.

The following graph shows the actual and projected non-ad valorem assessment revenue for the District beginning in FY 2008. A portion of the total income from non-ad valorem assessments includes delinquent assessments collected each year.



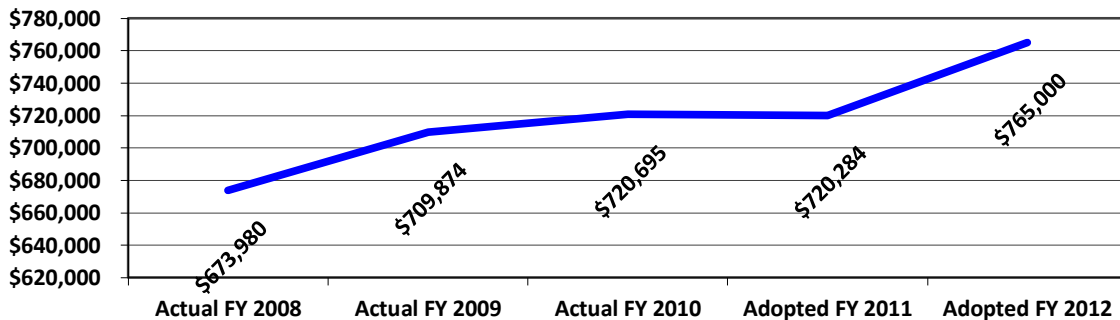
**SOLID WASTE DISTRICT
NON-AD VALOREM ASSESSMENTS
FY 2008 – FY 2012**



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 \$765,000 in revenue in FY 2012; included in this account for FY 2012 is \$45,000 in roll-off revenue. Previously, roll-off revenue was charged to a separate account, but for this fiscal year has been combined with commercial collections. 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. For FY 2012, commercial collections increased \$44,716, or 6.21% due to the inclusion of roll-off revenue in this account. The following chart shows commercial collection revenue for a five year period beginning in FY 2008.

**COMMERCIAL COLLECTION REVENUES
FY 2008 THROUGH FY 2012**



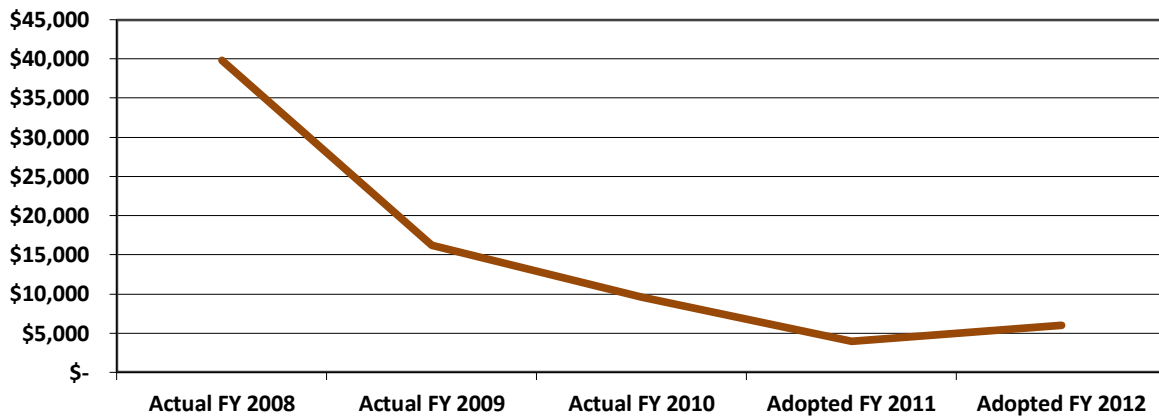
Special pickups are requests from residents for solid waste additional service. The District anticipates projected revenues of \$7,500 from special pickups; no change from FY 2011.

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 7 rentals for a total of \$700, a decrease of \$1,300 from FY 2011.

Service initiation fees are charges to begin solid waste services at a residence. The fee is part of the application for a building permit. The anticipated revenue of \$6,000 is an increase of \$2,000 from FY 2011.



**SERVICE INITIATION REVENUES
FY 2008 THROUGH FY 2012**



MISCELLANEOUS REVENUE

Interest income is the largest contributor to miscellaneous revenues at \$50,000 with revenues from late payments by commercial customers at \$2,000. Disposal of Fixed Assets is projected at \$500.

TRANSFERS AND FUND BALANCE

The District anticipates using an appropriated fund balance in the amount of \$2,827,396 for FY 2012.

EXPENDITURES

The District’s total budget appropriation for FY 2012 is \$10,621,982, an increase of \$2,416,103 (29.44%) from FY 2011. 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 \$191,592 (8.63%) attributable to a decrease of \$38,495 in salaries and wages; a decrease of \$98,361 in retirement contribution expenditures; a decrease of \$14,205 in health insurance contributions; and a \$39,697 decrease in workers’ compensation rates. The collective bargaining agreement between the City and the AFSCME collective bargaining unit expired on September 30, 2011. The FY 2012 Adopted Budget is based upon the City’s proposals to that collective bargaining unit resulting in significant savings. Recently adopted Florida legislation requires a covered employee to contribute 3% of wages to the Florida Retirement System resulting in the large decrease in pension/retirement contributions.

Operating expenditures increased \$204,000 or 5.53%. Other current charges increased \$286,184 mainly due to the increase in the cost allocation charged to the District by the General Fund and due to the fact that in FY 2011 this account included a mandatory 5% reduction in operating expenditures. Minor operating supplies increased \$225,419; fuel charges increased \$190,800 and minor operating equipment increased \$32,671. Repair and maintenance expenditures decreased \$271,431 due to the \$271,963 decrease in the Fleet Service charge and insurance costs decreased \$46,363.

Capital outlay decreased \$1,088,091 from FY 2011; the expenditures are based on the equipment replacement schedule. The District’s debt payments decreased \$264,552 due to the payoff of two lease purchase schedules in FY 2011.

An interfund transfer of \$3,256,338 to a Capital Acquisition Account for future capital purchases and an interfund transfer of \$500,000 to the Maintenance Facility Fund are scheduled for FY 2012.



The following summary shows the major impacts to the operating budget of the Solid Waste District.

Continuation Expenses	Amount
Decreased Salaries and Wages	\$ (38,495)
Decreased FICA	(1,034)
Decreased Pension / Retirement Contributions	(98,361)
Decreased Health Insurance Contributions	(14,205)
Decreased Workers' Compensation Costs	(39,697)
Increased Unemployment	200
Increased Professional Services	3,765
Increased Other Contractual Services	3,082
Decreased Communication Services	(1,301)
Increased Electric	4,587
Decreased Risk Insurance	(46,363)
Decreased Repairs and Maintenance	(271,431)
Increased Other Current Charges	286,184
Increased Minor Operating expenditures	225,419
Other Increased Operating Expenditures	58
Total	\$ 12,408

FUND BALANCE

In FY 2012, there is a projected use of fund balance of \$2,827,396 for the Solid Waste District. The following schedule shows the projected fund balance at September 30, 2012. Included in the fund balance report are the following:

- ✓ FY 2011 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2011.
- ✓ Contractual agreements that are re-appropriated from FY 2011.
- ✓ A 20% reserve of operating expenditures for FY 2012 for unanticipated events.

SOLID WASTE DISTRICT FUND BALANCE REPORT

09/30/2010 Audited Unreserved Fund Balance	\$ 4,281,708
10/11 Actual Revenue (Unaudited)	7,803,503
10/11 Actual Expenditures (Unaudited)	(7,892,312)
Projected Fund Balance as of 09/30/11	\$ 4,192,899
10/11 Re-appropriated Projects & Encumbrances	(15,200)
Less 20% Staff Recommended Reserve in Operating Funds	(1,373,129)
Projected "Available" Fund Balance Less Reserve at 09/30/11	\$ 2,804,570
Proposed increase (use) of Fund Balance for FY 2012	(2,827,396)
Projected "Available" Fund Balance Less Reserve at 09/30/12	\$ (22,826)



PUBLIC WORKS – SOLID WASTE DISTRICT



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Salaries & Wages	\$1,446,180	\$1,480,267	\$1,575,934	\$ 1,638,270	\$1,599,775
Employee Benefits	575,826	557,369	558,667	583,013	429,916
PERSONNEL EXPENDITURES	2,022,006	2,037,636	2,134,601	2,221,283	2,029,691
Professional/Contracted Services	1,326,311	1,216,167	1,223,977	1,417,887	1,424,734
Current Operating Charges	1,542,033	1,668,243	1,532,555	1,675,398	1,647,074
Operating Supplies	946,506	576,241	561,214	596,423	821,900
OPERATING EXPENDITURES	3,814,850	3,460,651	3,317,746	3,689,708	3,893,708
CAPITAL EXPENDITURES	99,630	276,511	2,025,297	1,524,698	436,607
DEBT SERVICE	769,880	871,401	908,173	770,190	505,638
OTHER USES	-	-	-	-	3,756,338
TOTALS	\$6,706,366	\$6,646,199	\$8,385,817	\$8,205,879	\$10,621,982



MISSION

The Solid Waste District's mission is to achieve community outcomes by promoting clean and healthy neighborhoods through solid waste management.

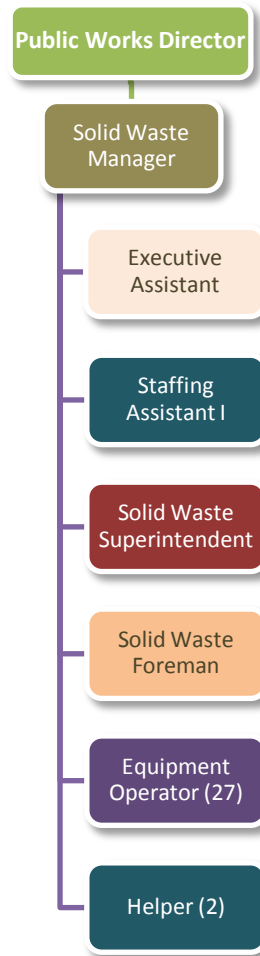


SERVICES

The Solid Waste District is responsible for providing residents and commercial customers with trash, recycling and yard waste collection and disposal.



STRUCTURE



STAFFING – AUTHORIZED POSITIONS

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Solid Waste Manager	1	1	1	1	1
Solid Waste Superintendent	1	1	1	1	1
Solid Waste Foreman	1	1	1	1	1
Solid Waste Equipment Operator	28	27	27	27	27
Solid Waste Helper	2	2	2	2	2
Executive Assistant	1	1	1	1	1
Senior Staff Assistant	0	0	0	0	0
Staff Assistant I	0	1	1	1	1
TOTAL	34	34	34	34	34

**FY 2011 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.
 - ✓ Reviewed collection processes and made adjustments in routing and bulk collection to more efficiently deliver services.
 - ✓ Solid Waste undertook elements of commercial and bulk collection billing to eliminate redundancies
 - ✓ Continued to provide once a week collection of residential garbage and recyclable material.
 - ✓ Continued to provide special collection of residential bulk waste including appliances; e-waste; trash and construction debris.
 - ✓ Continued 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.
 - ✓ Replaced three rear load and three side load trucks with 2010 clean diesel engine trucks.

- **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.
 - ✓ Robust recycling campaign initiated which diverted material from disposal and decreased costs.
 - ✓ A greater percent of the waste stream was diverted to recycling and composting than any time in previous years.

- **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.
 - ✓ Enhanced education through continued community outreach at schools, neighborhood activities, and community events.

**FY 2012 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.
 - ✓ Establish and maintain an Equipment Acquisition Fund.
 - ✓ 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.
 - ✓ Continue to work with businesses to identify how both the material disposed of and the economic impact to businesses can be lowered.

- **Explore viable options to improve solid waste collection.**
To develop and implement cost effective solid waste services.
 - ✓ Maintain an effectual fleet with the replacement of one recycling truck and five Curotto Cans and the purchase of one Curotto Can and claw truck to increase flexibility and efficiencies.
 - ✓ Explore better collection technologies and disposal options to advance cost effective, environmentally sustainable solid waste services.



➤ **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.
- ✓ Revise outreach materials and develop comprehensive programs to build on the consistent message.
- ✓ Identify additional waste diversion options.

➤ **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.

- ✓ Continue to look at every aspect of the operation, listen to customer input, identify new technology and explore ways to be operationally efficient.



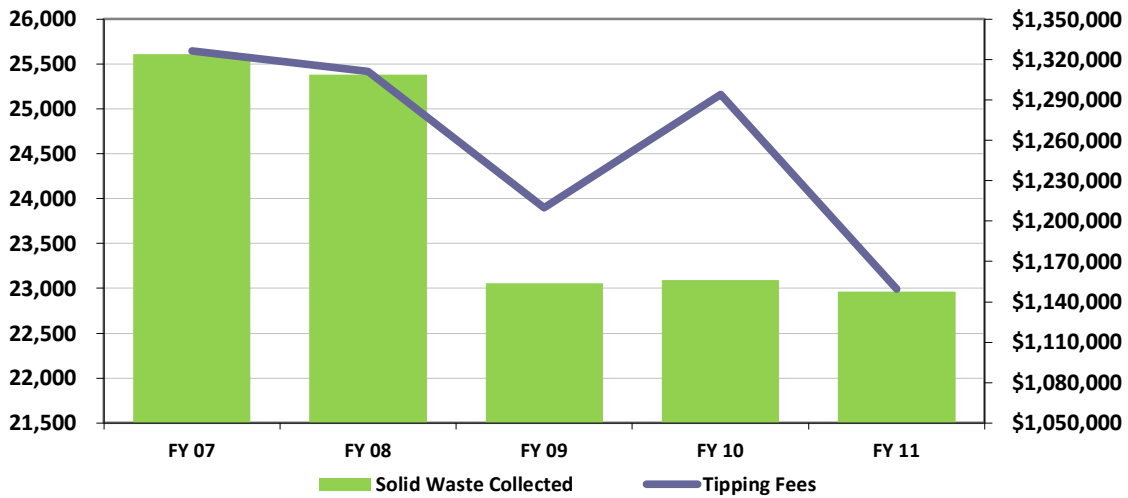
FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.



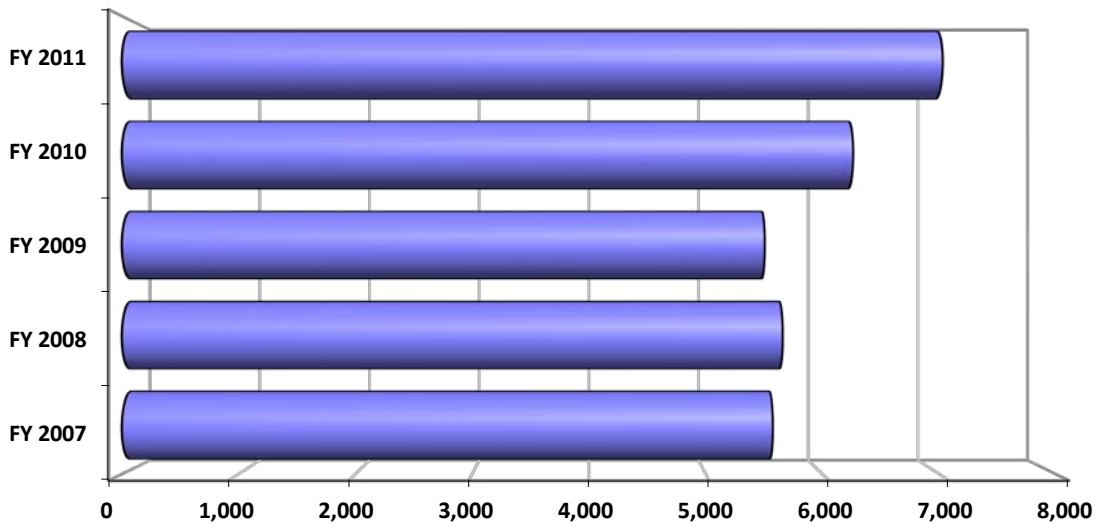
FY 2011 PERFORMANCE RESULTS

TONS OF SOLID WASTE COLLECTED VERSUS DOLLARS OF TIPPING FEES
Efficiency





TONS OF RECYCLABLES COLLECTED
Effectiveness







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 2008 THROUGH FY 2012**

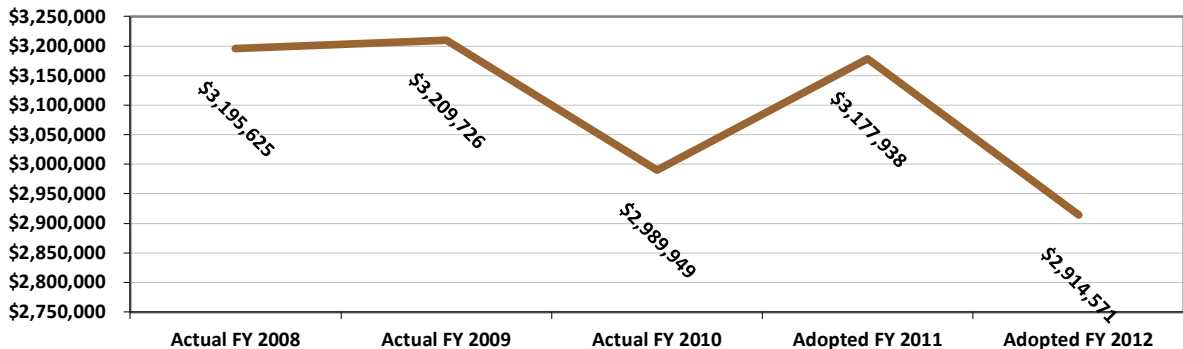
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Intergovernmental Revenue	\$ 463	\$ 287	\$ -	\$ -	\$ -
Charges for Services	3,195,625	3,209,726	2,989,949	3,177,938	2,914,571
Interest Income	(29,490)	22,262	25,687	-	1,501
Miscellaneous Revenues	1,414	-	3,952	2,500	-
Other Sources	20,389	1,047,617	24,658	(183,356)	-
Total Revenues & Other Financing Sources	\$ 3,188,401	\$ 4,279,892	\$ 3,044,246	\$ 2,997,082	\$ 2,916,072
Expenditures					
General Government	\$ 2,920,637	\$ 3,080,140	\$ 3,007,267	\$ 2,983,222	\$ 2,861,301
Capital	12,700	-	21,000	13,860	54,771
Total Expenditures	\$ 2,933,337	\$ 3,080,140	\$ 3,028,267	\$ 2,997,082	\$ 2,916,072

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 2012 are budgeted at \$2,914,571, a decrease of \$263,367 from FY 2011. The following chart illustrates the charges for service revenue for the Division over a five year period beginning in FY 2008.

**CHARGES FOR SERVICE
FY 2008 THROUGH FY 2012**



**TRANSFERS AND FUND BALANCE**

No appropriated use of fund balance is budgeted for FY 2012.

EXPENDITURES

The Division's total budget appropriation for FY 2012 is \$2,916,072, a decrease of \$81,010 (2.70%) from FY 2011.

Personal services decreased \$6,128 (0.67%) mainly attributable to the \$51,973 decrease in pension/retirement contributions; the \$8,655 decrease in FICA; and the \$3,767 decrease in health insurance contributions. Due to the addition of one position, a fleet manager, salaries and wages increased \$41,925. Also, there were increases of \$4,042 and \$12,300 in workers compensation costs and unemployment compensation, respectively.

Operating expenditures decreased \$115,793 or 5.60%. Repairs and maintenance decreased \$354,056 due to the decrease in parts costs. Insurance decreased \$68,644 and other current charges decreased \$24,654 mainly as a result of the reduction in the cost allocation charged to the District by the General Fund. Other contractual services increased \$218,276 and minor operating expenditures increased \$116,257 due to increased fuel charges.

Capital outlay increased \$40,911 over FY 2011.

The following summary shows the major impacts to the operating budget of Fleet Management.

Continuation Expenses	Amount
Increased Salaries and Wages	\$ 41,925
Decreased FICA	(8,655)
Decreased Pension / Retirement Contributions	(51,973)
Decreased Health Insurance Contributions	(3,767)
Increased Workers' Compensation Costs	4,042
Increased Unemployment	12,300
Increased Other Contractual Services	218,276
Decreased Insurance	(68,644)
Decreased Repairs and Maintenance	(354,056)
Decreased Other Current Charges	(24,654)
Increased Minor Operating Expenditures	116,257
Decreased Balance of Operating Expenditures	(2,972)
Total	\$ (121,921)

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012. Included in the fund balance report are the following:

- ✓ FY 2011 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2011.
- ✓ Contractual agreements that are re-appropriated from FY 2011.
- ✓ A 20% reserve of operating expenditures for FY 2012 for unanticipated events.



**FLEET MANAGEMENT FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$	196,068
10/11 Actual Revenue (Unaudited)		3,185,900
10/11 Actual Expenditures (Unaudited)		(2,818,479)
Projected Fund Balance as of 9/30/11	\$	563,489
Less 20% Staff Recommended Reserve in Operating Funds		(583,214)
Projected "Available" Fund Balance Less Reserve at 09/30/11	\$	(19,725)
Proposed increase (use) of Fund Balance for FY 2012		-
Projected "Available" Fund Balance Less Reserve at 09/30/12	\$	(19,725)



PUBLIC WORKS – FLEET MANAGEMENT



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Salaries & Wages	\$730,523	\$713,735	\$737,784	\$684,047	\$725,972
Employee Benefits	229,365	208,263	222,591	231,607	183,554
PERSONNEL EXPENDITURES	959,888	921,998	960,375	915,654	909,526
Professional/Contracted Services	6,090	(22,225)	(20,732)	1,450	220,926
Current Operating Charges	1,913,408	2,148,492	2,014,109	2,025,312	1,574,545
Operating Supplies	41,251	31,875	53,515	40,806	156,304
OPERATING EXPENDITURES	1,960,749	2,158,142	2,046,892	2,067,568	1,951,775
CAPITAL EXPENDITURES	12,700	-	21,000	13,860	54,771
TOTALS	\$2,933,337	\$3,080,140	\$3,028,267	\$2,997,082	\$2,916,072



MISSION

Fleet Management’s mission is to achieve community outcomes by ensuring City services are delivered using safe and reliable equipment.

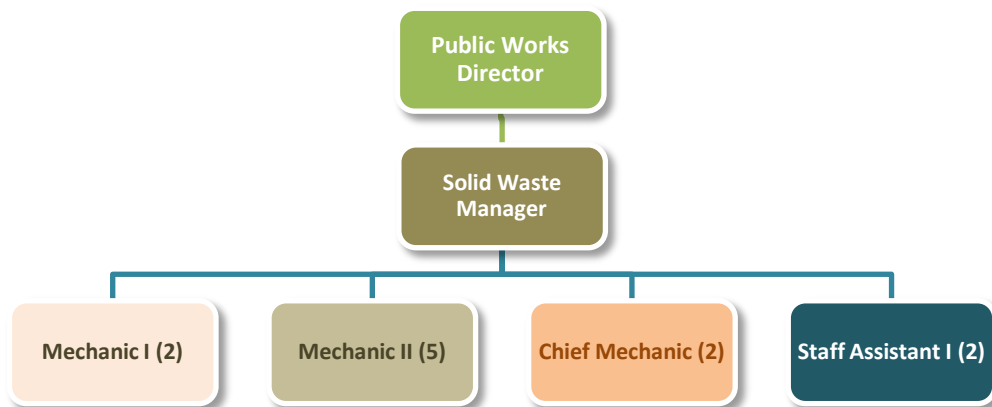


SERVICES

Fleet Management is responsible to maintain and repair all City vehicles and equipment to provide safe operating conditions and to ensure the safety of all employees, residents and the public.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>CM PROP</u>
Fleet Manager	1	1	1	0	1
Chief Mechanic	2	2	2	2	2
Mechanic II	5	5	5	5	5
Mechanic I	4	2	2	2	2
Staff Assistant I	2	2	2	2	2
TOTAL	14	12	12	11	12

**FY 2011 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.

- ✓ Met all requirements to maintain the Automotive Service Excellence (ASE) Blue Seal Certification. In addition, Fleet’s mechanics achieved four additional ASE and one additional Emergency Vehicle Technician (EVT) certification to expand Fleet’s operational body of knowledge.
- ✓ Actively participated in a Lean Sigma project that analyzed the department’s processes and recommended improvements in quality and efficiencies.
- ✓ Entered into a new contract with Wright Express which provided better fleet fuel card pricing for the City.

➤ **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.

- ✓ Entered into a new on-site fleet parts and inventory program contract which has provided extensive parts cost savings over the previous contract and better management over parts inventory.

➤ **Provide reliable and financially responsible fleet services.**

To provide yearly reports on all city vehicles and equipment.

- ✓ Worked diligently on the design criteria and equipment needs to attain a safe, efficient facility that will greatly improve the repair and maintenance operation.

**FY 2012 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 refine standard operating procedures and maximize technology that will improve efficiencies.
- ✓ Continue to identify other improvements that will provide the most effective and safest vehicles and equipment at the lowest possible cost.
- ✓ Review and recommend improvements in fleet software.

➤ **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.

➤ **Provide reliable and financially responsible fleet services.**

To provide yearly reports on all city vehicles and equipment.

- ✓ Continue to provide a list of recommended vehicle and equipment replacements at the end of economic life.
- ✓ Explore expanding hours of operation in the new facility to better align with customer needs.
- ✓ Continue to report all costs for each vehicle including all fluids, parts and warranty services inventory. Maintain involvement in the new Fleet Facility construction.



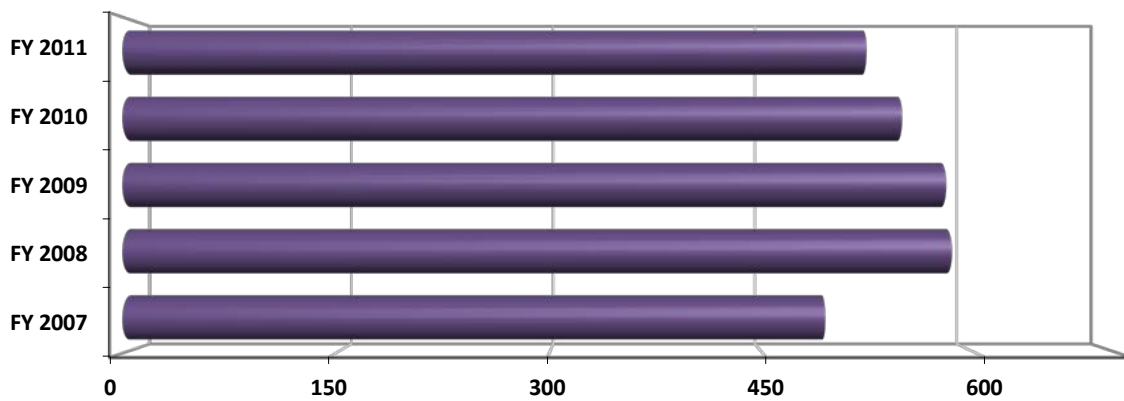
FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.

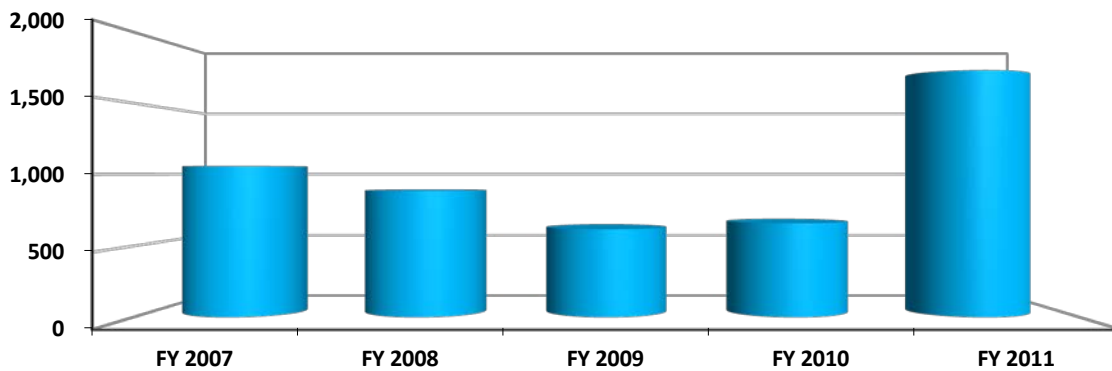


FY 2011 PERFORMANCE RESULTS

**NUMBER OF VEHICLES - INPUT
WORKLOAD**

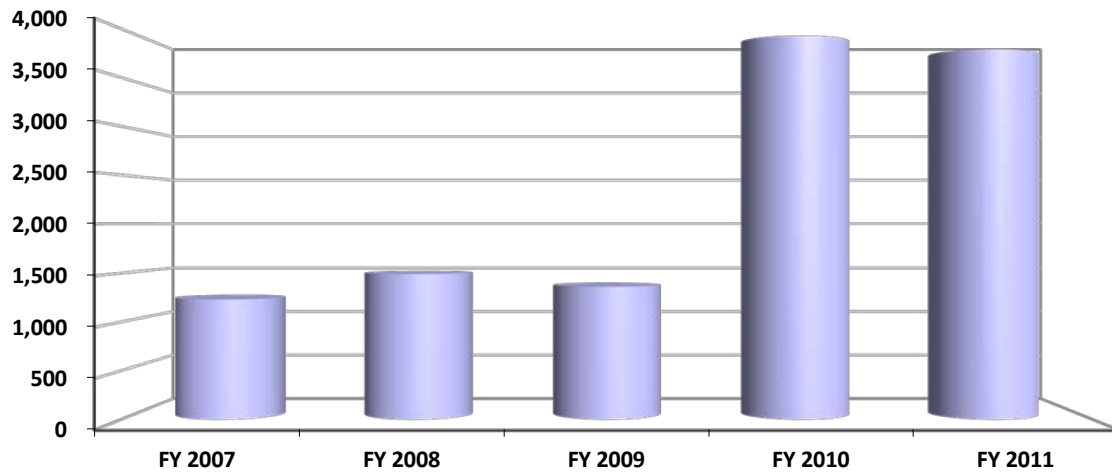


**SCHEDULED MAINTENANCE - OUTPUT
WORKLOAD**





**CORRECTIVE MAINTENANCE – OUTPUT
WORKLOAD**







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 2008 THROUGH FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Non-Ad Valorem Taxes	\$6,282,713	\$5,853,054	\$5,601,599	\$6,821,820	\$6,758,214
Permits & Special Assessments	17,550	9,455	11,135	10,000	10,800
Intergovernmental Revenue	34,945	62,940	48,556	35,040	34,320
Charges for Services	28,393	21,033	19,018	15,500	17,500
Interest Income	175,010	195,965	89,422	40,000	26,250
Miscellaneous Revenues	11,255	275	25,984	26,058	27,096
Other Sources	-	-	-	(53,865)	294,459
Total Revenues & Other Financing Sources	\$6,549,866	\$6,142,722	\$5,795,714	\$6,894,553	\$7,168,639
Expenditures					
Public Safety	\$5,422,124	\$6,120,495	\$6,956,645	\$6,894,553	\$7,168,639
Capital	70,022	585,396	7,060	-	-
Debt & Lease	236,574	515,837	-	-	-
Other Uses	-	100,000	-	-	-
Total Expenditures	\$5,728,720	\$7,321,728	\$6,963,705	\$6,894,553	\$7,168,639

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.

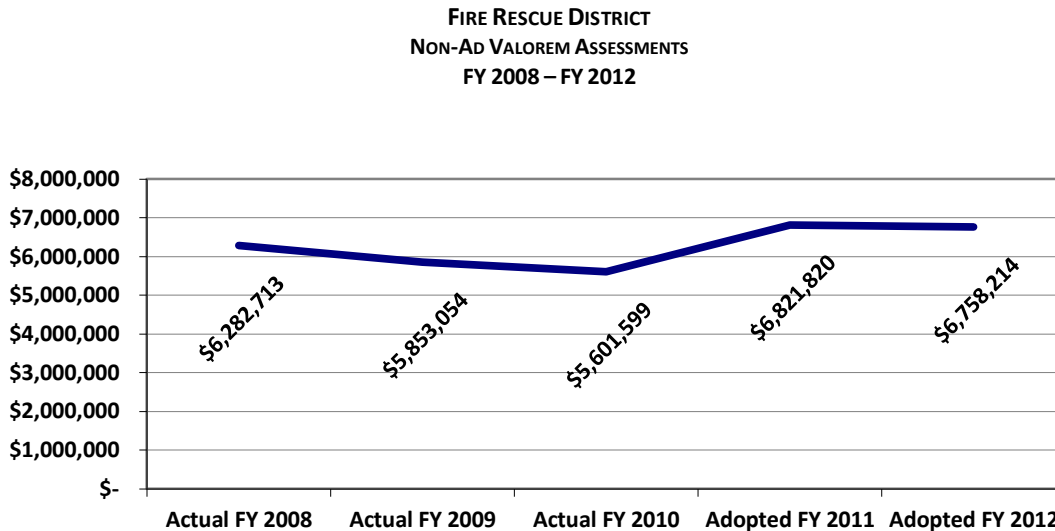


REVENUES

NON-AD VALOREM ASSESSMENTS

In FY 2009, the District completed a methodology and rate study. The FY 2012 Budget, like the 2010 & 2011 Budgets, 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 2012 decreased \$63,606, or 0.93%.

The following graph shows the actual and projected non-ad valorem assessment revenue for the District beginning in FY 2008. A portion of the total income from non-ad valorem assessments includes delinquent assessments collected each year.



PERMITS AND SPECIAL ASSESSMENTS

The District anticipates a slight increase of \$800 in permit fees for FY 2012.

INTERGOVERNMENTAL

The State of Florida provides a reimbursable education incentive for firefighters to obtain a college degree. The Fire Rescue District expects to receive \$34,320 in revenue from this program, a small decrease of \$720 from FY 2011.

CHARGES FOR SERVICE

In addition to the District non-ad valorem assessments, discussed at the beginning of this section, other charges for service include projected revenues for services provided for special events. Other charges for service increased \$2,000 to \$17,500 for FY 2012.

MISCELLANEOUS REVENUE

The primary miscellaneous revenue is Interest Income, which is estimated by multiplying an assumed interest rate by a projected fund balance. FY 2012 projected interest income is \$26,250.

Rental revenue received for the use of city land by a cell tower company is budgeted at \$26,996 for FY 2012.

TRANSFERS AND FUND BALANCE

The District anticipates using an appropriated fund balance in the amount of \$294,459.

EXPENDITURES

The District’s total budget appropriation for FY 2012 is \$7,168,639, an increase of \$274,086 (3.98%) from FY 2011. The Fire Rescue District improves the safety of life and community assets by providing timely responses to reported emergencies.



Personal services increased \$50,580 (0.91%) due to an increase in salaries and wages of \$117,139 per the required provisions of the IAFF Collective Bargaining Agreement (CBA). FICA increased \$16,167 and workers compensation costs increased \$13,514. Partially offsetting this increase is the \$69,605 decrease in pension/retirement contributions and the \$26,013 decrease in health insurance contributions. Pension contributions decreased due to a reduction (3%) in the City's contribution to the IAFF pension plan because investments performed better this past year.

Operating expenditures increased \$223,506 or 17.04%. Professional services increased \$46,315 due to the funding for an Assessment Methodology Study required every three years by City Code. Other current charges increased \$147,615 due to the \$81,797 (12.17%) increase in the cost allocation charged to the District by the General Fund and due to the fact that in FY 2011 this account included a mandatory 5% reduction in operating expenditures. The \$30,328 increase in fuel charges and the \$10,961 increase in minor operating equipment account for the \$38,759 increase in minor operating expenditures. The \$20,706 increase in repairs and maintenance is attributable to the \$22,471 increase in vehicle repairs of the fire trucks. Communication services decreased \$9,255 and insurance decreased \$21,461.

No capital outlay expenditures are budgeted for FY 2012.

The District finished paying all lease purchase agreements in FY 2009.

The following summary shows the major impacts to the operating budget of the Fire Rescue District.

Continuation Expenses	Amount
Increased Salaries and Wages	\$ 117,139
Increased FICA	16,167
Decreased Pension / Retirement Contributions	(69,605)
Decreased Health Insurance Contributions	(26,013)
Increased Workers' Compensation Costs	13,514
Increased Unemployment	378
Decreased Educational Assistance	(1,000)
Increased Professional Services	46,315
Decreased Travel, Training, Education	(1,325)
Decreased Communication Services	(9,255)
Increased Water, Sewer, Electricity	5,250
Decreased Rentals and Leases	(2,280)
Decreased Risk Insurance	(21,461)
Increased Repairs and Maintenance	20,706
Increased Other Current Charges	147,615
Increased Minor Operating Expenditures	38,759
Decreased Balance of Operating Expenditures	(818)
Total	\$ 274,086

FUND BALANCE

For FY 2012 a fund balance in the amount of \$294,459 is appropriated for the Fire Rescue District. The following schedule shows the projected fund balance at September 30, 2012. Included in the fund balance report are the following:

- ✓ FY 2011 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2011.
- ✓ Contractual agreements that are re-appropriated from FY 2011.
- ✓ A 20% reserve of operating expenditures for FY 2012 for unanticipated events.

**FIRE RESCUE DISTRICT
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 2,164,178
10/11 Actual Revenue (Unaudited)	6,664,330
10/11 Actual Expenditures (Unaudited)	(6,843,416)
Projected Fund Balance as of 9/30/11	\$ 1,985,092
10/11 Re-appropriated Projects & Encumbrances	(173,728)
Less 20% Staff Recommended Reserve in Operating Funds	(1,433,728)
Projected "Available" Fund Balance Less Reserve at 09/30/11	\$ 377,636
Proposed increase (use) of Fund Balance for FY 2012	(294,459)
Projected "Available" Fund Balance Less Reserve at 09/30/12	\$ 83,177



PUBLIC SAFETY – FIRE RESCUE DISTRICT



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$3,005,295	\$3,397,793	\$3,931,763	\$ 3,865,327	\$3,982,466
Employee Benefits	1,157,733	1,279,016	1,696,887	1,717,241	1,650,682
PERSONNEL EXPENDITURES	4,163,028	4,676,809	5,628,650	5,582,568	5,633,148
Professional/Contracted Services	79,859	99,016	207,742	74,155	120,470
Current Operating Charges	976,421	1,043,697	937,436	1,027,923	1,167,998
Operating Supplies	202,816	300,973	182,817	209,907	247,023
OPERATING EXPENDITURES	1,259,096	1,443,686	1,327,995	1,311,985	1,535,491
CAPITAL EXPENDITURES	70,022	585,396	7,060	-	-
DEBT SERVICE	236,574	515,837	-	-	-
OTHER USES	-	100,000	-	-	-
TOTALS	\$5,728,720	\$7,321,728	\$6,963,705	\$ 6,894,553	\$7,168,639



MISSION

The Fire Rescue District's mission is to achieve community outcomes by preserving life and property.

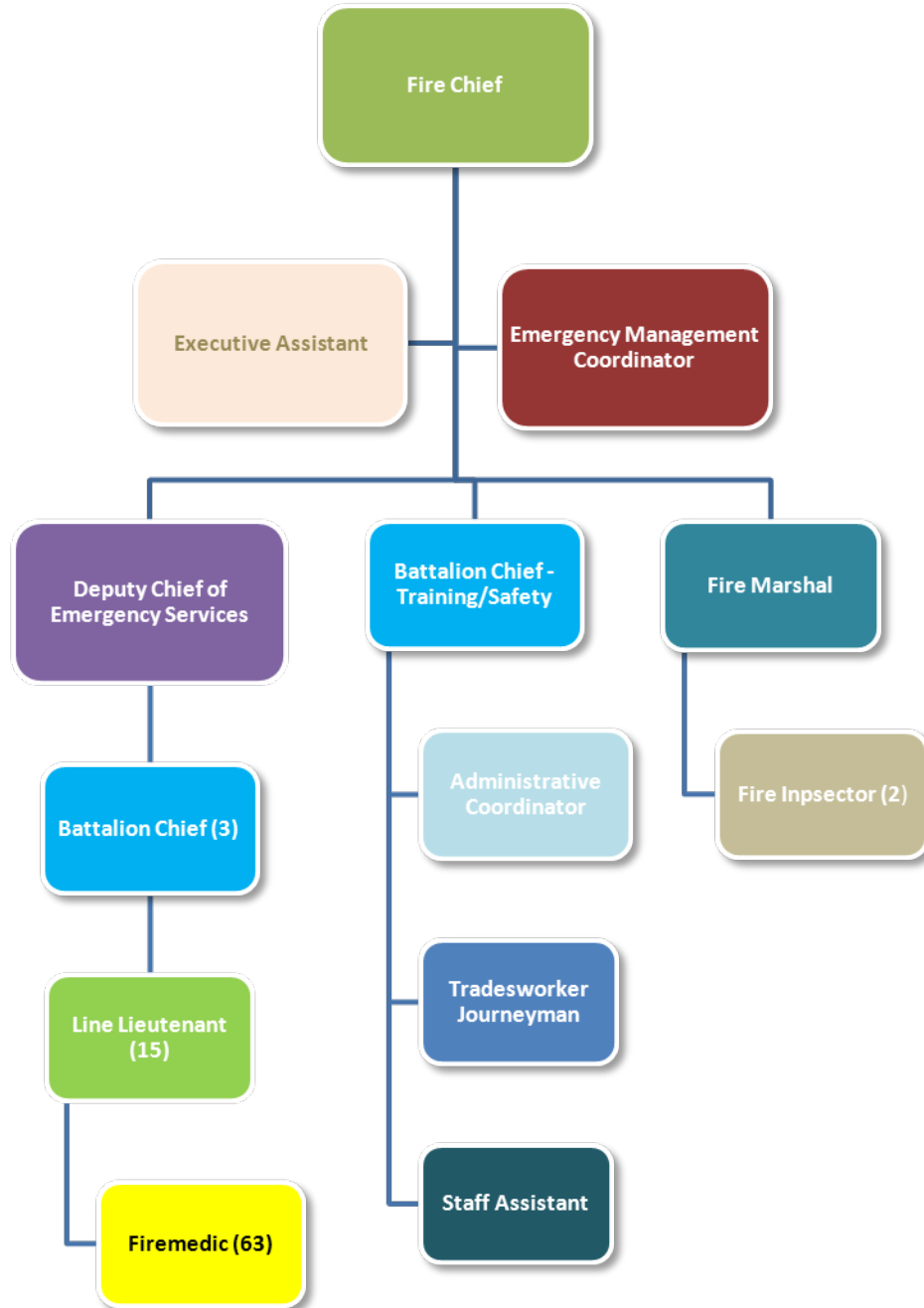


SERVICES

The Fire Rescue District is responsible for protecting public safety and limiting economic loss.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Fire Chief	1	1	1	1	1
Deputy Chief	2	2	2	1	1
Fire Marshal	1	1	1	1	1
Emergency Management Coordinator	1	1	1	1	1
Captain	3	4	4	4	4
Lieutenant	15	15	15	15	15
Fire/Medics	63	63	63	63	63
Fire Inspector	3	3	2	2	2
Administrative Coordinator	1	1	1	1	1
Trade Worker Journeyman	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Staff Assistant	1	1	1	1	1
Training/Safety Officer	1	0	0	0	0
TOTAL	94	94	93	92	92

**FY 2011 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.
- ✓ Completion of Fire Station #84 which was built to green standards and the site features an FAA certified heliport; the station will also function as the City's supply and logistics center.
- ✓ Coordinated the reconfiguration and deepening of the storm water pond at City Center with the addition of a heliport and the construction of additional parking at Fire Station 81.
- ✓ Awarded a federal grant for a program total of \$515,000 used to fund the purchase of advanced cardiac monitors, tablet computer systems, computer aided dispatch and incident report writing connectivity, Automated Vehicle Location, and GPS routing.
- ✓ Completed the installation of rain harvesting cisterns at Fire Stations 81 and 83 through a matching EPA grant.
- ✓ North Port Fire Rescue selected as a regional training site for the National Fire Academy programs in the State of Florida which will bring free training to our home town from nationally accredited instructors in fire and emergency management.

➤ **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 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 to update all City Emergency manuals.



FY 2012 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.

- ✓ Increase training opportunities for 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.
- ✓ Conduct an assessment methodology with the assistance of an outside vendor to set non-ad valorem rates that will meet the operational and capital replacement needs of our organization for the next three-year period.
- ✓ Begin construction of Fire Station #85.
- ✓ Locate a site and begin design for the construction of a fire and police training tower.

➤ **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 Rescue District.

- ✓ Expand the 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 in a timely manner.
- ✓ Increase work related safety and driver training programs to reduce personal injury and property damage claims.

➤ **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.
- ✓ Improve facilities for continuation of service during all hazards and provide multi-discipline training of employees to accomplish these goals.



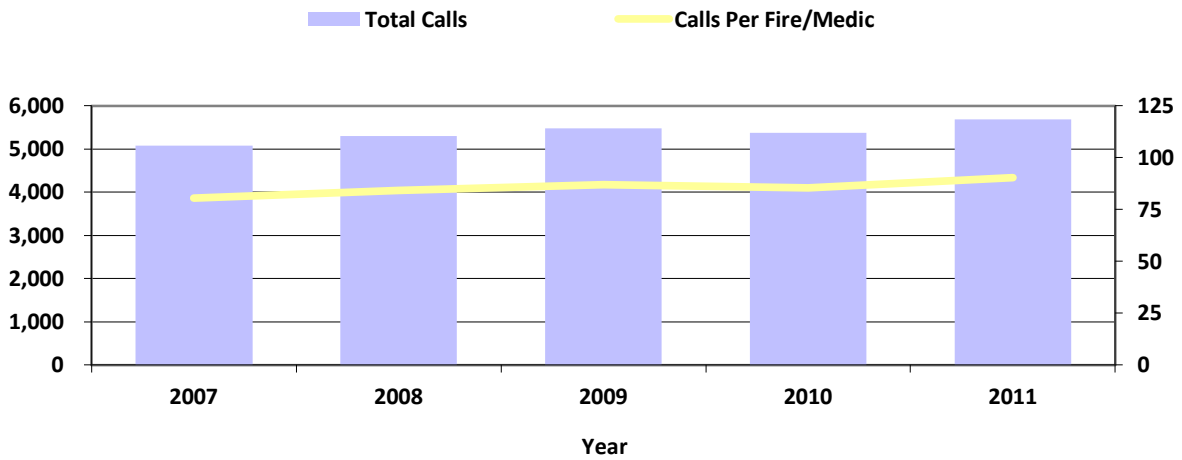
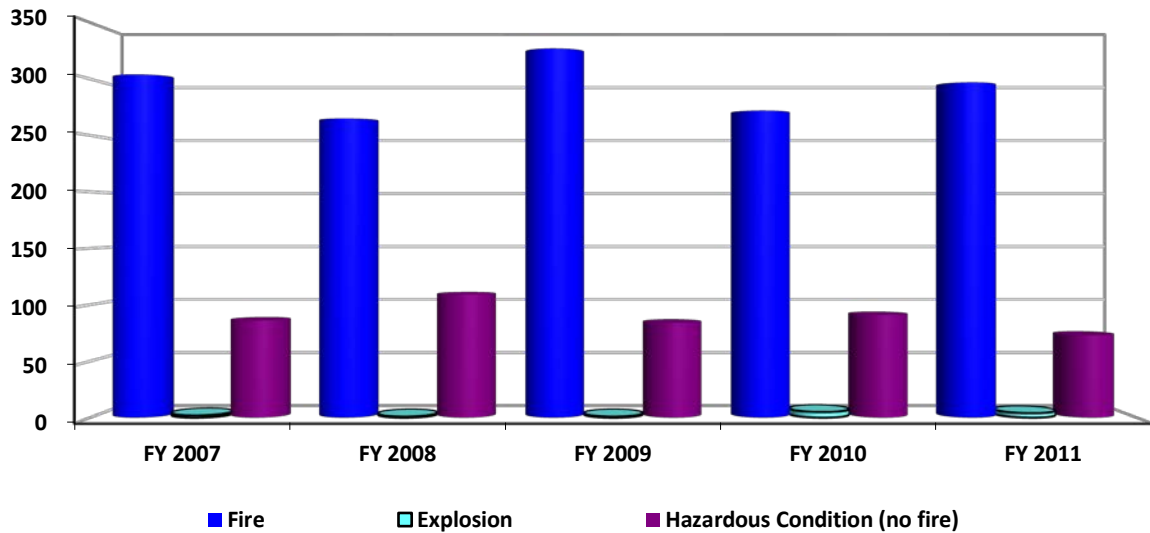
FY 2012 BUDGET CHANGES AND ISSUES

➤ Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.



FY 2011 PERFORMANCE RESULTS

TYPES OF CALLS FOR SERVICE - WORKLOAD





**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 2012 is \$36,469,030 which is an increase of \$12,081,444 or 49.54% from FY 2011. The following chart is a summary budget of the Utilities Department for FY 2012.

**FISCAL YEAR 2012
NORTH PORT UTILITY FUND
BUDGET SUMMARY**

Utility Revenues	
Charges for Services	\$ 16,506,403
Fines & Forfeitures	1,000
Interest Income	44,100
Miscellaneous Revenues	20,200
Capacity Fees	234,887
Other Sources	5,332,747
Transfers In	6,687,166
Appropriated Fund Balance	7,642,527
Total Revenues & Other Financing Sources	\$ 36,469,030
Expenses	
Utilities - Administration	\$ 6,704,229
Utilities - Water Systems	5,325,879
Utilities - Wastewater Systems	4,028,642
Utilities - Field Operations	3,601,201
Water Capacity Fees	5,337,166
Wastewater Capacity Fees	852,000
Utility Construction	5,332,747
Transfers Out	5,287,166
Total Expenses	\$ 36,469,030

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**

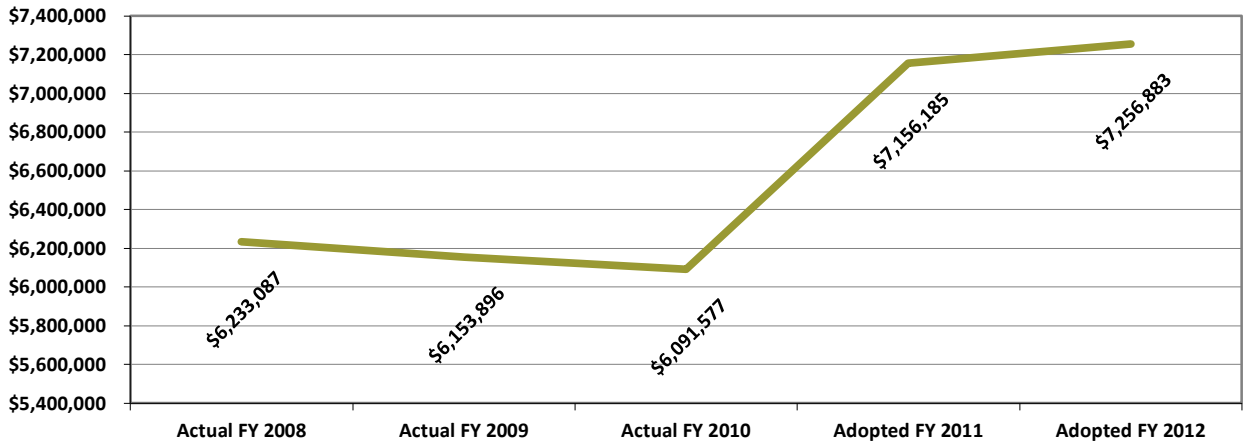
Charges for service are based on consumption. The department regularly contracts services to conduct rate studies to ensure the financial stability of the entity is maintained.



Water Charges for Service

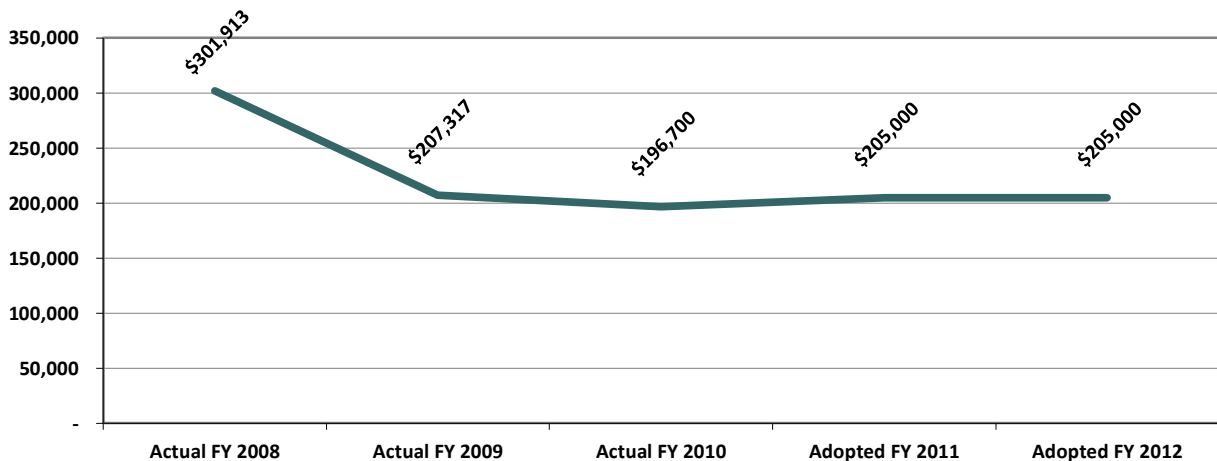
Water Utility Revenue is derived from billed water service to the residents and commercial businesses of the City. The fee is intended to cover the cost of providing the service. Water Utility Revenue is projected at \$7,256,883 for FY 2012. This reflects a \$100,698 increase. The following chart shows the Water Utility Revenue for a five-year period beginning in FY 2008.

**WATER UTILITY REVENUE
HISTORICAL AND PROJECTED
FY 2008 THROUGH FY 2012**



Other Water Revenue includes shut-off and turn-on fees and after-hours fees. The estimated revenues from these fees are budgeted at \$205,000 for FY 2012; no increase from FY 2011. 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 2008.

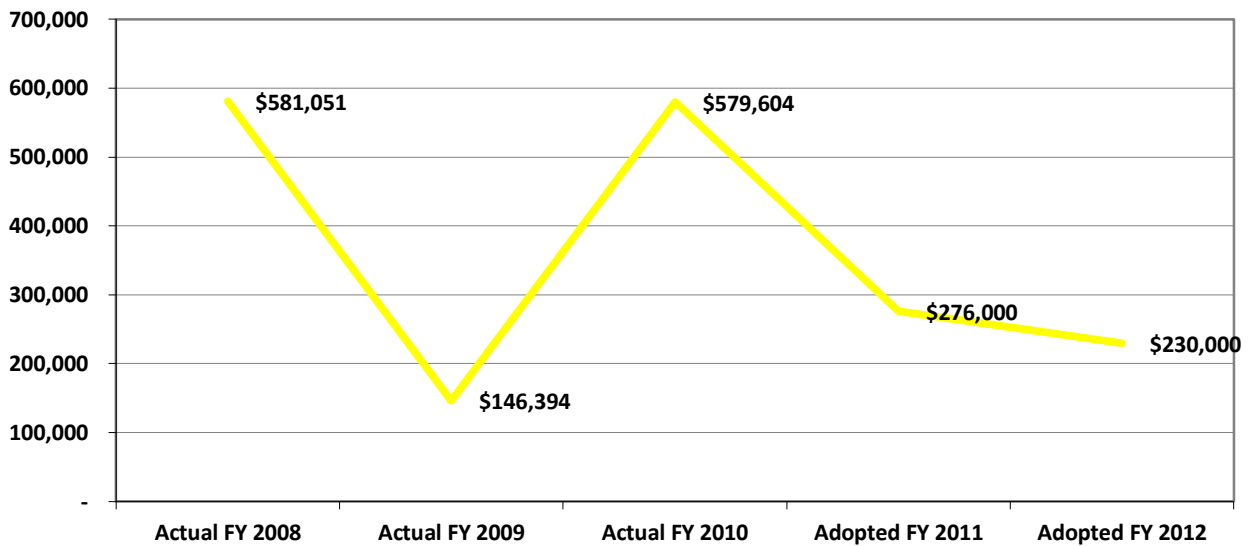
**OTHER WATER REVENUE
HISTORICAL AND PROJECTED
FY 2008 THROUGH FY 2012**



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 2008.



WATER GUARANTEED REVENUES
HISTORICAL AND PROJECTED
FY 2008 THROUGH FY 2012



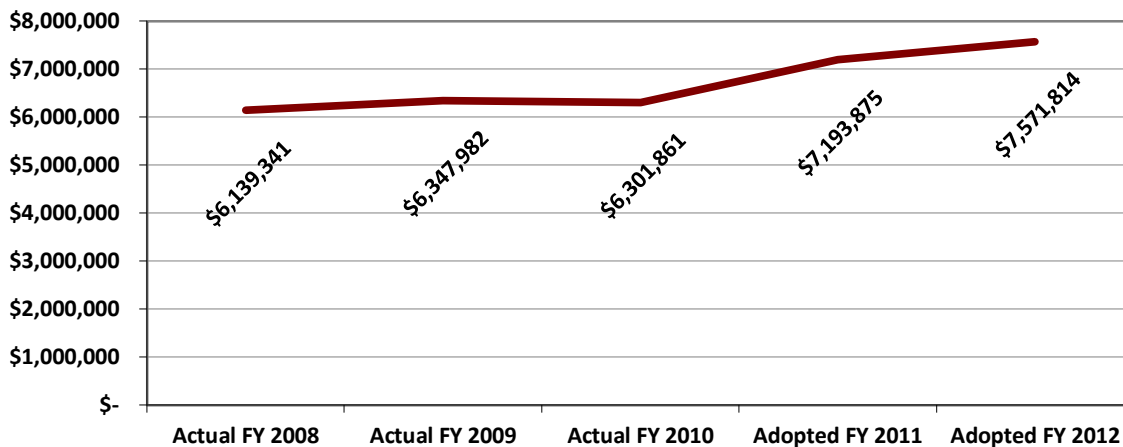
Installation Fees are revenues derived from new connections for water service within the City. The total estimated income from new connections for FY 2012 is \$49,205.

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 2012 is \$528,810, an \$874,670 decrease over FY 2011.

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 \$7,571,814; an increase of \$377,939 over FY 2011. The following graph illustrates growth in Wastewater Utility Revenue for a five-year period beginning in FY 2008.

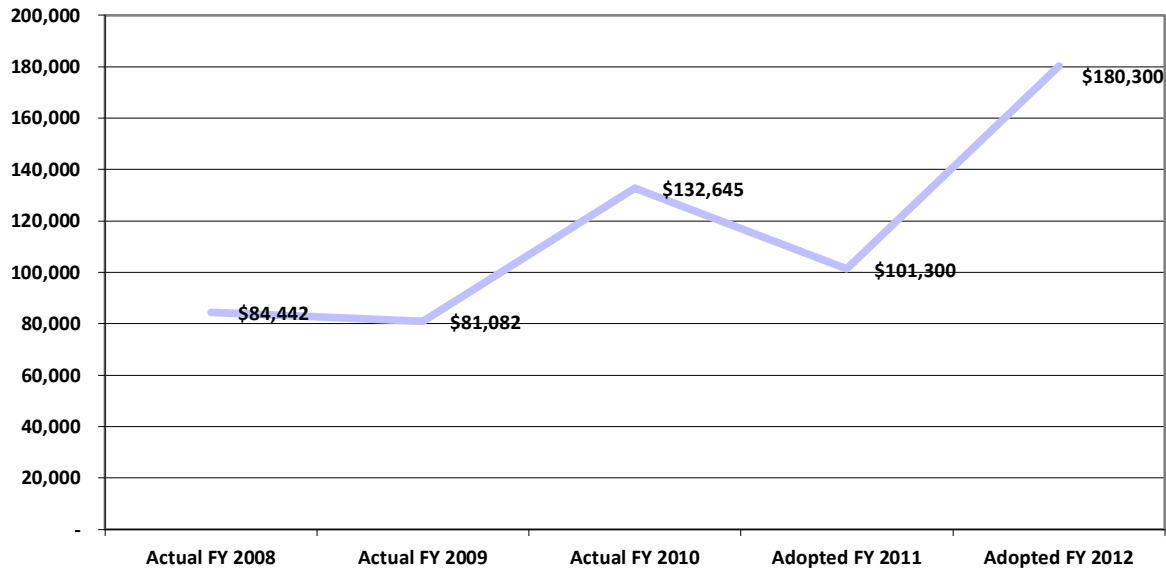
WASTEWATER UTILITY REVENUE
HISTORICAL AND PROJECTED
FY 2008 THROUGH FY 2012





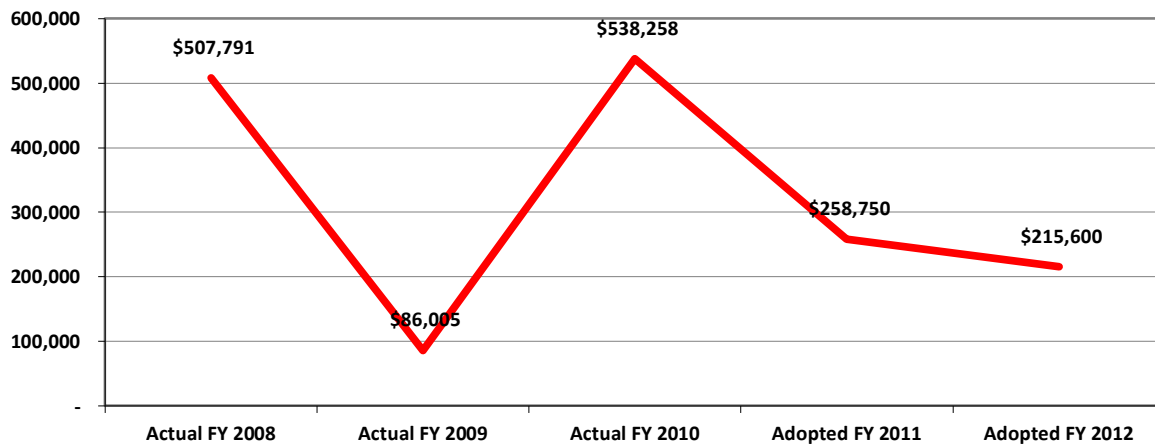
Other Wastewater Revenue is a base charge plus usage for the use of City of North Port wastewater utilities. A surcharge is added for residents outside the city limits. The revenue projection for FY 2012 is \$180,300, an increase of \$79,000 from FY 2011. The following chart shows the actual and projected revenues for the five-year period beginning in FY 2008.

OTHER WASTEWATER REVENUE
HISTORICAL AND PROJECTED
FY 2008 THROUGH FY 2012



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 2012 projected Wastewater Guaranteed Revenues is \$215,600, a decrease of \$43,150 from FY 2011. The following graph illustrates the decline in this revenue that began in FY 2008.

WASTEWATER GUARANTEED REVENUE
HISTORICAL AND PROJECTED
FY 2008 THROUGH FY 2012



**FINES AND FORFEITURES**

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 \$1,000, a decrease of \$9,000 over FY 2011.

MISCELLANEOUS REVENUE

One of the largest sources of miscellaneous revenue is from interest income. The projected interest income for FY 2012 is \$10,000, a decrease of \$118,445 from FY 2011. Another source of miscellaneous revenue is the charges billed to customers for the placement and removal of utility lines; this projected source of income is budgeted at \$12,000 for FY 2012.

TRANSFERS AND RESERVES

The FY 2012 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. Also, the budget includes a \$1,000,000 transfer from the Maintenance Facility Construction fund for the future land acquisition for a utility administration facility.

The Department anticipates an appropriated use of fund balance of \$7,009,514.

DEPARTMENTAL FUNCTIONS

The North Port Utilities departmental functions are categorized in the following chart by type of service provided.

DEPARTMENTAL FUNCTIONS

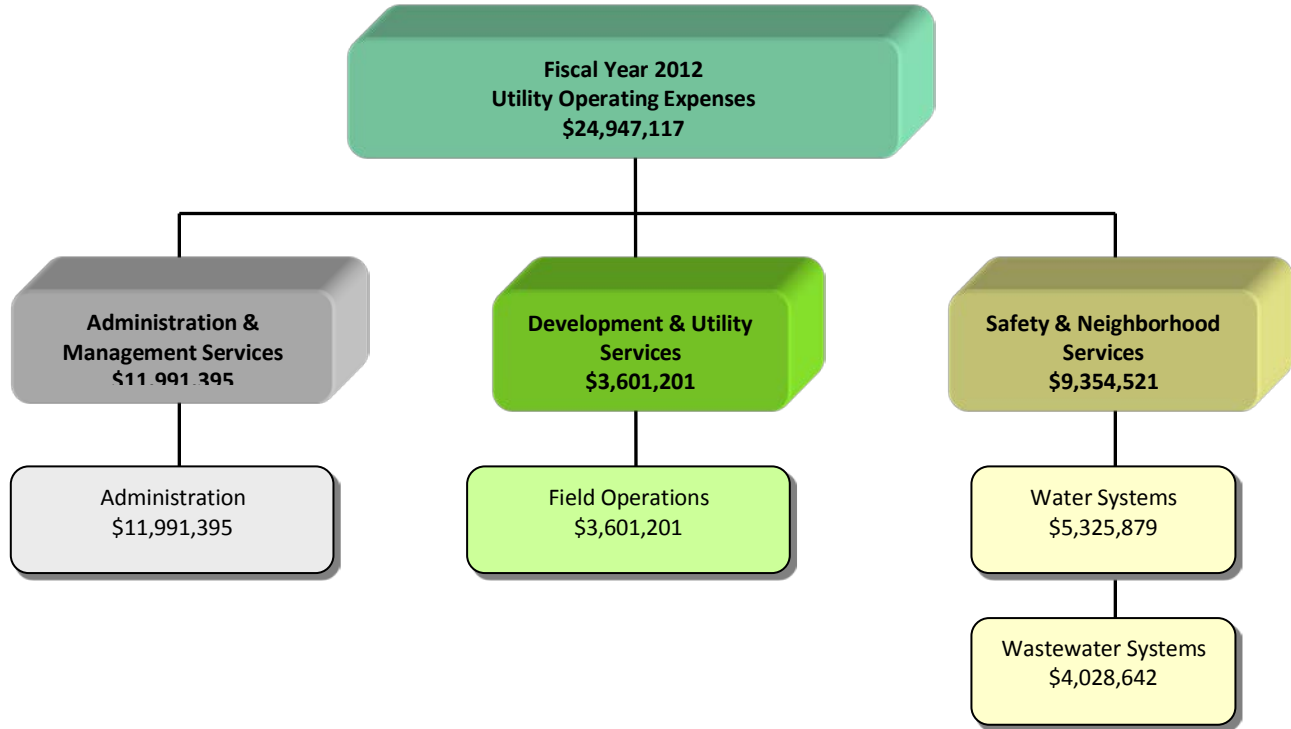
SERVICE CATEGORY	SERVICE FUNCTION
<i>Administration & Management Services</i>	
Utilities - Administration	All administrative services including business management and public relations services.
<i>Development & Utility Services</i>	
Utilities – Field Operations	Repair and maintenance of utility infrastructure; oversight of meter installations and meter readings; and coordination of construction projects.
<i>Safety & Neighborhood Services</i>	
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 2012 Operating Budget within the service categories.

BREAKDOWN OF UTILITY OPERATING EXPENSES



FY 2012 Utilities personnel expenses reflect a decrease of \$236,975 or 5.55% from FY 2011. Decreases in the pension/retirement contributions due to recently adopted Florida legislation (\$215,797), FICA (\$14,704), health insurance (\$19,977) and compensated absences (\$17,500) contributed to this decrease. Worker’s compensation costs (\$5,090) and unemployment (\$26,000) increased for FY 2012.

Overall, operating expenses increased \$247,501 or 2.25% from FY 2011. The water, sewer and electricity costs are anticipated to increase \$138,426 due to a price increase on water purchased for resale. Insurance increased \$149,182 due to the change in the general liability allocation methodology; minor operating expenses increased \$53,493 mainly attributable to increases in fuel and minor operating equipment; depreciation increased \$310,958; and finally, other current charges are higher by \$574,296 because for FY 2011 this account included a mandatory 5% reduction in operating expenses. Decreases in the following accounts helped to offset these large increases: Professional services were reduced by \$877,380 mainly because FY 2011 included \$1,110,000 for the backflow cross connection program installation and the cost allocation charged to the District by the General Fund decreased \$124,518.

Capital outlay increased \$242,752 over FY 2011. Machinery and equipment increased \$100,300 for capital equipment replacement items and improvements other than buildings increased \$142,452. Utilities’ debt payments decreased \$58,339.

An interfund transfer of \$5,287,166 to the Water Capacity Fee Fund is scheduled for FY 2012 to fund the Myakkahatchee Creek Water Treatment Plant Reliability project.

The following summary shows the major impacts to the operating budget of the North Port Utilities Department.



Continuation Expenses	Amount
Decreased Salaries and Wages	\$ (87)
Decreased FICA	(14,704)
Decreased Pension / Retirement Contributions	(215,797)
Decreased Health Insurance Contributions	(19,977)
Increased Workers' Compensation Costs	5,090
Decreased Compensated Absences	(17,500)
Increased Unemployment Compensation	26,000
Decreased Professional Services	(877,380)
Increased Training, Travel, & Education	6,950
Increased Communication Services	9,389
Increased Water, Sewer, and Electricity	138,426
Increased Rentals and Leases	5,510
Increased Risk Insurance	149,182
Increased Other Current Charges	574,296
Increased Minor Operating expenditures	53,493
Decreased General Fund Contingency	(124,518)
Increased Depreciation	310,958
Increased Balance of Operating Expenses	1,195
Total	\$ 10,526

UTILITIES REVENUE FUND BUDGET COMPARISONS

The following chart shows the actual revenues and expenses for the Utilities Revenue Fund for Fiscal Years 2008 through 2010, the adopted revenues and expenses for FY 2011 and FY 2012. The chart provides a comparative view of the Utilities Revenue Fund for a five-year period.

**UTILITIES REVENUE FUND BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 11-12 Adopted
Revenue					
Permits & Special Assessments	\$ 25,503	\$ 54,829	\$ 26,266	\$ -	\$ -
Intergovernmental	95,344	62,286	12,379	-	-
Charges for Service	14,389,372	13,194,230	14,196,888	16,906,925	16,506,403
Fines and Forfeitures	10,006	12,150	1,238	10,000	1,000
Miscellaneous Income	114,330	450,469	279,240	131,945	30,200
Transfers	1,372,220	3,195,764	24,864,012	880,000	1,400,000
Other Sources	5,118,250	2,340,004	1,047,975	1,536,142	7,009,514
Total Revenues & Other Financing Sources	\$ 21,125,025	\$ 19,309,732	\$ 40,427,998	\$ 19,465,012	\$ 24,947,117

**Expenses**

Utilities - Administration	\$ 4,289,848	\$ 4,397,218	\$ 4,199,873	\$ 6,617,138	\$ 6,704,229
Utilities - Water Systems	3,766,697	4,224,213	4,174,940	4,877,388	5,325,879
Utilities - Wastewater Systems	3,071,623	2,813,315	3,316,149	3,047,686	4,028,642
Utilities - Field Operations	3,109,661	3,656,484	3,304,712	4,922,800	3,601,201
Utilities - Renewal & Replacement	122,400	118,113	18,948	-	-
Utilities – Interfund Transfers	-	11,022,047	10,000,000	-	5,287,166
Total Expenses	\$ 14,360,229	\$ 26,231,390	\$ 25,014,622	\$ 19,465,012	\$ 24,947,117

FUND BALANCE

In FY 2012, there is a projected use of fund balance of \$7,009,514 in the Utilities Revenue Fund. Included in the fund balance report are the following:

- ✓ FY 2011 actual revenues and expenses (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2011.
- ✓ Contractual agreements that are re-appropriated from FY 2011.
- ✓ Less non-cash assets and restricted cash.
- ✓ A 20% reserve of operating expenses for FY 2012 for unanticipated events.

**UTILITIES REVENUE FUND
FUND BALANCE REPORT**

09/30/2010 Net Assets	\$ 73,937,272
10/11 Actual Revenue (Unaudited)	20,399,653
10/11 Actual Expenses (Unaudited)	(18,429,890)
Projected Net Assets as of 9/30/11	\$ 75,907,035
10/11 Re-appropriated Projects & Encumbrances	(1,160,106)
Less 20% Staff Recommended Reserve in Operating Funds	(3,931,990)
Projected Net Assets Less Reserve at 09/30/11	\$ 70,814,939
Proposed Change in Net Assets for FY 2012	(7,009,514)
Projected Net Assets Less Reserve at 09/30/12	\$ 63,805,425



NORTH PORT UTILITIES - ADMINISTRATION



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$810,584	\$755,971	\$738,344	\$914,486	\$980,197
Employee Benefits	231,579	218,569	221,002	290,388	275,887
PERSONNEL EXPENSES	1,042,163	974,540	959,346	1,204,874	1,256,084
Professional/Contracted Services	104,113	140,169	22,299	188,615	169,915
Current Operating Charges	1,826,356	1,748,545	1,748,164	1,690,539	1,863,441
Operating Supplies	120,653	114,735	116,625	120,830	60,848
OPERATING EXPENSES	2,051,122	2,003,449	1,887,088	1,999,984	2,094,204
DEBT SERVICE	1,196,563	1,419,229	1,353,439	3,412,280	3,353,941
OTHER USES	-	-	-	-	5,287,166
TOTALS	\$4,289,848	\$4,397,218	\$4,199,873	\$6,617,138	\$11,991,395



MISSION

The North Port Utilities – Administration’s mission is to achieve community outcomes by providing safe, high quality drinking water and environmentally sound wastewater services.

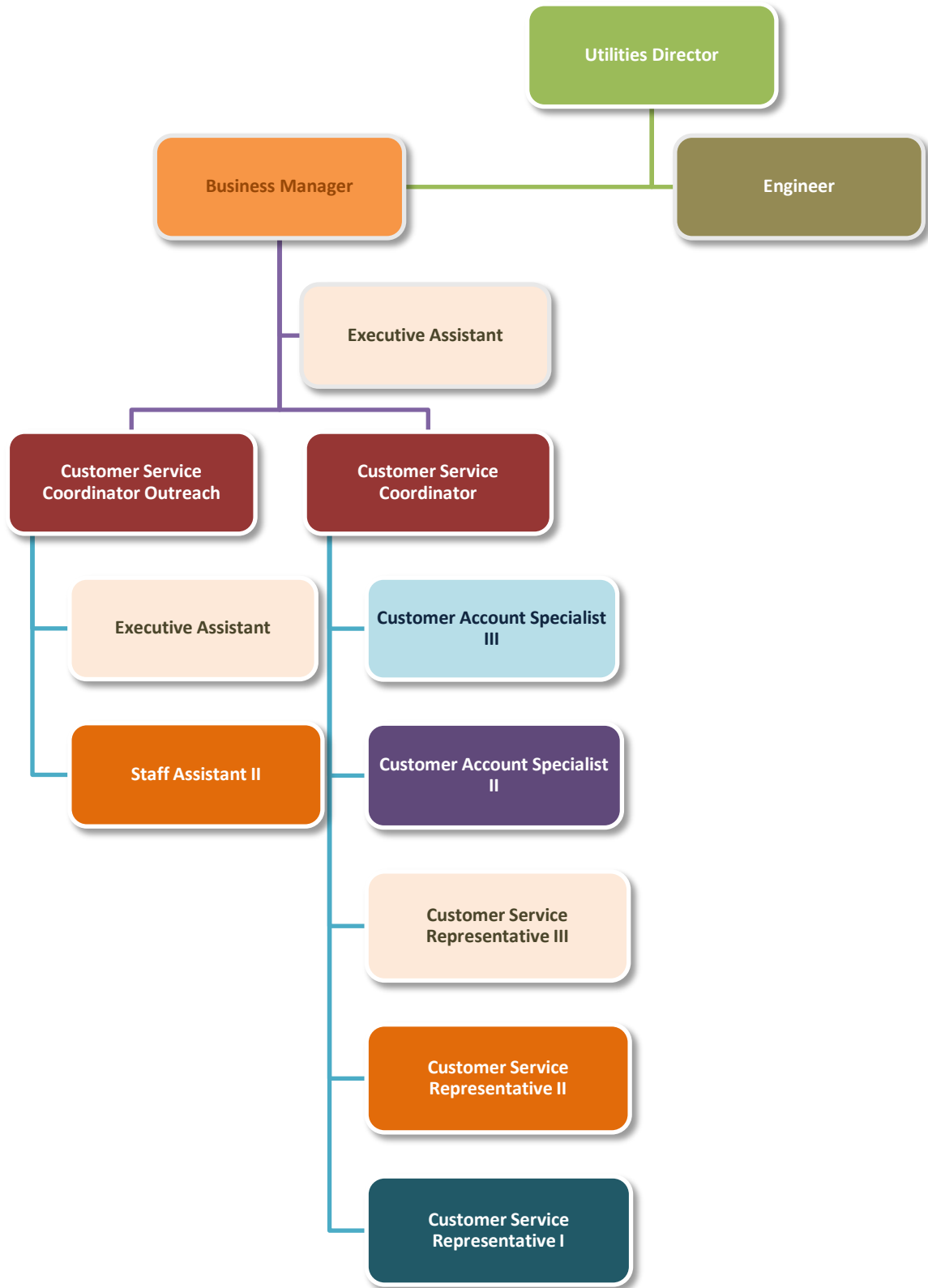


SERVICES

The North Port Utilities - Administration is responsible for providing safe drinking water and environmentally sound wastewater and reuse services to the community.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Utilities Director	1	1	1	1	1
Assistant Utilities Director	1	0	0	0	0
Business Manager	1	1	1	1	1
Engineer	1	1	1	1	1
Water & Wastewater Treatment Plant Manager	1	1	1	1	1
Public Relations Supervisor	1	1	1	1	1
Executive Assistant	3	3	3	3	2
Staff Assistant II	1	1	1	1	1
Staff Assistant I	1	1	1	1	0
Billing Specialist I	0	0	0	1	0
Billing Specialist II	0	0	0	1	0
Cashiering Supervisor	0	0	0	1	0
Cashier	0	0	0	2	0
Customer Service Coordinator	0	0	0	0	1
Customer Account Specialist III	0	0	0	0	1
Customer Account Specialist II	0	0	0	0	1
Customer Service Rep III	0	0	0	0	1
Customer Service Rep II	0	0	0	0	1
Customer Service Rep I	0	0	0	0	4
TOTAL	11	10	10	15	17

**FY 2011 HIGHLIGHTS****➤ Provide safe drinking water.**

To operate and maintain the City's water supply to provide a reliable and safe source of potable water.

- ✓ Public awareness campaign for installation portion of backflow cross connection program and for explanation of Commission directed financing plan.
- ✓ Completed transition of Billing/Customer Service from Finance to Utilities.
- ✓ Transition of payment processing (lockbox) from North Carolina to Punta Gorda.
- ✓ Completed conversion of utility accounts from tenant to owner.
- ✓ Improved the financial standing of the Utility Department through developing and implementing a program to minimize delinquencies including a lien process, writing off uncollectible accounts and working with a collection agency.
- ✓ Obtained approval of Capacity Fee Ordinance that adds a section in the Code for calculating water and wastewater capacity fees for assisted living facilities and hotels.
- ✓ Began accepting accounts set up for recurring payments online.
- ✓ Automated e-check processing.
- ✓ Refunded outstanding debt for a savings of \$1.1 million dollars.



➤ **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.

- ✓ Provided oversight for the design of a 42" water main from the Peace River Manasota Regional Water Supply Authority (PRMWSA) Water Treatment Plant to the City of North Port meter.
- ✓ Provided oversight for the completion of the design and bidding of the Myakkahatchee Creek Reverse Osmosis Water Treatment Plant.
- ✓ Secured SRF Funding for Deep Injection Well construction.
- ✓ Completed the design, permitting and final certification of the US 41 Force Main Interconnect.
- ✓ Submitted renewal of five year permit for the Deep Injection Well #1.

➤ **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.

- ✓ Began plan for biosolids dewatering system.
- ✓ Expanded computerized work order process and provided employee training to increase efficiencies.

➤ **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.

- ✓ Coordinated plan with Sarasota County for Myakka Mobile Home Park and the Trading Post to enable connection to City water and wastewater.
- ✓ Obtained approval of US 41 Corridor Ordinance that allows County properties north of the City line, adjacent to US 41, to connect to City water and wastewater.



FY 2012 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.

- ✓ Obtain greater efficiencies through improved technology by minimizing over the counter transactions and maximizing use of electronic methods; automating backflow inspection charges; expanding computerized work order process; providing employee training; using SCADA/Telemetry.
- ✓ Complete the visual survey for all water customers without backflows for auxiliary water supply (required every three years).
- ✓ Convert an additional 1,000 manual read meters to automated radio read.

➤ **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.

- ✓ Construction of Cocoplum Canal Intake Structure.
- ✓ Construction of Reverse Osmosis Treatment System.
- ✓ Continue to monitor the Aquifer, Storage and Recovery system.

➤ **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.

- ✓ Increase efficiency and cost effectiveness of wastewater treatment plant by continued improvement measures such as the sludge process and expanding the effluent disposal system.
- ✓ Promote environmental awareness with expansion of reclaimed water transmission 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.

- ✓ Continue to partner with PR/MRWSA on design for new regional transmission (42" pipeline).
- ✓ Support and prepare for economic development and growth of the City with an awareness of the current economy through appropriate planning (Master Plan update and Regional participation).



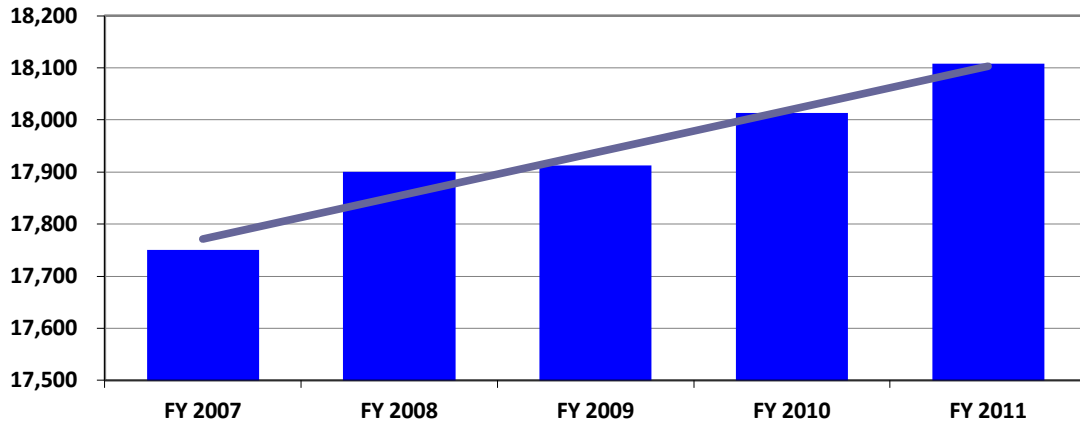
FY 2012 BUDGET CHANGES AND ISSUES

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.

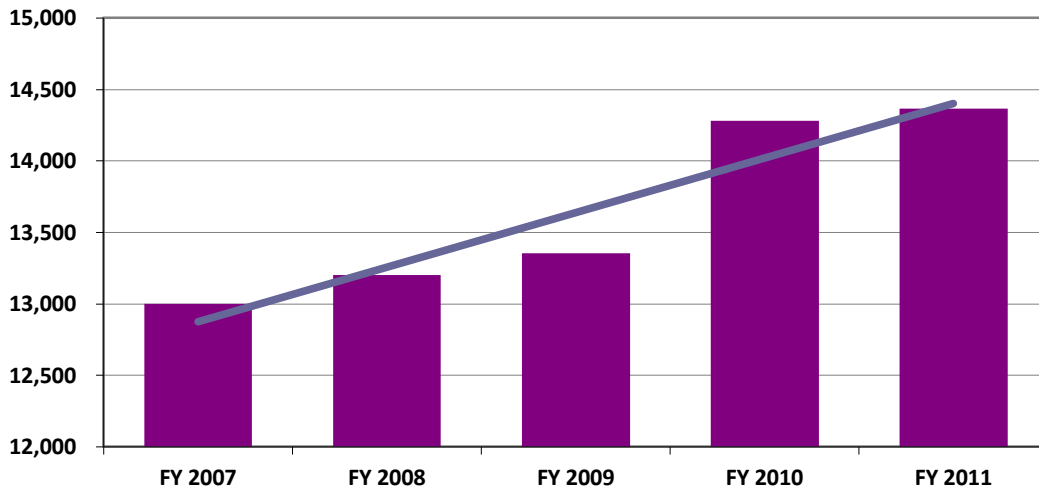


FY 2011 PERFORMANCE RESULTS

**NUMBER OF WATER CUSTOMERS – TREND
WORKLOAD**



**NUMBER OF WASTEWATER CUSTOMERS - TREND
WORKLOAD**





NORTH PORT UTILITIES – WATER SYSTEMS



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$449,879	\$455,954	\$430,318	\$398,585	\$399,589
Employee Benefits	156,961	155,966	155,798	158,658	104,064
PERSONNEL EXPENSES	606,840	611,920	586,116	557,243	503,653
Professional/Contracted Services	257,171	207,863	190,673	227,000	194,600
Current Operating Charges	1,799,727	2,182,268	2,133,314	2,533,489	2,909,201
Operating Supplies	1,102,959	1,222,162	1,264,837	1,274,656	1,393,425
OPERATING EXPENSES	3,159,857	3,612,293	3,588,824	4,035,145	4,497,226
CAPITAL EXPENSES	-	-	-	285,000	325,000
TOTALS	\$3,766,697	\$4,224,213	\$4,174,940	\$4,877,388	\$5,325,879



MISSION

The North Port Utilities – Water Systems’ mission is to achieve community outcomes by providing safe, high quality drinking water and environmentally sound wastewater services.

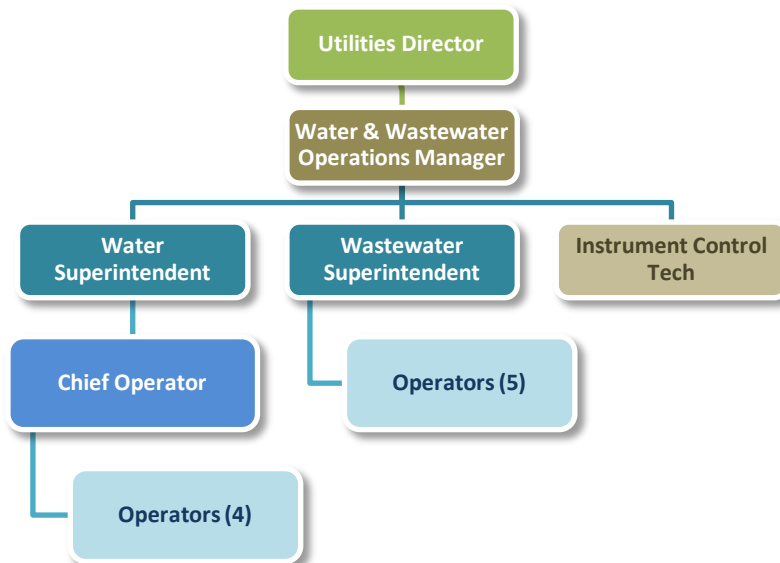


SERVICES

The North Port Utilities – Water Systems is responsible for providing safe drinking water.



STRUCTURE





STAFFING – AUTHORIZED POSITIONS

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Water Superintendent	1	1	1	1	1
Chief Operator	1	1	1	1	1
Instrument Plant Control Technician (split with wastewater division)	1	1	1	1	1
Operators	4	5	5	4	4
Trainee	1	0	0	0	0
TOTAL	8	8	8	7	7



FY 2011 HIGHLIGHTS

➤ **Provide safe drinking water.**

To operate and maintain the City’s water supply to provide a reliable and safe source of potable water.

- ✓ Modified water use permit to include new wells at West Villages improvement District and Myakkahatchee Creek Water Treatment Plant.
- ✓ Expanded computerized work order process and provided employee training to increase efficiencies.
- ✓ Began receiving funds from SWFWMD and EPA for Myakkahatchee Creek Water Treatment Plant Reliability Project and the Cocoplum Intake Structure Project respectively.
- ✓ Myakkahatchee Creek Water Treatment Plant awarded 2010 “Best B Plant” by the Florida Section American Water Works Association.
- ✓ Created a new chemical room for efficiency and safety; work done in-house to save money.

➤ **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.

- ✓ Constructed first vertical well for reverse osmosis system.
- ✓ Rebuilt ammonia feed and installed new ammonia tank; work done in-house to save money.
- ✓ Began refurbishment of clarifier.

➤ **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.

- ✓ Competitive bid accepted and construction commenced on additional transmission delivery system from the Peace River Manasota Regional Water Supply Authority.



FY 2012 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.

- ✓ Provide the best quality water and sufficient quantity for our current and future customers through increased reliability of our system.

➤ **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.



- ✓ Construction of Cocoplum Canal Intake Structure.
- ✓ Construction of Reverse Osmosis Treatment System.
- ✓ Continue to monitor the Aquifer, Storage and Recovery 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.

- ✓ Continue to partner with PR/MRWSA on design for new regional transmission (42" pipeline).
- ✓ Continue to participate in regional planning efforts.



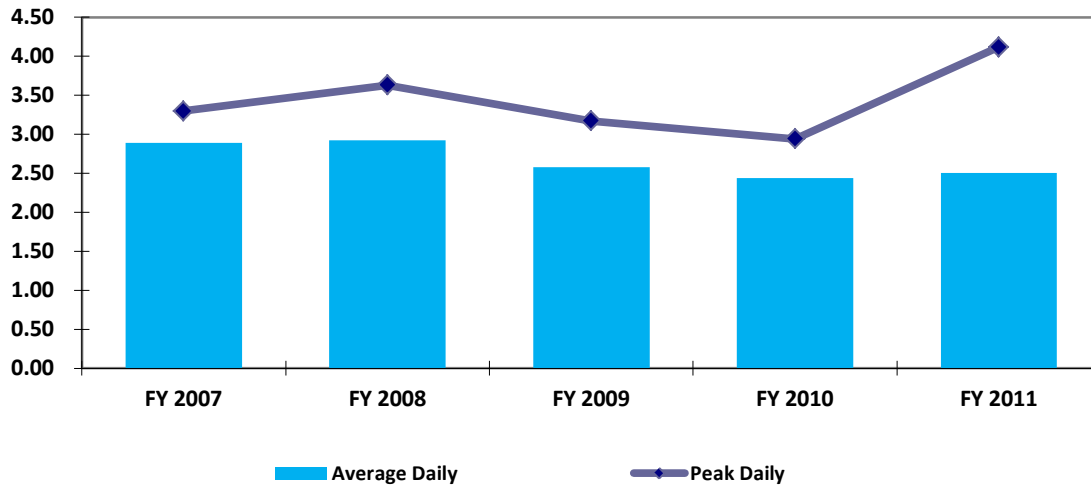
FY 2012 BUDGET CHANGES AND ISSUES

➤ Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.

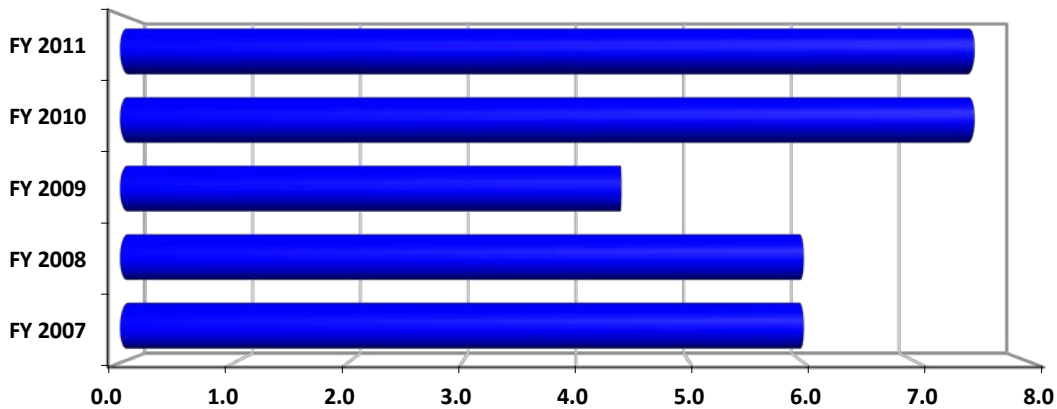


FY 2011 PERFORMANCE RESULTS

**WATER CONSUMPTION (MILLIONS OF GALLONS)
WORKLOAD**



STORAGE CAPACITY (MILLIONS OF GALLONS)





NORTH PORT UTILITIES – WASTEWATER SYSTEMS



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$423,854	\$403,263	\$399,292	\$356,467	\$361,256
Employee Benefits	123,876	113,049	79,784	121,560	93,662
PERSONNEL EXPENSES	547,730	516,312	479,076	478,027	454,918
Professional/Contracted Services	489,350	361,118	391,210	458,000	633,100
Current Operating Charges	519,285	435,251	359,598	297,354	497,570
Operating Supplies	1,515,258	1,500,634	2,086,265	1,607,305	2,115,902
OPERATING EXPENSES	2,523,893	2,297,003	2,837,073	2,362,659	3,246,572
CAPITAL EXPENSES	-	-	-	207,000	327,152
TOTALS	\$3,071,623	\$2,813,315	\$3,316,149	\$3,047,686	\$4,028,642



MISSION

The North Port Utilities – Wastewater Systems’ mission is to achieve community outcomes by providing safe, high quality drinking water and environmentally sound wastewater services.

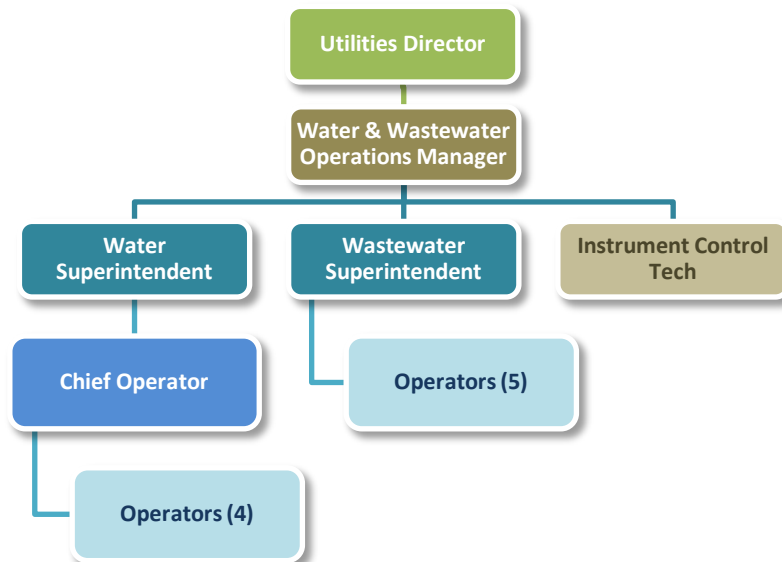


SERVICES

The North Port Utilities – Wastewater Systems is responsible for providing environmentally sound wastewater and reuse services to the community.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Wastewater Superintendent	1	1	1	1	1
Chief Operator	1	1	1	0	0
Operators	4	4	4	5	5
Trainee	1	0	0	0	0
TOTAL	7	6	6	6	6

**FY 2011 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.

- ✓ Successful assignment of master pumping station and force main and deep injection well portions of the wastewater treatment expansion program.
- ✓ Began plan for biosolids dewatering system.
- ✓ Expanded computerized work order process and provided employee training to increase efficiencies.
- ✓ Achieved a 27% decrease in energy costs from FYs 09 and 10; costs expected to continue to decline due to plant expansion and alternative processing method.

➤ **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.

- ✓ Partnered with PR/MRWSA on design for new regional transmission (42" pipeline).

**FY 2012 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.

- ✓ Promote environmental awareness with expansion of reclaimed water transmission 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.

- ✓ Increase efficiency and cost effectiveness of wastewater treatment plant by continued improvement measures such as the sludge process and expanding the effluent disposal system.

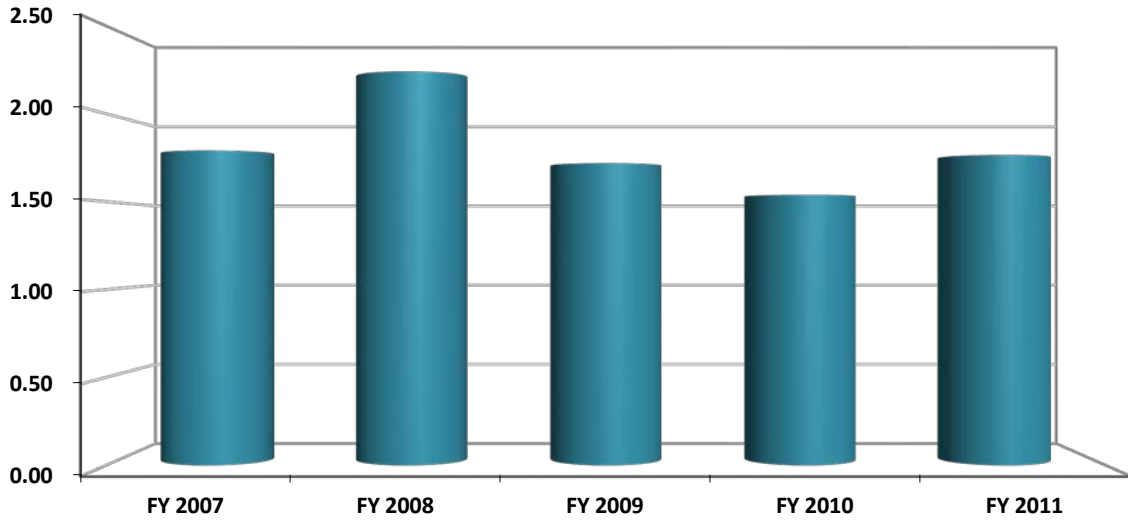
**FY 2012 BUDGET CHANGES AND ISSUES**

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.

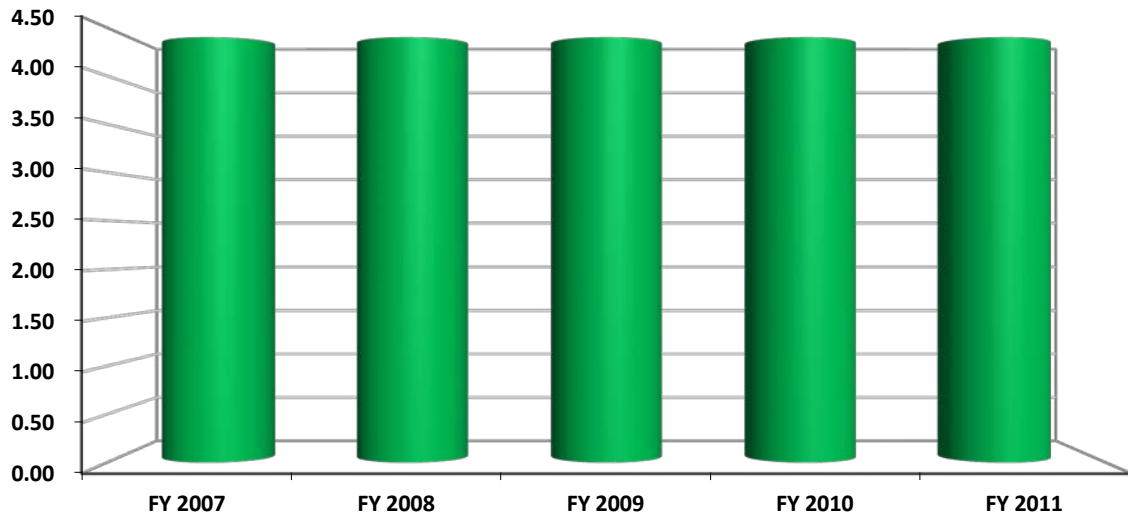


FY 2011 PERFORMANCE RESULTS

AVERAGE SEWAGE TREATMENT (MILLIONS OF GALLONS) WORKLOAD



TREATMENT CAPACITY (MILLIONS OF GALLONS) WORKLOAD





NORTH PORT UTILITIES – FIELD OPERATIONS



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries & Wages	\$1,514,239	\$1,532,995	\$1,494,261	\$1,497,774	\$1,426,183
Employee Benefits	527,499	512,533	525,890	533,299	393,404
PERSONNEL EXPENSES	2,041,738	2,045,528	2,020,509	2,031,073	1,819,587
Professional/Contracted Services	9,934	66,237	157,234	1,330,940	328,160
Current Operating Charges	371,832	573,003	509,033	426,563	433,548
Operating Supplies	686,157	971,716	617,936	834,224	637,306
OPERATING EXPENSES	1,067,923	1,610,956	1,284,203	2,591,727	1,399,014
CAPITAL EXPENSES	-	-	-	300,000	382,600
TOTALS	\$3,109,661	\$3,656,484	\$3,304,712	\$4,922,800	\$3,601,201



MISSION

The North Port Utilities –Field Operations’ mission is to achieve community outcomes by providing safe, high quality drinking water and environmentally sound wastewater services.

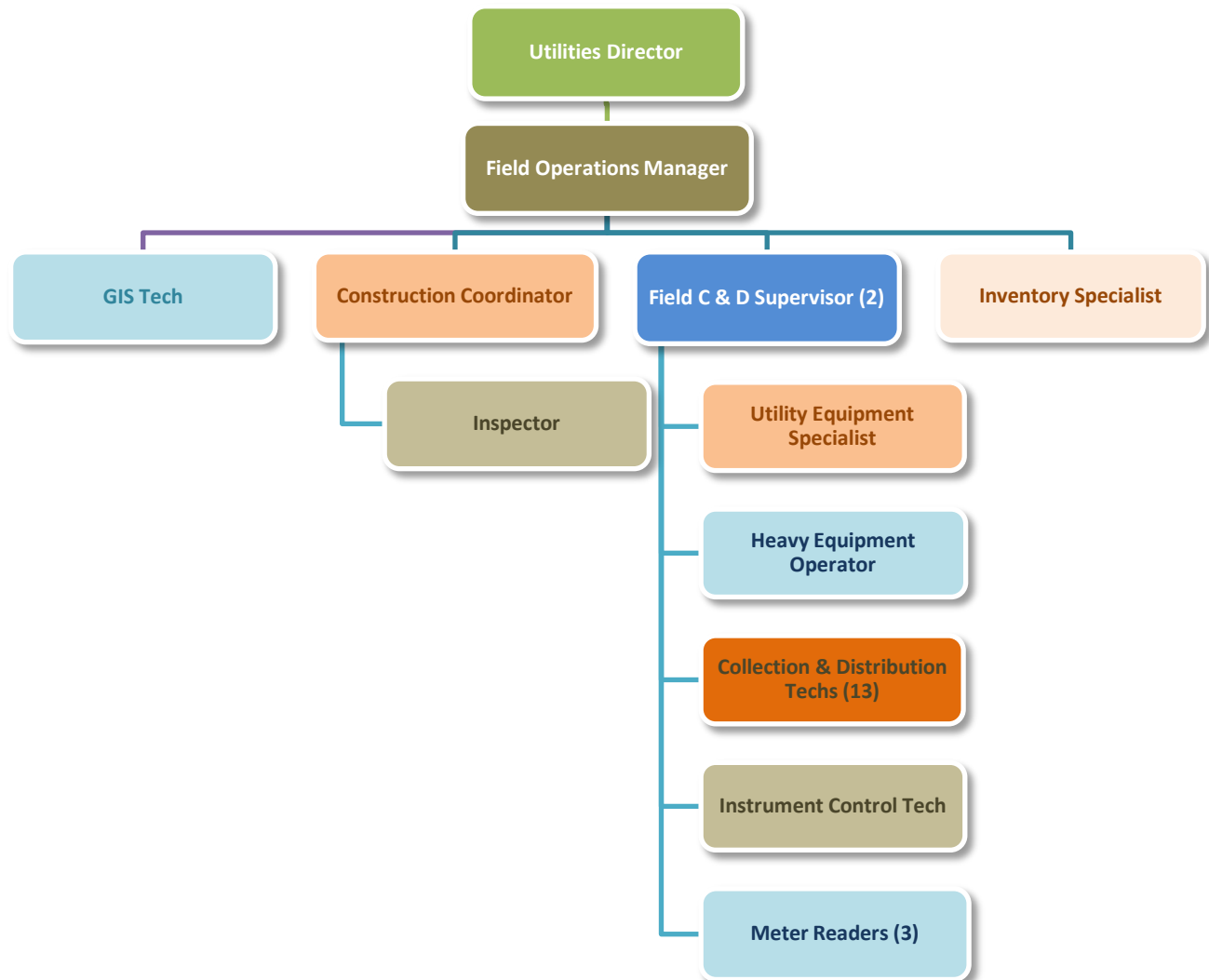


SERVICES

The North Port Utilities – Field Operations is responsible for providing safe drinking water and environmentally sound wastewater and reuse services to the community.



STRUCTURE



**STAFFING – AUTHORIZED POSITIONS**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Field Operations Manager	1	1	1	1	1
Warehouse Controller	1	1	1	1	0
GIS Technician	1	1	1	1	1
Field C & D Supervisor	3	2	2	2	2
Heavy Equipment Operator	2	2	2	2	2
C & D Technician II	8	7	8	8	8
C & D Technician I	6	7	6	5	5
Utility Equipment Specialist	1	1	1	1	1
Instrument Control Technician	1	1	1	1	1
Meter Reader Supervisor	1	1	1	1	0
Meter Reader II	1	1	1	1	1
Meter Reader I	3	2	2	2	2
Construction Coordinator	1	1	1	1	1
Inspector	1	1	1	1	1
Inventory Specialist	0	0	0	0	1
TOTAL	31	29	29	28	27

**FY 2011 HIGHLIGHTS**➤ **Provide safe drinking water.**

To operate and maintain the City's water supply to provide a reliable and safe source of potable water.

- ✓ Located, marked and exercised all valves; serviced hydrants; converted 1,000 meters to automated radio read.
- ✓ Began retro-fit installation portion of the backflow cross connection program for approximately 3,500 homes which were built before the year 2000 with a high degree of hazard.
- ✓ Obtained CDBG funds for the hardening of 14 critical lift stations.

➤ **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.

- ✓ Provided oversight for the design of a 42" water main from the Peace River Manasota Regional Water Supply Authority (PRMWSA) Water Treatment Plant to the City of North Port meter.
- ✓ Provided oversight for the completion of the design and bidding of the Myakkahatchee Creek Reverse Osmosis Water Treatment Plant.
- ✓ Completed the design, permitting and final certification of the US 41 Force Main Interconnect.
- ✓ Submitted renewal of five year permit for the Deep Injection Well #1.

➤ **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.

- ✓ Began plan for biosolids dewatering system.
- ✓ Expanded computerized work order process and provided employee training to increase efficiencies.



FY 2012 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.

- ✓ Obtain greater efficiencies through improved technology by minimizing over the counter transactions and maximizing use of electronic methods; automating backflow inspection charges; expanding computerized work order process; providing employee training; using SCADA/Telemetry.
- ✓ Complete visual survey for all water customers without backflows for auxiliary water supply (required every three years).
- ✓ Convert an additional 1,000 manual read meters to automated radio read.

➤ **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.

- ✓ Construction of Cocoplum Canal Intake Structure.
- ✓ Construction of Reverse Osmosis Treatment System.
- ✓ Continue to monitor the Aquifer, Storage and Recovery system.

➤ **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.

- ✓ Increase efficiency and cost effectiveness of wastewater treatment plant by continued improvement measures such as the sludge process and expanding the effluent disposal system.
- ✓ Promote environmental awareness with expansion of reclaimed water transmission system.



FY 2012 BUDGET CHANGES AND ISSUES

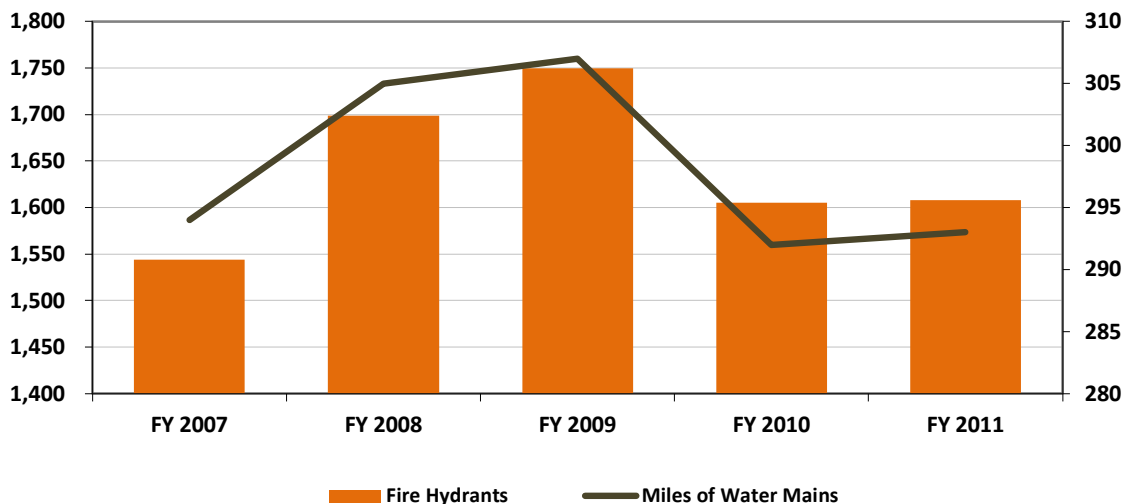
- Significant issue includes the City’s adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.



FY 2011 PERFORMANCE RESULTS

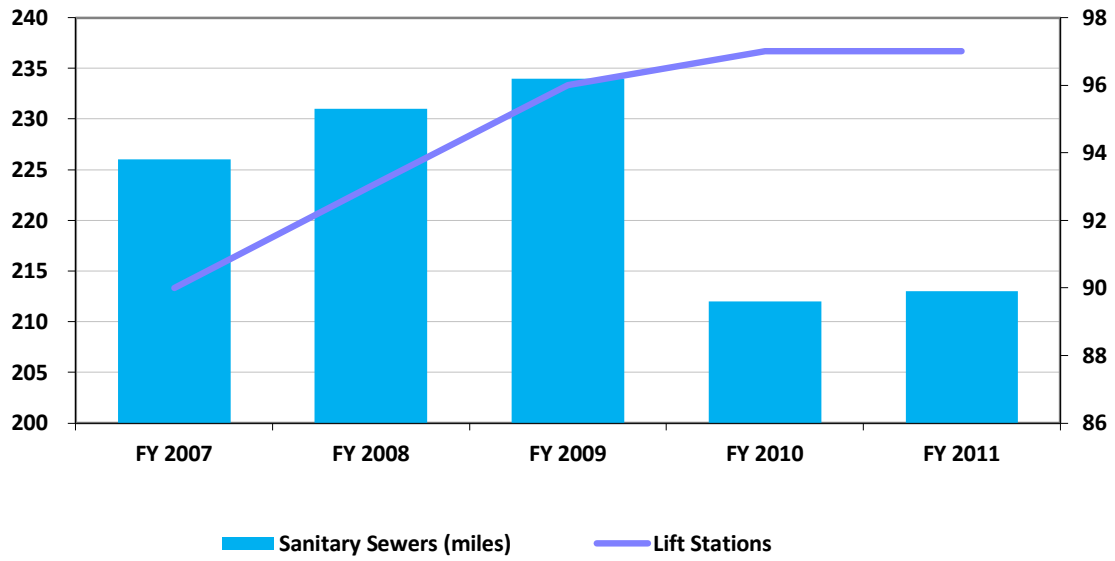
WATER SYSTEM STATISTICS

WORKLOAD





WASTEWATER SYSTEM STATISTICS
WORKLOAD



**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 2008.

**CAPACITY FEES AND UTILITY CONSTRUCTION
BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Intergovernmental Revenue	\$ 36,743	\$ 880,423	\$ 556,698	\$ -	\$ -
Interest Income	685,985	363,386	367,194	151,015	34,100
Capacity Fees	1,312,260	(196,708)	294,557	632,286	234,887
Other Sources	-	-	-	-	5,332,747
Transfers In	-	11,022,047	10,000,000	-	5,287,166
Appropriated Fund Balance	-	-	-	4,139,273	633,013
Total Revenues & Other Financing Sources	\$ 2,034,988	\$ 12,069,148	\$ 11,218,449	\$ 4,922,574	\$ 11,521,913
Expenses					
Water Capacity System Expenses	\$ 305,779	\$ 2,586,336	\$ 1,831,277	\$ 1,040,000	\$ 5,337,166
Wastewater Capacity System Expenses	298,573	585,607	864,174	3,882,574	852,000
Utility Construction	1,022,047	34,577	22,168,561	-	5,332,747
Total Expenses	\$ 1,626,399	\$ 3,206,520	\$ 24,864,012	\$ 4,922,574	\$ 11,521,913

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.

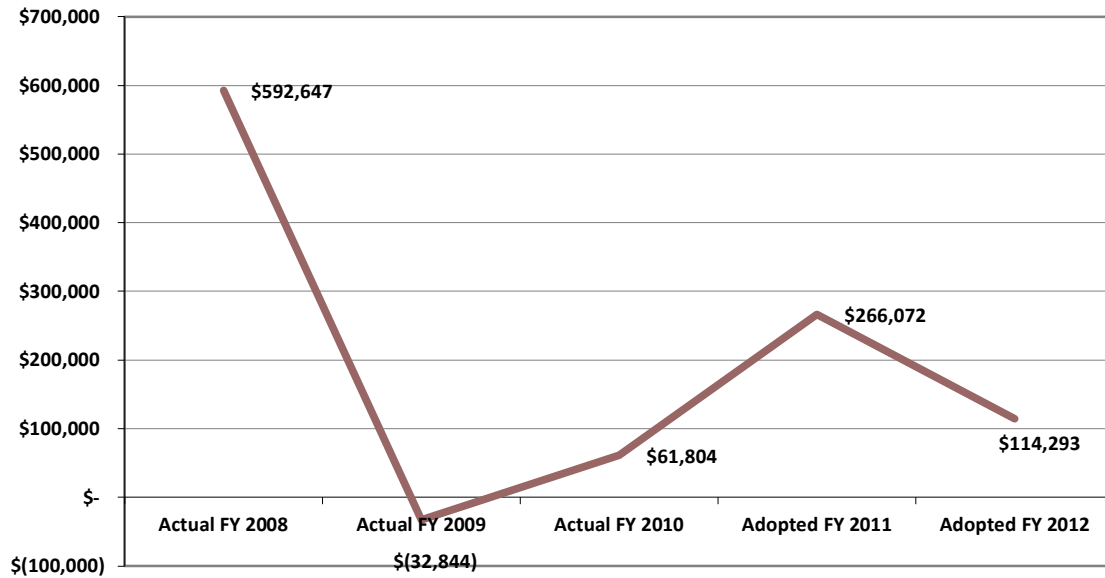
Water capacity fee revenue projections for FY 2012 show a decrease of \$151,779 or 57.04%. Interest earnings are projected at \$11,700.

An interfund transfer of \$5,287,166 from the Utilities fund is projected for FY 2012 to fund the Myakkahatchee Creek Water Treatment Plant Reliability project.

The following chart illustrates the economic impact to water capacity fees for a five-year period beginning in FY 2008.



**WATER CAPACITY FEE REVENUE
FY 2008 THROUGH FY 2012**



TRANSFERS AND FUND BALANCE

A total of \$75,993 in fund balance is reserved for future use.

EXPENSES

The total capital expense for FY 2012 is \$5,337,166 which is appropriated to the following capital projects:

- Water Transmission Oversizing Project - \$50,000
- MCWTP Reliability Project - \$5,287,166.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012. Included in the fund balance report are the following:

- ✓ FY 2011 actual revenues and expenses (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2011.
- ✓ Contractual agreements that are re-appropriated from FY 2011.
- ✓ Less fixed assets and/or construction in progress.



**WATER CAPACITY FEE FUND
FUND BALANCE REPORT**

09/30/2010 Net Assets	\$ 9,203,600
10/11 Actual Revenue (Unaudited)	930,161
10/11 Actual Expenses (Unaudited)	(996,384)
Projected Net Assets as of 9/30/11	\$ 9,137,377
10/11 Re-appropriated Projects & Encumbrances	(8,682,318)
Less: Fixed Assets/Construction in Progress	(1,487,933)
Projected Net Assets Less Reserve at 09/30/11	\$ (1,032,874)
Proposed Change in Net Assets for FY 2012	75,993
Projected Net Assets at 09/30/12	\$ (956,881)

WASTEWATER CAPACITY FEES

Wastewater Capacity Fees provide funding for the expansion of wastewater capacity systems.

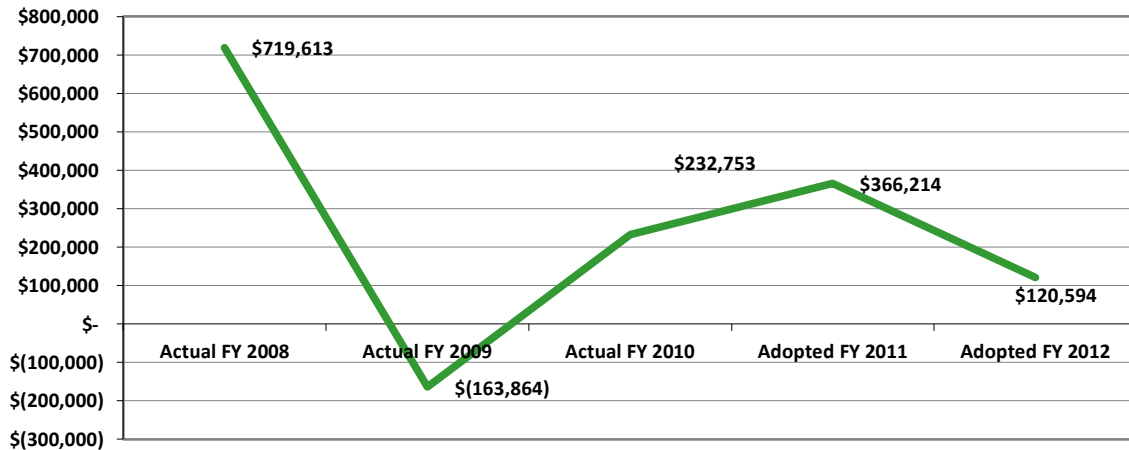
REVENUES

The purpose of the Wastewater Capacity Fee is to provide a financial mechanism to fund growth-related projects for the expansion of wastewater capacity systems.

Wastewater capacity fee revenue projections for FY 2012 show a decrease of \$245,620 or 67.07%. Interest earnings are projected at \$21,100.

The following chart illustrates the economic impact to this revenue stream for a five-year period beginning in FY 2008.

**WASTEWATER CAPACITY FEE REVENUE
FY 2008 THROUGH FY 2012**





TRANSFERS AND FUND BALANCE

A total of \$710,306 in fund balance is appropriated for use for FY 2012.

EXPENSES

The total capital expense for FY 2012 is \$452,000 which is appropriated to the following capital projects:

- Wastewater Transmission Oversizing - \$75,000
- Reject Line - \$377,000.

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, 2012. Included in the fund balance report are the following:

- ✓ FY 2011 actual revenues and expenses (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2011.
- ✓ Contractual agreements that are re-appropriated from FY 2011.
- ✓ Less fixed assets and/or construction in progress.

**WASTEWATER CAPACITY FEE FUND
FUND BALANCE REPORT**

09/30/2010 Net Assets	\$ 16,920,194
10/11 Actual Revenue (Unaudited)	344,161
10/11 Actual Expenses (Unaudited)	(4,490,298)
Projected Net Assets as of 9/30/11	\$ 12,774,057
10/11 Re-appropriated Projects & Encumbrances	(3,326,160)
Less: Fixed Assets/Construction in Progress	(5,950,410)
Projected Net Assets Less Reserve at 09/30/11	\$ 3,497,487
Proposed Change in Net Assets for FY 2012	(710,306)
Projected Net Assets at 09/30/12	\$ 2,787,181

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 \$5,332,747 for FY 2012.

EXPENSES

The total capital expense for FY 2012 is \$5,332,747 which is appropriated to the following capital project:
Deep Injection Well Construction - \$5,332,747.

**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, 2012. Included in the fund balance report are the following:

- ✓ FY 2011 actual revenues and expenses (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2011.
- ✓ Contractual agreements that are re-appropriated from FY 2011.
- ✓ Less fixed assets and/or construction in progress.

**UTILITY CONSTRUCTION FUND
FUND BALANCE REPORT**

09/30/2010 Net Assets	\$ (2,605,707)
10/11 Actual Revenues (Unaudited)	2,484,763
10/11 Actual Expenses (Unaudited)	-
Projected Net Assets as of 9/30/11	\$ (120,944)
10/11 Re-appropriated Projects & Encumbrances	-
Less: Fixed Assets/Construction in Progress	-
Projected Net Assets Less Reserve at 09/30/11	\$ (120,944)
Proposed Change in Net Assets for FY 2012	1,300
Projected Net Assets at 09/30/12	\$ (119,644)



**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 2012 ADOPTED**

Revenue	Building – Inspections & Permits	Other Special Revenue Funds	Escheated Lots Funds	Impact Fee Funds	Capital Funds	Total
Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ 5,794,117	\$ 5,794,117
Permits & Special Assessments	933,200	24,200	-	-	-	957,400
Charges for Services	84,350	-	-	-	-	84,350
Fines & Forfeitures	-	18,500	-	-	-	18,500
Interest Income	1,000	9,200	18,400	22,000	70,900	121,500
Miscellaneous Revenues	6,000	5,106,194	-	-	-	5,112,194
Impact Fees	-	-	-	1,720,154	-	1,720,154
Transfers In	-	-	-	-	500,000	500,000
Appropriated Fund Balance	(95,381)	229,083	1,427,600	(632,154)	(30,069)	899,079
Total Revenues & Other Financing Sources	\$ 929,169	\$ 5,387,177	\$ 1,446,000	\$ 1,110,000	\$6,334,948	\$ 15,207,294
Expenditures						
General Government	\$ -	\$ 5,181,194	\$ -	\$ -	\$ -	\$ 5,181,194
Public Safety	929,169	205,983	-	-	-	1,135,152
Transportation	-	-	446,000	-	411,001	857,001
Capital	-	-	-	1,110,000	3,220,950	4,330,950
Debt Service	-	-	-	-	1,202,997	1,202,997
Other Uses	-	-	1,000,000	-	1,500,000	2,500,000
Total Expenditures	\$ 929,169	\$ 5,387,177	\$ 1,446,000	\$ 1,110,000	\$ 6,334,948	\$15,207,294

DEPARTMENTAL FUNCTIONS

The Other Funds departmental functions are categorized in the following chart by type of service provided.

**DEPARTMENTAL FUNCTIONS**

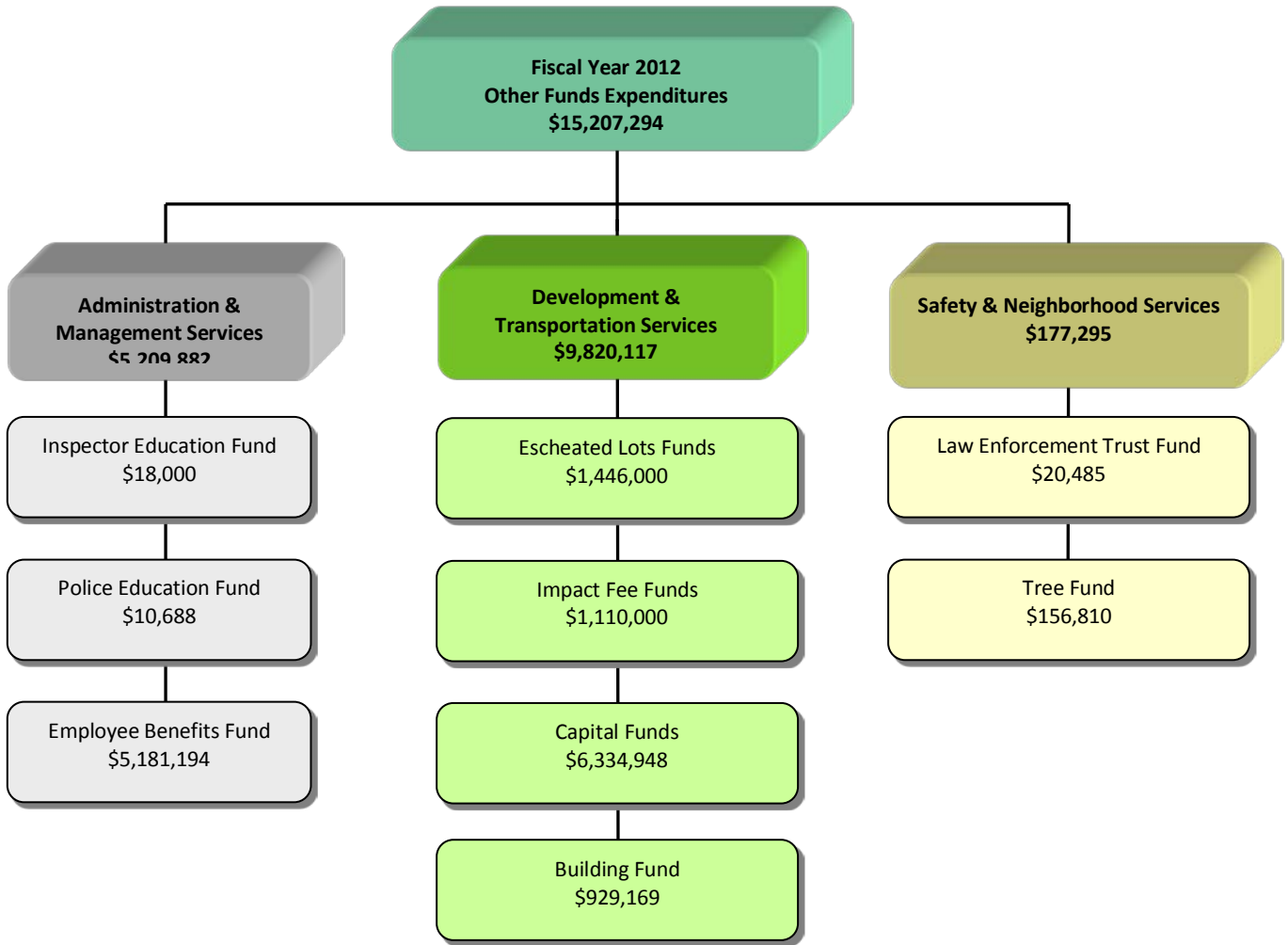
SERVICE CATEGORY	SERVICE FUNCTION
<i>Administration & Management Services</i>	
Inspector Education	Provides for continuing education opportunities for building inspectors and plans examiners.
Police Education	Provides funds for training of law enforcement officers.
Employee Benefits	Provides employee 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 2012 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 2008.

**BUILDING – INSPECTIONS & PERMITS
BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

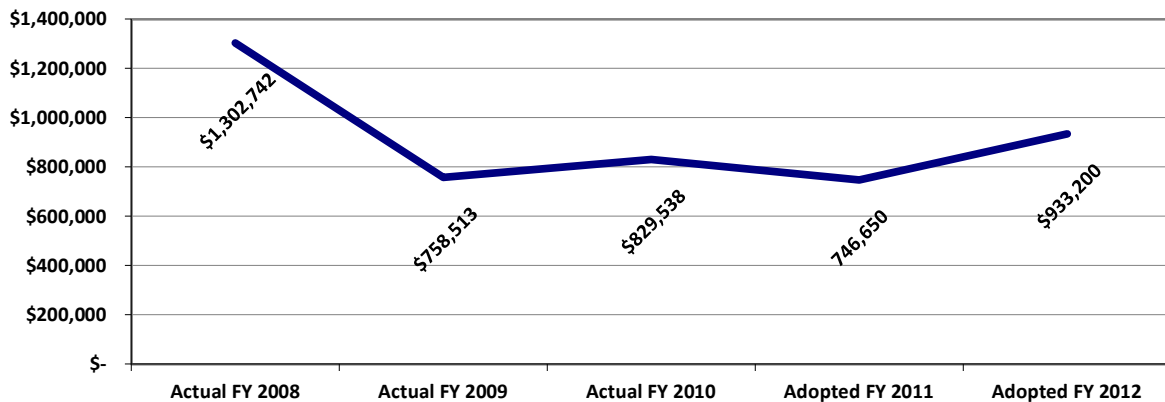
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Permits & Special Assessments	\$1,302,742	\$ 758,513	\$ 829,539	\$ 746,650	\$ 933,200
Charges for Services	19,206	45,074	72,324	101,500	84,350
Interest Income	(7,320)	(26,789)	(18,042)	-	1,000
Miscellaneous Revenues	38,017	4,220	11,167	5,000	6,000
Other Sources	-	966,473	816,637	691,009	(95,381)
Total Revenues & Other Financing Sources	\$1,352,645	\$1,747,491	\$1,711,625	\$ 1,544,159	\$ 929,169
Expenditures					
Public Safety	\$2,257,504	\$1,903,627	\$1,589,510	\$ 1,544,159	\$ 929,169
Total Expenditures	\$2,257,504	\$ 1,903,627	\$ 1,589,510	\$ 1,544,159	\$ 929,169

REVENUES

PERMITS AND SPECIAL ASSESSMENTS

The primary funding source for the Building Fund is permit fees; accounting for 91.08% of the projected revenues. The projected revenue for FY 2012 increased \$171,400 or 20.09%. The following graph illustrates the permit and special assessments revenue for the Department since FY 2008.

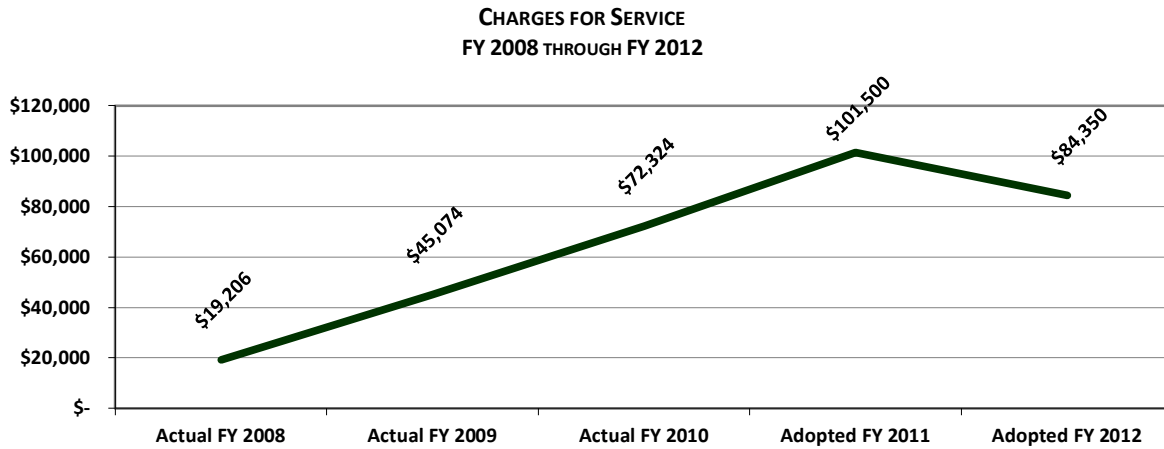
**PERMITS AND SPECIAL ASSESSMENTS
FY 2008 THROUGH FY 2012**





CHARGES FOR SERVICE

The Department charges fees for various services based on the City-wide fee ordinance 09-30. The projected charges for service revenue are \$84,350, a decrease of \$17,150, or 16.89% from FY 2011. Below is a graph showing the revenues from this source since FY 2008.



TRANSFERS AND FUND BALANCE

A total of \$95,381 in fund balance is reserved for future use.

EXPENDITURES

Personal services decreased \$25,123 (4.27%) mainly attributable to the \$27,434 decrease in pension/retirement contributions and \$22,900 decrease in unemployment compensation. Salaries and wages increased \$22,006 due to the addition of one full-time position to this department.

Operating expenditures decreased \$589,867 or 61.72% mainly due to the \$621,489 or 66% decrease in the cost allocation charged to the Building Fund by the General Fund.

No capital outlay is scheduled for FY 2012.

The following summary shows the major impacts to the operating budget of the Building Fund.

Continuation Expenses	Amount
Increased Salaries and Wages	\$ 22,006
Decreased FICA	(1,128)
Decreased Pension / Retirement Contributions	(27,434)
Increased Health Insurance Contributions	944
Increased Workers' Compensation Costs	3,389
Decreased Unemployment	(22,900)
Decreased Insurance	(28,858)
Decreased Other Current Charges	(572,188)
Increased Minor Operating Expenditures	13,356
Balance of Decreased Operating Expenditures	(2,177)
Total	\$ (614,990)

**FUND BALANCE**

The following schedule shows the projected fund balance at September 30, 2012. Included in the fund balance report are the following:

- ✓ FY 2011 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2011.
- ✓ Contractual agreements that are re-appropriated from FY 2011.
- ✓ A 20% reserve of operating expenditures for FY 2012 for unanticipated events.

**BUILDING FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ (641,339)
10/11 Actual Revenue (Unaudited)	1,777,921
10/11 Actual Expenditures (Unaudited)	(1,533,417)
Projected Fund Balance as of 9/30/11	(396,835)
Less 20% Staff Recommended Reserve in Operating Funds	(185,834)
Projected "Available" Fund Balance Less Reserve at 09/30/11	(582,669)
Proposed increase (use) of Fund Balance for FY 2012	95,381
Projected "Available" Fund Balance Less Reserve at 09/30/12	\$ (487,288)



NEIGHBORHOOD DEVELOPMENT SERVICES - BUILDING



OPERATING BUDGET DETAIL

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DESCRIPTION	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Salaries & Wages	\$955,240	\$605,810	\$437,577	\$417,236	\$439,242
Employee Benefits	417,328	261,960	143,568	171,209	124,080
PERSONNEL EXPENDITURES	1,372,568	867,770	581,145	588,445	563,322
Current Operating Charges	852,393	1,020,753	1,001,629	944,334	341,611
Operating Supplies	32,543	15,104	6,736	11,380	24,236
OPERATING EXPENDITURES	884,936	1,035,857	1,008,365	955,714	365,847
TOTALS	\$2,257,504	\$1,903,627	\$1,589,510	\$1,544,159	\$929,169



MISSION

Building – Inspections and Permit’s mission is to assure and maintain a safely built structural environment.

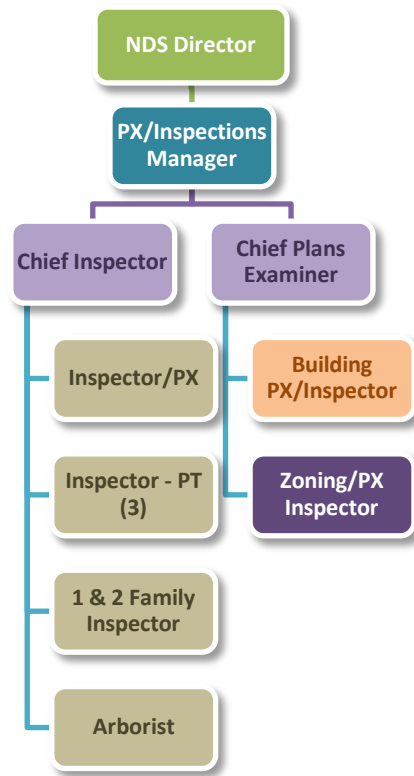


SERVICES

Building – Inspections and Permits is responsible for enforcement of Florida Statutes on construction permitting and inspection services and for the coordination of permits and approvals to ensure every project in the City complies with all applicable code and life safety requirements.



STRUCTURE



STAFFING – AUTHORIZED POSITIONS

DESCRIPTION	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Building Director (split between three divisions)	1	1	1	1	1
Inspection Manager	1	-	-	-	-
Chief Building Inspector	1	1	1	1	1
Administration Manager	1	1	1	1	1
Plans Manager	1	-	-	-	-
Chief Plans Examiner	1	1	1	1	1
Plans Examiner	3	-	-	-	-
Electrical Inspector	3	1	2	2	2
Mechanical Supervisor	1	-	-	-	-
HVAC Inspector	3	1	-	-	-
Mechanical Inspector	-	1	1	1	1
Plumbing Inspector	3	1	1	1	1
Building Supervisor	1	1	-	-	-
Building Inspector	4	1	-	-	1
1 & 2 Family Dwelling Inspector	2	2	-	-	-
Building Plans Examiner/Building Inspector	-	2	2	2	2
Permit Tech Supervisor	1	1	-	-	-
Permit Technician	5	2	2	2	2
Executive Assistant	-	1	1	1	1
TOTAL	32	18	13	13	14

**FY 2011 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.
- **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.

**FY 2012 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.

**FY 2012 BUDGET CHANGES AND ISSUES**

- Significant issue includes the City's adopted millage rate of 3.5681 is 2.33% less than the rolled-back rate of 3.6534.



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 2008.

**INSPECTOR EDUCATION
BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

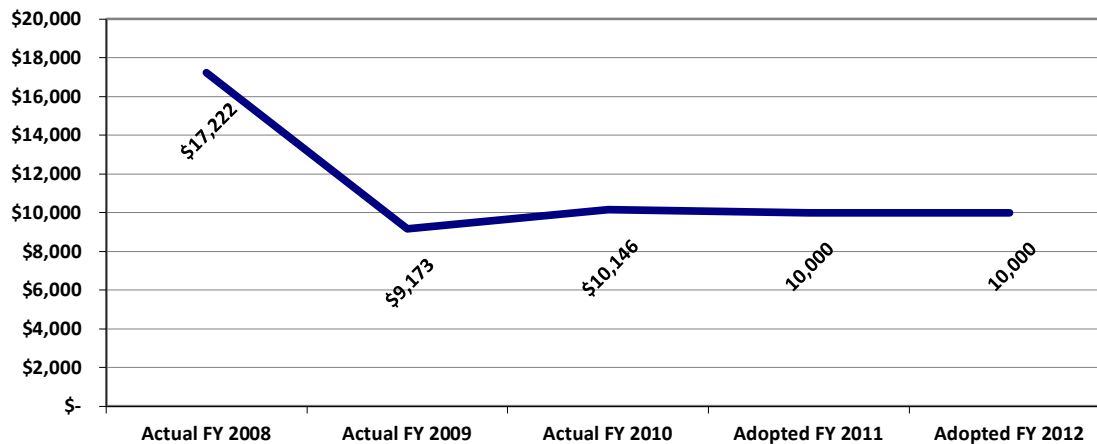
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Permits & Special Assessments	\$ 17,222	\$ 9,173	\$ 10,146	\$ 10,000	\$ 23,000
Interest Income	5,703	6,879	4,576	2,000	500
Other Sources	-	-	-	156,000	(5,500)
<i>Total Revenues & Other Financing Sources</i>	\$ 22,925	\$ 16,052	\$ 14,722	\$ 168,000	\$ 18,000
Expenditures					
Public Safety	\$ 21,677	\$ 8,783	\$ 10,000	\$ 18,000	\$ 18,000
Other Uses	-	-	-	150,000	-
<i>Total Expenditures</i>	\$ 21,677	\$ 8,783	\$ 10,000	\$ 168,000	\$ 18,000

REVENUES

PERMITS AND SPECIAL ASSESSMENTS – EDUCATION SURCHARGE

The FY 2012 revenue projection for education surcharge is \$10,000; no change from FY 2011. The following graph illustrates the permits and special assessments revenue for the fund since FY 2008.

**PERMITS AND SPECIAL ASSESSMENTS - EDUCATION SURCHARGE
FY 2008 THROUGH FY 2012**





Other permit surcharges – DCA (Department of Community Affairs) and DBPR (Department of Business and Professional Regulations) for FY 2012 are \$13,000; this is the first year for the projection of these revenues. A surcharge of 2% is charged for each department.

TRANSFERS AND FUND BALANCE

A total of \$5,500 in fund balance is reserved for future use.

EXPENDITURES

Expenditures for FY 2012 are \$18,000; a decrease of \$150,000. A one-time operating subsidy of \$150,000 was budgeted to be transferred to the Building Fund in FY 2011.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012.

**INSPECTOR EDUCATION
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$	186,967
10/11 Actual Revenue (Unaudited)		20,434
10/11 Actual Expenditures (Unaudited)		(162,586)
Projected "Available" Fund Balance at 09/30/11		44,815
Proposed increase (use) of Fund Balance for FY 2012		5,500
Projected "Available" Fund Balance at 09/30/12	\$	50,315

**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 2008.

**LAW ENFORCEMENT TRUST
BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Fines & Forfeitures	\$ 10,165	\$ 10,339	\$ 12,679	\$ -	\$ 10,000
Interest Income	561	986	812	-	100
Miscellaneous Revenues	-	-	2,000	-	-
Other Sources	-	-	-	21,275	10,385
<i>Total Revenues & Other Financing Sources</i>	<i>\$ 10,726</i>	<i>\$ 11,325</i>	<i>\$ 15,491</i>	<i>\$ 21,275</i>	<i>\$ 20,485</i>
Expenditures					
Public Safety	\$ 3,633	\$ 4,199	\$ 3,992	\$ 21,275	\$ 20,485
Other Uses	-	3,000	-	-	-
<i>Total Expenditures</i>	<i>\$ 3,633</i>	<i>\$ 7,199</i>	<i>\$ 3,992</i>	<i>\$ 21,275</i>	<i>\$ 20,485</i>

REVENUES**FINES AND FORFEITURES**

The revenue projection for FY 2012 is \$10,000. Interest earnings of \$100 are expected for FY 2012.

TRANSFERS AND FUND BALANCE

A total of \$10,385 in fund balance is appropriated for FY 2012.

EXPENDITURES

Expenditures for FY 2012 are \$20,485; a decrease of \$790. The budget provides for the Citizens Law Enforcement Academy, “Do the Right Thing” Annual County-wide banquet, the “National Night Out” event, accreditation assessor costs, and the purchase of a pole camera, SWAT equipment and scuba diving equipment.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012.

**LAW ENFORCEMENT TRUST
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$	35,081
10/11 Actual Revenue (Unaudited)		26,833
10/11 Actual Expenditures (Unaudited)		(20,572)
Projected "Available" Fund Balance at 09/30/11	\$	41,342
Proposed increase (use) of Fund Balance for FY 2012		(10,385)
Projected "Available" Fund Balance at 09/30/12	\$	30,957

**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 2008.

**POLICE EDUCATION
BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Fines & Forfeitures	\$ 22,807	\$ 15,560	\$ 13,216	\$ 13,780	\$ 8,000
Interest Income	2,607	2,148	626	100	100
Other Sources	-	-	-	-	2,588
Total Revenues & Other Financing Sources	\$ 25,414	\$ 17,708	\$ 13,842	\$ 13,880	\$ 10,688
Expenditures					
Public Safety	\$ 45,168	\$ 52,421	\$ 32,519	\$ 13,880	\$ 10,688
Total Expenditures	\$ 45,168	\$ 52,421	\$ 32,519	\$ 13,880	\$ 10,688

REVENUES**FINES AND FORFEITURES**

Projected revenues for FY 2012 are \$8,000 which is a decrease of \$5,780, or 41.94%.

TRANSFERS AND FUND BALANCE

A total of \$2,588 in fund balance is appropriated for FY 2012.

EXPENDITURES

Expenditures for FY 2012 are \$10,688; a decrease of \$3,192, or 22.99%. The budget provides for several opportunities for law enforcement officer training.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012.

**POLICE EDUCATION
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 16,360
10/11 Actual Revenue (Unaudited)	12,093
10/11 Actual Expenditures (Unaudited)	(10,943)
Projected "Available" Fund Balance at 09/30/11	\$ 17,510
Proposed increase (use) of Fund balance for FY 2012	(2,588)
Projected "Available" Fund Balance at 09/30/12	\$ 14,922



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 2008.

**TREE FUND
BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

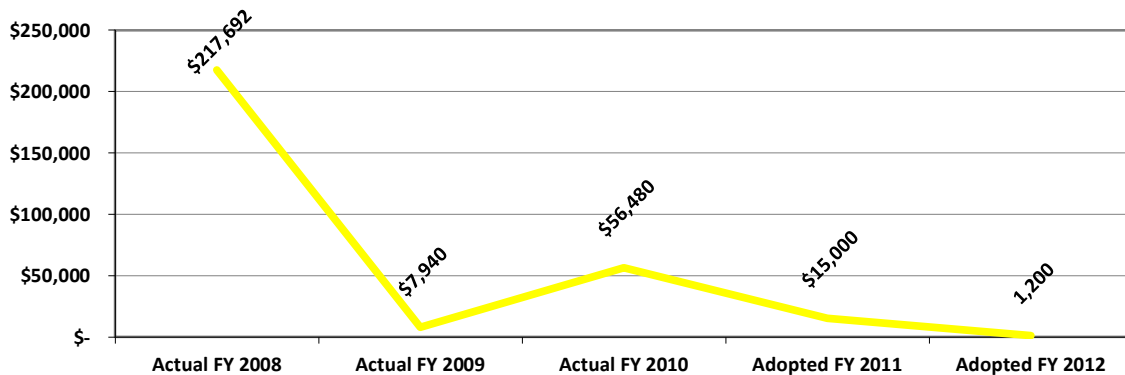
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Permits & Special Assessments	\$ 217,692	\$ 7,940	\$ 56,480	\$ 15,000	\$ 1,200
Fines & Forfeitures	15,583	14,090	975	2,000	500
Interest Income	40,322	34,901	20,593	6,000	8,500
Other Sources	-	-	-	114,593	146,610
Total Revenues & Other Financing Sources	\$ 273,597	\$ 56,931	\$ 78,048	\$ 137,593	\$ 156,810
Expenditures					
Public Safety	\$ 31,254	\$ 38,175	\$ 67,766	\$ 137,593	\$ 156,810
Capital	410,330	89,670	-	-	-
Total Expenditures	\$ 441,584	\$ 127,845	\$ 67,766	\$ 137,593	\$ 156,810

REVENUES

PERMITS AND SPECIAL ASSESSMENTS

Mitigation assessment fees charged for tree removals are the primary funding source for the Tree Fund. FY 2012 projected revenue from assessments is \$1,200; a decrease of \$13,800, or 92.00%. 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 2008.

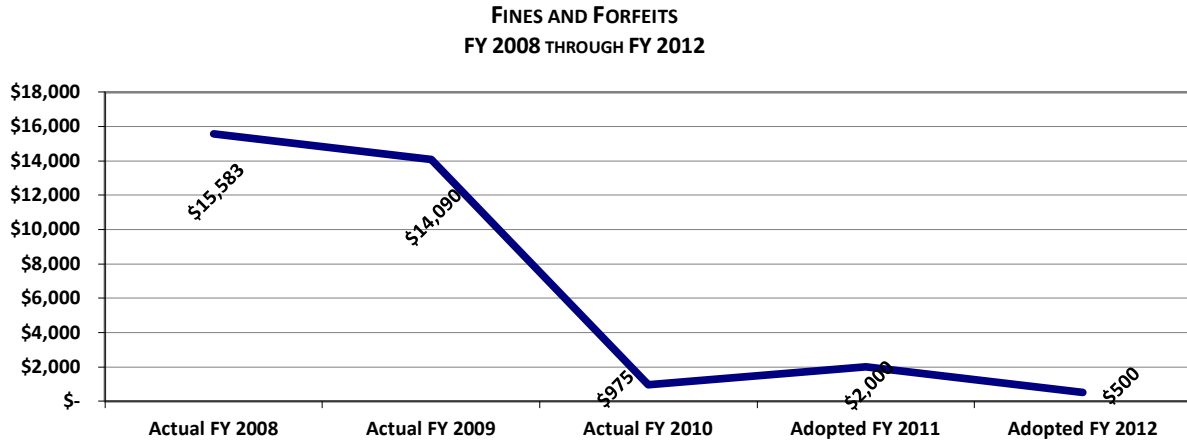
**PERMITS AND SPECIAL ASSESSMENTS-MITIGATION ASSESSMENT FEES
FY 2008 THROUGH FY 2012**





FINES AND FORFEITS

Revenues are derived from fines related to violations of the City’s tree ordinance. Projected revenues for FY 2012 include fines of \$500, which is a decrease of \$1,500 or 75.00% from FY 2011. The following graph illustrates fine revenue since the fund’s inception in FY 2007.



TRANSFERS AND FUND BALANCE

A use of fund balance of \$146,610 is scheduled for FY 2012.

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 2012, the arborist position, 50% of the zoning plans examiner position and 50% of one inspector position resides in the Tree Fund with all budgeted personnel costs related to the positions. Personal services are appropriated at \$109,890 for FY 2012, an increase of \$4,082 or 3.86%.

Operating expenditures are budgeted at \$46,920 for FY 2012, an increase of \$15,135 or 47.62%. The major expenditures are \$25,000 for street tree projects and \$14,630 for the cost allocation charged to the Tree Fund by the General Fund which is a new expense for this fund for FY 2012.

No capital outlay is scheduled for FY 2012. The total FY 2012 Tree Fund budget is \$156,810.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012. Included in the fund balance report are the following:

- ✓ FY 2011 actual revenues and expenditures (unaudited).
- ✓ Re-appropriation of multi-year projects which rolled from FY 2011.
- ✓ Contractual agreements that are re-appropriated from FY 2011.

**TREE FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 827,517
10/11 Actual Revenue (Unaudited)	14,412
10/11 Actual Expenditures (Unaudited)	(128,002)
Projected Fund Balance as of 9/30/11	\$ 713,927
Proposed increase (use) of Fund Balance for FY 2012	(146,610)
Projected "Available" Fund Balance at 09/30/12	\$ 567,317

**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 FY 2008.

ESCHEATED LOTS – LAND & FUTURE PROJECTS
BUDGET COMPARISON
FY 2008 THROUGH FY 2012

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Interest Income	\$285,836	\$ 279,880	\$ 172,853	\$ 8,611	\$ 17,100
Other Sources	134,571	28,050	-	5,038,531	982,900
Total Revenues & Other Financing Sources	\$ 420,407	\$ 307,930	\$ 172,853	\$5,047,142	\$1,000,000
Expenditures					
Operating	\$ -	\$ -	\$ 43,246	\$ -	\$ -
Capital	1,616,633	1,331,749	399,624	5,047,142	-
Other Uses	-	-	-	-	1,000,000
Total Expenditures	\$ 1,616,633	\$1,331,749	\$ 442,870	\$ 5,047,142	\$ 1,000,000

REVENUES

The only revenue projected for the Escheated Lots Fund is interest income. For Escheated Lots – Land & Future Projects, interest income is \$17,100.

TRANSFERS AND FUND BALANCE

A total of \$982,900 in fund balance is appropriated for FY 2012.

EXPENDITURES

An interfund transfer of \$1,000,000 to the General Fund is scheduled for FY 2012.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012.



**ESCHEATED LOTS – LAND & FUTURE PROJECTS
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 6,705,131
10/11 Actual Revenue (Unaudited)	72,236
10/11 Actual Expenditures (Unaudited)	(698,891)
Projected Fund Balance as of 9/30/11	\$ 6,078,476
10/11 Re-appropriated Projects & Encumbrances	(4,598,267)
Projected "Available" Fund Balance at 09/30/11	\$ 1,480,209
Proposed increase (use) of Fund Balance for FY 2012	(982,900)
Projected "Available" Fund Balance at 09/30/12	\$ 497,309

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 was completed in FY 2010.

REVENUES

The only revenue projected for the Escheated Lots - Roads Fund is interest income. For Escheated Lots – Roads, interest income is \$800.

TRANSFERS AND FUND BALANCE

A total of \$445,200 in fund balance is appropriated for FY 2012.

EXPENDITURES

Operating expenditures of \$446,000 are appropriated for road rehabilitation for FY 2012.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012.



**ESCHEATED LOTS – ROADS
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 799,264
10/11 Actual Revenue (Unaudited)	6,486
10/11 Actual Expenditures (Unaudited)	(333,078)
Projected Fund Balance as of 9/30/11	\$ 472,672
10/11 Re-appropriated Projects & Encumbrances	(20,503)
Projected "Available" Fund Balance at 09/30/11	\$ 452,169
Proposed increase (use) of Fund Balance for FY 2012	(445,200)
Projected Fund Balance as of 9/3/012	\$ 6,969

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 \$500 in interest income.

TRANSFERS AND FUND BALANCE

A total of \$500 in fund balance is reserved for future use.

EXPENDITURES

There are no capital expenditures appropriated for the FY 2012.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012.

**ESCHEATED LOTS – PARKS
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 1,867,611
10/11 Actual Revenue (Unaudited)	15,704
10/11 Actual Expenditures (Unaudited)	(1,338,616)
Projected Fund Balance as of 9/30/11	\$ 544,699
10/11 Re-appropriated Projects & Encumbrances	(265,932)
Projected "Available" Fund Balance at 09/30/11	\$ 278,767
Proposed increase (use) of Fund Balance for FY 2012	500
Projected "Available" Fund Balance at 09/30/12	\$ 279,267

**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 2008.

LAW ENFORCEMENT IMPACT FEES
BUDGET COMPARISON
FY 2008 THROUGH FY 2012

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Impact Fees	\$ 154,383	\$ 44,073	\$ 38,618	\$ 68,040	\$ 44,292
Interest Income	14,722	16,161	3,189	850	600
Other Sources	-	-	-	(68,890)	(44,892)
Total Revenues & Other Financing Sources	\$ 169,105	\$ 60,234	\$ 41,807	\$ -	\$ -
Expenditures					
Capital	\$ 187,886	\$ 280,572	\$ 145,036	\$ -	\$ -
Total Expenditures	\$ 187,886	\$ 280,572	\$ 145,036	\$ -	\$ -

REVENUES

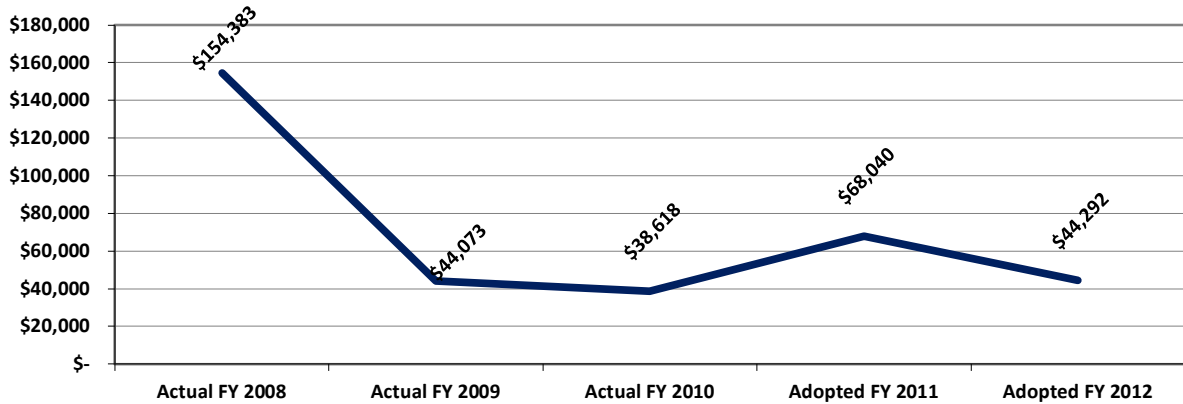
The purpose of the Law Enforcement Impact Fees is to provide a financial mechanism to fund grow-related projects as they pertain to public safety.

Impact fee revenue projections for FY 2012 show a decrease of \$23,748, or 34.9%. Interest earnings are projected at \$600.

The following chart illustrates the economic impact to this revenue stream for a five-year period beginning in FY 2008.



**LAW ENFORCEMENT IMPACT FEE REVENUE
FY 2008 THROUGH FY 2012**



TRANSFERS AND FUND BALANCE

A total of \$44,892 in fund balance is reserved for future use.

EXPENDITURES

There are no expenditures scheduled for FY 2012.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012.

**LAW ENFORCEMENT IMPACT FEE FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 107,765
10/11 Actual Revenue (Unaudited)	18,781
10/11 Actual Expenditures (Unaudited)	-
Projected Fund Balance as of 9/30/11	\$ 126,546
Proposed increase (use) of Fund Balance for FY 2012	44,892
Projected "Available" Fund Balance at 09/30/12	\$ 171,438

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 2008.



**FIRE IMPACT FEES
BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Impact Fees	\$ 443,963	\$ 131,247	\$ 114,762	\$ 204,789	\$ 132,000
Interest Income	68,875	84,429	46,499	7,500	1,400
Other Sources	-	-	-	(212,289)	(133,400)
Total Revenues & Other Financing Sources	\$ 512,838	\$ 215,676	\$ 161,261	\$ -	\$ -
Expenditures					
Capital	\$ 205,813	\$ 642,626	\$ 298,912	\$ -	\$ -
Total Expenditures	\$ 205,813	\$ 642,626	\$ 298,912	\$ -	\$ -

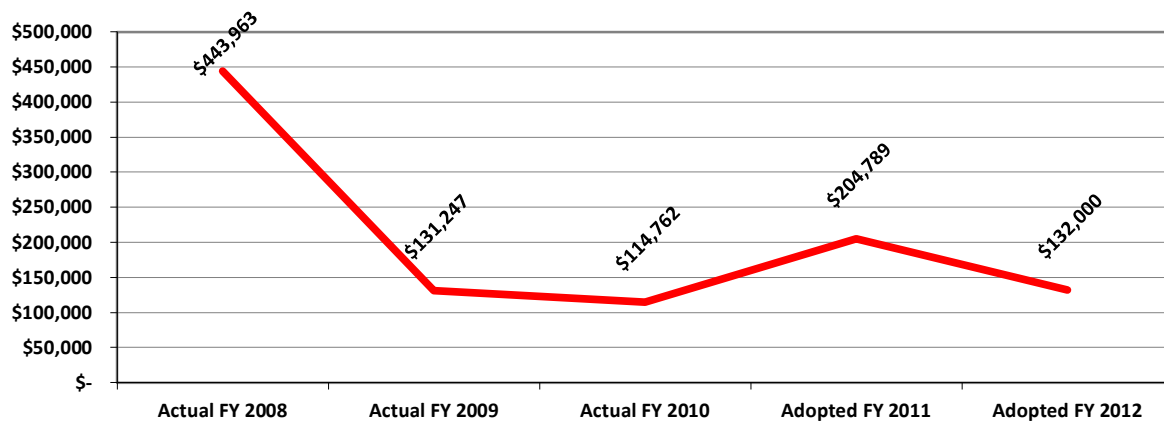
REVENUES

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 2012 are expected to decrease \$72,789, or 35.54%. Interest earnings are projected at \$1,400.

The following chart shows the economic impact to the Fire Impact Fees for a five-year period beginning in FY 2008.

**FIRE IMPACT FEE REVENUE
FY 2008 THROUGH FY 2012**



TRANSFERS AND FUND BALANCE

A total of \$133,400 in fund balance is reserved for future use.

EXPENDITURES

There are no expenditures scheduled for FY 2012.

**FUND BALANCE**

The following schedule shows the projected fund balance at September 30, 2012.

**FIRE IMPACT FEE FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 1,707,630
10/11 Actual Revenue (Unaudited)	64,600
10/11 Actual Expenditures (Unaudited)	(963,135)
Projected Fund Balance as of 9/30/11	\$ 809,095
10/11 Re-appropriated Projects & Encumbrances	(689,288)
Projected "Available" Fund Balance at 09/30/11	\$ 119,807
Proposed increase (use) of Fund Balance for FY 2012	133,400
Projected "Available" Fund Balance at 09/30/12	\$ 253,207

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 2008.

**PARKS & RECREATION IMPACT FEES
BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Impact Fees	\$ 277,253	\$ 140,763	\$ 84,264	\$ 72,035	\$ 122,400
Interest Income	44,245	42,182	29,724	12,459	2,000
Other Sources	-	-	-	811,506	(24,400)
Total Revenues & Other Financing Sources	\$ 321,498	\$ 182,945	\$ 113,988	\$ 896,000	\$ 100,000
Expenditures					
Capital	\$ 1,094,097	\$ 70,009	\$ 3,450	\$ 896,000	\$ 100,000
Total Expenditures	\$ 1,094,097	\$ 70,009	\$ 3,450	\$ 896,000	\$ 100,000

REVENUES

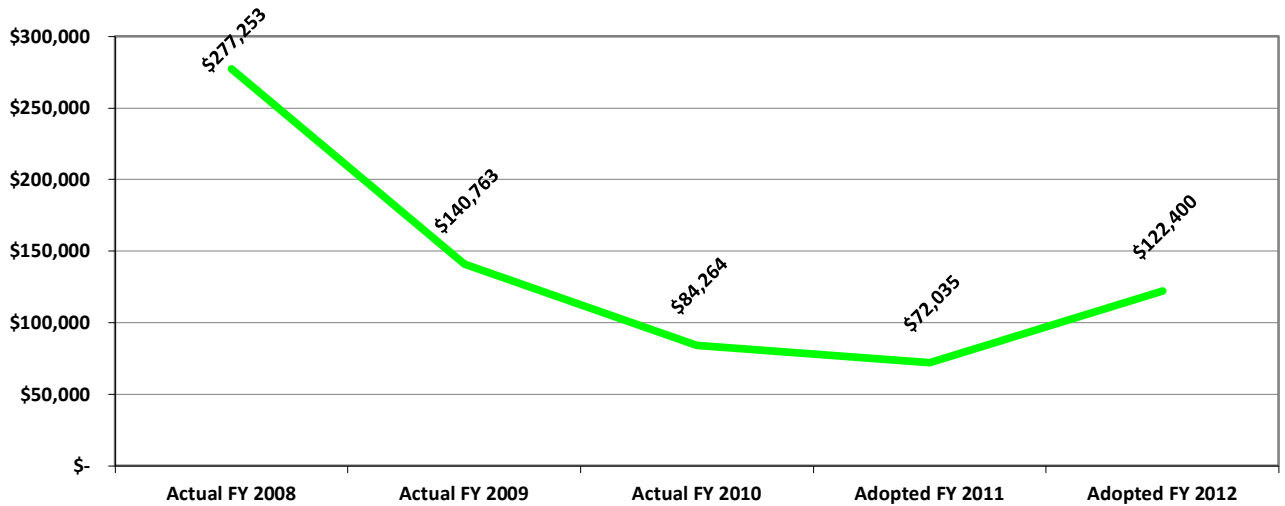
Parks & Recreation Impact Fee revenues are derived from new residential construction and provide for growth-related projects as they pertain to parks and recreation.

Projected revenues from impact fees related to parks equal \$122,400; an increase of \$50,365, or 69.91% from FY 2011. Interest earning estimates are \$2,000.



The following chart illustrates the economic impact to this revenue stream for a five-year period beginning in FY 2008.

**PARKS & RECREATION IMPACT FEE REVENUE
FY 2008 THROUGH FY 2012**



TRANSFERS AND FUND BALANCE

A total of \$24,400 in fund balance is reserved for future use.

EXPENDITURES

Capital expenditures of \$100,000 are scheduled for FY 2012 for improvements to Atwater Park.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012.

**PARKS & RECREATION IMPACT FEE FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 1,245,615
10/11 Actual Revenue (Unaudited)	143,143
10/11 Actual Expenditures (Unaudited)	(189,267)
Projected Fund Balance as of 9/30/11	\$ 1,199,491
10/11 Re-appropriated Projects & Encumbrances	(917,000)
Projected "Available" Fund Balance at 09/30/11	\$ 282,491
Proposed increase (use) of Fund Balance for FY 2012	24,400
Projected "Available" Fund Balance at 09/30/12	\$ 306,891



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 2008.

**TRANSPORTATION IMPACT FEES
BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Impact Fees	\$ 4,098,800	\$ 969,882	\$ 854,260	\$ 1,977,377	\$ 1,390,805
Intergovernmental Revenue	3,415,848	624,649	754,699	-	-
Interest Income	840,182	561,011	211,214	120,000	17,800
Other Sources	-	-	-	(1,167,377)	(398,605)
Total Revenues & Other Financing Sources	\$ 8,354,830	\$ 2,155,542	\$ 1,820,173	\$ 930,000	\$ 1,010,000
Expenditures					
Capital	\$ 18,584,643	\$ 7,813,642	\$ 6,251,886	\$ 930,000	\$ 1,010,000
Total Expenditures	\$ 18,584,643	\$ 7,813,642	\$ 6,251,886	\$ 930,000	\$ 1,010,000

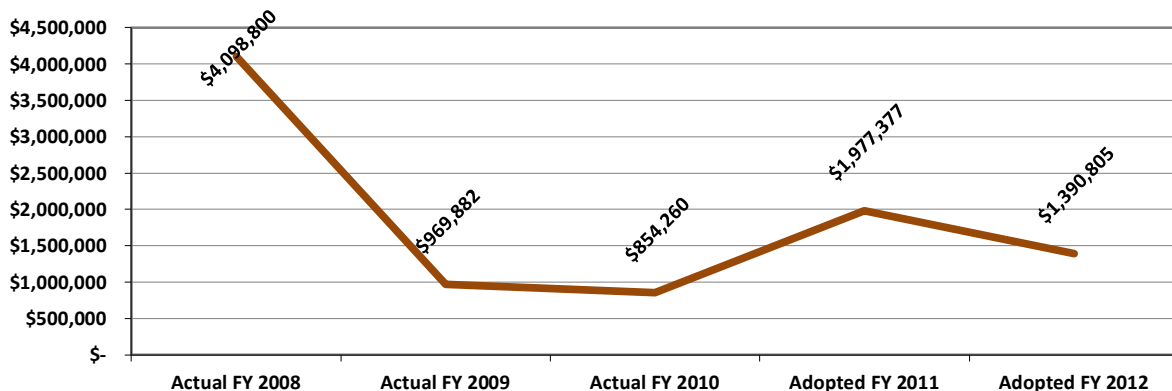
REVENUES

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 \$1,390,805; a decrease of \$586,572 or 29.66% from FY 2011. Interest earnings are projected to be \$17,800.

The following chart shows the economic impact on the Transportation Impact Fees for a five-year period beginning in FY 2008.

**TRANSPORTATION IMPACT FEE REVENUE
FY 2008 THROUGH FY 2012**





TRANSFERS AND FUND BALANCE

A total of \$398,605 in fund balance is reserved for future use.

EXPENDITURES

Capital expenditures of \$1,010,000 are scheduled for FY 2012 for land acquisition for the final phase of Sumter Boulevard (\$1,000,000) and the Price Haberland intersection final plans (\$10,000).

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012.

**TRANSPORTATION IMPACT FEE FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 6,349,225
10/11 Actual Revenue (Unaudited)	2,235,376
10/11 Actual Expenditures (Unaudited)	(1,473,149)
Projected Fund Balance as of 9/30/11	\$ 7,111,452
10/11 Re-appropriated Projects & Encumbrances	(2,646,995)
Projected "Available" Fund Balance at 09/30/11	\$ 4,464,457
Proposed increase (use) of Fund Balance for FY 2012	398,605
Projected "Available" Fund Balance at 09/30/12	\$ 4,863,062

SOLID WASTE IMPACT FEES

The following chart shows the revenues and expenditures in the Solid Waste Fee Fund for a five-year period beginning in FY 2008.

**SOLID WASTE IMPACT FEES
BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Impact Fees	\$ 4,655	\$ 1,985	\$ 704	\$ 2,100	\$ 1,050
Interest Income	513	772	546	120	-
Other Sources	-	-	-	19,780	(1,050)
Total Revenues & Other Financing Sources	\$ 5,168	\$ 2,757	\$ 1,250	\$ 22,000	\$ -
Expenditures					
Capital	\$ -	\$ -	\$ -	\$ 22,000	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 22,000	\$ -

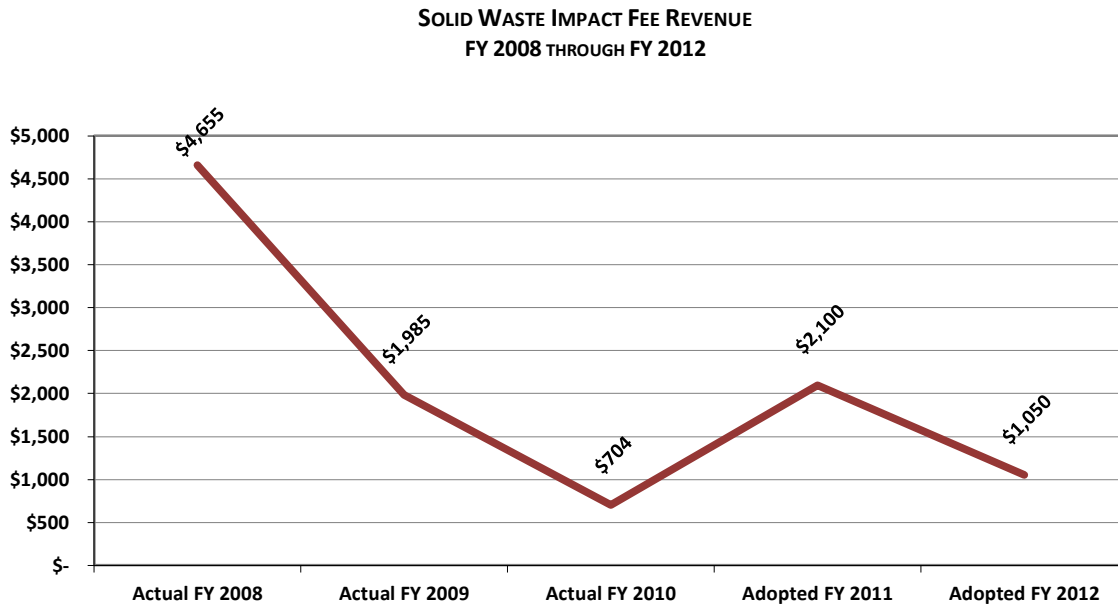


REVENUES

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 2008.

The projected impact fee revenue for FY 2012 is \$1,050; a decrease of \$1,050 from FY 2011.

The following chart illustrates the revenues from Solid Waste Impact Fees for a five-year period beginning in FY 2008.



TRANSFERS AND FUND BALANCE

A total of \$1,050 in fund balance is reserved for future use.

EXPENDITURES

No capital expenditures are scheduled for FY 2012.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012.

**SOLID WASTE IMPACT FEE FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 22,467
10/11 Actual Revenue (Unaudited)	1,301
10/11 Actual Expenditure (Unaudited)	(22,000)
Projected "Available" Fund Balance at 09/30/11	\$ 1,768
Proposed increase (use) of Fund Balance for FY 2012	1,050
Projected "Available" Fund Balance at 09/30/12	\$ 2,818



GENERAL GOVERNMENT IMPACT FEES

The following chart shows the revenues and expenditures in the General Government Impact Fee Fund for a five-year period beginning in FY 2008.

**GENERAL GOVERNMENT IMPACT FEES
BUDGET COMPARISON
FY 2007 THROUGH FY 2011**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Impact Fees	\$ 77,336	\$ 22,867	\$ 21,959	\$ -	\$ 29,607
Interest Income	3,538	6,718	2,255	-	200
Other Sources	-	-	-	-	(29,807)
Total Revenues & Other Financing Sources	\$ 80,874	\$ 29,585	\$ 24,214	\$ -	\$ -
Expenditures					
Capital	\$ -	\$ -	\$ 190,000	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 190,000	\$ -	\$ -

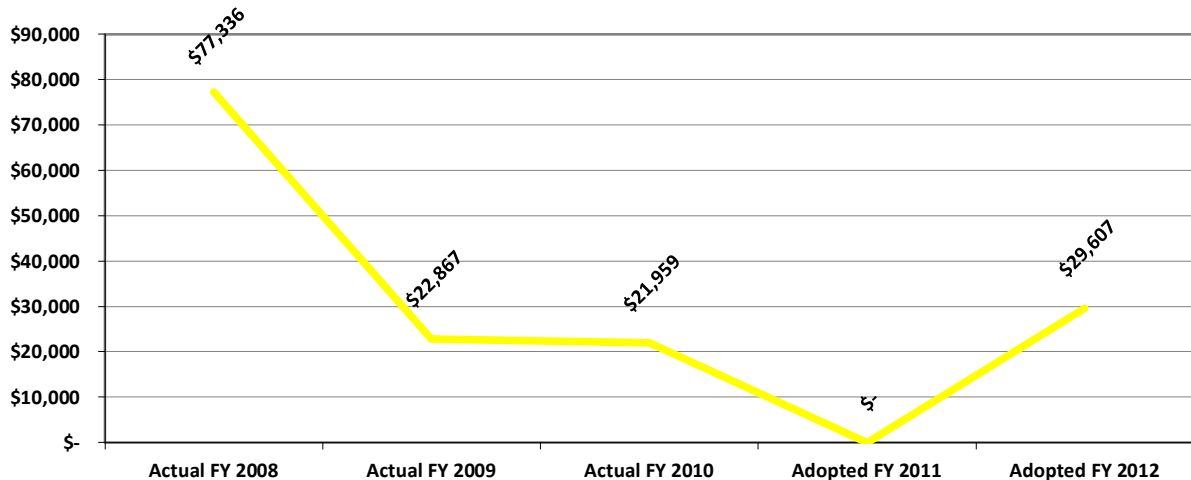
REVENUES

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.

Impact fee revenue of \$29,607 and interest income of \$200 is projected for FY 2012.

The following chart illustrates the revenues from General Government Impact Fees for a five-year period beginning in FY 2008.

**GENERAL GOVERNMENT IMPACT FEE REVENUE
FY 2008 THROUGH FY 2012**





TRANSFERS AND FUND BALANCE

A total of \$29,807 in fund balance is reserved for future use.

EXPENDITURES

No appropriations are budgeted for FY 2012.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012.

**GENERAL GOVERNMENT IMPACT FEE FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$	27,248
10/11 Actual Revenue (Unaudited)		9,505
10/11 Actual Expenditures (Unaudited)		-
Projected "Available" Fund Balance at 09/30/11	\$	36,753
Proposed increase (use) of Fund Balance for FY 2012		29,807
Projected "Available" Fund Balance at 09/30/12	\$	66,560

**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 2008.

**EMPLOYEE BENEFITS FUND
BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Interest Income	\$ 4,790	\$ 2,019	\$ (3,822)	\$ -	\$ -
Miscellaneous Revenues	4,399,917	4,481,134	4,565,092	5,276,781	5,106,194
Other Sources	-	-	-	-	75,000
Total Revenues & Other Financing Sources	\$ 4,404,707	\$ 4,483,153	\$ 4,561,270	\$ 5,276,781	\$ 5,181,194
Expenditures					
General Government	\$ 4,535,644	\$ 4,642,854	\$ 4,510,908	\$ 5,276,781	\$ 5,181,194
Total Expenditures	\$ 4,535,644	\$ 4,642,854	\$ 4,510,908	\$ 5,276,781	\$ 5,181,194

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012.

**EMPLOYEE BENEFITS FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ (52,803)
10/11 Actual Revenue (Unaudited)	5,118,674
10/11 Actual Expenditures (Unaudited)	(4,904,706)
Projected "Available" Fund Balance Less Reserve at 09/30/11	\$ 161,165
Proposed increase (use) of Fund Balance for FY 2012	(75,000)
Projected "Available" Fund Balance at 09/30/12	\$ 86,165



**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 2008.

**INFRASTRUCTURE SALES SURTAX II
BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Revenues					
Other Taxes	\$ 5,553,659	\$ 5,413,033	\$ -	\$ -	\$ -
Interest Income	573,037	800,032	538,841	230,000	50,000
Other Sources	-	-	-	1,729,621	1,152,997
<i>Total Revenues & Other Financing Sources</i>	<i>\$ 6,126,696</i>	<i>\$ 6,213,065</i>	<i>\$ 538,841</i>	<i>\$1,959,621</i>	<i>\$1,202,997</i>
Expenditures					
Capital	\$ 1,027,712	\$ 2,109,309	\$ 2,701,085	\$ 755,000	\$ -
Debt Service	-	-	-	-	1,202,997
Other Uses	1,611,370	1,401,370	1,201,370	1,204,621	-
<i>Total Expenditures</i>	<i>\$ 2,639,082</i>	<i>\$ 3,510,679</i>	<i>\$ 3,902,455</i>	<i>\$1,959,621</i>	<i>\$1,202,997</i>

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 \$50,000 for FY 2012.

TRANSFERS AND FUND BALANCE

A total of \$1,152,997 in fund balance is appropriated for use for FY 2012.

EXPENDITURES

FY 2012 expenditures include \$1,202,997 for the debt service on the Series 2003 bonds.

**FUND BALANCE**

The following schedule shows the projected fund balance at September 30, 2012. The committed fund balance required for the Series 2003 debt service for bond years 2013 – 2023 is included in the fund balance schedule to more accurately represent the fund balance.

**INFRASTRUCTURE SALES SURTAX II FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 19,163,624
10/11 Actual Revenue (Unaudited)	189,502
10/11 Actual Expenditures (Unaudited)	(4,390,292)
Projected Fund Balance as of 9/30/11	\$ 14,962,834
10/11 Re-appropriated Projects & Encumbrances	(2,537,753)
Less Committed Fund Balance Required for Series 2003 Bond Debt Service (Bond Years 2013-2023)	(13,222,362)
Projected "Available" Fund Balance Less Reserve at 09/30/11	\$ (797,281)
Proposed increase (use) of Fund Balance for FY 2012	(1,152,997)
Projected "Available" Fund Balance Less Reserve at 09/30/12	\$ (1,950,278)

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 was the first year of collection of Surtax III revenues.

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 \$5,794,117 for FY 2012, a small decrease of \$939 (0.01%) from FY 2011. Revenue estimates are provided by the State of Florida in August of each year.

Interest income is estimated at \$18,000.

TRANSFERS AND FUND BALANCE

A total of \$2,180,166 in fund balance is reserved for future use.

EXPENDITURES

FY 2012 expenditures of \$3,631,951 include the following:

- ✓ Police Department: capital equipment purchases of \$395,840
- ✓ Fire Department: capital equipment purchases of \$174,450
- ✓ Solid Waste: capital equipment purchases of \$211,393
- ✓ Parks & Recreation: Blueways Phase I project (\$450,000), George Mullen Activity Center renovations (\$100,000), trail and greenway system improvements (\$150,000), neighborhood park renovations (\$100,000), park land acquisition (\$50,000), and Atwater Park (\$150,000)
- ✓ Road & Drainage: Price Boulevard corridor connectivity (\$250,000), road rehabilitation (\$411,001), sidewalk and pedestrian bridge construction (\$176,161)
- ✓ Utilities: water transmission service improvements (\$1,013,106).

**FUND BALANCE**

The following schedule shows the projected fund balance at September 30, 2012.

**INFRASTRUCTURE SALES SURTAX III FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 4,679,432
10/11 Actual Revenue (Unaudited)	5,853,202
10/11 Actual Expenditures (Unaudited)	(4,394,427)
Projected Fund Balance as of 9/30/11	\$ 6,138,207
10/11 Re-appropriated Projects & Encumbrances	(3,626,493)
Projected "Available" Fund Balance at 09/30/11	\$ 2,511,714
Proposed increase (use) of Fund Balance for FY 2012	(2,180,166)
Projected "Available" Fund Balance at 09/30/12	\$ 331,548

MAINTENANCE FACILITY CONSTRUCTION FUND

The following chart shows the revenues and expenditures in the Maintenance Facility Construction Fund for a five-year period beginning in FY 2008.

**MAINTENANCE FACILITY CONSTRUCTION
BUDGET COMPARISON
FY 2008 THROUGH FY 2012**

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	CM Prop FY 2012
Revenues					
Interest Income	\$ 113,217	\$ 226,656	\$ 201,788	\$ 85,000	\$ 2,900
Transfers In	-	-	-	-	500,000
Other Sources	5,000,000	1,600,000	-	3,915,000	997,100
Total Revenues & Other Financing Sources	\$ 5,113,217	\$ 1,826,656	\$ 201,788	\$ 4,000,000	\$ 1,500,000
Expenditures					
Capital	\$ -	\$ -	\$ 115,299	\$ 4,000,000	\$ -
Other Uses	-	-	-	-	1,500,000
Total Expenditures	\$ -	\$ -	\$ 115,299	\$ 4,000,000	\$1,500,000



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, and the General Fund - \$1,000,000.

The remaining revenues are from interest income. In FY 2012, interest income is projected at \$2,900.

TRANSFERS AND FUND BALANCE

A total of \$997,100 in fund balance is appropriated for use in FY 2012. A transfer in of \$500,000 is expected from the Solid Waste District.

EXPENDITURES

For FY 2012 there are no capital expenditures appropriated. A transfer out of \$500,000 to the General Fund is scheduled for FY 2012; also, a transfer out of \$1,000,000 to Utilities for the future land acquisition for a utility administration building is budgeted for FY 2012.

FUND BALANCE

The following schedule shows the projected fund balance at September 30, 2012.

**MAINTENANCE FACILITY CONSTRUCTION FUND
FUND BALANCE REPORT**

09/30/2010 Audited Unreserved Fund Balance	\$ 8,026,363
10/11 Actual Revenue (Unaudited)	92,176
10/11 Actual Expenditures (Unaudited)	(1,094,227)
Projected Fund Balance as of 9/30/11	\$ 7,024,312
10/11 Re-appropriated Projects & Encumbrances	(5,743,290)
Projected "Available" Fund Balance at 09/30/11	\$ 1,281,022
Proposed increase (use) of Fund Balance for FY 2012	(997,100)
Projected "Available" Fund Balance at 09/30/12	\$ 283,922



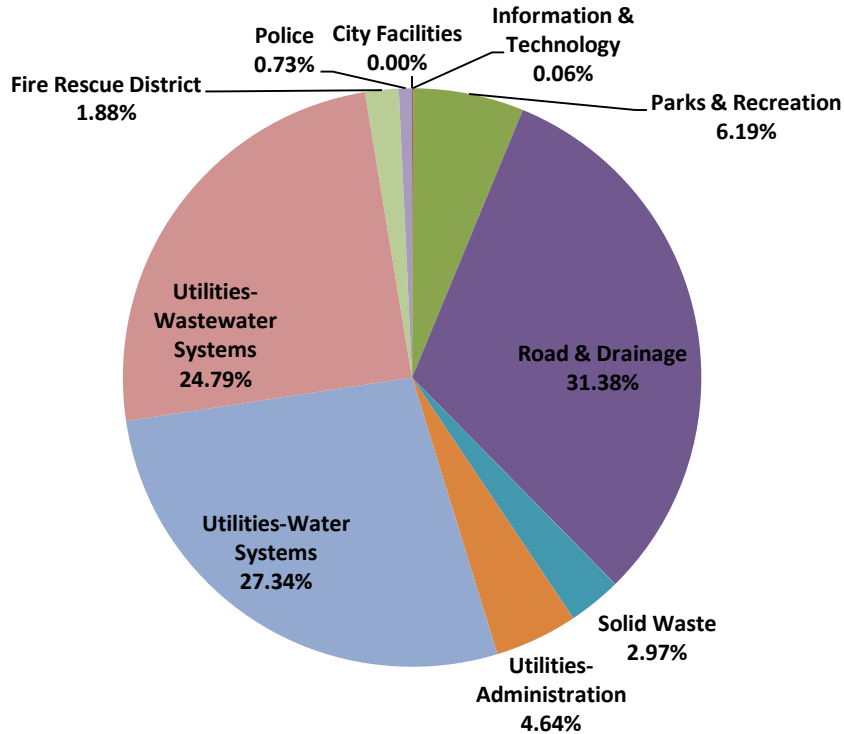
CAPITAL IMPROVEMENT PROGRAM

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 detail in the following pages. A grand summary of the five-year program is presented below.

**FISCAL YEAR 2012
CAPITAL IMPROVEMENT PROGRAM
FIVE-YEAR BUDGET SUMMARY**

Project Costs	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16	Five-Year Total
City Facilities	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Information & Technology	13,750	-	-	-	-	13,750
Parks & Recreation	1,350,000	1,085,000	1,000,000	900,000	500,000	4,835,000
Road & Drainage	6,845,784	6,431,045	5,960,878	15,952,301	6,774,992	41,965,000
Solid Waste	648,000	3,468,334	2,441,749	430,436	2,169,625	9,158,144
Utilities-Administration	1,013,106	1,254,379	923,960	2,050,876	3,488,467	8,730,788
Utilities-Water Systems	5,964,166	250,000	50,000	50,000	699,200	7,013,366
Utilities-Wastewater Systems	5,407,747	2,020,000	5,264,000	285,000	2,222,000	15,198,747
Fire Rescue District	410,290	673,596	2,622,126	1,267,633	1,529,597	6,503,242
Police	160,000	216,219	145,660	147,827	149,898	819,604
Total Project Costs	\$21,812,843	\$15,398,573	\$18,458,373	\$21,084,073	\$17,533,779	\$94,287,641
Financing Sources						
Impact Fees - Law Enforcement	\$ -	\$ 73,219	\$ -	\$ -	\$ -	\$ 73,219
Impact Fees – Fire	-	-	100,000	100,000	100,000	300,000
Impact Fees - Parks & Recreation	100,000	100,000	100,000	100,000	100,000	500,000
Impact Fees – Transportation	1,010,000	-	85,500	5,722,272	-	6,817,772
Impact Fees – Water	5,337,166	250,000	50,000	170,000	819,200	6,626,366
Impact Fees - Wastewater	452,000	2,020,000	5,264,000	195,000	320,000	8,251,000
Impact Fees – West Villages – Fire	-	100,000	200,000	200,000	200,000	700,000
Escheated Lots-Roads	446,000	-	-	-	-	446,000
One Cent Sales Surtax-II	-	-	50,000	-	-	50,000
One Cent Sales Surtax-III	3,631,951	4,329,632	5,379,291	8,568,810	7,117,601	29,027,285
Operating Funds -General Fund	13,750	-	-	-	-	13,750
Operating Funds - Road & Drainage District	4,344,394	4,072,600	4,465,065	2,770,200	3,910,200	19,562,459
Operating Funds - Solid Waste District	436,607	3,253,298	2,223,259	208,662	1,944,778	8,066,604
Operating Funds - Utilities	-	-	-	-	1,000,000	1,000,000
Bonds – Utility Con (SRF Bonds)	5,332,747	-	-	210,000	2,022,000	7,564,747
Grants – Road & Drainage	208,228	1,199,824	491,258	2,839,129	-	4,738,439
Developer Contributions – Parks	250,000	-	-	-	-	250,000
Total Financing Sources	\$21,812,843	\$15,398,573	\$18,458,373	\$21,084,073	\$17,533,779	\$94,287,641

The following graph illustrates the Capital Projects for FY 2012 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.

FIRE RESCUE PROJECTS

The Fire Rescue category includes one new project and one on-going project.

FP12PC - PUBLIC SAFETY COMMUNICATIONS

This project provides for the replacement of obsolete communications hardware and software for Fire Rescue and Police. This replacement will allow Fire Rescue and Police to continue to utilize Sarasota County’s Communications System.

Project supports these City goals:

- Customer Service – Improve the safety of life and community assets.
- Public Health and Safety – Ensure public health and safety.

VEHICLE/EQUIPMENT REPLACEMENT

This project will establish funding for a Fire Rescue Vehicle Replacement Program.

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			
FP12PC*	Public Safety Communications	\$ 355,840	\$ -
N/A*	Vehicle Replacement	54,450	-
	Total Cost	\$ 410,290	\$ -
Project Financing			
Fund #	Fund Name		
306	One Cent Sales Surtax III	\$ 410,290	
	Total Financing Sources	\$ 410,290	

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Fire Rescue		Project #	FP12PC Public Safety Communications
Estimated Project Cost	\$2,355,840	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 provides for the purchase of new communication software and hardware that will allow the continued use of the County-wide radio system infrastructure. Initial funds expended in FY 2012 will replace obsolete hardware and software for Fire Rescue and Police. **Justification:** Sarasota County is planning to replace the entire County-wide radio system infrastructure. Depending on the system, there will be varied levels of cost associated for Fire Rescue and Police to continue to use the County system.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	355,840	500,000	500,000	500,000	500,000
Other	Design	-	-	-	-	-	-
Total		\$ -	\$ 355,840	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
306	One Cent Sales Tax-Surtax III	\$ -	\$ 355,840	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 355,840	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

Operating Impact		2011-12	2012-13	2013-14	2014-15	2015-16
		\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project		
Fire Rescue District		Project #	N/A	Vehicle/Equipment Replacement
Estimated Project Cost	Ongoing	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 will establish funding for a Fire Rescue Vehicle Replacement Program.

Justification:

Vehicle replacement is determined through a combination of mileage, age, engine hours and efficiency as well as changing industry standards.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	54,450	73,596	265,526	467,633	729,597
Other		-	-	-	-	-	-
Total		\$ -	\$ 54,450	\$ 73,596	\$ 265,526	\$ 467,633	\$ 729,597

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
306	One Cent Sales Tax-Surtax III	\$ -	\$ 54,450	\$ 73,596	\$ 265,526	\$ 467,633	\$ 729,597
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 54,450	\$ 73,596	\$ 265,526	\$ 467,633	\$ 729,597

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
		-	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



INFORMATION AND TECHNOLOGY PROJECTS

The Information and Technology category includes one new project.

IT12BL - SUNGARD CLICK 2 GOV OL MODULE

This new module from SunGard will allow the City to automate processes involved with the oversight of occupational licenses.

Project supports these City goals:

- Customer Service – Improve the safety of life and community assets.

**INFORMATION AND TECHNOLOGY
PROJECT SUMMARY**

Project Number	Project Name	Approved Budget	Estimated Annual Maintenance Cost
Project Costs			
IT12BL*	SunGard Click 2 Gov OL Module	\$ 13,750	\$ -
	Total Cost	\$ 13,750	\$ -
Project Financing			
Fund #	Fund Name		
001	Operating Funds - General Fund	\$ 13,750	
	Total Financing Sources	\$ 13,750	

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
GS - Information and Technology		Project #	IT12BL SunGard Click 2 Gov OL Module
Estimated Project Cost	\$ 13,750	Fully funded project. Completion - FY 2012.	

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 the purchase of the SunGard Click 2 Gov OL module that will allow the City to automate processes involved with the oversight of occupational licenses.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	13,750	-	-	-	-
Other	Repairs & Maintenance	-	-	-	-	-	-
Total		\$ -	\$ 13,750	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
001	Operating Funds - General Fund	\$ -	\$ 13,750	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 13,750	\$ -	\$ -	\$ -	\$ -

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
46-01	Annual Maintenance	\$ -	\$ 1,535	\$ 1,535	\$ 1,535	\$ 1,535	\$ 1,535
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 1,535	\$ 1,535	\$ 1,535	\$ 1,535	\$ 1,535



PARKS AND RECREATION PROJECTS

The Parks and Recreation category includes continued funding of four existing projects and funding of two new projects.

P07CMP – ATWATER PARK

This project provides for the design for Phase III which is to include the installation of a playground, splash pad and restroom facility.

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.

P10MCG – MYAKKAHATCHEE CREEK GREENWAY

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; observation decks; and parking.

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.

P11BWI – BLUEWAYS PHASE I

This project provides for the enhancement of the City's canal and creek system to create connectivity to various parks and points of interest and to promote the use of the existing canal and creek system prevalent in North Port. Included in this project is a fishing pier and canoe/kayak launch, portal access points, bank improvements, landscaping and signage.

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 canal and creek system.
- Sustainability – Create a balanced canal and creek system to improve sustainability.

P09NPR – NEIGHBORHOOD PARK RENOVATIONS

This project provides for site amenities and improvements such as benches, tables, shade structures, playground systems, lighting, restrooms, trash receptacles, and parking lot improvements.

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.

P12PLA - PARK LAND ACQUISITION

This project allows for the strategic acquisition of additional parklands.

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.

P12GMC - GEORGE MULLEN ACTIVITY CENTER RENOVATIONS

This project provides for the replacement of the original gym floor and portable basketball goals with permanent installation.

Project supports these City goals:

- Customer Service – Ensure availability of community programs and activities.
- Public Health and Safety – Provide recreational opportunities to enhance the quality of life.



**PARKS AND RECREATION
PROJECT SUMMARY**

Project Number	Project Name	Approved Budget	Estimated Annual Maintenance Cost
Project Costs			
P11BWI	Blueways Phase I	\$ 450,000	\$ 6,000
P10MCG	Myakkahatchee Creek Greenway	400,000	6,500
P07CMP	Atwater Park – Phase III	250,000	-
P09NPR	Neighborhood Park Renovations	100,000	11,000
P12PLA	Park Land Acquisition	50,000	-
P12GMC	George Mullen Activity Center Renovations	100,000	-
	Total Cost	\$ 1,350,000	\$ 23,500
Project Financing			
Fund #	Fund Name		
	Developer Contributions	\$ 250,000	
152	Impact Fees – Parks & Recreation	100,000	
306	Once Cent Surtax III	1,000,000	
	Total Financing Sources	\$ 1,350,000	

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Parks and Recreation		Project #	P07CMP Atwater Park
Estimated Project Cost	Unknown	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

Design for Phase III at Atwater Park which is to include the installation of a playground, splash pad and restroom facility. Phase IV design is targeted for FY 2013-14.

Justification:

Citizen demand and interest to accommodate growth of community baseball program.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	4,851,291	150,000	350,000	100,000	400,000	400,000
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	100,000	-	250,000	-	-
Total		\$ 4,851,291	\$ 250,000	\$ 350,000	\$ 350,000	\$ 400,000	\$ 400,000

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
152	Impact Fees - Parks & Recreation	\$ 980,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
306	One Cent Surtax III	-	150,000	250,000	250,000	300,000	300,000
001	Operating Funds - General Fund	271,291	-	-	-	-	-
305	One Cent Surtax II	3,600,000	-	-	-	-	-
Total		\$ 4,851,291	\$ 250,000	\$ 350,000	\$ 350,000	\$ 400,000	\$ 400,000

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
43-00	Water & Electricity	\$ -	\$ -	\$ 25,000	\$ 30,000	\$ 35,000	\$ 40,000
46-00	Repairs & Maintenance	-	-	5,000	6,000	7,000	8,000
52-00	Operating Supplies	-	-	1,000	1,500	2,000	2,500
Total		\$ -	\$ -	\$ 31,000	\$ 37,500	\$ 44,000	\$ 50,500

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Parks and Recreation		Project #	P11BWI Blueways Phase I
Estimated Project Cost	\$ 450,000	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

The Blueways canal and creek system will consist of a fishing pier and canoe/kayak launch at Blue Ridge Park and its waterway to McKibben Park, portal access points and bank improvements along the Coco Plum Waterway, landscaping and signage.

Justification: To create connectivity to various parks and points of interest and to promote the use of the canal and creek system prevalent in North Port.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	400,000	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	50,000	-	-	-	-
Total		\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
306	One Cent Sales Tax-Surtax III	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
46-00	Repairs and Maintenance Services	-	\$ 5,000	\$ 7,000	\$ 9,000	\$ 11,000	\$ 13,000
52-00	Operating Supplies	-	1,000	2,000	3,000	3,000	4,000
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 6,000	\$ 9,000	\$ 12,000	\$ 14,000	\$ 17,000

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Parks and Recreation	Project #	P12GMC	George Mullen Activity Center Renovations
Estimated Project Cost	\$100,000	Completion date: FY 2012	

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

Replacement of original gym floor and portable basketball goals with permanent installation. Justification: Original floor nearing end of life expectancy and safety consideration for continued athletic program use.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	100,000	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
306	One Cent Surtax III	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
306	One Cent Surtax III	-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Parks and Recreation		Project #	P10MCG Myakkahatchee Creek Greenway
Estimated Project Cost	Unknown	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

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	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	300,000	400,000	200,000	200,000	200,000	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	50,000	-	-	-	-	-
Total		\$ 350,000	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
306	One Cent Surtax III	\$ 350,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
	Developer Contributions - Parks	-	250,000	-	-	-	-
		-	-	-	-	-	-
Total		\$ 350,000	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
52-00	Operating Supplies	\$ -	\$ 1,500	\$ 2,000	\$ 3,000	\$ 3,500	\$ 3,500
46-00	Repairs & Maintenance	-	5,000	6,000	7,000	8,000	8,000
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 6,500	\$ 8,000	\$ 10,000	\$ 11,500	\$ 11,500

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Parks and Recreation		Project #	P09NPR Neighborhood Park Renovations
Estimated Project Cost	Unknown	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 includes site amenities and improvements such as benches, tables, shade structures, playground systems, lighting, restrooms, trash receptacles and parking lot improvements.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	844,500	100,000	50,000	50,000	50,000	50,000
64-00	Machinery/Equipment	5,500	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ 850,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
146	Escheated Lots-Parks	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -
306	One Cent Surtax III	100,000	100,000	50,000	50,000	50,000	50,000
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 850,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
43-00	Water & Electricity	\$ -	\$ 7,000	\$ 7,000	\$ 14,000	\$ 14,000	\$ 15,000
52-00	Operating Supplies	-	1,000	1,000	1,000	1,000	1,000
46-00	Repairs & Maintenance	-	3,000	3,000	4,000	5,000	5,000
		-	-	-	-	-	-
Total		\$ -	\$ 11,000	\$ 11,000	\$ 19,000	\$ 20,000	\$ 21,000

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Parks and Recreation		Project #	P12PLA Park Land Acquisition
Estimated Project Cost	\$250,000	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

Strategic acquisition of additional parklands. Justification: Compliance with Comprehensive Plan; engagement of recommendations from Parks and Recreation Advisory Board.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
306	One Cent Surtax III	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
46-00	Repairs & Maintenance	\$ -	\$ -	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,500
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ -	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,500



POLICE PROJECT

The Police category includes funding for one on-going project.

POLICE VEHICLE REPLACEMENT

This project is provided through the Infrastructure Surtax revenue for police vehicles scheduled for replacement.

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	Police Vehicle Replacement	\$ 160,000	\$ 29,160
	Total Cost	\$ 160,000	\$ 29,160
Project Financing			
Fund #	Fund Name		
306	One Cent Surtax III	\$ 160,000	
	Total Financing Sources	\$ 160,000	

NOTE: Asterisk () indicates new project.*

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project		
Police Department		Project #	N/A	Police Vehicle Replacement
Estimated Project Cost	Ongoing	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 will establish funding for a Police Vehicle Replacement Program.

Justification: To

replace vehicles that have outlived their usefulness, due to excess mileage, maintenance and overall safety issues.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	160,000	143,000	145,660	147,827	149,898
Other	Design	-	-	-	-	-	-
Total		\$ -	\$ 160,000	\$ 143,000	\$ 145,660	\$ 147,827	\$ 149,898

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
306	One Cent Surtax III	\$ -	\$ 160,000	\$ 143,000	\$ 145,660	\$ 147,827	\$ 149,898
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 160,000	\$ 143,000	\$ 145,660	\$ 147,827	\$ 149,898

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
46-00	Repair and Maintenance	\$ -	\$ 29,160	\$ 30,618	\$ 32,148	\$ 33,756	\$ 35,444
52-00	Supplies	-	-	4,000	4,000	4,000	4,000
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 29,160	\$ 34,618	\$ 36,148	\$ 37,756	\$ 39,444



ROAD AND DRAINAGE PROJECTS

The Road and Drainage category includes four on-going projects, four existing projects, as well as two new projects to the Capital Improvement Program.

R12BRP – BRIDGE REPAIR AND REHABILITATION

This project is a multi-year endeavor to provide needed maintenance and repair of City bridges.

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.

R12RRH – 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.

R12SWC – SIDEWALKS AND PEDESTRIAN BRIDGES

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.

R12WCS – REHABILITATION OF WATER CONTROL STRUCTURES

This is an on-going project to rehabilitate/repair water control structures throughout the City. FY 11-12 is for the design of the rehabilitation of Water Control Structure 101 on the Cocoplum Waterway.

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.

R07SB3 – SUMTER BOULEVARD WIDENING - PHASE III

This project has been in progress for several years. Fiscal year 2011-12 is for the widening of Sumter Boulevard from Heron Creek Boulevard to City Center Boulevard. With the completion of this section, Sumter Boulevard will be four lanes from US 41 to I-75.

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.

R11PLA – PRICE BOULEVARD CORRIDOR CONNECTIVITY - BRIDGES

This project provides for the acquisition of property and the construction of bridges over the waterways both north and south of Price Boulevard between Sumter Boulevard and Toledo Blade Boulevard. Funding for this project 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.



R11S41 – US41 RIGHT TURN LANE EXTENSION AT SUMTER BOULEVARD

This project provides for the construction of a west-bound US41 right turn lane onto Sumter Boulevard.

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

R07PII – PRICE/HABERLAND BOULEVARDS INTERSECTION IMPROVEMENTS

This project provides for the addition of turn lanes and a traffic signal at the Price/Haberland/Panacea Boulevards intersection.

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.

R12CER* - CAPITAL EQUIPMENT OVER \$100,000

This project provides for the replacement of capital equipment over \$100,000 per the City-wide replacement program.

Project supports these City goals:

- Customer Service – Improve the safety of life and community assets.

R12NHI* – NEIGHBORHOOD IMPROVEMENTS

This project provides for neighborhood improvements. FY 11-12 is for the sidewalk rehabilitation on North Port Boulevard. 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			
R12BRP	Bridge Repair & Rehabilitation	\$ 176,161	\$ -
R12CER*	Capital Equipment over \$100,000	810,000	-
R12NHI*	Neighborhood Improvements	140,929	5,000
R12WCS	Rehabilitation of Water Control Structures	130,000	-
R11PLA	Price Boulevard Corridor Connectivity – Bridges	250,000	-
R12RRH	Road Rehabilitation	3,553,705	-
R12SWC	Sidewalks and Pedestrian Bridges	566,761	5,500
R11S41	US41 Right Turn Lane Extension at Sumter	208,228	-
R07SB3	Sumter Blvd. Widening – Phase III	1,000,000	-
R07PII	Price/Haberland Boulevards Intersection Improvements	10,000	-
	Total Cost	\$ 5,845,784	\$ 10,500

**Project Financing**

Fund #	Fund Name	
107	Operating Funds - Road & Drainage District	\$ 4,344,394
145	Escheated Lots – Roads	446,000
153	Impact Fees – Transportation	1,010,000
306	One Cent Surtax III	837,162
	Grants – Road & Drainage	208,228
	Total Financing Sources	\$ 6,845,784

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project		
Road and Drainage District		Project #	R12BRP	Bridge Rehabilitation & Repair
Estimated Project Cost	Ongoing	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

Rehabilitation and repair of any of the 45 bridges throughout the City. Justification - City bridges are inspected annually by the Florida Department of Transportation. Deficiencies are reviewed and corrective actions are taken. This program addresses all known deficiencies.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
46-00	Repairs & Maintenance Road & Drainage	-	176,161	179,197	182,075	184,783	187,372
Total		\$ -	\$ 176,161	\$ 179,197	\$ 182,075	\$ 184,783	\$ 187,372

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
306	One Cent Surtax III	\$ -	\$ 176,161	\$ 179,197	\$ 182,075	\$ 184,783	\$ 187,372
107	Road and Drainage District	-	-	-	-	-	-
Total		\$ -	\$ 176,161	\$ 179,197	\$ 182,075	\$ 184,783	\$ 187,372

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Road and Drainage District	Project #	R12CER	Capital Equipment over \$100,000 Replacement
Estimated Project Cost	Ongoing	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

Replacement of capital equipment over \$100,000. Justification: Replacement of equipment per the City-wide Replacement Program.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	810,000	601,300	1,315,600	268,900	168,900
Other	Repairs & Maintenance Road & Drainage	-	-	-	-	-	-
	Total	\$ -	\$ 810,000	\$ 601,300	\$ 1,315,600	\$ 268,900	\$ 168,900

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
107	Road and Drainage District	\$ -	810,000	601,300	1,315,600	268,900	168,900
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	\$ -	\$ 810,000	\$ 601,300	\$ 1,315,600	\$ 268,900	\$ 168,900

Operating Impact		2011-12	2012-13	2013-14	2014-15	2015-16
		-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project		
Road and Drainage District		Project #	R12NHI	Neighborhood Improvements
Estimated Project Cost	Ongoing	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

Neighborhood Improvements for FY 12: sidewalk rehabilitation on North Port Boulevard. Justification: Neighborhood improvements, beautification and streetscaping.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Repairs & Maintenance Road & Drainage	-	140,929	143,358	36,415	166,305	149,898
Total		\$ -	\$ 140,929	\$ 143,358	\$ 36,415	\$ 166,305	\$ 149,898

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
306	One Cent Surtax III	\$ -	\$ 140,929	\$ 143,358	\$ 36,415	\$ 166,305	\$ 149,898
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 140,929	\$ 143,358	\$ 36,415	\$ 166,305	\$ 149,898

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
43-00	Water & Electricity	\$ -	\$ 5,000	\$ 5,075	\$ 5,152	\$ 5,229	\$ 5,307
Total		\$ -	\$ 5,000	\$ 5,075	\$ 5,152	\$ 5,229	\$ 5,307

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Road and Drainage District	Project #	R07PII	Price Boulevard/Haberland Boulevard Intersection Improvements Project
Estimated Project Cost	\$ 1,209,824	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

Neighborhood Improvements for FY 12: sidewalk rehabilitation on North Port Boulevard. Justification: Neighborhood improvements, beautification and streetscaping.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	153,354	10,000				
Other	Repairs & Maintenance Road & Drainage	-	-	1,199,824	-	-	-
Total		\$ 153,354	\$ 10,000	\$ 1,199,824	\$ -	\$ -	\$ -

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
153	Impact Fees - Transportation	\$ 153,354	\$ 10,000	\$ -	\$ -	\$ -	\$ -
	Grants - Road & Drainage	-	-	1,199,824	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 153,354	\$ 10,000	\$ 1,199,824	\$ -	\$ -	\$ -

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
46-00	Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 14,000
Total		\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 14,000

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project		
Road and Drainage District		Project #	R11PLA	Price Blvd. Corridor Connectivity-Bridges
Estimated Project Cost	\$ 2,694,322	Multi-year project. No completion date available.		

Capital Improvement Element of Comprehensive Plan

- x Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- x Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- x Project will be submitted to DCA as part of annual CIE submission
- x Project is financially feasible as defined by FS 163.3164
- x Project is consistent with MPO long range plan, if applicable

Description

Acquire property and construct bridges over the waterways both north and south of Price Boulevard between Sumter Boulevard and Toledo Blade Boulevard.
Justification: The recommendations of the 2009 Price Boulevard Corridor study identified thirteen links, requiring 21 bridges over waterways and mitigating the need for six travel lanes on Price Boulevard between Sumter Boulevard and Toledo Blade Boulevard.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ 195,345	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	1,423,977
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	75,000
Total		\$ 195,345	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,498,977

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
306	One Cent Surtax III	\$ 195,345	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,498,977
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 195,345	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,498,977

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project		
Road and Drainage District		Project #	R12WCS	Rehabilitation of Water Control Structures
Estimated Project Cost	Ongoing	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

Rehabilitation/repair of Water Control Structures throughout the City. FY 12: Design of rehabilitation of Water Control Structure 101 on the Cocoplum Waterway adjacent to the water treatment plant. Justification: Water Control Structures throughout the City are in disrepair, severely corroded and in need of rehabilitation.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	1,420,000	990,000	450,000	1,240,000
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	130,000	50,000	50,000	50,000	500,000
Total		\$ -	\$ 130,000	\$ 1,470,000	\$ 1,040,000	\$ 500,000	\$ 1,740,000

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
107	Road and Drainage District	\$ -	\$ 130,000	\$ 1,470,000	\$ 1,040,000	\$ 500,000	\$ 1,740,000
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 130,000	\$ 1,470,000	\$ 1,040,000	\$ 500,000	\$ 1,740,000

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Road and Drainage District		Project #	R12SWC Sidewalks and Pedestrian Bridges
Estimated Project Cost	Ongoing	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 City is lacking in adequate sidewalks and this project will incrementally build sidewalks on all arterial, collector and school walking paths consistent with the Sidewalk Master Plan and concurrency requirements. FY 12 plan is to complete Chamberlain, San Mateo and Haberland sidewalks (Price to Hillsborough). Also Price from Chamberlain to east of Toledo Blade. Justification: To provide safe pedestrian travel and compliance with Sidewalk Master Plan.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	566,761	462,279	645,505	741,688	877,768
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Repairs & Maintenance Road & Drainage	-	-	-	-	-	-
Total		\$ -	\$ 566,761	\$ 462,279	\$ 645,505	\$ 741,688	\$ 877,768

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
306	One Cent Surtax III	\$ -	\$ 176,161	\$ 71,679	\$ 254,905	\$ 351,088	\$ 487,168
107	Road & Drainage District	-	390,600	390,600	390,600	390,600	390,600
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 566,761	\$ 462,279	\$ 645,505	\$ 741,688	\$ 877,768

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
46-00	Repairs & Maintenance	\$ -	\$ 5,500	\$ 5,610	\$ 5,722	\$ 5,837	\$ 6,000
Total		\$ -	\$ 5,500	\$ 5,610	\$ 5,722	\$ 5,837	\$ 6,000

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Road and Drainage District	Project #	R07SB3	Sumter Boulevard Widening - Heron Creek Boulevard to City Center Boulevard
Estimated Project Cost	\$ 10,500,000	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

Widening of Sumter Boulevard from 2 lanes to 4 lanes. This portion - Widen Sumter Boulevard from Heron Creek Boulevard to City Center Boulevard. This project will complete the widening to four lanes of Sumter Boulevard from US41 to I-75. Sumter Boulevard is classified as an arterial roadway in the City, a designated truck route and emergency evacuation route.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	10,500,000	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	50,000	-	-
Total		\$ -	\$ 1,000,000	\$ -	\$ 50,000	\$ 10,500,000	\$ -

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
153	Impact Fees - Transportation	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 5,722,272	\$ -
306	One Cent Surtax III	-	-	-	50,000	3,234,035	-
	Grants - Road and Drainage	-	-	-	-	1,543,693	-
Total		\$ -	\$ 1,000,000	\$ -	\$ 50,000	\$ 10,500,000	\$ -

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
43-00	Water and Electricity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500
46-00	Repair and Maintenance	-	-	-	-	-	65,000
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,500

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Road and Drainage District	Project #	R11S41	US41 Right Turn Lane Extension at Sumter Boulevard
Estimated Project Cost	\$ 238,228	Two-year project. Completion FY 2012.	

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

Construction of a west-bound US41 right turn lane onto Sumter Boulevard to accommodate the traffic movement volume and reduce stacking of traffic in the outside through lane of west-bound US41 at this intersection.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	30,000	208,228	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ 30,000	\$ 208,228	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
153	Impact Fees - Transportation	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Grants - Road and Drainage	-	208,228	-	-	-	-
Total		\$ 30,000	\$ 208,228	\$ -	\$ -	\$ -	\$ -

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SOLID WASTE PROJECT**

The Solid Waste category includes continued funding of one existing project and no new projects.

SOLID WASTE TRUCKS AND EQUIPMENT

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 Trucks and Equipment	\$ 648,000	\$ -
	Total Cost	\$ 648,000	\$ -
Project Financing			
Fund #	Fund Name		
120	Operating Funds – Solid Waste District	\$ 436,607	
306	One Cent Surtax III	211,393	
	Total Financing Sources	\$ 648,000	

NOTE: Asterisk () indicates new project.*

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project		
Solid Waste District		Project #	N/A	Solid Waste Trucks and Equipment
Estimated Project Cost	\$ 8,021,305	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 one recycling truck and five Curotto Cans; purchase new one claw truck and one Curotto Can.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	-	-	-	-	-
64-00	Machinery/Equipment	-	648,000	3,468,334	2,441,749	430,436	2,169,625
Other	Design	-	-	-	-	-	-
Total		\$ -	\$ 648,000	\$ 3,468,334	\$ 2,441,749	\$ 430,436	\$ 2,169,625

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
306	One Cent Surtax III	\$ -	\$ 211,393	\$ 215,036	\$ 218,490	\$ 221,774	\$ 224,847
120	Solid Waste District	-	436,607	3,253,298	2,223,259	208,662	1,944,778
156	Impact Fees - Solid Waste	-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 648,000	\$ 3,468,334	\$ 2,441,749	\$ 430,436	\$ 2,169,625

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**UTILITIES – ADMINISTRATION**

The Utilities – Administration category includes one new project.

U12WTI - WATER TRANSMISSION SERVICE IMPROVEMENTS

This project is to improve the potable water distribution system, fire flow, water quality and pressure to the residents of the City as well as to reduce the amount of flushing necessary to maintain water quality. This is a multi-year project and will continue for several years.

Project supports these City goals:

- Customer Service – To provide safe water for the community.
- Public Health and Safety – Provide safe drinking water in a sound and environmentally approved method.
- Sustainability – Provide safe water in a sustainable manner.

**UTILITIES – ADMINISTRATION
PROJECT SUMMARY**

Project Number	Project Name	Approved Budget	Estimated Annual Maintenance Cost
Project Costs			
U12WTI*	Water Transmission Service Improvements	\$ 1,013,106	\$ -
	Total Cost	\$ 1,013,106	\$ -
Project Financing			
Fund #	Fund Name		
306	One Cent Surtax III	\$ 1,013,106	
	Total Financing Sources	\$ 1,013,106	

NOTE: Asterisk () indicates new project.*

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project
Utilities - Administration		Project #
		Water Transmission Service Improvements
Estimated Project Cost	Ongoing	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

To improve the potable water distribution system, fire flow, water quality and pressure to the residents of the City as well as reduce the amount of flushing necessary to maintain water quality. Justification: Some of the existing potable water system exceeds 40 years of age; the scattered design of water "distribution" lines, many being less than 6" in diameter is detrimental to the overall system. This will provide proper fire flow, quality and pressure.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	1,013,106	161,277	176,090	498,910	505,897
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	17,920	19,570	55,440	56,220
Total		\$ -	\$ 1,013,106	\$ 179,197	\$ 195,660	\$ 554,350	\$ 562,117

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
306	One Cent Surtax III	\$ -	\$ 1,013,106	\$ 179,197	\$ 145,660	\$ 554,350	\$ 562,117
420	Operational - Water	-	-	-	50,000	-	-
420	Operational - Wastewater	-	-	-	-	-	-
Total		\$ -	\$ 1,013,106	\$ 179,197	\$ 195,660	\$ 554,350	\$ 562,117

Operating Impact		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



UTILITIES – WATER SYSTEMS

The Utilities – Water Systems category includes continued funding of two existing projects.

U08PEI – MCWTP RELIABILITY PROJECT

The project provides for upgrades to the current conventional plant, a new riverbank filtration system and a 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.

U12WTO – 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			
U08PEI	MCWTP Reliability Project	\$ 5,914,166	\$ 50,000
U12WTO	Water Transmission Oversizing	50,000	-
	Total Cost	\$ 5,964,166	\$ 50,000
Project Financing			
Fund #	Fund Name		
420	Operating Funds – Utilities	\$ 250,000	
423	Impact Fees – Water	5,337,166	
424	Impact Fees – Wastewater	377,000	
	Total Financing Sources	\$ 5,964,166	

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Utilities - Water Systems		Project #	U08PEI MCWTP Reliability Project
Estimated Project Cost	\$ 14,444,166	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 consists of upgrades to our current conventional plant located on North Port Boulevard, 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	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	5,985,792	5,797,166	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	2,544,208	117,000	-	-	-	-
Total		\$ 8,530,000	\$ 5,914,166	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
423	Impact Fees - Water	\$ 6,520,000	\$ 5,287,166	\$ -	\$ -	\$ -	\$ -
	Grants - Water	1,400,000	-	-	-	-	-
420	Operational - Water	610,000	250,000	-	-	-	-
424	Impact Fees - Wastewater	-	377,000	-	-	-	-
		-	-	-	-	-	-
Total		\$ 8,530,000	\$ 5,914,166	\$ -	\$ -	\$ -	\$ -

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
43-00	Water & Electricity	-	30,000	50,000	50,000	55,000	55,000
52-00	Operating Supplies	-	20,000	25,000	25,000	30,000	30,000
Total		\$ -	\$ 50,000	\$ 75,000	\$ 75,000	\$ 85,000	\$ 235,000

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project		
Utilities - Water Systems		Project #	U12WTO	Water Transmission Oversizing
Estimated Project Cost	Ongoing	Multi-year project. Completion - Portion of project completed each year.		

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

Construction cost of oversizing of water mains in various locations throughout the City due to development.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	50,000	50,000	50,000	50,000	200,000
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
423	Impact Fees - Water	\$ -	50,000	50,000	50,000	50,000	200,000
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**UTILITIES – WASTEWATER SYSTEMS**

The Utilities – Wastewater Systems category includes continued funding for one existing project and one new project.

U12STO – 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.

U11DIW* – DEEP INJECTION WELL

This project provides for the installation of a new class of deep injection well in the vicinity of the current deep injection well on Campbell Boulevard.

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.

**UTILITIES – WASTEWATER SYSTEMS
PROJECT SUMMARY**

Project Number	Project Name	Approved Budget	Estimated Annual Maintenance Cost
Project Costs			
U11DIW*	Deep Injection Well	\$ 5,332,747	\$ -
U12STO	Wastewater Transmission Oversizing	75,000	-
	Total Cost	\$ 5,407,747	\$ -
Project Financing			
Fund #	Fund Name		
424	Impact Fees - Wastewater	\$ 75,000	
431	Proposed Bonds – Utility Con (SRF Bonds)	5,332,747	
	Total Financing Sources	\$ 5,407,747	

NOTE: Asterisk (*) indicates new project.

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Utilities - Wastewater Systems		Project #	U11DIW Deep Injection Well
Estimated Project Cost	\$ 5,753,811	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 expanded capacity of the Wastewater Treatment Plant will be needed, based on flows, or when the Reverse Osmosis system is operational, and will require a new class of deep injection well to be installed in the vicinity of the current deep injection well on Campbell Boulevard. Justification: In accordance with the 2005 Master Plan, to accommodate future growth, this will allow increased capacity for wastewater, treat the concentrate from the R/O plant and meet the regulatory requirements for the expanded reclaimed water system.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	5,332,747	-	-	-	-
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	421,064	-	-	-	-	-
Total		\$ 421,064	\$ 5,332,747	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
424	Impact Fees - Wastewater	\$ 421,064	\$ -	\$ -	\$ -	\$ -	\$ -
431	Proposed Bonds - Util Const (SRF Bonds)	-	5,332,747	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 421,064	\$ 5,332,747	\$ -	\$ -	\$ -	\$ -

Operating Impact		2011-12	2012-13	2013-14	2014-15	2015-16
		\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-
		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2012-2016 Capital Improvement Program

Department		Project	
Utilities - Wastewater Systems		Project #	U12STO Wastewater Transmission Oversizing
Estimated Project Cost	Ongoing	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

Construction cost of oversizing of wastewater mains in various locations throughout the City due to development.

Capital Costs by Type		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings	-	-	-	-	-	-
63-00	Improvements other than Buildings	-	75,000	75,000	75,000	75,000	200,000
64-00	Machinery/Equipment	-	-	-	-	-	-
Other	Design	-	-	-	-	-	-
Total		\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 200,000

Financing		Prior Year	2011-12	2012-13	2013-14	2014-15	2015-16
424	Impact Fees - Wastewater	\$ -	75,000	75,000	75,000	75,000	200,000
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 200,000

Operating Impact			2011-12	2012-13	2013-14	2014-15	2015-16
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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, 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.

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 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.

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 2012 budget preparation process.

BUDGET CALENDAR

Task	Date
Budget kickoff meeting with departments and budget manual & instructions are distributed	March 18
Strategic Budget Planning meeting with Commission for FY 2011-12	April 20
Departments meet with Capital Improvement Projects Committee to discuss/review proposed projects	April 22
CIP Budget requests finalized	May 20
Departmental budget requests and summaries due	May 27
Preliminary Assessed Value due from Property Appraiser	June 1
Departmental Budget Review meetings with City Manager and Finance	June 6-14
Deadline for putting "Not-To-Exceed" maximum non-ad valorem rate resolutions on Commission agenda	June 14
Departments submit budget based on City Manager recommended changes	June 17
Commission meeting to approve "Not-To-Exceed" rate resolutions	June 27
Final Property Valuation due from Property Appraiser	July 1



FY 2012 City Manager Proposed budget and CIP to Commission	July 11
Deadline for providing Tax Collector with tax roll information for Proposed Notices	July 15
City-wide Budget Workshops	July 20-21
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 18
First public hearing on budget ordinances and millage resolution and districts assessment roll adoption	September 7
Advertise millage and budget summary per TRIM requirements	September 17
Second public hearing on budget ordinances and millage resolution and final budget adoption	September 21
Property Appraiser notifies the City of final adjusted tax roll	October 5
Certification of TRIM compliance due to the Florida Department of Revenue	October 21

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 addresses: 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 CIP Committee 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 CIP Committee 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

Late in May, all departmental budgets are due to the City Manager and the Finance Budget Division. Each department meets with the City Manager, the Finance Director, and the Senior Management Budget Analyst who perform 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 15, the City Manager presents a proposed City budget to the City Commission for the fiscal year commencing October 1. The City Manager Proposed Budget recommends all operating and capital expenditures and the funding sources intended to finance the budget. The proposed 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.



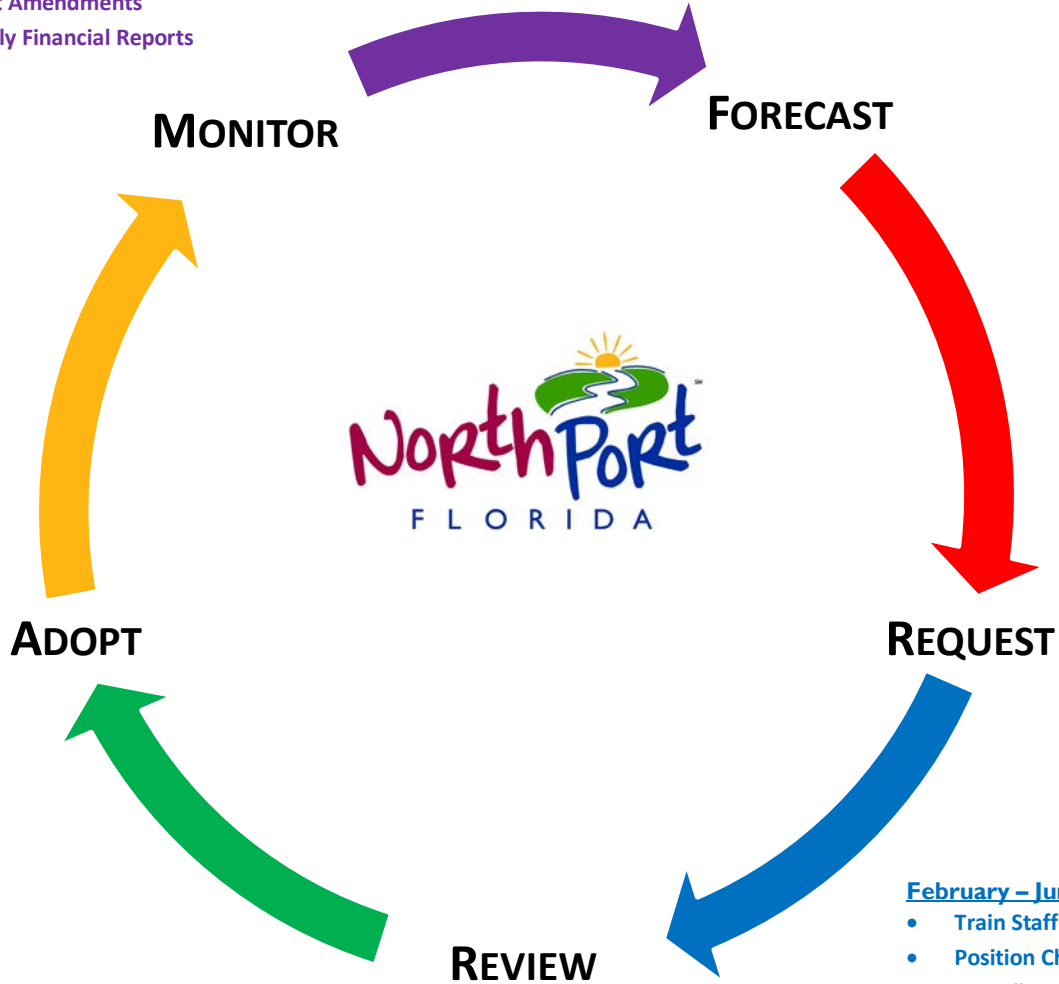
BUDGET PROCESS

October – September

- Occurs Year Round
- Budget Rolled into new Fiscal Year
- Transmit Adopted Millage
- TRIM Compliance Package sent to Department of Revenue
- Review Requisitions
- Commission Agendas
- Budget Amendments
- Monthly Financial Reports

January – March

- Beginning Step In Budget Process
- Outline Process
- Budget Assumptions are determined
- CIP Process Begins
- Prepare General Fund Forecast
- Commission Workshops



July – September

- Final Step in Budget Process
- City Manager Proposed Budget
- Tentative Adoption
- TRIM Notice
- Public Hearings
- TRIM Advertisement
- Final Adoption of Budget

March – September

- City Manager Review
- Executive Management Meetings
- Balance the Budget
- CIP reviewed and presented to Commission
- Final Certification of Taxable Value

February – June

- Train Staff
- Position Changes
- Payroll Projections
- Department Requests
- Departmental Goals & Objectives
- Revenue Projections
- Preliminary Taxable Value received from Property Appraiser



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

Management requires accurate and timely financial reports in order to properly monitor the performance of the City and make informed operational and financial decisions. The general ledger accounts are the source of all of the financial reports used by management. It is therefore critical that the accounting records are properly controlled so that they continue to reflect accurately the operations of the City.

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). The general ledger is maintained daily through the proper preparation, review and approvals of all journal entries and reconciliations and the timely input of all entries into the system. All journal entries require two signatures – the signatures of the originator and the reviewer of the journal entry.

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.

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.

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 seeks to maintain a 15% reserve of annual expenditure budget in its fund balance and the 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. In April, 2011 the City Commission adopted resolution 2011-R-14 as the Fund Balance Policy for the City.

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

RESOLUTION NO. 2011-R-14 (Fund Balance Policy)

A RESOLUTION OF THE CITY OF NORTH PORT, FLORIDA PROVIDING FOR ADOPTION AND ESTABLISHMENT OF A FUND BALANCE POLICY; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City desires to adopt and establish a fund balance policy as a plan to manage its financial resources for selected funds.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF NORTH PORT, FLORIDA, TO WIT:

SECTION 1 – FUND BALANCE POLICY

- 1.01 The City Commission hereby approves the Fund Balance Policy attached hereto and incorporated herein as Exhibit A.

SECTION 2 – CONFLICTS

- 2.01 If there is any conflict between the provisions of this Resolution and any other resolution or ordinance or portions thereof, the provisions of this Resolution shall prevail to the extent of such conflict.

SECTION 3 – SEVERABILITY

- 3.01 If any section, subsection, sentence, clause, phrase or portion of this Resolution 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.

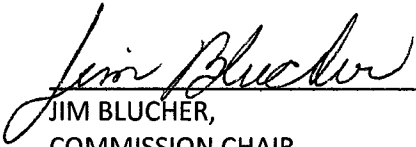
SECTION 4 – EFFECTIVE DATE

4.01 This Resolution shall take effect immediately upon adoption.

PASSED AND DULY ADOPTED by the City Commission of the City of North Port, Florida


this 20th day of April, 2011.

CITY OF NORTH PORT, FLORIDA



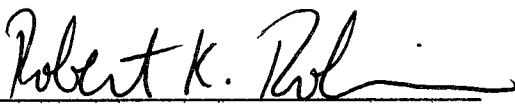
JIM BLUCHER,
COMMISSION CHAIR

ATTEST:



HELEN M. RAIMBEAU, MMC
CITY CLERK

Approved as to form and correctness:



ROBERT K. ROBINSON
CITY ATTORNEY

City of North Port
Fund Balance Policy

Purpose:

For increased financial stability, the City of North Port desires to manage its financial resources by establishing fund balance ranges for selected funds. This will ensure that the City maintains a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls, natural disasters or unexpected one-time expenditures as well as to provide needed liquidity to continue operations.

Definitions:

Fund Balance: Fund balance is the difference between current fund assets and current fund liabilities. Fund balance is reported in five categories.

Nonspendable – represents assets that will not or cannot be converted to cash within the current period. The assets include advances to other funds, inventories or other prepaid items.

Restricted – is the portion of fund balance that is restricted by externally enforceable legal restrictions. This includes revenue that is restricted for a particular purpose. The restrictions can be imposed by creditors, grantors, contributors or laws.

Committed – is the portion of fund balance whose use is constrained by the limitations the City Commission imposes on itself that remain binding until removed in the same manner. Purchase orders or contracts that are rolled from the prior fiscal year to the new fiscal year are committed resources.

Assigned – is the portion of fund balance that reflects the City's intended use of assets. The intended use can be established by the City Commission, delegated to a group (Management Team) or delegated to an individual

City Manager or Finance Director. Projects that have been budgeted in prior fiscal years but are not complete are assigned the resources necessary to complete if not committed under contract. This amount would represent the portion of fund balance to be used in the subsequent year's budget or to accumulate resources for a future capital project.

Unassigned – is the remaining portion of fund balance that is not classified into the other categories. Only the General Fund can have a positive balance. In other funds, balances are assigned to the fund's purpose otherwise they would be accounted for in the General Fund.

Fund Balance Range: Is the range of amounts this policy has set which the City means to maintain the total fund balance for financial stability. The range is calculated as a percentage of a fund's ensuing year's budgeted expenditures and does not include the Nonspendable portion of fund balance.

Spending Priority: When a governmental fund has multiple classifications of fund balance the expenditure is determined to reduce the restricted fund balances first, then committed fund balance followed by assigned.

Surplus: Is the amount by which the fund balance exceeds the upper limit of the fund balance range.

Shortfall: is the amount that the fund balance falls below the lower limit of the range.

Expenditures: Are all of the uses of financial resources including operating and capital outflows and debt service. For consistency, it does not include other sources and uses of resources in the fund unless there is a recurring transfer.

Fund Balance Ranges:

General Fund:

The General Fund is the primary operating fund in the City. The ranges reflect the multipurpose nature of the fund. The range of the total spendable fund balance should be between 15% and 25%. The Unassigned portion of the fund balance should be 5%-10% of the General Fund expenditures.

Road and Drainage District:

The R&D District is responsible for the maintenance and construction/repair of the streets, roads and drainage system in the City. A large portion of the annual budget is appropriated for capital projects. The fund balance range should be between 20% and 25% of the annual budgeted expenditures.

The Fire District:

The Fire District funds the non EMS portion of the total fire service operations. A portion of the annual appropriation is for replacing rolling stock and debt service on existing fire stations. The fund balance range should be between 20% and 25% of the annual budgeted expenditures.

Solid Waste District:

The Solid Waste District is responsible for the collection and disposal of solid waste in North Port. Over 90% of the annual revenue is received from annual assessments while expenditures are made at a level rate throughout the year. The fund balance range should be between 20% and 25% of the annual budgeted expenditures.

Surplus:

If it is determined at the fiscal year end that there is a surplus (an amount in excess of the upper limit of the fund balance range for any fund) the operating funds should be appropriated as follows:

1. To cover any anticipated budgetary shortfalls in the current fiscal year or any shortfall forecasted in the following five years
2. To reduce long term debt, if possible
3. To deposit into a fund that stabilizes pension contributions to achieve a normal growth rate
4. To fund pay-as you go capital projects or expenditures
5. To create a capital asset renewal and replacement fund

Shortfall:

If it is determined that there is a shortfall (an amount below the lower limit of the fund balance for any fund), the fund balance is to be rebuilt through the following mechanisms:

1. An appropriation during the next budget process of at least 20% of the shortfall.
2. If this is financially infeasible, a written plan shall be forwarded by the City Manager to the Commission for approval in order to restore the fund balance to an amount within the acceptable range. This plan may require a reduction of services, increase in taxes or fees or some combination, thereof.

This policy can be amended at any time by resolution of the City Commission.



CITY POLICIES FOR CAPITAL IMPROVEMENTS



COMPREHENSIVE PLANNING AND CAPITAL PROGRAMMING

The City's Comprehensive Plan provides the framework within which all development actions should occur. The Capital Improvement Program (CIP) is an important tool for implementing the City's Comprehensive Plan. The CIP is used to plan and manage resources needed to sustain critical, necessary and desired services to the residents. Along with the Unified Land Development Code (ULDC), the CIP bridges the gap between the day-to-day operations of City government and the City's long-range development goals. The capital improvement programming process gives the community an opportunity to review overall development goals and/or service level related projects, annually.

Each year a program is prepared by staff in accordance with the goals and policies of the City Commission and the City's Comprehensive Plan.

CAPITAL PLANNING

Capital planning refers to the process of identifying and prioritizing City capital needs for determining which projects should be funded in the capital budget as resources become available.

The goal of the CIP development process is to deliver various department projects in an efficient and economical manner, while balancing needs and funding. This process requires staff to prioritize capital projects. The five major categories for ranking projects, in no particular priority, are as follows:

- Strategic plan of the City Commission.
- Health, safety and welfare.
- Compliance with the capital improvement element of the Comprehensive Plan.
- Level of service.
- Sustainability.

An existing or a newly proposed project shall be given a ranking which will be used to prioritize all projects within the CIP.

CAPITAL IMPROVEMENT GOALS

- Protect the public's health and safety by preventing a critical breakdown in the City's public facilities and services.
- Build structures to nationally recognized high-performance efficiency standards.
- Build structures in accordance with City adopted aesthetic standards.
- Coordinate and deliver projects in an efficient and economical manner.
- Maintain, upgrade, repair or replace existing public facilities or capital equipment.
- Expand existing public facilities, construct new public facilities, or add capital equipment concurrent with new growth.

CAPITAL IMPROVEMENT GUIDELINES

The following guidelines must be met in order to qualify as a Capital project:

- All capital projects funded with Infrastructure Surtax money; or
- Improvements to, or expansion of existing assets must increase the appraised value or add to the life expectancy of the asset(s); or
- Capital Projects consist of projects/equipment with a cost estimate of at least \$100,000 and an asset life of at least five (5) years; or
- Capital preservation/improvement items costing \$25,000 or more for infrastructure other than technology and energy and meeting the improvements and expansion guidelines; or
- Technology capital preservation/improvement items costing \$10,000 or more.

NOTE: Routine maintenance and repair services of a repetitive nature, provided for the purpose of sustaining capital assets in serviceable condition, such as painting or lawn mowing, are not capital projects.

CAPITAL IMPROVEMENT DEVELOPMENT

- Annually, a five-year Capital Improvement Program (CIP) will be developed showing estimated annualized cost of capital projects, and if appropriate, include any reserve for contingency.
- A five-year CIP will be submitted to the Commission for approval during the annual budget process.
- The first year of the five-year CIP will be used as the basis for formal fiscal year appropriations during the annual budget process
- The CIP will be consistent with and implement the Capital Improvement Element (CIE) of the City's Comprehensive Plan and/or meet current and future planning needs.
- Projects needed to maintain adopted Level of Service Standards shall be included with identified funding sources based on current revenue projections for the five-year period.
- A capital project may be added or deleted with approval of the Commission.
- An adopted capital project may be amended or changed, only when necessary, to fulfill the original intent of the project. No funds may be added or deleted to change the outcome of the project without Commission approval.
- All amendments during the year must be approved by the Commission.
- All Comprehensive Plan capital projects shall be added, deleted or amended in compliance with Plan amendment procedures.
- All capital projects shall compute and display the impact upon the operating budget at the time the project is being proposed for Commission approval.
- Capital improvement life cycle and operating costs shall be coordinated with the development of the operating budget.
- Impact fees shall be used only for new capital improvements or infrastructure identified as needed to accommodate new growth.
- Capacity fees shall be used to finance capital expenditures and for the payment of city indebtedness associated with the expansion of the City's water treatment and transmission system and the wastewater transmission, treatment, and effluent disposal system.

PROJECT FINANCING

The City shall utilize a combination of pay-as-you-go and debt financing for capital projects. The particular funding mechanism for each project will be determined and included in the CIP. The City recognizes three basic methods of financing capital requirements.

- Current revenues
- Fund balance/retained earnings
- Issuance of debt

Funding for capital projects comes from a variety of sources, but generally falls into one of several categories: one cent sales surtax, impact or capacity fees, grants and debt financing.

- **INFRASTRUCTURE SURTAX (PENNY TAX)** – Sales surtax revenues are assessed at one percent and apply to the first \$5,000 of any single taxable item. Surtax proceeds and any accrued interest shall be expended for any of the following purposes as defined by the applicable surtax ordinance:
 - To finance, plan, and construct infrastructure.
 - To acquire land for public recreation, conservation, or protection of natural resources.
 - To finance the closure of county or municipal-owned solid waste landfills that have been closed or are required to be closed by order of the DEP.
- **IMPACT FEES** – Impact fees are fees imposed on “new” construction to help fund additional infrastructure needed to support the added load on City infrastructure resulting from the new construction. The City collects impact fees for: law enforcement, fire, parks & recreation, transportation, solid waste, general government; and water and sewer capacity fees.
- **CAPACITY FEES** – Capacity fees are imposed on new construction/development to help fund the expansion of water and wastewater treatment and transmission; and the effluent disposal system.

Impact and capacity fees collected in each category are restricted to projects which **add capacity** to the respective infrastructure within that category. Impact and capacity fees are governed by City ordinance.

- **DEVELOPER AGREEMENT** – Developer agreement is a contract between two legal entities which defines the development and/or improvement to land pursuant to the terms of the contract including monetary and/or capital contributions.
- **GRANTS** – Grant revenues may come from various sources including the federal and state governments, other local jurisdictions and agencies. Use of grant funds is restricted to the specific purpose defined by the party providing the grant.
- **DEBT FINANCING** – Financing of capital projects uses various types of financing instruments. Lease-purchase debt may be used to finance capital equipment. General obligation debt is used to finance capital projects benefiting the community as a whole. Bonding debt requires a referendum as detailed in the City’s Charter.
- **OTHER FINANCING** - Financing mechanisms such as revenue bonds or special assessments may be used to place the burden of financing capital improvements on those receiving the benefit.

CAPITAL PROJECT EVALUATION

Capital project evaluation includes assessing the need to increase capacity, to replace or repair existing capital assets and a post-implementation evaluation.

The following elements will be considered in evaluating existing capital assets.

- Capital asset for replacement or repair to meet the Capital Improvement Guidelines policy.
- Frequency of physical condition rating and asset inventory updates conducted based on several factors, including the asset age and type, likelihood of degradation, and ease at which assessments may be conducted.
- Evaluation of existing assets based on professional standards and mandated safety requirements when such information is available.
- Evaluation of existing assets to determine if the asset still provides the most appropriate method to deliver services.
- Maintenance and replacement plans for existing assets prioritized in accordance with overall City goals and objectives to maintain expected service levels.

A post-implementation evaluation completed on construction type projects with the following considerations.

- Identify lessons learned.
- Assess projected versus realized benefits.
- Suggested improvements to maximize future returns.

GLOSSARY

AD VALOREM TAX	A tax assessed “according to value” of real or personal property.
AMENDED BUDGET	The original adopted budget plus any amendments passed as of a certain date.
APPROPRIATION	Action taken by the legislative body of a government that permits officials to incur obligations against, and to make expenditures of governmental resources. Appropriations usually made for fixed amounts and typically are granted for a one-year period. Synonyms: allocation, budgeted
BOND	A written promise to pay a specified sum of money (called “principal”) at a specified future date (the “maturity date”) along with periodic interest paid as a percentage of the principal. Bonds are issued for long-term debt and must be approved by the City’s constituents via referendum.
BUDGET (CAPITAL)	A plan of proposed expenditures for capital assets and the means of financing them, usually the first year of the capital improvement program. The capital budget typically is enacted as part of the total annual budget, which includes both operating and capital outlays.
BUDGET (OPERATING)	A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates).
CAPACITY FEE	A fee imposed on new construction/development to help fund the expansion of water and wastewater treatment and transmission; and the effluent disposal system.
CAPITAL ASSETS	Assets of significant value and having a useful life of more than one year and must exceed minimum capitalization threshold requirements as determined by current financial guidelines. Synonym: assets, fixed assets.
CAPITAL EXPENDITURES	Expenditures made for the purpose of acquiring capital assets; exclude expenditures for routine maintenance of capital assets.
CAPITAL IMPROVEMENT ELEMENT (CIE)	Used to tie the implementing goals, objectives and policies of the Comprehensive Plan as a whole with the funded improvements to support them. Fulfills the mandates of Chapter 163, Florida Statutes, and Rule 9J-5, Florida Administrative Code, which provides a strategy to meet the infrastructure requirements of the Comprehensive Plan and identify the means by which to fund these requirements. The resulting element demonstrates the financial feasibility of the Comprehensive Plan by identification of the expenditures required to construct future infrastructure needs and viable revenue sources to fund those needs.

CAPITAL IMPROVEMENT PROGRAM (CIP)	A plan for capital expenditures to be incurred each year over a fixed period of several years (usually five or six) setting forth each capital project and identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of paying for those expenditures.
CAPITAL PROJECTS	Projects that result in the purchase or construction of capital assets. Capital projects may encompass the purchase of land, construction of a building or facility, or purchase of a major piece of equipment and have a useful life of at least five years.
CITY IDENTIFICATION NUMBER (CID)	The number assigned to assets, meeting requirements of current financial guidelines, for tracking purposes.
COMPREHENSIVE PLAN	A plan adopted by the legislative body which governs the growth and/or development of a community. The Plan may include land use, transportation, environmental, or other component plans.
CONTINGENCY	A budgetary reserve to provide for emergency or unanticipated expenditures.
CONCURRENCY	Chapter 163, Florida Statutes, states that local governments could not issue a development order or permit which results in a reduction in the level of services for the affected public facilities below the adopted levels of service in the Comprehensive Plan. In other words, public facilities need to be in place at the time development occurs.
DEBT	A legal obligation to repay principal and interest on borrowed funds.
DEPARTMENT OF COMMUNITY AFFAIRS	(DCA) is the state's land planning and community development agency. Its role is to assist Florida's communities as they meet the needs of Florida's ever-expanding population. The department ensures that new growth complies with the state's vital growth management laws, while also helping established communities revitalize their older or traditional neighborhoods.
DEVELOPER AGREEMENT	Any person, individual, partnership, association, syndicate, firm, corporation, trust or legal entity which enters into a contract, pursuant to the development and/or improvement of land, with another legal governing unit.
ENCUMBRANCE	A commitment of funds against an appropriation. It may be in the form of a purchase order or contract until such time as the goods or services are received and funds are expended.
FUND	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or 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.

FUND BALANCE	The difference between the assets and liabilities of a governmental fund and is the cumulative difference between all revenues and expenditures.
GENERAL OBLIGATION (GO) BONDS	Bonds that are secured by the issuer's "full faith and credit" pledge to repay debt. GO bonds issued by local governments usually are repaid from ad valorem taxes and other general revenue sources.
GRANT	A contribution of assets (usually cash and for specified purposes) by one governmental entity to another.
IMPACT FEE	A fee charged to developers by governmental entities to cover the infrastructure costs associated with new development.
LEVEL OF SERVICE	An indicator to the extent or degree of service provided by, or proposed to be provided by, a facility, based on and related to the operational characteristics of the facility.
METROPOLITAN PLANNING ORGANIZATION	The Sarasota/Manatee Metropolitan Planning Organization (MPO) is a regional transportation planning agency, which provides a forum for cooperative decision-making concerning regional and local transportation issues. The MPO was created by Federal and State law to develop transportation plans and programs which encourage and promote the implementation of transportation facilities which include all modes of transportation in a manner that will maximize the mobility of people and goods.
OPERATING EXPENDITURES	Expenditures for day-to-day operations, such as office supplies, routine maintenance of equipment, and travel. Expenditures for capital purposes are excluded.
PAY-AS-YOU-GO	A financing strategy used to pay for projects using current revenues or fund balances.
PAY-AS-YOU-USE	A financing strategy which attempts to match benefit streams to cost streams as closely as possible. In debt financing, pay-as-you-use is employed to begin using the capital asset immediately. For example, a project expected to have a useful life of twenty years, with a relatively constant benefit yield each year, the government would attempt to arrange financing for the project with relatively equal payments over a twenty-year period.
PERSONNEL SERVICES	Costs related to compensating employees, including salaries and wages and fringe benefits.
PROGRAMMED FUNDING	The classification of anticipated revenues among a group of projects and/or categories.
PROPORTIONATE FAIR SHARE	A method used by a local government to determine a developer's fair-share of costs to meet concurrency.

PURCHASE ORDER	A purchaser's written document to a vendor formalizing all the terms and conditions of a proposed transaction. The transaction provides for encumbering or committing funds to cover the purchase.
PURCHASE REQUISITION	Information or document transmitted by a department requesting the Purchasing division to affect a contract (i.e. purchase order) for a particular need.
RE-APPROPRIATION	The remaining funds on an appropriated project that are carried over to the next fiscal year which are needed to complete the project.
REVENUE	Funds that the government receives as income.
REVENUE BONDS	Securities for which debt service payments are generated from a specific revenue source.
REVENUE ESTIMATE	A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.
ROLLOVERS	See Re-Appropriation.
SOURCE OF REVENUE	The point of origin of a particular revenue or group of revenues.
SPECIAL ASSESSMENT	A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to benefit primarily those parties.
SURTAX	Discretionary sales surtax (aka local option county sales tax) is a sales tax imposed by most Florida counties at a rate of 0.5 or 1 percent (Sarasota County is 1%). The surtax applies to most transactions subject to sales or use tax. The tax is enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum for a specific period of time. The tax may be extended by voter approval in a county wide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; to acquire land for public recreation, conservation, or protection of natural resources.
SUSTAINABILITY	A source of values that focus on renewable resources for a viable community. This relates to capital improvements as projects that meet the needs of the present without compromising the ability of future generations to meet their own needs.
UNIFIED LAND DEVELOPMENT CODE	(ULDC) is the regulations that govern the development and use of land within the incorporated area of a governing entity and is adopted by the legislative body, pursuant to state statute, containing land development regulations that are consistent with and implement, the entity's Comprehensive Plan.



City of North Port

ORDINANCE NO. 2011-24 (FY 2011-12 Tax Millage)

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, PROVIDING FOR ADOPTION AND CERTIFICATION OF AN AD VALOREM MILLAGE RATE FOR THE 2011-12 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 3.5681 for the purpose of providing sufficient ad valorem taxes required for the operation of the General Government for Fiscal Year 2011-12. Fiscal Year 2011-12 begins October 1, 2011 and ends September 30, 2012.

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 2011-25 A TAX MILLAGE OF 3.5681, WHICH REPRESENTS A 2.33% DECREASE FROM THE ROLLED BACK MILLAGE RATE OF 3.6534.

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.

Ordinance 2011-24

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, 2011.

Read in public session this 14th day of September, 2011.


PASSED AND ADOPTED on the second and final reading in public session this 21 day of September, 2011.

CITY OF NORTH PORT, FLORIDA




JIM BLUCHER
COMMISSION CHAIR

ATTEST:



HELEN RAIMBEAU, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:



ROBERT K. ROBINSON,
CITY ATTORNEY



City of North Port

ORDINANCE NO. 2011-25

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, ADOPTING A NON-DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011 AND ENDING ON SEPTEMBER 30, 2012, ADOPTING THE CAPITAL IMPROVEMENT BUDGET AND PROGRAM; PRESCRIBING THE TERMS, CONDITIONS AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATION AND THEIR PAYMENT; PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS AND RE-APPROPRIATIONS; 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 2011-12 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.

2.01 – For the General Fund, the following amounts shall be appropriated:

GENERAL FUND

Legislative/Commission	\$	397,440
Legal/City Attorney		776,000
City Clerk		667,786
Finance		1,103,925
Planning & Zoning		606,314
Property Standards		667,652
Property Maintenance		2,778,805
General Services		2,477,111
City Manager		1,239,183
Police		13,504,324
Emergency Medical Services		3,846,843
Parks & Recreation		985,284
Non-Departmental		533,171
Total General Fund	\$	<u>29,583,838</u>

2.02 – For the Internal Service and Special Revenue Funds, the following amounts shall be appropriated.

INTERNAL SERVICE FUNDS

Employee Benefit Fund	\$	<u>5,181,194</u>
Total Internal Service Funds	\$	5,181,194

SPECIAL REVENUE FUNDS

Inspector Education	\$	18,000
Law Enforcement Trust		20,485
Police Education Fund		10,688
Tree Fund		156,810
Building Fund		929,169
Escheated Lots Fund		1,000,000
Escheated Lots Proceeds-Roads		446,000
Escheated Lots Proceeds-Parks		0
Law Enforcement Impact Fee		0
Fire Impact Fee		0
Parks and Recreation Impact Fee		100,000
Transportation Impact Fee		1,010,000
Solid Waste Impact Fee		0
General Government Impact Fee		0
Fleet Maintenance Fund		<u>2,916,072</u>
Total Special Revenue Funds	\$	6,607,224

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	\$ 24,947,117
Water Impact Fee	5,337,166
Sewer Impact Fee	852,000
Utility Construction Fund	<u>5,332,747</u>
Total Utility Funds	\$ 36,469,030

2.04 – For the Capital Funds the following amount shall be appropriated:

CAPITAL FUNDS

One Cent Sales Tax-Surtax II	\$ 1,202,997
One Cent Sales Tax-Surtax III	\$ 3,631,951
Maintenance Facility Construction	<u>\$ 1,500,000</u>
Total Capital Funds	\$ 6,334,948

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 2011-12 require City Commission approval.

- SECTION 6 – The Finance Director is authorized to reserve at September 30, 2011 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2010-11. 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 – Certain unencumbered appropriations may exist at September 30, 2011, that will require re-appropriation in the 2011-2012 Fiscal Year. The Finance Director is authorized to automatically re-appropriate any unencumbered appropriations that relate to grants and capital projects. Other unencumbered appropriations, such as expenses and capital necessary to maintain operations, must be approved by the City Commission through the adoption of a re-appropriation resolution.
- SECTION 8 – The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.
- SECTION 9 – With respect to any fund balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said fund balances by adopting an Ordinance for that purpose.
- SECTION 10 – The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated. 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 11 – If any section, paragraph, or part of this Ordinance shall be declared unconstitutional or invalid, then the remainder of this Ordinance shall not be affected thereby and shall remain in full force and effect. All ordinances or parts of ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 12 – This Ordinance, which includes the City of North Port's Five-Year Capital Improvement Program, shall take effect on October 1, 2011.

Read in public session this 20th day of September, 2011.


PASSED AND ADOPTED on the second and final reading in public session this 21 day of September, 2011.

CITY OF NORTH PORT, FLORIDA



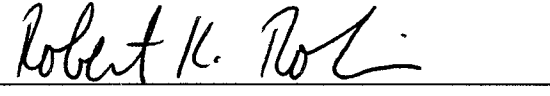
JIM BLUCHER
COMMISSION CHAIR

ATTEST:



HELEN RAIMBEAU, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:



ROBERT K. ROBINSON,
CITY ATTORNEY

City of North Port - Fiscal Year 2011-12

Millage per \$1,000 General Fund 3.5681	General Fund	Other Special Revenue	Capital Projects	Utilities	Total (Memo Only)
Estimated Cash Balance Brought Forward	10,581,836	15,043,985	29,238,051	24,803,021	79,666,893
Estimated Revenue					
Ad Valorem Taxes Millage per \$1,000 3.5681	8,082,490	0	0	0	8,082,490
Other Taxes	2,828,372	0	5,794,117	0	8,622,489
Permits and Fees	2,875,012	2,677,554	0	234,887	5,787,453
Intergovernmental	4,958,579	0	0	0	4,958,579
Assessments	0	0	0	0	0
Charges for Service	6,658,650	2,998,921	0	16,506,403	26,163,974
Fines and Forfeits	143,500	18,500	0	1,000	163,000
Miscellaneous	372,447	5,164,295	70,900	64,300	5,671,942
Other Sources	3,664,788	929,148	469,931	19,662,440	24,726,307
Total Estimated Revenues and Other Financing Sources	29,583,838	11,788,418	6,334,948	36,469,030	84,176,234
Fund Balance Used (memo only)	2,164,788	929,148	(30,069)	7,642,527	10,706,394
Total Estimated Revenues and Balances	38,000,886	25,903,255	35,603,068	53,629,524	153,136,733
Estimated Expenditure/Expenses					
General Government	9,735,676	8,067,495	0	0	17,803,171
Public Safety	18,018,819	1,110,152	0	0	19,128,971
Physical Environment	0	0	0	15,271,258	15,271,258
Transportation	0	446,000	411,001	0	857,001
Economic Environment	498,739	0	0	0	498,739
Human Services	221,488	0	0	0	221,488
Culture/Recreation	985,284	0	0	0	985,284
Capital	123,832	1,164,771	3,220,950	12,156,665	16,666,218
Debt and Lease	0	0	1,202,997	3,353,941	4,556,938
Other Uses	0	1,000,000	1,500,000	5,687,166	8,187,166
Total Expenditures & Uses Reserves	29,583,838	11,788,418	6,334,948	36,469,030	84,176,234
Total Expenditures, Uses and Reserves	38,000,886	25,903,255	35,603,068	53,629,524	153,136,733

City of North Port



Proposed 5-yr Capital Improvement Program

Fiscal Years 2012-2016

Grand Summary

Funding Sources	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
Developer Contributions - Parks	250,000				
Escheated Lots (145)	446,000				
General Fund	13,750				
Grants - Road & Drainage	208,228	1,199,824	491,258	2,839,129	
Impact Fees - Fire			100,000	100,000	100,000
Impact Fees - Law Enforcement		73,219			
Impact Fees - Parks and Rec	100,000	100,000	100,000	100,000	100,000
Impact Fees - Transportation	1,010,000		85,500	5,722,272	
Impact Fees - Wastewater	452,000	2,020,000	5,264,000	195,000	320,000
Impact Fees - Water	5,337,166	250,000	50,000	170,000	819,200
Impact Fees - West Villages - Fire		100,000	200,000	200,000	200,000
Operational - Utilities					1,000,000
Operational - Water	250,000		50,000		
Proposed Bonds - Utility Con (SRF Bonds)	5,332,747			210,000	2,022,000
Road & Drainage District	4,344,394	4,072,600	4,465,065	2,770,200	3,910,200
Solid Waste District	436,607	3,253,298	2,223,259	208,662	1,944,778
Surtax II			50,000		
Surtax III	3,631,951	4,329,632	5,379,291	8,568,810	7,117,601
Totals	21,812,843	15,398,573	18,458,373	21,084,073	17,533,779

Grand Summary

Departmental Capital Projects Costs	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
City Facilities			50,000		
Fire Rescue	410,290	673,596	2,622,126	1,267,633	1,529,597
GS - Information & Technology	13,750				
GS - Parks & Recreation	1,350,000	1,085,000	1,000,000	900,000	500,000
Police	160,000	216,219	145,660	147,827	149,898
Public Works - Fleet					
Public Works - Road & Drainage	6,845,784	6,431,045	5,960,878	15,952,301	6,774,992
Public Works - Solid Waste	648,000	3,468,334	2,441,749	430,436	2,169,625
Utilities - Administration	1,013,106	1,254,379	923,960	2,050,876	3,488,467
Utilities - Wastewater Systems	5,407,747	2,020,000	5,264,000	285,000	2,222,000
Utilities - Water Systems	5,964,166	250,000	50,000	50,000	699,200
Total	21,812,843	15,398,573	18,458,373	21,084,073	17,533,779



City of North Port

ORDINANCE NO. 2011-26

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, ADOPTING A FIRE RESCUE DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011 AND ENDING ON SEPTEMBER 30, 2012; PRESCRIBING THE TERMS, CONDITIONS AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATION AND THEIR PAYMENT; PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS AND RE-APPROPRIATIONS; 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 2011-12 and shall serve to appropriate the sums provided for herein. When read in conjunction with Appendix 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.

2.01 – For the Fire Rescue District Fund, the following amounts shall be appropriated:

SPECIAL REVENUE

Fire Rescue District	\$	7,168,639
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- 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 September 30, 2011 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2010-11. 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 – Certain unencumbered appropriations may exist at September 30, 2011, that will require re-appropriation in the 2011-2012 Fiscal Year. The Finance Director is authorized to automatically re-appropriate any unencumbered appropriations that relate to grants and capital projects. Other unencumbered appropriations, such as expenses and capital necessary to maintain operations, must be approved by the City Commission through the adoption of a re-appropriation resolution.
- 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.

SECTION 11 – This Ordinance shall take effect on October 1, 2011.

Read in public session this 20~~th~~ day of September, 2011.

PASSED AND ADOPTED on the second and final reading in public session this 21 day of September, 2011.

CITY OF NORTH PORT, FLORIDA
AS THE GOVERNING BODY OF
THE FIRE RESCUE DISTRICT



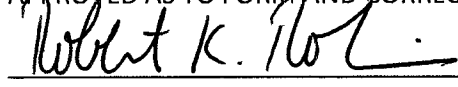
JIM BLUCHER
COMMISSION CHAIR

ATTEST:



HELEN RAIMBEAU, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:



ROBERT K. ROBINSON,
CITY ATTORNEY

City of North Port - Fiscal Year 2011-12

Millage per \$1,000
General Fund 3.5681

	<u>Fire Rescue</u>
Estimated Cash Balance	
Brought Forward	2,224,512
Estimated Revenue	
Ad Valorem Taxes	0
Millage per \$1,000 3.5681	
Other Taxes	0
Permits and Fees	10,800
Intergovernmental	34,320
Assessments	6,758,214
Charges for Service	17,500
Fines and Forfeits	0
Miscellaneous	53,346
Other Sources	<u>294,459</u>
Total Estimated Revenues and Other Financing Sources	7,168,639
 Fund Balance Used (memo only)	 294,459
Total Estimated Revenues and Balances	<u><u>9,098,692</u></u>
Estimated Expenditure/Expenses	
General Government	0
Public Safety	7,168,639
Physical Environment	0
Transportation	0
Economic Environment	0
Human Services	0
Culture/Recreation	0
Capital	0
Debt and Lease	0
Other Uses	<u>0</u>
Total Expenditures and Uses	7,168,639
Reserves	<u>1,930,053</u>
Total Expenditures, Uses, and Reserves	<u><u>9,098,692</u></u>



City of North Port

ORDINANCE NO. 2011-27

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, ADOPTING A ROAD AND DRAINAGE DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011 AND ENDING ON SEPTEMBER 30, 2012; PRESCRIBING THE TERMS, CONDITIONS AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATION AND THEIR PAYMENT; PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS AND RE-APPROPRIATIONS; 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 2011-12 and shall serve to appropriate the sums provided for herein. When read in conjunction with Appendix 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.

2.01 – For the Road and Drainage District Fund, the following amounts shall be appropriated:

SPECIAL REVENUE

Road and Drainage District	\$	16,311,024
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- 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 September 30, 2011 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2010-11. 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 – Certain unencumbered appropriations may exist at September 30, 2011, that will require re-appropriation in the 2011-2012 Fiscal Year. The Finance Director is authorized to automatically re-appropriate any unencumbered appropriations that relate to grants and capital projects. Other unencumbered appropriations, such as expenses and capital necessary to maintain operations, must be approved by the City Commission through the adoption of a re-appropriation resolution.
- 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.

SECTION 11 – This Ordinance shall take effect on October 1, 2011.


Read in public session this 7th day of September, 2011.

PASSED AND ADOPTED on the second and final reading in public session this 21 day of September, 2011.


CITY OF NORTH PORT, FLORIDA
AS THE GOVERNING BODY OF
THE ROAD AND DRAINAGE DISTRICT


JIM BLUCHER
COMMISSION CHAIR

ATTEST:


HELEN RAIMBEAU, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:


ROBERT K. ROBINSON,
CITY ATTORNEY

City of North Port - Fiscal Year 2011-12

Millage per \$1,000 General Fund 3.5681	
	Road and Drainage
Estimated Cash Balance Brought Forward	<u>8,948,181</u>
Estimated Revenue	
Ad Valorem Taxes	0
Millage per \$1,000 3.5681	
Other Taxes	2,521,020
Licenses and Permits	0
Intergovernmental	349,072
Assessments	10,290,544
Charges for Service	234,640
Fines and Forfeits	0
Miscellaneous	100,332
Other Sources	<u>2,815,416</u>
Total Estimated Revenues and Other Financing Sources	16,311,024
Fund Balance Used <i>(memo only)</i>	2,815,216
Total Estimated Revenues and Balances	<u><u>22,443,989</u></u>
Estimated Expenditure/Expenses	
General Government	0
Public Safety	0
Physical Environment	0
Transportation	13,436,866
Economic Environment	
Human Services	0
Culture/Recreation	0
Capital	1,302,500
Debt and Lease	371,658
Other Uses	<u>1,200,000</u>
Total Expenditures and Uses	16,311,024
Reserves	<u>6,132,965</u>
Total Expenditures, Uses, and Reserves	<u><u>22,443,989</u></u>



City of North Port

ORDINANCE NO. 2011-28

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, ADOPTING A SOLID WASTE DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011 AND ENDING ON SEPTEMBER 30, 2012; PRESCRIBING THE TERMS, CONDITIONS AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATION AND THEIR PAYMENT; PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS AND RE-APPROPRIATIONS; 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 2011-12 and shall serve to appropriate the sums provided for herein. When read in conjunction with Appendix 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.

2.01 – For the Solid Waste District Fund, the following amounts shall be appropriated:

SPECIAL REVENUE

Solid Waste District	\$	10,621,982
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- 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 September 30, 2011 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2010-11. 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 – Certain unencumbered appropriations may exist at September 30, 2011, that will require re-appropriation in the 2011-2012 Fiscal Year. The Finance Director is authorized to automatically re-appropriate any unencumbered appropriations that relate to grants and capital projects. Other unencumbered appropriations, such as expenses and capital necessary to maintain operations, must be approved by the City Commission through the adoption of a re-appropriation resolution.
- 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.

SECTION 11 – This Ordinance shall take effect on October 1, 2011.

Read in public session this 7th day of September, 2011.

PASSED AND ADOPTED on the second and final reading in public session this 26th day of September, 2011.

CITY OF NORTH PORT, FLORIDA
AS THE GOVERNING BODY OF
THE SOLID WASTE DISTRICT



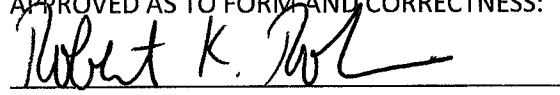
JIM BLUCHER
COMMISSION CHAIR

ATTEST:



HELEN RAIMBEAU, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:



ROBERT K. ROBINSON,
CITY ATTORNEY

City of North Port - Fiscal Year 2011-12

Millage per \$1,000
General Fund 3.5681

	<u>Solid Waste</u>
Estimated Cash Balance	
Brought Forward	4,979,884
Estimated Revenue	
Ad Valorem Taxes	0
Millage per \$1,000 3.5681	
Other Taxes	0
Licenses and Permits	0
Intergovernmental	0
Assessments	6,945,486
Charges for Service	796,600
Fines and Forfeits	0
Miscellaneous	52,500
Other Sources	<u>2,827,396</u>
Total Estimated Revenues and Other Financing Sources	10,621,982
 Fund Balance Used (memo only)	 2,827,396
Total Estimated Revenues and Balances	<u><u>12,774,470</u></u>
Estimated Expenditure/Expenses	
General Government	0
Public Safety	0
Physical Environment	5,923,399
Transportation	0
Human Services	0
Culture/Recreation	0
Capital	436,607
Debt and Lease	505,638
Other Uses	<u>3,756,338</u>
Total Expenditures & Uses	10,621,982
Reserves	<u>2,152,488</u>
Total Expenditures, Uses and Reserves	<u><u>12,774,470</u></u>



**-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 Employees. 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 Ajustment – 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 – Department 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 – Federal Emergency Management Agency. 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 – Full-Time Equivalent – 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 of 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.