

Adopted Budget

City of Naples, Florida



Fiscal Year 2021-2022



City of Naples

Principal Officers



Pictured left to right: Council Member Ted Blankenship, City Attorney Nancy Stuparich, Council Member Gary Price, Vice-Mayor Terry Hutchison, Council Member Raymond Christman, Mayor Teresa Heitmann, Council Member Paul Perry, Council Member Michael McCabe, Interim City Manager Dana A. Souza, City Clerk Patricia L. Rambosk

Department Directors

Deputy City Manager
Building Director/Building Official
Community Services Director
Finance Director
Fire Chief
Human Resources Director
Planning Director
Police Chief
Streets and Stormwater Director
Technology Services Director
Utilities Director

Vacant
Craig Mole'
Nick Roberts
Gary Young
Pete DiMaria
Charlotte O'Bryon
Erica Martin
Thomas Weschler
Gregg Strakaluse
Brian Dye
Robert Middleton



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Naples
Florida**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Naples, Florida, for its Annual Budget for the fiscal year beginning October 1, 2020.

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

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

CITY OF NAPLES



VISION

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



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The City of Naples acknowledges:

City Staff for their contributions to this report.

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

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Pictured on the left is the historic Naples Pier. It is located on the Gulf of Mexico at the west end of 12th Avenue South. The Naples Pier is a favorite location for sightseers. The Pier features a concession stand with covered eating area and beach supplies, showers & restrooms.



City of Naples

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

October 1, 2021

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

Dear Mayor and City Council:

I am pleased to present the approved operating budget for the City of Naples for the fiscal year beginning October 1, 2021 and ending September 30, 2022. This budget provides the financial framework for the upcoming fiscal year. It reflects the City Council's policy direction and guidance, while considering community input and recommendations of the City Manager and your professional staff.

The budget was developed using a millage rate of 1.15 mills, with no change from FY 2020-21.

The Collier County Property Appraiser estimates an increase of 5.86% in taxable values; FY 2021-22 taxable value is estimated at \$26.907 billion, as compared to \$25.415 billion in FY 2020-21. Adjusted for the Community Redevelopment Agency's tax increment, the taxable value increase is 5.84%.

The gross budgeted expenditures in this document are \$176.77 million, compared to the FY 2020-21 adopted budget of \$165.79 million, an increase of \$10.98 million. The includes increases of \$1.34 million in personal services, \$2.23 million in operating, and an increase of \$7.4 million in capital expenses.

Highlights of the budget:

- General Fund recommended millage rate is 1.1500.
- The East Naples Bay Taxing District and the Moorings Bay Taxing District will remain at their current millage rates of 0.5000 and 0.0125, respectively.
- The gross budgeted expenditures in this document are \$176.77 million, compared to the FY 2020-21 adopted budget of \$165.79 million, an increase of \$10.98 million.
- Health insurance rates increased 5%.
- The budget invests \$57.6 million into the community with capital improvements in water quality-beach restoration-outfall improvements, building, multi-modal transportation, ADA improvements, park and parkway improvements, tree

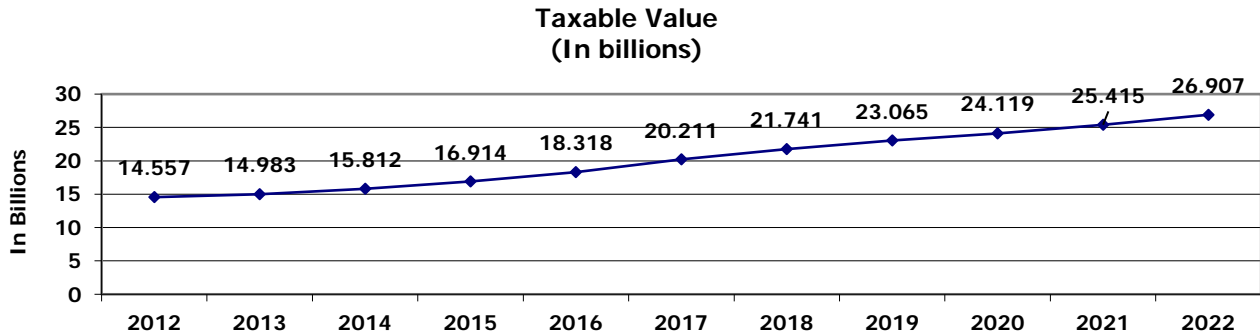
Ethics above all else... Service to others before self... Quality in all that we do.

restoration, and utility system upgrades and enhancements, as discussed and presented in the Capital Improvement Program.

- There is a net increase of 17.0 Full Time Equivalent (FTE) positions from the current approved staffing level. These positions are proposed to maintain service levels and/or to provide additional staff support to achieve the City Council’s established priorities.
- City pension contribution rates are budget at 13% of salaries for General employees, 46% for Police officers and, 48% for Firefighters.
- Required principal and interest payments are \$2.96 million.

Millage Rate

Taxable value for the City increased 5.86%; FY2021-22 taxable value is \$26.907 billion, as compared to FY20-21 which was \$25.415 billion.



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

At the June 16, 2021 City Council meeting, there was a consensus to proceed with the maximum millage rate of 1.150, no change from FY 2020-21. Property tax revenue, using the millage rate of 1.1500, is calculated as follows:

	Rate	Total Levy	Amount to CRA	General Fund Amount	Budgeted General Fund 95%
Millage Rate	1.1500	\$30,942,843	\$1,520,417	\$29,422,426	\$27,951,305

Rolled Back Rate

Rolled Back Rate (RBR) is the ad valorem tax rate that will bring to the City the same amount of tax money as last year, excluding the value of new construction. Calculation of the rolled back rate is regulated by state law for all local taxing jurisdictions. Rolled back rate is computed in the aggregate (includes all three millage rates of the City) to meet the statute. The aggregate millage rate is 1.1659. The aggregate rolled back rate is 1.1177. The current year proposed rate is 4.38% greater than the rolled back rate.

Staffing and Employee Issues

This budget is level funded for salaries as the contracts for all collective bargaining units will expire as of October 1, 2021 and negotiations are still on-going.

The City’s health insurance benefits are an important component of attracting and retaining quality personnel. The City has raised health insurance rates in each of the last four years. The rate increase for FY 2021-22 is 5% resulting in a combined increase of 35% over those four years. These increases follow five consecutive years of no increases. As a result, it is important to recognize rates would have increased an average of 3.89% over the nine years. The City has maintained the current 85% employer and 15% employee cost sharing of healthcare premiums which complies with the labor contracts. The City is adopting a blended rate for the employer portion for FY2021-22 based on the number of eligible full-time employees authorized in the budget. This will provide a more consistent budget to actual insurance rate contributions and share the appropriate costs to all operating funds hiring eligible employees.

For FY 2021-22 there is an overall increase of 17.0 FTE’s.

The following list summarizes the changes by Fund/Department.

New Position	Fund/Dept	FTE	Salary	Total Salary & Benefits
Deputy City Clerk	GF - City Clerk	1.00	81,573	113,248
Records & Fiscal Svcs Mgr	GF - City Clerk	1.00	73,544	103,561
Executive Assistant	GF - City Manager	1.00	74,568	104,798
Purchasing Technician	GF - Purchasing	1.00	44,180	68,134
Zone Plans Reviewer	GF - Planning	1.00	49,788	74,900
Plans Examiner	GF - Fire	1.00	69,912	99,179
Administrative Specialist I	GF - Fire	1.00	32,623	54,190
TOTAL - GENERAL FUND		7.00	426,188	618,011
Heavy Equip Operator	470 - Stormwater	1.00	57,357	84,032
Utility Tech II	470 - Stormwater	1.00	50,926	76,273
Right of Way Inspector	190 - Streets	1.00	60,320	87,607
Construction Site Inspector	110 - Building	1.00	47,479	72,114
Plans Examiner	110 - Building	1.00	67,221	95,933
Permit Technician	110 - Building	1.00	40,675	63,905
Engineering Aid (Streets)	110 - Building	1.00	63,788	91,791
Executive Asst	110 - Building	1.00	51,055	76,428
Beach Patrol	430 - Beach	1.00	44,926	69,034
Beach Patrol	430 - Beach	1.00	44,926	69,034
TOTAL OTHER FUNDS		10.00	528,673	786,149
GRAND TOTAL		17.00	954,861	1,404,160

Fund Balance

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

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

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

General Fund

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

	Actual 9/30/18	Actual 9/30/19	Actual 9/30/20	Estimated 9/30/21	Budgeted 9/30/22
Total Fund Balance	12,590,080	17,769,061	21,563,185	23,670,249	23,557,922
Unassigned (Plus Prepaid)	7,089,378	12,532,308	16,262,718	17,803,202	17,613,777
Emergency	4,046,897	4,051,297	4,164,759	4,267,047	4,344,145
Nonspendable	1,075,874	1,014,774	897,374	1,100,000	1,100,000
Other	377,931	170,682	238,334	500,000	500,000

Other Funds

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

This year, two funds, the Equipment Services Fund and Stormwater Fund balances are projected to have fund balance that may not fall within the policy requirements.

The Equipment Services Fund, an internal service fund, continues to operate below the required unrestricted net position due to the negative effect of unfunded pension liability

on the fund. The fund balance improved in FY 2020-21 and is expected to continue to improve in FY 2021-22. The internal chargeback rate structure is evaluated annually to assure the fund can meet its obligations and provide adequate working capital to meet its operating cost.

The Stormwater Fund balance as presented does not comply with the fund balance policy for FY 2021-22. The fund balance as presented is likely to be positively impacted by acquiring grants and usage of a portion of the COVID ARRA funds on stormwater capital improvement projects. Specifically, the Stormwater Fund is appropriating over \$8.1 million in capital projects in FY 2021-22 including \$5.3 million of the total \$16.6 million allocated for the Water Quality, Beach Restoration and Phase I Outfall Improvement project construction. City Council is committing \$12 million in the One Cent Sales Tax Fund of the total \$18.7 million estimated project costs (including design). City Council has determined the Phase II Outfall Improvement project construction budget and any required financing options should not be part of the FY 2021-22 budget due to uncertainty around the Naples Beach Hotel, as it relates to the project. FY 2021-22 includes a budget of \$160,000 in the One Cent Sales Tax Fund for continued design options on Phase II. Bringing the total design budget on Phase II to just under \$1.2 million. The City has authorized and is undergoing a rate study to be finalized in FY 2021-22 to assist with these expenses and debt associated with these projects

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

Issues affecting the Development of the Budget

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

A significant topic of discussion for the past several years has been the funding of the unfunded pension liability. The city's three pension funds are funded at 76.7% for Police, 81.2% for Fire and 82.7% for General employee pension funds. However, the pension board's decision to reduce the assumed rate of return from 7.4% to 7.3%, then ten basis points per year until a 7.0% rate of return is obtained, will increase the actuarial unfunded liability. The unfunded liability for all three pensions totals \$43.5 million as of 9/30/2020. City Council will consider issuing taxable pension bonds up to \$22 million to reduce unfunded liability in September 2021.

City pension contribution rates are budgeted in FY 2019-20 at 46% of salaries for Police, 48% for Firefighters, and 13% for General employees. The actuarial report required 38.63% of salaries for Police, 44.92% for Firefighters, and 11.32% for General employees. The City estimates these rates will result in an additional \$720,000 in

contributions above the amount required by the actuarial report. Establishing fixed percentages above historical rates is designed to stabilize rates for budgetary purposes and continue to add additional contributions to reduce the unfunded pension obligation.

In 2018, voters of Collier County voted in favor of a one cent infrastructure sales tax, expected to increase county-wide revenue by \$490 million, and the city is expected to receive approximately \$25 million of that to use on city specific facility improvements. The Five-Year CIP directive from this Council directs \$13 million over the next three years for water quality issues, over \$6.9 million to hardening city buildings, and \$1.6 million to ADA and mobility improvement to City facilities. FY 2021-22 budget includes \$15 million in capital projects from this revenue stream.

When possible, grant funding is requested from other agencies, including the Department of Environmental Protection, Collier County (for shared projects), and the South Florida Water Management District. Although grants are considered during the budget process, grant funds are only budgeted if the grant has been awarded or accepted. For grants accepted during the year, budget adjustments are made when the grant is accepted. The City will also seek Legislative Appropriations this fiscal year to help fund the Beach Restoration and Outfall Improvement Projects and other water quality improvement projects as identified by the City Council.

In June, the maximum millage analysis was presented. The emphasis of the discussion, aside from the increased property values impacting budget planning, was personnel levels, negotiated compensation, Health Insurance costs, and the priority projects that have been identified by the City Council and residents.

The five-year projections outlined in the maximum millage analysis are in the Supplemental Information section of this document, projections for five years assist in determining if current expenditure trends such as payroll, insurance or other costs are sustainable, compared to the revenue trends.

Capital

Public discussion for this budget occurred in May and June 2021. Staff prepared and presented the Five-Year Capital Improvement Program (CIP) at council workshops. The discussion was not limited to capital as it also includes projections for available funding sources. The development of the Capital Improvement Program balances needed capital equipment, infrastructure repair, and improvements with the annual operating budgets. The CIP includes revenue and expenditure estimates over the same five-year period to ensure that the capital program is realistic and fundable.

Changes to the CIP as presented to City Council at workshops in May and June, reflect an decrease of \$12,148,500, from \$69,747,088 to \$57,598,588. Detailed changes are outlined within the CIP narrative.

City Goals

The City Council adopted a Vision Plan on May 13, 2021. This effort is a collaboration of various participants including City residents, the City Council, the Planning Board, and

City staff. A draft of the new Vision Plan (a copy of which is provided at the end of this budget book) contains five major goals. Each major goal contains individual elements to assist with the achievement of these goals.

The five major goals of the Vision Plan include:

1. OUR PLACE - Preserve Small Town Character and Culture
 - (a) Scale of development and redevelopment
 - (b) Historic assets
 - (c) Safer streets and traffic calming
 - (d) Zoning and Building code enforcement
2. OUR NATURE – Environmental Sensitivity
 - (a) Water Quality
 - (b) Recycling and water reclamation programs
 - (c) Environmental enhancement and monitoring
 - (d) Stormwater management
 - (e) Drinking water
 - (f) Beach maintenance and waterbody erosion'
 - (g) Resiliency
3. OUR EXPERIENCE - Extraordinary Quality of Life for Residents
 - (a) Safety
 - (b) Cleanliness
 - (c) Affordability
 - (d) Comfort and peacefulness
 - (e) Greenspace, recreation, and water access
 - (f) Community fabric and the arts
 - (g) Landscaping and spaciousness
 - (h) Emergency Services
4. OUR ECONOMY – Economic Health and Vitality
 - (a) Health care
 - (b) Businesses
 - (c) Airport
5. OUR GOVERNANCE – High performing government
 - (a) Engaged and collaborative with local and regional partners
 - (b) Transparency
 - (c) Ethics
 - (d) Infrastructure sensitive to the look and feel of Naples

This budget strives to prioritize and support the following strategic steps identified in the Vision Plan.

1. Water Quality-Clean up the lakes system and Naples Bay and keep them clean.
2. Review and amend the planning and building codes which would ensure our small-town feel and charm.
3. Facilitate the re-nourishment of our beaches and sustain them.
4. Balance redevelopment and parking issues with community character and environmental conditions Citywide.

5. Invest in improving the levels of service infrastructure for water quality, resiliency, and sea level rise mitigation.
6. Foster an economic environment where businesses may develop and thrive, and small businesses are encouraged.
7. Actively engage Collier County to address impacts of growth on the City of Naples (i.e. transportation, housing, population increases, beach access, water quality and infrastructure).
8. Encourage the preservation of the City's historical landmarks and features.
9. Work with the Naples Airport Authority to ensure the airport's vitality while addressing issues of concern such as noise levels.
10. Continue to develop and carry out investment priorities throughout the entire Community Development Area.
11. Actively engage and defend home rule.
12. Encourage safe multi-modal and pedestrian transportation networks to improve safety for bicycles and pedestrians with a commitment to safer streets and traffic calming.

Conclusion

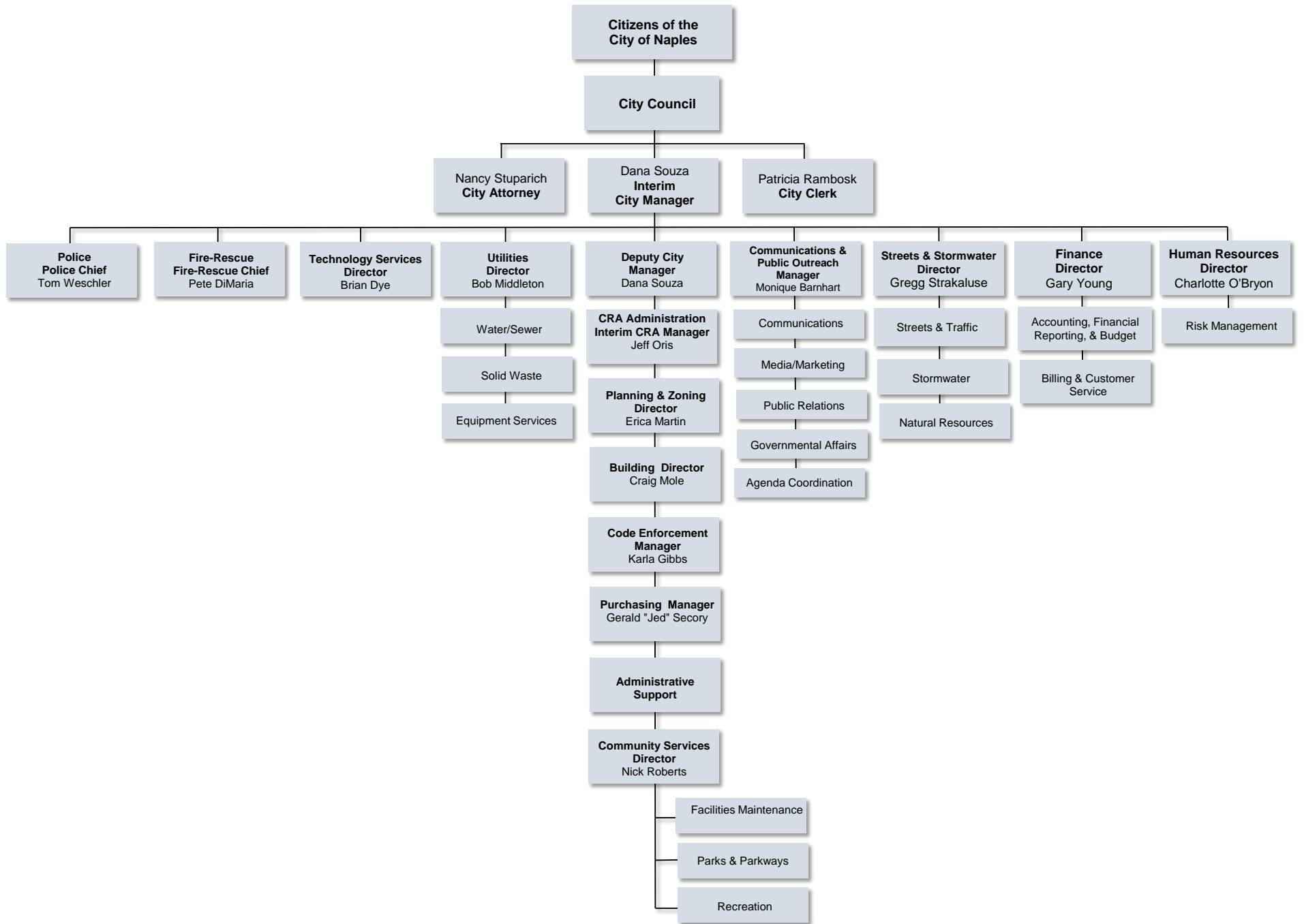
The annual budget is considered one of the most important policies adopted by City Council each year. The budget reflects the City Council's financial policies for the coming year by allocating the sources of funds for City services and authorizing expenditures for those services.

I would like to express my appreciation to the many people who have contributed to this document, including the City Council, members of the Presidents' Council, homeowner associations, City advisory boards, residents, and staff. I would especially like to thank the competent staff in the City's Finance Department who prepared this document under the leadership of Gary Young, Finance Director with the help and cooperation of department directors.

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

Respectfully Submitted,

Dana A. Souza
Acting City Manager



City of Naples

Operations/Accounting Structure

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

Department	Fund Number																			
	1	110	138	150	151	180	190	340	350	420	426	430	450	460	470	480	500	510	520	530
City Council	<input checked="" type="checkbox"/>																			
City Clerk	<input checked="" type="checkbox"/>																			
City Manager	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>						
CRA						<input checked="" type="checkbox"/>														
City Attorney	<input checked="" type="checkbox"/>																			
Planning	<input checked="" type="checkbox"/>																			
Human Resources	<input checked="" type="checkbox"/>																<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Building Permits		<input checked="" type="checkbox"/>																		
Finance	<input checked="" type="checkbox"/>									<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>								
Community Services	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>						<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>				
Streets & Stormwater				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>					
Police	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>						<input checked="" type="checkbox"/>								
Fire Rescue	<input checked="" type="checkbox"/>																			
Utilities										<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
Technology Services																			<input checked="" type="checkbox"/>	

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

1	General Fund	426	Gulf Acres/Rosemary Heights
110	Building Permits Fund	430	Naples Beach Fund
138	Business Imp. District	450	Solid Waste Fund
150	East Naples Bay District	460	City Dock Fund
151	Moorings Bay District	470	Storm Water Fund
180	Community Redevelopment	480	Tennis Fund
190	Streets and Traffic	500	Risk Management
340	Public Service Tax Capital Projects	510	Health Benefits
350	One Cent Sales Tax	520	Technology Services
420	Water and Sewer Fund	530	Equipment Services

Departmental Contact Numbers

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



City of Naples

All Fund Revenue and Expenditure Analysis

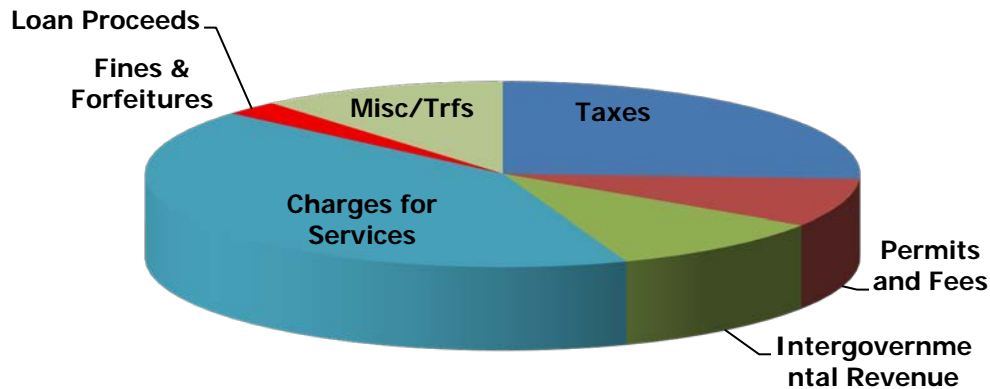
Fund Overview

The City of Naples budget is structured based on 21 individual funds. The account structure follows the State of Florida's Uniform Accounting System. Each fund is a distinct financial entity with its own revenues and expenses. The FY 2021-22 budget is balanced in accordance with the City's Code of Ordinances. Total revenues are budgeted at \$156,912,729 and expenditures are budgeted at \$176,775,768, using \$19,863,039 of reserves/fund balances. Use of fund balances is allowed by the policy when the use is for one-time purposes such as capital expenses.

Revenue Overview

The combined FY 2021-22 revenues of the City's budgeted funds are as follows:

	FY 2020-21 Budget	%	FY 2021-22 Budget	%
Taxes	\$38,850,164	26.0%	\$40,656,799	25.9%
Permits and Fees	12,963,675	8.7%	13,172,608	8.4%
Intergovernmental Revenue	18,261,478	12.2%	15,819,765	10.1%
Charges for Services	59,201,216	39.6%	64,904,024	41.4%
Fines and Forfeitures	363,250	0.2%	762,250	0.5%
Loan Proceeds	2,900,000	1.9%	4,000,000	2.5%
Miscellaneous/Transfers	16,866,296	11.3%	17,597,283	11.2%
Total	\$149,406,079		\$156,912,729	



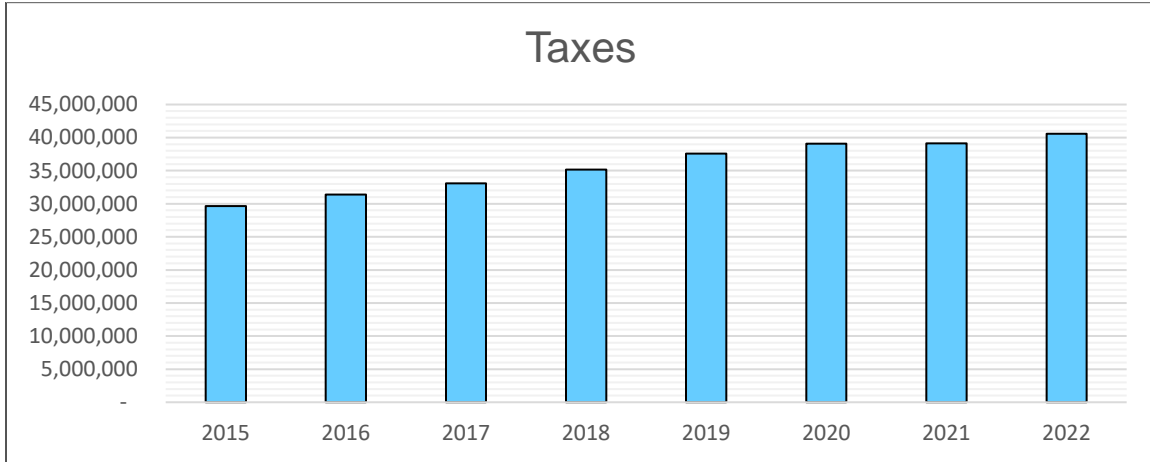
Taxes (\$40,656,799)

City wide, taxes make up 25.9% of the City's revenues, with Ad Valorem Taxes being the largest tax, at \$29,878,669. For FY 2021-22, the General Fund Operating Millage Rate is 1.150, no change from FY 2020-21. There are also millage rates of 0.0125 in the Moorings Bay Taxing District and 0.500 in the East Naples Bay Taxing District.

Taxes include a Payment in Lieu of Taxes (PILOT) on two Enterprise Funds, based on not less than 5% of gross sales for the Water Sewer Fund and the Solid Waste Fund totaling \$2,067,600. The PILOT is reviewed every other year. Revenue for the Local Communications Tax, which is 5.22% of allowable charges, is estimated to be \$2.52 million. Communications Tax is allocated to General Fund, Streets Fund, and Public Service Tax. The State of Florida Department of Revenue's Office of Tax Research released its projection late August however, no changes are

All Fund Revenue and Expenditure Analysis

reflected in the adopted budget. The Public Service Taxes on Electric, Gas and Propane range from 6-7% and the budget is based on historical collections.



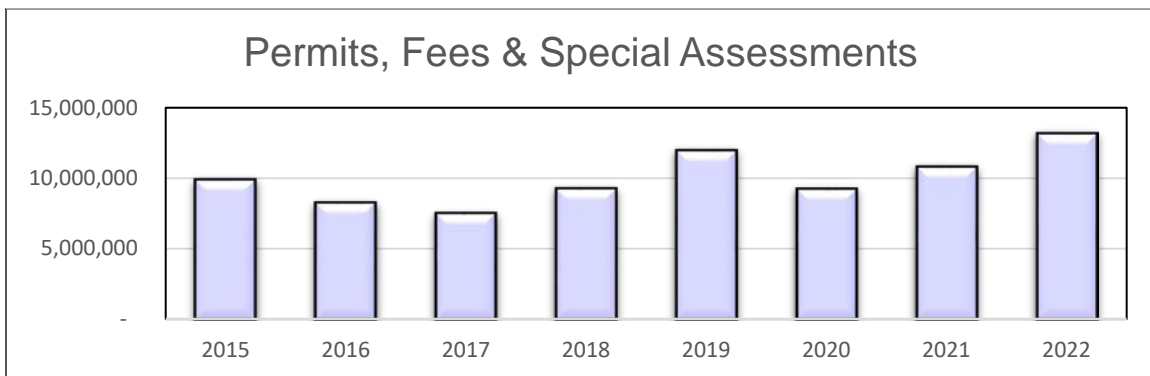
Permits, Fees and Special Assessments (\$13,172,068)

Under Florida's Constitution, local governments may utilize a variety of revenue sources to fund services and improvements without express statutory authorization. Franchise fees, impact fees, special assessments, and user fees such as building permit fees are examples of these home rule revenue sources.

Permits, Fees and Special Assessments make up 7.3% of the City's revenues. The City is budgeted to collect \$13.17 million in this segment. Building Permits are budgeted at \$6.1 million.

Franchise fees, budgeted at \$3.52 million, are charged to certain service providers (such as gas or electricity) for the right to operate within city rights of way. Each Franchise fee is based on a negotiated agreement with the service provider.

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



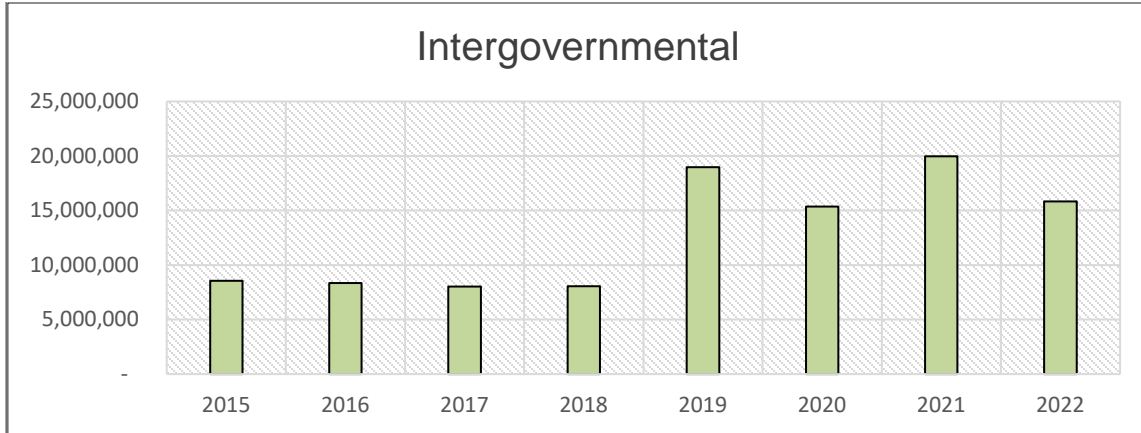
Intergovernmental (\$15,819,765)

Intergovernmental Revenue includes revenue from Federal or State grants, state revenue sharing and Collier County agreements. Funds from Collier County include a \$1.5 million Interlocal Agreement that provides funding for recreation programs, including beach operations that serve the County residents. This also includes the Community Redevelopment Agency (CRA)'s Tax Increment revenue from Collier County, budgeted at \$4.712 million. General Use Sales Tax (\$2.42 million) is a State of Florida tax, shared with municipalities and the dollar amount is estimated by the State of Florida Department of Revenue's Office of Tax Research. Included here is \$500,000

All Fund Revenue and Expenditure Analysis

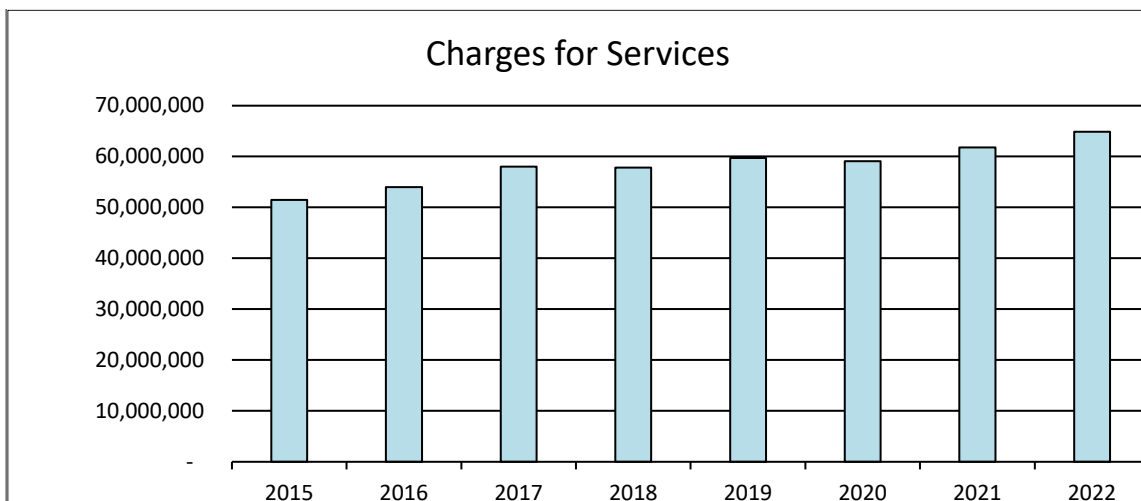
grant expected from Florida Department of Environmental Protection to assist with the construction of the Sanitary Sewer Installation Assessments in unsewered areas.

The One Cent Sales tax began in FY 2018-19 and accounts for the significant increases in FY's 2018-19 through 2021-22 as reflected in the chart below.



Charges for Services (\$64,904,024)

Making up 41.4% of City revenues, Charges for Services represents the largest source of budgeted revenues City-wide. The largest portions include charges to Water/Sewer customers (\$34.7 million), Solid Waste customers (\$9.2 million), City Dock customers (\$2.3 million) and Stormwater customers (\$5.4 million). This year's charges for services are based on the history of the revenue source.

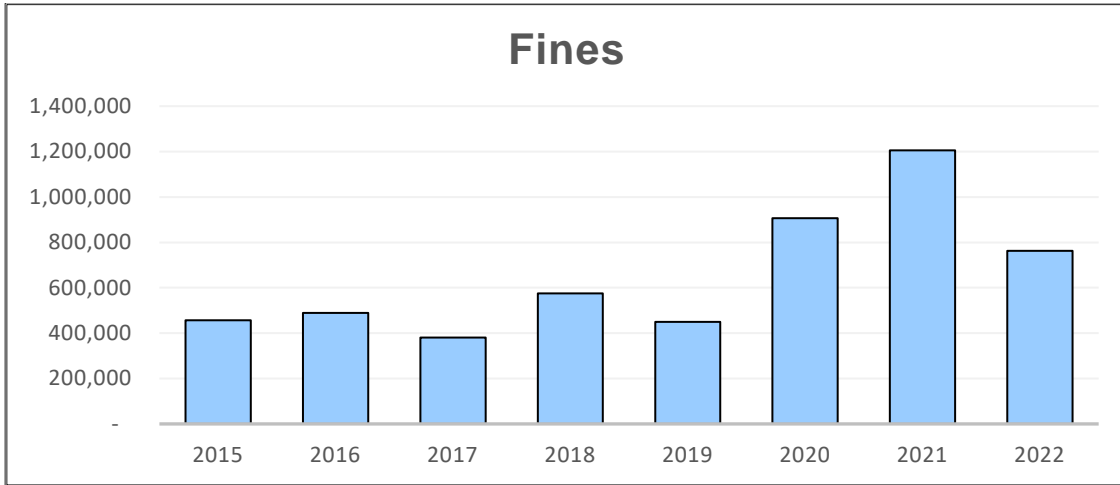


Fines (\$762,250)

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

While parking and traffic citation revenue tends to remain steady, this revenue source can be influenced by fluctuations in code enforcement fines collected. Recently, the code enforcement division has avoided the assessment of some fines by encouraging prompt compliance. In prior years, there have been fines in excess of \$50,000 levied by the Code Enforcement Board which significantly affected past revenue.

All Fund Revenue and Expenditure Analysis

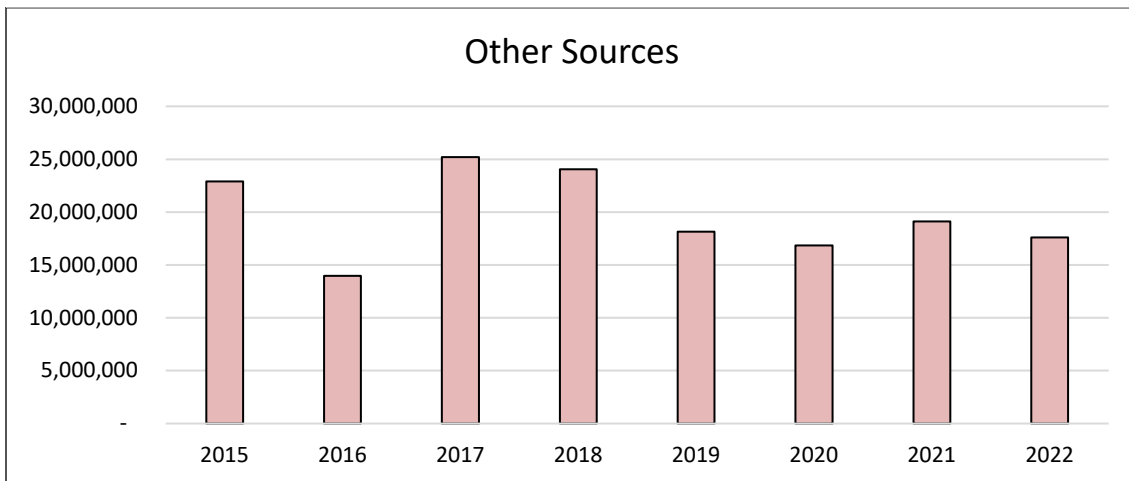


Loan Proceeds (\$4,000,000)

The final size and scope of projects and related financing will be vetted in FY 2021-22 along with reasonable consideration to use of fund balance as prudent and consistent with Council's priorities.

Miscellaneous/Other Sources (\$17,597,283)

The City is projected to earn \$1.36 million in interest earnings in FY 2021-22. There is \$5.4 million in interfund transfers. (Interfund transfers are not the same as interfund revenue. Interfund revenue represents fees charged for services provided, such as equipment service fees or general insurance fees.) This revenue source includes both City and employee shares of health insurance premiums for \$9.8 million (Internal Service Fund), Water Sewer System Development Fees and auction income.



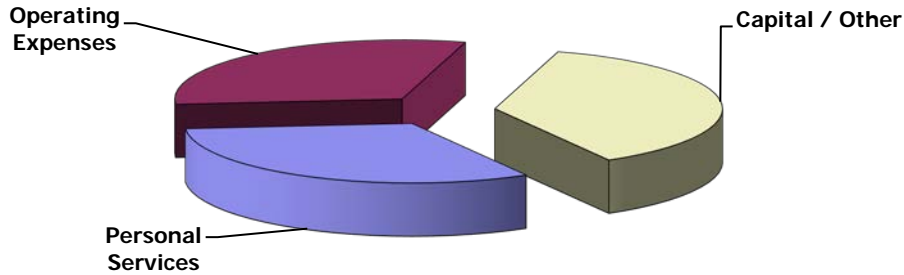
Expenditure Overview

The appropriations of the twenty-one budgeted funds are \$176,775,768. The following chart shows a summary of the combined budget by category:

All Fund Revenue and Expenditure Analysis

	FY 2020-21 Budget	%	FY 2021-22 Budget	%
Personal Services	\$55,043,216	33.2%	\$56,387,392	31.9%
Operating Expenses	52,431,598	31.6%	54,661,211	30.9%
Capital Expenses/Other	58,317,964	35.2%	65,727,165	37.2%
Total Expenditures	\$165,792,777		\$176,775,768	

Where the Money Goes



Personal Services (\$56,387,392)

Personal Services budgeted at \$56,387,392 and includes all salaries and benefits for City employees. Salaries and benefits, city wide, increased \$1,344,177 over adopted budget or 2.44%. The primary causes for this increase include the addition of 17 full-time positions and benefits. Pension rates are budgeted at 13% of salaries for General employees, 46% for Police Officers and 48% for Firefighters.

The FY 2021-22 pension account was budgeted according to the table below. The City set the contribution rate higher than the actuarial requirement beginning in FY 2019-20 and will continue with the same contribution rates in FY 2021-22. The City is committed to continuing proactive steps to continue to reduce the unfunded liability in all plans. The table includes the fixed percentage budgeted, compares the actuarial rates recommended, and identifies the percentage difference between those rates above the required contribution. The aggregate amount in FY 2021-22 budgeted above the actuarial amount in all funds is \$720,000.

FY 2021-22 Pension Contributions				
	Funded Ratio	Budgeted Contribution Rate	Actuarial Rate	%
All Funds	10/1/2020			Diff
Police	76.70%	46.00%	38.63%	7.37%
Fire	81.20%	48.00%	44.92%	3.08%
General	82.70%	13.00%	11.32%	1.68%

All Fund Revenue and Expenditure Analysis

The City of Naples has a contract with the Naples Airport Authority (NAA) to provide fire safety coverage at the Airport Fire Station. The contract provides reimbursement for city firefighters to staff the station on overtime hours. The NAA reimburses exact costs, plus a small markup. The city budget includes \$816,877 in revenue for this contract. The NAA contract term is from March 1, 2018 to September 30, 2022.

There is a net increase of 17 Full -Time positions from FY 2020-21, see chart below for explanation.

New Position	Fund/Dept	FTE	Salary	Total Salary & Benefits
Deputy City Clerk	GF - City Clerk	1.00	81,573	113,248
Records & Fiscal Svcs Mgr	GF - City Clerk	1.00	73,544	103,561
Executive Assistant	GF - City Manager	1.00	74,568	104,798
Purchasing Technician	GF - Purchasing	1.00	44,180	68,134
Zone Plans Reviewer	GF - Planning	1.00	49,788	74,900
Plans Examiner	GF - Fire	1.00	69,912	99,179
Administrative Specialist I	GF - Fire	1.00	32,623	54,190
TOTAL - GENERAL FUND		7.00	426,188	618,011
Heavy Equip Operator	470 - Stormwater	1.00	57,357	84,032
Utility Tech II	470 - Stormwater	1.00	50,926	76,273
Right of Way Inspector	190 - Streets	1.00	60,320	87,607
Construction Site Inspector	110 - Building	1.00	47,479	72,114
Plans Examiner	110 - Building	1.00	67,221	95,933
Permit Technician	110 - Building	1.00	40,675	63,905
Engineering Aid (Streets)	110 - Building	1.00	63,788	91,791
Executive Asst	110 - Building	1.00	51,055	76,428
Beach Patrol	430 - Beach	1.00	44,926	69,034
Beach Patrol	430 - Beach	1.00	44,926	69,034
TOTAL OTHER FUNDS		10.00	528,673	786,149
GRAND TOTAL		17.00	954,861	1,404,160

Operating Expenses (\$54,661,211)

Operating Expenditures increased by \$2,229,613 or 4.25%. Significant changes will be discussed within each fund's narrative.

Non-Operating: Capital Outlay, Debt, and Other Expenditures (\$65,727,165)

The FY 2020-21 budget includes \$65,727,165 for capital outlay, transfers and other expenditures.

Every June, in accordance with the Code of Ordinances, the City Manager presents City Council with a Five-Year Plan for the Capital Improvement Program (CIP). Capital projects included in this budget totals \$57.6 million. Information on the projects specifically budgeted for FY 2021-22 are included in each funds' schedules and in the Capital Section of this document.

All Fund Revenue and Expenditure Analysis

The city's debt service payments total \$2.96 million in principal and interest for all funds. Details on these and all the city's debt can be found in the debt section of this document.

Interfund transfers include:

Public Service Tax Fund to the Capital Project fund	\$4,100,000
General Fund to Tennis Fund	47,500
Gulf Acres/Rosemary Heights to Water/Sewer Fund	\$900,000
CRA to Public Service Tax/Debt Service Fund	<u>\$264,117</u>
Total	\$5,311,617

**All Funds
Changes in Fund Balance
Fiscal Year 2021-22**

The following spreadsheet shows the actual September 2020 fund balance and the projected fund balance for September 2021. The budgeted September 30, 2022 ending fund balance is based on budgeted revenue and expenditures. Reasons for changes can be found in the fund discussions and below. For ease of use, the term Fund Balance is used, although for Proprietary Funds, the data used is Unrestricted Net Assets.

Fund Title	Actual	Projected	FY 21-22 Budget		Change in Fund Balance	Budgeted
	9/30/2020 Fund Balance	9/30/2021 Fund Balance	Revenues	Expenditures		9/30/2022 Fund Balance
General Fund	16,278,842	17,803,202	43,370,002	43,559,427	(189,425)	17,613,777
Special Revenue Funds						
Building Permits (110)	4,044,004	4,628,912	6,047,389	6,064,287	(16,898)	4,612,014
Fifth Avenue Business (138)	5,048	5,048	582,831	582,831	0	5,048
East Naples Bay District (150)	1,110,095	230,141	388,352	374,850	13,502	243,643
Moorings Bay District (151)	1,211,024	1,229,687	43,595	97,500	(53,905)	1,175,782
Community Redevelopment (180)	4,434,070	4,000,965	10,288,050	12,360,947	(2,072,897)	1,928,068
Streets and Traffic (190)	3,333,448	2,577,152	3,465,121	3,996,720	(531,599)	2,045,553
Utility Tax/ Debt Service (200)	2,151,444	1,981,733	4,572,647	4,981,593	(408,946)	1,572,787
Capital Projects Fund (340)	3,779,862	2,812,823	4,340,000	6,053,608	(1,713,608)	1,099,215
One Cent Sales Tax (350)	7,503,337	10,199,311	4,930,000	15,026,600	(10,096,600)	102,711
Total Capital, Debt and Special Revenue Funds	27,572,332	27,665,772	34,657,985	49,538,936	(14,880,951)	12,784,821
Enterprise Funds						
Water and Sewer (420)	45,898,452	33,282,268	39,672,182	39,334,090	338,093	33,620,360
Gulf Acres Rosemary Heights (426)	(772,551)	1,163,682	252,850	1,120,510	(867,660)	296,022
Naples Beach Fund (430)	4,725,363	5,292,308	3,280,000	3,088,613	191,388	5,483,696
Solid Waste Fund (450)	2,354,656	2,545,088	9,237,325	8,418,503	818,822	3,363,910
City Dock Fund (460)	793,102	865,834	2,365,950	2,310,308	55,643	921,477
Storm Water Fund (470)	11,084,735	5,874,914	5,465,100	10,892,139	(5,427,039)	447,876
Tennis Fund (480)	458,262	581,262	891,500	829,009	62,491	643,753
Total Enterprise Funds	64,542,019	49,605,357	61,164,907	65,993,170	(4,828,263)	44,777,094
Internal Service Funds						
Risk Management (500)	6,187,036	4,659,310	3,558,210	3,961,285	(403,075)	4,256,235
Employee Benefits (510)	1,060,925	1,344,532	9,854,372	9,347,515	506,857	1,851,389
Technology Services (520)	694,084	439,193	1,856,840	1,949,435	(92,595)	346,598
Equipment Services (530)	(65,187)	39,496	2,450,413	2,426,000	24,413	63,909
Total Internal Service Funds	7,876,858	6,482,531	17,719,835	17,684,235	35,600	6,518,131
TOTAL	116,270,051	101,556,862	156,912,729	176,775,768	(19,863,039)	81,693,823

The most common reason for a budgeted decrease in fund balance is the use of reserves for capital projects. For most funds, this is a planned use of funds. Funds with a decrease of more than 10% are discussed below.

Community Redev. Agency	Capital projects will use fund balance as planned
Streets & Traffic Fund	Revenue decreases and planned capital projects
One Cent Sales Tax	Planned capital projects
Storm Water Fund	Planned capital projects
Technology Fund	Planned capital projects

City of Naples
FY 2021-22 All Funds Revenue by Type
Including Interfund Charges and Transfers

Fund and Description	Taxes	Permits & Fees	Intergovernmental	Charges for Services	Fines	Other Sources	Total
1 General Fund	32,178,905	3,715,718	4,697,011	2,256,568	161,300	360,500	43,370,002
110 Building Permits Fund	0	6,001,209	0	68	0	46,112	6,047,389
138 Business Imp. District	0	582,831	0	0	0	0	582,831
150 East Naples Bay District	378,352	0	0	0	0	10,000	388,352
151 Moorings Bay District	28,595	0	0	0	0	15,000	43,595
180 Community Redevelopment	1,520,417	0	4,712,633	0	0	4,055,000	10,288,050
190 Streets and Traffic	2,260,000	280,000	885,121	0	0	40,000	3,465,121
200 Debt Service	4,290,530	0	0	0	0	282,117	4,572,647
340 Capital Project Fund	0	140,000	0	0	0	4,200,000	4,340,000
350 One Cent Sales Tax	0	0	4,850,000	0	0	80,000	4,930,000
420 Water and Sewer Fund	0	2,200,000	500,000	34,687,000	0	2,285,182	39,672,182
426 Gulf Acres/Rosemary Hts	0	252,850	0	0	0	0	252,850
430 Naples Beach Fund	0	0	175,000	2,455,000	600,000	50,000	3,280,000
450 Solid Waste Fund	0	0	0	9,162,325	0	75,000	9,237,325
460 City Dock Fund	0	0	0	2,350,000	950	15,000	2,365,950
470 Storm Water Fund	0	0	0	5,385,100	0	80,000	5,465,100
480 Tennis Fund	0	0	0	838,000	0	53,500	891,500
500 Risk Management	0	0	0	3,473,210	0	85,000	3,558,210
510 Health Benefits	0	0	0	0	0	9,854,372	9,854,372
520 Technology Services	0	0	0	1,846,840	0	10,000	1,856,840
530 Equipment Services	0	0	0	2,449,913	0	500	2,450,413
Total	\$ 40,656,799	\$ 13,172,608	\$ 15,819,765	\$ 64,904,024	\$ 762,250	\$ 21,597,283	\$ 156,912,729

Fund and Description	Total	Transfers In	Internal Services	Net Revenues
1 General Fund	43,370,002	4,033,810	37,000	39,299,192
110 Building Permits Fund	6,047,389	0	0	6,047,389
138 Business Imp. District	582,831	0	0	582,831
150 East Naples Bay District	388,352	0	0	388,352
151 Moorings Bay District	43,595	0	0	43,595
180 Community Redevelopment	10,288,050	0	0	10,288,050
190 Streets and Traffic	3,465,121	0	0	3,465,121
200 Debt Service	4,572,647	264,117	0	4,308,530
340 Capital Project Fund	4,340,000	4,100,000	0	240,000
350 One Cent Sales Tax	4,930,000	0	0	4,930,000
420 Water and Sewer Fund	39,672,182	73,882	0	39,598,300
426 Gulf Acres/Rosemary Hts	252,850	0	0	252,850
430 Naples Beach Fund	3,280,000	0	0	3,280,000
450 Solid Waste Fund	9,237,325	0	0	9,237,325
460 City Dock Fund	2,365,950	0	0	2,365,950
470 Storm Water Fund	5,465,100	0	0	5,465,100
480 Tennis Fund	891,500	47,500	0	844,000
500 Risk Management	3,558,210	0	3,473,210	85,000
510 Health Benefits	9,854,372	0	0	9,854,372
520 Technology Services	1,856,840	0	1,846,840	10,000
530 Equipment Services	2,450,413	0	2,361,000	89,413
Total	\$ 156,912,729	\$ 8,519,309	\$ 7,718,050	\$ 140,675,370

City of Naples
FY 2021-22 All Funds Expenditures by Type

Fund and Description	Personal Services	Operating Expenses	Capital/ Other	Gross Budget Total	Transfers Out	Internal Service Fund Charges	Net Budget
1 General Fund	35,294,977	7,936,600	327,850	43,559,427	47,500	7,855,291	35,656,636
110 Building Permits Fund	3,739,273	1,995,014	330,000	6,064,287	423,830	905,434	4,735,023
138 Business Imp. District	0	582,831	0	582,831	0	0	582,831
150 East Naples Bay District	0	37,000	337,850	374,850	0	0	374,850
151 Moorings Bay District	0	97,500	0	97,500	0	0	97,500
180 Community Redevelopment	729,144	867,686	10,764,117	12,360,947	389,237	173,924	11,797,786
190 Streets and Traffic	787,688	2,334,032	875,000	3,996,720	115,980	521,479	3,359,261
200 Debt Service	0	46,800	4,934,793	4,981,593	4,146,800	0	834,793
340 Capital Project Fund	0	75,620	5,977,988	6,053,608	75,620	0	5,977,988
350 One Cent Sales Tax	0	0	15,026,600	15,026,600	0	0	15,026,600
420 Water and Sewer Fund	8,732,354	15,257,205	15,344,531	39,334,090	1,713,100	3,170,802	34,450,188
426 Gulf Acres/Rosemary Hts	0	0	1,120,510	1,120,510	0	0	1,120,510
430 Naples Beach Fund	1,283,907	1,354,300	450,406	3,088,613	198,970	381,631	2,508,012
450 Solid Waste Fund	2,269,522	5,061,981	1,087,000	8,418,503	469,950	1,418,931	6,529,622
460 City Dock Fund	275,537	1,599,251	435,520	2,310,308	82,740	85,249	2,142,319
470 Storm Water Fund	1,618,446	1,158,693	8,115,000	10,892,139	235,260	370,056	10,286,823
480 Tennis Fund	276,404	492,605	60,000	829,009	54,180	68,517	706,312
500 Risk Management	173,202	3,788,083	0	3,961,285	88,500	1,500,680	2,372,105
510 Health Benefits	0	9,347,515	0	9,347,515	189,700	0	9,157,815
520 Technology Services	444,206	1,075,229	430,000	1,949,435	81,350	71,165	1,796,920
530 Equipment Services	762,734	1,553,266	110,000	2,426,000	132,710	194,274	2,099,016
Total	\$ 56,387,392	\$ 54,661,211	\$ 65,727,165	\$ 176,775,768	\$ 8,445,427	\$ 16,717,433	\$ 151,612,908

**FISCAL YEAR 2021-22
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21	% Change
Ad Valorem Taxes-Current	27,799,672	28,207,439	28,498,840	29,878,669	1,671,230	
Local Option Fuel Tax	731,915	665,590	736,197	720,000	54,410	
5th Cent County Gas Tax	552,836	502,950	545,944	540,000	37,050	
Fire Insurance Premium	603,786	550,000	550,000	550,000	0	
Casualty Insurance Premium	787,148	700,000	700,000	700,000	0	
Payment in Lieu of Taxes	2,067,600	2,067,600	2,067,600	2,067,600	0	
Public Service Tax/Electric	3,318,610	3,200,000	3,200,000	3,200,000	0	
Public Service Tax/ Propane	168,967	175,000	175,000	175,000	0	
Public Service Tax/Gas	45,080	45,000	45,000	45,000	0	
Local Communication Tax	2,720,069	2,485,585	2,636,585	2,519,530	33,945	
City Business Tax	226,794	220,000	234,668	230,000	10,000	
City Bus Tax/Changes	3,787	5,000	5,000	5,000	0	
City Bus Tax/Insurance	1,255	1,000	1,000	1,000	0	
City Bus Tax/Collier County	33,555	25,000	25,000	25,000	0	
Total Taxes	\$ 39,061,074	\$ 38,850,164	\$ 39,420,834	\$ 40,656,799	\$ 1,806,635	4.65%
Building Permits	4,623,065	4,870,000	5,914,155	6,105,925	1,235,925	
Franchise Fees-FPL	3,366,099	3,420,000	3,420,000	3,420,000	0	
Franchise Fees-Natural Gas	109,335	95,000	95,000	95,000	0	
Franchise Fees-Trolley	3,000	2,000	3,000	3,000	1,000	
Impact Fees	200,000	200,000	200,000	200,000	0	
Special Assessments/Other	82,278	3,608,867	398,386	2,592,850	(1,016,017)	
Special Assessment Port Royal	54,068	0	0	0	0	
Special Assess./Bus Impr District	617,067	619,308	619,308	582,831	(36,477)	
Permits/Special	9,369	20,000	20,000	20,000	0	
Permits/Temp Use Permit	13,730	1,500	15,000	16,284	14,784	
Permits/Outdoor	11,768	2,000	11,718	11,718	9,718	
Permits/Coastal Construction	3,075	0	0	0	0	
Planning Fees/Zoning Fee	155,633	125,000	125,000	125,000	0	
Total Permits and Fees	\$ 9,248,488	\$ 12,963,675	\$ 10,821,567	\$ 13,172,608	\$ 208,933	1.61%
Grants	784,773	4,922,580	5,784,841	1,165,121	(3,757,459)	
State Revenue Sharing	888,220	785,078	885,523	885,000	99,922	
Mobile Home Licenses	7,308	6,000	6,058	6,000	0	
Alcohol Beverage Licenses	65,953	60,000	60,000	60,000	0	
General Use Sales Tax	2,578,272	2,218,011	2,218,011	2,418,011	200,000	
Capital Use Sales Tax	4,665,565	4,100,000	4,975,000	4,850,000	750,000	
Firefighters Education	22,066	18,000	18,000	18,000	0	
Fuel Tax Refund	25,724	30,000	26,446	30,000	0	
Collier County	5,859,055	5,946,809	5,946,809	6,212,633	265,824	
Collier County/CDBG	100,000	0	0	0	0	
TDC Beach Maintenance	373,373	175,000	175,000	175,000	0	
Other Grants	5,000	0	0	0	0	
Total Intergovernmental Revenue	\$ 15,375,310	\$ 18,261,478	\$ 20,095,688	\$ 15,819,765	\$ (2,441,713)	-13.37%

**FISCAL YEAR 2021-22
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21	% Change
City Fees/Maps, Codes & Copies	1,690	1,000	1,045	1,068	68	
City Fees/Election Fee	4,312	0	0	0	0	
City Fees/County Billing	36,000	36,000	36,000	36,000	0	
Internal Svc Fee/Equipment Services	1,660,326	1,569,978	1,726,895	1,699,400	129,422	
Internal Svc Fee/Technology Svc	1,829,630	1,878,860	1,878,860	1,846,840	(32,020)	
Internal Svc Fee/External Charges	18,582	80,000	80,000	88,913	8,913	
Internal Service Fuel	161,655	582,874	564,324	661,600	78,726	
Insurance Fees/ Internal Service	2,741,280	3,081,176	3,081,176	3,473,210	392,034	
False Alarms & Fingerprinting	15,231	20,000	10,000	20,000	0	
Investigation Fees	30,952	20,000	22,334	20,000	0	
Police Security Services	189,308	210,000	240,511	240,511	30,511	
911 Salary Subsidy	74,509	65,000	65,000	65,000	0	
Fire Contract Services	790,657	786,228	786,228	816,877	30,649	
EMS Space Rental	41,400	41,400	41,400	41,400	0	
Water Sales	16,524,490	16,100,000	16,325,000	16,825,000	725,000	
Hydrant Services	73,518	55,000	55,000	45,000	(10,000)	
Tapping fees	112,285	110,000	110,000	112,000	2,000	
Reinstall Fees	50,624	5,000	47,500	15,000	10,000	
Connection Charges	156,449	130,000	130,000	140,000	10,000	
Water Surcharge	1,321,565	1,300,000	1,300,000	1,325,000	25,000	
Water Delinquent Fees	105,523	150,000	50,000	100,000	(50,000)	
Water Miscellaneous Fees	98,917	30,000	80,000	40,000	10,000	
Plan Review Fees	31,135	30,000	30,000	30,000	0	
Application Fees	17,250	18,000	18,000	18,000	0	
Water Inspection Fees	6,360	6,000	6,000	6,000	0	
Garbage/Trash	6,613,188	6,400,000	6,975,500	8,021,825	1,621,825	
Special Pick-up	41,083	50,000	50,000	50,000	0	
Recycle Material	11,204	0	0	0	0	
Commercial Roll Offs	805,769	740,000	950,377	1,090,500	350,500	
Sewer Service Charges	13,180,675	12,550,000	13,085,000	13,480,000	930,000	
Connection Charges	7,542	20,000	25,000	20,000	0	
Inspection Charges	3,570	3,000	3,220	3,000	0	
Surcharge Sewer	649,067	650,000	650,000	660,000	10,000	
Irrigation/Reclaimed Water	1,856,928	1,760,000	1,860,000	1,860,000	100,000	
Application Fees	8,820	8,000	8,050	8,000	0	
Phy Env/Stormwater Fee	5,162,750	4,915,670	5,109,000	5,385,100	469,430	
Lot Mowing Fees	926	1,200	1,200	1,200	0	
Parking Facilities/Meter	1,338,876	1,750,000	2,200,000	2,200,000	450,000	
Economic Env/CDBG Revenue	10,010	0	0	0	0	
Fac Prog/Sponsorship N	5,000	5,000	5,000	5,000	0	
Fleischmann Park Revenue	196,806	417,800	319,008	390,000	(27,800)	
Skate Park Memberships	28,925	25,000	40,401	45,000	20,000	
Norris Center Revenue	181,702	249,500	165,980	233,500	(16,000)	
River Park Revenue	28,373	112,000	69,500	103,750	(8,250)	
Baker Park Revenue	8,617	50,000	70,000	103,000	53,000	
Aquatic Center Classes	8,646	34,200	17,105	28,500	(5,700)	
Lowdermilk Park Revenue	59,635	100,000	160,000	160,000	60,000	
Fishing Pier Revenue	59,838	90,000	90,000	90,000	0	
Boat Dock Rent	777,146	745,000	795,000	795,000	50,000	
Boat Dock Fuel	1,016,218	1,250,000	1,350,000	1,400,000	150,000	
Bait Sales	25,283	35,000	25,000	25,000	(10,000)	
Misc. Dock Revenue	22,481	30,000	30,000	30,000	0	
Naples Landings	91,875	60,000	80,000	80,000	20,000	
Mooring Ball Rental	3,054	5,000	5,000	5,000	0	
Cat/Boat Storage Fee	14,461	5,000	5,000	5,000	0	
Electric Recovery Revenue	7,161	13,000	8,000	10,000	(3,000)	
Water Recovery Revenue	2,659	4,000	2,000	3,000	(1,000)	
Non Refundable Applications	3,415	2,000	2,450	2,000	0	
Tennis Courts Membership	192,550	180,000	190,000	195,000	15,000	

**FISCAL YEAR 2021-22
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21	% Change
Tennis Courts Daily Play	65,872	59,000	85,000	80,000	21,000	
Tennis Courts Tournaments	26,777	45,000	45,000	45,000	0	
Tennis Courts Lessons	328,363	360,000	442,000	442,000	82,000	
Tennis Courts Ball Machine	8,225	6,000	11,000	11,000	5,000	
Tennis Courts Retail Sales	23,241	17,500	21,000	20,000	2,500	
Tennis Courts Restrung	14,018	13,000	17,000	17,000	4,000	
Tennis Courts Sponsors	11,580	28,000	28,000	28,000	0	
Pensions Reimb	105,830	105,830	105,830	105,830	0	
Total Charges for Services	\$ 59,101,805	\$ 59,201,216	\$ 61,786,894	\$ 64,904,024	\$ 5,702,808	9.63%
County Court Fines	40,130	55,000	45,000	45,000	(10,000)	
Police Training Fees	4,853	6,000	5,000	5,000	(1,000)	
City Fines	587,788	250,750	745,750	655,750	405,000	
Handicap accessibility	8,500	3,000	3,500	3,000	0	
Late Fees	35,011	23,200	33,200	23,200	0	
Code Enforcement Fines	213,300	10,000	356,707	15,000	5,000	
Civil Ordinance Infrac	330	300	1,035	300	0	
Parking Crossing Guard	15,928	15,000	15,000	15,000	0	
Total Fines and Penalties	\$ 905,840	\$ 363,250	\$ 1,205,192	\$ 762,250	\$ 399,000	109.84%
Misc. Revenue/Interest	2,098,920	1,382,000	1,409,300	1,365,531	(16,469)	
Rents	51,300	66,000	51,300	51,300	(14,700)	
Scrap Surplus	267	1,000	400	500	(500)	
Scrap/Auction Proceeds	182,925	115,000	186,431	140,000	25,000	
Misc. Revenue	50,604	0	0	0	0	
Other Donation Revenues	33,220	25,000	-	0	(25,000)	
Other Misc. Income	579,991	25,000	56,522	20,081	(4,919)	
Health Insurance Fund Revenue	8,691,695	9,688,859	9,688,859	9,834,372	145,513	
Loan Proceeds	0	2,900,000	2,900,000	4,000,000	1,100,000	
Interfund Transfers	4,363,134	4,763,437	4,787,319	5,385,499	622,062	
Water System Development	414,164	450,000	450,000	450,000	0	
Sewer System Development	384,652	350,000	551,712	350,000	0	
Total Misc Revenue and Transfers	\$ 16,850,873	\$ 19,766,296	\$ 20,081,843	\$ 21,597,283	\$ 1,830,987	9.26%
Total All Fund Revenue by Type	\$140,543,390	\$ 149,406,079	\$ 153,412,019	\$ 156,912,729	\$ 7,506,650	5.02%

**FISCAL YEAR 2021-22
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21	% Change
<u>PERSONAL EXPENSES</u>						
510200 REGULAR SALARIES & WAGES	29,323,077	30,965,866	29,952,875	32,054,246	1,088,380	
510300 OTHER SALARIES	751,313	1,118,646	990,853	1,078,860	(39,786)	
510305 PERSONAL LEAVE PAYOUTS	662,550	903,168	1,220,017	999,627	96,459	
510320 STATE INCENTIVE PAY	97,120	100,500	94,585	100,620	120	
510330 EDUCATION REIMBURSEMENT	41,255	88,500	83,000	85,500	(3,000)	
510400 OVERTIME	949,041	1,327,941	1,201,896	1,368,810	40,869	
510410 SPECIAL DUTY PAY	176,658	253,000	308,643	308,511	55,511	
510420 HOLIDAY PAY	343,550	402,112	393,251	405,992	3,880	
510440 NAA OVERTIME	687,097	766,228	766,228	796,877	30,649	
525010 FICA	2,390,799	2,565,127	2,543,480	2,739,271	174,144	
525030 RETIREMENT CONTRIBUTIONS	6,945,012	7,260,835	7,116,075	7,463,183	202,349	
525040 LIFE/HEALTH INSURANCE	6,630,080	7,780,832	7,450,378	7,534,035	(246,797)	
525070 EMPLOYEE ALLOWANCES	191,194	193,326	194,676	191,860	(1,466)	
525130 EARLY RETIREMENT INCENTIVE	57,135	57,135	57,135	0	(57,135)	
525220 STATE INSURANCE PREMIUM TAX	1,382,461	1,250,000	1,250,000	1,250,000	0	
529000 OTHER	12,369	10,000	10,000	10,000	0	
TOTAL PERSONAL EXPENSES	\$ 50,640,711	\$ 55,043,216	\$ 53,633,091	\$ 56,387,392	\$ 1,344,177	2.44%
<u>OPERATING EXPENSES</u>						
530000 OPERATING EXPENDITURES	1,372,837	987,976	1,120,011	981,650	(6,326)	
530010 CITY ADMINISTRATION	0	0	0	0	0	
530050 COUNTY LANDFILL	1,809,365	1,946,400	2,057,000	2,123,000	176,600	
530070 SMALL TOOLS	30,292	31,900	31,700	31,200	(700)	
530080 CORE VALUES	8,542	8,000	8,928	8,000	0	
530110 DOG PARK	5,239	15,000	15,000	15,000	0	
530200 FIELD TRIPS	0	10,100	10,100	10,100	0	
530310 TV PRODUCTION EXPENDITURE	73,713	54,000	60,000	60,000	6,000	
531000 PROFESSIONAL SERVICES	27,227	55,000	155,646	399,000	344,000	
531001 CREDIT CARD ACCEPTANCE	499,936	552,000	578,000	668,000	116,000	
531010 PROFESSIONAL SERVICES-OTHER	2,057,969	3,204,750	3,953,644	2,855,873	(348,877)	
531020 ACCOUNTING & AUDITING	82,950	85,600	90,150	90,150	4,550	
531040 OTHER CONTRACTUAL SERVICES	4,057,542	5,113,055	5,027,853	5,197,204	84,149	
531041 HORTICULTURE SERVICES CONTRACT	687,553	107,973	144,000	153,000	45,027	
531042 ETHICS INVESTIGATIONS	0	0	30,000	30,000	30,000	
531070 MEDICAL/TOBACCO SERVICES	46,774	37,000	39,051	40,000	3,000	
531080 DENTAL PROGRAM	402,576	467,431	497,326	450,385	(17,046)	
531130 STOP LOSS PREMIUMS	1,099,571	1,265,213	1,298,926	1,346,781	81,568	
531140 LONG TERM DISABILITY	87,342	87,161	87,216	90,106	2,945	
531150 LIFE INSURANCE	395,905	394,619	400,175	391,891	(2,728)	
531160 VISION INSURANCE	39,189	39,653	39,685	39,404	(249)	
531220 INVESTMENT ADVISORY SERVICE	52,289	57,600	57,600	57,600	0	
531230 CULTURAL ARTS-THEATRE	17,290	62,000	6,000	62,000	0	
531300 CITY MANAGER SEARCH	0	0	0	30,000	30,000	
531420 GAS TAX OVERLAY	560,781	650,000	650,000	700,000	50,000	
531430 LAWN LANDSCAPE CERTIFICATION	5,509	13,000	3,000	0	(13,000)	
531500 ELECTION EXPENSE	5,577	0	0	50,000	50,000	
531510 DOCUMENT IMAGING	326	4,000	4,000	5,000	1,000	
532010 CITY ATTORNEY	303,333	285,000	379,138	426,000	141,000	
532040 OTHER LEGAL SERVICES	250	50,500	48,281	110,500	60,000	
532100 LITIGATION SERVICES	520,569	405,000	505,000	5,000	(400,000)	
532120 LABOR ATTORNEY	141	0	0	0	0	
534010 UNSAFE STRUCTURE	0	20,000	10,000	25,000	5,000	
538010 PAYMENT IN LIEU OF TAXES	2,067,600	2,067,600	2,067,600	2,067,600	0	
540000 TRAINING & TRAVEL COSTS	133,431	377,335	306,210	409,285	31,950	
541000 COMMUNICATIONS	248,280	297,154	281,600	295,001	(2,153)	
541010 TELEPHONE	51,934	62,826	57,356	62,826	0	
541020 TECHNOLOGY COMMUNICATIONS	71,038	70,500	62,000	58,860	(11,640)	
542000 TRANSPORTATION	0	10,100	10,100	10,100	0	
542020 POSTAGE & FREIGHT	73,928	96,000	96,000	97,000	1,000	
542100 EQUIP. SERVICES - REPAIRS	1,490,591	1,569,978	1,726,895	1,699,400	129,422	

**FISCAL YEAR 2021-22
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21	% Change
542110 EQUIP. SERVICES - FUEL	493,401	582,874	564,324	661,600	78,726	
543010 ELECTRICITY	2,444,210	3,037,354	2,742,604	3,115,196	77,842	
543020 WATER, SEWER, GARBAGE	903,318	916,964	936,889	931,218	14,254	
544000 RENTALS & LEASES	95,246	108,460	113,800	116,260	7,800	
544020 EQUIPMENT RENTAL	144,270	188,300	168,933	191,800	3,500	
545010 UNEMPLOYMENT COMPENSATION	1,335	3,500	7,500	5,000	1,500	
545020 HEALTH CLAIMS PAID	5,350,487	5,045,000	5,045,000	4,600,000	(445,000)	
545030 PRESCRIPTION CLAIMS	242,453	825,000	825,000	1,200,000	375,000	
545050 HEALTHCARE REIMBURSEMENT	557,427	600,000	600,000	600,000	0	
545060 EMPLOYEE FLEX PLAN	179,050	177,700	177,700	173,670	(4,030)	
545090 HEALTH/FITNESS REIMBURSEMENT	32,640	37,440	37,440	30,600	(6,840)	
545100 WORKERS COMP STATE ASSESS	8,545	18,000	18,000	18,000	0	
545110 WORKERS COMPENSATION	841,176	745,778	1,800,000	779,836	34,058	
545120 CANCER BILL	0	50,000	50,000	50,000	0	
545200 GENERAL LIABILITY	601,450	805,000	805,000	900,637	95,637	
545210 AUTO COLLISION	171,893	420,575	428,316	447,475	26,900	
545220 SELF INSURANCE CHARGE	2,741,280	3,081,176	3,081,176	3,473,210	392,034	
545230 REIMBURSEMENTS/REFUNDS	(1,649,411)	(200,000)	(200,000)	(200,000)	0	
545250 PROPERTY/FLOOD INSURANCE	1,139,685	1,315,246	1,315,246	1,485,849	170,603	
545290 DISASTER DATA RECOVERY	0	21,640	21,640	22,000	360	
546000 REPAIR AND MAINTENANCE	1,055,698	1,503,688	1,677,080	1,628,323	124,635	
546020 BUILDINGS & GROUND MAINT.	259,083	339,600	517,500	359,800	20,200	
546030 EQUIP. MAINT. CONTRACTS	19,661	43,500	39,000	41,000	(2,500)	
546040 EQUIP. MAINTENANCE	631,806	594,500	584,000	592,500	(2,000)	
546050 STORM REPAIR COSTS	2,763	25,000	25,000	25,000	0	
546060 OTHER MAINTENANCE	292,189	200,000	245,000	245,000	45,000	
546070 BUOYS AND MARKERS	0	15,000	15,000	15,000	0	
546080 LAKE MAINTENANCE	29,751	35,000	35,000	35,000	0	
546090 STREET LIGHT & POLE MAINTENANCE	28,991	45,000	45,000	75,000	30,000	
546100 SUBLET REPAIR COSTS	219,196	220,000	230,000	225,000	5,000	
546120 ROAD REPAIRS	205,797	224,000	209,000	224,000	0	
546130 ROAD REPAIRS	225,433	245,000	245,000	320,000	75,000	
546140 HYDRANT MAINTENANCE	2,635	2,700	2,700	2,700	0	
546160 HARDWARE MAINTENANCE	80,713	55,280	52,000	56,555	1,275	
546170 SOFTWARE MAINTENANCE	559,527	657,999	640,788	735,637	77,638	
546190 PRINTERS	877	7,500	7,500	7,500	0	
546340 REPAIR & MAINT LEVEL OF SERVICE	316,265	489,000	484,895	492,000	3,000	
547000 PRINTING AND BINDING	51,364	82,800	78,080	88,800	6,000	
547010 LEGAL ADS	27,831	35,445	35,445	35,500	55	
547020 ADVERTISING (NON LEGAL)	14,586	24,200	19,200	26,200	2,000	
547060 DUPLICATING	5,026	16,600	18,047	18,047	1,447	
549000 OTHER CURRENT CHARGES	3,792	12,000	12,000	13,000	1,000	
549020 TECHNOLOGY SERVICE CHARGE	1,829,630	1,878,760	1,878,760	1,846,840	(31,920)	
549040 EMPLOYEE DEVELOPMENT	1,583	15,000	15,000	20,000	5,000	
549050 SPECIAL EVENTS	44,045	190,500	190,900	196,200	5,700	
549060 AWARDS	5,994	11,000	11,000	12,000	1,000	
549070 EMPLOYEE RECOGNITION	2,815	3,500	3,500	4,000	500	
549080 HAZARDOUS WASTE DISPOSAL	3,790	4,200	4,400	5,200	1,000	
551000 OFFICE SUPPLIES	75,186	105,050	107,330	111,400	6,350	
551020 OTHER OFFICE SUPPLIES	5,824	5,000	5,000	5,000	0	
551060 RESALE SUPPLIES	44,660	54,500	54,500	54,500	0	
551070 RESTRING	0	4,000	4,000	4,000	0	
552000 OPERATING SUPPLIES	884,114	955,670	995,240	1,077,600	121,930	
552020 FUEL	1,264,354	1,759,074	1,797,300	1,970,618	211,544	
552030 OIL & LUBE	5,587	13,000	8,000	10,500	(2,500)	
552060 TIRES	19,036	110,000	125,000	120,000	10,000	
552070 UNIFORMS	160,557	177,601	174,020	190,557	12,956	
552080 SHOP SUPPLIES	14,896	9,000	10,000	9,000	0	
552090 OTHER CLOTHING	34,851	41,242	40,414	44,730	3,488	
552100 JANITORIAL SUPPLIES	107,659	158,500	160,938	158,500	0	
552210 NEW INSTALLATION SUPPLIES	238,245	450,000	820,000	450,000	0	
552220 REPAIR SUPPLIES	276,157	260,000	290,000	280,000	20,000	

**FISCAL YEAR 2021-22
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21	% Change
552230 VESTS	22,519	12,000	12,000	15,000	3,000	
552250 BUNKER GEAR	18,891	19,420	19,420	21,500	2,080	
552260 FIRE HOSE & APPLIANCES	18,347	17,850	17,850	17,850	0	
552270 SPECIALTY TEAM EQUIPMENT	22,971	24,450	24,450	24,450	0	
552410 POOL - OPERATING SUPPLIES	32,066	44,000	44,000	44,000	0	
552510 DUMPSTERS	84,224	85,000	85,000	85,000	0	
552520 MINOR OPERATING EQUIPMENT	18,920	20,000	20,000	15,000	(5,000)	
552800 CHEMICALS	2,452,595	2,705,228	2,522,700	2,761,149	55,921	
552990 INVENTORY (OVER/SHORT)	(29,339)	0	0	0	0	
554000 BOOKS, PUBS, SUBS, MEMBS	1,611	4,170	4,170	4,565	395	
554010 MEMBERSHIPS	55,117	72,280	72,330	79,363	7,083	
554020 BOOKS, PUBS, SUBS.	5,108	6,360	6,360	6,860	500	
559000 DEPRECIATION	13,579,536	0	0	0	0	
TOTAL OPERATING EXPENSES	\$ 58,020,381	\$ 52,431,598	\$ 55,194,577	\$ 54,661,211	\$ 2,229,613	4.25%
<u>NON-OPERATING EXPENSES</u>						
560200 BUILDINGS	1,018,152	1,583,300	2,167,341	327,000	(1,256,300)	
560300 IMPROVEMENTS O/T BUILDING	17,299,077	42,100,000	37,926,918	49,389,420	7,289,420	
560400 MACHINERY EQUIP	4,733,229	2,911,150	7,962,717	3,812,574	901,424	
560700 VEHICLES	1,462,755	2,434,200	3,017,688	3,319,000	884,800	
560800 COMPUTER SOFTWARE	19,109	0	702	403,850	403,850	
570110 PRINCIPAL	1,928,556	4,092,375	3,802,375	2,529,606	(1,562,769)	
570120 INTEREST	526,688	513,678	453,678	434,098	(79,580)	
591000 INTERFUND TRANSFERS	4,289,236	4,483,261	4,483,261	5,311,617	828,356	
599000 CONTINGENCY	0	200,000	0	200,000	0	
TOTAL NON-OPERATING EXPENSES	\$ 31,276,802	\$ 58,317,964	\$ 59,814,679	\$ 65,727,165	\$ 7,409,201	12.70%
TOTAL EXPENSES	\$ 139,937,894	\$ 165,792,777	\$ 168,642,348	\$ 176,775,768	\$10,982,991	6.62%

City of Naples, Florida
Full-Time Equivalent Staffing Levels

Fund Department	Adopted FY 18-19	Adopted FY 19-20	Adopted FY 20-21	Proposed FY 21-22	Change from 20-21
General Fund					
Mayor & Council	1.0	1.0	1.0	1.0	-
City Attorney	1.0	1.0	1.0	1.0	-
City Clerk	6.0	6.0	6.0	8.0	2.00
City Manager's Office	4.7	3.7	4.7	6.0	1.25
City Manager/Code Enforce	2.2	2.2	3.0	3.0	-
Purchasing	3.0	3.0	3.0	4.0	1.00
Ethics Commission	0.0	0.0	1.0	1.0	-
Human Resources	4.0	5.0	5.0	5.0	-
Planning Department	6.0	6.0	6.0	7.0	1.00
Finance Department	10.5	10.5	10.5	10.5	-
Police Administration	5.0	6.0	6.0	6.0	-
Police Patrol	71.4	70.4	70.4	70.4	-
Police Support Services	22.0	22.0	22.0	22.0	-
Fire Operations	66.0	66.0	67.0	69.0	2.00
Community Serv Admin	5.0	5.0	4.9	4.9	-
Community Serv Parks/Pkys	14.0	16.0	16.0	16.0	-
Community Serv Recreation	11.5	11.5	14.5	14.5	-
Facilities Maintenance	17.0	18.0	18.0	18.0	-
TOTAL FUND	250.3	253.3	260.0	267.2	7.25
Water & Sewer Fund					
Administration	9.0	10.0	10.0	10.0	-
Utility Billing/Customer Service	7.0	7.0	7.0	6.8	(0.25)
Water Plant	35.0	35.0	35.0	35.0	-
Wastewater Plant	37.0	37.0	37.0	37.0	-
Utilities Maintenance	16.0	16.0	16.0	16.0	-
TOTAL FUND	104.0	105.0	105.0	104.75	(0.25)
Solid Waste Fund					
Administration	4.0	4.0	4.0	4.0	-
Horticulture	0.0	0.0	3.0	4.0	1.00
Residential Collection	12.0	12.0	12.0	11.0	(1.00)
Commercial Collection	5.0	5.0	5.0	5.0	-
Recycling	5.0	5.0	5.0	5.0	-
TOTAL FUND	26.0	26.0	29.0	29.0	-
Stormwater Fund					
Stormwater	8.5	8.5	10.5	12.5	2.00
Natural Resources	2.5	2.5	2.5	2.5	-
TOTAL FUND	11.0	11.0	13.0	15.0	2.00
Streets & Traffic Fund	5.5	6.5	6.5	7.5	1.00
Building Permits Fund	32.5	32.5	32.5	37.5	5.00
Community Redevelopment Agency	6.3	6.3	6.3	7.1	0.75
City Dock Fund	4.1	4.1	3.65	3.7	-
Tennis Fund	4.0	4.0	4.0	4.3	0.33
Naples Beach Fund	15.4	15.4	15.2	18.5	3.30
Technology Services Fund	5.0	4.0	4.0	4.0	-
Equipment Services Fund	8.5	8.5	8.5	8.5	-
Risk Management	1.0	1.0	1.0	1.0	-
GRAND TOTAL	473.60	477.60	488.60	507.98	19.38

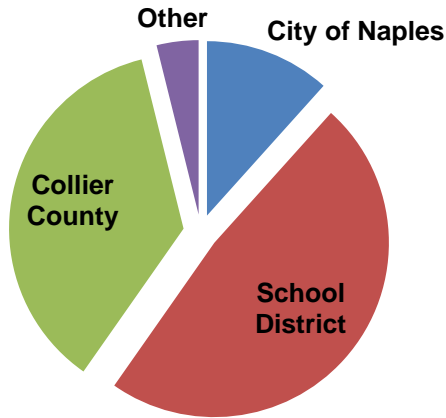
Detailed explanations of staff changes are included in each department summary and in the Letter of Transmittal.

**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2021-22**

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

Taxable Value	\$1,250,000		
Homestead Exemption	\$50,000		
Taxable Value	\$1,200,000		
	<u>Taxes</u>	<u>Millage Rate</u>	Percent of Tax Bill
CITY OF NAPLES	\$1,380.00	1.1500	11.65%
School District	\$5,697.11	4.6507	48.08%
Collier County	\$4,312.56	3.5938	36.40%
Water Management/Cypress Basin	\$266.28	0.2219	2.25%
Mosquito Control	\$193.08	0.1609	1.63%
TOTAL	\$11,849.03	\$9.78	

DIVISION OF TAX BILL, BY AGENCY



City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2021-2022

- January 13, 2021.....Distribute 2021-2022 Budget Planning Calendar
- January 20, 2021Finance to distribute Capital Improvement Project (CIP) forms
- March 1, 2021CIP Requests due to Finance by noon
- April 2, 2021Draft Capital Improvement Project document to City Manager for review
- April 5-8, 2021.....Directors meet with City Manager to review submitted CIP
- April 15, 2021Director budget meeting (concurrent with staff meeting)
- April 16, 2021CIP completed and to the printer
- April 19, 2021Finance to distribute Operating Budget forms and instructions to departments
- April 30, 2021Internal Service Fund Budgets with goals and performance measures, due to Finance
- May 3, 2021CIP document deadline for Council agenda packet (CIP due by June 1 per City Code 2-691)
- May 7, 2021Special Revenue Fund Budgets (building Permits, CDBG, CRA, BID, East Naples Bay, Moorings Bay, Streets and Traffic) with goals and performance measures due to Finance
- May 14, 2021General Fund budgets with Goals and Objectives due to Finance
- May 17, 2021Council Workshop on CIP #1
- May 21, 2021Water/Sewer Fund, Beach Fund, Solid Waste Fund, Dock Fund, Stormwater Fund and Tennis Fund budget requests with goals and performance measures, due to Finance
- June 1, 2021Tentative receipt of Preliminary Taxable Value from Collier County Property Appraiser
- June 7-11, 2021City Manager meets with Directors on Operating Budgets
- June 14,2021Council Workshop on CIP #2
- June 16 2021Agenda item on Council meeting to discuss and obtain direction on maximum millage rate
- June 30, 2021Collier County to Certify Taxable Value (prior to or on July 1)
- July 16, 2021.....Deliver Preliminary Operating Budget to City Council

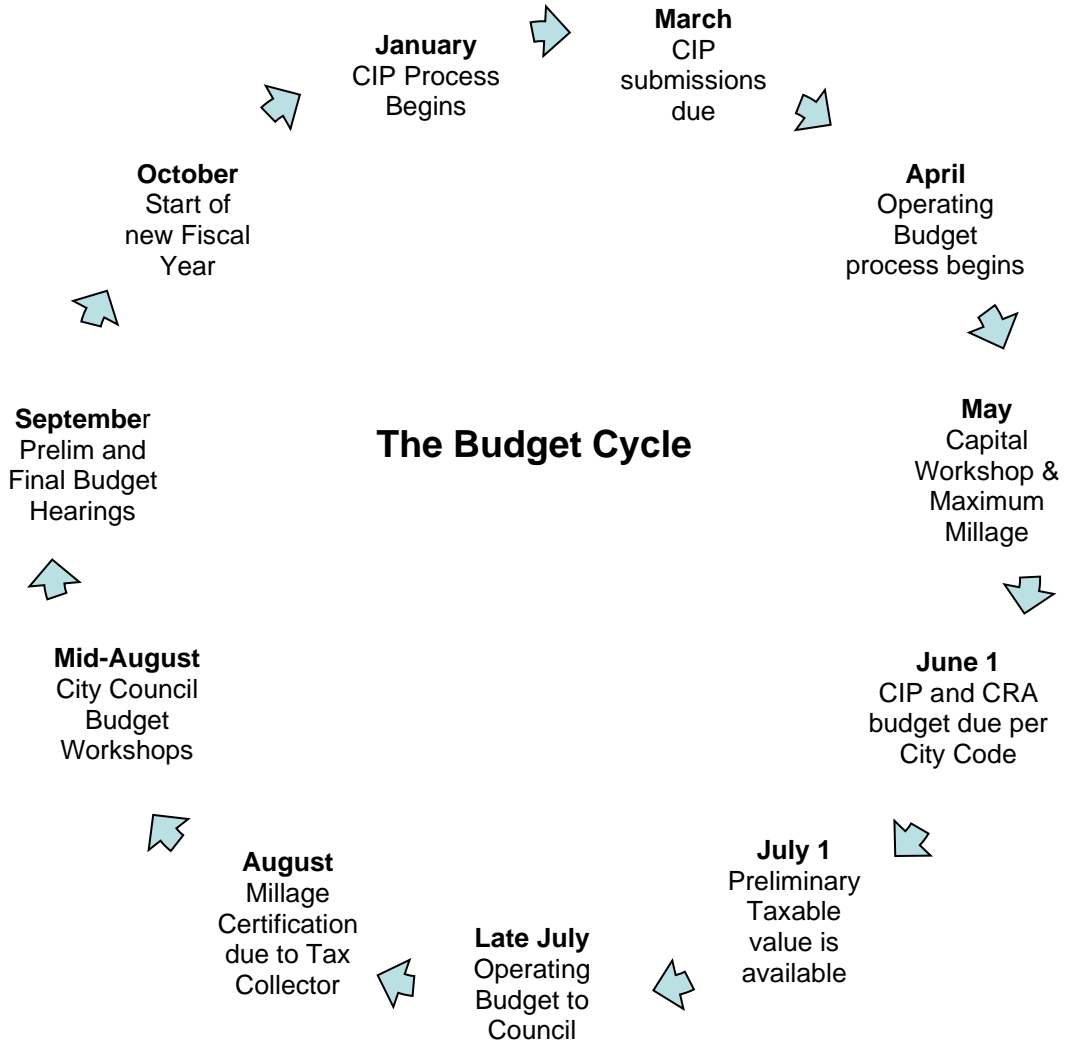
City of Naples

BUDGET PLANNING CALENDAR

- August 4, 2021Deadline to send DR 420 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)
- August 16, 2021 Budget Workshop
- August 24, 2021..... TRIM notices mailed by Collier County
- September 1, 2021 CRA Board budget meeting
- September 13, 2021 Tentative Budget Hearing 5:05 pm
- September 15-18, 2021..... Dates to advertise the Final Hearing
- September 20, 2021 Final Budget Hearing 5:05 pm
- October 1, 2021 Start of Fiscal Year 2021-2022

City of Naples

BUDGET PLANNING CALENDAR



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GENERAL FUND FINANCIAL SUMMARY

Fiscal Year 2021-22

Beginning Unassigned Fund Balance - as of Sept. 30, 2020 **\$16,278,842**

Projected Revenues FY 2020-21	43,686,549
Projected Expenditures FY 2020-21	42,162,189
Net Increase/(Decrease) in Fund Balance	1,524,360

Expected Unassigned Fund Balance as of Sept. 30, 2021 **\$17,803,202**

Add Fiscal Year 2021-22 Budgeted Revenues

Ad Valorem Tax at 1.15	27,951,305	
Other Taxes	4,227,600	
Permits and Fees	3,715,718	
Intergovernmental Revenue	4,697,011	
Charges for Services	2,256,568	
Fines & Other Revenue	521,800	
Transfers In	0	
		43,370,002

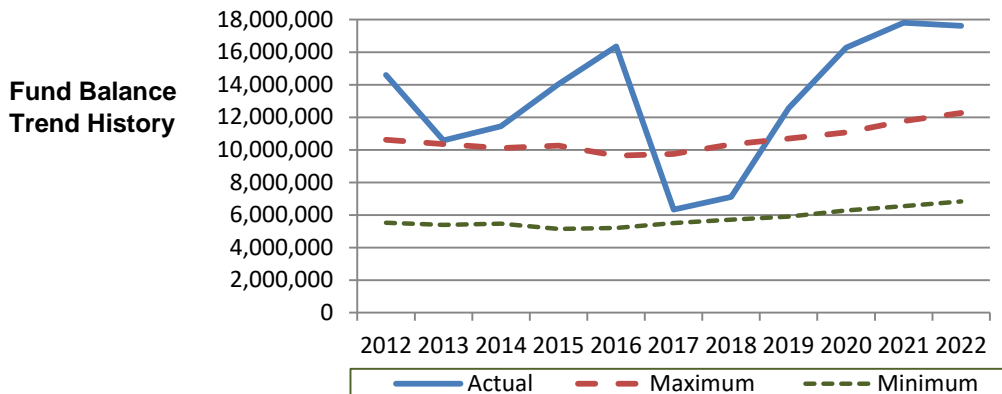
TOTAL AVAILABLE RESOURCES: **\$61,173,204**

Less Fiscal Year 2021-22 Budgeted Expenditures

Mayor and City Council	555,984	
City Attorney	600,686	
City Clerk	910,258	
City Manager's Office	1,744,419	
Planning Department	874,961	
Finance Department	1,259,424	
Fire Rescue Department	11,495,612	
Community Services	10,167,482	
Police Department	15,084,466	
Human Resources	772,607	
Non Departmental	3,613,211	
Ethics Commission	266,627	
Contingency	200,000	
Reimbursements	(4,033,810)	
Transfers Out	47,500	
		43,559,427

BUDGETED CASH FLOW **(\$189,425)**

Projected Unassigned Fund Balance as of September 30, 2022 **\$17,613,777**



Projected Unassigned Fund Balance complies with Fund Balance Policy.



General Fund Discussion

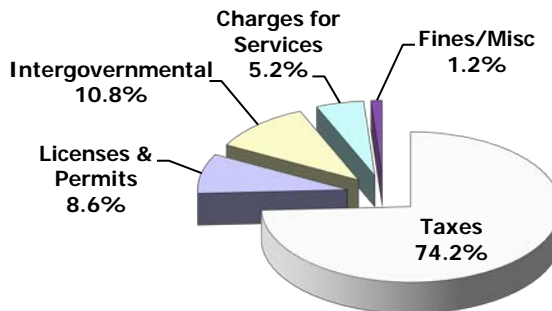
The Budget for the General Fund includes \$43,370,002 in revenue and \$43,559,427 in expenditures for a projected negative cash flow of \$189,425.

Revenues

Revenue line items in the General Fund are separated into seven basic categories, established by the State of Florida's Uniform Accounting System. These are: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, Fines and Forfeitures, Miscellaneous Income, and Other Sources. Expected revenues for Fiscal Year 2021-22 for the General Fund are \$43,355,002. Shown below is a comparison to FY 2020-21.

	FY 2020-21		FY 2021-22	
	<u>Budget</u>	%	<u>Budget</u>	%
Taxes	\$30,621,129	73.4%	\$32,178,905	74.2%
Licenses & Permits	3,665,500	8.8%	\$3,715,718	8.6%
Intergovernmental Revenue	4,722,089	11.3%	\$4,697,011	10.8%
Charges for Services	2,180,158	5.2%	\$2,256,568	5.2%
Fines & Other Sources	538,300	1.3%	\$521,800	1.2%
Total	\$41,727,176		\$43,370,002	

Where the Money Comes From

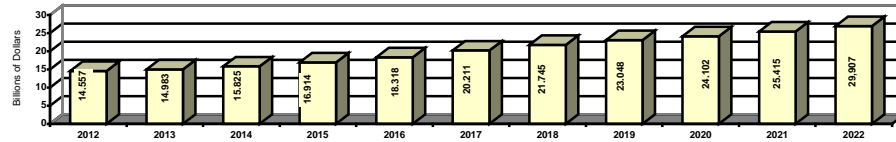


Local Taxes (\$32,178,905)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$27,951,305. The Collier County Property Appraiser is assigned the responsibility for assessing property within the City. Florida Statutes require the Appraiser to provide an estimate of property values by July 1st to aid in the budgeting process. For FY 2021-22 the taxable value (per Property Appraiser's report DR420) of all properties within the City is \$ **26,906,819,836**.

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

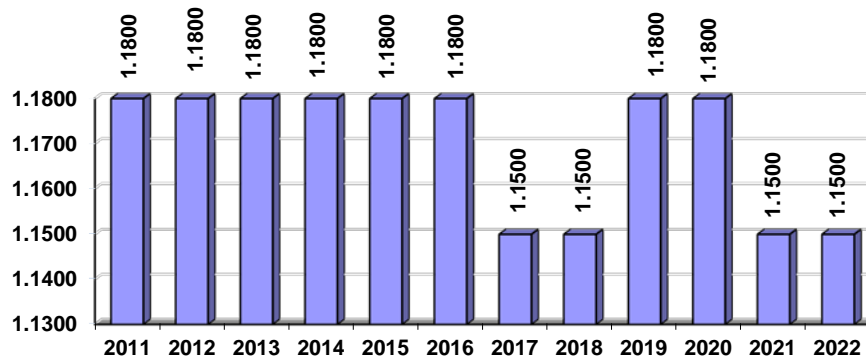


	2014	2015	2016	2017	2018	2019	2020	2021	2022
Change in value	5.6%	6.9%	8.2%	10.4%	7.6%	5.9%	4.5%	5.1%	5.8%

For Fiscal Year 2021-22 the maximum millage rate is set at 1.1500 (or \$1.15 per thousand dollars of property value). Based on the 1.1500 millage rate, maximum collected revenue would be \$30,942,843. However, Florida Statutes allow for an adjustment of up to five percent (5%) to account for uncollected funds and prepayment discounts. For FY 2020-21, adjusted tax revenue for Ad Valorem Taxes is budgeted at \$29,471,722.

In 1994, the City Council created the Community Redevelopment Agency (CRA). The CRA is funded by Tax Increment Financing (described separately within the CRA Fund section). Based on the 1.1500 FY 2021-22 tax rate, \$1,520,417 of the City's Ad Valorem Taxes will be assigned to the CRA. The remaining projected revenue of \$27,951,305 is allocated to the General Fund.

The chart below shows the trend for the ad valorem tax rate for Fiscal Year 2021-22 and prior years.



Other Local Taxes

The City of Naples assesses a Payment in Lieu of Taxes (PILOT) on two Enterprise Funds. The PILOT is established at not less than 5% of revenues and is similar to franchise fees charged to private sector utilities. For FY 2021-22, both fees are charged at approximately 5% of revenues as follows;

Water and Sewer	\$1,722,000
Solid Waste	\$345,600
	<u>\$2,067,600</u>

Insurance Premium Taxes (Fire and Police) are local taxes on property and liability insurance premiums that partially fund pensions for Police and Fire Department personnel. These taxes are received near the end of the fiscal year, deposited in the General Fund, and immediately disbursed to Police and Fire Pension Funds. This budget estimate is \$1,250,000 for FY 2021-22.

The Communications Services Tax (also called the Telecommunications Tax) is based on telephone and cable television subscriber bills. The tax is collected by telephone and cable providers, remitted to the State of Florida, and distributed to local governments. The City is projected to receive \$2,519,530 in Telecommunications Tax. General Fund will be allocated \$649,000, the Capital Improvement fund portion will be \$870,530, and \$1,000,000 will be allocated to the Streets Fund. This represents an increase of \$111,000 to the Streets Fund to fund a needed increase in personnel contained in the budget. (Note: The State updated the estimates to \$2.8 million, all funds received above the \$2.5 million budgeted will be deposited into the General Fund.)

Business Tax Receipts are a tax assessed on all persons for the privilege of engaging in, or managing any business, profession or occupation within the corporate limits of the City of Naples. State law allows the City to increase those rates by 5% every two years. The last Business Tax increase was April 2008. City Business Tax Receipts are projected at \$230,000, based on approximately 3,500 receipts issued. The Florida State legislature has recently discussed the reduction or elimination of Business Tax Receipt revenue putting the future of this revenue source at risk. Although not a primary revenue to the General Fund, these taxes help manage and track businesses within the City.

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

Permits and Fees (\$3,715,718)

Total Permits and Fees revenue is estimated at \$3,715,718 for FY 2021-22. This category includes Franchise Fees. The City assesses non-exclusive Franchise Fees for the Electric, Trolley, and Gas companies.

The Electric Franchise Fee of 5.9% is a negotiated contract with Florida Power and Light (FPL). Projected City revenue for this fee is \$3,420,000. In August 2001, the City entered into a 20-year agreement with TECO Gas, for a 6% franchise fee. The original Ordinance included three automatic six month renewals. City management and Council will need to take up this issue in FY 2021-22. Based on current Gas Franchise Fee revenue of approximately \$7,900 monthly, forecasted revenue for FY 2021-22 in this category is \$95,000.

Also included in this category for FY 2021-22 are projected receipts of \$20,000 for special event permits, \$1,000 for outdoor dining permits, and \$165,000 for building permits and zoning fees.

Intergovernmental Revenue (\$4,697,011)

Intergovernmental Revenue in the General Fund is budgeted at \$4,697,011 with the largest source being the General Use Sales Tax at \$2,418,011. This sales tax revenue represents a portion of the state's 6% sales tax collected within Collier County and distributed to municipalities based on a population formula. Projected figures for this revenue source are provided by the State of Florida's Department of Revenue and were not available at this time.

The Municipal Revenue Sharing program is expected to bring in \$885,000, with \$665,000 allocated to the General Fund. The Revenue Sharing Program includes a variety of taxes that are pooled and distributed based on a State-calculated formula. The formula's components include population, sales tax collections and relative ability to raise revenue. Projections for this revenue source are provided by the State of Florida Department of Revenue and were not available at the time of this publication. Municipal Revenue Sharing is shared between to the General Fund and the Streets Fund with approximately 24.86% allocated to the Streets Fund.

Other intergovernmental revenues are:

- Mobile Home Licenses \$6,000
(In the State of Florida, mobile homes and certain trailers are considered vehicles and require licenses. The City receives a portion of that license for those vehicle types registered within the City limits.)
- Firefighters Education \$18,000 (State of Florida program)
- Fuel Tax Refund \$30,000 (per F.S. 336.025)
- Alcohol Beverage License \$60,000 (per F.S. 561.342)

In December 2017 the City and County modified the Interlocal Agreement to fund expenses that the City's recreation programs (including beaches within the City limits) incur related to serving non-City residents. For FY 2021-22, the full agreement amount (\$1,500,000) will be allocated to the General Fund. The interlocal agreement expires on September 30, 2022.

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

Charges for Services (\$2,256,568)

Charges for Services reflect revenues related to services performed for private individuals or outside governmental units. The General Fund is budgeted to collect \$2,256,568 in Charges for Services for FY 2021-22.

The City Police and Fire departments charge for services provided for special events. There is \$241,511 budgeted for services provided to special events. The budget also includes \$816,877 for the Naples Airport Authority (NAA) contract related to staffing a fire station at the Naples Airport. The interlocal agreement with the NAA was revised in February 2018, requiring the NAA to pay for the actual costs based on overtime for these services, and \$5,000 per quarter for administrative type costs.

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

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

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	\$390,000	\$951,170	41%
Norris Community Center (Cambier)	\$233,500	\$596,260	39%
River Park, Anthony Park	\$103,750	\$742,681	14%
River Park, Aquatic Center (Pool)	\$28,500	\$492,739	6%

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

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

Various other charges for services are budgeted at \$326,430 for FY 2021-22.

Fines (\$161,300)

The General Fund is budgeted to receive \$161,300 in fines for FY 2021-22. The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department and is budgeted to be \$45,000 for FY 2021-22. All non-parking ticket and violation revenues are collected by the Collier County Court system and remitted to the City.

Police Training, projected to be \$5,000, represents funds received from a \$2 fee imposed in accordance with Section 2-632 of the City of Naples Code of Ordinances.

Non-beach related parking violation revenue is budgeted at \$70,000, to reflect recent historical collections trends. Beach parking violation revenue is budgeted in the Beach fund.

The City expects to receive approximately \$3,000 for Handicapped Parking fines, and \$15,000 for Code Enforcement violation fines. Two thirds of Handicapped Parking fines must be used for improvements to accessibility. These funds are set up in a reserve account to be used by Streets or Community Services, when budgeted.

Other fines are budgeted at \$23,300 for FY 2021-22.

Miscellaneous Income (\$360,500)

The primary Miscellaneous Income for all funds is Interest Income, budgeted at \$340,000 for FY 2021-22. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For FY 2021-22 the assumed interest rate is 1.39%.

Other Miscellaneous Income is budgeted at \$20,500. This estimate will cover revenues that are unusual and not classified elsewhere, such as prior year reimbursements, insufficient fund fees, witness fees, scrap surplus or other revenues of this type.

Expenditures

The General Fund budget for FY 2021-22 is \$43,559,427, an increase of \$888,955 compared with FY 2020-21 original budget. This is mainly attributable to the addition of 7 new positions including associated costs (FICA, Medicare, Pension, health insurance costs), professional services and insurance costs.

The City has an established fund balance policy authorized by Council which requires a 10% Emergency Reserve for this purpose. The table below indicates the Emergency Reserve Balance in recent years, and the estimated 9/30/2021.

	9/30/2016	9/30/2017	9/30/2018	9/30/19	9/30/20	Estimated 9/30/21
Emergency Reserves	\$3,443,052	\$3,562,759	\$3,562,759	\$3,823,891	\$4,087,299	\$4,267,047

The City will utilize \$179,748 in FY 2020-21 to increase the Emergency Reserve to \$4,267,047 to comply with fund balance policy requirements. The Emergency Reserve is estimated to exceed \$4.3 million to begin FY 2021-22 as required by the City's fund balance policy.

Personal Services in the General Fund increased \$502,676. Departments have requested an addition of 7 positions to continue the level of service expected from the City. The budget for wages and other negotiated compensation is \$22.6 million, employee pensions, medical insurance and other benefits is \$11.0 million, while \$1.7 million is for payroll related taxes.

Although the overall staff of the City increases in this budget by 17.0 full-time equivalent (FTE) positions, the General Fund budget accounts for 7.0 of these increases, see schedule below.

New Position	Fund/Dept	FTE	Salary	Total Salary & Benefits
Deputy City Clerk	GF - City Clerk	1.00	81,573	113,248
Records & Fiscal Svcs Mgr	GF - City Clerk	1.00	73,544	103,561
Executive Assistant	GF - City Manager	1.00	74,568	104,798
Purchasing Technician	GF - Purchasing	1.00	44,180	68,134
Zone Plans Reviewer	GF - Planning	1.00	49,788	74,900
Plans Examiner	GF - Fire	1.00	69,912	99,179
Administrative Specialist I	GF - Fire	1.00	32,623	54,190
TOTAL - GENERAL FUND		7.00	426,188	618,011

The City has three Pension Plans that affect the General Fund budget. The following percentage of wages was budgeted for FY 2021-22.

General	13%
Police	46%
Fire	48%

The FY 2020-21 pension account was budgeted according to the table below. The City is committed to continuing proactive steps to continue reduce the unfunded liability in all plans. The table includes the fixed percentage budgeted, compares the actuarial rates recommended, and identifies the percentage difference between those rates. The aggregate amount budgeted in FY 2020-21 budget above the actuarial amount in the General Fund is estimated to be \$604,000.

FY 2021-22 Pension Contributions				
	Funded	Budgeted		
General	Ratio	Contribution	Actuarial	%
Fund	10/1/2020	Rate	Rate	Diff
Police	76.70%	46.00%	38.63%	7.37%
Fire	81.20%	48.00%	44.92%	3.08%
General	82.70%	13.00%	11.32%	1.68%

Continued escalating Health Insurance claims resulted in a need to increase rates by 5% in FY 2021-22. This increase will be shared by both employer and employee to maintain the current 85% employer and 15% employee cost sharing of healthcare premiums as negotiated in the labor agreements. The City is adopting a blended rate for the employer portion for FY2021-22 based on the number of eligible full-time employees authorized in the budget. This will provide more consistent budget to actual insurance rate contributions and share the appropriate costs to all operating funds hiring eligible employees.

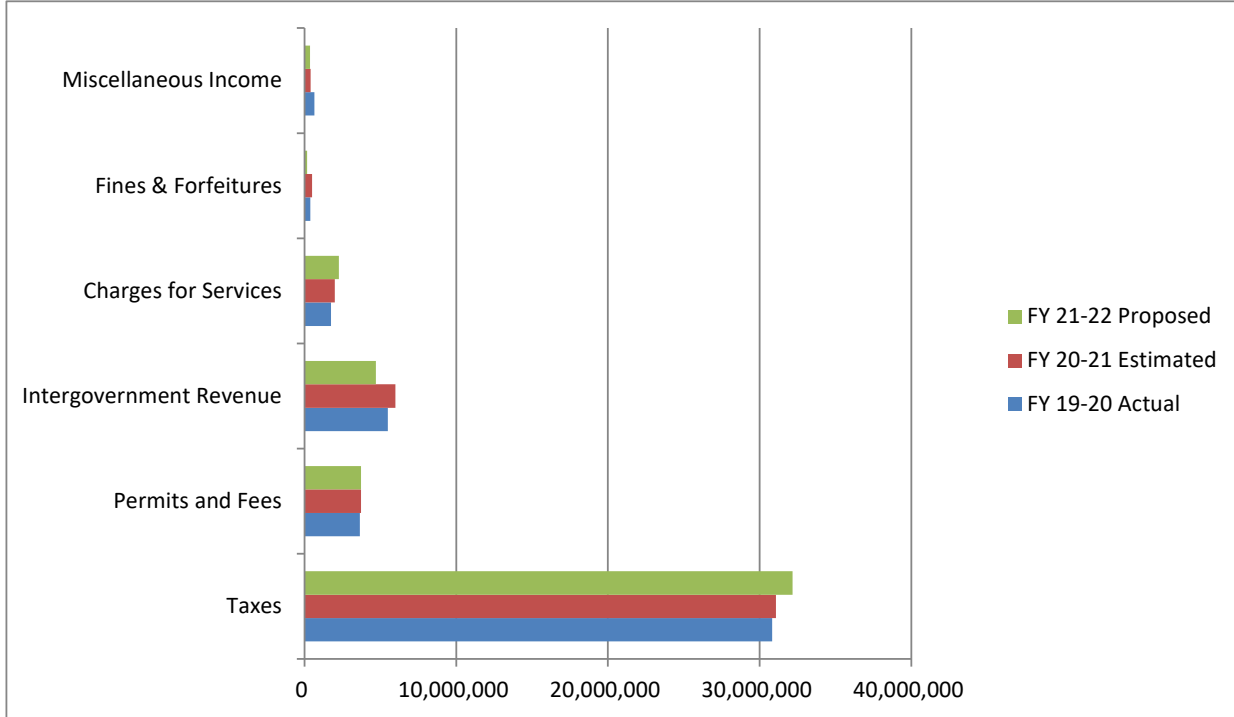
Operating Expenditures total \$7,936,600 for FY 2021-22, an increase of \$319,329. An explanation of costs is included in each department’s budget narrative.

Contingency Reserve for FY 2021-22 is budgeted at \$200,000. Expenses from Contingency can only be made with City Council authorization during the fiscal year.

Summary

General Fund revenue for FY 2021-22 is budgeted at \$43,370,002 and expenditures are budgeted at \$43,559,427, with the ad valorem tax set at 1.1500 mils.

City of Naples General Fund Revenue Sources



	FY 19-20 Actual	FY 20-21 Adopted	FY 20-21 Estimated	FY 21-22 Proposed	% of General Fund Revenues
Taxes	30,819,106	30,621,129	31,078,094	32,178,905	74.20%
Permits and Fees	3,655,521	3,665,500	3,715,718	3,715,718	8.57%
Intergovernment Revenue	5,489,062	4,722,089	5,995,176	4,697,011	10.83%
Charges for Services	1,748,884	2,180,158	1,996,497	2,256,568	5.20%
Fines & Forfeitures	371,341	167,300	504,242	161,300	0.37%
Miscellaneous Income	657,824	371,000	396,822	360,500	0.83%
TOTAL	\$ 42,741,739	\$ 41,727,176	\$ 43,686,549	\$ 43,370,002	100%

City of Naples General Fund

Fiscal Year 2021-22 Revenue Detail

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
311000 Taxes/ Ad Valorem Taxes	26,211,697	26,403,529	26,694,826	27,951,305	1,547,776
312510 Fire Insurance Premium	603,786	550,000	550,000	550,000	0
312520 Police Fire/ Casualty Ins Prem	787,148	700,000	700,000	700,000	0
313500 Fran Fees/ Pym Lieu of Taxes	2,067,600	2,067,600	2,067,600	2,067,600	0
315101 Local Communication Tax*	883,484	649,000	800,000	649,000	0
316101 City Business Tax	226,794	220,000	234,668	230,000	10,000
316102 City Bus Tax/Changes & Penalty	3,787	5,000	5,000	5,000	0
316103 City Bus Tax/Insurance Co.	1,255	1,000	1,000	1,000	0
316104 City Bus Tax/Collier Cty Shrd	33,555	25,000	25,000	25,000	0
Taxes/ Ad Valorem Taxes	\$ 30,819,106	\$ 30,621,129	\$ 31,078,094	\$ 32,178,905	\$ 1,557,776
322400 Building Permits - Zoning	0	0	40,000	40,000	40,000
323100 Franchise Fees-FPL	3,366,099	3,420,000	3,420,000	3,420,000	0
323400 Franchise Fees-Natural Gas	109,335	95,000	95,000	95,000	0
323900 Franchise Fees-Trolley	3,000	2,000	3,000	3,000	1,000
329102 Permits/Special Events	9,369	20,000	20,000	20,000	0
329103 Permits/ Temp Use Permit	317	1,500	1,000	1,000	(500)
329104 Permits/Outdoor Dining	11,768	2,000	11,718	11,718	9,718
329201 Planning Fees/Zoning Fees	153,308	125,000	125,000	125,000	0
329301 Tree Protection Application Fee	2,325	0	0	0	0
Permits and Fees	\$ 3,655,521	\$ 3,665,500	\$ 3,715,718	\$ 3,715,718	\$ 50,218
334500 Grants/State/ Other	621,519	325,000	1,501,138	0	(325,000)
335120 State Revenue Sharing	668,220	565,078	665,523	665,000	99,922
335140 Mobile Home Licenses	7,308	6,000	6,058	6,000	0
335150 Alcohol Beverage Licenses	65,953	60,000	60,000	60,000	0
335160 General Use Sales Tax	2,578,272	2,218,011	2,218,011	2,418,011	200,000
335210 Firefighters Education	22,066	18,000	18,000	18,000	0
335401 Fuel Tax Refund	25,724	30,000	26,446	30,000	0
337100 Collier Cty Interlocal	1,500,000	1,500,000	1,500,000	1,500,000	0
Intergovernmental	\$ 5,489,062	\$ 4,722,089	\$ 5,995,176	\$ 4,697,011	\$ (25,078)
341102 City Fees/Xerox Copies	1,690	1,000	1,000	1,000	0
341103 City Fees/Election Fees	4,312	0	0	0	0
341105 City Fees/Planning Dept Fees	0	0	0	0	0
341109 City Fees/County Billing Serv	36,000	36,000	36,000	36,000	0
342101 False Alarm Fingerprinting Rep	15,231	20,000	10,000	20,000	0
342102 Investigation Fees	30,952	20,000	22,334	20,000	0
342103 Police Security Services	189,308	210,000	240,511	240,511	30,511
342105 911 Salary Subsidy	74,509	65,000	65,000	65,000	0
342201 Fire Contract Services	790,657	786,228	786,228	816,877	30,649
342203 EMS Space Rental	41,400	41,400	41,400	41,400	0
343901 Lot Mowing Fees	926	1,200	1,200	1,200	0
347111 Fac Prog/Sponsorship Naming Rt	5,000	5,000	5,000	5,000	0
347204 Parks & Rec Use Agreements	120	0	0	0	0
347206 Merchandise Sales - City Flag	41	0	0	0	0
347211 Fleischmann Park Classes	59,663	75,000	75,000	75,000	0
347212 Fleischmann Park Camp Fees	60,088	200,000	150,000	200,000	0
347213 Fleischmann Park Field Trips	0	0	0	0	0
347214 Fleischmann Park Space Rentals	30,947	75,000	50,000	60,000	(15,000)
347215 Fleischmann Park Other Fees	3,180	2,000	1,000	2,000	0

City of Naples General Fund

Fiscal Year 2021-22 Revenue Detail

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
347216 Fleischmann Park Spec Events	(75)	800	3,008	3,000	2,200
347217 Fleischmann Park League Fees	42,843	65,000	40,000	50,000	(15,000)
347221 Skate Park Memberships	28,925	25,000	40,401	45,000	20,000
347231 Norris Center Classes	9,798	13,000	8,500	12,000	(1,000)
347232 Norris Center Camp Fees	17,425	65,000	50,480	50,000	(15,000)
347234 Norris Center Space Rental	127,669	120,000	100,000	120,000	0
347235 Norris Center Other Fees	2,398	1,500	1,000	1,500	0
347236 Norris Center Theatre Tickets	24,412	50,000	6,000	50,000	0
347241 River Park Classes	8,381	12,000	5,000	10,000	(2,000)
347242 River Park Camp Fees	6,277	75,000	55,000	75,000	0
347244 River Park Space Rentals	8,604	18,000	4,000	12,000	(6,000)
347245 River Park Other Fees	541	1,000	500	750	(250)
347247 River Park Fitness Room	4,570	6,000	5,000	6,000	0
347262 Baker Park Camp Fees	0	0	0	10,000	10,000
347264 Baker Park Space Rentals	8,617	50,000	70,000	88,000	38,000
347265 Baker Park Other Fees	0	0	0	5,000	5,000
347291 Aquatic Center Class Swim Fee	2,651	15,000	7,500	12,000	(3,000)
347292 Aquatic Center Camp Fees	0	0	500	0	0
347294 Aquatic Center Space Rentals	4,935	18,000	7,000	15,000	(3,000)
347295 Aquatic Center Other Fees	1,060	1,200	2,105	1,500	300
348365 Spc Rev Rd Pensions Reimb	105,830	105,830	105,830	105,830	0
Charges for Services	\$ 1,748,884	\$ 2,180,158	\$ 1,996,497	\$ 2,256,568	\$ 76,410
351101 County Court Fines	40,130	55,000	45,000	45,000	(10,000)
351103 County Fines- Police Training Fee	4,853	6,000	5,000	5,000	(1,000)
351201 City Fines	79,820	70,000	70,000	70,000	0
351202 Handicap accessibility	8,500	3,000	3,500	3,000	0
351203 Late Fees	8,480	8,000	8,000	8,000	0
351204 Code Enforcement Fines	213,300	10,000	356,707	15,000	5,000
351206 Civil Ordinance Infraction	330	300	1,035	300	0
351207 Parking Crossing Guard Fee	15,928	15,000	15,000	15,000	0
Fines	\$ 371,341	\$ 167,300	\$ 504,242	\$ 161,300	\$ (6,000)
361000 Misc. Revenue/Interest Earning	447,903	350,000	340,000	340,000	(10,000)
365000 Scrap Surplus	267	1,000	400	500	(500)
369300 Other Misc. Income	139,974	20,000	56,422	20,000	0
370101 Insurance Reimbursements	69,681	0	0	0	0
381199 Transfer From/Loan to	0	0	0	0	0
389100 Beginning Cash Balance	0	0	0	0	0
Miscellaneous Income	\$ 657,824	\$ 371,000	\$ 396,822	\$ 360,500	\$ (10,500)
Total General Fund Revenue	\$ 42,741,739	\$ 41,727,176	\$ 43,686,549	\$ 43,370,002	\$ 1,642,826

* Moved to Fund 200 to fund debt service payments for Seawall, Parks & other financed projects

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2021-22

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
Revenue					
Local Taxes	30,819,106	30,621,129	31,078,094	32,178,905	1,557,776
Permits and Fees	3,655,521	3,665,500	3,715,718	3,715,718	50,218
Intergovernmental	5,489,062	4,722,089	5,995,176	4,697,011	(25,078)
Charges for Service	1,748,884	2,180,158	1,996,497	2,256,568	76,410
Fines	371,341	167,300	504,242	161,300	(6,000)
Miscellaneous Income	657,824	371,000	396,822	360,500	(10,500)
TOTAL REVENUE	\$ 42,741,739	\$ 41,727,176	\$ 43,686,549	\$ 43,370,002	\$ 1,642,826
Expenditures					
Mayor and City Council	542,138	530,505	490,774	555,984	25,479
City Attorney	937,302	846,006	1,040,144	600,686	(245,320)
City Clerk	709,795	716,676	710,946	910,258	193,582
City Manager's Office	1,359,215	1,506,405	1,535,537	1,744,419	238,014
Planning	747,335	782,604	813,947	874,961	92,357
Finance Department	1,097,150	1,259,572	1,204,621	1,259,424	(148)
Fire Rescue	10,984,383	11,693,493	11,599,208	11,495,612	(197,881)
Community Services	8,587,110	10,266,285	9,902,180	10,167,482	(98,804)
Police Services	13,727,754	14,796,193	14,256,586	15,084,466	288,273
Human Resources	640,911	708,157	672,620	772,607	64,450
Non-departmental	3,573,481	3,177,335	3,602,148	3,613,211	435,876
Ethics Commission	0	0	146,238	266,627	266,627
Contingency/Emerg. Res.	0	200,000	0	200,000	0
Transfers	(3,643,490)	(3,812,760)	(3,812,760)	(3,986,310)	(173,550)
TOTAL EXPENDITURES	\$ 39,263,085	\$ 42,670,472	\$ 42,162,189	\$ 43,559,427	\$ 888,955
Change in Financial Position	\$ 3,478,654	\$ (943,296)	\$ 1,524,360	\$ (189,425)	

**FISCAL YEAR 2021-22
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	17,500,401	18,308,008	17,718,056	18,849,474	541,466
510300 OTHER SALARIES	550,078	749,069	751,150	758,301	9,232
510305 SPECIALTY PAY AND LONGEVITY	421,738	634,950	755,208	572,917	(62,033)
510320 STATE INCENTIVE PAY	93,730	97,380	92,365	97,140	(240)
510330 EDUCATION REIMBURSEMENT	41,255	85,000	83,000	85,500	500
510400 OVERTIME	495,265	723,987	695,066	741,416	17,429
510410 SPECIAL DUTY PAY	176,593	253,000	304,511	308,511	55,511
510420 HOLIDAY PAY	341,140	394,177	390,751	399,392	5,215
510440 NAA OVERTIME	687,097	766,228	766,228	796,877	30,649
525010 FICA	1,475,533	1,563,354	1,556,843	1,676,102	112,748
525030 RETIREMENT CONTRIBUTIONS	5,261,405	5,436,076	5,343,746	5,580,213	144,136
525040 LIFE/HEALTH INSURANCE	3,840,571	4,328,450	4,191,448	4,038,355	(290,095)
525070 EMPLOYEE ALLOWANCES	135,189	135,486	131,721	130,780	(4,706)
525130 EARLY RETIREMENT INCENTIVE	57,135	57,135	57,135	-	(57,135)
525220 STATE INSURANCE PREMIUM	1,382,461	1,250,000	1,250,000	1,250,000	0
529000 GENERAL & MERIT	12,369	10,000	10,000	10,000	0
TOTAL PERSONAL EXPENSES	\$ 32,471,959	\$ 34,792,301	\$ 34,097,227	\$ 35,294,977	\$ 502,676
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,002,417	698,000	846,487	685,400	(12,600)
530080 CORE VALUES	8,542	8,000	8,928	8,000	0
530010 CITY ADMIN REIMBURSEMENT	(3,690,990)	(3,860,260)	(3,860,260)	(4,033,810)	(173,550)
530110 DOG PARK EXPENSES	5,239	15,000	15,000	15,000	0
530200 FIELD TRIPS	0	10,100	10,100	10,100	0
530310 TV PRODUCTION	73,713	54,000	60,000	60,000	6,000
531010 PROFESSIONAL SERVICES-OTHER	320,306	792,192	748,442	896,742	104,550
531020 ACCOUNTING & AUDITING	82,950	85,600	90,150	90,150	4,550
531040 OTHER CONTRACTUAL SVCS	2,397,837	2,584,498	2,628,405	2,670,641	86,143
531042 ETHICS INVESTIGATION	0	0	30,000	30,000	30,000
531070 MEDICAL SERVICES	32,376	32,000	34,051	35,000	3,000
531220 INVESTMENT ADVISORY FEES	15,424	17,000	17,000	17,000	0
531230 CULTURAL ARTS - THEATRE	17,290	62,000	6,000	62,000	0
531300 CITY MANAGER SEARCH	0	0	0	30,000	30,000
531500 ELECTION EXPENSE	5,577	0	0	50,000	50,000
531510 DOCUMENT IMAGING	326	4,000	4,000	5,000	1,000
532010 CITY ATTORNEY	303,333	285,000	379,138	426,000	141,000
532040 OTHER LEGAL SERVICES	250	35,500	40,781	95,500	60,000
532100 LITIGATION COUNSEL	520,569	400,000	500,000	0	(400,000)
532120 LABOR ATTORNEY	141	0	0	0	0
534040 CHARGE FOR FIRE INSPECTORS	(283,235)	(293,148)	(293,148)	(402,589)	(109,441)
540000 TRAINING & TRAVEL COSTS	96,346	272,335	212,610	278,085	5,750
541000 COMMUNICATIONS	166,046	174,375	176,701	184,774	10,399
542000 TRANSPORTATION	-	10,100	10,100	10,100	0
542020 POSTAGE & FREIGHT	28,928	46,000	46,000	47,000	1,000
542100 EQUIP. SERVICES - REPAIRS	620,508	619,107	685,300	658,500	39,393
542110 EQUIP. SERVICES - FUEL	193,387	205,000	202,400	229,400	24,400
543010 ELECTRICITY	383,135	550,207	507,757	515,797	(34,410)
543020 WATER, SEWER, GARBAGE	535,748	579,664	574,589	588,918	9,254
544000 RENTALS & LEASES	30,257	37,460	39,200	41,660	4,200
544020 EQUIPMENT RENTAL	2,997	8,500	8,533	12,000	3,500
545220 SELF INSURANCE CHARGE	1,293,455	1,418,480	1,418,480	1,734,926	316,446
545290 DISASTER DATA RECOVERY	0	21,640	21,640	22,000	360

**FISCAL YEAR 2021-22
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
546000 REPAIR AND MAINTENANCE	124,736	147,372	147,016	177,422	30,050
546020 BUILDINGS & GROUND MAINT.	19,162	25,100	25,000	26,300	1,200
546140 HYDRANT MAINTENANCE	2,635	2,700	2,700	2,700	0
546340 REPAIR AND MAINT LEVEL OF SERV	292,037	467,000	467,000	472,000	5,000
547000 PRINTING AND BINDING	25,337	44,300	40,000	45,300	1,000
547010 LEGAL ADS	27,831	34,945	34,945	35,000	55
547020 ADVERTISING (NON LEGAL)	14,094	23,700	18,700	25,700	2,000
547060 DUPLICATING	3,345	8,100	8,100	8,100	0
549000 OTHER CURRENT CHARGES	2,713	12,000	12,000	13,000	1,000
549020 TECHNOLOGY SERVICE CHARGE	1,184,410	1,220,590	1,220,590	1,194,110	(26,480)
549040 EMPLOYEE DEVELOPMENT	1,583	15,000	15,000	20,000	5,000
549050 SPECIAL EVENTS	25,423	57,000	57,000	58,200	1,200
549060 AWARDS	5,994	11,000	11,000	12,000	1,000
549070 EMPLOYEE RECOGNITION	2,815	3,500	3,500	4,000	500
551000 OFFICE SUPPLIES	61,338	73,000	70,750	77,100	4,100
552000 OPERATING SUPPLIES	212,671	198,170	230,240	273,400	75,230
552020 FUEL	20,978	29,800	29,800	29,800	0
552070 UNIFORMS/OTHER CLOTHING	106,406	112,104	110,809	122,786	10,682
552100 JANITORIAL SUPPLIES	74,715	89,500	89,500	89,500	0
552230 VESTS	22,519	12,000	12,000	15,000	3,000
552250 BUNKER GEAR	18,891	19,420	19,420	21,500	2,080
552260 FIRE HOSE & APPLIANCES	18,347	17,850	17,850	17,850	0
552270 SPECIALTY TEAM EQUIPMENT	22,971	24,450	24,450	24,450	0
552410 POOL - OPERATING SUPPLIES	32,066	44,000	44,000	44,000	0
554010 MEMBERSHIPS/BOOKS	39,052	52,320	53,270	54,088	1,768
TOTAL OPERATING EXPENSES	\$ 6,524,939	\$ 7,617,271	\$ 7,933,024	\$ 7,936,600	\$ 319,329
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDINGS	1,200	0	1,556	2,000	2,000
560400 MACHINERY EQUIP	217,488	13,400	82,882	44,500	31,100
560810 COMPUTER SOFTWARE	0	0	0	33,850	33,850
591340 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
591480 TRANSFER TO TENNIS FUND	47,500	47,500	47,500	47,500	0
591911 TRANSFER TO EMERGENCY RES.	0	0	0	0	0
599010 OPERATING CONTINGENCY	0	200,000	0	200,000	0
TOTAL NON-OPERATING	\$ 266,188	\$ 260,900	\$ 131,938	\$ 327,850	\$ 66,950
TOTAL EXPENSES	\$ 39,263,085	\$ 42,670,472	\$ 42,162,189	\$ 43,559,427	\$ 888,955

FISCAL YEAR 2021-22
Full Time Equivalent Positions
GENERAL FUND - ALL DEPARTMENTS

	Adopted 18-19	Adopted 19-20	Adopted 20-21	Proposed 21-22	Change
Mayor & Council	1.0	1.0	1.0	1.0	-
City Attorney	1.0	1.0	1.0	1.0	-
City Clerk	6.0	6.0	6.0	8.0	2.0
City Manager's Office	4.7	3.7	4.7	6.0	1.25
City Manager/Code Enforce	2.2	2.2	3.0	3.0	-
Purchasing	3.0	3.0	3.0	4.0	1.0
Ethics Commission	0.0	0.0	1.0	1.0	-
Human Resources	4.0	5.0	5.0	5.0	-
Planning Department	6.0	6.0	6.0	7.0	1.0
Finance Department	10.5	10.5	10.5	10.5	-
Fire Operations	66.0	66.0	67.0	69.0	2.0
Community Serv Admin	5.0	5.0	4.85	4.85	-
Community Serv Parks/Pkys	14.0	16.0	16.0	16.0	-
Community Serv Recreation	11.5	11.5	14.5	14.5	-
Facilities Maintenance	17.0	18.0	18.0	18.0	-
Police Administration	5.0	6.0	6.0	6.0	-
Police Patrol	71.4	70.4	70.4	70.4	-
Police Support Services	22.0	22.0	22.0	22.0	-
TOTAL GENERAL FUND	250.3	253.3	260.0	267.2	7.25

Position changes are discussed in each department's narrative.

Changes

City Clerk - Executive Asssistant, Administrative Coordinator
City Manager - Executive Assistant
Purchasing - Purchasing Technician
Planning Department - Zone Plans Reviewer
Fire - Plans Examiner, Administrative Specialist

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General Fund

Mayor and City Council

Mission Statement:

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

Vision Statement:

The enduring character of Naples reflects our commitment to protect and enhance the natural environment, and to preserve our small town feel and charm. Together, these features sustain economic vitality. Residents place a high value on our town's unique 'sense of place', natural beauty, quality of life, healthy economy, and ethical government; and actively engage and promote them.

Department Description

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

2020-21 City Council Accomplishments

The Mayor and City Council had several significant accomplishments in FY2020-21 which are listed below.

City Vision

- Completed the City's Vision Plan.

Community Redevelopment Agency (CRA) Initiatives

- Approved funding for the CRA to initiate a comprehensive master plan for the 41-10 area within the CRA.
- Approved an agreement with project partners to design and construct a public parking garage within the CRA which will also support the planned new Gulfshore Playhouse.

Environmental Protection

- Initiated improvements to the City's stormwater lake system to improve the water quality in the lakes and discharge from the lakes.
- Collaborated with residents and stakeholders on important community projects including the Beach Outfall Project, water quality projects, beach parking, and several text amendments to City Ordinances.
- Approved a revised Stormwater Ordinance designed to improve water quality and reduce flooding.

Fiscal Management

- Approved a balanced budget while reducing General Fund property taxes from 1.18mills to 1.15mills.

Growth and Development Management

- Approved a revised Building Height Ordinance.

General Fund

Mayor and City Council (continued)

Public Health and Safety

- Managed the COVID-19 pandemic to best protect the health and welfare of City residents, businesses, and staff.
- Partnered with Naples Community Hospital in a community outreach education initiative – *All Heroes Wear Masks* - for mask wearing, physical distancing, and proper hygiene practices to mitigate community transmission of COVID-19.
- Canceled or postponed special events in the City to mitigate community transmission of COVID-19.
- Supported the COVID-19 vaccination program implemented by the City's Fire-Rescue Department.

Quality of Life for Residents

- Initiated a beach parking pilot program that establishes resident parking (City and County residents) areas in the City.
- Adopted ordinance prohibiting gasoline-powered leaf blowers and (all) leaf blowers that exceed 65 decibels.

2021-22 City Council Goals and Objectives

The Goals and Objectives for the upcoming fiscal year are aligned with the City Vision adopted by City Council in FY2020-21.

Our Place – Preserve Small Town Character and Culture

- Ensure the City's zoning and building codes are appropriate blueprints for the community and reflect the values of the community.
- Protect historic assets.
- Promote safer streets that are safe and comfortable for pedestrians, bicyclists, and motorists.

Our Nature – Environmental Sensitivity

- Protect, restore, and preserve the City's beaches, bays, river, estuaries, and lakes – our community's premier assets.
- Improve water quality within the City's watershed systems through project investment, community education, and enforcement of the City's stormwater and fertilizer ordinances.
- Maintain and improve the City's recycling and water reclamation programs.
- Support right tree, right place initiatives for the City's tree planting program.
- Oversee the health of our coastline, water bodies, and drinking water through regular monitoring.
- Invest in new stormwater management systems to replace aging infrastructure.
- Improve resiliency against flooding and sea level rise, and partner with County, State, and Federal agencies to meet this goal.
- Invest in the City's potable water system to ensure the supply and distribution of drinking water.
- Invest in programs that support the renourishment and enhancement of the Gulf coast, bays, estuaries, and lake waters.

Our Experience – Extraordinary Quality of Life for Residents

- Support public safety department to proactively ensure the safety of residents.
- Support operations departments to proactively maintain a clean, safe, and manicured aesthetic of Naples.
- Support initiatives to protect the peace and quiet of residential neighborhoods from intrusive activities and from large-scale development.
- Support the maintenance of quality green spaces and parks for the enjoyment of residents.
- Maintain access to the beach while protecting this natural resource.

General Fund

Mayor and City Council (continued)

- Support visual and performing arts facilities that enrich the lives of residents.
- Maintain the City's Tree City USA status.
- Maintain the high level of service provided by the City's public safety departments.

Our Economy – Economic Health and Vitality

- Maintain the City's small-town character by supporting local businesses in the established commercial areas.
- Ensure commercial areas are in scale with surrounding neighborhoods.
- Balance the interests of businesses and tourism with the needs of residents.
- Support efforts to maintain and enhance the medical business community to ensure quality health care services are readily available to residents.
- Work to reduce the impacts of noise from the airport on residents while maintaining air services that is convenient for residents and supportive of the local economy.

Our Governance – High Performing Government

- Complete an executive search process that results in the hiring of a highly qualified City Manager.
- Work transparently and maintain strong relationships with residents through regular community engagement in formal and informal settings.
- Ensure resident and community surveys capture the priorities and sentiments of Naples' residents.
- Work closely with Collier County and other local governments in the region to address environmental concerns and improve the quality of life for residents.
- Work with other local governments to preserve our home rule authority.
- Continue to be fiscally responsible to taxpayers.
- Ensure the City is prepared to respond effectively to natural and manmade disasters and hazards.
- Facilitate the undergrounding of powerlines where and when feasible.
- Ensure the government operates by the people and for the people of Naples.
- Ensure government officials and decision makers always maintain high ethical standards.

2021-22 Strategic Steps – From the City of Naples Vision Plan

The City's top priority initiatives are:

1. Water quality - clean up the stormwater lakes system and Naples Bay and keep them clean. Remove the beach outfall pipes in Olde Naples and replace with water treatment system.
2. Review and amend the planning and building codes which would ensure our small-town feel and charm.
3. Facilitate the re-nourishment of our beaches and sustain them.
4. Balance redevelopment and parking issues with community character and environmental conditions Citywide.
5. Invest in improving the levels of service infrastructure for water quality, resiliency, and sea level rise mitigation.
6. Foster an economic environment where businesses may develop and thrive, and small businesses are encouraged.
7. Actively engage Collier County to address impacts of growth on the City of Naples (i.e., transportation, housing, population increases, beach access, water quality, and infrastructure).
8. Encourage the preservation of the City's historical landmarks and features.
9. Work with the Naples Airport Authority to ensure the airport's vitality while addressing issues of concern such as noise levels.

General Fund

Mayor and City Council (continued)

10. Continue to develop and carryout investment priorities throughout the entire Community Redevelopment Area.
11. Actively engage and defend home rule.
12. Encourage safe multi-modal and pedestrian transportation networks to improve safety for bicyclists and pedestrians with a commitment to safer streets and traffic calming.

2021-22 Significant Budgetary Issues

The FY 21-22 budget for the Mayor and City Council's Office is \$555,984 which is a \$25,479 increase from the budget adopted for FY 20-21.

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

The budget for Operating Expenses is \$33,200, which is \$2,500 more than the budget adopted for FY 20-21. Major expenditures budgeted for this office includes \$18,000 for City Council Members' training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference or the Legislative Action Days) and \$5,000 for Operating Expenditures.

**FUND: 001 GENERAL FUND
MAYOR AND CITY COUNCIL
FISCAL YEAR 2021-22**

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
ADMINISTRATION				
1	1	1	Mayor (elected)	\$50,271
6	6	6	Council Members (elected)	241,626
1	1	1	Executive Assistant	52,308
8	8	8		344,205
Regular Salaries				344,205
Employer Payroll Expenses				178,579
Total Personal Services				\$ 522,784

**FISCAL YEAR 2021-22
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY**

001.0101.511

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	363,722	352,257	328,923	344,205	(8,052)
510400 OVERTIME	38	0	91	0	0
525010 FICA	28,256	27,714	26,714	26,735	(979)
525030 RETIREMENT CONTRIBUTIONS	6,858	8,060	3,290	6,800	(1,260)
525040 LIFE/HEALTH INSURANCE	91,939	85,375	80,375	118,644	33,269
525070 EMPLOYEE ALLOWANCE	26,840	26,400	26,400	26,400	0
TOTAL PERSONAL EXPENSES	\$ 517,653	\$ 499,805	\$ 465,793	\$ 522,784	\$ 22,979
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,086	3,000	5,000	5,000	2,000
<i>Lunches/meals for council meetings, proclamation folders, special activity items</i>					
532040 OTHER LEGAL SERVICES	0	0	5,281	0	0
540000 TRAINING & TRAVEL COSTS	2,535	18,000	5,000	18,000	0
541000 COMMUNICATIONS	3,270	2,800	2,800	3,000	200
551000 OFFICE SUPPLIES	2,870	1,200	1,200	1,500	300
551020 OTHER OFFICE SUPPLIES	5,824	5,000	5,000	5,000	0
<i>General office supplies, shipping, business cards</i>					
554010 BOOKS/MEMBERSHIPS	531	700	700	700	0
<i>Florida League of Mayors and books</i>					
TOTAL OPERATING EXPENSES	\$ 17,116	\$ 30,700	\$ 24,981	\$ 33,200	\$ 2,500
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	7,369	0	0	0	0
TOTAL NON-OPERATING	\$ 7,368.92	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 542,138	\$ 530,505	\$ 490,774	\$ 555,984	\$ 25,479



General Fund

City Attorney's Office

Mission Statement:

The mission of the City Attorney is to provide legal counsel to City Council, its Advisory Boards, and City staff on all matters involving City legal affairs in an efficient manner and to initiate and vigorously defend the City in federal and state courts.

Department Description

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

2021-22 Departmental Goals and Objectives

As part of Vision Goal - Our Governance (Proactive, engaging and responsive to ensure high levels and quality of service for current and future generations) assist with the preparation of ordinances, resolutions, agreements, contracts, settlements, litigation, legal opinions, and other legal instruments, including those that meet the goals and vision of the City.

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

2021-22 Significant Budgetary Issues

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

The department has \$606,686 budgeted in Operating Expenses. The following list summarizes the major line items.

Professional Services (i.e. transcribing, reporting)	\$10,000
City Attorney Contract, including litigation	\$426,000
Other Legal Services (i.e. PAB, public records)	\$50,000

FUND: 001 GENERAL FUND
CITY ATTORNEY
FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
1	1	0	Executive Assistant	\$0
0	0	1	Legal Coordinator	\$74,568
1	1	1	Regular Salaries	74,568
			Personal Leave Payouts	1,109
			Employer Payroll Expenses	29,999
			Total Personal Services	\$ 105,676

**FISCAL YEAR 2021-22
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	73,700	74,932	74,932	74,568	(364)
510305 PERSONAL LEAVE PAYOUTS	280	2,000	2,000	1,109	(891)
525010 FICA	5,489	5,669	5,669	5,508	(161)
525030 RETIREMENT CONTRIBUTIONS	9,686	9,707	9,707	9,660	(47)
525040 LIFE/HEALTH INSURANCE	15,507	16,788	16,788	14,831	(1,957)
TOTAL PERSONAL SERVICES	\$ 104,661	\$ 109,096	\$ 109,096	\$ 105,676	\$ (3,420)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	0	600	600	1,000	400
531010 PROFESSIONAL SERVICES	3,675	10,000	10,000	10,000	0
<i>Reporting, process serving, transcription services, and expert fees</i>					
532010 CITY ATTORNEY	303,333	285,000	379,138	426,000	141,000
<i>City Attorney Contract</i>					
532040 OTHER LEGAL SERVICES	0	35,000	35,000	50,000	15,000
<i>Special legal including public records email redaction</i>					
532100 LITIGATION	520,709	400,000	500,000	0	(400,000)
<i>Moved to City Attorney</i>					
540000 TRAINING & TRAVEL COSTS	414	1,500	1,500	1,500	0
541000 COMMUNICATIONS	454	510	510	510	0
551000 OFFICE SUPPLIES	867	1,000	1,000	2,500	1,500
554020 BOOKS, PUBS, SUBS.	3,188	3,300	3,300	3,500	200
TOTAL OPERATING EXPENSES	\$ 832,641	\$ 736,910	\$ 931,048	\$ 495,010	\$ (241,900)
TOTAL EXPENSES	\$ 937,302	\$ 846,006	\$ 1,040,144	\$ 600,686	\$ (245,320)

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General Fund

City Clerk

Mission Statement:

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

Office established, description of duties.

Sec. 2-141. Code of Ordinances.

There shall be an Office of the City Clerk which shall be under the direction of the City Clerk. The Office of the City Clerk shall be responsible for the following: (1) Maintaining records of all proceedings of the City Council and appointed boards, committees and commissions of the City and providing information to the public on request from these records. (2) Maintaining all official documents of the City and providing information to the public upon request from these documents. (3) Directing the records retention program for all City records. (4) Providing assistance to all persons, upon request, in accessing nonexempt City records, regardless of actual custodian of said City records, in conformance with the State of Florida Public Records Act, Florida Statutes Chapter 119. (5) Performing other duties as assigned by the City Council and operating the City's in-house records management center.

Sec. 2-142. Code of Ordinances. Additional duties.

The City Clerk shall give notice of City Council meetings, shall keep the journal of the City Council proceedings, shall authenticate by the clerk's signature and record in full in a book kept for the purpose all ordinances and resolutions and shall perform such other duties as directed by the City Council or as required by the Charter or by ordinance.

2020-2021 Department Accomplishments:

- Established the 2022 election calendar; (1) calculated the filing dates and qualifying period; (2) updated the Election Handbook; (3) designed a new webpage for the 2022 general election to provide public access to information, including candidate election forms and financial reports; (4) met with candidates and monitored receipt of financial reports; and (5) responded to numerous citizen inquiries regarding the election procedures.
- Monitored the responses to over 3,800 public records requests ensuring compliance with the State's public records laws and researched and coordinated records and responded to requests.
- Clerked 224 hours of meetings for various Boards and Committees which was slightly higher over the prior year. There were additional workshops added for the Planning Advisory Board and the Design Review Board as well as meetings for the new Ethics Commission and Auditor Selection Committee.
- Clerked 388 hours of City Council meetings which was an increase of more than 200 hours over the prior year. There were additional special meetings, regular meetings and workshops added. Continued to ensure timely filing in accordance with Florida Statutes Chapter 286 (Sunshine Law).
- Continuously updated the City Council Voting Record following Council Regular and Special meetings to reflect the actions of Council and published to the Clerk's website for accessibility by the public.
- Maintained and updated the City Clerk's webpage to continue to promote easy access to public records, including coordinating codification with Municipal Code Corporation of Ordinances and Resolutions and the posting of ordinances not yet codified.
- Processed supplement to the Comprehensive Plan for codification.
- Maintained the Questys records management platform by continually adding new official records to allow: (1) storage of documents in electronic format for instant retrieval through Optical Character Recognition (OCR); (2) file management by assigning a retention value; and (3) searches from the City's Website of digital records archived in the City Clerk's vault.
- Researched and met with vendors and staff regarding alternative options for citywide records management solutions and provided recommendations to Technology Services.
- Pursuant to City Council direction, revised the policy and created a "fillable electronic ballot form" for appointment/reappointment to various boards and committees.
- Coordinated legal advertising and publishing over 70 legal ads in the newspaper and posted affidavits of publications on the City's website to ensure compliance with all state and local regulations.

General Fund

City Clerk (continued)

- Posted and updated more than 250 public notices on the Clerk's webpage for meetings, purchasing bids, City contracts and legislation as required by law. Maintained electronic calendar of over 209 public meetings.
- Coordinated all board and committee appointments by Council (over 45 applicants); continued to maintain technology to make civic participation easier through the online application process; monitored attendance of all members; updated the Handbook; and continued to expand network of leadership connections in the community, including the Chamber, for the purpose of recruiting board and committee members. Updated the reference list of Boards and Committees to include links to bylaws, member roster, agendas and minutes, meeting schedules and contact information.
- Provided orientation to newly appointed board and committee members on sunshine laws, public records laws and accessing City records.
- Administered the operation of the City's Records Management Center to avoid a city-wide cost of off-site records storage; conducted training sessions with records coordinators to provide updates on records management practices and improvement to JustFOIA in accordance with the Public Records Act; provided records retention and disposition training with individual departments to facilitate the timely disposal of records and utilized free shredding events in the City; prepared 112 cubic feet of City records for shredding; filed annual required compliance statements with the State of Florida; distributed revised records retention schedules from the State of Florida to City staff including: GS1-SL (State and Local Government Agencies); GS8 (Fire Departments); and GS14 (Public Utilities) for compliance.
- Continued the quality assurance process for maintaining the accuracy of archived records and identified and permanently preserved historical records.
- Participated in continuing educational programs through the International Institute of Municipal Clerks and the Florida Association of City Clerks, including compliance with ADA accessible records to stay up to date on statutory requirements and best practices regarding elections, government in the sunshine, records management, and administrative services.
- Maintained: (1) digital recording software; (2) applications for Granicus Meeting Efficiency Suite and Granicus Boards and Committees; (3) the Questys records management platform; and (4) the JustFOIA application for public records tracking.
- Administered the operations of the Ethics Commission.
- Administered the operations of the Citizens' Police Review Board.
- Participated in the City's Core Values Project and Blue Zones Project.
- Promoted excellence in customer service-based support.

2021-2022 Department Goals and Objectives

As part of Vision Goal 3 - Promote community health.

- Enhance communication with residents by improving and continuously updating website content related to City Council, City Clerk, Elections, Boards and Committees, Public Hearings, Public Records, Ordinances, and the City Calendar.
- Continue the coordination of the City's Blood Drives.

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

- Identify vital records and carefully design a disaster recovery plan.
- Continue City wide records management training in accordance with the State guidelines for retention based upon a record's legal, fiscal, administrative, and/or historical value so that records can be easily and quickly located which would result in a minimized litigation risk in the event legal proceedings are initiated.
- Improve standardization of records management across departments in accordance with the State guidelines.
- Continue to build the City Clerk's library of records and provide the actions of City Council on the website to further enhance transparency with the community.

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

- Administer the City's 2022 General Election and serve as the chief election official and filing officer.
- Continue efforts to evaluate and implement a new agenda management solution for improved accuracy and efficiency with web streaming and workflow for the entire City.

General Fund

City Clerk (continued)

- Begin phasing in City-wide records management by July 2022, to store and share documents efficiently, securely, and cost-effectively; search and organize information and access records from anywhere and in a timelier manner; and manage the disposition of records.
- Continue enhancing operational processes and services through efficient and effective methods and solutions to ensure that the City of Naples is customer-focused, proactive, consistent, and responsible in fulfilling public records requests in accordance with state law.
- Promote excellence in customer service-based support in accordance with the City's Core Values Committee.
- Identify and evaluate resource needs for staffing to keep up with the continuing increased workload of all boards, committees, City Council, and records requests.
- Continue the accessioning of City Council records into the archives, identify and preserve valuable historical departmental City records, and utilize electronic imaging and the internet to continue to provide easy public records access.
- Maintain the Records Management Center to avoid city-wide costs of off-site records storage, conduct training sessions with records coordinators, provide records retention and disposition training with individual departments to facilitate the timely disposal of records and dispose of records utilizing free shredding events in the City.
- Deliver excellence in customer service to the public by providing accurate records information and maximizing access to municipal government in an efficient, timely, professional, and courteous manner.

Performance Measures and Benchmarking

Activity	Actual 2019-2020	Actual 2020-2021	Expected 2021-2022
• Records disposed (cubic feet)	207	112	150
• Board/committee applications processed	39	47	50
• Legislation processed	171	88	95
• Council meeting hours logged ²	154	388	400
• All other Boards/Committees meeting hours logged	169	284	285
• Contracts processed	225	81	95

• Building	2320	3432	3800
• Police	66	115	
• General	224	297	
Total	2610	3844 ¹	

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

² Expected additional meeting hours.

FUND: 001 GENERAL FUND

CITY CLERK

FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
1	1	1	City Clerk	132,671
0	0	2	Deputy City Clerk	145,390
3	3	2	Executive Assistant	101,568
0	0	1	Records & Fiscal Services Manager	73,815
2	2	2	Administrative Coordinator	94,932
6	6	8		548,376
			Other Salaries/Authorized Compensation	39,835
			Overtime	1,000
			Employer Payroll Expenses	234,597
			Total Personal Services	\$ 823,808

**FISCAL YEAR 2021-22
BUDGET DETAIL
CITY CLERK**

001.0301.519

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	440,964	426,793	413,328	548,376	121,583
510300 OTHER SALARIES	6,642	17,000	29,000	17,000	0
<i>Other authorized compensation & Temporary Part Time Scanner position - Actual expense was charged to 510200</i>					
510305 PERSONAL LEAVE PAYOUTS	28,554	14,164	22,063	22,835	8,671
510330 EDUCATION REIMBURSEMENT	541	5,000	5,000	5,000	0
510400 OVERTIME	1,509	990	990	1,000	10
525010 FICA	35,699	34,226	34,226	44,956	10,730
525030 RETIREMENT CONTRIBUTIONS	51,892	46,483	42,483	60,717	14,234
525040 LIFE/HEALTH INSURANCE	84,049	95,289	84,925	118,644	23,355
525070 EMPLOYEE ALLOWANCES	5,480	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES	\$ 655,330	\$ 645,226	\$ 637,296	\$ 823,808	\$ 178,582
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	274	2,500	2,500	2,500	0
<i>Board member nameplates, commemorative plaques, shredding</i>					
531010 PROFESSIONAL SERVICES	11,739	16,000	16,000	16,000	0
<i>Supplementary amendments to the Code of Ordinances; Improvements to the JustFOIA Public Records Request Solution</i>					
531510 DOCUMENT IMAGING	326	4,000	4,000	5,000	1,000
540000 TRAINING & TRAVEL COSTS	2,532	7,000	7,000	7,000	0
541000 COMMUNICATIONS	1,131	2,000	2,000	2,000	0
544000 RENTALS & LEASES	4,267	3,400	4,400	5,400	2,000
546000 REPAIR AND MAINTENANCE	10,828	9,600	10,800	9,600	0
<i>Records Mgmt/Questys; Public Records Request/JustFOIA; Verbatim Transcription Reporting/FTR & Microfilm Reader machines</i>					
547010 LEGAL ADS	12,079	14,000	14,000	14,000	0
<i>Public Hearing Notices for City Council, land use matters, notices of proposed ordinances</i>					
547020 PRINTING/COUNCIL PACKETS	0	0	0	2,000	2,000
547060 DUPLICATING	0	1,300	1,300	1,300	0
549000 OTHER CURRENT CHARGES	2,000	2,000	2,000	2,000	0
<i>Documents recording in compliance with State and Local Regulations</i>					
551000 OFFICE SUPPLIES	2,878	3,050	3,050	3,050	0
552000 OPERATING SUPPLIES	2,838	4,000	4,000	4,000	0
554010 MEMBERSHIPS/BOOKS	2,392	2,600	2,600	2,600	0
TOTAL OPERATING EXPENSES	\$ 53,285	\$ 71,450	\$ 73,650	\$ 76,450	\$ 5,000
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	1,181	0	0	10,000	10,000
TOTAL NON-OPERATING	\$ 1,181	\$ -	\$ -	\$ 10,000	\$ 10,000
TOTAL EXPENSES	\$ 709,795	\$ 716,676	\$ 710,946	\$ 910,258	\$ 193,582

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General Fund

City Manager's Office

Mission Statement:

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

Department Description

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

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

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

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

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

2020-21 Department Accomplishments

- Managed the City Operating Budget in a fiscally prudent and responsible manner; continued providing quality services; and met the challenges that are part of sustaining the status of a premier city.
- Provided City Council background information about ongoing City issues, programs, and undertakings so they could make well informed decisions. Focused on provision of relevant background information of agenda issues to allow sound policy decisions; expeditiously responded to Council inquiries and requests for services by citizens.
- Continued managing the public health emergency caused by the COVID-19 virus in coordination with the Emergency Management team, staff, City Attorney, and City Clerk. Provided consistent communications to City Council, residents, businesses, visitors, and media with up-to-date information and regulations; promptly responded to inquiries, concerns, and requests by Council and the community.
- Facilitated City Council's strategy to engage and involve citizens in the public policy

General Fund

City Manager's Office (continued)

- process through dialog with the Presidents' Council, Homeowner Associations, community organizations, and individual citizens.
- Initiated all budgeted capital improvement projects approved by City Council.
- Collaborated with the City Council to develop City Council's Vision Plan.
- Oversaw major initiatives undertaken by City Departments based on the direction received from City Council.
- Initiated and/or completed the recruitment for key staff positions including the Community Services Director and the CRA Administrator.
- Initiated the Request for Proposals process for an executive recruitment firm to manage the search for a City Manager.
- Managed emergency preparations for Tropical Storm Elsa and other weather-related emergencies with the City's Emergency Management team.

2021-22 Department Goals and Objectives

City Manager

As part of the Community Vision to maintain and enhance governance capacity for public service and leadership, strengthen effective Manager/Council relationships through professional and constant communication.

- Through regularly scheduled workshops, provide City Council adequate background information about ongoing City issues, programs and undertakings, so they can make well informed decisions.
- Provide an annual work plan of capital improvement projects after careful review and analysis of the City's priorities within the constraints of the budget for approval by City Council.
- Assist City Council in the development of Public Policy through timely preparation of agendas and preparation of policy options and recommendations.
- Seek feedback from City Council as to whether the organization is meeting expectations.
- Respond immediately to constituent requests for services communicated through Council Members to the City Manager.

As part of the Community Vision to maintain and enhance governance capacity for public service and leadership, continue to seek participation of Naples residents and community organizations to gain their input and expertise on matters of interest.

- Meet periodically with the Presidents' Council and meet with association boards to communicate status of programs, goals of City Council, and pending issues of importance. Provide updates on City services and discuss neighborhood issues and ideas for improving services.
- Schedule meetings with representatives from the Naples Area Chamber of Commerce, the Third Street Association, the Fifth Avenue South Business Improvement District, the Design District, the Naples Airport Authority, and other business and professional associations to discuss issues of importance and to cooperatively develop solutions.
- Maintain the city web site to ensure transparency, searchability, and to facilitate public access to information; improve the City's social media presence and continue to proactively advance the City's public relations efforts and dissemination of information to the community through email, direct mail, and social media platforms.

General Fund

City Manager's Office (continued)

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

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

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

- Continue to lobby the state legislature, in cooperation with Collier County and with the assistance of professional lobbyists, to obtain a state funding appropriation to water quality initiatives.
- Develop a strategic plan to implement improvements in the Stormwater Master Plan.
- Complete an analysis of potable water operations including the feasibility of a reverse osmosis facility.
- Proactively work to improve intragovernmental relations (internal to the City) and intergovernmental relations with Collier County and other municipalities.
- Initiate improvements to the City's website, agenda management software and social media applications.
- Develop standard process for undertaking community surveys to ensure the priorities and sentiments of City residents is clearly captured.
- Determine approach for reconstruction of the seawall on Gulfshore Blvd. N.

Code Enforcement

As part of the Community Vision to maintain an extraordinary quality of life for residents, assist in the development and enforcement of regulations and ordinances.

- Continue attending monthly Association meetings.
- Strive to achieve compliance, thereby reducing Code Enforcement Board costs.
- Monitor short term rental properties in the city to achieve compliance with city regulations.
- Enforce the City of Naples Ordinances to ensure character and quality of life that the citizens expect.
- Perform proactive inspections for the education of our citizens as it pertains to the Code of Ordinances.
- Respond to all complaints within 24 hours.
- Maintain effective working relationships with local, regional, state and federal regulatory agencies as well as other City of Naples Departments.
- Continue to review City of Naples Ordinances and make appropriate recommendations as to additions and changes.

Purchasing

As part of the Community Vision to strengthen the Economic Health and Vitality of the City implement process improvements, advance ease of doing business with the City, and investigate revenues opportunities such as rebates from purchases made by the City.

General Fund

City Manager's Office (continued)

- Reduce printing of Purchase Orders (PO) by sending electronically to vendors. The goal is to have 25% or more of active vendors to receive a PO by email. Currently, 896/2135 active vendors receive POs by email (42%).
- Acquire and post W9 forms and insurance certificates for all active vendors to the vendor's electronic file in Munis that is accessible by City staff.
- Post all bid related documents, i.e., Specifications, Addendums, Declaration of Intent to Award and their executed contracts, amendments, renewals to Purchasing's webpage.
- Submitted 2021 Achievement of Excellence of Procurement (AEP) application.
- Submitted and received the City's First 2020 UPPCC Fully Certified Agency Sterling Award that required an agency's Purchasing Staff all be certified and maintained for three consecutive years.
- Purchasing & Contracts Manager Recertified under NIGP's Certifications of CPPB & CPPO in August 2019.
- Provide ongoing updates to Purchasing's webpage for ease of webpage inquiries.
- Monitor grant opportunities and distribute relevant information to staff.
- Offer formal vendor training opportunities, including one on one vendor training and an annual (RTS) Reverse Trade Show.

2021-22 Significant Budgetary Issues

The budget for the City Manager's Department is \$1,744,419 which is \$238,014 more than the FY 2020-21 adopted budget. The budget includes the addition of two positions. An Executive Assistant position to perform administrative work within the City Manager's Division. A Purchasing Technician position has been added to the Purchasing Division to effectively manage the number of competitive solicitations managed by the division.

The **Office of the City Manager** has a budget of \$984,885, an increase of \$178,695. This increase is due to the percentage change of the Deputy City Manager position funded through the General Fund from 70% to 95% (CRA 5%) and the addition of an Executive Assistant.

The budget for the **Code Enforcement Division** is \$333,977, an increase of \$9,019 from the FY 2020-210 adopted budget.

The FY2021-22 budget for the **Purchasing Division** is \$425,557 or \$50,300 more than the FY 2020-21 budget of \$375,257. This increase is directly related to the request for a Purchasing Technician position.

General Fund

City Manager's Office (continued)

Performance Measures

Activity - Purchasing Division	Actual 2018-19	Actual 2019-20	Expected 2020-21	Projected 2021-22
Purchase Orders Issued	1,581	1,448	1,700	1,800
Active Vendors Issued a PO(s)	2,016	2,135	2,200	2,500
VSS – Self Service Status Vendors	941	1,057	1,000	1,200
Percentage of Active Vendors to POs	78%	68%	77%	72%
City of Naples Total Vendors	13,117	13,536	13,750	14,250
Bids, FWQs or Solicitations Issued	61	59	70	75
Bid Protests Received	0	0	1	1

Activity - Code Enforcement Division	Actual 2018-19	Actual 2019-20	Expected 2020-21	Projected 2021-22
Number of Citations	9	5	5	5
Days from complaint to initial inspection	1	1	1	1
Violations brought to Code Board Hearing	50	40	50	50

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2021-22**

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
			ADMINISTRATION (0401)	
1	1	1	City Manager	206,277
0.7	0.7	0.95	Assistant City Manager (a)	160,220
0	1	2	Executive Assistant	136,523
1	1	1	Communications & Public Outreach Manager	82,184
1	1	1	Video Programming & Production Manager	82,403
3.7	4.7	5.95		667,607
			CODE ENFORCEMENT (0405)	
0.2	1	1	Code Enforcement Manager	98,062
2	2	2	Code Enforcement Officer	88,635
2.2	3	3		\$186,697
			PURCHASING (0408)	
1	1	1	Purchasing and Contracts Manager	106,199
1	1	1	Bids and Grants Coordinator	71,309
0	0	1	Purchasing Technician	44,180
1	1	1	Purchasing Coordinator	60,775
3	3	4		\$282,463
8.9	10.7	12.95	Regular Salaries	\$1,136,767
			Other Salaries/Authorized Compensation	26,966
			Employer Payroll Expenses	460,266
			Total Personal Services	\$1,623,999

(a) 5% budgeted in the 180 Fund (CRA)

**FISCAL YEAR 2021-22
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY**

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	885,578	983,978	978,837	1,136,767	152,789
510300 OTHER SALARIES	4,726	18,225	8,000	0	(18,225)
510305 PERSONAL LEAVE PAYOUTS	61,342	19,001	61,186	21,966	2,965
510330 EDUCATION REIMBURSEMENT	0	5,000	5,000	5,000	0
510400 OVERTIME	16	99	99	0	(99)
525010 FICA	66,354	69,834	69,834	83,212	13,378
525030 RETIREMENT CONTRIBUTIONS	90,940	102,673	101,772	127,057	24,384
525040 LIFE/HEALTH INSURANCE	153,112	177,909	181,947	192,057	14,148
525070 EMPLOYEE ALLOWANCES	57,424	58,086	58,086	57,940	(146)
TOTAL PERSONAL EXPENSES	\$ 1,319,493	\$ 1,434,805	\$ 1,464,761	\$ 1,623,999	\$ 189,194
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	4,602	13,750	13,900	13,900	150
531040 OTHER CONTRACTUAL SERVICES	750	3,000	3,000	53,000	50,000
540000 TRAINING & TRAVEL COSTS	4,164	18,500	18,500	18,500	0
541000 COMMUNICATIONS	2,656	2,220	2,020	2,220	0
542100 EQUIP. SERVICES - REPAIRS	1,545	2,000	1,847	1,000	(1,000)
542110 EQUIP. SERVICES - FUEL	1,104	3,600	1,000	2,000	(1,600)
544000 RENTALS & LEASES	5,019	7,360	8,000	7,360	0
547010 LEGAL ADS	3,837	7,445	7,445	7,500	55
551000 OFFICE/OPERATING SUPPLIES	5,268	6,500	6,890	7,250	750
552070 UNIFORMS	88	400	400	400	0
554010 MEMBERSHIPS	7,708	6,825	7,775	7,290	465
TOTAL OPERATING EXPENSES	\$ 36,741	\$ 71,600	\$ 70,777	\$ 120,420	\$ 48,820
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	2,981	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$ 2,981	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 1,359,215	\$ 1,506,405	\$ 1,535,537	\$ 1,744,419	\$ 238,014

**FISCAL YEAR 2021-22
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE**

001.0401.512

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	470,401	554,008	554,008	667,607	113,599
510300 OTHER SALARIES	0	0	0	0	0
510305 PERSONAL LEAVE PAYOUTS	51,656	10,543	61,186	19,966	9,423
510330 EDUCATION REIMBURSEMENT	0	5,000	5,000	5,000	0
525010 FICA	35,048	37,651	37,651	48,566	10,915
525030 RETIREMENT CONTRIBUTIONS	30,370	40,375	40,375	61,484	21,109
525040 LIFE/HEALTH INSURANCE	48,102	64,767	85,767	88,242	23,475
525070 EMPLOYEE ALLOWANCES	55,984	56,646	56,646	56,020	(626)
TOTAL PERSONAL EXPENSES	\$ 691,561	\$ 768,990	\$ 840,633	\$ 946,885	\$ 177,895
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	3,488	13,000	13,000	13,000	0
540000 TRAINING & TRAVEL COSTS	1,608	11,000	11,000	11,000	0
541000 COMMUNICATIONS	1,670	1,000	1,000	1,000	0
544000 RENTALS & LEASES	3,166	4,000	4,000	4,000	0
<i>Copier lease payments and related costs</i>					
551000 OFFICE SUPPLIES	953	3,500	3,500	4,000	500
554010 MEMBERSHIPS	5,036	4,700	4,700	5,000	300
<i>ICMA, FCMA, and Miscellaneous</i>					
TOTAL OPERATING EXPENSES	\$ 15,921	\$ 37,200	\$ 37,200	\$ 38,000	\$ 800
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	2,981	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$ 2,981	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 710,463	\$ 806,190	\$ 877,833	\$ 984,885	\$ 178,695

**FISCAL YEAR 2021-22
BUDGET DETAIL
CITY MANAGER
CODE ENFORCEMENT**

001.0405.524

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	179,143	190,524	185,383	186,697	(3,827)
510300 OTHER SALARIES	0	0	3,000	0	0
510305 PERSONAL LEAVE PAYOUTS	7,689	8,458	0	2,000	(6,458)
510400 OVERTIME	16	99	99	0	(99)
525010 FICA	13,412	14,345	14,345	13,843	(502)
525030 RETIREMENT CONTRIBUTIONS	24,763	26,497	25,596	24,204	(2,293)
525040 LIFE/HEALTH INSURANCE	61,843	70,325	46,363	44,493	(25,832)
525070 EMPLOYEE ALLOWANCES	960	960	960	1,440	480
TOTAL PERSONAL SERVICES	\$ 287,825	\$ 311,208	\$ 275,746	\$ 272,677	\$ (38,531)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,114	750	900	900	150
<i>Lien fees-County charge; Code Board expenses</i>					
531040 OTHER CONTRACTUAL SRVCS	750	3,000	3,000	53,000	50,000
<i>Typically \$75/lot for code related lot mowing services; Short-term rental monitoring software</i>					
540000 TRAINING & TRAVEL COSTS	2,269	3,000	3,000	3,000	0
<i>Code Enforcement Certification \$400; Annual Conference \$1,000</i>					
541000 COMMUNICATIONS	144	500	300	500	0
542100 EQUIP. SERVICES - REPAIRS	1,545	2,000	1,847	1,000	(1,000)
542110 EQUIP. SERVICES - FUEL	1,104	3,600	1,000	2,000	(1,600)
551000 OFFICE SUPPLIES	269	500	500	500	0
552070 UNIFORMS	88	400	400	400	0
TOTAL OPERATING EXPENSES	\$ 7,282	\$ 13,750	\$ 10,947	\$ 61,300	\$ 47,550
TOTAL EXPENSES	\$ 295,107	\$ 324,958	\$ 286,693	\$ 333,977	\$ 9,019

**FISCAL YEAR 2021-22
BUDGET DETAIL
CITY MANAGER
PURCHASING DIVISION**

001.0408.513

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	236,034	239,446	239,446	282,463	43,017
510300 OTHER SALARIES	4,726	18,225	5,000	0	(18,225)
<i>Temporary part-time help as needed</i>					
510305 PERSONAL LEAVE PAYOUTS	1,997	0	0	0	0
525010 FICA	17,895	17,838	17,838	20,803	2,965
525030 RETIREMENT CONTRIBUTIONS	35,807	35,801	35,801	41,369	5,568
525040 LIFE/HEALTH INSURANCE	43,168	42,817	49,817	59,322	16,505
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$ 340,107	\$ 354,607	\$ 348,382	\$ 404,437	\$ 49,830
<u>OPERATING EXPENSES</u>					
540000 TRAINING & TRAVEL COSTS	287	4,500	4,500	4,500	0
<i>FAPPO training; NIGP local; Purchasing card conference; and National Conference</i>					
541000 COMMUNICATIONS	842	720	720	720	0
544000 RENT/ LEASES	1,853	3,360	4,000	3,360	0
<i>Lease and toner on copier</i>					
547010 LEGAL ADS	3,837	7,445	7,445	7,500	55
552000 OPERATING SUPPLIES	4,047	2,500	2,890	2,750	250
554010 MEMBERSHIPS	2,672	2,125	3,075	2,290	165
TOTAL OPERATING EXPENSES	\$ 13,538	\$ 20,650	\$ 22,630	\$ 21,120	\$ 470
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 353,645	\$ 375,257	\$ 371,012	\$ 425,557	\$ 50,300



General Fund

Planning Department

Mission Statement:

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

Department Description

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

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

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

2021-22 Departmental Goals and Objectives

As part of Vision Goal – Our Place (Preserve Small Town Character and Culture – Scale of Development and Redevelopment) amend and update the City's Comprehensive plan as necessary.

- Process amendments to the Comprehensive Plan as recommended by the Planning Advisory Board and as may result from the Vision and statutory changes.
- Conduct workshops with the Planning Advisory Board to identify and address long term planning issues.

As part of Vision – Our Place (Preserve Small Town Character and Culture – Scale of Development and Redevelopment) amend the Code of Ordinances.

- Coordinate with the City Attorney on changes to the Code of Ordinances with specific focus on the Land Development Regulations.
- Coordinate neighborhood specific changes to the ordinances governing docks and piers.

As part of Vision – Our Governance (High Performing Government) provide for the efficient review and processing of petitions and monitoring of permits.

- Continue to expedite building permit review and assist in the implementation of City View software to allow for prompt service.
- Create and promote accessibility to submitted material for all planning petitions on the Planning Department page, under Public Hearings' link.

General Fund

Planning Department (continued)

2021-22 Significant Budgetary Issues

The Planning Department is projected to collect over \$165,000 in planning and petition fees. These are shown as General Fund Revenues. Due to an increase in the number of petitions and permits reviewed by the Planning Department in the second half of FY20/21 and the projected increase for FY21/22, it has become clear that the Department is understaffed to maintain a high level of service.

The budget of the Planning Department is \$874,961, a \$92,357 increase over the FY 2020-21 adopted budget.

Personal Services, at \$816,294, represents an increase of \$88,857 over the FY 2020-21 budget, correlating to the addition of a Zoning Plans Reviewer and a reclassification of one Planner II to Senior Planner.

Operating expenditures are projected at \$58,667 an increase of \$3,500 over FY 2020-21. This increase is due to the leasing of a new folding/stuffing machine to increase efficiency and the timely mailing of public notices.

General Fund

Planning Department (continued)

2021-22 Performance Measures and Benchmarking

Petition Type	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Estimate d 2020-21	Projecte d 2021-22
Administrative Variance Petitions	6	14	8	9	9	7	8
Annexation Requests	0	0	0	0	0	0	0
Comprehensive Plan Amendments	0	1	0	1	1	1	1
Conditional Use Requests	9	6	7	11	11	7	9
Development of Significant Environmental Impact	0	0	0	0	0	0	0
Fence and Wall Waiver Requests	3	0	0	4	1	1	2
Live Entertainment	8	8	10	8	10	9	8
Minor Subdivision			2	7	4	3	4
Nonconformity Requests	5	1	5	4	7	5	5
Rezoning Requests	5	5	6	8	2	2	6
Text Amendment Requests	4	3	3	4	6	4	10
Variance Requests	10	10	11	8	7	6	8
Waiver of Distance Requests	3	0	0	1	1	0	0
Design Review Board Petitions	45	49	55	52	53	40	45
D-Downtown Waiver Requests	0	0	0	0	0	0	0
Subdivision Plat Requests	2	8	5	4	4	4	4
Site Plan Review	13	17	30	15	20	15	25
Site Plan with Deviations	4	6	8	5	1	0	0
Development Agreement	1	1	2	2	0	1	1
Parking Allocation D-Downtown	2	0	3	1	1	0	1
Outdoor Dining Public Property	2	2	1	1	2	1	1
Outdoor Dining Private Property	11	9	15	10	12	15	8
Zoning Verification Letters	-	78	66	44	38	40	40
Total Petitions	133	218	237	195	190	161	186

City	Population (2020 Estimates)	Staff	Ratio (pop/staff)
Naples	21,063	5	4,213
Boca Raton	95,139	20	4,757
Delray Beach	67,168	26	2,583
Tarpon Springs	25,937	4	6,484
Winter Park	30,630	8	3,829

Population is year-round population from the BEBR projections.

FUND: 001 General Fund

**PLANNING DEPARTMENT
FISCAL YEAR 2021-22**

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
1	1	1	Planning Director	140,275
0	1	1	Deputy Director	115,000
1	0	1	Senior Planner	87,668
2	2	1	Planner II	81,084
1	0	0	Zoning Plans Examiner	0
0	1	1	Planner I	53,596
0	0	1	Zoning Plans Reviewer	50,059
1	1	1	Planning and Zoning Technician	45,722
<u>6</u>	<u>6</u>	<u>7</u>		<u>\$573,404</u>
6	6	7	Regular Salaries	573,404
			Other Payroll Expenses	242,890
			Total Personal Services	<u>\$ 816,294</u>

**FISCAL YEAR 2021-22
BUDGET DETAIL
PLANNING DEPARTMENT**

001.0502.515

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	500,395	509,967	496,764	573,404	63,437
510300 OTHER SALARIES	0	0	0	0	0
<i>Part-time temporary position</i>					
510305 PERSONAL LEAVE PAYOUTS	5,000	5,500	51,967	10,786	5,286
510400 OVERTIME	1,910	990	4,000	2,000	1,010
525010 FICA	36,646	37,310	39,671	43,945	6,635
525030 RETIREMENT CONTRIBUTIONS	58,936	59,260	61,358	76,345	17,085
525040 LIFE/HEALTH INSURANCE	100,156	108,410	98,987	103,814	(4,596)
525070 EMPLOYEE ALLOWANCES	6,080	6,000	6,000	6,000	0
TOTAL PERSONAL SERVICES	\$ 709,123	\$ 727,437	\$ 758,747	\$ 816,294	\$ 88,857
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,043	3,000	3,000	3,000	0
531010 PROFESSIONAL SERVICES	0	5,000	5,000	5,000	0
<i>Scanning of PAB and DRB Files</i>					
540000 TRAINING & TRAVEL COSTS	3,344	7,200	7,200	7,200	0
<i>AICPA Certifications, CEU requirements</i>					
541000 COMMUNICATIONS	491	1,520	1,520	1,520	0
544020 EQUIPMENT RENTAL	2,528	2,500	2,533	6,000	3,500
546000 REPAIR AND MAINTENANCE	10,150	12,147	12,147	12,147	0
547000 PRINTING AND BINDING	912	1,500	1,500	1,500	0
547010 LEGAL ADS	11,915	13,500	13,500	13,500	0
551000 OFFICE SUPPLIES	4,456	5,000	5,000	5,000	0
554010 MEMBERSHIPS	2,373	3,800	3,800	3,800	0
TOTAL OPERATING EXPENSES	\$ 38,212	\$ 55,167	\$ 55,200	\$ 58,667	\$ 3,500
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	0	0	0	0	0
TOTAL NON-OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 747,335	\$ 782,604	\$ 813,947	\$ 874,961	\$ 92,357

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General Fund

Finance Department

Mission Statement:

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

Department Description

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

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

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

Beach Fund Administration (with one position) is responsible for the maintenance of the 44 pay stations at beach end (20 pay stations as of January 2021), including collection of quarters and the handling of parking tickets.

2020-21 Department Accomplishments

- Earned the Certificate of Achievement for Excellence in Financial Reporting Program from the Government Finance Officers Association (GFOA) for the 39th consecutive year.
- GFOA recognized the City's budget with the Distinguished Budget Presentation Award for the 15th consecutive year.
- Conducted the Annual Pension Educational Symposium
- Trained additional team members on billing.
- Coordinated and executed beach parking pilot program changes.
- Prepared bi-weekly analysis of revenue and coordinated pilot program.
- Reviewed with post-season status of beach pilot project with City Council in June.
- Coordinated with City Council audit selection committee bids to select a new City Audit Firm.
- Billed \$55.6* million (*projection) in utility services provided, which includes garbage, stormwater, reclaimed water, water and wastewater. Due to COVID19, collection efforts were suspended until March of 2021. As a result, the outstanding receivable has nearly tripled.
- Combined the Administrative Specialist II with a Billing and Collection Specialist position to increase customer service resources while assuring adequate back up without increasing staff.

General Fund

Finance Department (continued)

2020-21 Departmental Goals and Objectives

In accordance with Vision Goal – Our Economy (Economic Health and Vitality)

- Fill Deputy Finance Director Position providing adequate staffing and stabilizing continuity of operations for Finance Department and City.
- Publish the FY 2021 CAFR and submit to GFOA's Award Program before March 25, 2022, and maintain an unmodified opinion by the independent external auditors.
- Publish the FY 2021-22 Budget and submit to GFOA's Award Program by December 25, 2021.
- Publish the quarterly financial reports by the 11th of the following month and soft closing of the books by the 16th of the month.
- Conduct the Annual Pension Educational Symposium.
- Evaluate long-term solutions for beach parking, including contract with T2 and pay station longevity; and, review touchless beach pay station payment options through mobile applications.
- Reduce Utility Billing outstanding receivables by 50%.
- Train additional team members on billing.
- Review utility account holders against Collier County Property Appraiser ownership database for accuracy. This is a multiple year project.
- Pursue external collection on parking ticket offenders every 45 days.
- Reduce accounting-based object codes (chart of accounts) for the same expense so the city financial reporting system is more uniform.
- Fulfill special assessment included expected underground special assessment and various stages of septic tank replacement program initiatives.
- Finalize city council objective to issue debt related to the City's unfunded pension liability.
- Issue debt related to Phase I and II of outfall projects, CRA, parking garage, seawalls, stabilization and improvement (both governmental and any related to special assessments).

2021-22 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,259,424 a decrease of \$148 from the FY 2020-21 adopted budget.

Operating Expenses are \$145,650 an increase of \$800 from FY 2020-21.

General Fund

Finance Department (continued)

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

Performance Measures and Benchmarking

Benchmarking	Naples	Fort Myers	Marco Island	Punta Gorda
FY 2021-22 Millage Rate (per TRIM)	1.1500	7.9643	1.7610	3.4337

Performance Measures	Actual 2018-19	Actual 2019-20	Estimated 2020-21	Projected 2021-22
Business Tax Receipts Issued	3,003	3,321	3,500	3500
New BTRs Issued	276	243	280	290
Utility Customers on IVR	11,251	11,281	11,130	11,500
Utility Customers on Bank Draft	7,652	8,210	8,350	8,500
Utility Bills Generated	133,351	122,943	126,798	130,000
Utility Notification of Shut-offs	14,689	3,732	6,250	10,000
New Utility Customers	1,109	1,143	1,972	2,100
General Billing Customers on Bank Draft	158	210	220	230
Estoppel Requests	3,003	3,215	5,479	5,500
Naples Landings Passes (calendar year)	120	117	120	125
\$ of Utility Accounts over 120 days late	\$335,795	\$312,071	\$602,735	\$375,000
Retirements processed	5	16	20	32
DROP retirements processed	3	2	2	8
DROP exits	7	6	2	1
Return of Pension Contributions processed	40	39	40	40
Retirement Estimates processed	28	34	38	38
Buyback Calculations processed	6	3	2	2
Accounts Payable Printed Checks	3,843	3,060	3,090	3150
Accounts Payable EFT payments	1,504	1,756	1,800	1850
Purchasing Card Transactions	8,189	8,509	8,100	8200
Finance Employees with relevant certifications	3	3	3	4
GFOA Awards/Other Certifications	4	4	4	4

*The number of business tax receipts reflect removing closed businesses that were previously included in the reported numbers.

FUND : 001 GENERAL FUND

FINANCE DEPARTMENT

FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
ACCOUNTING				
1	1	1	Finance Director	153,276
1	1	1	Deputy Finance Director	100,000
1	0	0	Accounting Manager	0
3	4	4	Senior Accountant	310,122
1	1	1	Senior Accounting Clerk	48,497
2	2	2	Accounting Clerk	82,302
1	1	1	Administrative Coordinator	46,663
0	0	0.5	Billing Collection Specialist (a)	21,188
0.5	0.5	0	Administrative Specialist 1 (a)	0
10.5	10.5	10.5		
				Regular Salaries
				762,048
				Other Salaries/Authorized Compensation
				21,932
				Overtime
				10,000
				Employer Payroll Expenses
				319,794
				<hr/>
Total Personal Services				\$ 1,113,774
				<hr/> <hr/>
Other Finance Department Positions				
6.5	6.5	6.75	Water Sewer Fund	
1	1	0.75	Beach Fund	
18	18	18	Total Finance Department All Funds	

(a) Administrative Specialist position redefined as Billing Collection Specialist (split 50/50 with Water/Sewer Fund)

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General Fund

Fire- Rescue Department

Mission Statement

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

Department Description

The City of Naples Fire-Rescue Department serves a total area of 16.45 square miles and a permanent population of 22,039 residents (2018), which increases significantly during the peak winter months. The Fire-Rescue Department fulfills its commitment to the community with three Fire Stations which are strategically located within the City to provide prompt fire rescue service.

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

2020-21 Department Accomplishments

- Naples Emergency Operations Center (NEOC) was activated due to the global pandemic. The overall mission was to respond and guide the City of Naples through the unprecedented emergency by delivering the best information, guidance, and mitigation techniques for the community. This included providing suggestions and recommendations for procedural changes to policymakers that enables the City of Naples to provide the highest levels of safety, health and welfare to all residents and guests. Some of these recommendations included a face covering ordinance, initiating safety guidelines for City facilities and assistance on how to deal with employees that have been Covid-19 positive or had an exposure to the virus. The Fire-Rescue Department led this cause and operated seamlessly to ensure the City of Naples was informed, protected and safe.
- Fire-Rescue staff worked to offer a Vaccination Point of Distribution for the City of Naples. The development of the Vaccination POD was one of the premier initiatives in assisting the community back to relative normalcy from the pandemic mitigation strategies. Naples Fire-Rescue distributed over 10,000 shots in arms. This initiative certainly lived up to our core values as Fire-Rescue strived to make the vaccination process customer friendly, always delivering on high levels of service to the community.
- Fire-Rescue worked with Human Resources to develop and post a new Fire-Rescue position to oversee Emergency Management, Fire Life Safety and Training divisions of the department. The new position is the Deputy Chief of Emergency Management and was posted, recruited, and filled. This additional staff allows Naples Fire-Rescue to continue to grow within the ever-changing fire services of the country.
- Fire-Rescue created an Apparatus Replacement Committee to work to develop necessary specifications for new fire apparatus needed for continue high levels of service to the community. The team was charged with researching vendors, understanding the need for a uniformed fleet, long term usage and ease of use for personnel and costs. A new Engine

General Fund

Fire-Rescue Department (continued)

Co. 1 is approaching completion and new Battalion 1 and Chief 3 vehicles were placed in-service.

- Fire-Rescue continued the self-contained breathing apparatus / cylinder replacement program by following National Standards and deploying new Self-Contained Breathing Apparatus (SCBA) and cylinders, allowing firefighters to provide high levels of protection when operating within Immediate Danger to Life and Health (IDLH) atmospheres.
- Continued the Bunker Gear Replacement Program by having personnel investigate, research and developed a personal protective bunker gear strategy enabling Fire-Rescue to replace all firefighter bunker gear. Purchasing personal protective gear in this manner and adopting a 10-year program will save money and provide a higher level of cancer prevention gear contamination.

2021-22 Departmental Goals and Objectives

As part of Vision Goal – Our Experience (Extraordinary Quality of Life for Residence - Safety) ensure the Naples community the most effective response to calls for service.

- Develop specifications for new portable radios and mobile data terminals that meet the demands of technology and changing dynamics of communications in the fire service. The goal is to enhance communications, interoperability, and information exchange during response and while on scene.
- Work to provide the highest level of communications to Fire-Rescue personnel in an emergency situation by exploring options for new portable radios that enhance interoperability and safety.

As part of Vision Goal – Our Experience (Extraordinary Quality of Life for Residence – Emergency Services) administer and deploy human and material resources within authorized budgets, operations, plans and programs to enhance the service provided by the Fire-Rescue Department.

- To continue to provide the highest level of public safety to the residents and guests of the City of Naples, deploy enhanced mobile data terminals on all apparatus. These mobile data terminals will provide mapping software, target hazards and vital information relevant to tasks and actions the first responders need to be extremely effective and provide the level of service expected.
- Continue the personal protective bunker gear replacement program. Procure via purchasing protocol personal protective gear to provide a higher level of firefighter protection and cancer prevention for all personnel entering dangerous areas.

As part of Vision Goal – Our Governance (High performing government) provide the Naples community, its residents, workers, and visitors high quality fire protection, medical rescue, and emergency preparedness services.

- Develop and promote training facilities and props to improve and enhance the firefighter's skills allowing them to deliver the highest firefighting abilities and customer service to the community.
- Organize and deploy a team of diverse employees to review the existing 5-year Strategic Plan which expires in 2022. Furthermore, the team should work to gather information, take polls, evaluate successes and failures, develop a SWOT analysis, and propose a new 5-year Strategic Plan for Fire-Rescue.

General Fund

Fire-Rescue Department (continued)

FY 21-22 Significant Budgetary Issues

The Fire-Rescue Department's operating budget for FY 2021-22 is \$11,495,612. This represents a decrease of \$197,881 from the FY 2020-21 adopted budget. This includes the addition of a Fire Safety Plans Examiner, an Administrative Assistant, and the reclassification of the Executive Assistant to Records and Fiscal Manager to continue Fire-Rescue's efforts for success.

Fire-Rescue Department's budget includes \$796,877 for the Naples Airport Authority overtime. This will be the third full fiscal year for this item and accounts for 6.9% of the budget, which is paid for by the Naples Airport Authority.

Overall operating costs in the Fire-Rescue Department for FY 2021-22 total \$900,950 an increase of \$116,601 over FY 2020-21. Some of the significant budget challenges are price increases in the Operating Supplies budget, which include medical supplies and safety gear due to the pandemic. These items are general medical supplies such as oxygen, medicines, personal protective gloves, and masks, plus the need for personnel to wear protective medical gear on all incidents. Additional challenges are attributable to two Rosenbauer fire apparatus, the vehicle maintenance, and repairs to keep them safe and in response shape. Fuel and vehicle maintenance and repairs have increased, and this contributes to the operating budget growth.

Salaries make up 92% of the Fire Department budget and here are some other major expenses of the Fire-Rescue Department Operating Budget are:

Contractual Services	\$81,010
Operating Supplies	\$71,300
Training and Education	\$45,550
Utility Costs	\$96,500

FY 2021-22 Capital Budget

The Fire-Rescue Department has capital expenses budgeted in two places: The General Fund, and the Public Service Tax Fund. Items in the General Fund are capital items that do not qualify as a capital project or major capital acquisition (over \$10,000). These General Fund capital expenditures total \$9,500 and include new Automatic External Defibrillators, new rescue saws, a graphics wrap for the Fire Boat and laptops for the Quality Assurance Team. These items cost less than the established minimum (\$10,000) for the Capital Improvement Program (CIP) threshold and are therefore not part of the CIP.

In the Public Service Tax Fund, the major capital projects are budgeted, and these are listed at the end of this section. The budget for the Fire-Rescue Department capital projects cost is \$700,000. The projects include new portable radios, mobile data terminal for apparatus, personal protective bunker gear replacement, replacing the station generator at Fire Station No. 2, replacement of special operations trailers and command and control equipment.

General Fund

Fire-Rescue Department (continued)

Performance Measures City of Naples Fire-Rescue Department 2011 – 2020 Fire Operations Report

Calender Years	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Building Fires	34	42	32	37	32	12	29	25	38	41
Vehicle Fires	14	15	9	21	10	11	6	12	9	12
Aircraft Fire	~	~	~	~	~	~	~	~	1	1
Outside Equipment Fires	7	14	5	2	6	1	5	7	8	7
Cooking Fire, confined to container	~	~	~	~	~	8	3	6	12	5
Boat fires	~	~	~	~	~	3	3	1	3	3
Brush	33	19	16	30	34	29	27	35	20	12
Outside Gas or Vapor Combustion	~	~	~	~	~	~	1	1	0	0
Refuse/Rubbish Fires	7	4	7	5	11	12	6	10	13	8
Special Outside Fires, Other	~	~	~	~	~	~	3	1	1	4
Fires, Others	2	2	0	3	3	1	1	4	1	13
Total Fires	97	96	69	98	96	77	84	102	106	106
Contents Loss Total Fire	378,975	29,205	4,064,055	686,500	1,710,362	90,737	1,152,765	506,750	574,250	156,100
Property Loss Total Fire	979,000	717,640	661,075	1,474,750	6,698,051	1,602,801	863,810	1,571,688	104,900	1,238,500
Contents Loss Total Non-Fire	1,000	200,000	0	16,000	0	2,500	15,000	0	11,000	0
Property Loss Total Non-Fire	92,300	100,000	155,000	20,000	6,000	55,000	1,000	1,050	123,000	0
Total Loss	\$1,451,275	\$1,046,845	\$4,880,130.00	\$2,197,250	\$8,414,413	\$1,751,038	\$2,032,575	\$2,079,488	\$813,150	\$1,394,600
Overpress Rupture, Explosion, Overheat	~	~	~	~	~	7	8	6	10	5
Hazardous Conditions	142	154	153	159	187	212	234	181	185	153
Car seat installations	~	~	~	~	~	~	~	~	8	7
Service Calls	361	277	358	378	352	589	591	552	590	560
Good Intent Calls	231	231	238	282	252	249	550	968	763	736
Total Service Calls	734	662	749	819	791	1057	1383	1707	1556	1461
Dropped Incident Report	62	84	86	81	64	72	87	59	65	28
Aircraft Emergencies	~	~	~	~	~	~	~	~	18	23
Alert 3 drills	13	9	11	9	6	10	6	16	13	9
Total ARFF Responses	~	~	~	~	~	~	~	~	31	32
Severe Weather / Lighting Strike	0	3	2	1	1	50	14	3	5	1
Fire Alarms	678	770	722	758	849	872	958	981	907	899
Medical Incident Responses	2997	2979	3007	3197	3450	3403	3437	3505	3522	3142
Vehicle Accidents	219	224	253	255	257	252	242	288	315	239
Extrications (Vehicle/Elevator)	60	72	63	62	61	60	75	93	77	62
Water Rescue	14	23	25	30	28	23	35	19	20	23
Electrical Rescues/High Angle	0	0	0	0	0	1	0	0	1	1
Searching for persons on land / water	~	~	~	~	~	~	~	~	9	10
Lock In (removal from a locked vehicle)	~	~	~	~	~	~	~	~	7	5
Total Medical Rescues	3290	3298	3348	3544	3796	3739	3789	3905	3951	3482
Patient Contacts	2688	2656	2819	3194	3497	3633	3431	3629	3605	2752
Aid Given	46	42	45	54	60	60	123	108	163	94
Aid Received	6	8	11	15	26	8	120	101	128	49
Dispatched into GNFD	~	~	~	~	~	~	404	822	913	745
Dispatched into NCFD	~	~	~	~	~	~	245	547	526	434
Dispatched into MIFD / IFD / Other	~	~	~	~	~	~	~	~	35	38
Total Mutual Aid Calls	52	50	56	69	86	68	243	209	291	143
Total Calls	4812	4838	4901	5217	5539	5805	6234	6714	6556	5981
Non-Medical Responses	1815	1859	1894	2020	2089	2402	2797	3209	3034	2839
% Medical Response	68.37%	68.17%	68.31%	67.93%	68.53%	64.41%	60.78%	58.16%	60.27%	58.22%

* ~ Previously not reported

FUND: 001 GENERAL FUND

FIRE-RESCUE DEPARTMENT

FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
1	1	1	Fire Chief	159,380
1	2	2	Deputy Chief	279,596
4	4	4	Battalion Chief	475,134
1	1	1	Fire Marshall	111,501
15	15	15	Fire Lieutenants	1,267,354
36	36	36	Firefighters	2,239,884
4	4	4	Fire Inspectors	242,446
3	3	4	Plans Examiners	270,647
0	0	1	Records Fiscal Services Manager (a)	73,149
1	1	0	Executive Assistant (a)	0
0	0	1	Administrative Specialist I	32,623
66	67	69		5,151,714
			Regular Salaries	5,151,714
			Other Salaries/Authorized Compensation	175,020
			Specialty Pay/Longevity	168,986
			State Incentive Pay	23,640
			Education Reimbursement	20,000
			Overtime	325,416
			Special Event Pay	60,000
			Holiday Pay	225,954
			NAA Overtime	796,877
			State Insurance Premium	550,000
			Employer Payroll Expenses	3,490,144
			Charges for Fire Inspectors	(402,589)
			Total Personal Services	\$ 10,585,162

a) reclassified from Executive Assistant to Records Fiscal Services Mgr in FY21-22

**FISCAL YEAR 2021-22
BUDGET DETAIL
FIRE-RESCUE DEPARTMENT**

001.0810.522

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	4,931,921	5,175,889	5,055,935	5,151,714	(24,175)
510300 OTHER SALARIES	172,950	179,460	179,460	175,020	(4,440)
510305 PERSONAL LEAVE PAYOUTS	78,281	242,721	242,721	168,986	(73,735)
510320 STATE INCENTIVE PAY	23,040	22,440	22,440	23,640	1,200
510330 EDUCATION REIMBURSEMENT	12,284	20,000	20,000	20,000	0
510400 OVERTIME	240,666	315,938	315,938	325,416	9,478
510410 SPECIAL EVENT OVERTIME	25,865	60,000	60,000	60,000	0
510420 HOLIDAY PAY	171,692	219,372	219,372	225,954	6,582
510440 NAA OVERTIME	687,097	766,228	766,228	796,877	30,649
<i>Overtime for providing fire service at the Naples Airport Authority (fully reimbursed by NAA)</i>					
525010 FICA	460,575	457,646	466,325	509,174	51,528
525030 RETIREMENT CONTRIBUTIONS	2,051,338	1,974,957	1,974,957	1,949,264	(25,693)
525040 LIFE/HEALTH INSURANCE	1,017,459	1,141,947	1,120,360	1,023,306	(118,641)
525070 EMPLOYEE ALLOWANCES	8,040	8,160	8,160	8,400	240
525130 EARLY RETIREMENT INCENTIVE	57,135	57,135	57,135	0	(57,135)
525220 STATE INS. PREMIUM TAX	595,313	550,000	550,000	550,000	0
534040 FIRE INSPECTOR REIMBURSE	(283,235)	(293,148)	(293,148)	(402,589)	(109,441)
TOTAL PERSONAL SERVICES	\$ 10,250,421	\$ 10,898,744	\$ 10,765,883	\$ 10,585,162	\$ (313,582)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	21,950	20,600	27,000	21,150	550
<i>Small appliances, biohazard disposal supplies, oil dry and LP</i>					
531000 PROFESSIONAL SERVICES	0	5,000	5,000	40,000	35,000
<i>HazMat Team Physicals; COPCN Study</i>					
531040 OTHER CONTRACTUAL SVCS	57,579	65,569	71,200	81,010	15,441
<i>Image Trend, Telestaff, 800 MHZ Radio, Inspection Software, Target Solutions etc.</i>					
540000 TRAINING, EDUC & TRAVEL	17,580	44,400	20,000	45,550	1,150
541000 COMMUNICATIONS	21,979	23,600	24,326	24,600	1,000
542100 EQUIP. SERVICES - REPAIRS	290,841	250,000	278,020	275,000	25,000
542110 EQUIP. SERVICES - FUEL	34,362	45,000	45,000	55,000	10,000
543010 ELECTRICITY	47,618	57,600	55,000	57,600	0
543020 WATER, SEWER, GARBAGE	17,016	38,900	27,504	38,900	0
544000 RENTALS & LEASES	7,725	6,700	6,800	7,100	400
<i>Copiers at the stations</i>					
546000 REPAIR AND MAINTENANCE	25,714	19,200	19,200	21,250	2,050
<i>Equipment maintenance, SCBA, SCUBA, AED, Fire Boat and general maintenance, etc</i>					
546020 BUILDING MAINTENANCE	19,162	25,100	25,000	26,300	1,200
546140 HYDRANT MAINTENANCE	2,635	2,700	2,700	2,700	0
<i>Hydrant markers, graphite, reflective tape, etc</i>					
551000 OFFICE SUPPLIES	2,900	3,050	4,800	4,850	1,800
552000 OPERATING SUPPLIES	39,088	52,820	54,000	71,300	18,480
<i>Oxygen, disease control, rescue and medical supplies, foam, oil dry, AED supplies, public education, community outreach, etc.</i>					
552090 OPERATING SUPPLIES OTHER CLOTHING	1,400	1,400	1,400	1,750	350
552070 UNIFORMS	22,698	31,200	31,200	33,000	1,800
552100 JANITORIAL SUPPLIES	15,583	18,700	18,700	18,700	0
552250 BUNKER GEAR	18,891	19,420	19,420	21,500	2,080
552260 FIRE HOSE & APPLIANCES	18,347	17,850	17,850	17,850	0
552270 SPECIALTY TEAM EQUIPMENT	22,971	24,450	24,450	24,450	0
<i>HazMat, Technical, Dive Rescue Teams and ALS Equipment</i>					
554010 BOOKS/MEMBERSHIPS	3,830	11,090	11,090	11,390	300
TOTAL OPERATING EXPENSES	\$ 709,868	\$ 784,349	\$ 789,660	\$ 900,950	\$ 116,601
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	24,094	10,400	43,665	9,500	(900)
<i>AED Heart Starter; Storage Box for the Fire Boat</i>					
TOTAL NON-OPERATING EXPENSES	\$ 24,094	\$ 10,400	\$ 43,665	\$ 9,500	\$ (900)
TOTAL EXPENSES	\$ 10,984,383	\$ 11,693,493	\$ 11,599,208	\$ 11,495,612	\$ (197,881)

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

CIP NUMBER	PROJECT DESCRIPTION	Requested 2021-22	2022-23	2023-24	2024-25	2025-26
22E03	Portable Radios	60,000	60,000	60,000	0	0
22E07	Bunker Gear Replacement	60,000	0	0	0	0
22E08	Fire-Rescue Notebook - Mobile Data Terminal	65,000	0	0	0	0
22E05	Fire Station No. 2 Generator Replacement	60,000	0	0	0	0
22E10	Training Tower / Live Fire Burn Building	300,000	0	0	0	0
22E11	Special Operations Trailers	75,000	0	0	0	0
22E12	Training Center Renovations	40,000	0	0	0	0
22E02	Command and Control console	40,000	0	0	0	0
	New Training Classroom at Water Trtmt Plant	0	200,000	0	0	0
	Lucas II Chest Compression Devices	0	96,000	0	0	0
	Multi-Force Training Doors	0	15,000	0	0	0
	Hazardous Identification Devices	0	125,000	0	0	0
	Extrication Equipment	0	60,000	60,000	0	0
	Emergency Services Marine Dock	0	300,000	50,000	0	0
	Scott Sight Thermal Imager	0	40,000	40,000	0	0
	Prevention Vehicles (5)	0	200,000	0	0	0
	Fitness Equipment for Wellness Pgm - St #2	0	35,000	35,000	0	0
	CCEMS area upgrades at Fire Station #2	0	0	125,000	0	0
	Light Air and Special Operation Vehicle	0	0	550,000	0	0
	Mecury 250 Verado Motors for Fire Boat	0	0	60,000	0	0
	Tower 2 Fully equipped (Repl.)	0	0	0	1,500,000	0
	Engine Co. 2 - Fully Equipped (Repl.)	0	0	0	0	850,000
	SCBA Masks and Regulators	0	0	0	0	90,000
	Extrication Equipment	0	0	0	0	65,000
TOTAL FIRE RESCUE		700,000	1,131,000	980,000	1,500,000	1,005,000

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General Fund

Community Services Department

Mission Statement

To provide the residents of Naples and department customers with the highest level of customer care and to serve as exceptional stewards of facilities, parks, beaches and services the department is charged with.

Vision Statement

The Naples Community Services Department will enrich the lives of residents and meet their high standards by consistently providing a beautiful city with exceptional programs, parks and services.

Department Description

The **Community Services Department** consists of four major divisions:

- Administration
- Facilities Maintenance
- Parks and Parkways
- Recreation

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

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

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

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

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

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



General Fund

Community Services Department

FY 2020/21 Department Accomplishments

- Assisted with all City efforts to protect residents, visitors, and employees during the COVID-19 Pandemic.
- Installed ADA accessible mats at Lowdermilk Park and the Naples Pier.
- Worked on major HVAC improvements at the Community Development Building and well repairs at the Police Department.
- River Park Aquatic Center - Replaced the two sand filters with more efficient glass filters, installed a New Pulsar Chlorinator machine, painted 13 metal doors, installed a new north water feature motor/strainer and repainted the slide and slide tower.
- Repaired/replaced the River Park Airnasium and Restroom building roof and side apron and installed ADA accessible ramp with handrails at the north side of the River Park Community Center.
- Resurfaced the basketball/pickleball courts at Fleischmann Park.
- Rentals at Baker Park increased 100% from pre-COVID.
- Unveiled the Scorpion sculpture at Baker Park.
- Completed exterior and interior painting at the Police Department, Norris Center interior and the Bandshell exterior.
- Continued the improvements in Charlie C. Anthony Park per the Parks Master Plan. Received engineering designs and drawings for the entrance, parking, playing field and other site amenities and held public meetings for final selections.
- Installed new seating, sound proofing, backstage enhancements, including design, permitting and engineering at the Norris Center.
- Started the design of the new restroom facility that will be coordinated with the Naples Sailing Club new building at the Naples Landings.
- Replaced all vehicles and equipment budgeted in FY21's budget.
- Re-asphalt the rear parking lot at Fire Station 2, the Police Department Parking Lots and Naples Landings parking lot.
- Designed improvements to planted medians on Goodlette-Frank Rd. between US41 and 7th Avenue North.
- Managed a total of 20,867 trees City wide.
- Planted 225 trees in the ROW and City parks.
- Continued landscape improvements to landscape medians and cul de sacs as budgeted within level of service.
- Continuing to manage the donations to the Blair Foundation Tree Challenge to help reforest the City.
- Continued managing work and budgets for tree and landscape maintenance contractors' work.
- Continued Invasive Exotic Management Plan. This plan includes urban forest exotics, beach dune exotics and parkland exotics including Naples Preserve.
- The annual Urban Forest Plan was approved by CSAB and City Council.
- Developed educational materials regarding the City's Urban Forest and Tree Protection Ordinance to be published in 2021.
- Relocated the floating dock at Charlie C Anthony Park.
- City Council approved the flood zone variance for the Storage Facility at Lowdermilk Park and project was bid over the summer with work to begin in early FY22.
- Completed the design documents for the building hardening and ADA access to 280 Riverside Circle.
- Lowdermilk Park – Replaced the north and south playgrounds; designed the new shower area and wheelchair storage area and replaced the deck boards at the pavilion.



General Fund

Community Services Department

- Redesigned the lobby reception area and the supervisory staff office in the Fleischmann Park Community Center.
- Installed new “Design District” banners along 10th Street and US 41.

COVID-19 Impact

The COVID-19 pandemic has significantly impacted department operations and revenue projects for FY21. These impacts include:

- Cancellation of multiple special events that are delivered by the numerous private and non-profit organizations. City-run events cancelled include the Christmas Parade and New Year’s Eve Fireworks.
- Reduction in attendance of most specialty and summer camps offered at City recreation facilities.
- Reduction in numbers in after-school programs.
- Delay in completing designs for Cambier Park, Fleischmann Park and Seagate Park.
- Delay in completing the Public Art Master Plan.
- Reduction in revenues for programs.

FY 2021/22 Goals and Objectives by Division.

Administration:

- 1. In accordance with Vision Goal – Our Governance (High Performing Government):**
 - a. Continue accreditation process for the department with the National Recreation and Park Association’s Commission for Accreditation of Park and Recreation Agencies (CAPRA).
- 2. In accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):**
 - a. Complete design projects for Cambier Park, Fleischmann Park, Landings Park, Seagate Park and Anthony Park with public engagement and CSAB.
- 3. In accordance with Vision Goal - Our Experience (Extraordinary Quality of Life for Residents):**
 - a. Complete development of a comprehensive Public Art Master Plan in collaboration with the PAAC.
- 4. In accordance with Vision Goal – Our Governance (High Performing Government):**
 - a. Improve performance measurements for the department that will include the quantification of services provided and customer satisfaction with department services.

Facilities Maintenance:



General Fund

Community Services Department

5. **In accordance with Vision Goal – Our Governance (High Performing Government):**
 - a. Complete all priority safety work orders within an average of 3 working days non-safety work orders within an average of 7 working days.

6. **In Accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):**
 - b. Monitor and maintain all City Playgrounds according to national playground safety standards.
 - c. Monitor and maintain the Naples Pier, Lowdermilk Park, and City Beach Access area to the highest possible level.
 - d. Expeditiously manage Capital improvement Projects.

7. **In accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):**
 - e. Complete CIP projects on schedule and within budget that meet or exceed the expectations of residents and users.

Parks and Parkways:

8. **In accordance with Vision Goal – Our Nature (Environmental Sensitivity):**
 - a. Update the Urban Forest Plan annually and take to CSAB and City Council for approval.

9. **In accordance with Vision Goal – Our Nature (Environmental Sensitivity):**
 - b. Develop landscape planting plans with increased Florida Friendly plant materials.
 - c. Assess irrigation systems to reduce water consumption.

10. **In accordance with Vision Goal – Our Governance (High Performing Government):**
 - d. Complete CIP projects on schedule and within budget that meet or exceed the expectations of residents and users.

Recreation:

11. **In accordance with Vision Goal – Our Governance (High Performing Government):**
 - a. Maintain quarterly program development plans for all recreation programs to be delivered by or through the City to ensure cost effective management of all recreation programming.
 - b. Maintain quarterly and annual reports for revenue/expenditures for each recreation program delivered by or through the City.
 - c. Evaluate expiring contractual agreements to ensure partnership and service contracts are executed in the best interest of City residents.



General Fund

Community Services Department

12. In accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):

- d. Develop a quarterly review of all recreational facilities and grounds with designated recreation staff and facilities staff by utilizing the established inspection process as determined by Facilities Maintenance Section #2A.
- e. Complete CIP projects on schedule and within budget that meet or exceed the expectations of residents and users.
- f. Continually evaluate and seek opportunities to develop new recreation programming to meet the needs of residents in a cost-effective manner.
- g. Proactively seek grant, donor and sponsorship funding opportunities that may assist the City in the delivery of recreation programs.
- h. Develop internet based virtual programs for residents to participate in through the use of social media and web based interactive tools.

13. In accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):

- i. Evaluate all recreation program instructor services and attendance and develop a plan to increase attendance for any programs that have low attendance.
- j. Evaluate all recreation program instructors to ensure they have performed a current background and fingerprint check at their own expense according to State of Florida guidelines and City requirements.
- k. Continue to develop new classes/programs that were considered as an unmet service according to the 2015 survey i.e. fitness/health, senior, environmental, etc.

2021-22 Significant Budgetary Changes

The budgeted operating expenditures for all divisions of the Community Services Department 001 General Fund is \$10,167,482, a decrease of \$98,804 from FY20-21. This is largely due to decreases in Personnel expenses.

Staff Levels

In the General Fund budget, funding for the department's Personnel Services decreased by 1.5% or \$74,977. Significant changes within the Personnel budgets are summarized in the table below.



General Fund

Community Services Department

Line-Item	FY21 Budget	FY22 Budget	Change	Change %
Regular Salaries/Wages	2,800,429	2,779,715	-20,715	-1%
Other Salaries	379,384	420,371	40,987	10%
Personal Leave Payouts	67,388	63,874	-3,514	-6%
FICA	242,588	251,916	9,328	4%
Overtime	61,311	64,232	2,921	5%
Retirement Contributions	384,670	389,526	4,856	1%
Life/Health Insurance	887,832	783,793	-104,039	-13%
Employee Allowances	17,160	12,360	-4,800	-39%

Regular Salaries/Wages saw a 1% decrease as personnel counts were maintained at the same level as FY21 (53.4 FTE). Retirements and other vacancies are being filled at the lower end of the salary range and results in a small cost savings.

Other Salaries rose 10% or \$40,987 and is attributed to the hiring of two Part Time staff members for oversight of Baker Park. This expense was not budgeted during FY21 because the recently completed park was not 100% operational under Covid. Personnel from Fleishmann Park had previously been used to cover the site however with the City resuming normal operations, personnel is needed to open and maintain the Gomez Center as well as provide oversight at the park for rentals, programs, special events and daily usage.

Life/Health Insurance decreased \$104,039 this year and is attributed to the new blended rate for insurance for each Department.

Operating Expenses

Overall, the department's FY 2021-22 Operating Expenses in the General Fund budget decreased by \$23,827. Significant increases and decreases by division include:

Parks and Parkways: Overall reduction of \$28,283 is due to reduced mulch for landscaping, fertilizer, and chemicals (\$11,000). Staff are changing the cycle of when mulch is applied from an annual basis to every other year and we are also utilizing organic bio grow liquid as opposed to chemical fertilizer which results the lower expense. Other Contractual Services was also reduced (\$9,628) for reductions in tree fertilization. Last year's budget was established prior to the contract going out to bid and the proposal came back lower than anticipated, the reduction now matches the actual cost. Equipment Services Repairs was also reduced (\$7,000). Two new landscape dump trucks and a large landscape tractor were approved during FY21 capital budget and results in lower repair costs for the division.

Facilities Maintenance: Overall increase of \$18,170 due to higher cost of Equipment Services Repairs (\$5,000), Fuel (\$6,000), and Electricity (\$7,000). The division's projected fleet repair costs during the current fiscal year are higher than expected and the recommended increase more accurately covers the true expense. Electricity usage is also trending up due to the longer run times of the HVAC systems within the City Hall location.

Fleischmann Park: Overall decrease of \$48,961 for Training (\$1,400), Electricity (\$41,410) and Water, Sewer, and Garbage (\$1,509). Some of the increase expenses were offset by a reduction of \$10,700 in the Professional Services line due to the programming instructors'



General Fund

Community Services Department

costs being shifted to Baker Park. The site had been providing coverage at Baker Park which will now have its own budget for programming and oversight.

Cambier Park/Norris Center: Overall increase of \$12,321 related to higher cost in Operating Expenditures for Water Sewer and Garbage of \$7,321. Additionally, there is also an increase of \$5,000 in the Repair and Maintenance Level of Service account for repairs of the softball field fences and upgrades to the basketball restroom.

Baker Park: Increase of \$20,000 in Operating Expenses. \$15,000 is allocated for program instructors which will be offset by program fees and revenues. This expense has not been budgeted previously and has been funded out of the Fleischmann Park account. A \$5,000 increase in Other Operating is also needed for additional maintenance supplies at the location.

2020-21 Capital Improvement Projects

Capital projects for the Community Services Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340) and are also listed at the end of this section. The budgeted capital cost is \$3,911,000.

Community Services Performance Measures

The Community Services Department developed new performance measures for the FY2020/21 Budget and continue to develop the new format for FY2021/22 below. The performance measurements found on the following pages are the reorganization of reporting performance measures and customer satisfaction levels.



General Fund

Community Services Department

Community Services

Performance Measures - Page 1

Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Target	Trend
Medians - Total linear feet of landscaped medians maintained.	111,568	111,568	111,568	117,168	117,168	↔
<i>Measures the total linear feet of landscape medians maintained on City, County and State roads.</i>						
Parks - Total acres of park land managed	138	153	153	153	153	↔
<i>Measures the total acres of formal park land managed.</i>						
Recreation - Athletic Teams - Adult	14	36	14	1	0	↓
<i>Measures the number of adult athletic teams using City facilities.</i>						
Recreation - Athletic Teams - Youth	60	60	20	74	90	↑
<i>Measures the number of youth athletic teams using City facilities.</i>						
Recreation - Athletic Tournament Teams - Adult	6	14	14	0	0	↓
<i>Measures the number of adult athletic teams using City facilities during scheduled tournaments.</i>						
Recreation - Athletic Tournament Teams - Youth	42	15	40	16	30	↓
<i>Measures the number of youth athletic teams using City facilities during scheduled tournaments.</i>						
Recreation - Pickleball Members	131	158	130	240	250	↑
<i>Measures the number of members participating in the pickleball play at Fleischmann Park.</i>						
Recreation - Athletic Camps/Classes - Participants	2,000	2,000	2,000	1,000	2,000	↔
<i>Measures the number of participants in athletic programs/camps, etc.</i>						
Recreation - Skate Park Camp Participants	80	80	80	150	175	↑
<i>Measures the number of camp participants at the Edge Johnny Nocera Skate Park at Fleischmann Park</i>						
Recreation - After School Programs Participants - Fleischmann Park	42	45	45	45	45	↔
<i>Measures the number of average weekly program participants at Fleischmann Park during the school year.</i>						
Recreation - After School Programs Participants - Drop-In at River Park	35	31	25	17	25	↔
<i>Measures the number of average weekly drop-in program participants at River Park during the school year.</i>						

Community Services

Performance Measures - Page 2

Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Target	Trend
Recreation - After School Programs Participants - Drop-In at Anthony Park	-	10	11	5	10	↔
<i>Measures the number of average weekly drop-in program participants at Anthony Park during the school year.</i>						
Recreation - Summer Day Camp participants at River Park	82	80	0	55	80	↔
<i>Measures the number of weekly summer camp participants at River Park - 10-weeks.</i>						
Recreation - Specialty Camps offered at Fleischmann Park	123	123	2	38	50	↓
<i>Measures the number of specialty camps offered at Fleischmann Park throughout the year.</i>						
Recreation - Specialty Camps offered at River Park and Anthony Park	11	10	0	3	6	↓
<i>Measures the number of specialty camps offered at River Park and Anthony Park throughout the year.</i>						
Recreation - Specialty Camps offered at River Park Aquatics Center	2	2	0	1	2	↔
<i>Measures the number of specialty camps offered at River Park Aquatics Center.</i>						
Recreation - Specialty Camps offered at the Norris Center	28	28	1	18	20	↓
<i>Measures the number of specialty camps offered at the Norris Center.</i>						
Recreation - Meetings/clubs offered at Fleischmann Park	2	2	1	1	2	↔
<i>Measures the number of meetings/clubs offered at Fleischmann Park throughout the year.</i>						
Recreation - Meetings/clubs offered at River Park	8	8	8	2	6	↓
<i>Measures the number of meetings/clubs offered at River Park throughout the year.</i>						
Recreation - Meetings/clubs offered at the Norris Center.	12	12	12	0	12	↔
<i>Measures the number of meetings/clubs offered at the Norris Center throughout the year.</i>						
Recreation - Fitness/Aerobics/Yoga participants at Fleischmann Park	28	30	0	3	5	↓
<i>Measures the average weekly attendance at fitness/aerobics/yoga classes at Fleischmann Park throughout the year.</i>						
Recreation - Fitness/Aerobics/Yoga participants at River Park	55	55	184	63	100	↓
<i>Measures the average weekly attendance at fitness/aerobics/yoga classes at River Park throughout the year.</i>						



General Fund

Community Services Department

Community Services

Performance Measures - Page 3

Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Target	Trend
Recreation - Gymnastics classes at Fleischmann Park	8	8	4	3	4	↓
<i>Measures the average number of gymnastics classes at Fleischmann Park per month.</i>						
Recreation - Dance class participants (youth/adult) at Fleischmann Park	8	4	4	2	4	↓
<i>Measures the average number of session participants for dance classes at Fleischmann Park. Session is 6-weeks.</i>						
Recreation - Dance class participants (youth and adult) at River Park	6	5	2	0	2	↓
<i>Measures the average number of session participants for dance classes at River Park. Session is 6-weeks.</i>						
Recreation - Martial Arts class offered per session at Fleischmann Park	2	2	2	2	2	↔
<i>Measures the number of martial arts programs offered per session s at Fleischmann Park. Session is 6-weeks.</i>						
Recreation - Swim Team participants at River Park Aquatics Center	42	30	0	10	30	↔
<i>Measures the number of swim team participants at River Park Aquatics Center.</i>						
Recreation - Swim Lesson participants at River Park Aquatics Center	650	600	122	80	400	↑
<i>Measures the number of swim lesson participants at River Park Aquatics Center.</i>						
Recreation - Special Event - Santa's Visit - River Park	295	131	248	155	200	↓
<i>Measures the number of participants at the annual Santa's Visit at River Park.</i>						
Recreation - Special Event - Back to School Bash - River Park	287	250	250	199	250	↔
<i>Measures the number of participants at the annual Back to School Bash at River Park.</i>						
Recreation - Special Event - Yard Sale at Fleischmann Park	1,500	1,000	500	0	500	↓
<i>Measures the number of participants at two (2) yard sales at Fleischmann Park.</i>						
Recreation - Special Event - Movies in the Park at Cambier Park	-	1000	500	0	1,000	↔
<i>Measures the number of participants at Movies in the Park at Cambier Park. (2019 - 6 movies. 2020 - 2 movies)</i>						

Community Services

Performance Measures - Page 4

Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Target	Trend
Special Event - Attendance	522,432	426,670	300,000	302,008	474,500	↔
<i>Measures the estimated attendance at approved special events.</i>						
Special Event Days Approved	343	310	270	316	320	↔
<i>Measures the total number of Special Event Days approved by the City.</i>						
Special Event Permit Applications Processed	312	269	225	243	290	↔
<i>Measures the total number of Special Event Permits processed by the Administration Division.</i>						
Special Event Street Closures	74	64	59	62	69	↔
<i>Measures the total number of street closures associated with approved Special Events.</i>						
Trees - Total number of trees managed.	17,841	20,120	20,782	20,867	21,000	↑
<i>Measures the total number of publicly owned trees in parks, ROW, medians, public spaces.</i>						
Trees Planted	252	1,143	392	225	250	↓
<i>Measures the total number of trees planted in parks, ROW, medians, public spaces.</i>						
Work Orders Facilities - Total number of Facilities work orders processed.	1,451	1,401	1,300	1300	1300	↓
<i>Measures the total number work orders processed by the Facilities Maintenance Division.</i>						
Work Orders Parks - Total # of Parks /Parkways work orders processed.	2,883	1,653	1,500	1250	1250	↓
<i>Measures the total number work orders processed by the Parks and Parkways Division.</i>						

Note: The Trend column compares FY 2022 anticipated numbers to FY 2018 and FY 2019 actual numbers. Typically, the trend will take into account the most recent years. However, due to COVID-19 the performance measures in FY 2020 and FY 2021 were unnaturally low so those years were not included in the final Trend. FY 2022 numbers are conservative. However, there is an expectation that the projected numbers will increase above the target amounts to equal or exceed FY 2019 performance measures.

FUND: 001 GENERAL FUND

COMMUNITY SERVICES

FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
ADMINISTRATION - 0901				
1	0.85	0.85	Community Services Director *	118,193
1	1	1	Deputy Director	115,271
1	1	1	Business Analyst	64,128
1	1	1	Administrative Specialist Sr	44,863
1	1	1	Administrative Specialist II	56,741
<u>5</u>	<u>4.85</u>	<u>4.85</u>		<u>399,196</u>
* .15 to Dock Fund				
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	92,117
1	1	1	Parks & Parkways Supervisor	64,186
1	1	1	Contract Services Manager	75,790
2	2	2	Sr Landscape Technician	91,023
4	4	4	Irrigation Technicians	205,758
7	7	7	Landscape Technician II/III	257,037
<u>16</u>	<u>16</u>	<u>16</u>		<u>785,911</u>
FACILITIES MAINTENANCE - 0917				
1	1	1	Facilities Maintenance Superintendent	92,117
1	1	1	Facilities Maintenance Supervisor	65,737
1	1	0	Project Coordinator	0
0	0	1	Contracts Services Manager	61,977
2	1	1	Sr. Custodian	40,503
6	7	7	Custodians	247,315
2	2	2	Sr. Tradesworker	101,172
3	3	3	Tradesworker	135,766
2	2	2	Service Worker III	75,346
<u>18</u>	<u>18</u>	<u>18</u>		<u>819,933</u>
RECREATION/FLEISCHMANN PARK - 0925				
0.5	0.5	0	Parks and Recreation Manager	0
0	0	0.5	Recreation Superintendent	46,059
1	1	1	Athletic Supervisor	69,186
1	1	1	Recreation Supervisor	71,703
0	2	2	Recreation Assistant*	65,792
<u>2.5</u>	<u>4.5</u>	<u>4.5</u>		<u>252,740</u>
* Positions moved from Part-time Staff				
RECREATION/CAMBIER PARK & NORRIS - 0926				
0.5	0.5	0	Parks and Recreation Manager	0
0	0	0.5	Recreation Superintendent	46,059
1	1	1	Recreation Coordinator	45,076
1	1	1	Recreation Supervisor	50,361
<u>2.5</u>	<u>2.5</u>	<u>2.5</u>		<u>141,496</u>

50% of the Parks and Recreation Manager is in Fleischmann Park 0925 and 50% is in Cambier Park

**FUND: 001 GENERAL FUND
COMMUNITY SERVICES
FISCAL YEAR 2021-22**

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
RECREATION/ RIVER PARK & ANTHONY PARK - 0927				
1	1	1	Parks and Recreation Manager	83,721
1	1	1	Recreation Coordinator	40,137
1	1	1	Recreation Supervisor	69,615
<u>3</u>	<u>3</u>	<u>3</u>		<u>193,473</u>
RECREATION/ AQUATIC CENTER - 0929				
0.5	0.5	0.5	Recreation Coordinator	19,061
1	1	1	Aquatic Coordinator	47,755
1	1	1	Aquatic Supervisor	54,312
0	1	1	Lead Lifeguard*	31,245
<u>2.5</u>	<u>3.5</u>	<u>3.5</u>		<u>152,373</u>
<i>* Position moved from Part-time Staff</i>				
NAPLES PRESERVE				
1	1	1	Recreation Assistant	34,593
<u>1</u>	<u>1</u>	<u>1</u>		<u>34,593</u>
50.5	53.4	53.4	Regular Salaries	2,779,715
			Other Salaries/Authorized Compensation	492,245
			Overtime	64,232
			Employer Payroll Expenses	1,437,594
				<u>4,773,786</u>
Total Personal Services				\$ 4,773,786
Other positions managed by Community Services:				
9.0	9.0	10.0	Beach Fund (Fund 430)	
4.0	4.0	4.3	Naples Tennis Fund (Fund 480)	
3.5	3.5	3.7	Dock Fund (460)	
3.0	3.0	3.0	Naples CRA Maintenance (Fund 180)	
<u>70.0</u>	<u>72.9</u>	<u>74.4</u>	Total	

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	2,658,812	2,800,429	2,714,150	2,779,715	(20,715)
510300 OTHER SALARIES	172,340	379,384	370,065	420,371	40,987
510305 PERSONAL LEAVE PAYOUTS	61,494	67,388	70,869	63,874	(3,514)
510330 EDUCATION REIMBURSEMENT	4,282	8,000	5,000	8,000	0
510400 OVERTIME	29,165	61,311	52,926	64,232	2,921
525010 FICA	211,193	242,588	239,517	251,916	9,328
525030 RETIREMENT CONTRIBUTIONS	369,619	384,670	384,983	389,526	4,855
525040 LIFE/HEALTH INSURANCE	745,044	887,832	819,651	783,793	(104,039)
525070 EMPLOYEE ALLOWANCES	16,265	17,160	12,615	12,360	(4,800)
TOTAL PERSONAL EXPENSES	\$ 4,268,215	\$ 4,848,762	\$ 4,669,775	\$ 4,773,786	\$ (74,977)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	552,137	642,050	628,550	626,350	(15,700)
530200 FIELD TRIPS	0	10,100	10,100	10,100	0
531010 PROFESSIONAL SERVICES	166,228	474,000	414,500	478,300	4,300
531040 OTHER CONTRACTUAL SVCS	2,130,311	2,292,661	2,272,437	2,292,783	122
530110 DOG PARK OPERATING COSTS	5,239	15,000	15,000	15,000	0
531230 CULTURAL ARTS - THEATRE	17,290	62,000	6,000	62,000	0
540000 TRAINING & TRAVEL COSTS	8,657	38,360	38,460	41,060	2,700
541000 COMMUNICATIONS	55,485	53,525	53,525	54,524	999
542000 TRANSPORTATION	0	10,100	10,100	10,100	0
542100 EQUIP. SERVICES - REPAIRS	89,334	114,107	117,954	112,500	(1,607)
542110 EQUIP. SERVICES - FUEL	47,974	46,400	46,400	52,400	6,000
543010 ELECTRICITY	269,404	405,107	365,257	370,697	(34,410)
543020 WATER, SEWER, GARBAGE	490,095	512,764	519,085	522,018	9,254
544000 RENTALS & LEASES	2,984	6,000	6,000	6,000	0
544020 EQUIPMENT RENTAL	469	6,000	6,000	6,000	0
546000 REPAIR AND MAINTENANCE	9,227	34,000	34,000	34,000	0
546340 REPAIR & MAINT LEVEL OF SERV	292,037	467,000	467,000	472,000	5,000
547000 PRINTING AND BINDING	14,622	24,000	24,000	24,000	0
547020 ADVERTISING (NON-LEGAL)	10,316	18,500	13,500	18,500	0
547060 DUPLICATING	3,345	6,800	6,800	6,800	0
549050 SPECIAL EVENTS	11,848	17,000	17,000	17,000	0
551000 OFFICE SUPPLIES	15,191	22,700	22,700	22,700	0
552070 UNIFORMS	23,247	29,904	28,592	29,419	(485)
552100 JANITORIAL SUPPLIES	47,364	60,000	60,000	60,000	0
552410 POOL-OPERATING SUPPLIES	32,066	44,000	44,000	44,000	0
554010 MEMBERSHIPS	21,645	5,445	5,445	5,445	0
TOTAL OPERATING EXPENSES	\$ 4,316,514	\$ 5,417,523	\$ 5,232,405	\$ 5,393,696	\$ (23,827)
<u>NON-OPERATING EXPENSES</u>					
560XXX CAPITAL OUTLAY	2,381	0	0	0	0
NON-OPERATING EXPENSES	\$ 2,381	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 8,587,110	\$ 10,266,285	\$ 9,902,180	\$ 10,167,482	\$ (98,804)

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	400,032	419,683	362,260	399,196	(20,488)
510300 PERSONAL SERVICES/ OTHER	0	9,000	0	9,000	0
510305 PERSONAL LEAVE PAYOUTS	13,414	14,756	11,359	11,756	(3,000)
510330 EDUCATION REIMBURSEMENT	4,282	8,000	5,000	8,000	0
510400 OVERTIME	1,172	1,326	1,326	1,366	40
525010 FICA	30,199	32,962	30,900	31,874	(1,088)
525030 RETIREMENT CONTRIBUTIONS	50,040	50,806	50,806	54,888	4,082
525040 LIFE/HEALTH INSURANCE	76,466	85,505	75,803	71,928	(13,577)
525070 EMPLOYEE ALLOWANCES	9,710	10,680	6,135	4,680	(6,000)
TOTAL PERSONAL SERVICES	\$ 585,316	\$ 632,718	\$ 543,589	\$ 592,687	\$ (40,031)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	10,555	27,700	27,700	18,000	(9,700)
<i>Mailing expenses, Ambassador Program, special event ads, barricades</i>					
531001 PROF SERV/CREDIT CARD	41,248	60,000	60,000	60,000	0
530110 DOG PARK OPERATING COSTS	5,239	15,000	15,000	15,000	0
<i>This item is fully refunded by dog park donations.</i>					
531040 OTHER CONTRACTUAL SVCS	5,984	10,000	19,750	19,750	9,750
<i>Copier maintenance and annual recreation software maintenance</i>					
540000 TRAINING & TRAVEL COSTS	74	7,000	7,000	7,000	0
541000 COMMUNICATIONS	949	950	950	950	0
542100 EQUIP. SERVICES - REPAIRS	288	0	0	0	0
543010 ELECTRICITY	5,452	7,477	7,627	7,477	0
547000 PRINTING AND BINDING	14,622	24,000	24,000	24,000	0
<i>Bicycle maps, building and landscape reproduction, brochures</i>					
551000 OFFICE SUPPLIES	2,556	6,500	6,500	6,500	0
552070 UNIFORMS AND OTHER CLOTHING	0	750	750	750	0
<i>Shirts and Uniforms for administrative staff</i>					
554010 MEMBERSHIPS	2,232	2,310	2,310	2,310	0
TOTAL OPERATING EXPENSES	\$ 89,200	\$ 161,687	\$ 171,587	\$ 161,737	\$ 50
TOTAL EXPENSES	\$ 674,516	\$ 794,405	\$ 715,176	\$ 754,424	\$ (39,981)

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY SERVICES
FACILITIES MAINTENANCE**

001.0917.519

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	824,748	809,343	809,343	819,933	10,590
510300 OTHER SALARIES	9,828	14,535	14,535	14,535	0
<i>Standby pay</i>					
510305 PERSONAL LEAVE PAYOUTS	15,042	16,290	16,290	7,385	(8,905)
510400 OVERTIME	16,291	20,402	20,402	21,014	612
525010 FICA	62,216	62,855	62,855	59,131	(3,724)
525030 RETIREMENT CONTRIBUTIONS	117,181	114,433	114,433	116,627	2,194
525040 LIFE/HEALTH INSURANCE	265,941	290,066	290,066	266,950	(23,116)
525070 EMPLOYEE ALLOWANCE	2,160	2,160	2,160	2,160	0
TOTAL PERSONAL SERVICES	\$ 1,313,407	\$ 1,330,084	\$1,330,084	\$ 1,307,735	\$ (22,349)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	190,056	225,100	225,100	225,100	0
<i>Maintenance & janitorial supplies, minor repair items</i>					
531010 PROFESSIONAL SERVICES	3,106	25,000	25,000	25,000	0
531040 OTHER CONTRACTUAL SVCS	275,785	287,965	287,965	287,965	0
<i>City wide pest control, window cleaning, HVAC & elevator maintenance, alarm monitoring</i>					
540000 TRAVEL AND TRAINING	531	3,500	3,500	3,500	0
<i>Training for Facilities Maintenance staff</i>					
541000 COMMUNICATIONS	4,602	5,500	5,500	5,500	0
542100 EQUIP. SERVICES - REPAIRS	19,997	20,000	23,229	25,000	5,000
542110 EQUIP. SERVICES - FUEL	16,740	14,000	14,000	20,000	6,000
543010 ELECTRICITY	105,875	96,747	101,747	103,747	7,000
<i>Electricity at City Hall locations and 13th St Warehouse</i>					
543020 WATER, SEWER, GARBAGE	75,253	73,018	73,018	73,018	0
544020 EQUIPMENT RENTAL	469	6,000	6,000	6,000	0
546340 REPAIR & MAINT LEVEL OF SERV	18,512	165,000	165,000	165,000	0
552070 UNIFORMS AND OTHER CLOTHING	9,372	9,304	9,304	9,474	170
552100 JANITORIAL SUPPLIES	47,364	60,000	60,000	60,000	0
554010 MEMBERSHIPS	17,803	250	250	250	0
TOTAL OPERATING EXPENSES	\$ 785,464	\$ 991,384	\$ 999,613	\$ 1,009,554	\$ 18,170
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	0	0	0	0	0
NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$ 2,098,871	\$ 2,321,468	\$2,329,697	\$ 2,317,289	\$ (4,179)

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0925.572

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	183,390	250,074	244,936	252,740	2,666
510300 OTHER SALARIES	56,040	9,100	17,741	13,520	4,420
510305 PERSONAL LEAVE PAYOUTS	7,371	8,108	14,812	15,331	7,223
510400 OVERTIME	1,828	6,493	8,108	8,351	1,858
525010 FICA	18,319	20,268	20,268	19,582	(686)
525030 RETIREMENT CONTRIBUTIONS	31,728	36,066	36,066	36,429	363
525040 LIFE/HEALTH INSURANCE	52,435	89,920	69,920	66,737	(23,183)
525070 EMPLOYEE ALLOWANCES	240	240	240	240	0
TOTAL PERSONAL SERVICES	\$ 351,351	\$ 420,269	\$ 412,091	\$ 412,930	\$ (7,339)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	17,927	35,000	35,000	35,000	0
531010 PROFESSIONAL SERVICES	88,746	247,500	220,000	236,800	(10,700)
531040 OTHER CONTRACTUAL SVCS	2,071	7,000	7,000	7,000	0
540000 TRAINING & TRAVEL COSTS	640	3,400	3,400	4,800	1,400
541000 COMMUNICATIONS	15,954	13,960	13,960	14,200	240
542100 EQUIP. SERVICES - REPAIRS	976	3,000	3,427	3,000	0
542110 EQUIP. SERVICES - FUEL	66	1,500	1,500	1,500	0
543010 ELECTRICITY	70,963	129,518	84,518	88,108	(41,410)
543020 WATER, SEWER, & GARBAGE	48,454	61,323	61,323	62,832	1,509
546000 REPAIR & MAINTENANCE	9,227	24,000	24,000	24,000	0
547020 ADVERTISING (NON-LEGAL)	2,338	6,000	6,000	6,000	0
546340 REPAIR & MAINT LEVEL OF SERV	39,389	50,000	50,000	50,000	0
551000 OFFICE SUPPLIES	3,454	3,000	3,000	3,000	0
552070 UNIFORMS & OTHER CLOTHING	1,408	1,500	1,500	1,500	0
554010 MEMBERSHIPS	65	500	500	500	0
TOTAL OPERATING EXPENSES	\$ 301,677	\$ 587,201	\$ 515,128	\$ 538,240	\$ (48,961)
<u>NON-OPERATING EXPENSES</u>					
560300 CAPITAL IMPROVEMENT/OTHER	0	0	0	0	0
NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$ 653,028	\$ 1,007,470	\$ 927,219	\$ 951,170	\$ (56,300)

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0926.572

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	137,348	139,030	139,030	141,496	2,466
510300 OTHER SALARIES-TEMP	6,802	33,870	33,870	33,870	0
<i>Temporary employees</i>					
510305 PERSONAL LEAVE PAYOUTS	3,945	4,340	4,910	5,082	742
510400 OVERTIME	1,072	1,836	1,836	1,891	55
525010 FICA	11,015	13,364	13,364	13,723	359
525030 RETIREMENT CONTRIBUTIONS	19,781	19,857	19,857	20,228	371
525040 LIFE/HEALTH INSURANCE	28,801	31,217	31,217	37,076	5,859
525070 EMPLOYEE ALLOWANCES	240	240	240	240	0
TOTAL PERSONAL SERVICES	\$ 209,005	\$ 243,754	\$ 244,324	\$ 253,606	\$ 9,852
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	13,099	17,850	17,850	17,850	0
<i>Costs of classes and events</i>					
531010 PROFESSIONAL SERVICES	18,088	96,000	64,000	96,000	0
<i>Science, art/nature, Italian language and acting camps and classes; Offset by fees.</i>					
531040 OTHER CONTRACTUAL SVCS	2,282	2,175	2,175	2,175	0
<i>Copier lease and maintenance</i>					
531230 CULTURAL ARTS THEATRE	17,290	62,000	6,000	62,000	0
540000 TRAINING & TRAVEL COSTS	1,296	7,950	7,950	7,950	0
<i>FRPA conference & training, NRPA conference, Leadership training/conference.</i>					
541000 COMMUNICATIONS	14,137	13,854	13,854	13,854	0
<i>Comcast Fiber Optic Lease and Verizon cell phones. Wifi service - \$12,000 (\$1,000/month).</i>					
543010 ELECTRICITY	21,245	54,620	54,620	54,620	0
543020 WATER, SEWER, & GARBAGE	13,210	5,679	12,000	13,000	7,321
544000 RENTALS & LEASES	0	0	0	0	0
546340 REPAIR & MAINT LEVEL OF SERV	62,087	50,000	50,000	55,000	5,000
547020 ADVERTISING (NON-LEGAL)	5,778	10,000	5,000	10,000	0
547060 DUPLICATING	2,582	5,000	5,000	5,000	0
551000 OFFICE SUPPLIES	2,049	3,500	3,500	3,500	0
552070 UNIFORMS & OTHER CLOTHING	657	1,000	1,000	1,000	0
554010 MEMBERSHIPS	320	705	705	705	0
TOTAL OPERATING EXPENSES	\$ 174,118	\$ 330,333	\$ 243,654	\$ 342,654	\$ 12,321
<u>NON-OPERATING EXPENSES</u>					
560400 CAPITAL IMPROVEMENT/OTHER	1,181	0	0	0	0
NON-OPERATING EXPENSES	\$ 1,181	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$ 384,303	\$ 574,087	\$ 487,978	\$ 596,260	\$ 22,173

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0927.572

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	191,999	194,415	192,468	193,473	(942)
510300 OTHER SALARIES	46,860	200,275	200,275	200,715	440
<i>Temporary counselors</i>					
510305 PERSONAL LEAVE PAYOUTS	8,134	8,948	7,800	8,072	(876)
510400 OVERTIME	3,035	8,656	8,656	8,916	260
525010 FICA	17,945	30,415	28,415	30,187	(228)
525030 RETIREMENT CONTRIBUTIONS	29,052	29,046	29,046	28,902	(144)
525040 LIFE/HEALTH INSURANCE	57,722	62,676	62,676	44,492	(18,184)
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$ 355,226	\$ 534,911	\$ 529,817	\$ 515,237	\$ (19,674)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	12,187	19,700	19,700	19,700	0
530020 FIELD TRIPS	0	9,600	9,600	9,600	0
531010 PROFESSIONAL SERVICES	6,377	27,000	27,000	27,000	0
<i>Funding for Independent Contract instructors covered by fees.</i>					
531040 OTHER CONTRACTUAL SVCS	6,108	14,200	14,200	14,200	0
<i>Copier maintenance lease, Water cooler svc, Kitchen cleaning & maint., Duck relocation, flooring maint. & piano tuning</i>					
540000 TRAINING & TRAVEL COSTS	1,017	7,660	7,660	7,660	0
541000 COMMUNICATIONS	15,845	15,361	15,361	15,736	375
<i>Comcast Fiber Optic Lease and Verizon cell phones. Wifi service - \$12,000 (\$1,000/month).</i>					
542000 TRANSPORTATION	0	10,000	10,000	10,000	0
542100 EQUIP. SERVICES - REPAIRS	2,706	1,107	1,298	1,500	393
542110 EQUIP. SERVICES - FUEL	68	900	900	900	0
543010 ELECTRICITY	15,482	30,838	30,838	30,838	0
543020 WATER, SEWER, & GARBAGE	19,922	18,750	18,750	18,750	0
546340 REPAIR & MAINT LEVEL OF SERV	66,170	45,000	45,000	45,000	0
547060 DUPLICATING	263	800	800	800	0
549050 SPECIAL EVENTS	11,848	17,000	17,000	17,000	0
<i>Back to School Bash, Santa's Visit & special event supplies</i>					
551000 OFFICE SUPPLIES	4,998	5,200	5,200	5,200	0
552070 UNIFORMS	491	3,000	3,000	3,000	0
554010 MEMBERSHIPS	400	560	560	560	0
TOTAL OPERATING EXPENSES	\$ 163,884	\$ 226,676	\$ 226,867	\$ 227,444	\$ 768
TOTAL EXPENSES	\$ 519,110	\$ 761,587	\$ 756,684	\$ 742,681	\$ (18,906)

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK AQUATIC CENTER**

001.0929.572

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	110,024	150,285	151,513	152,373	2,088
510300 OTHER SALARIES <i>Lifeguards</i>	49,140	83,924	63,924	95,071	11,147
510400 OVERTIME	839	3,219	3,219	3,316	97
525010 FICA	11,860	17,707	17,707	17,711	4
525030 RETIREMENT CONTRIBUTIONS	15,406	20,425	21,210	21,703	1,278
525040 LIFE/HEALTH INSURANCE	25,600	44,436	44,436	44,492	56
TOTAL PERSONAL SERVICES	\$ 212,868	\$ 319,996	\$ 302,009	\$ 334,666	\$ 14,670
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	5,607	15,250	15,250	15,250	0
531010 PROFESSIONAL SERVICES <i>Aqua Fitness Instructor & Summer Swin Team Coach</i>	(39)	3,000	3,000	3,000	0
531040 OTHER CONTRACTUAL SVCS	1,164	2,950	2,950	2,950	0
540000 TRAINING & TRAVEL COSTS	20	2,850	2,950	4,150	1,300
541000 COMMUNICATIONS	192	300	300	684	384
543010 ELECTRICITY	22,071	35,228	35,228	35,228	0
543020 WATER, SEWER, & GARBAGE	9,944	17,227	17,227	17,651	424
546340 REPAIR & MAINT LEVEL OF SERV	31,075	32,000	32,000	32,000	0
551000 OFFICE SUPPLIES	963	1,000	1,000	1,000	0
552070 UNIFORMS/OTHER CLOTHING	1,750	2,000	2,000	2,000	0
552410 POOL OPERATING SUPPLIES	32,066	44,000	44,000	44,000	0
554010 MEMBERSHIPS	0	160	160	160	0
TOTAL OPERATING EXPENSES	\$ 104,813	\$ 155,965	\$ 156,065	\$ 158,073	\$ 2,108
NON-OPERATING EXPENSES					
560300 CAPITAL IMPROVEMENT/OTHER	0	0	0	0	0
NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$ 317,681	\$ 475,961	\$ 458,074	\$ 492,739	\$ 16,778

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0963.572

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	34,676	33,991	30,991	34,593	602
510300 OTHER SALARIES	0	9,720	9,720	9,720	0
525010 FICA	2,653	3,370	3,516	3,391	21
525030 RETIREMENT CONTRIBUTIONS	0	4,419	3,947	4,463	44
525040 LIFE/HEALTH INSURANCE	0	8,772	293	14,831	6,059
TOTAL PERSONAL SERVICES	\$37,328	\$ 60,272	\$ 48,467	\$ 66,998	\$ 6,726
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	9,959	12,000	12,000	12,000	0
	<i>Miscellaneous supplies and equipment, office supplies, Preserve brochure, and special event supplies.</i>				
530200 FIELD TRIPS	0	500	500	500	0
531010 PROFESSIONAL SVCS	0	500	500	500	0
531040 OTHER CONTRACTUAL SVCS	2,560	3,450	3,450	3,450	0
	<i>Maintenance such as carpet cleaning and horticultural pickup</i>				
540000 TRAVEL AND TRAINING	827	1,000	1,000	1,000	0
541000 COMMUNICATIONS	48	100	100	100	0
542000 TRANSPORTATION COST	0	100	100	100	0
543010 ELECTRICITY	2,826	3,265	3,265	3,265	0
543020 WATER, SEWER, AND GARBAGE	2,968	2,247	2,247	2,247	0
546000 REPAIR & MAINTENANCE		0	0	0	0
546340 REPAIR & MAINTENANCE LEVEL OF SVC	14,697	25,000	25,000	25,000	0
	<i>Exotic plant removal, miscellaneous repairs, sign project</i>				
547020 ADVERTISING (NON-LEGAL)	2,200	2,500	2,500	2,500	0
547060 DUPLICATING	500	1,000	1,000	1,000	0
551000 OFFICE SUPPLIES	240	500	500	500	0
552070 UNIFORMS	0	500	500	500	0
TOTAL OPERATING EXPENSES	\$ 36,825	\$ 52,662	\$ 52,662	\$ 52,662	\$ -
TOTAL EXPENSES	\$ 74,153	\$112,934	\$ 101,129	\$ 119,660	\$ 6,726

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY SERVICES
BAKER PARK**

001.0966.572

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510300 OTHER SALARIES <i>Part time staff</i>	3,670	18,960	30,000	43,940	24,980
525010 FICA	299	1,450	2,295	3,361	1,911
525030 RETIREMENT CONTRIBUTIONS	0	0	0	0	0
TOTAL PERSONAL SERVICES	\$ 3,968	\$ 20,410	\$ 32,295	\$ 47,301	26,891
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,183	10,000	10,000	15,000	5,000
531010 PROFESSIONAL SVCS <i>Contracted instructors</i>	0	0	0	15,000	15,000
531040 OTHER CONTRACTUAL SVCS <i>Maintenance</i>	0	11,500	11,500	11,500	0
543010 ELECTRICITY	7,335	11,000	11,000	11,000	0
543020 WATER, SEWER, AND GARBAGE	19,277	20,000	20,000	20,000	0
546000 REPAIR & MAINTENANCE	0	10,000	10,000	10,000	0
546340 REPAIR & MAINTENANCE LEVEL OF SVC	0	25,000	25,000	25,000	0
552070 UNIFORMS	0	250	250	250	0
TOTAL OPERATING EXPENSES	\$ 27,795	\$ 87,750	\$ 87,750	\$ 107,750	\$ 20,000
TOTAL EXPENSES	\$ 31,764	\$108,160	\$ 120,045	\$ 155,051	\$ 46,891

**CAPITAL IMPROVEMENT PROJECTS
FUND 340 - COMMUNITY SERVICES DEPARTMENT**

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

CIP NUMBER	PROJECT DESCRIPTION	Requested 2021-22	2022-23	2023-24	2024-25	2025-26
Landscaping/Parks & Parkways Continuing and New Projects						
22F03	Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000
22F32	Landscape Median Restoration	300,000	150,000	150,000	150,000	75,000
22F01	Vehicle Replacement - Pk/Pkwys	50,000	50,000	50,000	50,000	50,000
22F02	Small Equipment Replacement - Pk/Pkwys	50,000	50,000	50,000	50,000	50,000
Recreation Facilities Continuing and New Projects						
22G08	Cambier Park Master Plan Development	250,000	350,000	250,000	250,000	250,000
22G24	River Park Community Center & Park Improvements	40,000	150,000	200,000	50,000	50,000
22G25	Norris Center Improvements/Cambier Park	100,000	50,000	50,000	75,000	50,000
22G23	Skate Park Improvements	25,000	60,000	190,000	25,000	25,000
22G09	Fleischmann Park Improvements Projects	60,000	0	0	0	0
22G11	Fleischmann Pk Design Development	200,000	1,300,000	1,000,000	1,000,000	1,000,000
	Fleischmann Pk Playground Replacement	0	800,000	0	0	0
22G13	Anthony Park Master Plan Development	1,500,000	600,000	0	0	0
	Anthony Park Improvements	0	30,000	0	0	0
22G26	Seagate Master Plan Development	75,000	200,000	200,000	200,000	0
22G03	River Park Aquatic Center - Improvements	25,000	25,000	20,000	20,000	20,000
22G10	Van Replacement (1) - Recreation (Norris)	50,000	0	0	0	0
	Naples Preserve Improvements	0	20,000	0	0	0
City Facilities Continuing and New Projects						
22I08	Facility Painting (interior and exterior)	50,000	50,000	50,000	50,000	50,000
22I01	City Space/Facilities Feasibility Study	250,000	0	0	0	0
22I21	Naples Landing Improvements	400,000	40,000	0	0	0
22I22	Parking Lot Maintenance	35,000	60,000	75,000	50,000	50,000
22I06	New Vehicle - Facilities Maintenance	32,000	0	0	0	0
22I09	HVAC Replacement - City Wide	29,000	62,000	35,000	35,000	10,000
22I03	Council Chamber Video and Broadcast System Upgrade	90,000	0	0	0	0
	Dog Park Improvements	0	60,000	20,000	20,000	20,000
TOTAL COMMUNITY SERVICES DEPARTMENT		3,911,000	4,407,000	2,640,000	2,325,000	2,000,000



General Fund

Police Department

Mission:

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

Department Description

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

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

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

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

2021-22 Departmental Goals and Objectives

As part of Vision Goal – Our Experience (Extraordinary Quality of Life for Residents), actively engage officers and the community to promote strategies that reduce criminal victimization and Part 1 crimes (as defined by the Uniform Crime Reporting Program) through the development of planned responses to emerging crime trends.

- Utilize technology, data, and predicative analysis to monitor and assess occurrences of Part 1 Crimes.
- Prepare targeted area response plans utilizing citizen tips, identifying crime trends, utilizing predictive policing strategies, and criminal intelligence data.
- Coordinated response using Community Police Officers, Crime Suppression Team, Traffic Enforcement Officers and Patrol Officers.
- Community Education Efforts, to identify suspicious behavior and report it, safeguarding personal property.
- Increase citizen participation, by attending community meetings and utilizing social media.
- Continuous assessment of tactics and results.

General Fund

Police Department (continued)

As part of Vision Goal – Our Governance (High performing government – proactive, engaging, and responsive to ensure high levels and quality of service), conduct police training initiatives that prepare officers to reduce crime, deliver services in a professional and ethical manner, enhance safety practices, protect the environment, and maintain the City’s quality of life and values.

- Create effective training programs that focus on person-centered core values, supporting individuals in need, social competence, and improving the quality of life in the City.
- Meet all state mandatory training requirements for human diversity, emergency driving, firearms, ethical behavior, investigative techniques, and community policing.
- Review, and update all general orders, policies and procedures in accordance with law enforcement accreditation standards.

As part of Vision Goal – Our Experience (Extraordinary Quality of Life for Residents), maintain safe thoroughfares for vehicles, cyclists, and pedestrians.

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

As part of Vision Goal – Our Experience (Extraordinary Quality of Life for Residents), ensure effective response to high priority calls for service.

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

As part of Vision Goal – our Experience (Extraordinary Quality of Life for Residents), maintain a case clearance rate for UCR Part 1 Crimes that meets or exceeds the average for law enforcement agencies in Collier County.

- Track the number of criminal cases assigned to Criminal Investigations for follow-up.
- Track the number of Part 1 Crimes cleared.
- Ensure officers and detectives receive relevant training to enhance investigative knowledge, skills, and abilities.

2021-22 Significant Budgetary Issues

The **Police Department’s** budget is \$15,084,466, which is an increase of \$288,273 from the FY 20-21 budget. There are no changes in staffing levels for FY 21-22.

The **Police Administration Bureau’s** budget is \$1,041,752 which is a decrease of \$15,303 from the FY 20-21 budget. The increase is due to increased personal leave payouts, and minimal increases in operating expenses.

The **Police Operations Bureau’s** budget is \$10,931,666 which is an increase of \$202,601 from the FY 20-21 budget. The increase is due to increased personal leave payouts, and minimal increases in operating expenses.

The **Support Services Bureau’s** budget is \$3,111,048, an increase of \$100,976 from the FY 20-21 budget. The increase is due to increased health insurance costs, personal leave payouts, and minimal increases in operating expenses.

General Fund

Police Department (continued)

2021-22 Capital Improvement Projects

Capital projects for the Police Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340) and they are also listed at the end of this section. The cost of police capital projects for FY 2021-22 totals \$1,081,988.

Annual Comparative Performance Measures			
	FY 2018-19	FY 2019-20	% Change
Total Police Incidents Handled	71,677	84,301	+18%
Accidents/Traffic Crashes (With or Without Injury)	1,073	1,037	-3%
Directed Patrols	26,518	37,830	+43%
Traffic Stops	11,810	9,909	-16%
Traffic Written Warnings Issued	7,455	5,746	-23%
Traffic Citations Issued	4,163	2,814	-32%
Parking Citations Issued	13,843	11,947	-14%
Marine Vessel Stops	519	452	-13%
Marine Warnings Issued	220	381	+73%
Marine Vessel Inspections	116	92	-3%
Marine Citations Issued	112	109	-3%
Arrests Made	396	321	-19%
Incoming Phone Calls Answered (911 and non-emergency)	73,234	70,698	-3%
Average Priority Call Response Time	5.13 minutes	4.23 minutes	-1%
Percentage of 911 of calls answered within 10 seconds	94%	95%	-1%
Average time from receipt of 911 calls to dispatch for priority 1 call types	51 seconds	55 seconds	+8%

General Fund

Police Department (continued)

UNIFORM CRIME REPORT COMPARISON			
Crime Type	FY 2018-19	FY 2019-20	% Change
Homicide	1	0	-100%
Sex Offense	3	2	-33%
Robbery	3	1	-67%
Agg. Assault	6	15	+150%
Burglary	31	22	-29%
Larceny	303	227	-25%
Auto Theft	23	21	-9%
Arson	0	1	+100%
Total Part 1 Crimes	370	290	-22%
Clearance Rate	112	85	-24%

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
ADMINISTRATION (1101)				
1	1	1	Chief of Police	159,380
1	1	1	Police Lieutenant	91,858
1	1	1	Police Sergeant	83,263
1	1	1	Police Officer	78,895
1	1	1	Executive Assistant	64,597
1	1	1	Professional Standards Coordinator	55,659
6	6	6		\$533,652
POLICE OPERATIONS (1120)				
1	1	1	Assistant Chief	136,316
3	4	4	Police Lieutenants	414,688
10	10	10	Police Sergeant	850,470
50	49	49	Police Officers (C.O.P. /Detective)	3,353,175
1	1	1	Crime Scene Analyst	66,681
2	2	2	Administrative Specialist II	92,551
1	1	1	Property & Evidence Technician	54,372
1	1	1	Criminal Research Analyst	57,253
1.4	1.4	1.4	F.T.E. School Crossing Guard (4)	44,684
70.4	70.4	70.4		\$5,070,190
69	69	69	General Fund Certified Officers	
3	3	3	CRA Certified Officers	
72	72	72	Total Certified Police Officers	

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
SUPPORT SERVICES (1121)				
1	1	1	Assistant Chief	136,316
1	1	1	Communications Manager	102,688
1	1	1	Records & Fiscal Services Manager	97,811
3	3	3	Communications Shift Supervisor	230,764
12	12	12	Public Safety Telecommunicator	604,750
1	1	1	Inventory Control Clerk	46,163
1	1	1	Administrative Specialist II	50,289
2	2	2	Records Specialist	82,353
22	22	22		\$1,351,134
98.4	98.4	98.4	Regular Salaries	6,954,976
			Other Authorized Compensation	393,674
			State Incentive Pay	73,500
			Overtime	338,768
			Special Duty Pay	240,511
			Holiday Pay	181,438
			State Insurance Tax	700,000
			Other Payroll Expenses	4,892,004
			Total Personal Services	\$ 13,774,871
OTHER FUND EMPLOYEES MANAGED BY POLICE DEPT.				
3	3	3	Enforcement Division in CRA Fund 180	
5.2	5.2	7.8	Enforcement Division in Beach Fund 430	
106.6	106.6	109.2	Total Employees	

**FISCAL YEAR 2021-22
BUDGET DETAIL
POLICE DEPARTMENT SUMMARY**

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	6,508,557	6,841,934	6,411,764	6,954,976	113,042
510300 SPECIALTY PAY AND LONGEVITY	158,745	161,000	164,625	143,910	(17,090)
510305 PERSONAL LEAVE PAYOUTS	157,464	260,560	264,211	249,764	(10,796)
510320 STATE INCENTIVE PAY	70,690	74,940	69,925	73,500	(1,440)
510330 EDUCATION REIMBURSEMENT	24,147	47,000	35,000	47,500	500
510400 OVERTIME	211,121	338,717	302,762	338,768	51
510410 SPECIAL DUTY PAY	148,848	185,000	240,511	240,511	55,511
510420 HOLIDAY PAY	171,328	174,806	175,379	181,438	6,632
525010 FICA	544,559	603,465	577,974	610,908	7,443
525030 RETIREMENT CONTRIBUTIONS	2,463,234	2,693,978	2,568,255	2,792,635	98,657
525040 LIFE/HEALTH INSURANCE	1,398,013	1,547,598	1,527,364	1,438,561	(109,037)
525070 EMPLOYEE ALLOWANCE	2,400	2,400	2,400	2,400	0
525220 STATE INSURANCE PREMIUM	787,148	700,000	700,000	700,000	0
TOTAL PERSONAL EXPENSES	\$ 12,646,254	\$ 13,631,398	\$ 13,040,170	\$ 13,774,871	\$ 143,473
<u>OPERATING EXPENSES</u>					
531010 OTHER PROFESSIONAL SERVICES	1,873	4,192	4,192	7,692	3,500
531040 OTHER CONTRACTUAL SERVICES	137,958	177,443	177,443	182,773	5,330
532040 OTHER LEGAL SERVICES	250	500	500	3,500	3,000
540000 TRAINING & TRAVEL COSTS	42,097	105,825	90,950	108,275	2,450
541000 COMMUNICATIONS	78,526	86,000	86,000	92,400	6,400
542100 EQUIP. SERVICES - REPAIRS	238,788	253,000	287,479	270,000	17,000
542110 EQUIP. SERVICES - FUEL	109,948	110,000	110,000	120,000	10,000
543010 ELECTRICITY	66,113	87,500	87,500	87,500	0
543020 WATER, SEWER, GARBAGE	28,637	28,000	28,000	28,000	0
544000 RENTALS & LEASES	10,262	14,000	14,000	15,800	1,800
546000 REPAIR AND MAINTENANCE	41,376	47,425	45,869	57,425	10,000
547000 PRINTING AND BINDING	2,763	3,000	3,000	3,000	0
549000 OTHER CURRENT CHARGES	713	1,000	1,000	1,000	0
549070 EMPLOYEE RECOGNITION	2,815	3,500	3,500	4,000	500
551000 OFFICE SUPPLIES	17,910	16,000	16,000	16,000	0
552000 OPERATING SUPPLIES	144,792	115,350	147,350	166,350	51,000
552020 FUEL	20,978	29,800	29,800	29,800	0
552070 UNIFORMS	58,973	49,200	49,217	58,217	9,017
552100 JANITORIAL SUPPLIES	11,768	10,800	10,800	10,800	0
552230 VEST	22,519	12,000	12,000	15,000	3,000
554010 MEMBERSHIPS/BOOKS	6,357	7,260	7,260	8,063	803
TOTAL OPERATING EXPENSES	\$ 1,045,414	\$ 1,161,795	\$ 1,211,860	\$ 1,285,595	\$ 123,800
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	0	0	1,556	2,000	2,000
560400 MACHINERY/EQUIPMENT	36,086	3,000	3,000	22,000	19,000
TOTAL NON-OPERATING EXPENSES	\$ 36,086	\$ 3,000	\$ 4,556	\$ 24,000	\$ 21,000
TOTAL EXPENSES	\$ 13,727,754	\$ 14,796,193	\$ 14,256,586	\$ 15,084,466	\$ 288,273

**FISCAL YEAR 2021-22
BUDGET DETAIL
POLICE DEPARTMENT
ADMINISTRATION**

001.1101.521

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	483,412	529,260	495,000	533,652	4,392
510300 SPECIALTY PAY AND LONGEVITY	11,031	21,500	13,500	12,058	(9,442)
510305 PERSONAL LEAVE PAYOUTS	11,179	12,297	14,438	14,942	2,645
510320 STATE INCENTIVE PAY	6,490	5,580	6,025	7,140	1,560
510330 EDUCATION REIMBURSEMENT	24,147	47,000	35,000	47,500	500
510400 OVERTIME	4,707	8,914	8,914	8,925	11
510420 HOLIDAY PAY	8,312	6,438	7,011	14,438	8,000
525010 FICA	37,050	41,574	41,574	46,078	4,504
525030 RETIREMENT CONTRIBUTIONS	147,459	168,237	168,237	163,251	(4,986)
525040 LIFE/HEALTH INSURANCE	100,748	124,994	124,994	88,983	(36,011)
525070 EMPLOYEE ALLOWANCES	2,400	1,200	2,400	2,400	1,200
TOTAL PERSONAL SERVICES	\$ 836,935	\$ 966,993	\$ 917,093	\$ 939,367	\$ (27,626)
<u>OPERATING EXPENSES</u>					
531010 PROFESSIONAL SERVICES	0	0	0	3,500	3,500
531040 OTHER CONTRACTUAL SERVICES	8,177	8,935	8,935	11,015	2,080
540000 TRAINING & TRAVEL COSTS	17,829	35,875	25,000	35,875	0
547000 PRINTING AND BINDING	2,763	3,000	3,000	3,000	0
549070 EMPLOYEE RECOGNITION	2,815	3,500	3,500	4,000	500
552000 OPERATING SUPPLIES	31,667	34,800	36,800	40,800	6,000
554010 MEMBERSHIPS/BOOKS	4,280	3,952	3,952	4,195	243
TOTAL OPERATING EXPENSES	\$ 67,530	\$ 90,062	\$ 81,187	\$ 102,385	\$ 12,323
<u>NON-OPERATING EXPENSES</u>					
560400 CAPITAL OUTLAY MACHINERY	10,205	0	0	0	0
TOTAL NON-OPERATING EXPENSE	\$ 10,205	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 914,669	\$ 1,057,055	\$ 998,280	\$ 1,041,752	\$ (15,303)

**FISCAL YEAR 2021-22
BUDGET DETAIL
POLICE DEPARTMENT
PATROL / POLICE OPERATIONS**

001.1120.521

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	4,645,114	4,969,910	4,574,000	5,070,190	100,280
510300 OTHER AUTHORIZED COMP. <i>Master Officer Pay (\$1,500 *18) & Longevity</i>	147,714	139,500	151,125	131,852	(7,648)
510305 PERSONAL LEAVE PAYOUTS	131,426	232,125	232,125	198,444	(33,681)
510320 STATE INCENTIVE PAY	64,200	67,800	63,900	64,800	(3,000)
510400 OVERTIME	154,014	210,955	175,000	210,995	40
510410 SPECIAL DUTY PAY	148,848	185,000	240,511	240,511	55,511
510420 HOLIDAY PAY	163,015	168,368	168,368	167,000	(1,368)
525010 FICA	401,436	452,963	428,400	451,645	(1,318)
525030 RETIREMENT CONTRIBUTIONS	2,073,671	2,278,537	2,175,018	2,374,521	95,984
525040 LIFE/HEALTH INSURANCE	1,008,920	1,105,607	1,085,373	1,023,306	(82,301)
525220 STATE INSURANCE PREMIUM <i>Insurance premium is paid to the pension funds within 5 days of receipt, per state law.</i>	787,148	700,000	700,000	700,000	0
TOTAL PERSONAL SERVICES	\$ 9,725,506	\$ 10,510,765	\$ 9,993,820	\$ 10,633,264	\$ 122,499
<u>OPERATING EXPENSES</u>					
531010 PROFESSIONAL SERVICES <i>K-9 Veterinarian, boarding and care, forensic examinations</i>	1,873	4,192	4,192	4,192	0
531040 OTHER CONTRACTUAL SERVICES <i>Camera licenses, False Alarm Software Maintenance, forensic software, E-Crash, and other software maintenance</i>	37,203	54,728	54,728	57,978	3,250
532040 OTHER LEGAL SERVICES <i>State Attorney fees for certain arrests per FSS: 27.34 (1)(a)</i>	250	500	500	3,500	3,000
540000 TRAINING & TRAVEL COSTS <i>Includes travel costs for investigations and specialty training</i>	22,848	59,950	59,950	62,400	2,450
546000 REPAIR AND MAINTENANCE	20,276	23,900	23,900	30,900	7,000
552000 OPERATING SUPPLIES <i>Uniform allowances, AED batteries, evidence supplies, K9 supplies, Crime Scene supplies, Police boat supplies, etc.</i>	101,238	68,000	98,000	109,500	41,500
552070 UNIFORMS	4,997	4,700	4,717	8,217	3,517
554010 MEMBERSHIPS/BOOKS	1,511	2,330	2,330	2,715	385
TOTAL OPERATING EXPENSES	\$ 190,197	\$ 218,300	\$ 248,317	\$ 279,402	\$ 61,102
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	0	0	1,556	2,000	2,000
560400 MACHINERY & EQUIPMENT	7,162	0	0	17,000	17,000
TOTAL NON-OPERATING EXPENSES	\$ 7,162	\$ -	\$ 1,556	\$ 19,000	\$ 19,000
TOTAL EXPENSES	\$ 9,922,865	\$ 10,729,065	\$ 10,243,693	\$ 10,931,666	\$ 202,601

**FISCAL YEAR 2021-22
BUDGET DETAIL
POLICE DEPARTMENT
SUPPORT SERVICES**

001.1121.521

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	1,380,032	1,342,765	1,342,764	1,351,134	8,369
510300 OTHER AUTHORIZED COMPENSATION	0	0	0	0	0
510305 PERSONAL LEAVE PAYOUTS	14,859	16,138	17,648	36,378	20,240
510320 STATE INCENTIVE PAY	0	1,560	0	1,560	0
510400 OVERTIME	52,400	118,848	118,848	118,848	0
525010 FICA	106,073	108,928	108,000	113,185	4,257
525030 RETIREMENT CONTRIBUTIONS	242,104	247,204	225,000	254,863	7,659
525040 LIFE/HEALTH INSURANCE	288,346	316,997	316,997	326,272	9,275
525070 EMPLOYEE ALLOWANCES	0	1,200	0	0	(1,200)
TOTAL PERSONAL SERVICES	\$ 2,083,814	\$ 2,153,639	\$ 2,129,257	\$ 2,202,240	\$ 48,601
<u>OPERATING EXPENSES</u>					
531040 OTHER CONTRACTUAL SERVICES	92,579	113,780	113,780	113,780	0
<i>Telestaff, elevator, radio, fire extinguisher, and A/C maintenance, new records mgmt software</i>					
540000 TRAINING & TRAVEL COSTS	1,421	10,000	6,000	10,000	0
<i>FDLE/CJIS, Accreditation, Conferences and Internal Affairs Training</i>					
541000 COMMUNICATIONS	78,526	86,000	86,000	92,400	6,400
<i>Data lines, laptop lines, city phone system, etc</i>					
542100 EQUIP. SERVICES - REPAIRS	238,788	253,000	287,479	270,000	17,000
542110 EQUIP. SERVICES - FUEL	109,948	110,000	110,000	120,000	10,000
543010 ELECTRICITY	66,113	87,500	87,500	87,500	0
543020 WATER, SEWER, GARBAGE	28,637	28,000	28,000	28,000	0
544000 RENTALS & LEASES	10,262	14,000	14,000	15,800	1,800
546000 REPAIR AND MAINTENANCE	21,100	23,525	21,969	26,525	3,000
<i>General or non-scheduled repairs, i.e. plumbing, radar, generators, doors</i>					
549000 OTHER CURRENT CHARGES	713	1,000	1,000	1,000	0
<i>Postage (\$400), VIPS administrative costs (\$600)</i>					
551000 OFFICE SUPPLIES	17,910	16,000	16,000	16,000	0
552000 OPERATING SUPPLIES	11,886	12,550	12,550	16,050	3,500
<i>Bulbs, batteries, flags, radios and emergency supplies</i>					
552020 FUEL	20,978	29,800	29,800	29,800	0
<i>Generator fuel, motorcycle fuel and boat fuel.</i>					
552070 UNIFORMS	53,975	44,500	44,500	50,000	5,500
552100 JANITORIAL SUPPLIES	11,768	10,800	10,800	10,800	0
552230 VESTS	22,519	12,000	12,000	15,000	3,000
554010 MEMBERSHIPS / BOOKS	566	978	978	1,153	175
TOTAL OPERATING EXPENSES	\$ 787,686	\$ 853,433	\$ 882,356	\$ 903,808	\$ 50,375
<u>NON-OPERATING EXPENSES</u>					
560400 CAPITAL OUTLAY MACHINERY	18,720	3,000	3,000	5,000	2,000
TOTAL NON-OPERATING EXPENSES	\$ 18,720	\$ 3,000	\$ 3,000	\$ 5,000	\$ 2,000
TOTAL EXPENSES	\$ 2,890,220	\$ 3,010,072	\$ 3,014,613	\$ 3,111,048	\$ 100,976

**CAPITAL IMPROVEMENT PROJECTS
FUND 340 -POLICE DEPARTMENT**

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

CIP NUMBER	PROJECT DESCRIPTION	Requested	2022-23	2023-24	2024-25	2025-26
		2021-22				
22H04	Portable Radio Lifecycle Replacement (25)	110,000	88,000	89,320	90,660	92,020
22H02	Mobile Radio (Vehicle) Lifecycle Replacement (6)	39,500	40,093	40,694	41,304	41,924
22H01	Marked Vehicle Replacement (4)	240,000	300,000	240,000	240,000	300,000
22H03	Unmarked Police Vehicle Replacement (4)	160,000	120,000	80,000	120,000	40,000
22H32	Marine Vessel Replacement (1)	195,000	0	0	0	210,000
22H36	Police Notebook-MDTs Replacements (25)	85,000	0	0	0	0
22H09	Traffic Management/Speed Measurement Devices	50,000	0	50,000	0	0
22H16	Facility Lighting Replacement	10,000	10,000	0	0	0
22H07	Administration Building Furniture Replacement	40,000	0	0	0	0
22H11	Records Division Renovation: Flooring/Furniture	40,000	0	0	0	0
22H18	Crime Suppression Unit (CST) Renovation	50,000	0	0	0	0
22H17	Administration Building Kitchen Renovation	23,320	0	0	0	0
22H13	Less Lethal Launchers (16)	19,168	0	0	0	0
22H15	Criminal Investigations Forensic Workstation	20,000	0	0	0	0
	Bathroom, Stairwell, Locker Room Renovations	0	135,000	0	0	0
	License Plate Recognition System (10)	0	80,000	0	0	80,000
	Motorcycle Replacement (2)	0	72,000	0	0	0
	Marine Outboard Motor Replacement	0	0	0	0	55,000
	Agency Handguns/Holsters (72)	0	41,760	0	0	0
	Communications Chairs/Furniture	0	0	15,000	0	0
	CSI Photography Equipment Replacement	0	10,000	0	0	0
	Forensic Light Source and Camera Replacement	0	10,000	0	0	0
	In-Car Camera Replacement (25)	0	0	150,000	0	0
	AED Replacements (35)	0	0	42,000	0	0
	Taser Replacement (26)	0	0	42,100	42,100	0
	Tactical Body Armor & Helmet Replacement (12)	0	0	30,000	10,000	0
	Communications Center Renovation	0	0	0	100,000	0
	In-Car AVL GX450s Replacement (37)	0	0	0	35,000	0
TOTAL POLICE DEPARTMENT		1,081,988	906,853	779,114	679,064	818,944

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General Fund

Human Resources Department

Mission Statement:

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

Department Description

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

2020-21 Department Accomplishments

- Due to the COVID-19 Public Health Emergency several Executive Orders and Legislative Actions were taken that provided leave accommodations for the City workforce. These actions at the National, State and Local level required the issuance of numerous employee notices/policies and correspondence to address flexible work schedules, remote work, illness prevention and public safety health best practices.
- Collective Bargaining negotiation sessions were conducted with the City's five Bargaining Units: AFSCME, GSAF/OPEIU, IAFF, FOP Officers, and FOP Supervisors in efforts to reach three-year agreements with all Bargaining Units that will begin on October 1, 2021.
- Human Resources and Core Values Committee team developed new Employee Newsletter "The City Connection" distributed monthly.
- Coordinated an update to the 2020 Pay & Classification Compensation Study with Management Advisory Group International, Inc to develop new pay plan post pandemic, ensure market competitiveness, and compare City positions to other local agencies to develop strong collective bargaining strategies.
- Implemented and began conducting in-house employee fingerprinting to enhance the pre-employment process for quicker new hire turnaround time and candidate convenience.
- Began the process of implementing electronic annual and probationary performance evaluations through NEOGOV's "Perform" platform. The new system will streamline the process of evaluating employee's performance and empower managers to provide constructive feedback to build a more capable workforce.
- Revamped the New Employee Orientation Process.
- Conducted recruitment of approximately 150 positions.
- Received and processed over 2600 applications for employment.
- Provided employees with on-site retirement planning/consulting services with representatives from the City's current 401-A and 457 plan administrator.

2021-22 Departmental Goals and Objectives

As part of Vision Goal – Our Economy (Economic Health and Vitality), continue to enhance the health and well-being of the workforce utilizing wellness best practices and strategies.

- Offer programs and activities to employees that enhance and strengthen the physical environment, purpose, leadership, and employee well-being.
- Provide guidance to employee groups to develop and implement employee surveys, customer service standards, and leadership programs to enhance and support the City's Core Values and best policy practices.

General Fund

Human Resources Department

As part of Vision Goal – Our Governance (High Performing Government), provide strategic leadership, direction and expertise in complex labor and employee related matters.

- Complete collective bargaining negotiations with the City's five Bargaining Units to implement negotiated terms on October 1, 2021.
- Continue to develop and conduct a variety of employee training and learning programs that enhance specific skills in the areas of leadership, supervision, employee engagement, customer service, effective communication and performance management.

As part of Vision Goal - Our Governance (High Performing Government), monitor legislative and regulatory initiatives at the federal, state, and City level to ensure departmental and employee compliance with current laws, policies, procedures and best practices.

- Revise Personnel Policies and Procedures as needed to ensure compliance with current laws and procedures and train appropriate personnel.
- Keep abreast of legislative changes as well as union contracts that impact all terms, benefits, privileges and conditions of employment.
- Research electronic storage of employee personnel files/records that will comply with record retention requirements.

2021-22 Significant Budgetary Issues

The budget of the Human Resources department is \$772,607, a \$64,450 increase from the 2020-2021 budget. This increase is due to the implementation of electronic employee performance evaluations, employee turnover and training, and increased benefit costs. No significant budgetary issues are expected for FY 2021-22.

Performance Measures

	FY 19-20 ACTUAL	FY 20-21 PROJECTED	FY 21-22 PROPOSED
Total Number of FTE* Employees	477	487	509
Total Number of Seasonal Employees	47	55	55
Positions Recruited (FTE & Seasonal)	140	150	150
Number of Applicants	2292	2600	3000
In-House Training Programs Offered	3	5	8
Grievances - AFSCME (219 members)	0	0	0
Grievances - GSAF/OPEIU (28 members)	0	0	0
Grievances - FOP (65)	1	5	2
Grievances - IAFF (52)	0	0	0
Grievances - Non-Bargaining (106)	0	0	0
Percent Turnover	7.53%	12.00%	12.50%
Average Operating Cost per Employee	\$1,474	\$1,431	\$1,500

*FTE = Full Time Equivalent

FUND: 001 GENERAL FUND

HUMAN RESOURCES

FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
1	1	1	Human Resources Director	\$140,275
2	2	2	Human Resources Generalist	111,884
1	1	1	Employee Relations Manager	85,271
1	1	1	Employee Benefits Manager	85,271
<hr/>				422,701
5	5	5	Regular Salaries	422,701
			Other Salaries/Authorized Compensation	13,665
			Employer Payroll Expenses	175,241
<hr/>				
			Total Personal Services	<u><u>\$611,607</u></u>

**FISCAL YEAR 2021-22
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	379,350	407,015	362,542	422,701	15,686
510300 OTHER SALARIES	0	0	0	0	0
<i>Temporary staff assistance</i>					
510305 PERSONAL LEAVE PAYOUTS	13,928	6,681	13,203	13,665	6,984
525010 FICA	28,968	30,618	29,167	33,584	2,966
525030 RETIREMENT CONTRIBUTIONS	56,311	59,876	54,283	61,504	1,628
525040 LIFE/HEALTH INSURANCE	46,761	68,968	58,620	74,153	5,185
525070 EMPLOYEE ALLOWANCE	6,580	6,000	6,000	6,000	0
TOTAL PERSONAL SERVICES	\$ 531,898	\$ 579,157	\$ 523,815	\$ 611,607	\$ 32,450
<u>OPERATING EXPENSES</u>					
531011 PROFESSIONAL SERVICES	14,657	20,000	20,000	26,000	6,000
<i>Arbitrations, App Testing/Exams, Background screening, Driver License Checks, Fingerprinting, Psych Tests</i>					
531070 MEDICAL SERVICES	32,376	32,000	34,051	35,000	3,000
<i>Drug screens, Fit for Duty Exams, pre-employment physicals and flu vaccines, DOT random testing</i>					
540000 TRAINING & TRAVEL COSTS	9,726	20,000	20,000	20,000	0
541000 COMMUNICATIONS	876	1,000	1,000	1,000	0
546000 REPAIR AND MAINTENANCE	27,441	25,000	25,000	5,000	(20,000)
546170 SOFTWARE MAINTENANCE	0	0	0	38,000	38,000
<i>NEOGOV: Government Jobs Agmt, Onboarding, Perform</i>					
547020 ADVERTISING (NON-LEGAL)	0	0	0	0	0
549040 EMPLOYEE DEVELOPMENT	1,583	15,000	15,000	20,000	5,000
<i>Training for employees and supervisors; training materials; instructors</i>					
551020 OTHER OFFICE SUPPLIES	2,245	2,500	2,500	2,500	0
552000 OPERATING SUPPLIES	9,823	10,000	10,000	10,000	0
<i>ID Card supplies, Recruitment/Job Fair supplies, miscellaneous office furniture & equipment</i>					
554010 MEMBERSHIPS	3,990	3,500	3,500	3,500	0
TOTAL OPERATING EXPENSES	\$ 102,717	\$ 129,000	\$ 131,051	\$ 161,000	\$ 32,000
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	6,297	0	17,754	0	0
TOTAL NON-OPERATING	\$ 6,297	\$ -	\$ 17,754	\$ -	\$ -
TOTAL EXPENSES	\$ 640,911	\$ 708,157	\$ 672,620	\$ 772,607	\$ 64,450



General Fund

Non-Departmental, Transfers and Contingency

Department Description

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

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

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

2021-22 Significant Budgetary Issues

Non-Departmental

Non-Departmental has a budget of \$3,613,211, an increase of \$435,876 from the adopted FY 2020-21 budget. Several significant changes include:

- There is an increase of \$40,000 under Professional Services. Included here are: \$60,000 for a Statistically Valid Survey, \$20,000 for a Public Relations Consultant, Collective Bargaining Aid \$50,000, and Retirement Consultant \$22,000.
- Self-insurance charges of \$1,734,926 represents an increase of \$316,446.
- Technology Service Charge increased \$98,360.

Contingency and Transfers

Contingency is budgeted at \$200,000. The City typically budgets 1% to 1.5% of the General Fund budget for Contingency. Only City Council has the authority to direct staff to use funds from the General Fund Contingency account, which may be allocated throughout the year for unbudgeted or unplanned needs of the City.

The FY 2021-22 General Fund includes one transfer to other funds:

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

City Administrative Reimbursement

Administrative Reimbursement is budgeted at \$4,033,810. This is a contra-expense to the General Fund, which means that it is a reduction in this fund's expenditures, funded by the other funds of the City.

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

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

General Fund

Non-Departmental, Transfers and Contingency

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

The City recalculates the Administrative Reimbursement at least every two years; this year, the charge was recalculated with an increased reimbursement of \$173,550.

The following list represents the funds participating in the Administrative Reimbursement, and the change in the reimbursement from FY 2020-21.

DESCRIPTION	FY20-21 Budget	FY21-22 Budget	Change
Building Fund	398,200	423,830	6%
CRA Fund	127,690	125,120	-2%
Streets Fund	109,900	115,980	6%
Public Service Tax/Debt Fund	43,460	46,800	8%
Public Service Tax/Capital Fund	71,010	75,620	6%
Water/Sewer Fund	1,737,400	1,793,100	3%
Beach Fund	188,900	198,970	5%
Solid Waste Fund	397,410	429,950	8%
City Dock Fund	79,040	82,740	5%
Stormwater Fund	193,520	195,260	1%
Tennis Fund	51,350	54,180	6%
Risk Management Fund	83,450	88,500	6%
Health Insurance Fund	165,170	189,700	15%
Technology Services Fund	86,100	81,350	-6%
Equipment Services Fund	127,660	132,710	4%
General Fund	(3,860,260)	(4,033,810)	4%

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

**FISCAL YEAR 2021-22
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	162,508	0	160,811	0	0
525010 FICA	10,500	0	10,814	0	0
525030 RETIREMENT CONTRIBUTIONS	18,826	0	47,675	0	0
525040 LIFE/ HEALTH INSURANCE	21,318	0	22,435	0	0
529000 OTHER GENERAL INCREASE	12,369	10,000	10,000	10,000	0
TOTAL PERSONAL SERVICES	\$ 225,522	\$ 10,000	\$ 251,735	\$ 10,000	\$ -
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	419,325	12,500	165,937	12,500	0
<i>Memorial florals/donations per policy, City facility AED Batteries; Laws of Life Banquet</i>					
530080 NAPLES CORE VALUES	8,542	8,000	8,928	8,000	0
<i>Employee Appreciation Events</i>					
530310 TV AND COMM. PRODUCTION	73,713	54,000	60,000	60,000	6,000
<i>Granicus Streaming Video, social media management, closed captioning & TV production costs</i>					
531001 CREDIT CARD/BANK FEE	11,523	6,000	12,000	12,000	6,000
531010 PROFESSIONAL SERVICES	109,483	252,000	252,000	292,000	40,000
<i>Retirement Consultant (\$22,000), Statistically Valid Survey (\$60,000), collective bargaining aid (\$50,000), Public Relations (\$20,000)</i>					
531040 OTHER CONTRACTUAL SVCS	69,270	43,825	52,075	53,825	10,000
<i>Partnership for Collier (\$15,000); Arbitrage (\$5,000); Tyler Enhancements (\$15,000); AHA website management (\$8,825)</i>					
531220 INVESTMENT ADVISORS	15,424	17,000	17,000	17,000	0
531300 CITY MANAGER SEARCH	0	0	0	30,000	30,000
531500 ELECTION EXPENSE	5,577	0	0	50,000	50,000
532100 LITIGATION	0	0	0	0	0
542020 POSTAGE & FREIGHT	28,928	46,000	46,000	47,000	1,000
545220 SELF INSURANCE CHARGE	1,293,455	1,418,480	1,418,480	1,734,926	316,446
545290 DISASTER DATA RECOVERY	0	21,640	21,640	22,000	360
547000 PRINTING & BINDING	0	1,000	1,000	2,000	1,000
549000 OTHER CURRENT CHARGES	0	9,000	9,000	10,000	1,000
<i>Emergency supplies, Special Assessment Costs and Tax Roll Expenses</i>					
549020 TECHNOLOGY SVC CHARGE	1,184,410	1,220,590	1,220,590	1,191,960	(28,630)
549050 SPECIAL EVENTS	13,574	40,000	40,000	41,200	1,200
<i>Security and support for approved special events</i>					
549060 EMPLOYEE AWARDS	5,994	11,000	11,000	12,000	1,000
<i>Employee awards and appreciation for years of service</i>					
549060 OPERATING SUPPLIES	0	0	0	500	500
554010 MEMBERSHIPS	4,022	6,300	6,300	6,300	0
<i>Florida League of Cities, SWFLC, League of Mayors, Chamber of Commerce</i>					
560400 CAPITAL OUTLAY	104,719	0	8,463	0	0
TOTAL OPERATING EXPENSES	\$ 3,347,959	\$ 3,167,335	\$ 3,350,413	\$ 3,603,211	\$ 435,876
TOTAL EXPENSES	\$ 3,573,481	\$ 3,177,335	\$ 3,602,148	\$ 3,613,211	\$ 435,876

**FISCAL YEAR 2021-22
BUDGET DETAIL
CONTINGENCY**

001.7272.582

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>NON-OPERATING EXPENSES</u>					
591911 TRANSFER TO EMER. RESERVE	0	0	0	0	0
599010 OPERATING CONTINGENCY	0	200,000	0	200,000	0
TOTAL EXPENSES	\$0	\$ 200,000	\$0	\$ 200,000	\$ -

TRANSFERS IN AND OUT

001.7575.582

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>NON-OPERATING EXPENSES</u>					
530010 CITY ADMIN REIMBURSEMENT	(3,690,990)	(3,860,260)	(3,860,260)	(4,033,810)	(173,550)
591480 TENNIS FUND	47,500	47,500	47,500	47,500	0
TOTAL EXPENSES	\$(3,643,490)	\$ (3,812,760)	\$ (3,812,760)	\$(3,986,310)	\$ (173,550)

FUND: 001 GENERAL FUND
ETHICS COMMISSION
FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
0	0	1	Executive Director	\$101,000
0	0	1	Regular Salaries	101,000
			Employer Payroll Expenses	29,627
			Total Personal Services	\$ 130,627

**FISCAL YEAR 2021-22
BUDGET DETAIL
GENERAL FUND
ETHICS COMMISSION**

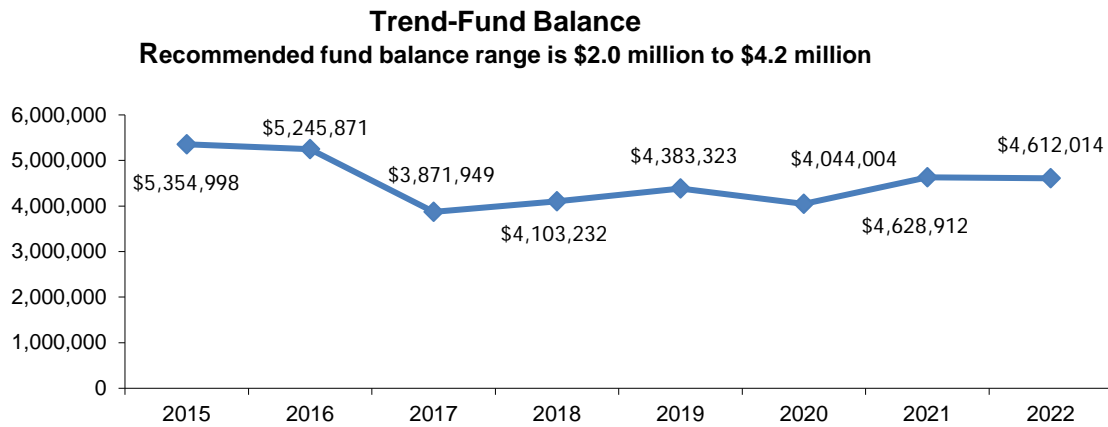
001.1490.519

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	0	0	34,615	101,000	101,000
525010 FICA	0	0	2,648	7,726	7,726
525030 RETIREMENT CONTRIBUTIONS	0	0	4,500	7,070	7,070
525040 LIFE/ HEALTH INSURANCE	0	0	4,475	14,831	14,831
TOTAL PERSONAL SERVICES	\$ -	\$ -	\$ 46,238	\$ 130,627	\$ 130,627
<u>OPERATING EXPENSES</u>					
531040 OTHER CONTRACTUAL SVCS	0	0	60,000	15,000	15,000
531042 INVESTIGATION EXPENSE	0	0	30,000	30,000	30,000
532040 LEGAL SERVICES	0	0	0	42,000	42,000
540000 TRAVEL & TRAINING EXPENSE	0	0	0	5,000	5,000
549020 TECHNOLOGY SVC CHARGE	0	0	0	2,150	2,150
552000 OPERATING SUPPLIES	0	0	0	5,000	5,000
560400 CAPITAL - MACHINERY & EQUIP	0	0	10,000	3,000	3,000
560810 CAPITAL - SOFTWARE	0	0	0	33,850	33,850
TOTAL OPERATING EXPENSES	\$ -	\$ -	\$ 100,000	\$ 136,000	\$ 136,000
TOTAL EXPENSES	\$ -	\$ -	\$ 146,238	\$ 266,627	\$ 266,627



BUILDING PERMIT FUND
FINANCIAL SUMMARY
Fiscal Year 2021-22

Beginning Fund Balance - As of September 30, 2020		\$ 4,044,004
Projected Revenues FY 2020-21		5,869,300
Projected Expenditures FY 2020-21		5,284,392
Net Increase/(Decrease) in Fund Balance		<u>584,908</u>
Expected Fund Balance as of September 30, 2021		\$4,628,912
Add Fiscal Year 2021-22 Budgeted Revenues		
Building Permits	6,001,209	
Charges for Services	68	
Interest Income	46,031	
Grants and Miscellaneous Revenue	81	
		<u>6,047,389</u>
TOTAL AVAILABLE RESOURCES		10,676,301
Less Fiscal Year 2021-22 Budgeted Expenditures		
Personal Services	3,739,273	
Operating Expenses	853,306	
Technology Services	222,360	
Transfer - Self-Insurance	92,929	
Transfer - Administration & Fire Inspectors	826,419	
Capital Expenses	330,000	
		<u>6,064,287</u>
BUDGETED CASH FLOW		(16,898)
Projected Fund Balance as of September 30, 2022		<u><u>\$4,612,014</u></u>



Projected Fund Balance complies with Fund Balance Policy



Building Permit Fund

Building Department

Mission Statement:

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

Fund Description

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

2020-21 Department Accomplishments

- CityView Electronic Permitting Software System allowed uninterrupted service to City customers during Covid-19. The new electronic permit process eliminated the use of paper, streamline the permitting process. The Building Team has proven that level of service goals can be maintained during periods of remote work if needed in the future during hazardous events.
- Maintained focus on customer service. Continued review of the permit process and re-organized as needed to become more efficient and speed up permit processing. Implemented 5-business day review workflow to enhance customer service and reduce permit processing time. Re-examined customer service goals as applicable to be in-line with new electronic system.
- Implemented streamlined Historic Building permit process for interior renovations. Implemented administrative variance procedure to reduce permitting time for Historic Structures. Continued to work with Naples Historic Society to reduce permitting procedures to preserve Naples Historic Structures.
- Maintained the Department's Customer Service Initiative (CSI projects) for all new single-family applications approximately 5,000 square feet and above, and new commercial/multi-family permits. The initiative provides for expedited plan review and special inspection teams of staff and outside engineering firms to provide enhanced field inspection services.
- Updated the department's web site and expanded available information online. Provided electronic permitting information on the Departments web site.
- Maintained full-time and Saturday/Sunday construction site inspection. Added part-time inspection staff to better respond to resident complaints and the enforcement of City Code section 16-291 (construction site management).
- Completed building renovations to replace the HVAC fresh air unit.

2021-22 Department Goals and Objectives

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

- Maintain focus on Customer Service. Implement into the electronic system customer upgrades and include owners on all electronic communications.
- Continue review of the permit process and re-organize Teams as needed to streamline electronic permitting and become more efficient. Implement changes to enhance customer service and reduce permit processing time.
- Continue building renovations to improve Teamwork areas with focus on the building lobby.

Building Permit Fund

Building Department (continued)

- Scan and move critical records to the new Building record storage space in Fire Station 1.

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

- Educate our customers on the changes incorporated in the Florida Building Codes, Florida Statutes, and current Flood Plain regulations.
- Implement new technologies modules in CityView to speed up the permitting process:
 1. Add chat customer assistant for customers online permitting portal.
 2. Add video inspection software in CityView to allow scheduling and remote inspections.
 3. Implement custom report software that allows staff to quickly generate reports with charts and graphs to monitor staff activity and efficiency.
 4. Add texting module in CityView to provide permit status, inspection scheduling, and inspection results.
- Move critical records into CAT 5 protected records space in new Fire Station 1.

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

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

2021-22 Significant Budgetary Issues

The FY 21-22 budget for the Building Permit Fund anticipates revenue totaling \$6,047,389 and expenditures totaling \$6,088,237. The budget uses \$40,848 of fund balance. Using fund balance is not unusual in building permit funds because the timing of the revenue stream does not always correspond to the timing of the permit review work required. The fund has a sufficient fund balance that is in excess of the maximum requirements of the fund balance policy.

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

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

EXPENDITURES

Total expenditures for the FY 21-22 budget are \$6,064,287, a \$717,556 increase from the FY 20-21 adopted budget.

Personal Services

Personal Services are budgeted at \$3,739,273, a \$369,253 increase over the FY 20-21 adopted budget. This increase is primarily due to the addition of 5.0 positions for a total of 37.5 budgeted positions for FY 21-22.

Building Permit Fund

Building Department (continued)

Operating Expenses

Operating Expenses are budgeted at \$1,995,014, a \$318,303 increase over the adopted budget of FY 20-21. The major components of this category are as follows:

General Fund Chargeback/City Administration	\$423,830
General Fund/Four Fire Inspectors	\$402,589
Self-Insurance /Insurance Premium Charges	\$ 92,929
Equipment Services-Fuel and Repair	\$ 34,000
Technology Services Interfund Charge	\$222,360
Utilities	\$ 69,200

Non-Operating Expenses

Capital projects planned for FY 21-22 total \$330,000.

2021-22 Performance Measures and Benchmarking

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Projected 2020-21	Projected 2021-22
Permit applications reviewed	6,164	7,194	5,522	5,896	6,100	6,200
Total Single Family	97	125	142	137	150	150
Certificates of Occupancy issued for larger structures	7	7	5	5	9	7
Total Multi-Family add/alt	638	749	721	842	875	900
Total Demo	86	104	128	140	155	150



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

	<u>FY 18-19 ACTUAL</u>	<u>FY 19-20 ACTUAL</u>	<u>FY 20-21 ADOPTED BUDGET</u>	<u>FY 20-21 ESTIMATED ACTUAL</u>	<u>FY 21-22 PROPOSED BUDGET</u>
Building Permits	5,625,010	4,556,078	4,795,000	5,813,155	6,001,209
Charges for Services	0	0	0	0	68
Interest Income	82,512	73,440	60,000	56,000	46,031
FEMA Mitigation Grant/Reimbursen	61,136	248,617	0	0	0
Other Revenue	<u>20,712</u>	<u>8,719</u>	<u>5,000</u>	<u>145</u>	<u>81</u>
Total	<u>\$ 5,789,369</u>	<u>\$ 4,886,853</u>	<u>\$ 4,860,000</u>	<u>\$ 5,869,300</u>	<u>\$ 6,047,389</u>

BUILDING PERMIT FUND (110)
BUILDING DEPARTMENT
FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
1	1	1	Building Director/Building Official	145,526
1	1	1	Deputy Building Official	94,871
0.5	0.5	0.5	Traffic Engineer (a)	54,827
6	6	6	Building Inspector	368,432
2	2	3	Construction Site Inspector (b)	151,816
5	6	7	Plans Examiner (b)	554,138
1	1	1	Floodplain Coordinator	75,052
1	1	1	Land Management Coordinator	68,170
1	1	1	Community Development Analyst	46,104
1	1	1	Building Technology Analyst	47,755
8	6	6	Permit Coordinator (c) (d)	271,786
1	2	3	Permit Technician (b)	118,906
3	2	2	Records Clerk	85,251
1	1	1	Plans Review Engineer (d)	92,542
0	1	1	Building Technology Supervisor	74,958
0	0	1	Engineering Aid (b)	63,788
0	0	1	Executive Assistant (b)	51,055
32.5	32.5	37.5		2,364,977

Regular Salaries	2,364,977
Other Salaries/Authorized Compensation	85,300
Overtime	200,000
Employer Payroll Expenses	1,088,996
Total Personal Services	\$ 3,739,273

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

(b) New Positions in FY21/22: Construction Site Inspector, Plans Examiner, Permit Technician, Engineering Aid, Executive Assistant

(c) Includes 1 part-time position

(d) Includes 1 position funded by Building and supervised by Streets & Stormwater

This fund is also charged for 4 fire inspectors via an interfund charge

**FISCAL YEAR 2021-22
BUDGET DETAIL
BUILDING PERMIT FUND**

110.0602.524

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	1,948,255	2,069,407	2,049,923	2,364,977	295,570
510300 OTHER SALARIES	47,155	102,700	66,000	40,300	(62,400)
<i>Standby pay (\$10,140); temporary positions for peak periods (\$30,160)</i>					
510305 PERSONAL LEAVE PAYOUTS	26,778	29,274	45,180	45,000	15,726
510400 OVERTIME	98,022	198,080	144,000	200,000	1,920
525010 FICA	155,922	172,307	172,307	194,972	22,665
525030 RETIREMENT CONTRIBUTIONS	276,596	288,971	294,632	330,199	41,228
525040 LIFE/HEALTH INSURANCE	436,573	502,081	486,170	556,145	54,064
525070 EMPLOYEE ALLOWANCES	7,280	7,200	7,200	7,680	480
TOTAL PERSONAL SERVICES	\$ 2,996,580	\$ 3,370,020	\$ 3,265,412	\$ 3,739,273	\$ 369,253
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,842	4,000	4,000	10,000	6,000
530010 CITY ADMINISTRATION	372,370	398,200	398,200	423,830	25,630
531012 PROFESSIONAL SERVICES	39,333	80,000	99,230	60,000	(20,000)
<i>Outside engineering inspection</i>					
531001 BANK/CREDIT CARD FEES	110,043	80,000	115,000	180,000	100,000
531220 INVESTMENT ADVISORY FEES	2,204	3,000	3,000	3,000	0
532100 OUTSIDE COUNSEL	0	5,000	5,000	5,000	0
534010 UNSAFE STRUCTURE MGT	0	20,000	10,000	25,000	5,000
534040 CHARGES FOR FIRE INSPECTOR	283,235	293,148	293,148	402,589	109,441
540000 TRAINING & TRAVEL COSTS	11,194	20,000	20,000	30,000	10,000
541000 COMMUNICATIONS	23,579	32,000	32,000	40,000	8,000
<i>Monthly access for cellular phones, tablets and landlines</i>					
542100 EQUIP. SERVICES - REPAIRS	25,536	20,000	23,039	20,000	0
542110 EQUIP. SERVICES - FUEL	11,457	12,000	12,000	14,000	2,000
543010 ELECTRICITY	50,240	48,000	48,000	49,200	1,200
543020 WATER, SEWER, GARBAGE	18,302	20,000	20,000	20,000	0
545220 SELF INSURANCE CHARGE	83,783	90,415	90,415	92,929	2,514
546000 REPAIR AND MAINTENANCE	6,772	8,000	8,000	10,000	2,000
546020 BUILDING & GROUND MAINT.	10,309	20,000	15,000	24,000	4,000
546170 SOFTWARE MAINTENANCE	203,198	240,788	240,788	300,000	59,212
547000 PRINTING AND BINDING	3,983	5,000	5,000	10,000	5,000
549020 TECHNOLOGY SVC CHARGE	225,270	232,540	232,540	222,360	(10,180)
551000 OFFICE SUPPLIES	47	1,000	1,000	1,000	0
552000 OPERATING SUPPLIES	16,447	18,000	18,000	20,200	2,200
<i>Inspector supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot</i>					
552070 UNIFORMS	7,522	7,000	7,000	8,000	1,000
552090 OTHER CLOTHING/SAFETY SHOES	2,800	4,620	4,620	3,906	(714)
554010 MEMBERSHIPS	13,995	14,000	14,000	20,000	6,000
TOTAL OPERATING EXPENSES	\$ 1,523,461	\$ 1,676,711	\$ 1,718,980	\$ 1,995,014	\$ 318,303
<u>NON-OPERATING EXPENSES</u>					
560300 BUILDING IMPROVEMENTS	758,512	200,000	200,000	300,000	100,000
560400 MACHINERY & EQUIPMENT	8,548	0	0	0	0
560700 VEHICLES	0	100,000	100,000	30,000	(70,000)
560810 COMPUTER SOFTWARE	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$ 767,060	\$ 300,000	\$ 300,000	\$ 330,000	\$ 30,000
TOTAL EXPENSES	\$ 5,287,102	\$ 5,346,731	\$ 5,284,392	\$ 6,064,287	\$ 717,556

**CAPITAL IMPROVEMENT PROJECTS
BUILDING FUND - FUND 110**

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2021-22	2022-23	2023-24	2024-25	2025-26
22B25	Building Renovations	300,000	0	0	0	0
22B04	Vehicle Replacement Program	30,000	30,000	30,000	30,000	30,000
TOTAL BUILDING FUND		330,000	30,000	30,000	30,000	30,000



EAST NAPLES BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2021-22

Beginning Balance - Fund Balance as of September 30, 2020		\$1,110,095
Projected Revenues FY 2020-21		\$3,254,195
Projected Expenditures FY 2020-21		\$4,134,149
Net Increase/(Decrease) in Fund Balance		<u>(\$879,954)</u>
Expected Fund Balance as of September 30, 2021		\$230,141
Add Fiscal Year 2021-22 Budgeted Revenues		
Property Tax (at 0.5000 mills)	378,352	
<i>Based on \$796,530,411 at .5000 mills and 95%</i>		
Interest Earnings	<u>10,000</u>	<u>\$388,352</u>
TOTAL AVAILABLE RESOURCES		\$618,493
Less Fiscal Year 2021-22 Budgeted Expenditures		
Operations & Maintenance	37,000	
Capital Projects	0	
Debt (Principal & Interest) Payment	<u>337,850</u>	<u>\$374,850</u>
BUDGETED CASH FLOW		\$13,502
Projected Fund Balance as of September 30, 2022		<u><u>\$243,643</u></u>



Taxing District Funds

East Naples Bay Taxing District (Fund 150)

Mission Statement:

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

Fund Description

The East Naples Bay Taxing District was established by referendum in 1987 to accomplish maintenance dredging in the channels and waterways within the district and to maintain necessary aids to navigation. The district was created by Ordinance 87-5330.

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

Administration of the District is handled by the Natural Resources Division in the Stormwater Fund. The District has an advisory board to collect public input.

2021-22 Significant Budgetary Issues**East Naples Bay**

The budget for the East Naples Bay Taxing District is \$374,850.

The estimated taxable value is \$796,530,411, a 10.5% increase over the final FY 2020-21 taxable value of \$720,411,603.

Revenues

The tax rate of 0.5000 mills for the East Naples Bay Taxing District is based on the cap that was included in the referendum. Assuming a collection rate of 95%, this fund is projected to collect \$378,352 in property tax and \$10,000 in interest income.

Expenditures

Budgeted expenditures for the East Naples Bay District total \$374,850. This includes \$337,850 in debt payment on the interfund loan of \$2.9 million for the Dredge and Rock Removal capital project and \$25,000 for professional services related to the capital project.

Minor recurring costs are postage, navigational markers and the Annual Special District Fee of \$2,000. There continues to be \$10,000 budgeted for signs (repair and maintenance).

**FISCAL YEAR 2021-22
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

150.6062.537

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	205	2,000	2,000	2,000	0
531010 PROFESSIONAL SERVICES	35,450	250,000	800,000	25,000	(225,000)
546000 REPAIR AND MAINTENANCE <i>Sign repair or navigational aids as needed</i>	0	10,000	10,000	10,000	0
TOTAL OPERATING EXPENSES	\$ 35,655	\$ 262,000	\$ 812,000	\$ 37,000	\$ (225,000)
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS OTHER THAN BLDGS	132,476	3,500,000	3,322,149	0	(3,500,000)
570110 PRINCIPAL	0	290,000	0	290,000	0
570120 INTEREST	0	60,000	0	47,850	(12,150)
TOTAL NON-OPERATING EXPENSES	\$ 132,476	\$ 3,850,000	\$ 3,322,149	\$ 337,850	\$(3,512,150)
TOTAL EXPENSES	\$ 168,131	\$ 4,112,000	\$ 4,134,149	\$ 374,850	\$(3,737,150)

EAST NAPLES BAY TAXING DISTRICT
Interfund Loan Amortization

Interest Rate 1.65%
Term 10
Beginning Balance \$ 2,900,000
Issue Date 7/1/2021

Annual Schedule		Total Payment	Interest	Principal	\$ 2,900,000
Year 1	7/1/2022	\$ 337,850	\$ 47,850	\$ 290,000	\$ 2,610,000
Year 2	7/1/2023	\$ 333,065	\$ 43,065	\$ 290,000	\$ 2,320,000
Year 3	7/1/2024	\$ 328,280	\$ 38,280	\$ 290,000	\$ 2,030,000
Year 4	7/1/2025	\$ 323,495	\$ 33,495	\$ 290,000	\$ 1,740,000
Year 5	7/1/2026	\$ 318,710	\$ 28,710	\$ 290,000	\$ 1,450,000
Year 6	7/1/2027	\$ 313,925	\$ 23,925	\$ 290,000	\$ 1,160,000
Year 7	7/1/2028	\$ 309,140	\$ 19,140	\$ 290,000	\$ 870,000
Year 8	7/1/2029	\$ 304,355	\$ 14,355	\$ 290,000	\$ 580,000
Year 9	7/1/2030	\$ 299,570	\$ 9,570	\$ 290,000	\$ 290,000
Year 10	7/1/2031	\$ 294,785	\$ 4,785	\$ 290,000	\$ -
		\$ 3,163,175	\$ 263,175	\$ 2,900,000	



MOORINGS BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2021-22

Beginning Balance - Fund Balance as of September 30, 2020		\$1,211,024
Projected Revenues FY 2020-21		43,163
Projected Expenditures FY 2020-21		24,500
Net Increase/(Decrease) in Fund Balance		<u>18,663</u>
Expected Fund Balance as of September 30, 2021		\$1,229,687
Add Fiscal Year 2021-22 Budgeted Revenues		
Property Tax (at 0.0125 mills)	28,595	
<i>Based on \$2,407,989,411 at 0.0125 and 95%</i>		
Interest Income	<u>15,000</u>	<u>43,595</u>
TOTAL AVAILABLE RESOURCES		\$1,273,282
Less Fiscal Year 2021-22 Budgeted Expenditures		
Operations & Maintenance	97,500	
Capital Projects	<u>0</u>	<u>97,500</u>
BUDGETED CASH FLOW		(53,905)
Projected Fund Balance as of September 30, 2022		<u><u>\$1,175,782</u></u>



Taxing District Funds

Moorings Bay Taxing District (Fund 151)

Mission Statement:

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

Fund Description

The Moorings Bay Taxing District was established by referendum in 1987 to accomplish maintenance dredging in the channels and waterways within the district and to maintain necessary aids to navigation. The district was created by Ordinance 87-5328.

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

Administration of the District is handled by the Natural Resources Division in the Stormwater Fund. The District has an advisory board to collect public input.

2021-22 Significant Budgetary Issues

Moorings Bay

The budget for the Moorings Bay Taxing District is \$97,500.

Revenues

The taxable value of the District is \$2,407,989,411, a 5.8% increase over the prior year's taxable value of \$2,276,503,087. At the current tax rate of 0.0125, and assuming a collection rate of 95%, this fund is projected to collect \$28,595 in property tax. In addition to the property taxes, the fund should receive approximately \$15,000 in interest income.

Expenditures

Expenditures for the Moorings Bay District are budgeted to be \$97,500.

This includes \$750 for state required fee and miscellaneous supplies; \$75,000 for continued water quality analysis; \$20,000 for navigational aids; poles, signs and storm drain medallions and \$1,750 for other operating supplies.

**FISCAL YEAR 2021-22
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

151.6062.537

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<i>OPERATING EXPENSES</i>					
530000 OPERATING EXPENDITURES	177	750	750	750	0
531010 PROFESSIONAL SERVICES	11,039	25,000	12,000	75,000	50,000
<i>Water quality analysis</i>					
546000 REPAIR AND MAINTENANCE	7,187	30,000	10,000	20,000	(10,000)
<i>Replacement and repair of signs, navigational aids and storm drain medallions</i>					
552000 OPERATING SUPPLIES	148	1,750	1,750	1,750	0
TOTAL OPERATING EXPENSES	\$ 18,552	\$ 57,500	\$ 24,500	\$ 97,500	\$ 40,000
<i>NON-OPERATING EXPENSES</i>					
560300 IMPROVEMENTS OTHER THAN BLDGS	0	175,000	0	0	(175,000)
TOTAL NON-OPERATING EXPENSES	\$ -	\$ 175,000	\$ -	\$ -	\$ (175,000)
TOTAL EXPENSES	\$ 18,552	\$ 232,500	\$ 24,500	\$ 97,500	\$ (135,000)



FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2021-22

Beginning Balance - Fund Balance as of September 30, 2020		\$5,048
Projected Revenues FY 2020-21		\$619,308
Projected Expenditures FY 2020-21		\$619,308
Net Increase/(Decrease) in Net Unrestricted Assets		<u>\$0</u>
Expected Fund Balance as of September 30, 2021		\$5,048
Add Fiscal Year 2021-22 Budgeted Revenues		
Special Assessments @ 2.25 millage rate		\$582,831
<i>Based on a taxable value of \$269,828,752*, 2.25% assessment @ 96%</i>		<u>\$582,831</u>
TOTAL AVAILABLE RESOURCES		\$587,879
Less Fiscal Year 2021-22 Budgeted Expenditures		
Paid to Fifth Ave BID	571,981	
BID operating expenditures	<u>10,850</u>	<u>\$582,831</u>
BUDGETED CASH FLOW		\$0
Projected Fund Balance as of September 30, 2022		<u><u>\$5,048</u></u>

** Excludes all residential properties*



Fifth Avenue South Business Improvement District

Fifth Avenue South BID (Fund 138)

Mission Statement:

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

Fund Description

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

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

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

2021-22 Significant Budgetary Issues

Revenues

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

FY 2021-22 revenues for the BID are estimated based on a preliminary taxable value of \$269,828,752. The total assessment is estimated to be \$607,115 allowing for a collection rate adjusted for discounts and various exemptions, the income will be \$582,831. The amount of revenue received for the BID assessment, minus direct expenses, will be transmitted to the BID.

Special Assessment Rate History

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
2.0	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.25	2.25

Expenditures

Budgeted expenditures for the Fifth Avenue South BID total \$582,831. After administrative expenses and required advertising expenses are paid, remaining money will be paid to the Fifth Avenue BID Corporation. With \$10,850 budgeted for the administrative costs of the Property Appraiser, Tax Collector and Assessment District Management firm and advertising, the 5th Avenue BID Corporation should receive \$571,981. Payments are made to the BID Corporation regularly and within 45 days after the City receives money from the County.

Fifth Avenue South

Business Improvement District

BID management presented this preliminary budget to Naples City Council at the June 2021 Council meeting. The actual budget will be subject to BID revenue funds received.



BUSINESS IMPROVEMENT DISTRICT, INC.

2020 ACTUAL VS APPROVED BUDGET AND 2021 AND 2022 PROJECTED BUDGETS

	2020	2020	2021	2022
	ACTUAL BUDGET	APPROVED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
REVENUE				
BID Assessment	\$ 609,934	\$ 612,000	\$ 619,308	\$ 619,308
Events Revenue/Sponsors/Magazine	\$ 7,500	\$ 39,000	\$ 25,000	\$ 25,000
Interest Income	\$ 728	\$ 3,000	\$ 204	\$ 204
TOTAL INCOME	\$ 618,162	\$ 654,000	\$ 644,512	\$ 644,512
EXPENSES				
Administration	\$ 245,804	\$ 232,937	\$ 229,116	\$ 229,116
Avenue Enrichment	\$ 84,503	\$ 81,000	\$ 119,000	\$ 119,000
Marketing	\$ 190,713	\$ 228,500	\$ 213,396	\$ 213,396
Events	\$ 88,791	\$ 105,560	\$ 83,000	\$ 83,000
TOTAL EXPENSES	\$ 609,811	\$ 647,997	\$ 644,512	\$ 644,512
NET	\$ 8,351	\$ 6,003	\$ -	\$ -

For information about the Fifth Avenue Business Improvement District, visit

www.fifthavenuesouth.com

**FISCAL YEAR 2021-22
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT**

138.0511.552

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>REVENUE</u>					
325301 ASSESSMENTS	617,067	619,308	619,308	582,831	(36,477)
TOTAL REVENUE	\$ 617,067	\$ 619,308	\$ 619,308	\$ 582,831	\$ (36,477)
<u>OPERATING EXPENSES</u>					
531010 PROFESSIONAL SERVICES <i>Paid to 5th Ave BID Corp.</i>	609,919	608,458	608,458	571,981	(36,477)
531040 OTHER CONTRACTUAL SERVICES <i>Fees for Special Assessment management, including property appraiser and tax collector.</i>	7,148	10,850	10,850	10,850	0
TOTAL OPERATING EXPENSES	\$ 617,067	\$ 619,308	\$ 619,308	\$ 582,831	\$ (36,477)
 TOTAL EXPENSES	 \$ 617,067	 \$ 619,308	 \$ 619,308	 \$ 582,831	 \$ (36,477)

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COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
FISCAL YEAR 2021-22

Fund Balance as of September 30, 2020		\$4,434,070
Projected Revenues FY 2020-21		6,171,641
Projected Expenditures FY 2020-21		6,604,746
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(433,105)</u>
Expected Fund Balance as of September 30, 2021		\$4,000,965
Add Fiscal Year 2021-22 Budgeted Revenues		
Tax Increment Financing City 1.1500	1,520,417	
Tax Increment Financing County 3.5645	4,712,633	
<i>Based on tax increment value of \$1,391,686,557</i>		
Transfers In (Parking Fund)	0	
Loan Proceeds	4,000,000	
Interest Income	55,000	
		<u>10,288,050</u>
TOTAL AVAILABLE RESOURCES:		\$14,289,015
Less Fiscal Year 2021-22 Expenditures		
Personal Services	729,144	
Operating Expenses	867,686	
Capital Improvements	10,500,000	
Transfer out for Bonded Debt	264,117	
		<u>12,360,947</u>
BUDGETED CASH FLOW		(2,072,897)
Projected Fund Balance as of September 30, 2022		<u><u>\$1,928,068</u></u>



Community Redevelopment Agency

Community Redevelopment Agency (Fund 180)

Mission Statement:

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

Fund Description

The Community Redevelopment Agency (CRA) is a dependent special district governed by a Board comprised of the members of City Council. The Board is assisted by the Community Redevelopment Agency Advisory Board (CRAAB), consisting primarily of property and business owners from the redevelopment area and appointed by City Council. The CRA was originally established in 1994 by Resolutions 94-7098 and 94-7099. The Redevelopment Area is approximately the area south of 7th Avenue North, west of the Gordon River, north of 8th Avenue South, and east of 3rd Street South. The actual boundaries are defined within the enabling legislation. On January 15, 2014, Resolution 14-13401 was approved, amending, and modifying the Redevelopment Plan. The plan amendment extends the sunset date to September 30, 2044. Tax Increment Revenue is the primary funding source for redevelopment projects specified in the Redevelopment Plan. Florida Statutes confer broad authority to the CRA to undertake and carry out community redevelopment and related activities within the redevelopment area while placing certain statutory restrictions on the use of tax increment revenue.

2020-21 Department Accomplishments

- Construction of the second phase of 8th Street improvements, from Central Avenue to 7th Avenue North, began in April 2020 and was substantially completed and opened to all traffic on December 23, 2020.
- Adopted the 2020 CRA Neighborhood Plans for River Park East, River Park West, that portion of Lake Park within the CRA, and The Design District. Completed a Neighborhood Planning process, with the input of residents, business owners, and property owners, for the River Park-East, River Park-West, Lake Park, and 41/10 commercial neighborhoods. The process included one-on-one meetings, group meetings, surveys, and walking audits. It is anticipated that the suggestions and ideas of the community will culminate in the identification of specific capital improvement projects.
- Worked with Streets and Stormwater to fund new streetlighting in River Park East and River Park West. The City was approved for \$111,000 in U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funds through Collier County and were authorized to utilize an additional \$27,610.24 remaining from the previously awarded and implemented project to install crosswalks at the intersections of 5th and 7th Avenues North at Goodlette-Frank Road. The CRA anticipated having to fund this project itself but will now only have to work with Streets and Stormwater to fund the remaining needs for the project beyond what is available through the CDBG funding.
- Commenced design on a landscape maintenance project for 1st thru 5th Avenues North between US-41 and 10th Street North as well as on 10th Street North from 1st through 5th Avenues North. It is anticipated this landscaping project will commence before the beginning of FY 2021-22.
- Commenced design for the 1st Avenue South Improvement Project. This project will improve safety, drainage, infrastructure, and aesthetics in the 1st Avenue South right-of-way between 8th Street South and Goodlette-Frank Road.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

- Commenced efforts to prepare a Master Plan for the 41-10 district of the Redevelopment Area to address zoning, public spaces, roadways, utilities, economic development, and promotion of the district.
- Commenced a study to provide an affordable housing strategy for the CRA area to include an inventory of affordable housing, strategies to create new affordable housing units and maintain existing units, and potential funding strategies. The study is anticipated to be completed around the end of FY2020-21.
- Entered into a partnership agreement with the Gulfshore Playhouse and Naples Downtown, LLC (the Wynn Family) to provide land and construct a public parking garage near the site of the new Gulfshore Playhouse on 1st Avenue South.
- Worked with the Design District Association to purchase and install 61 banners within the Design District area.
- Continued an enhanced level of right-of-way maintenance in the Redevelopment Area.
- Continued Community Policing throughout the Redevelopment Area.

2021-22 Departmental Goals and Objectives

As part of the Community Vision Goal to maintain an extraordinary quality of life for residents through improving City amenities for residents, enhancing community health, mobility, and public safety

- Commence construction of 1st Avenue North improvements to improve safety, drainage, infrastructure, and aesthetics while providing additional mobility options for residents and visitors.
- Commence construction of a public parking garage in the 1st Avenue South Corridor in accordance with the partnership agreement with Gulfshore Playhouse and Downtown Naples, LLC.
- Complete the CRA Affordable Housing Strategy and take steps to implement recommendations contained within the study.
- Continue to implement recommendations of the CRA Neighborhood Plans for River Park East, River Park West, Lake Park, and The Design District.
- Complete the work plan of the CRA as approved by the CRA Board and included in the adopted FY2021-22 budget.
- Implement the capital improvement plan as approved by the CRA Board in the FY2021-22 budget approval process.
- Ensure the Redevelopment Area is maintained to a high standard of aesthetics, code compliance, and public safety.
- Continue Community Policing throughout the CRA.

As part of the Community Vision Goal to strengthen the economic health and vitality of the City by maintaining the viability of local businesses.

- Cooperate with the Fifth Avenue South Business Improvement District to stabilize and enhance the business district and ensure that budgets and reports are timely and appropriate.
- Complete the 41-10 Master Plan and begin to implement recommendations provided in the plan once completed and continue to explore options for stabilizing and enhancing the business district within the 41-10 corridor in the Redevelopment Area.

As part of the Community Vision Goal to maintain and enhance governance capacity for public service and leadership through enacting strategies to ensure a well-run local government and providing leadership on larger issues that impact the quality and future of Naples

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

Community Redevelopment Agency

Community Redevelopment Agency (continued)

2021-22 Significant Budgetary Issues

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

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

The CIP Budget provides \$10,500,00 for various projects including \$400,00 to begin design on the 1st Ave. S. improvements between 8th St. S. and Goodlette Frank Rd. and \$9 million to construct the proposed parking garage that would be developed in partnership with the Gulfshore Playhouse project. In addition, \$350,000 is provided to undertake painting, joint sealing and other maintenance at the North garage (8th St. South/4th Ave. South).

The CIP budget also provides \$250,000 to continue Neighborhood Planning Projects contained in the CRA's 2020 Neighborhood Plans document that will include:

1. Design and Installation of on-street parking on the 1100 block of 3rd Avenue North (just south of the FPL facility) - \$130,000.
2. Other Improvements to be identified by the CRA Board during the FYr - \$120,000.

The CIP Budget also provide \$500,000 for capital projects that may be identified in the 41-10 Master Plan that is anticipated to be completed in the middle of FY 2021-22. This funding will allow the CRA to immediately undertake projects recommended by the plan and approved by the CRA.

The CRA Board may increase funding for Neighborhood projects or projects identified in the 41-10 Master Plan during the fiscal year through supplemental appropriations should additional funding be needed to meet the CRA Board's goals for the fiscal year. For example, in the event the CRA Board desires to acquire property for additional parking in the 41-10 commercial district north of Central Avenue, or undertake affordable housing initiatives, substantial additional funding would be required.

Revenues

Budgeted revenues are \$10,288,050, a \$4,151,409 increase from the adopted FY2020-21 budget. The primary revenue earned by the CRA is an amount equal to the ad valorem taxes collected on the value of the Tax Increment. The Tax Increment is the amount of taxes generated from increased property values within the District in excess of the base year. The CRA receives these revenues from the City and the County, based on the increase over the 1993 property tax value (\$183,809,274).

The taxable value of property in the District is \$1,575,495,831, (compared to FY 2020-21 value of \$1,492,363,927). Taxable value increased 5.5%. The budget was based on a total tax increment of \$1,391,686,557, using a tax rate of 1.15 from the City and 3.5645 from the County, to bring in \$1,520,417 and \$4,712,633, respectively. State law requires that the tax increment revenues be distributed to CRAs by January 1.

In addition to the tax increment revenue, the fund is budgeted to receive approximately \$55,000 in interest income. FY 2021-22 does not include a transfer of \$230,176 from the 5th Avenue South

Community Redevelopment Agency

Community Redevelopment Agency (continued)

parking fund normally applied to the debt service payment for the parking garage at 801 6th Avenue South as this borrowing has only a minimal final payment during the FY.

Loan proceeds in the amount of \$4,000,000 are included as borrowing will be necessary to help fund the significant capital projects in the FY, should construction of a parking garage within the CRA be authorized by the Board.

Total Expenditures

The work program for the CRA is represented in this budget. Total expenditures for the FY 2021-22 budget are \$12,360,947, which is an increase of \$6,986,075 from the budget of FY 2020-21. The budget includes \$10,500,000 in capital improvement projects and a debt service payment of \$264,117.

The appropriation for capital projects included in this budget include \$8,000,000 for construction of the 1st Avenue South Parking Garage and \$400,000 to begin the design on construction of 1st Avenue South Improvements, \$350,000 for painting and sealing at the North Parking Garage, \$250,000 for Neighborhood Plan projects, and \$500,000 for projects contained in the 41-10 Master Plan.

During CRA Board meetings in FY 2020-21 there was significant conversation regarding developing and/or maintaining affordable housing in the CRA. There are currently no identified opportunities for such though the CRA will complete an Affordable Housing Strategy in FY 2021-22, thus an unfunded line for Affordable Housing is contained in the CIP. Should an opportunity arise or specific projects be listed in the Affordable Housing Strategy that the CRA wishes to implement, the CRA Board will have the option to appropriate additional funds from the available fund balance.

Personal Services

The number of employees funded by the CRA increases from 6.3 to 7.05 with this budget. There is an addition of one position, Community Redevelopment Administrator, designed to take over and expand day-to-day operations and of the CRA, activities previously handled by the Deputy City Manager. The Deputy City Manager will continue to oversee the CRA and thus expenses for the Deputy City Manager has been reduced from .28 to .05 of the position's cost. The other 6 positions the CRA continues to fund 3 community police officers and 3 landscape technicians. The total employees funded by the CRA are budgeted to cost \$ a \$729,144, an increase of \$66,899 over the FY2020-21 budget.

Administration Division

The Administrative division is responsible for the implementation of capital projects and payment of debt obligations. Operating and non-operating expenses are budgeted at \$11,434,527 in the Administration division's budget. The budget of this Division includes \$10,500,000 in capital improvement projects and a debt service payment of \$264,117. This is \$6,992,628 more than the FY20-21 adopted budget. This is primarily due to an increase in capital expenses.

The debt outstanding for the CRA was refinanced in FY 2018 to an interest rate of 1.72584%, increased from the prior rate of 1.42%. The annual debt service payment for the CRA is budgeted at \$264,117. This represents the final payment on debt outstanding at the beginning of FY 2021-22.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

Maintenance Division

The Maintenance division's budget of \$538,928 is a \$43,122 increase from the FY2020-21 budget. The increase of \$27,700 in the Other Contractual Services line item is for landscape maintenance services, primarily related to the maintenance of the completed improvements on 8th St. N & the addition of \$15,000 for Holiday lights.

Law Enforcement Division

The Law Enforcement division's budget consists primarily of the salary and benefits of the three police officers assigned to the CRA. The budget of \$387,492 represents a reduction of \$49,674 from the FY2020-21 adopted budget. This is reflective of decreases in personal services expense due to changes in identified officers assigned. These expenses may vary over time as police officer assignments change over time.



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

	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET
City Tax Increment	1,057,953	1,228,623	1,434,656	1,434,656	1,520,417
<i>Based on increment value of \$1,391,686,557, \$1.15 millage rate & 95%</i>					
Transfer from Parking Funds	980,000	0	230,176	230,176	0
<i>Parking Fund 185 was used for debt service related to parking garages</i>					
County Tax Increment	3,195,822	3,711,379	4,446,809	4,446,809	4,712,633
<i>Based on increment value of \$1,391,686,557, 3.5645 millage rate @ 95%</i>					
Loan Proceeds	0	0	0	0	4,000,000
Interest Income	92,059	101,621	25,000	60,000	55,000
TOTAL REVENUES	\$ 5,325,834	\$ 5,041,623	\$ 6,136,641	\$ 6,171,641	\$ 10,288,050

FUND 180: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
Administration (1501)				
0.28	0.28	0.05	Deputy City Manager*	8,264
0	0	1	Community Redevelopment Administrator	120,000
<u>0.28</u>	<u>0.28</u>	<u>1.05</u>		<u>120,000</u>
Parks & Parkways Maintenance (1517)				
3	3	3	Landscape Technician	118,243
<u>3</u>	<u>3</u>	<u>3</u>		<u>118,243</u>
Law Enforcement (1520)				
3	3	3	Community Police Officer	208,293
<u>3</u>	<u>3</u>	<u>3</u>		<u>208,293</u>
6.28	6.28	7.05	Regular Salaries	454,800
			State Incentive Pay	3,480
			Overtime	9,992
			Personal Leave Payouts	10,500
			Holiday Pay	6,600
			Other Payroll Expenses	243,772
			Total Personal Services	\$ 729,144

*95% of the Deputy City Manager is in General Fund/City Manager Department.

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 180

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	394,135	392,527	405,668	454,800	62,273
510300 LONGEVITY & SPECIALTY PAY	7,318	7,000	7,000	6,000	(1,000)
510305 PERSONAL LEAVE PAYOUTS	2,410	16,198	13,000	10,500	(5,698)
510320 STATE INCENTIVE PAY	3,390	3,120	2,220	3,480	360
510400 OVERTIME	3,251	11,423	6,876	9,992	(1,431)
510420 HOLIDAY PAY	2,475	7,935	6,632	6,600	(1,335)
525100 FICA	30,377	32,729	35,789	37,014	4,285
525030 RETIREMENT CONTRIBUTIONS	95,631	100,165	104,359	96,202	(3,963)
525040 LIFE/HEALTH INSURANCE	68,235	91,147	102,308	104,556	13,409
TOTAL PERSONAL SERVICES	\$607,222	\$662,245	\$683,852	\$729,144	\$66,899
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENSE	39,295	63,551	49,551	66,500	2,949
530010 CITY ADMINISTRATION	130,680	127,690	127,690	125,120	(2,570)
531010 PROFESSIONAL SERVICES	147,820	250,000	197,895	205,500	(44,500)
531020 INVESTMENT ADVISORY FEES	3,061	1,500	1,500	1,500	0
532040 OTHER CONTRACTUAL SERVICES	107,809	154,200	166,254	211,900	57,700
540000 TRAVEL AND PER DIEM	149	5,500	3,500	16,600	11,100
541000 COMMUNICATIONS	0	1,500	1,500	3,100	1,600
543010 ELECTRICITY	22,103	39,000	29,000	40,560	1,560
545220 SELF INSURANCE CHARGE	56,065	60,958	60,958	67,678	6,720
546000 REPAIR & MAINTENANCE	66,581	111,000	116,048	111,500	500
547020 ADVERTISING-NON LEGAL	491	500	500	500	0
549020 TECHNOLOGY SVC CHARGE	1,640	1,640	1,640	1,690	50
551000 OFFICE SUPPLIES	0	1,940	1,940	1,000	(940)
552000 OPERATING SUPPLIES/MINOR EQUIP	2,345	2,500	6,500	6,500	4,000
552070 UNIFORMS	1,983	2,000	2,000	3,500	1,500
552090 OTHER CLOTHING	1,813	1,887	2,024	2,538	651
554010 MEMBERSHIPS	1,420	1,500	1,500	2,000	500
TOTAL OPERATING EXPENSES	\$ 583,255	\$ 826,866	\$ 770,001	\$ 867,686	\$ 40,820
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDINGS	0	1,000,000	1,000,000	0	(1,000,000)
560300 IMPROVEMENTS O/T BUILDING	2,693,605	1,850,000	3,115,131	10,500,000	8,650,000
560400 MACHINERY & EQUIPMENT	87,961	0	0	0	0
591210 BOND SINKING FUND	990,669	1,035,761	1,035,761	264,117	(771,644)
TOTAL NON-OPERATING EXPENSES	\$ 3,772,235	\$ 3,885,761	\$ 5,150,892	\$10,764,117	\$ 6,878,356
TOTAL EXPENSES	\$ 4,962,713	\$ 5,374,872	\$ 6,604,746	\$12,360,947	\$ 6,986,075

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

180-1501-552

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	45,714	46,157	86,157	128,264	82,107
525010 FICA	3,125	2,994	6,054	9,812	6,818
525030 RETIREMENT CONTRIBUTIONS	4,016	4,148	8,342	16,674	12,526
525040 LIFE/HEALTH INSURANCE	1,622	552	11,713	15,572	15,020
TOTAL PERSONAL SERVICES	\$ 54,476	\$ 53,850	\$ 112,266	\$ 170,322	\$ 116,472
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	559	5,000	1,000	5,000	0
530010 CITY ADMINISTRATION	130,680	127,690	127,690	125,120	(2,570)
531010 PROFESSIONAL SERVICES	147,820	250,000	197,895	205,500	(44,500)
<i>CRA Statistically Valid Survey, General Design services, Audit Statement</i>					
531040 OTHER CONTRACTUAL SERVICES	0	0	0	30,000	30,000
531220 INVESTMENT ADVISORY FEES	3,061	1,500	1,500	1,500	0
540000 TRAVEL AND PER DIEM	149	1,500	1,500	8,600	7,100
541000 COMMUNICATIONS	0	1,500	1,500	1,500	0
545220 SELF INSURANCE CHARGE	56,065	60,958	60,958	67,678	6,720
546000 REPAIR AND MAINTENANCE	17,103	50,000	50,000	50,000	0
<i>Specialty 5th Ave maintenance</i>					
547020 ADVERTISING (NON LEGAL)	491	500	500	500	0
<i>Annual Report as required</i>					
549020 TECHNOLOGY SERVICE CHARGE	1,640	1,640	1,640	1,690	50
551000 OFFICE SUPPLIES	0	500	500	1,000	500
554010 MEMBERSHIPS	1,420	1,500	1,500	2,000	500
<i>FRA Dues, State fees, etc</i>					
TOTAL OPERATING EXPENSES	\$ 358,989	\$ 502,288	\$ 446,183	\$ 500,088	\$ (2,200)
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDINGS	0	1,000,000	1,000,000	0	(1,000,000)
560300 IMPROVEMENTS O/T BUILDING	2,693,605	1,850,000	3,115,131	10,500,000	8,650,000
560400 MACHINERY & EQUIPMENT	87,961	0	0	0	0
591210 BOND SINKING FUND	990,669	1,035,761	1,035,761	264,117	(771,644)
<i>Transfer to the Debt Service Fund for principal and interest on fund's debt</i>					
TOTAL NON-OPERATING EXPENSES	\$ 3,772,235	\$ 3,885,761	\$ 5,150,892	\$10,764,117	\$ 6,878,356
TOTAL EXPENSES	\$ 4,185,701	\$ 4,441,899	\$ 5,709,341	\$11,434,527	\$ 6,992,628

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

180.1517.552

	FY 18-19 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	121,839	118,447	120,011	118,243	(204)
510400 OVERTIME	760	3,876	3,876	3,992	116
525010 FICA	8,981	9,007	9,007	8,883	(124)
525030 RETIREMENT CONTRIBUTIONS	16,744	16,853	16,853	16,820	(33)
525040 LIFE/HEALTH INSURANCE	31,366	33,985	33,985	44,492	10,507
TOTAL PERSONAL SERVICES	\$ 179,690	\$ 182,168	\$ 183,732	\$ 192,430	\$ 10,262
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENSES	38,735	58,551	48,551	61,500	2,949
531040 OTHER CONTRACTUAL SERVICES	107,809	154,200	166,254	181,900	27,700
543010 ELECTRICITY	22,103	39,000	29,000	40,560	1,560
546000 REPAIR & MAINTENANCE	49,022	60,000	65,048	60,000	0
552090 OTHER CLOTHING	1,813	1,887	2,024	2,538	651
TOTAL OPERATING EXPENSES	\$ 219,482	\$ 313,638	\$ 310,878	\$ 346,498	\$ 32,860
TOTAL EXPENSES	\$ 399,172	\$ 495,806	\$ 494,610	\$ 538,928	\$ 43,122

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT**

180.1520.552

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	226,583	227,924	199,500	208,293	(19,631)
510300 LONGEVITY & SPECIALTY PAY	7,318	7,000	7,000	6,000	(1,000)
510305 PERSONAL LEAVE PAYOUTS	2,410	16,198	13,000	10,500	(5,698)
510320 STATE INCENTIVE PAY	3,390	3,120	2,220	3,480	360
510400 OVERTIME	2,491	7,547	3,000	6,000	(1,547)
510420 HOLIDAY PAY	2,475	7,935	6,632	6,600	(1,335)
525010 FICA	18,271	20,728	20,728	18,319	(2,409)
525030 RETIREMENT CONTRIBUTIONS	74,871	79,165	79,165	62,708	(16,457)
525040 LIFE/HEALTH INSURANCE	35,247	56,610	56,610	44,492	(12,118)
TOTAL PERSONAL SERVICES	\$ 373,055	\$ 426,226	\$ 387,855	\$ 366,392	\$ (59,834)
<u>OPERATING EXPENSES</u>					
540000 TRAINING & TRAVEL COSTS	0	4,000	2,000	8,000	4,000
541000 COMMUNICATIONS	0	1,440	1,440	1,600	160
546000 REPAIR & MAINTENANCE	456	1,000	1,000	1,500	500
552000 OPERATING SUPPLIES	2,345	2,500	6,500	6,500	4,000
552070 UNIFORMS	1,983	2,000	2,000	3,500	1,500
TOTAL OPERATING EXPENSES	\$ 4,785	\$ 10,940	\$ 12,940	\$ 21,100	\$ 10,160
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY AND EQUIPMENT	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$ 377,840	\$ 437,166	\$ 400,795	\$ 387,492	\$ (49,674)

**CAPITAL IMPROVEMENT PROJECTS
COMMUNITY REDEVELOPMENT AGENCY - FUND 180**

CIP NUMBER	PROJECT DESCRIPTION	Requested 2021-22	2022-23	2023-24	2024-25	2025-26
21C02	1st Ave S Improvements	400,000	4,000,000	0	0	0
22C15	Parking Garage Partnership	9,000,000	0	0	0	0
22C03	North Garage Painting and Joint Sealing	350,000	250,000	0	0	0
22C14	Neighborhood Plan Project Funding	250,000	0	0	0	0
22C04	41-10 Master Plan Improvements	500,000	1,500,000	0	0	0
	Affordable Housing Projects	0	0	0	0	0
	Sugden Plaza Improvements	0	0	1,500,000	0	0
	6th Avenue South Improvements	0	0	0	800,000	0
	South Garage Painting and Sealing	0	0	0	0	350,000
	Land Acquisition/Parking Lot Development	0	0	3,000,000	0	0
	5th Avenue South Streetscape	-	0	0	4,000,000	0
TOTAL CRA FUND		10,500,000	5,750,000	4,500,000	4,800,000	350,000

CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE NOTE, SERIES 2013

Authorized and Issued: \$14,000,000
 Dated: February 27, 2013
 Final Maturity: December 1, 2021
 Principal and Interest Payment: Monthly
 Interest Rate: 1.72584%
 Revenue Pledged: Non-Ad Valorem Revenues

CRA Portion	Principal	Interest	Total	Balance
FY 2021-22	263,355	762	\$ 264,117	0
	2,244,422	46,125	2,290,547	

Total CRA Balance Remaining at 9/30/2022	\$ 0
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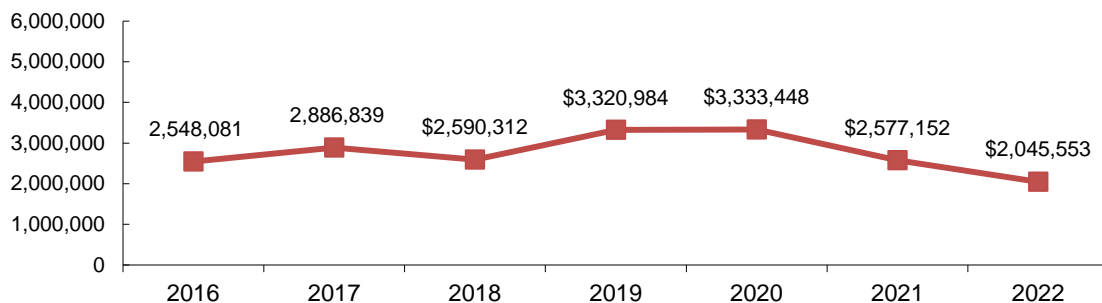
STREETS FUND

FINANCIAL SUMMARY

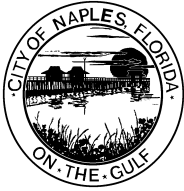
FISCAL YEAR 2021-22

Beginning Fund Balance as of September 30, 2020	3,333,448
Projected Revenues FY 2020-21	3,056,844
Projected Expenditures FY 2020-21	3,813,140
Net Increase/(Decrease) in Fund Balance	<u>(756,296)</u>
Expected Fund Balance as of September 30, 2021	\$2,577,152
Add Fiscal Year 2021-22 Budgeted Revenues	
6-Cent Gas Tax	720,000
5-Cent Gas Tax	540,000
Telecommunications Tax	1,000,000
State Revenue Sharing	220,000
Dept. of Transportation	665,121
Impact Fees	200,000
Interest Income	40,000
Right of Way Permits	80,000
	<u>3,465,121</u>
TOTAL AVAILABLE RESOURCES	\$6,042,273
Less Fiscal Year 2021-22 Budgeted Expenditures	
Personal Services	787,688
Operations & Maintenance	1,196,202
Transfer - Self-Insurance	321,850
Transfer - Administration	115,980
Overlay Program	700,000
CIP Projects	875,000
	<u>3,996,720</u>
BUDGETED CASH FLOW	(531,599)
Projected Fund Balance as of September 30, 2022	<u><u>\$2,045,553</u></u>

Trend - Fund Balance



Projected Fund Balance complies with Fund Balance Policy



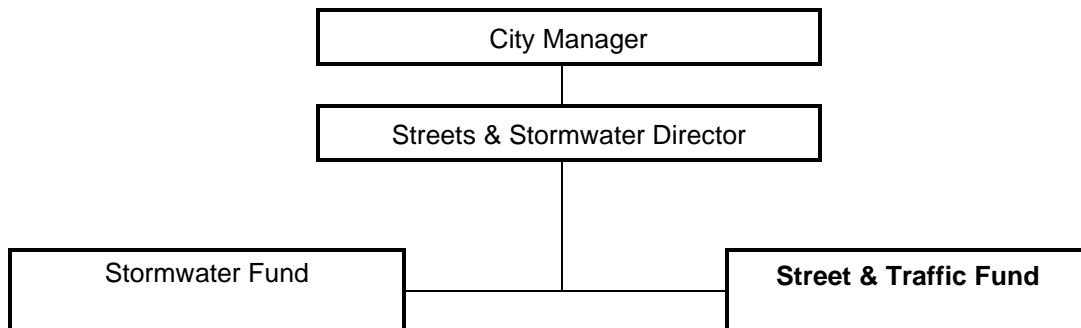
Streets Fund

Streets & Stormwater Department (Fund 190)

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

Department Description

The Streets and Stormwater Department operates in two funds: Streets & Traffic Fund and Stormwater Fund. These operate in separate funds due to their separate sources of revenue. The Streets Fund has been primarily funded through gas taxes. Beginning in FY 2018-19, additional telecommunication tax revenue became the secondary source of revenue to the fund for reasons explained below. The Streets & Traffic Division is responsible for maintaining City streets, traffic signalization, street lighting and signage. The Stormwater Fund is addressed in a separate section of this document.



2020-21 Department Accomplishments

- Performed needed maintenance on bridges at Harbour Drive, Park Shore Drive, Galleon Drive and Mooring Line Drive;
- Resurfaced approximately 7-miles of City roads that included portions of Kings Town Drive, Captains Place, 12th Avenue South, Wedge Drive, Riviera Drive, Neptunes Bight, Parkview Lane and Park Shore Court;
- Repaired approximately 2,853 square feet of sidewalks;
- Restored approximately 24.4 miles of pavement markings;
- Improved the 700 block of City street along 12th Avenue South with decorative street lighting, on-street parking and sidewalk;
- Completed a CDBG grant project that installed a new pathway connection extending from 12th Street North from 3rd Avenue North to just north of Central Avenue;
- Processed approximately 653 right-of-way permit applications;
- Phase II of the 8th Street Corridor Improvement Project (Central Avenue to 7th Ave North) was completed in December 2020;
- The Pedestrian & Bicycle Master Plan Update draft was completed, and projects will begin in FY21-22.

Streets Fund

Streets & Stormwater Department (continued)

- Reached 60% completion of the South Golf Drive Improvement Project design.

2021-22 Departmental Goals and Objectives

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

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

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

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

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

- The Pedestrian and Bicycle Master Plan was drafted, and work continues with the Metropolitan Planning Organization on the City and County multimodal transportation system.

2021-22 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2021-22 is \$3,996,720, an increase of \$470,447 from the FY 2020-21 budget.

Revenues

The most significant budgetary issue for this fund includes lasting effects of a global pandemic and governmental restrictions on tax receipts and uncertainty related to development and impact fee revenues. The primary recurring revenue in this fund is the Local Option Fuel Tax and the Fifth Cent option. Countywide, this amounts to approximately \$15,810,000 annually. Over the past 5 years, the City has received 8.21% of this amount, the rest distributed to Collier County (85.5%), Marco Island (6.1%) and Everglade City (0.2%). The method for determining the distribution of Countywide gas tax receipts is based on each agency's annual transportation expenditures over the past 5 years. The next 5-year period was evaluated by Collier County, and the City was

Streets Fund

Streets & Stormwater Department (continued)

informed that the portion of gas taxes that the City will receive should decrease to 6.35% as a direct result of higher transportation spending in Collier County and Marco Island when compared to the City of Naples. Collier County has indicated that the application of this new distribution will be deferred until a future fiscal year and that the current 8.21% will remain in place for the time being. Staff continues to work with Collier County to monitor the distribution formula to confirm the accuracy of the results. The FY 20-21 budget maintains the current distribution percentage at 8.21%.

The City and County have an Interlocal Agreement for the collection of the County's transportation impact fees. The City keeps the first \$200,000 of the County's impact fees, and the balance is sent to the County. Impact fees can only be used for transportation projects that increase automobile capacity on roadways. Impact fees cannot be used for pedestrian, bicycle or transit programs, even though the City is seeing an expansion in these areas. Based on FY 2020-21 activity, the FY 2021-22 estimate for impact fee revenue for the fund is \$200,000, with an additional \$200,000 being delivered to Collier County. It should be noted that the impact fee revenue collected within the City is required to be used for automobile capacity improvements within District #3, which includes the City of Naples as well as surrounding unincorporated areas of the County.

The State of Florida has a revenue sharing program, funded by sales and use taxes and a state fuel tax. For FY 2021-22, it is estimated that \$220,000 will be dedicated to transportation. Estimates for the tax revenue sources noted above are provided by the Florida Department of Revenue.

Telecommunication Tax allocated to the Streets Fund for FY 2021-22 is \$1,000,000. The Streets & Traffic division allocates resources to review and issue permits to telecom companies for work within the right-of-way. The division also coordinates with telecom companies and neighborhood associations on infrastructure improvements such as underground utility lines. The division also inspects most major work done by communication companies within the right-of-way to ensure that City standards, particularly for restoration, are being met. At times, the Streets & Traffic division must repair damage and deterioration of the right-of-way from work done years ago by telecom companies.

The Streets Fund is also expected to receive \$40,000 in interest earnings. The estimate for right-of-way permitting revenue is \$80,000, an increase of \$5,000 from the previous fiscal year. The division continues to have an increase in permitting resulting from improved communications between staff and contractors, as well as a better understanding of permitting guidelines. Staff is currently evaluating the current application fee methodology to reduce costs for projects within the right-of-way that have minor public impacts and to creating financial incentives for early completion of larger, more disruptive projects that close the public right-of-way and require more significant staff time to review and inspect.

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

Streets Fund

Streets & Stormwater Department (continued)

Expenditures

The Streets Fund has 7.50 positions budgeted. The division supervises an additional 1.5 positions funded by the Building Department. These positions are dedicated to the review of transportation impacts associated with building plans, parking needs analysis, transportation impact studies, platting, easement and right-of-way vacations, and other building related services.

Shared positions with the Stormwater Fund are determined based on the amount of time the staff spent on each function. Personal Services, budgeted at \$787,688 is \$12,340 more than the FY 2020-21 adopted budget due to the part-time Right-of-Way Inspector position becoming full-time, an estimated annual cost of living adjustment and increased healthcare costs.

Operating Expenses for this fund are \$2,334,032 an increase of \$303,107 from the FY 2020-21 adopted budget.

The major Operating Expenses are as follows:

	<u>FY21-22</u>	<u>\$ Change</u>
City Administration (General Fund Chargeback)	\$115,980	\$6,080
Street Overlay Program (Road Resurfacing)	\$700,000	\$50,000
Street Light/Other Electricity	\$350,000	\$0
Self-Insurance Transfer	\$321,850	\$54,245
Road Repairs	\$320,000	\$75,000
Other Maintenance (incl. mast arm replacement)	\$245,000	\$45,000

The Streets Fund has \$875,000 in Capital Improvements budgeted for FY 2021-22. The projects are listed in detail on Capital Improvement Program (CIP) page at the end of this section and are more fully explained in the Five-Year CIP. Fund Balance continues to be maintained above levels required by the Finance Department.

Along with the Division managed capital projects, several other projects totaling \$665,121 are listed and fully funded and managed by the Florida Department of Transportation (FDOT) through staff's efforts to secure grant funding through the Metropolitan Planning Organization. Although these projects are not part of City operations, they impact City operations and infrastructure and need to be considered with other projects within the City.

Streets Fund

Streets & Stormwater Department (continued)

Performance Measures

Performance Measures	Actual 2017-18	Actual 2018-19	Actual 2019-20	Estimated 2020-21	Projected 2021-22
# of Lane-Miles Resurfaced	9.5	6.0	6	7.0	8.0
Square-Feet of Sidewalk Repairs\ Improvements	13,362	10,714	12,684	2,853	3,138
# of Pothole Work Orders resolved	75	85	75	53	58
# of Sidewalk Work Orders resolved	200	168	74	65	72
# of Traffic Signal Work Orders resolved	163	228	194	139	153
# of Street Light Work Orders resolved (a)	798	646	765	365	402

(a) Increase reflects Hurricane Irma repairs in FY 2017-18.



CITY OF NAPLES STREETS FUND REVENUE SUMMARY

	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET
6-CENT LOCAL GAS TAX	783,048	731,915	665,590	736,197	720,000
5-CENT LOCAL GAS TAX	591,706	552,836	502,950	545,944	540,000
TELECOMMUNICATIONS TAX	889,000	889,000	889,000	889,000	1,000,000
STATE REVENUE SHARING	205,000	220,000	220,000	220,000	220,000
FEMA	212,307	0	0	0	0
DOT MAINTENANCE AGREEMENT	95,715	392,193	302,392	302,392	315,714
DOT GRANT (a)	400,621	0	44,311	44,311	349,407
IMPACT FEES	200,000	200,000	200,000	200,000	200,000
INTEREST INCOME	66,776	63,168	44,000	44,000	40,000
RIGHT OF WAY PERMITS	81,704	80,400	75,000	75,000	80,000
OTHER	21,398	604	0	0	0
TOTAL REVENUE	\$3,547,275	\$3,130,115	\$2,943,243	\$3,056,844	\$3,465,121

(a) 19/20 South Golf Drive Improvements; 18/19 Traffic Pre-Emption Equipment; 17/18 Mobility Study

**FUND: 190 STREETS FUND
STREETS DEPARTMENT
FISCAL YEAR 2021-22**

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
0.25	0.25	0.25	Streets & Stormwater Director (b)	36,382
0.50	0.50	0.50	Traffic Engineer (a)	54,827
1.00	1.00	1.00	Traffic Operations Supervisor	87,052
1.00	1.00	1.00	Signal Technician	55,915
2.00	2.00	2.00	Traffic Control Technician	103,573
0.25	0.25	0.25	Construction Project Manager (b)	25,798
0.00	0.00	0.25	Streets & Stormwater Deputy Director (b)	29,243
0.25	0.25	0.00	Engineering Manager (b)	-
1.00	1.00	1.00	Senior Utility Technician	49,903
0.00	0.00	1.00	Right of Way Inspector (c)	60,320
0.25	0.25	0.25	Administrative Coordinator (b)	12,505
6.50	6.50	7.50	Regular Salaries	515,518
			Other Salaries/Authorized Comp	43,254
			Employer Payroll Expenses	228,916
			Total Personal Services	\$ 787,688

- (a) 50% budgeted in the Building Fund 110
- (b) 75% of these positions are budgeted in the Stormwater Fund 470
- (c) Converting position from part-time to full-time

**FISCAL YEAR 2021-22
BUDGET DETAIL
STREETS FUND**

190-6502-541

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	445,559	468,408	474,864	515,518	47,110
510300 OTHER SALARIES	42,310	47,580	26,360	10,140	(37,440)
<i>Stand by pay \$10,140</i>					
510305 PERSONAL LEAVE PAYOUTS	20,068	21,467	37,081	23,614	2,147
510400 OVERTIME	8,710	9,409	9,409	9,500	91
525010 FICA	37,440	38,993	38,993	40,560	1,567
525030 RETIREMENT CONTRIBUTIONS	64,440	66,569	66,569	71,607	5,038
525040 LIFE/HEALTH INSURANCE	98,253	116,443	116,443	111,229	(5,214)
525070 EMPLOYEE ALLOWANCES	5,880	6,480	6,480	5,520	(960)
TOTAL PERSONAL SERVICES	\$722,660	\$775,348	\$776,199	\$787,688	\$12,340
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,325	4,000	4,153	14,000	10,000
<i>Includes \$10,000 for an educational compenent for Bike & Pedestrian Improvements (this has been moved from CIP)</i>					
530010 CITY ADMINISTRATION FEE	103,300	109,900	109,900	115,980	6,080
531010 PROFESSIONAL SERVICES	35,262	40,000	21,000	50,000	10,000
<i>Surveys, Traffic Operations Programing and Systems, Design/Permitting costs</i>					
531420 ROAD RESURFACING	560,781	650,000	650,000	700,000	50,000
540000 TRAINING & TRAVEL COSTS	232	3,500	3,500	3,500	0
541000 COMMUNICATIONS	3,242	4,000	4,000	4,000	0
542100 EQUIP SERVICES - REPAIR	21,958	15,000	17,565	25,000	10,000
542110 EQUIP SERVICES - FUEL	16,920	12,000	12,000	20,000	8,000
543010 ELECTRICITY/STREET LIGHTS	307,390	350,000	350,000	350,000	0
545220 SELF INSURANCE CHARGE	216,713	267,605	267,605	321,850	54,245
546040 REPAIR AND MAINTENANCE	18,320	25,000	25,000	25,000	0
546060 OTHER MAINTENANCE	292,189	200,000	245,000	245,000	45,000
<i>Sign materials, flags, cones, pavement markings, intersection - mast arm maintenance</i>					
546090 STREET LIGHT & POLE MAINT	28,991	45,000	45,000	75,000	30,000
546130 ROAD REPAIRS	225,433	245,000	245,000	320,000	75,000
<i>Street patching, curb/valley gutter repairs, sidewalk repairs, alleyway repairs and materials (formerly CIP)</i>					
549020 TECHNOLOGY SVC CHARGE	40,590	40,220	40,220	43,400	3,180
551000 OFFICE SUPPLIES	1,766	3,500	10,030	5,000	1,500
552000 OPERATING SUPPLIES	3,877	10,000	10,000	10,000	0
552070 UNIFORMS	3,240	4,700	4,700	4,802	102
554010 MEMBERSHIPS	355	1,500	1,500	1,500	0
TOTAL OPERATING EXPENSES	\$1,881,884	\$2,030,925	\$2,066,173	\$2,334,032	\$303,107
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENT O/T BLDG	555,603	665,000	887,369	640,000	(25,000)
560400 MACHINERY & EQUIPMENT	10,591	25,000	53,400	55,000	30,000
560700 VEHICLES	2,760	30,000	30,000	180,000	150,000
TOTAL NON-OPERATING EXPENSES	\$568,954	\$720,000	\$970,769	\$875,000	\$155,000
TOTAL EXPENSES	\$3,173,499	\$3,526,273	\$3,813,140	\$3,996,720	\$470,447

STREETS FUND 190

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

CIP NUMBER	PROJECT DESCRIPTION	Requested	2022-23	2023-24	2024-25	2025-26
		2021-22				
	Annual Pavement Resurfacing Program (1)	700,000	1,000,000	750,000	750,000	750,000
	Total Programs Budgeted in the Operations Budget	700,000	1,000,000	750,000	750,000	750,000
22U12	Lift Truck Replacement	180,000	0	0	0	0
22U08	Traffic Management Center & System Improvements	25,000	25,000	30,000	30,000	30,000
22U29	Pedestrian & Bicycle Master Plan Projects (2)	140,000	150,000	150,000	150,000	150,000
22U01	Intersection/Signal System Improvements (4)	475,000	295,000	350,000	0	0
	CRA Improvements - Pavement Markings, Signage	0	75,000	100,000	0	0
22U10	Concrete Grinder Machine	30,000	0	0	0	0
22U05	Lantern Lane Drainage & Street Resurfacing Project (3)	25,000	80,000	0	0	0
	Total Streets and Traffic CIP Budget	875,000	625,000	630,000	180,000	180,000
TOTAL STREETS AND TRAFFIC FUND		1,575,000	1,625,000	1,380,000	930,000	930,000

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

FDOT FUNDED PROJECTS		2021-22	2022-23	2023-24	2024-25	2025-26
FDOT	Reimbursement for Traffic Signal Operations on US41	129,650	138,848	143,013	147,303	150,000
FDOT	Reimbursement for US41 Street Lighting	156,064	160,745	163,500	165,500	167,500
FDOT	Reimbursement for Traffic Operations Center	30,000	30,000	30,000	0	0
FDOT	Orchid Drive Pedestrian Bicycle Connection	349,407	0	0	0	0
FDOT	South Golf Drive Bike Lane/Sidewalk: Gulf Shore Blvd to W US41	0	0	1,976,749	0	0
FDOT	Golden Gate Parkway & US41 Improvements	0	270,000		225,942	0
FDOT	Crayton Road & Harbour Drive Improvements - Roundabout	0	0	892,211	0	0
FDOT	*Crayton Road & Mooring Line Drive Improvements - Roundabout	0	0	0	126,000	0
FDOT	Bicycle Detection Systems at 4 intersections	0	0	67,429	0	0
FDOT	26th Avenue North Sidewalks	0	0	55,000	0	678,588
FDOT	TOTAL	665,121	599,593	3,327,902	664,745	996,088

(1) Pavement resurfacing is budgeted in the operations budget "Road Resurfacing" line item, and identified on the CIP list for information only.

(2) Ped & Bike projects will be prioritized and described within the 2021 Update of the Ped-Bike Master Plan.

(3) Resurfacing component is budgeted in this fund, the drainage component is budgeted within the Stormwater Enterprise Fund CIP.

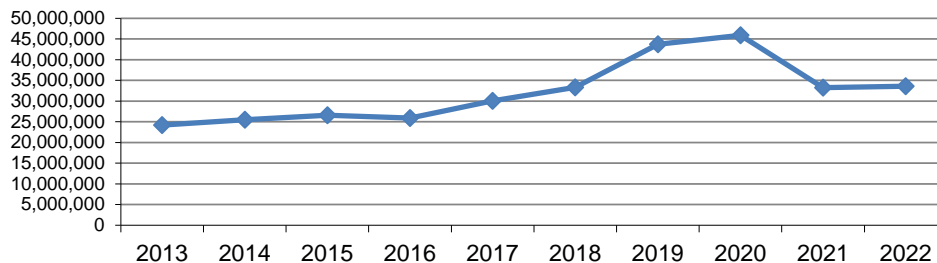
(4) FY21-22 improvements are planned for 10th Ave South and 9th Street. FY 22-23 improvements are planned for Broad Ave South at 8th Street South.



WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2021-22

Beginning Balance - Unrestricted Net Position as of September 30, 2020	\$45,898,452
Projected Revenues FY 2020-21	36,423,664
Projected Expenditures FY 2020-21	49,039,848
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(12,616,184)</u>
Expected Unrestricted Net Position as of September 30, 2021	\$33,282,268
Add Fiscal Year 2021-22 Budgeted Revenues	
OPERATING:	
Water Sales & Revenue	18,656,000
Sewer Charges & Revenue	16,031,000
	34,687,000
NON-OPERATING	
System Development Charges	800,000
Interest Income	410,000
Grants/FEMA	500,000
Bank Loan for Assessment area	2,200,000
Sale of Surplus Property	50,000
Rents	51,300
Transfers In	900,000
Bembury Repayments	73,882
	<u>4,985,182</u>
	39,672,182
TOTAL AVAILABLE RESOURCES:	\$72,954,450
Less Fiscal Year 2021-22 Budgeted Expenditures	
Administration	4,484,039
Water Production	5,867,172
Water Distribution	2,774,671
Wastewater Treatment	4,163,072
Wastewater Collection	1,851,767
Utilities Maintenance	2,371,299
Customer Service	755,539
Debt Principal & Interest	1,185,031
Transfer - Pmt in Lieu of Taxes	1,722,000
Capital Projects	14,159,500
	<u>39,334,090</u>
BUDGETED CASH FLOW	338,093
Projected Unrestricted Net Position as of September 30, 2022	<u>\$33,620,360</u>

Trend - Unrestricted Net Position



With working capital of \$47.7 million as of 9/30/20, this fund meets the policy requirement of \$6.19 million or 3 months operating expense.



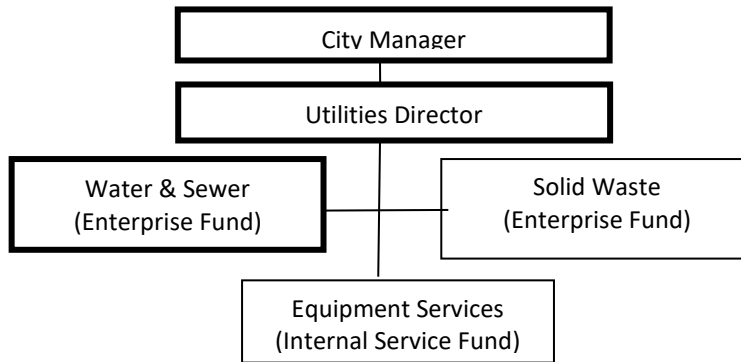
Water & Sewer Fund

Utilities Department (Fund 420)

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

Department Description

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



2021-22 Goals and Objectives

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

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

Integrated Water Resources Plan:

- Update the Integrated Water Resources Plan to further identify sustainable water resources for future planning efforts.

Water & Sewer Fund (continued)

- Install a new raw water production well within the Golden Gate Wellfield to assist with reducing demands on the Coastal Ridge Wellfield.

In accordance with Vision Plan 3a (maintain and improve public amenities for residents) improve the level of service to all customers and provide reliable service to meet growth and development through Water and Sewer Capital Improvement Projects such as the following:

- Wastewater Collections - Target neighborhoods for sewer lining improvements in order to rehabilitate sewer lines, laterals, and manholes through a contracted lining process to reduce infiltration of ground water, silt, and sand from entering the collection system.
- Water Production – Replace the Carbon Dioxide (CO₂) chemical feed system and tank located at the Water Treatment Plant.
- Wastewater Treatment Plant – Replace the aeration blowers at the Plant in an effort secure an electricity cost savings estimated up to 30%.
- Utilities Maintenance – Replace 144 Radio Telemetry Units (RTU's) throughout the sewer collections system to maintain reliable communication and monitoring of the pumping facilities.
- Utilities Maintenance – Provide the annual replacement of generators that services remote pumping facilities operated by the Utilities Department.

2021-22 Significant Budgetary Issues

The budgeted expenditures for all divisions of the Water and Sewer Fund is \$39,360,210, a decrease of \$1,280,001 from the FY 2020-21 budget. This is largely due to a reduction of capital projects.

Revenues

The City's water and sewer rates are based on the 2013 Water/Sewer Rate Study as prepared by the City's rate consultant. The rates were later reviewed and confirmed (i.e. no changes proposed) as part of the 2018 Rate Study update.

Projected water revenues for FY 2020-21 are \$18,656,000 or \$772,000 more than FY 2020-21.

Projected sewer revenues, including reclaimed water, for FY 2021-22 are budgeted at \$16,031,000 or \$1,040,000 more than FY 2021-22, to reflect consumption and usage trends.

Non-operating revenues are budgeted at \$4,985,182. There is \$800,000 budgeted for Water and Sewer System Development Charges (impact fees). Interest income is expected to be \$410,000. Included here is an assessment loan estimated at \$2,200,000 for the continued sanitary sewer installation projects for unsewered areas. The fund is expected to receive an FDEP Grant for sewer connections for \$500,000. To assist with the cost of sewer connections there is a transfer from the Gulf Acres/Rosemary Heights Fund in the amount of \$900,000.

The Bembury Special Assessment has been established for twenty years. Repayments from property owners were on the tax roll starting November 2015, and \$73,882 of assessment payments are budgeted as revenue to the Water Sewer Fund in FY 2021-22.

Water & Sewer Fund (continued)

The impact of GASB 68 requires a reservation of \$1,765,328 in reserves for Pension Liability. Though the Water/Sewer Fund is in healthy condition, the net position of the fund did decline.

Expenditures

There are 104.75 positions in the Water and Sewer Fund.

Administration Division

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

The budget for the Administration Division is \$7,391,070, a \$98,447 increase from the FY 2020-21 budget.

The Administration Division includes ten (10) positions. Budgeted at \$1,140,717 an increase of \$53,814 over FY 2020-21. This includes the addition of an Engineering Aid and the GIS Specialist position has been removed.

The Operating Expenditures are budgeted at \$5,065,322 an increase of \$123,575 from the FY 2020-21 budget. The following line items are the most significant expenses of the Administration budget.

City Administration (General Fund Reimbursement)	\$1,793,100
Taxes (Payment in Lieu of Taxes)	1,722,000
Self-Insurance Charge	886,045
Professional Services (i.e. studies, surveys, permitting)	250,000
Technology Services	247,660

Administration's Non-Operating costs, which are \$1,185,031, are for debt service payments (principal and interest) on the water and sewer debt.

Water Production Division

The main responsibility of the Water Production Division is to provide safe drinking water. The budget for the Water Production Division is \$5,867,172, an increase of \$71,202 from the FY 2020-21 budget.

The Water Production Division includes fifteen (15) positions. Personal Services for FY 2021-22 are budgeted at \$1,233,977, a \$30,625 decrease from the FY 2020-21 budget.

The Operating Expenditures are \$4,633,195, an increase of \$101,827 from the FY 2020-21 budget. The following three line items are the most significant expenses of this section of the budget:

Chemicals (for water treatment)	\$2,418,110
Electricity (for wells and water plant)	1,037,000
Contractual Services (mostly sludge hauling)	582,600

Water Distribution Division

The Water Distribution Division is responsible for installing and maintaining water transmission mains within the potable water distribution system. This Division also

Water & Sewer Fund (continued)

services and maintains the raw water wellfield piping from the potable water wells to the Water Treatment Plant. The budget for the Water Distribution Division is \$2,799,171 an \$18,149 increase from the FY 2020-21 budget.

The Water Distribution Division includes twenty (20) positions, no change from FY 2020-21 budget. The cost of Personal Services is budgeted at \$1,619,011 a decrease of \$38,591 from the FY 2020-21 budget.

Operating Expenditures are \$1,155,660, an increase of \$54,740 from the FY 2020-21 budget. The major function of this Division is to ensure the supply of potable water arrives to the end user. Major costs include fire hydrants, electronic meters, related supplies, line repair, and maintenance/restoration supplies such as rock, sod, pipes, and subcontracted services for road repairs.

Machinery and equipment is budgeted within this Division in the amount of \$24,500, which includes: tapping machine replacement, dewatering pump replacement, and Trimble (GPS) handheld unit.

Wastewater Treatment Division

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

The budget for the Wastewater Treatment Division is \$4,238,072, a \$86,591 increase from the FY 2020-21 budget.

The Wastewater Treatment Division includes twenty (20) positions, no changes from FY 2020-21 budget. The cost of Personal Services is budgeted at \$1,653,893, an increase of \$39,092 from FY 2020-21 budget.

The Operating Expenditures are \$2,509,179, which is an increase of \$47,499 from the FY 2020-21 budget. The following four items are the most significant expenses of this section of the budget.

Other Contractual Services (Sludge Hauling)	\$418,500
Electricity (for plant)	780,000
Chemicals	215,139
Equipment and Plant Maintenance	751,500

Machinery and equipment is budgeted within this Division in the amount of \$75,000 for the replacement lab equipment.

Wastewater Collections Division

The responsibility of the Wastewater Collections Division is to ensure the safe and efficient collection of residential and commercial wastewater (sewage) from the site of collection to the Wastewater Treatment Plant. This division also services and maintains the reclaimed water distribution system. The budget for the Wastewater Collections Division is \$1,891,767, a decrease of \$6,560 from FY 2020-21.

The Wastewater Collections Division includes seventeen (17) positions, the same as FY 2020-21. The cost of Personal Services is budgeted at \$1,277,428, a decrease of \$3,288 from the FY 2020-21 budget.

Water & Sewer Fund (continued)

Operating expenditures, at \$574,339, represents a \$1,572 decrease from the FY 2020-21 budget. Some significant costs include vehicle maintenance, operating supplies such as manhole rings and covers, reclaimed water meters, sod for restoration, and rental equipment.

Machinery and equipment is budgeted within this Division in the amount of \$40,000, which includes replacement of jet truck hoses, lamp camera cable, pump replacements, tapping machine and mini lateral push cameras.

Maintenance Division

The Maintenance Division is responsible for servicing and maintaining the water and sewer remote facilities, including 51 raw water production wells and 125 sewer pump stations. The budget for this Division is \$2,481,299, an increase of \$145,145 over the FY 2020-21 budget.

The Maintenance Division includes sixteen (16) positions, the same as the FY 2020-21 budget. The cost of Personal Services is budgeted at \$1,289,239, an increase of \$13,145 over the FY 2020-21 budget.

Operating Expenditures of \$1,082,060 increased by \$132,000 from FY 2020-21. The majority of this increase is attributable to repair and maintenance.

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

Customer Service Division

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

The budget for this Division is \$755,539, an increase of \$5,905 from the FY 2020-21 budget.

The Customer Service Division includes 6.75 positions and is budgeted at \$518,089, an increase of \$23,880 from the FY 2020-21 budget.

Operating costs budgeted at \$237,450 a decrease of \$17,975 from FY 2020-21.

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

Capital Projects

Capital Projects total \$13.91 million and are listed at the end of this section and specific detail can be found in the City's Capital Improvement Program.

Water & Sewer Fund (continued)

2021-22 Benchmarking

Water Production Benchmarking	Naples	Winter Park	Clearwater
Number of Potable Water Customer Accounts	20,056	10,396	45,923
Average Daily Use	14.0 MGD	8.2 MGD	11.0 MGD
Water Plant Operators	9	13	14
Ratio of Operations Staff per MG Treated	0.643 staff:1 MGD	1.585 staff:1 MGD	1.273 staff:1 MGD

Water Distribution Benchmarking	Naples	Marco Island	Collier County	Bonita Springs
Ratio of Water meters within system maintained to the number of employees (Utility Techs)	20,056:18	11,500:15	78,987:83	30,500:23

Wastewater Treatment Benchmarking	Naples	Collier County North Plant	Collier County South Plant	Marco Island	City of Ft Myers (Central Plant)	City of Ft Myers (South Plant)
Total Flow Treated/Day	4.73 MGD	10.25 MGD	9.34 MGD	2.26 MGD	6.04 MGD	9.17 MGD
Plant Operators	11	22	23	8	13	12

Wastewater Collections Benchmarking	Naples	Marco	Collier County
Number of employees maintaining collection system	17	18	89
Number of manholes maintained	3,082	2,127	20,996
Number of linear feet of gravity mains maintained	701,132	713,621	4,543,600
Number of linear feet of force main maintained	299,141	253,903	2,523,840

Water & Sewer Fund (continued)

Utilities Maintenance Benchmarking	Naples	Collier County	West Palm	Marco Island
Number of employees maintaining pump stations	16	89	14	14
Number of pump stations maintained within system	126	892	127	105
Number of water producing wells maintained within system	53	104	Surface Water System	15
Number of telemetry sites maintained	177	892	127	105

Water Production Performance Measures	Actual 2018-19	Actual 2019-20	Estimated 2020-21	Projected 2021-22
Volume Treated Gallons (treated annually)	5,019,956,000	5,136,160,000	5,100,160,000	5,100,000,000
Average Daily Demand (MG)	13.753	14.072	13.973	13.972
Unaccounted Water Loss	0.49%	6.79%	5%	5%
Number of Quality Control Tests Performed	100,000	100,000	100,000	100,000

Water Distribution Performance Measures	Actual 2018-19	Actual 2019-20	Estimated 2020-21	Projected 2021-22
Number of meters changed	1,019 meters 34 Orions	479 meters 54 Orions	500 60 Orions	1,000 75 Orions
Water main, valves, and service line repairs performed	271	202	200	190
Number of large meters tested	6	1	24	100
Number of backflow devices tested	847	1,173	1,000	1,100
Number of valves exercised and maintained	590	464	600	625

Water & Sewer Fund (continued)

Wastewater Treatment Performance Measures	Actual 2018-19	Actual 2019-20	Estimated 2020-21	Projected 2021-22
Chemical cost per million gallons treated	\$63	\$61	\$63	\$60
Influent (Raw)- Carbonaceous Biochemical Oxygen Demand (CBOD)	157	175	206	200
Effluent (Reuse) - (CBOD) – 5 mg/L annual avg. limit	1.44	2.41	3.41	3.35
Influent (Raw) – Phosphate ppm	3.1	3.6	3.8	3.5
Effluent (Reuse) – Phosphate ppm	0.63	0.47	0.50	0.55

Wastewater Collections Performance Measures	Actual 2018-19	Actual 2019-20	Estimated 2020-21	Projected 2021-22
Linear feet of pipe inspected	42,000	56,048	55,000	60,000
Linear feet of pipe cleaned	97,212	81,385	90,000	90,000
Sewer Forcemains/Gravity Lines/Laterals/Reclaimed Main Line Repairs	112	119	100	115
Sewer mains obstructions cleared	43	33	30	30

Utilities Maintenance Performance Measures	Actual 2018-19	Actual 2019-20	Estimated 2020-21	Projected 2021-22
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	15	14	18	16
Number of wells chlorinated on an annual basis for algae/bacteria control.	10	12	15	15
Number of wells rehabbed for optimal performance and increased yield.	5	1	5	6



WATER & SEWER FUND REVENUE SUMMARY

	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET
WATER:					
Water Sales	16,049,970	16,524,490	16,100,000	16,325,000	16,825,000
Water Surcharge	1,269,138	1,321,565	1,300,000	1,300,000	1,325,000
Hydrant	95,173	73,518	55,000	55,000	45,000
Tapping Fees	122,240	112,285	110,000	110,000	112,000
Reinstall Fees	56,916	50,624	5,000	47,500	15,000
Connection Charges	175,528	156,449	130,000	130,000	140,000
Delinquent Fees	199,437	105,523	150,000	50,000	100,000
Plan Review Fees	30,662	31,135	30,000	30,000	30,000
Application Fees	19,900	17,250	18,000	18,000	18,000
Water Inspection	6,400	6,360	6,000	6,000	6,000
Miscellaneous	30,809	98,917	30,000	80,000	40,000
Total Water	18,056,172	18,498,115	17,934,000	18,151,500	18,656,000
SEWER					
Service Charges	13,014,313	13,180,087	12,550,000	13,085,000	13,480,000
Sewer Surcharge	645,982	649,067	650,000	650,000	660,000
Connection Charges	2,957	7,542	20,000	25,000	20,000
Sewer Inspection	3,140	3,570	3,000	3,220	3,000
Irrigation Water	1,850,149	1,856,928	1,760,000	1,860,000	1,860,000
Application Fees	7,900	8,820	8,000	8,050	8,000
Miscellaneous	0	588	0	0	0
Total Sewer	15,524,441	15,706,602	14,991,000	15,631,270	16,031,000
NON-OPERATING					
System Development	1,071,128	798,816	800,000	1,001,712	800,000
Interest Income	760,850	671,962	400,000	400,000	410,000
Rents and Royalties	66,300	51,300	66,000	51,300	51,300
Sale of Property	63,990	76,136	35,000	52,000	50,000
Grants/FEMA	1,219,113	5,000	500,000	1,062,000	500,000
Assessment Payment	7,723	0	3,300,000	0	2,200,000
Miscellaneous	0	213,004	0	0	900,000
Bembury Assessments	73,882	73,882	50,000	73,882	73,882
Total Non-Operating	3,262,986	1,890,100	5,151,000	2,640,894	4,985,182
TOTAL WATER & SEWER	\$36,843,600	\$36,094,817	\$38,076,000	\$36,423,664	\$39,672,182

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
ADMINISTRATION (2001)				
1	1	1	Utilities Director	153,275
1	1	1	Deputy Director	115,004
1	1	1	Budget & CIP Manager	90,021
1	1	1	Project Manager	84,322
1	1	0	GIS Specialist	-
1	1	1	Executive Assistant	64,597
2	2	2	Administrative Specialist II	86,342
1	1	1	Utilities Permit Coordinator	55,656
1	1	1	Warehouse Coordinator	53,391
0	0	1	Engineering Aide	58,961
10	10	10		761,569
WATER PRODUCTION (2030)				
1	1	1	Plant Superintendent	85,191
1	1	1	Treatment Plant Supervisor	83,661
10	9	9	Plant Operators I - IV	410,338
0	1	1	Tradesworker	42,802
1	1	1	Utilities Coordinator	46,106
1	1	1	Service Worker III	45,076
1	1	1	Equipment Operator III	56,528
15	15	15		769,702
WATER DISTRIBUTION (2031)				
1	1	1	Distribution Supervisor	87,052
2	2	2	Cross Control Technician	125,040
4	4	4	Sr. Utilities Technician	194,276
8	8	8	Utilities Technician	316,924
1	1	1	Utilities Coordinator	57,888
2	2	2	Utilities Locator	91,027
1	1	1	Utilities Inspector	57,888
1	1	1	Equipment Operator Sr	60,301
20	20	20		990,396

**FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2021-22**

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
WASTEWATER TREATMENT (3040)				
1	1	1	Treatment Plant Supervisor	65,312
1	1	1	Plant Superintendent	102,688
1	1	1	Laboratory Supervisor	61,980
3	3	3	Laboratory & Field Technician	144,417
9	9	9	Plant Operator	445,035
1	1	1	Industrial Waste Technician	47,755
2	2	2	Tradesworker	90,906
1	1	1	Equipment Operator III	43,767
1	1	1	Utilities Coordinator	47,208
20	20	20		1,049,068
WASTEWATER COLLECTION (3041)				
1	1	1	Collections Supervisor	87,052
1	1	1	Utilities Coordinator	53,390
4	4	4	Sr. Utilities Technician	196,074
1	1	1	Equipment Operator V	54,376
1	0	0	Equipment Operator IV	-
1	1	1	Utilities Locator	46,644
8	9	9	Utilities Technicians	343,558
17	17	17		781,094
UTILITIES MAINTENANCE (4050)				
1	1	1	Utilities Maintenance Supervisor	68,958
4	4	4	Instrument Technician	233,428
8	8	8	Utilities Maintenance Tech I/II	339,658
1	1	1	Tradesworker	54,936
1	1	1	Service Worker III	36,198
1	1	1	Utilities Coordinator	63,520
16	16	16		796,698
CUSTOMER SERVICE (0707)				
1	1	0.75	Utility Billing Manager	68,051
1	1	1	Accounting Associate/Billing	47,755
3	3	3.5	Billing & Collection Specialist	144,817
1	1	1	Utilities Coordinator	48,333
0.5	0.5	0.5	Meter Technician	20,576
6.5	6.5	6.75		329,532

**FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2021-22**

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
105	105	104.75	Regular Salaries	5,478,059
			Other Salaries/Authorized Compensation	62,400
			Overtime	192,000
			Employer Payroll Expenses	2,999,896
			Total Personal Services	\$ 8,732,354

**FISCAL YEAR 2021-22
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	5,157,562	5,489,748	5,221,992	5,478,060	(11,688)
510300 OTHER SALARIES	47,298	52,260	56,770	62,400	10,140
510305 PERSONAL LEAVE PAYOUTS	117,118	121,371	216,249	204,502	83,131
510400 OVERTIME	193,296	194,118	168,266	192,000	(2,118)
525010 FICA	393,593	420,535	414,004	427,772	7,237
525030 RETIREMENT CONTRIBUTIONS	721,291	774,855	748,499	776,503	1,648
525040 LIFE/HEALTH INSURANCE	1,308,194	1,601,400	1,523,218	1,569,997	(31,403)
525070 EMPLOYEE ALLOWANCES	21,120	20,640	20,640	21,120	480
525090 GENERAL & MERIT	0	0	0	0	0
TOTAL PERSONAL SERVICES	\$ 7,959,473	\$ 8,674,927	\$ 8,369,638	\$ 8,732,354	\$ 57,427
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	91,897	88,225	85,163	80,150	(8,075)
530010 CITY ADMINISTRATION	1,672,410	1,737,400	1,737,400	1,793,100	55,700
530015 REIMB FOR CUST SERVICE	(80,000)	(80,000)	(80,000)	(80,000)	0
530070 SMALL TOOLS	25,256	26,400	26,200	25,700	(700)
531001 BANK/CREDIT CARD FEES	148,954	185,000	185,000	185,000	0
531010 PROFESSIONAL SERVICES	297,142	384,100	520,619	325,000	(59,100)
531018 OTHER PROFESSIONAL SERVICES	9,421	15,000	20,000	15,000	0
531040 OTHER CONTRACTUAL SERVICES	752,871	1,131,290	1,201,500	1,157,600	26,310
531220 INVESTMENT ADVISORY FEES	18,721	20,000	20,000	20,000	0
532040 OTHER LEGAL SERVICES	0	15,000	7,500	15,000	0
538010 PAYMENTS IN LIEU OF TAXES	1,722,000	1,722,000	1,722,000	1,722,000	0
540000 TRAINING & TRAVEL COSTS	15,763	47,900	41,500	48,900	1,000
540100 BOOK/SUBS/MEMBERSHIPS	2,705	5,640	4,740	5,850	210
541000 COMMUNICATIONS	5,124	22,858	12,338	12,558	(10,300)
541010 TELEPHONE/TELEMETRY	50,510	59,480	55,050	59,480	0
542020 POSTAGE & FREIGHT	45,000	50,000	50,000	50,000	0
542100 EQUIP. SERVICES - REPAIRS	222,380	313,500	354,604	331,500	18,000
542110 EQUIP. SERVICES - FUEL	100,199	119,261	119,261	136,000	16,739
543010 ELECTRICITY	1,577,543	1,954,300	1,712,800	2,061,300	107,000
543020 WATER, SEWER, GARBAGE	171,374	133,000	158,500	138,000	5,000
544020 EQUIPMENT RENTAL	88,056	102,800	96,400	102,800	0
545220 SELF INSURANCE CHARGE	738,723	822,327	822,327	886,045	63,718
546000 REPAIR AND MAINTENANCE	379,550	679,700	874,200	787,700	108,000
546020 BUILDINGS & GROUND MAINT.	229,613	294,500	477,500	309,500	15,000
546030 EQUIP. MAINT. CONTRACTS	16,191	39,500	35,000	37,000	(2,500)
546040 EQUIPMENT MAINTENANCE	604,949	559,500	549,000	557,500	(2,000)
546120 ROAD REPAIRS	149,701	145,000	130,000	145,000	0
547000 PRINTING AND BINDING	21,304	31,500	31,000	31,500	0
549000 OTHER CURRENT CHARGES	0	0	0	0	0
549020 TECHNOLOGY SVC CHARGE	235,880	247,430	247,430	247,260	(170)
549080 HAZARDOUS WASTE DISPOSAL	837	1,200	1,400	2,200	1,000
551000 OFFICE SUPPLIES	8,839	13,700	13,200	13,700	0
552000 OPERATING SUPPLIES	360,330	388,000	391,000	418,000	30,000
552020 FUEL	4,792	55,000	25,000	55,000	0
552030 OIL & LUBE	5,587	13,000	8,000	10,500	(2,500)
552070 UNIFORMS	29,885	35,900	34,150	35,900	0

**FISCAL YEAR 2021-22
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
552090 OTHER CLOTHING	14,800	17,472	16,245	19,313	1,841
552100 JANITORIAL SUPPLIES	3,466	5,000	5,000	5,000	0
552210 NEW INSTALLATIONS SUPPLY	238,245	450,000	820,000	450,000	0
552220 REPAIR SUPPLIES	276,157	260,000	290,000	280,000	20,000
552800 CHEMICALS	2,452,595	2,705,228	2,522,700	2,761,149	55,921
559000 DEPRECIATION/AMORTIZATION	9,262,282	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 21,971,052	\$ 14,817,111	\$ 15,343,727	\$ 15,257,205	\$ 440,094
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDING	7,381,258	14,175,000	17,731,565	10,950,000	(3,225,000)
560400 MACHINERY EQUIP	2,911,748	1,709,200	6,259,990	2,504,500	795,300
560700 VEHICLES	366,600	0	70,955	705,000	705,000
TOTAL CAPITAL EXPENSES	\$ 10,659,606	\$ 15,884,200	\$ 24,062,510	\$ 14,159,500	\$(1,724,700)
570110 PRINCIPAL	0	1,081,893	1,081,893	1,029,125	(52,768)
570120 INTEREST	201,339	182,080	182,080	155,906	(26,174)
TOTAL DEBT RELATED EXPENSES	\$ 201,339	\$ 1,263,973	\$ 1,263,973	\$ 1,185,031	\$ (78,942)
TOTAL EXPENSES	\$40,791,469	\$40,640,210	\$49,039,848	\$39,334,090	(\$1,306,121)

**FISCAL YEAR 2021-22
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	755,713	757,432	780,138	769,702	12,270
510300 OTHER SALARIES	170	0	0	0	0
510305 PERSONAL LEAVE PAYOUTS	19,540	21,388	27,760	28,731	7,343
510400 OVERTIME	39,096	39,616	39,616	40,000	384
525010 FICA	57,923	59,973	60,442	59,791	(182)
525030 RETIREMENT CONTRIBUTIONS	105,374	108,886	110,800	112,335	3,449
525040 LIFE/HEALTH INSURANCE	235,146	276,827	276,827	222,458	(54,369)
525070 EMPLOYEE ALLOWANCES	880	480	480	960	480
TOTAL PERSONAL SERVICES	\$1,213,842	\$1,264,602	\$1,296,063	\$1,233,977	(\$30,625)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	34,710	17,900	15,000	17,900	0
<i>Annual operating license fee, security camera software fees, Risk Management Program fee, Consumer Confidence Report</i>					
530070 SMALL TOOLS	2,900	2,500	2,500	2,500	0
531018 PROFESSIONAL SERVICES	9,421	15,000	20,000	15,000	0
<i>SCADA repair and programming services</i>					
531040 OTHER CONTRACTUAL SERVICES	485,179	582,600	700,000	582,600	0
<i>Sludge hauling (\$357,600), well rehab (\$225,000)</i>					
540000 TRAINING & TRAVEL COSTS	3,118	4,400	3,500	3,400	(1,000)
541000 COMMUNICATIONS	482	600	500	600	0
541010 TELEMETRY COMMUNICATIONS	42,206	49,280	45,000	49,280	0
542100 EQUIP. SERVICES - REPAIRS	21,160	11,000	11,000	11,000	0
542110 EQUIP. SERVICES - FUEL	1,378	2,400	2,400	2,500	100
543010 ELECTRICITY	813,664	1,000,000	850,000	1,037,000	37,000
543020 WATER, SEWER, GARBAGE	16,118	15,000	20,000	20,000	5,000
544020 EQUIPMENT RENTAL	2,761	10,000	8,000	10,000	0
546000 REPAIR AND MAINTENANCE	78,419	65,500	67,000	78,500	13,000
<i>Equipment calibration, plant motor repairs, electronic repair, generator maintenance, metal fabrication for repairs, etc.</i>					
546020 BUILDINGS & GROUND MAINT.	132,322	121,000	121,000	126,000	5,000
<i>Landscape maint (\$30,000), Plant/Station painting (\$35,000), interior door/window replcmnts, etc.</i>					
546040 EQUIP. MAINTENANCE	218,057	192,000	192,000	185,000	(7,000)
<i>Electrical supplies/repairs, chemical feed equipment, sludge press parts, VFD's, SCADA hardware, HSP meter replcmnts, etc.</i>					
547000 PRINTING AND BINDING	627	1,500	1,000	1,500	0
551000 OFFICE SUPPLIES	1,173	1,300	1,300	1,300	0
552000 OPERATING SUPPLIES	42,961	34,000	37,000	34,000	0
<i>Lab supplies, safety (SCBA masks), cleaning supplies, etc.</i>					
552020 FUEL	1,691	20,000	10,000	20,000	0
552030 OIL & LUBE	3,010	10,000	5,000	7,500	(2,500)
552070 UNIFORMS	5,341	5,950	5,500	5,950	0
552090 OTHER CLOTHING	2,600	2,400	3,032	3,255	855
552800 CHEMICALS	2,154,263	2,366,438	2,300,000	2,418,110	51,672
554010 MEMBERSHIPS	105	600	200	300	(300)
559000 DEPRECIATION/AMORTIZATION	2,352,375	0	0	0	0
TOTAL OPERATING EXPENSES	\$6,426,041	\$4,531,368	\$4,420,932	\$4,633,195	\$101,827
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY & EQUIPMENT	17,627	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$17,627	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$7,657,509	\$5,795,969	\$5,716,995	\$5,867,172	\$71,202

**FISCAL YEAR 2021-22
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	907,762	996,480	906,480	990,396	(6,084)
510300 OTHER SALARIES	16,232	20,280	20,280	20,280	0
510305 PERSONAL LEAVE PAYOUTS	17,677	18,991	29,543	30,577	11,586
510400 OVERTIME	71,831	59,424	60,000	60,000	576
525010 FICA	72,569	79,092	73,092	79,142	50
525030 RETIREMENT CONTRIBUTIONS	130,290	142,285	132,285	139,125	(3,160)
525040 LIFE/HEALTH INSURANCE	279,591	337,690	337,690	296,611	(41,079)
525070 EMPLOYEE ALLOWANCES	3,200	3,360	3,360	2,880	(480)
TOTAL PERSONAL SERVICES	\$1,499,152	\$1,657,602	\$1,562,730	\$1,619,011	(\$38,591)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	6,310	7,500	7,000	7,500	0
530070 SMALL TOOLS	4,461	5,000	5,000	5,400	400
531040 OTHER CONTRACTUAL SERVICES	27,082	50,000	50,000	70,000	20,000
<i>Misc Operational Svcs - blackflow testing (\$35,000), Fire hydrant sand blasting (\$15,000), Large Meter Testing Svcs (\$20,000)</i>					
540000 TRAINING & TRAVEL COSTS	5,033	19,200	15,000	19,200	0
541000 COMMUNICATIONS	713	220	700	220	0
541200 EQUIP. SERVICES - REPAIRS	75,579	91,000	91,000	95,000	4,000
542110 EQUIP. SERVICES - FUEL	37,451	50,000	50,000	55,000	5,000
543020 WATER, SEWER, GARBAGE	48,564	15,000	40,000	20,000	5,000
544020 EQUIPMENT RENTAL	26,330	27,900	26,500	27,900	0
<i>Mini trackhoe rentals (\$26,400 for two units/year), misc small equip rental (\$1,500)</i>					
546000 REPAIR AND MAINTENANCE	756	1,000	1,000	1,000	0
546040 EQUIP. MAINTENANCE	937	1,000	1,000	1,000	0
546120 ROAD REPAIRS	94,955	85,000	75,000	85,000	0
<i>Road and driveway repairs due to water line breaks and construction activities</i>					
551000 OFFICE SUPPLIES	1,011	2,000	2,000	2,000	0
552000 OPERATING SUPPLIES	23,623	23,000	23,000	23,000	0
552070 UNIFORMS	7,711	9,100	8,500	9,100	0
552090 OTHER CLOTHING	3,400	4,000	3,682	4,340	340
552210 NEW INSTALLATIONS SUPPLY	238,245	450,000	820,000	450,000	0
<i>Meters (5/8" through 2"), electronic registers</i>					
552220 REPAIR SUPPLIES	276,157	260,000	290,000	280,000	20,000
<i>Brass fittings, ball valves, curb stops, repair clamps, pipe repair supplies, polytube, sample stations, hydrants, etc.</i>					
559000 DEPRECIATION/AMORTIZATION	1,200,711	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,079,027	\$1,100,920	\$1,509,382	\$1,155,660	\$54,740
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY & EQUIPMENT	59,897	22,500	20,000	24,500	2,000
<i>Small equipment replacements including tapping machine, dewatering pumps, Trimble handeld unit, locating equipment, etc.</i>					
TOTAL NON-OPERATING EXPENSES	\$ 59,897	\$ 22,500	\$ 20,000	\$ 24,500	\$ 2,000
TOTAL EXPENSES	\$3,638,076	\$2,781,022	\$3,092,112	\$2,799,171	\$18,149

**FISCAL YEAR 2021-22
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	1,007,801	1,060,924	1,023,468	1,049,068	(11,856)
510300 OTHER SALARY/ON CALL	315	1,560	1,000	1,560	0
510305 PERSONAL LEAVE PAYOUT	17,781	19,106	41,311	42,757	23,651
510400 OVERTIME	28,637	34,664	25,000	30,000	(4,664)
525010 FICA	73,759	81,231	81,231	82,339	1,108
525030 RETIREMENT CONTRIBUTIONS	134,372	149,305	144,305	148,678	(627)
525040 LIFE/HEALTH INSURANCE	217,026	265,611	255,611	296,611	31,000
525070 EMPLOYEE ALLOWANCES	2,360	2,400	2,400	2,880	480
TOTAL PERSONAL SERVICES	\$1,482,051	\$1,614,801	\$1,574,326	\$1,653,893	\$39,092
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	27,043	29,750	29,750	29,750	0
<i>NPDES permit fee, Risk Manangement Program fee, Lab Certification, LIMS hosting fees, etc</i>					
530070 SMALL TOOLS	3,821	4,000	4,000	4,000	0
531010 PROFESSIONAL SERVICES	64,323	134,100	125,000	75,000	(59,100)
<i>Subcontracted lab services (also accounts for WTP activities)</i>					
531040 OTHER CONTRACTUAL SERVICES	209,934	418,500	375,000	418,500	0
<i>Contracted services for bio-solids hauling and disposal (new contract awarded in FY 2020-21)</i>					
540000 TRAINING & TRAVEL COSTS	4,636	8,000	8,000	10,000	2,000
540100 BOOKS AND MEMBERSHIPS	100	1,340	1,340	1,850	510
541000 COMMUNICATIONS	581	900	700	900	0
541010 TELEPHONE	409	600	450	600	0
542100 EQUIP. SERVICES - REPAIRS	9,135	15,000	15,000	20,000	5,000
542110 EQUIP. SERVICES - FUEL	3,542	4,500	4,500	5,000	500
543010 ELECTRICITY	573,242	725,000	650,000	780,000	55,000
543020 WATER, SEWER, GARBAGE	41,817	33,000	33,000	36,000	3,000
544020 EQUIPMENT RENTAL	3,502	7,400	6,400	7,400	0
546000 REPAIR AND MAINTENANCE	254,788	362,000	555,000	362,000	0
<i>Electircal System reapirs (\$20,000), large pump and motor repairs (\$105,000), valve and piping replcmnts (\$125,000), etc.</i>					
546020 BUILDINGS & GROUND MAINT.	67,414	137,000	320,000	152,000	15,000
<i>Landscape maintenance, door/window replacements, paint supplies, A/C repairs, roof repairs, etc.</i>					
546040 EQUIP. MAINTENANCE	256,044	237,500	225,000	237,500	0
<i>Belt press parts, instrumentation/electrical parts, chemical feed supplies, pipe and fittings, belts, blowers, etc.</i>					
549080 HAZARDOUS WASTE DISPOSAL	837	1,200	1,400	2,200	1,000
551000 OFFICE SUPPLIES	2,164	2,500	2,200	2,500	0
552000 OPERATING SUPPLIES	69,616	89,000	95,000	109,000	20,000
<i>Lab testing supplies, first aid (PPE), bacti supplies (accounts for WTP activities), probe replcmnts, lab equipmnt supplies, etc</i>					
552020 FUEL	3,101	20,000	10,000	20,000	0
552030 OIL & LUBE	2,577	3,000	3,000	3,000	0
552070 UNIFORMS AND SHOES	6,056	7,500	7,500	7,500	0
552090 OTHER CLOTHING	2,400	4,000	3,682	4,340	340
552100 JANITORIAL SUPPLIES	3,466	5,000	5,000	5,000	0
552800 CHEMICALS	165,098	210,890	170,000	215,139	4,249
<i>Chemicals to meet treatment requirements</i>					
559000 DEPRECIATION/AMORTIZATION	2,413,879	0	0	0	0
TOTAL OPERATING EXPENSES	\$4,189,526	\$2,461,680	\$2,650,922	\$2,509,179	\$47,499
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	84,532	75,000	95,000	75,000	0
TOTAL NON-OPERATING EXPENSES	\$84,532	\$75,000	\$95,000	\$75,000	\$0
TOTAL EXPENSES	\$5,756,109	\$4,151,481	\$4,320,248	\$4,238,072	\$86,591

**FISCAL YEAR 2021-22
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	650,839	793,777	703,777	781,094	(12,683)
510300 OTHER SALARIES	10,763	10,140	15,210	20,280	10,140
510305 PERSONAL LEAVE PAYOUTS	14,463	15,102	17,089	17,687	2,585
510400 OVERTIME	28,295	29,712	18,000	30,000	288
525010 FICA	52,635	58,875	55,875	62,398	3,523
525030 RETIREMENT CONTRIBUTIONS	97,704	111,817	106,817	110,970	(847)
525040 LIFE/HEALTH INSURANCE	189,009	258,413	208,413	252,119	(6,294)
525070 EMPLOYEE ALLOWANCES	3,080	2,880	2,880	2,880	0
TOTAL PERSONAL SERVICES	\$1,046,787	\$1,280,716	\$1,128,061	\$1,277,428	(\$3,288)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	579	900	1,100	1,000	100
530070 SMALL TOOLS	4,379	7,400	7,700	7,800	400
531040 OTHER CONTRACTUAL SERVICES	18,087	35,000	33,000	35,000	0
540000 TRAINING & TRAVEL COSTS	2,506	6,300	5,000	6,300	0
541000 COMMUNICATIONS	311	550	150	550	0
542100 EQUIP. SERVICES - REPAIRS	62,304	130,000	171,104	130,000	0
542110 EQUIP. SERVICES - FUEL	25,845	30,361	30,361	35,000	4,639
543010 ELECTRICITY	3,623	4,300	4,300	4,300	0
543020 WATER, SEWER, GARBAGE	24,838	30,000	25,000	20,000	(10,000)
544020 EQUIPMENT RENTAL	50,883	47,300	47,000	47,300	0
	<i>Trackhoe rentals (\$28,800 for two units/year), backhoe rental (\$18,000), misc small equip rental (\$500)</i>				
546000 REPAIR AND MAINTENANCE	11,289	9,700	9,700	12,700	3,000
546040 EQUIP. MAINTENANCE	9,003	9,000	9,000	9,000	0
	<i>Sewer televising camera repairs (6 cameras operated by division)</i>				
546120 ROAD REPAIRS	54,746	60,000	55,000	60,000	0
	<i>Road and driveway repairs due to sewer line breaks and construction activities</i>				
551000 OFFICE SUPPLIES	1,715	1,500	1,500	1,500	0
552000 OPERATING SUPPLIES	179,360	186,000	180,000	186,000	0
	<i>Safety gear, sectional & lateral liners, manhole rings/covers, manhole coatings, reclaimed meters, sod, pipe fittings, supplies, etc.</i>				
552070 UNIFORMS AND SHOES	6,549	8,300	8,000	8,300	0
552090 OTHER CLOTHING	3,000	3,400	2,383	3,689	289
552800 CHEMICALS	2,617	2,900	2,700	2,900	0
554010 MEMBERSHIPS	2,500	3,000	2,500	3,000	0
559000 DEPRECIATION/AMORTIZATION	890,363	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,354,496	\$575,911	\$595,498	\$574,339	(\$1,572)
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	34,850	41,700	41,000	40,000	(1,700)
	<i>Jet truck hoses, lamp camera cable, large tapping machine replcmnt, pump replcmnts, mini push lateral camera replcmnts</i>				
TOTAL NON-OPERATING EXPENSES	\$34,850	\$41,700	\$41,000	\$40,000	(\$1,700)
TOTAL EXPENSES	\$2,436,134	\$1,898,327	\$1,764,559	\$1,891,767	(\$6,560)

**FISCAL YEAR 2021-22
BUDGET DETAIL
WATER & SEWER FUND
UTILITY BILLING / CUSTOMER SERVICE**

420.0707.533

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	315,222	330,350	330,350	329,532	(818)
510300 OTHER SALARIES	0	0	0	0	0
510305 PERSONAL LEAVE PAYOUT	10,283	8,143	11,888	12,304	4,161
510400 OVERTIME	4,320	4,952	9,950	6,000	1,048
525010 FICA	23,479	25,119	25,119	25,783	664
525030 RETIREMENT CONTRIBUTIONS	40,422	42,735	44,465	43,884	1,149
525040 LIFE/HEALTH INSURANCE	59,220	82,430	79,430	100,106	17,676
525070 EMPLOYEE ALLOWANCE	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$453,427	\$494,209	\$501,682	\$518,089	\$23,880
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	16,395	23,175	23,175	15,000	(8,175)
<i>Collections costs (transworld), lien recording</i>					
530015 CUST SERV REIMBURSEMENT	(80,000)	(80,000)	(80,000)	(80,000)	0
<i>The Solid Waste and Stormwater funds reimburse this department for a portion of the Utility Billing Operations</i>					
531001 CREDIT CARD PROCESSING	148,954	185,000	185,000	185,000	0
531040 OTHER CONTRACTUAL SERVICES	638	17,500	17,500	17,500	0
<i>Annual hosting/software licensing fees for utility billing software (previously budgeted in Util Admin prior to 2021)</i>					
540000 TRAINING / TRAVEL	0	2,000	2,000	2,000	0
541000 COMMUNICATIONS	850	17,800	7,500	7,500	(10,300)
<i>Online payment system, IVR expense and cell phones</i>					
542020 POSTAGE & FREIGHT	45,000	50,000	50,000	50,000	0
542100 EQUIP. SERVICES - REPAIRS	2,141	2,500	2,500	2,500	0
542110 EQUIP. SERVICES - FUEL	4,566	5,000	5,000	5,500	500
546000 REPAIR AND MAINTENANCE	222	0	0	0	0
<i>Repairs to or batteries for meter reading equipment such as laptops and handhelds</i>					
547000 PRINTING AND BINDING	19,875	28,000	28,000	28,000	0
<i>Outsourced printing and mailing of utility bills</i>					
551000 OFFICE SUPPLIES	468	2,500	2,500	2,500	0
552000 OPERATING SUPPLIES	387	1,500	1,500	1,500	0
552070 UNIFORMS & OTHER CLOTHING	372	450	450	450	0
559000 DEPRECIATION	12,362	0	0	0	0
TOTAL OPERATING EXPENSES	\$172,228	\$255,425	\$245,125	\$237,450	(\$17,975)
	\$625,654	\$749,634	\$746,807	\$755,539	\$5,905

**CAPITAL IMPROVEMENT PROJECTS
WATER SEWER FUND 420**

CIP NUMBER	PROJECT DESCRIPTION	Requested 2021-22	2022-23	2023-24	2024-25	2025-26
Water Production						
22K11	Water Treatment Plant Pumps	130,000	130,000	130,000	130,000	130,000
22K10	Filter Bed Replacement (2 per year)	250,000	250,000	0	0	0
22K02	Infrastructure Repairs - Water Plant	100,000	100,000	100,000	100,000	100,000
22K15	Raw Water Production Well - Golden Gate Wellfield	300,000	1,000,000	0	0	0
22K16	CO2 System Replacement	800,000	0	0	0	0
22K17	Golden Gate Well Replacements	1,000,000	0	1,000,000	0	1,000,000
	Loader Replacement (Lime Operation)	0	55,000	0	0	0
	Slaker Replacements	0	475,000	0	0	0
	Service Truck Replacement	0	0	30,000	0	0
	Chemical Building Replacement	0	0	0	100,000	1,000,000
	Paving Improvements (Employee Parking & Storage L	0	0	100,000	0	0
TOTAL WATER PRODUCTION		2,580,000	2,010,000	1,360,000	330,000	2,230,000
Water Distribution						
22L02	Water Transmission Mains	3,500,000	3,500,000	3,500,000	3,500,000	2,000,000
22L06	Service Truck Replacements (1)	75,000	75,000	75,000	75,000	75,000
22L08	Dump Truck Replacement	140,000	0	0	0	0
	Collier County Transportation Improvements	0	250,000	0	0	0
	Utilities Administration Facility Improvements	0	0	1,500,000	0	0
	Trailer Mounted Water Jet/Tanker	0	0	35,000	0	0
	Pipe Locating Equipment - Ground Penetrating Radar	0	0	22,000	0	0
TOTAL WATER DISTRIBUTION		3,715,000	3,825,000	5,132,000	3,575,000	2,075,000
Wastewater Treatment						
22M07	Wastewater Treatment Plant Pumps	100,000	100,000	100,000	100,000	100,000
22M25	Infrastructure Repairs - Wastewater Plant	175,000	150,000	150,000	150,000	150,000
21M02	Aeration Blower Replacements	1,000,000	0	0	0	0
22M08	Generator Replacements	150,000	2,200,000	0	0	0
22M09	Laboratory Discrete Analyzer	50,000	0	0	0	0
	Filter Bed Replacements (Filters 1 & 2)	0	200,000	0	0	0
	Grit Pumps and Classifier Replacements	0	50,000	250,000	0	0
	Service Truck Replacement	0	0	35,000	0	0
	Biosolids Dewatering Replacement (Design)	0	0	0	0	300,000
	NEW - Yard Tractor Purchase	0	0	0	0	110,000
TOTAL WASTEWATER TREATMENT		1,475,000	2,700,000	535,000	250,000	660,000
Wastewater Collections						
22N04	Replace Sewer Mains, Laterals, etc.	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
22N14	Sanitary Sewer Installations (Unsewered Areas 1, 2, 3)	2,200,000	8,400,000	6,300,000	1,000,000	0
22N08	High Velocity Jet Truck Replacement	315,000	0	0	0	0
22N09	Pipe Locating Equipment - Ground Penetrating Radar	25,000	0	0	0	0
22N10	WWC Facility Improvements	100,000	0	0	100,000	0
	Service Truck Replacement (1)	0	75,000	75,000	75,000	75,000
	Box Blade Tractor Replacement	0	55,000	0	0	0
	Heavy Equipment Trailer Replacement	0	15,000	0	0	0
	Dewatering Pump Replacements	0	0	50,000	0	0
	Televising Truck/Camera Equipment Replacement	0	0	0	285,000	0
TOTAL WASTEWATER COLLECTIONS		3,640,000	9,545,000	7,425,000	2,460,000	1,075,000
Utilities Maintenance						
22X01	Replace/Upgrade Remote Pumping Facilities	300,000	300,000	300,000	300,000	300,000
22X02	Pump Stations Improvements	375,000	375,000	300,000	300,000	300,000
22X22	Generator Replacements	200,000	200,000	200,000	200,000	200,000
22X04	Submersible Pump Replacements	250,000	250,000	250,000	250,000	250,000
22X05	Service Truck Replacement (1)	175,000	100,000	100,000	100,000	100,000
22X09	SCADA/Telemetry/Computer Networking Improvement	140,000	95,000	65,000	0	0
22X03	Odor Control System Replacements	60,000	0	0	0	0
22X07	Power Service Control Equipment Replacements	900,000	150,000	150,000	150,000	150,000
	Irrigation System Control Valves	0	0	50,000	50,000	50,000
TOTAL UTILITIES MAINTENANCE		2,400,000	1,470,000	1,415,000	1,350,000	1,350,000



GULF ACRES ROSEMARY HEIGHTS
FINANCIAL SUMMARY
Fiscal Year 2021-22

Beginning Balance - Fund Balance as of September 30, 2020		(\$772,551)
Projected Revenues FY 2020-21		3,065,877
Projected Expenditures FY 2020-21		1,129,644
Net Increase/(Decrease) in Net Unrestricted Assets		<u>\$1,936,233</u>
Expected Fund Balance as of September 30, 2021		\$1,163,682
Add Fiscal Year 2021-22 Budgeted Revenues		
Assessments	<u>252,850</u>	<u>\$252,850</u>
TOTAL AVAILABLE RESOURCES		\$1,416,532
Less Fiscal Year 2021-22 Budgeted Expenditures		
Debt Principal & Interest	220,510	
Transfers Out	<u>900,000</u>	<u>\$1,120,510</u>
BUDGETED CASH FLOW		(\$867,660)
Projected Fund Balance as of September 30, 2022		<u><u>\$296,022</u></u>



Special Assessment District Fund

Gulf Acres/Rosemary Heights (Fund 426)

Mission Statement:

The mission of this Special Assessment Area is to accomplish construction and provision of wastewater collection and treatment improvements in the Gulf Acres/Rosemary Heights area.

Fund Description

The Gulf Acres/Rosemary Heights assessment area was established to accomplish construction and provision of wastewater collection and treatment improvements to real property owners within this area. This assessment area is located within the City’s utility service area, but outside the City’s corporate limits. Collier County was working on a drainage project in the same area and had a significant interest in working these projects concurrently.

As a special assessment, it is expected that the assessment payments will fund the cost of the project construction. These payments will occur over time; property owners had the choice of prepayment (to save interest and fees), distributed on the tax bill annually over 20 years (to start in November 2021), or 20-year deferral with interest accruing.

There are four sources of revenue that provide funding for this assessment:

- Big Cypress Basin (South Florida Water Management District) grant agreement in the amount of \$1,675,877.
- State appropriation (Florida Department of Environmental Protection) in the amount of \$1,200,000; an estimated \$900,000 of this grant will be used to fund the private connections to the new sanitary sewer system. The remaining balance of the State Appropriation (estimated \$300,000) will be applied to the assessment.
- Collier County Board and staff agreed to fund the City’s share of the engineering design (\$313,000) and allocate contingency to the City’s project (\$300,000) for a total of \$613,000.
- A bank loan, in the amount of \$3.38 million will bridge the gap between the time of the project starting and the last payment, expected to be in 20 years.

On March 8, 2021, the sanitary sewer system was substantially completed and accepted by the City of Naples. Final completion is expected by July 2021. Contracted services to provide connections (331) to the new sanitary sewer system commenced in May 2021, and are expected to be complete by February 2022.

2020-21 Significant Budgetary Issues

The FY 2021-22 budget for the Gulf Acres/Rosemary Heights District is \$1,120,510. This consists of \$220,510 for the debt payment and a transfer of \$900,000, out of the \$1.2 million FDEP State grant appropriation, as stated above, as reimbursement to the Water Sewer Fund to assist with property owner sewer connections.

**FISCAL YEAR 2021-22
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
GULF ACRES/ROSEMARY HEIGHTS**

426-3043-535

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>REVENUE</u>					
325102 ASSESSMENT PAYMENTS	0	265,867	265,877	252,850	(13,017)
334101 SFWMD GRANT	0	2,875,877	2,800,000	0	(2,875,877)
361000 INTEREST	17,382	2,000	0	0	
TOTAL REVENUE	\$ 17,382	\$ 3,143,744	\$ 3,065,877	\$ 252,850	\$ (2,888,894)
<u>EXPENSES</u>					
531010 PROFESSIONAL SERVICES	1,640	0	0	0	0
560300 CAPITAL PROJECT 17N12	1,996,183	0	912,624	0	0
570110 DEBT SERVICE/PRINCIPAL	0	135,000	135,000	139,000	4,000
570120 DEBT SERVICE/INTEREST	87,596	85,020	82,020	81,510	(3,510)
591420 TRANSFER OUT	0	0	0	900,000	900,000
TOTAL EXPENSES	\$ 2,085,418	\$ 220,020	\$ 1,129,644	\$ 1,120,510	\$ 900,490
NET	\$ (2,068,036)	\$ 2,923,724	\$ 1,936,233	\$ (867,660)	\$ (3,789,384)

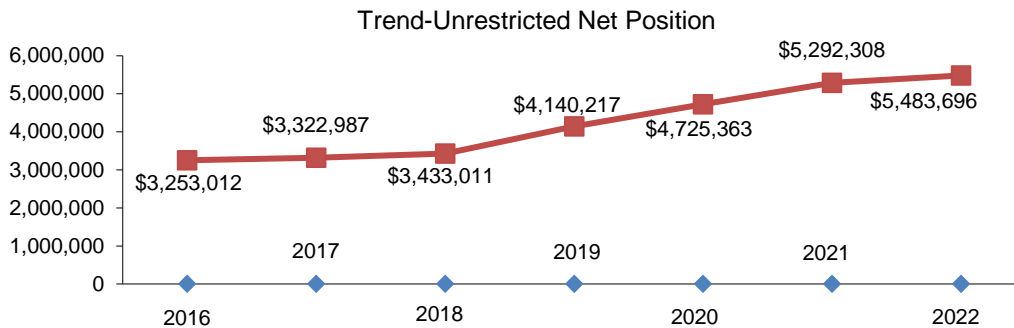
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NAPLES BEACH FUND
FINANCIAL SUMMARY
Fiscal Year 2021-22

Unrestricted Net Position as of September 30, 2020	\$4,725,363
Projected Revenues FY 2020-21	3,380,000
Projected Expenditures FY 2020-21	2,813,055
Net Increase/(Decrease) in Net Unrestricted Assets	566,945
 Expected Unrestricted Net Position as of September 30, 2021	 \$5,292,308
 Add Fiscal Year 2021-22 Budgeted Revenues	
Meter Collections	2,200,000
Lowdermilk Concession Contract	160,000
Naples Pier Concession Contract	90,000
Parking Tickets	600,000
Tourist Development Council	175,000
Miscellaneous Revenue	55,000
	\$3,280,000
 TOTAL AVAILABLE RESOURCES	 \$8,572,308
 Less Fiscal Year 2021-22 Budgeted Expenditures	
Administration	\$596,933
Beach Maintenance	1,205,520
Beach Enforcement	669,485
Naples Pier	95,758
Lowdermilk Park	70,511
Capital projects	450,406
	\$3,088,613
 BUDGETED CASH FLOW	 \$191,388
 Projected Unrestricted Net Position as of September 30, 2022	 \$5,483,696



With working capital of \$5.0 million as of 9/30/20, this fund meets the policy requirement of \$579,000 or 3 months operating expense.



Beach Fund

Community Services, Police and Finance (Fund 430)

Mission Statement:

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

Fund Description

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

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

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

With nine miles of pristine white sand Gulf beaches and gentle surf, the City of Naples is an ideal beach destination for residents and visitors. Parking is available at the end of nearly every Avenue, making the City beaches the most accessible beaches in the County. The City also has two beach parks at Lowdermilk Park and 8th Ave. S.

FY 2021-22 Goals and Objectives:

1. In accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):

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

Beach Fund (continued)

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

2. In accordance with Vision Goal – Our Place (Preserve Small Town Character and Culture):

- a. Provide two beachfront concession facilities for public use, one at the Naples Pier and the other at Lowdermilk Park. These concessions offer a variety of affordable food and soft drinks on a daily basis.
- b. Ensure contracted concession services provide quality products, reasonable, competitive pricing and exceptional customer service that meets or exceeds anticipated customer expectations on a daily basis.
- c. Collect and record contracted concession commissions within terms and conditions of the vendor agreements on a monthly basis.

2021-22 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$3,088,613 which is an increase of \$446,824 over the FY20-21 adopted budget.

The Naples Beach Fund is projected to have a fund balance of \$5.48 million at the end of FY 2021-22. The intent and plan for this fund balance is to have sufficient funds to respond to emergencies that negatively affect Naples' beaches and to have funds in reserve to repair an unanticipated damage to City beach equipment, infrastructure, buildings, and the Pier.

Revenue

Revenues in budgeted for FY2021-22 are \$3,280,000.

Parking pay stations are anticipated to provide the primary operating revenue to this fund at \$2.2 million. Residents and property owners of Collier County are eligible for a free parking sticker for the beaches and beach parks. Without the sticker, cars may park at pay stations for \$3.00 per hour. Parking stickers are no longer being sold to visitors in the City or Collier County.

The Tourist Development Council (TDC) is expected to continue an operating grant for the beach fund for \$175,000 to reimburse beach maintenance expenditures. Parking tickets and late fees are budget at \$600,000.

Beach Fund (continued)

Expenditures

Administration Division (Finance Department)

The budget of the Administration Division is \$596,933. This represents a \$51,693 increase over FY 2020-21. This Division handles revenue management, parking meter collections and administrative functions for the fund.

Personal Services are budgeted at \$67,812, an increase of \$3,073. This department funds 25% of the Utility Billing Manager and 50% of a Meter Technician position, responsible for collecting money from the pay stations and repairing machines as needed.

Operating Expenses are \$529,121, an increase of \$48,620 over the prior year.

The largest expense in Administration is the General Fund Reimbursement, budgeted at \$198,970 an increase of \$10,070. Technology Services charges are budgeted at \$21,800 an increase of \$1,770. These interfund charges represent support for the entire Beach Fund. The cost for credit card transaction fees at the parking pay stations budgeted at \$135,000 an increase of \$25,000.

Beach Maintenance Division

The budget of the Maintenance Division is \$1,359,520 an increase of \$95,855 from FY 2020-21.

Personal Services budgeted at \$604,307, a \$23,802 increase over FY 2020-21. This budget includes 8 full-time positions and 4 part-time positions an increase of 2 part-time service workers. These position all report to the Community Services Department.

Operating Expenses are budgeted at \$601,213 or \$11,553 more than the FY 2020-21 budget. Major operating expenses include \$208,000 for repair and maintenance which includes parking lot maintenance, dune walkover repairs and paving. Professional services include \$65,000 for fish-kill clean-up, should there be a fish-kill in FY22 that requires a contractor. The Beach Fund budgets \$15,000 in "Storm Repair" for minor storm related repairs and disposal of seaweed.

Capital is detailed at the end of this section and in the Capital Improvement Program for this division total \$154,000.

Enforcement Division

The budget of the Enforcement Division is \$868,891, a \$402,254 increase over the FY 2020-21 budget.

Personal Services is budgeted at \$611,788, an increase of \$225,523. This is mainly due to the addition of two new Beach Specialists, assigned the responsibility of assisting in the enforcement of City ordinances at the beaches, such as parking regulations, boat storage, dress code, and fishing permits. Beach Specialists provide immediate beach response for water rescues, crowd control, wildlife protection and first aid. This division is also increasing the Pelican Patrol from seasonal to year-round.

Beach Fund (continued)

Operating costs are budgeted at \$57,697 an increase of \$9,325. Major operating costs are vehicle maintenance and fuel (\$27,000), printing for parking tickets and envelopes (\$6,947), and supplies (\$4,000).

Capital Outlay is budgeted in the amount of \$199,406 for the replacement of a beach utility all-terrain vehicle, ADA Improvements at beach access points and dune vegetation improvements.

Naples Pier Division

The expenditures at the Naples Pier are budgeted at \$95,758, which funds Operating Expenses at the Pier.

The Pier has offsetting revenue of \$70,000 from the concession contract at the pier.

Lowdermilk Park Division

Lowdermilk Park is located on the beach near Banyan Boulevard. The revenues earned from the Lowdermilk concession, estimated at \$100,000.

The total budget for this division is \$167,511, a \$103,000 decrease from FY 2020-21 budget, due to capital projects.

The operating costs for Lowdermilk Park are budget at \$70,511 which is level-funded at the FY21 budgeted amount. Operating expenses include electricity (\$9,711), operating supplies (\$7,800), contracted maintenance (\$18,000), repair and maintenance of buoys and signs (\$15,000) and janitorial supplies (\$12,000). The FY 2021-22 budget also includes \$97,000 to fund improvements to the concession area.



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

	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
METER COLLECTION	1,808,631	1,338,876	1,750,000	2,200,000	2,200,000	450,000
LOWDERMILK CONTRACT	110,559	59,635	100,000	160,000	160,000	60,000
NAPLES PIER CONTRACT	108,514	59,838	90,000	90,000	90,000	0
CAT/BOAT STORAGE FEES	21,746	14,461	5,000	5,000	5,000	0
PARKING TICKETS & LATE FEES	319,034	532,595	195,000	700,000	600,000	405,000
TOURIST DEVEL. TAX	174,519	373,373	175,000	175,000	175,000	0
GRANTS	0	204,234	0	0	0	0
DONATIONS (Fireworks, Planks and Gala)	26,270	25,420	25,000	0	0	(25,000) 0
INTEREST/SALES/MISC	123,667	247,420	50,000	50,000	50,000	0
TOTAL BEACH FUND	\$2,692,941	\$2,855,852	\$2,390,000	\$3,380,000	\$3,280,000	\$890,000

FUND: 430 BEACH FUND

FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
ADMINISTRATION (1001)				
0	0	0.25	Utility Billing Manager (a)	23,348
0.5	0.5	0	Administrative Specialist	-
0.5	0.5	0.5	Meter Technician (a)	21,162
<u>1</u>	<u>1</u>	<u>0.75</u>		<u>44,510</u>
MAINTENANCE (1017)				
1	1	1	Equipment Operator III Grant Funded	45,941
0	1	1	Sr. Custodian	41,639
3	2	2	Custodian	66,942
2	2	2	Landscape Tech II/III	75,853
3	3	4	Service Worker (2 Fulltime and 4 Part-time)	148,546
<u>9</u>	<u>9</u>	<u>10</u>		<u>\$378,921</u>
BEACH ENFORCEMENT (1018)				
0.2	0	0	Code & Harbor Manager	-
5	5	7	Beach Specialist	336,705
0.2	0.2	0.75	Guards / Pelican Patrol *	24,885
<u>5.4</u>	<u>5.2</u>	<u>7.75</u>	<i>*(2 part-time positions to provide coverage for pelican protection year-round)</i>	<u>361,590</u>
15.4	15.2	18.5	Regular Salaries	785,021
			Other Salaries/Authorized compensation	27,491
			Overtime	63,700
			Employer Payroll Expenses	407,695
			Total Personal Services	<u><u>\$1,283,907</u></u>

(a) Position is split with the Water/Sewer Fund

**FISCAL YEAR 2021-22
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	616,035	631,659	617,659	785,021	153,361
510300 OTHER SALARIES & WAGES	12,915	22,643	19,643	6,327	(16,316)
510305 PERSONAL LEAVE PAYOUTS	10,055	10,400	14,511	21,164	10,764
510400 OVERTIME	27,011	35,100	43,292	63,700	28,600
525010 FICA	47,350	50,361	50,361	67,446	17,085
525030 RETIREMENT CONTRIBUTIONS	82,312	91,531	83,531	106,669	15,138
525040 LIFE/HEALTH INSURANCE	164,074	189,815	162,007	233,580	43,765
525070 EMPLOYEE ALLOWANCES	200	0	0	0	0
TOTAL PERSONAL EXPENSES	\$959,952	\$1,031,509	\$991,004	\$1,283,907	\$252,398
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	51,347	65,200	65,200	66,700	1,500
530010 CITY ADMINISTRATION	177,010	188,900	188,900	198,970	10,070
531010 PROFESSIONAL SERVICES	0	68,000	68,000	68,000	0
531100 CREDIT CARD CHARGES	105,787	110,000	110,000	135,000	25,000
531040 OTHER CONTRACTUAL SVCS	10,935	19,700	19,700	19,700	0
531220 INVESTMENT ADVISORY FEES	2,381	2,600	2,600	2,600	0
540000 TRAINING & TRAVEL COSTS	0	1,500	1,500	2,000	500
541000 COMMUNICATIONS	26,592	33,712	36,352	33,300	(412)
542100 EQUIP. SERVICES - REPAIRS	17,322	20,000	23,182	22,500	2,500
542110 EQUIP. SERVICES - FUEL	11,295	13,500	13,500	15,000	1,500
543010 ELECTRICITY	14,188	15,547	15,547	15,569	22
543020 WATER, SEWER, GARBAGE	110,184	115,700	115,700	115,700	0
544000 RENTALS & LEASES	37,633	44,000	44,000	44,000	0
545220 SELF INSURANCE CHARGE	48,680	64,627	64,627	88,751	24,124
546000 REPAIR AND MAINTENANCE	200,406	274,304	274,304	274,000	(304)
546070 REPAIR & MAINT: BUOYS & SIGNS	0	15,000	15,000	15,000	0
546050 STORM REPAIR	0	15,000	15,000	15,000	0
547000 PRINTING AND BINDING	1,681	5,500	6,947	6,947	1,447
547060 DUPLICATING	0	3,000	3,000	3,000	0
549020 TECHNOLOGY SVC CHARGE	23,050	20,030	20,030	21,800	1,770
549050 SPECIAL EVENTS	0	115,000	115,000	115,000	0
551000 OFFICE SUPPLIES	94	2,500	2,500	2,750	250
552000 OPERATING SUPPLIES	2,952	3,500	3,500	4,000	500
552070 UNIFORMS	4,779	3,060	3,486	4,060	1,000
552090 OTHER CLOTHING	1,000	1,400	1,400	1,953	553
552100 JANITORIAL SUPPLIES	28,978	63,000	65,688	63,000	0
559000 DEPRECIATION	444,758	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,321,053	\$1,284,780	\$1,295,163	\$1,354,300	\$69,520
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	2,271	0	67,351	150,000	150,000
560300 OTHER IMPROVEMENTS	399,423	280,000	338,965	237,000	(43,000)
560400 MACHINERY EQUIPMENT	1,252	0	75,072	1,406	1,406
560700 VEHICLES	82,341	45,500	45,500	62,000	16,500
TOTAL NON-OPERATING EXPENSES	485,288	325,500	526,888	450,406	124,906
TOTAL EXPENSES	\$2,766,293	\$2,641,789	\$2,813,055	\$3,088,613	\$446,824

**FISCAL YEAR 2021-22
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	32,258	34,962	25,962	44,510	9,547
510305 PERSONAL LEAVE PAYOUTS	0	0	0	0	0
510400 OVERTIME	1,273	2,476	2,476	2,500	24
525010 FICA	1,924	2,058	2,058	3,584	1,526
525030 RETIREMENT CONTRIBUTIONS	4,502	4,873	3,873	6,096	1,223
525040 LIFE/HEALTH INSURANCE	17,129	20,370	12,562	11,122	(9,248)
TOTAL PERSONAL SERVICES	\$57,086	\$64,739	\$46,931	\$67,812	\$ 3,073
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	8,951	7,500	7,500	7,500	0
530010 CITY ADMINISTRATION	177,010	188,900	188,900	198,970	10,070
531110 CREDIT CARD FEE	105,787	110,000	110,000	135,000	25,000
531220 INVESTMENT ADVISORY FEES	2,381	2,600	2,600	2,600	0
540000 TRAINING & TRAVEL COSTS	0	1,000	1,000	1,000	0
541000 COMMUNICATIONS	26,400	29,040	31,680	27,500	(1,540)
<i>Pay station line connections</i>					
545220 SELF INSURANCE CHARGE	48,680	64,627	64,627	88,751	24,124
546000 REPAIR AND MAINTENANCE	42,390	51,304	51,304	41,000	(10,304)
<i>Warranty / maintenance costs on paystations, coin counter and beach end renumbering</i>					
547060 DUPLICATING	0	3,000	3,000	3,000	0
<i>Beach parking brochures and permits, weatherproof pay station stickers</i>					
549020 TECHNOLOGY SVC CHARGE	23,050	20,030	20,030	21,800	1,770
551000 OFFICE SUPPLIES	0	2,000	2,000	2,000	0
554000 BOOKS, PUB, MEMBERSHIPS	0	500	500	0	(500)
TOTAL OPERATING EXPENSES	\$434,650	\$480,501	\$483,141	\$529,121	\$ 48,620
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	0	0	73,666	0	0
TOTAL NON-OPERATING	\$ -	\$ -	\$ 73,666	\$ -	\$ -
TOTAL EXPENSES	\$491,736	\$545,240	\$603,737	\$596,933	\$51,693

**FISCAL YEAR 2021-22
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	310,874	350,781	345,781	378,921	28,140
510300 OTHER SALARIES	390	6,143	3,143	6,327	184
<i>On Call Pay</i>					
510305 PERSONAL LEAVE PAYOUTS	4,918	4,749	7,888	8,164	3,415
510400 OVERTIME	12,851	12,816	12,816	13,200	384
525010 FICA	23,538	26,937	26,937	32,370	5,433
525030 RETIREMENT CONTRIBUTIONS	41,316	47,515	40,515	46,681	(834)
525040 LIFE/HEALTH INSURANCE	111,327	131,564	111,564	118,644	(12,920)
TOTAL PERSONAL SERVICES	\$505,214	\$580,505	\$548,644	\$604,307	\$23,802
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	29,758	30,000	30,000	30,000	0
<i>Rules signage replacement, fountain & shower parts, portalet rentals</i>					
531010 PROFESSIONAL SERVICES	0	68,000	68,000	68,000	0
542100 EQUIP. SERVICES - REPAIRS	3,605	5,000	8,182	5,500	500
542110 EQUIP. SERVICES - FUEL	3,409	4,500	4,500	5,000	500
543020 WATER, SEWER, GARBAGE	110,184	115,700	115,700	115,700	0
546000 REPAIR AND MAINTENANCE	137,805	198,000	198,000	208,000	10,000
<i>Dune Walkover repairs, Big Belly trash receptacles, parking lot maintenance</i>					
546050 STORM REPAIR	0	15,000	15,000	15,000	0
549050 SPECIAL EVENTS	0	115,000	115,000	115,000	0
<i>NYE Fireworks, July 4 Fireworks, Barges (previously @ 546000)</i>					
552070 UNIFORMS	1,624	2,060	2,486	2,060	0
552090 OTHER CLOTHING	1,000	1,400	1,400	1,953	553
552100 JANITORIAL SUPPLIES	11,270	35,000	35,000	35,000	0
TOTAL OPERATING EXPENSES	\$298,654	\$589,660	\$593,268	\$601,213	\$11,553
<u>NON-OPERATING EXPENSES</u>					
560300 OTHER IMPROVEMENTS	180,484	80,000	80,000	140,000	60,000
560400 MACHINERY EQUIPMENT	0	0	0	0	0
560700 VEHICLES	67,442	13,500	13,500	14,000	500
TOTAL NON-OPERATING EXPENSES	\$ 247,926	\$ 93,500	\$ 93,500	\$ 154,000	\$ 60,500
TOTAL EXPENSES	\$1,051,793	\$1,263,665	\$1,235,412	\$1,359,520	\$95,855

**FISCAL YEAR 2021-22
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	272,904	245,916	245,916	336,705	90,789
510300 OTHER SALARIES	12,525	16,500	16,500	24,885	8,385
<i>Two part-time Pelican Protection employees</i>					
510305 PERSONAL LEAVE PAYOUTS	5,137	5,651	6,623	13,000	7,349
510400 OVERTIME	12,886	19,808	28,000	48,000	28,192
<i>Incldues Holiday Patrol</i>					
525010 FICA	21,888	21,366	21,366	31,492	10,126
525030 RETIREMENT CONTRIBUTIONS	36,494	39,143	39,143	53,892	14,749
525040 LIFE/HEALTH INSURANCE	35,618	37,881	37,881	103,814	65,933
525070 EMPLOYEE ALLOWANCES	200	0	0	0	0
TOTAL PERSONAL SERVICES	\$ 397,652	\$ 386,265	\$ 395,429	\$ 611,788	\$ 225,523
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	6,486	10,300	10,300	11,800	1,500
<i>Parking enforcement software annual license (\$6,700)</i>					
540000 TRAINING & TRAVEL COSTS	0	500	500	1,000	500
541000 COMMUNICATIONS	96	3,072	3,072	4,200	1,128
542100 EQUIP. SERVICES - REPAIRS	13,717	15,000	15,000	17,000	2,000
542110 EQUIP. SERVICES - FUEL	7,886	9,000	9,000	10,000	1,000
547000 PRINTING AND BINDING	1,681	5,500	6,947	6,947	1,447
551000 OFFICE SUPPLIES	94	500	500	750	250
552000 OPERATING SUPPLIES	2,952	3,500	3,500	4,000	500
552070 UNIFORMS	3,155	1,000	1,000	2,000	1,000
559000 DEPRECIATION	444,758	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 480,826	\$ 48,372	\$ 49,819	\$ 57,697	\$ 9,325
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	2,271	0	67,351	150,000	150,000
560400 MACHINERY EQUIPMENT	1,252	0	1,406	1,406	1,406
560700 VEHICLES	14,899	32,000	32,000	48,000	16,000
TOTAL NON-OPERATING EXPENSES	\$ 18,423	\$ 32,000	\$ 100,757	\$ 199,406	\$ 167,406
TOTAL EXPENSES	\$896,901	\$466,637	\$546,005	\$868,891	\$402,254

**FISCAL YEAR 2021-22
BUDGET DETAIL
BEACH FUND
NAPLES PIER**

430.1064.545

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	3,304	9,600	9,600	9,600	0
531040 CONTRACTUAL SERVICES	0	1,700	1,700	1,700	0
541000 COMMUNICATIONS	96	600	600	600	0
543010 ELECTRICITY	5,997	5,836	5,836	5,858	22
544000 RENTALS AND LEASES <i>FDEP lease fee for the pier</i>	37,633	44,000	44,000	44,000	0
546000 REPAIR AND MAINTENANCE <i>Pier boardwalk repairs, pressure wash facility, bench replacments</i>	14,123	18,000	18,000	18,000	0
552100 JANITORIAL SUPPLIES	8,396	16,000	16,000	16,000	0
TOTAL OPERATING EXPENSES	\$ 69,549	\$ 95,736	\$ 95,736	\$ 95,758	\$ 22
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS /BUILDING	150,191	0	1,605	0	0
560400 MACHINERY AND EQUIPMENT	0	0	0	0	0
TOTAL NON-OPERATING	\$ 150,191	\$ -	\$ 1,605	\$ -	\$ -
TOTAL EXPENSES	\$219,740	\$95,736	\$97,341	\$95,758	\$22

**FISCAL YEAR 2021-22
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1065.545

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,848	7,800	7,800	7,800	0
<i>Site furniture replacement</i>					
531040 OTHER CONTRACTUAL SERVICES	10,935	18,000	18,000	18,000	0
<i>Pressure washing, ADA compliace, and other maintenance</i>					
541000 COMMUNICATIONS	0	1,000	1,000	1,000	0
543010 ELECTRICITY	8,192	9,711	9,711	9,711	0
546000 REPAIR & MAINTENANCE	6,087	7,000	7,000	7,000	0
546070 REPAIR & MAINT: BUOYS & SIGNS	0	15,000	15,000	15,000	0
552100 JANITORIAL SUPPLIES	9,312	12,000	14,688	12,000	0
TOTAL OPERATING EXPENSES	\$ 37,374	\$ 70,511	\$ 73,199	\$ 70,511	\$ -
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS /BUILDING	68,749	200,000	257,360	97,000	(103,000)
TOTAL ALL EXPENSES	\$106,123	\$270,511	\$330,559	\$167,511	(\$103,000)

**CAPITAL IMPROVEMENT PROJECTS
BEACH FUND (Fund 430)**

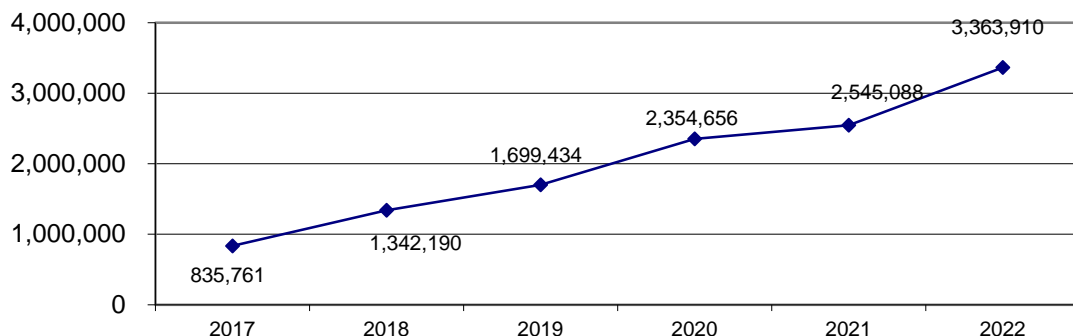
CIP NUMBER	PROJECT DESCRIPTION	Requested	2022-23	2023-24	2024-25	2025-26
		2021-22				
22R15	Beach Maintenance Cart (1)	14,000	15,000	15,500	16,000	16,500
22R03	ADA Improvements - Beach Access	50,000	50,000	50,000	50,000	0
22R04	Dune Vegetation Improvements	90,000	10,000	10,000	0	0
22R05	Lowdermilk Park Improvements	97,000	100,000	50,000	50,000	50,000
22R13	Beach Specialist Vehicle Replacement	32,000	32,000	32,000	0	0
22R14	Beach Specialist ATV Replacement (1)	16,000	0	16,000	0	0
19R02	ATV Storage Garage Replacement	150,000	0	0	0	0
	Naples Pier Improvements	0	20,000	275,000	0	250,000
	Parking Pay Stations Update	0	250,000	0	0	0
TOTAL BEACH FUND		449,000	477,000	448,500	116,000	316,500



**SOLID WASTE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2021-22**

Beginning Balance - Unrestricted Net Position as of September 30, 2020	\$2,354,656
Projected Revenues FY 2020-21	8,050,877
Projected Expenditures FY 2020-21	7,860,445
Net Increase/(Decrease) in Net Unrestricted Assets	<u>190,432</u>
Expected Unrestricted Net Position as of September 30, 2021	\$2,545,088
Add Fiscal Year 2021-22 Budgeted Revenues	
Solid Waste Fees	8,021,825
Sale of Assets	50,000
Special Pickups, Rolloff and Other	<u>1,165,500</u>
	<u>9,237,325</u>
TOTAL AVAILABLE RESOURCES:	\$11,782,413
Less Fiscal Year 2021-22 Budgeted Expenditures	
Administration	662,688
Residential Pick-up	1,410,411
Horticultural Waste	541,110
Commercial Pick-up	2,885,026
Recycling Division	923,942
Capital Requests	1,075,000
Transfer - Administration	429,950
Transfer - Self Insurance	144,776
Payment in Lieu of Taxes	<u>345,600</u>
	<u>8,418,503</u>
BUDGETED CASH FLOW	818,822
Projected Unrestricted Net Position as of September 30, 2022	<u><u>\$3,363,910</u></u>

Trend - Unrestricted Net Position



Working capital is \$3.05 million as of 9/30/20
Policy requires \$1.8 million or 3 months operating expense.



Solid Waste Fund

Utilities Department/Solid Waste (Fund 450)

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

Department Description

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

Solid Waste Goals and Objectives

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

- Involve drivers in the re-routing of customer stops via onboard GPS systems in order to ensure an efficient collection routing system.
- Conduct on-going survey of commercial customers to ensure compliance with City mandatory non-residential recycling policy.
- Replace at least 20 un-repairable dumpsters.
- Replace 1 satellite collection vehicle, 1 dumpster container delivery vehicle, and 2 large refuse trucks.

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

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

2021-22 Significant Budgetary Issues

Revenues

Revenues into the fund total \$9,237,325. There are three main categories of revenue in this fund:

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

Solid Waste Fees are the primary source of revenue for this fund budgeted at \$8,021,025 for residential, multi-family and commercial pick-ups, collected via the bi-monthly utility bill. There are two parts of the Solid Waste bill: a City collections charge and a Collier County landfill pass through disposal charge.

Solid Waste Fund (continued)

On December 2, 2020, City Council approved Resolution 2020-14567 that amended refuse collection and disposal rates over a two-year period in order to provide sufficient revenues to meet fund balance requirements. The resolution required the rates to be increased on two separate occasions over the course of two years. The first rate increase became effective January 1, 2021, and the second rate increase will become effective on October 1, 2021.

City Code Chapter 32 declares an automatic annual price increase equal to the United States Consumer Product Index (CPI). Considering that the Solid Waste rates have already been adopted for FY 2021-22, there will be no CPI adjustment until October 1, 2022. The FY 2021-22 budget does account for a Collier County disposal increase of 3.25% that will become effective October 1, 2021; this is a direct pass through to the customer.

The City charges for special pick-ups, such as demolition debris. For FY 2021-22 the Fund is budgeted to collect \$50,000. Commercial roll-offs are budgeted at \$1,090,500.

Interest Earnings are budgeted at \$25,000. The budget also includes \$50,000 from the sale of surplus assets.

Expenditures

There are four (5) separate divisions in the Solid Waste Fund for a total budget of \$8,418,503, an overall increase of \$492,591 from FY 2020-21. There are 29 budgeted positions, with the addition of an Equipment Operator in the Horticulture Division and the deletion of a Service Worker in the Residential Division.

Administration Division

The Administration Division coordinates the activities of this fund and includes the fund-wide overhead costs. The Administration budget is \$2,658,014, an increase of \$330,057 from the FY 2020-21 budget.

There are four (4) positions budgeted in Administration, no change from prior year. Major costs in this division are General Fund Administrative Charge (\$429,950), Payment in Lieu of Taxes (\$345,600) and Self Insurance (\$144,776).

Horticulture Division

The Horticulture Division is responsible for the collection and disposal of curb side horticulture material. There are four (4) positions budgeted, this includes the addition of an Equipment Operator. A total budget for FY 2021-22 at \$541,110.

Residential Division

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,410,411; an increase of \$21,438 from the FY 2020-21 adopted budget. Personal Services for the eleven (11) employees in this section is \$785,924, this includes a reduction of one (1) Service Worker.

Other significant costs include charges for waste taken to the County Landfill (\$346,000), and costs to operate and maintain the solid waste collection vehicles (\$267,000).

Commercial Division

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,885,026, an increase of \$160,518 from the FY 2020-21 budget. This increase is mainly due to the increased costs for County Landfill.

The Commercial Division has five (5) employees. Personal Services costs are \$419,941 an increase of \$24,833 from the FY 2020-21 budget.

Solid Waste Fund (continued)

The largest expense in the Commercial Division is the County Landfill, at \$1,737,000. Other significant expenses include: \$260,000 for the hauling of roll off containers, \$330,000 for fuel and maintenance of the solid waste commercial vehicles, \$35,000 for compactor dumpster rentals, and \$85,000 to replace dumpsters and 96-gallon carts for the commercial cart route.

Recycling Division

On October 1, 2010, a single stream recycling program was implemented. Single family residential customers have been provided with 65-gallon carts into which all recycling material may be placed. This comingled method has increased recycling participation and has reduced residential garbage from entering the Collier County landfill. For FY 2021-22 the total budget is \$923,942, a decrease of \$88,009 from the FY 2020-21 budget.

Personal Services for five (5) employees in this Division is \$430,457, a \$13,423 decrease from the FY 2020-21 budget.

Operating Expenses total \$493,485, which is a \$74,586 decrease from FY 2020-21.

Capital Outlay

Total Capital budgeted for FY 2021-22 in the Solid Waste Fund is \$1,087,000, which includes the current year Capital Improvement Plan budget and \$12,000 for the purchase of roll-off dumpsters.

Solid Waste Fund (continued)

2020-21 Benchmarking

Description	City of Naples	City of Clearwater	City of Fort Myers	Collier County	Lee County
Annual Residential Solid Waste Fees	\$330.36	\$409.68	\$228.96	District I \$221.00 District II \$214.00	\$230.70
Number of Collections for Garbage/Recycle/Horticulture Material – Per Week	2/1/1	1/1/1	1/1/1	2/1/1	1/1/1
Side-yard Service	Yes	No	Yes - for medically needy only	Yes - for medically needy only	Yes – through a certification process
Horticulture Services – Level of Service	4 Cubic Yard Maximum	Unlimited	10 Cubic Yard Maximum (no limbs longer than 6 feet)	10 Bundle Maximum (material required to be placed in paper bags or personal containers)	Unlimited (collected by franchise haulers)

2021-22 Performance Measures

Description	Actual 2018-19	Actual 2019-20	Estimated 2020-21	Projected 2021-22
Residential Tons Collected	3,189	3,536	4,900	5,000
Commercial Tons Collected	12,190	12,139	14,000	14,250
Roll-off Tons Collected	10,135	9,041	10,000	10,250
Horticulture Collected (Cubic Yards)	10,378	17,401	16,500	17,000
Residential Recycling Tons Collected	3,178	3,963	3,700	3,800
Commercial Missed Collections/Complaints	9	12	20	22
Residential Missed Collections/Complaints and Concerns	46	58	60	65
Cost Per Ton of Waste Disposed (<i>Personnel & Operating Expenses / Total Tonnage</i>)	\$211	\$198	\$180	\$190



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

	<u>FY 18-19 ACTUAL</u>	<u>FY 19-20 ACTUAL</u>	<u>FY 20-21 ADOPTED BUDGET</u>	<u>FY 20-21 ESTIMATED ACTUAL</u>	<u>FY 21-22 PROPOSED BUDGET</u>
SOLID WASTE FEES	6,434,703	6,603,188	6,400,000	6,975,500	8,021,825
SPECIAL PICK-UP FEES	53,934	41,083	50,000	50,000	50,000
GRANTS/FEMA	137,989	0	0	0	0
OTHER FEES/COMM RLOFF	896,188	826,973	740,000	950,377	1,090,500
SALE OF SURPLUS ASSETS	115,079	30,429	50,000	50,000	50,000
INVESTMENT INCOME	36,129	35,933	25,000	25,000	25,000
TOTAL SOLID WASTE	<u><u>\$7,674,022</u></u>	<u><u>\$7,537,605</u></u>	<u><u>\$7,265,000</u></u>	<u><u>\$8,050,877</u></u>	<u><u>\$9,237,325</u></u>

FUND: 450 SOLID WASTE FUND
UTILITIES DEPARTMENT
FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
ADMINISTRATION (1201)				
1	1	1	Solid Waste Superintendent	96,003
1	1	1	Senior Administrative Specialist	41,151
1	1	1	Solid Waste Supervisor	58,376
1	1	1	Customer Service Representative	36,198
<u>4</u>	<u>4</u>	<u>4</u>		<u>231,728</u>
HORTICULTURE (1209)				
0	2	3	Equipment Operator	115,401
0	1	1	Crew Leader	42,802
<u>0</u>	<u>3</u>	<u>4</u>		<u>158,203</u>
RESIDENTIAL (1222)				
1	1	1	Equipment Operator III	37,849
3	3	3	Crew Leader III	143,653
8	8	7	Service Worker III	291,061
<u>12</u>	<u>12</u>	<u>11</u>		<u>472,563</u>
COMMERCIAL (1223)				
5	5	5	Heavy Equipment Operator	239,459
<u>5</u>	<u>5</u>	<u>5</u>		<u>239,459</u>
RECYCLING (1224)				
4	4	4	Heavy Equipment Operator	197,482
1	1	1	Recycling Coordinator	68,362
<u>5</u>	<u>5</u>	<u>5</u>		<u>265,844</u>
26	29	29	Regular Salaries	1,367,797
			Other Salaries/Authorize compensation	65,342
			Overtime	94,000
			Employer Payroll Expenses	742,383
			Total Personal Services	<u><u>\$2,269,522</u></u>

**FISCAL YEAR 2021-22
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	1,228,807	1,408,796	1,314,639	1,367,797	(40,999)
510300 OTHER SALARIES	70	70,720	0	0	(70,720)
510305 PERSONAL LEAVE PAYOUTS	34,466	29,272	63,132	65,342	36,070
510400 OVERTIME	27,494	93,309	49,500	94,000	691
525010 FICA	93,054	112,410	106,930	121,488	9,078
525030 RETIREMENT CONTRIBUTIONS	166,068	196,336	181,988	188,650	(7,686)
525040 LIFE/HEALTH INSURANCE	306,853	419,073	369,927	430,085	11,012
525070 EMPLOYEE ALLOWANCES	960	960	1,420	2,160	1,200
TOTAL PERSONAL SERVICES	\$1,857,771	\$2,330,877	\$2,087,536	\$2,269,522	(\$61,355)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,100	2,550	2,550	2,550	0
530010 CITY ADMINISTRATION	375,630	397,410	397,410	429,950	32,540
530050 COUNTY LANDFILL	1,771,406	1,906,400	2,017,000	2,083,000	176,600
530150 ADMIN CHARGE - UTILITY BILLING	40,000	40,000	40,000	40,000	0
531001 PROF SVCS- CREDIT CARD	24,609	30,000	30,000	30,000	0
531012 PROFESSIONAL SERVICES	0	0	10,000	45,000	45,000
531040 OTHER CONTRACTUAL SERVICES	338,669	734,900	505,000	645,700	(89,200)
531041 HORTICULTURAL SERVICES	687,553	107,973	144,000	153,000	45,027
531220 INVESTMENT ADVISORY FEES	1,095	1,000	1,000	1,000	0
538010 PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	345,600	0
540000 TRAINING & TRAVEL COSTS	318	2,000	1,000	2,000	0
541000 COMMUNICATIONS	2,125	784	784	784	0
541010 TELEPHONE	1,376	3,040	2,000	3,040	0
542100 EQUIP.SERVICES - REPAIRS	554,038	529,371	564,102	582,000	52,629
542110 EQUIP. SERVICES - FUEL	152,349	210,913	194,813	235,500	24,587
543010 ELECTRICITY	5,897	6,300	6,000	7,020	720
543020 WATER, SEWER, GARBAGE	3,699	6,000	5,500	6,000	0
544020 EQUIPMENT RENTAL	53,217	77,000	64,000	77,000	0
545220 SELF INSURANCE CHARGE	214,132	233,404	233,404	144,776	(88,628)
546000 REPAIR AND MAINTENANCE	41,846	44,000	38,200	44,000	0
547000 PRINTING AND BINDING	739	2,000	2,080	2,000	0
549020 TECHNOLOGY SVC CHARGE	26,520	26,890	26,890	26,570	(320)
551000 OFFICE SUPPLIES	1,130	2,000	2,000	2,000	0
552000 OPERATING SUPPLIES	16,702	34,000	25,000	34,000	0
552010 MINOR OPERATING EQUIPMENT	19,835	15,000	15,000	15,000	0
552070 UNIFORMS	8,987	12,800	12,400	12,800	0
552090 OTHER CLOTHING	4,400	5,000	4,550	4,991	(9)
552100 JANITORIAL SUPPLIES	500	1,000	750	1,000	0
552510 SOLID WASTE DUMPSTERS	84,224	85,000	85,000	85,000	0
554010 MEMBERSHIPS	50	700	700	700	0
559000 DEPRECIATION	623,627	0	0	0	0
TOTAL OPERATING EXPENSES	\$5,401,374	\$4,863,035	\$4,776,733	\$5,061,981	\$198,946
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDINGS	49,488	200,000	150,000	0	(200,000)
560400 MACHINERY & EQUIPMENT	9,700	12,000	10,000	12,000	0
560700 VEHICLES	300,371	520,000	836,176	1,075,000	555,000
TOTAL NON-OPERATING EXPENSES	\$359,560	\$732,000	\$996,176	\$1,087,000	\$355,000
TOTAL EXPENSES	\$7,618,705	\$7,925,912	\$7,860,445	\$8,418,503	\$492,591

**FISCAL YEAR 2021-22
BUDGET DETAIL
SOLID WASTE
HORTICULTURE**

450.1209.534

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	0	143,900	95,971	158,203	14,303
510300 OTHER SALARIES	0	70,720	0	0	(70,720)
510400 OVERTIME	0	8,135	5,000	8,000	(135)
525010 FICA	0	17,041	7,928	12,088	(4,953)
525030 RETIREMENT CONTRIBUTIONS	0	18,707	13,082	20,497	1,790
525040 LIFE/HEALTH INSURANCE	0	49,846	31,345	59,322	9,476
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL PERSONAL SERVICES	\$0	\$308,349	\$153,326	\$258,110	(\$50,239)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	0	500	500	500	0
531012 PROFESSIONAL SERVICES	0	0	10,000	45,000	
531041 HORTICULTURAL SERVICES	0	107,973	144,000	153,000	45,027
542100 EQUIP.SERVICES - REPAIR	0	31,100	50,000	53,000	21,900
542110 EQUIP.SERVICES - FUEL	0	16,100	20,000	23,000	6,900
552000 OPERATING SUPPLIES	0	7,000	4,000	7,000	0
552070 UNIFORMS	0	1,500	1,500	1,500	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OPERATING EXPENSES	\$0	\$164,173	\$230,000	\$283,000	\$73,827
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES	\$0	\$472,522	\$383,326	\$541,110	\$68,588

**FISCAL YEAR 2021-22
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	478,708	524,566	490,766	472,563	(52,003)
510300 OTHER SALARIES	70	0	0	0	0
510305 PERSONAL LEAVE PAYOUTS	11,845	10,411	13,534	14,008	3,597
510400 OVERTIME	11,172	34,664	20,000	35,000	336
525010 FICA	36,261	39,886	39,886	38,345	(1,541)
525030 RETIREMENT CONTRIBUTIONS	60,994	70,869	65,869	62,873	(7,996)
525040 LIFE/HEALTH INSURANCE	115,476	158,264	132,810	163,135	4,871
TOTAL PERSONAL SERVICES	\$714,526	\$838,660	\$762,865	\$785,924	(\$52,736)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	140	500	500	500	0
530050 COUNTY LANDFILL	234,775	260,000	335,000	346,000	86,000
<i>Accounts for a 3.25% increase in landfill tipping fees</i>					
542100 EQUIP.SERVICES - REPAIR	210,271	210,000	160,000	197,000	(13,000)
542110 EQUIP.SERVICES - FUEL	49,892	68,813	48,813	70,000	1,187
552000 OPERATING SUPPLIES	1,630	3,000	2,500	3,000	0
552070 UNIFORMS	4,415	5,600	5,400	5,600	0
552090 OTHER CLOTHING	2,000	2,400	2,383	2,387	(13)
559000 DEPRECIATION	18,587	0	0	0	0
TOTAL OPERATING EXPENSES	\$521,709	\$550,313	\$554,596	\$624,487	\$74,174
TOTAL EXPENSES	\$1,236,235	\$1,388,973	\$1,317,461	\$1,410,411	\$21,438

**FISCAL YEAR 2021-22
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1223.534

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	247,971	240,618	245,041	239,459	(1,159)
510305 PERSONAL LEAVE PAYOUTS	1,083	421	10,476	10,843	10,422
510400 OVERTIME	7,804	29,712	12,000	30,000	288
525010 FICA	18,767	17,536	21,169	30,699	13,163
525030 RETIREMENT CONTRIBUTIONS	34,933	34,956	34,956	34,787	(169)
525040 LIFE/HEALTH INSURANCE	62,188	71,865	52,200	74,153	2,288
TOTAL PERSONAL SERVICES	\$372,746	\$395,108	\$375,842	\$419,941	\$24,833
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	0	500	500	500	0
530050 COUNTY LANDFILL	1,536,632	1,646,400	1,682,000	1,737,000	90,600
	<i>Accounts for a 3.25% increase in landfill tipping fees</i>				
531040 OTHER CONTRACTUAL SERVICES	233,524	260,000	255,000	260,000	0
	<i>Subcontracted services for the hauling of open top roll-off containers and self contained compactors</i>				
542110 EQUIP.SERVICES - REPAIR	252,392	210,000	275,831	250,000	40,000
542110 EQUIP.SERVICES - FUEL	62,035	75,000	75,000	80,000	5,000
543010 ELECTRICITY	1,073	1,500	1,200	1,500	0
544020 EQUIPMENT RENTAL	28,798	35,000	29,000	35,000	0
	<i>Rental of self contained compactors (8 units)</i>				
546000 REPAIR & MAINTENANCE	425	2,000	1,200	2,000	0
552000 OPERATING SUPPLIES	10,486	10,000	7,000	10,000	0
552070 UNIFORMS	2,404	3,000	2,800	3,000	0
552090 OTHER CLOTHING	800	1,000	867	1,085	85
552510 SOLID WASTE DUMPSTERS	84,224	85,000	85,000	85,000	0
559000 DEPRECIATION	331,212	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,544,005	\$2,329,400	\$2,415,398	\$2,465,085	\$135,685
TOTAL EXPENSES	\$2,916,751	\$2,724,508	\$2,791,240	\$2,885,026	\$160,518

**FISCAL YEAR 2021-22
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1224.534

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	265,441	267,134	267,134	265,844	(1,290)
510300 OTHER SALARIES	0	0	0	0	0
510305 PERSONAL LEAVE PAYOUTS	13,566	10,478	9,780	10,122	(356)
510400 OVERTIME	8,512	19,808	12,000	20,000	192
525010 FICA	20,949	20,139	20,139	21,269	1,130
525030 RETIREMENT CONTRIBUTIONS	37,116	37,893	37,893	38,589	696
525040 LIFE/HEALTH INSURANCE	81,065	87,949	89,365	74,153	(13,796)
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$427,129	\$443,880	\$436,790	\$430,457	(\$13,423)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	300	500	500	500	0
531040 CONTRACT SERVICES	35,281	413,400	200,000	324,200	(89,200)
<i>Recyclable material processing costs (\$176,000), hauling cost for recyclables (\$146,200), electronic equip disposal</i>					
541200 EQUIP. SERVICES - REPAIRS	90,317	76,271	76,271	80,000	3,729
542110 EQUIP. SERVICES - FUEL	39,508	49,000	49,000	60,000	11,000
546000 REPAIR & MAINTENANCE	2,408	3,000	2,000	3,000	0
552000 OPERATING SUPPLIES	2,656	7,000	7,000	7,000	0
552010 OPERATING EQUIPMENT	19,835	15,000	15,000	15,000	0
<i>Recycle cart replacements</i>					
552070 UNIFORMS	2,168	2,700	2,700	2,700	0
552090 OTHER CLOTHING	1,200	1,200	1,083	1,085	(115)
559000 DEPRECIATION	249,470	0	0	0	0
TOTAL OPERATING EXPENSES	\$443,144	\$568,071	\$353,554	\$493,485	(\$74,586)
TOTAL EXPENSES	\$870,273	\$1,011,951	\$790,344	\$923,942	(\$88,009)

**CAPITAL IMPROVEMENT PROJECTS
SOLID WASTE FUND 450**

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2022-23	2023-24	2024-25	2025-26
		2021-22				
22P01	Large Refuse Truck Replacements	570,000	300,000	300,000	300,000	300,000
22P02	Rebuild Solid Waste Refuse Trucks	200,000	100,000	100,000	100,000	100,000
22P04	Grapple Trucks	200,000	0	0	0	0
22P21	Satellite Collection Vehicle Replacement	35,000	35,000	35,000	35,000	35,000
22P03	Service Vehicle Replacement	70,000	30,000	0	30,000	0
	Roll-off Truck Replacement	0	165,000	0	165,000	0
	Generator Installation for Solid Waste Facility	0	100,000	0	0	0
	Loader Replacement	0	0	300,000	0	0
	Large Refuse Truck Wash Station	0	0	0	0	250,000
FUND TOTAL		1,075,000	730,000	735,000	630,000	685,000



DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2021-22

Beginning Balance - Unrestricted Net Position as of September 30, 2020	(\$4,086,898)
Adjusted for Interfund Loan	<u>\$4,880,000</u>
Adjusted Unrestricted Net Position	\$793,102
Projected Revenues FY 2020-21	\$2,313,400
Projected Expenditures FY 2020-21	<u>\$2,240,668</u>
Net Increase/(Decrease) in Net Unrestricted Assets	\$72,732

Expected Unrestricted Net Position as of September 30, 2021 **\$865,834**

Add Fiscal Year 2021-22 Budgeted Revenues

Monthly Dock Rentals	495,000	
Transient Rentals	300,000	
Fuel Sales	1,400,000	
Bait & Misc. Sales	55,000	
Naples Landing	80,000	
City Fines	950	
Mooring Ball Rentals	5,000	
Non-refundable application fees	2,000	
Other Charges	13,000	
Interest Income	<u>15,000</u>	<u>\$2,365,950</u>

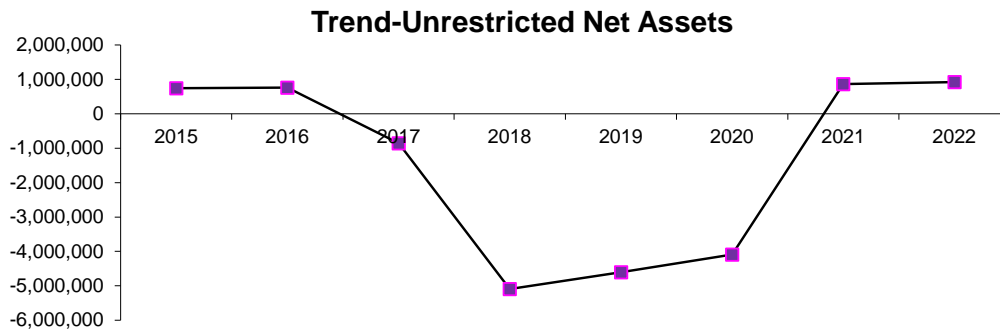
TOTAL AVAILABLE RESOURCES: **\$3,231,784**

Less Fiscal Year 2021-22 Budgeted Expenditures

Personal Services	275,537	
Fuel Purchases	1,200,000	
Resale Inventory	45,000	
Operations & Maintenance	247,980	
Transfer - Administration	82,740	
Transfer - Self Insurance	23,531	
Debt (Principal & Interest) Payment	385,520	
Capital Projects	<u>50,000</u>	<u>\$2,310,308</u>

BUDGETED CASH FLOW **\$55,643**

Projected Unrestricted Net Position as of September 30, 2022 **\$921,477**



With working capital of \$647,000 as of 9/30/20, this fund meets the policy requirement of \$348,000 or 3 months operating expense.



City Dock Fund

City Services Department (Fund 460)

Mission Statement:

The new Naples City Dock aims to provide residents and visiting boaters with state-of-the-art facilities and a high level of customer service at a reasonable cost.

The Naples City Dock also seeks to:

- Act as ambassador for the City of Naples to the boating industry by promoting tourism and local business patronage.
- Promote Clean Marina practices.
- Maintain an environment that upholds integrity, credibility, quality service and responsible future planning.

Department Description

The Naples City Dock is located at 880 12th Ave South, at the end of the cul-de-sac, situated just west of marker 35 on Naples Bay. The dock monitors VHF channel 16 and assists all boaters in directions, emergencies, weather information, etc. Water depth at the T-head is approximately 14', the main channel is about 10'. Reservations are recommended for overnight slip stays; mooring balls are a first come first serve basis. The dock has restrooms with showers, a laundry room, bait, ice, and a Dock Masters office with assorted items. Fuel is available, both gasoline (ethanol free) and diesel. The dock is open from 7:00 am to 5:00 pm seven days a week except Christmas Day. The City Dock is located in Crayton Cove with many commercial enterprises including restaurants, art galleries, and shops.

FY 2020-21 Accomplishments:

- Installed additional cameras for extra security.

FY 2021-22 Goals and Objectives:

- 1. In accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):**
 - a. Act as Ambassadors and provide information and direction for the boating community.
 - b. Continue implementing the City Dock business plan to maintain a high level of occupancy.
 - c. Maintain a marketing program for fuel sales.
 - d. Promote the City Dock as the “go to” marina for all boaters.
- 2. In accordance with Vision Goal – Our Nature (Environmental Sensitivity):**
 - a. Continue to qualify for and fly the flag of the DEP Clean Marina.
 - b. Work with the DEP to encourage other marinas to join the Clean Marina program.
 - c. Act as a leader in educating the public on environment issues.
 - d. Work with Natural Resources to establish on-going Bay clean-up procedures.
- 3. In accordance with Vision Goal – Our Governance (High Performing Government):**

Dock Fund (continued)

- a. Maintain a partnership with Law Enforcement, Coast Guard, FWC, and Fire Patrol.
- b. Be the contact location for the Fort Myers Department of Environmental Protection.
- c. Act as a reference point for individuals attempting projects that require permits.
- d. Maintain a calendar of waterfront activities in the City.
- e. Assist the Community Services Department with improving performance measurements that will include the quantification of services provided and customer satisfaction with Dock services.

2021-22 Significant Budgetary Changes

Revenue

Total revenue for FY 2021-22 is budgeted at \$2,365,950 which is an increase of \$206,000 over the FY 2020-21 budgeted revenue.

Expenses

Total expenditures of the fund are budgeted at \$2,310,308 an increase of \$157,290 from FY 2020-21.

Personal Services are budgeted at \$275,537 an increase of \$20,122 from FY2020-21. The FY 2021-22 Operating Expenses are \$1,599,251 an increase \$132,201 over the adopted budget for FY 2020-21.

Non-Operating Expenses are budgeted at \$435,520. This includes \$50,000 for fuel system improvements and principal and interest payments on outstanding debt of \$385,520.





**FISCAL YEAR 2021-22
CITY DOCK FUND
REVENUE SUMMARY**

	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
DOCK RENTALS	488,020	489,699	495,000	495,000	495,000	0
TRANSIENT RENTALS	274,256	287,446	250,000	300,000	300,000	50,000
FUEL SALES	1,199,834	1,016,218	1,250,000	1,350,000	1,400,000	150,000
BAIT & MISC. SALES	36,088	51,913	65,000	55,000	55,000	(10,000)
NAPLES LANDINGS REV	92,389	91,875	60,000	80,000	80,000	20,000
MOORING BALL RENTAL	4,725	3,054	5,000	5,000	5,000	0
NON-REFUNDABLE APPLICATION FEE	2,350	3,415	2,000	2,450	2,000	0
CITY FINES	1,731	1,904	950	950	950	0
OTHER CHARGES	47,301	9,821	17,000	10,000	13,000	(4,000)
INVESTMENT EARNINGS	26,086	22,149	15,000	15,000	15,000	0
TOTAL CITY DOCK	\$2,172,780	\$1,977,494	\$2,159,950	\$2,313,400	\$2,365,950	\$206,000

FUND 460: DOCK FUND
FISCAL YEAR 2021-22

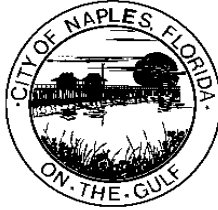
2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
0.6	0.15	0.15	Community Services Director (a)	20,250
0	1	1	Dockmaster	61,986
1	0	0	Assistant Dockmaster (b)	-
2	2	2	Dockkeeper	72,396
0.5	0.5	0.5	Dockkeeper	12,854
4.1	3.7	3.7	Regular Salaries	167,486
			Other Authorized Compensation	23,228
			Overtime	4,202
			Employer Payroll Expenses	80,620
				\$275,537

(a) The Community Services Director is also paid 85% in General Fund

(b) Assistant Dockmaster reclassified to Dockmaster

**CAPITAL IMPROVEMENT PROJECTS
DOCK FUND (Fund 460)**

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2021-22	2022-23	2023-24	2024-25	2025-26
22Q02	Fuel System Improvements	50,000	0	25,000	0	25,000
TOTAL DOCK FUND		50,000	0	25,000	0	25,000



City Dock Fund

Outstanding Loan Amortization

Interest Rate: Variable up to 2.5%
 Term: 20 years
 Original Loan: \$ 6,500,000

Pymt#	Year	Rate	Total Pymt	Int	Prin	\$ 6,500,000
1	2018	0.50%	\$ 737,500	\$ 32,500	\$ 705,000	\$ 5,795,000
2	2019	1.65%	\$ 400,618	\$ 95,618	\$ 305,000	\$ 5,490,000
3	2020	1.65%	\$ 700,585	\$ 90,585	\$ 610,000	\$ 4,880,000
4	2021	1.65%	\$ 385,520	\$ 80,520	\$ 305,000	\$ 4,575,000
5	2022	1.65%	\$ 380,488	\$ 75,488	\$ 305,000	\$ 4,270,000
6	2023	1.65%	\$ 375,455	\$ 70,455	\$ 305,000	\$ 3,965,000
7	2024	1.65%	\$ 370,423	\$ 65,423	\$ 305,000	\$ 3,660,000
8	2025	1.65%	\$ 365,390	\$ 60,390	\$ 305,000	\$ 3,355,000
9	2026	1.65%	\$ 360,358	\$ 55,358	\$ 305,000	\$ 3,050,000
10	2027	1.65%	\$ 355,325	\$ 50,325	\$ 305,000	\$ 2,745,000
11	2028	1.65%	\$ 350,293	\$ 45,293	\$ 305,000	\$ 2,440,000
12	2029	1.65%	\$ 345,260	\$ 40,260	\$ 305,000	\$ 2,135,000
13	2030	1.65%	\$ 340,228	\$ 35,228	\$ 305,000	\$ 1,830,000
14	2031	1.65%	\$ 335,195	\$ 30,195	\$ 305,000	\$ 1,525,000
15	2032	1.65%	\$ 330,163	\$ 25,163	\$ 305,000	\$ 1,220,000
16	2033	1.65%	\$ 325,130	\$ 20,130	\$ 305,000	\$ 915,000
17	2034	1.65%	\$ 320,098	\$ 15,098	\$ 305,000	\$ 610,000
18	2035	1.65%	\$ 315,065	\$ 10,065	\$ 305,000	\$ 305,000
19	2036	1.65%	\$ 310,033	\$ 5,033	\$ 305,000	\$ -
			\$ 7,403,123	\$ 903,123	\$ 6,500,000	

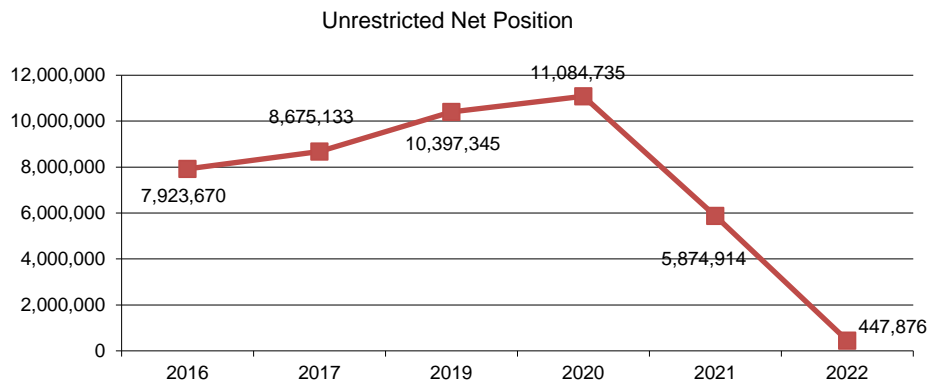
Actual Interest rate will vary.

Rate set at .25% higher than interest rate earned on City investments, see Resolution 17-13935



STORMWATER FUND FINANCIAL SUMMARY Fiscal Year 2021-22

Beginning Balance - Unrestricted Net Position as of Sept. 30, 2020	11,084,735
Projected Revenues FY 2020-21	\$5,304,000
Projected Expenditures FY 2020-21	<u>\$10,513,821</u>
Net Increase/(Decrease) in Net Unrestricted Assets	(<u>\$5,209,821</u>)
Expected Unrestricted Net Position as of Sept. 30, 2021	\$5,874,914
Add Fiscal Year 2021-22 Budgeted Revenues	
Stormwater Fees	5,385,100
Interest Income	<u>80,000</u>
	<u>\$5,465,100</u>
Less Fiscal Year 2021-22 Budgeted Expenditures	
Stormwater Division	2,024,666
Natural Resources Division	752,473
Debt - Principal and Interest	0
Capital Projects	<u>8,115,000</u>
	<u>\$10,892,139</u>
BUDGETED CASH FLOW	(<u>\$5,427,039</u>)
Projected Unrestricted Net Position as of September 30, 2022	<u><u>\$447,876</u></u>



There is a decline in Unrestricted Net Position due to the appropriation of of capital projects. Working capital is \$11.2 million as of 9/30/20.
Policy requires \$596,000 or 3 months of operating expense.

Stormwater fund balance may be affected by Council's decisions relating to Beach Outfall projects' pump station design & construction as well as their decision on the use of ARRA funds (\$2.5M) and Grant money received.



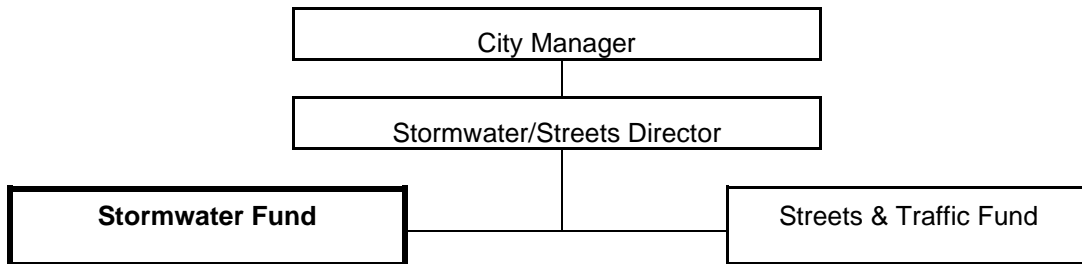
Stormwater Fund

Streets & Stormwater Department (Fund 470)

Mission Statement: The mission of the Stormwater and Natural Resources Divisions is to protect people and property against flood by maintaining and improving the public stormwater management system, while protecting and restoring ecological systems that work naturally to improve water quality, the environment, and quality of life for residents and visitors.

Department Description

The Streets and Stormwater Department operates in two funds: Streets and Traffic Fund and Stormwater Fund. These functions are combined under one Director yet operate out of two separate and independent funds. The Stormwater Fund operates as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business. The Stormwater Fund, established in 1993, is responsible for maintaining and improving the stormwater management system which includes storm drainage, flood protection, ecological systems, and water quality infrastructure and programs.



2020-21 Department Major Accomplishments

- Construction of oyster reef restoration at Site #3 within Naples Bay, located at the mouth of Rock Creek, was completed in December 2020
- Completed 75% draft design plans for the South System of the Beach Restoration and Water Quality Improvement Project (a.k.a. Beach Outfall Removal Project) and completed 60% design plans for the North System.
- The Basin IV swale reclamation was completed on 8th Street South and 21st Avenue South to improve resiliency, drainage and water quality in a low lying, flat and tidally influenced area of the City.
- The Lakes Restoration Plan was approved by City Council and restoration construction began on the Spring, East and Fleischmann Lakes.
- The Stormwater Ordinance Code changes were approved by City Council and were put in effect.
- Began construction on East Naples Bay dredging project.
- Began the multi-basin stormwater assessment.

Stormwater Fund (continued)

2021-22 Department Goals and Objectives

The City's 10-Year Stormwater Master Plan guides the development of the 5-Year Capital Improvement Plan and operating budget. The overall objective is to manage stormwater in ways to reuse, store, recharge the aquifer, improve water quality, and achieve the drainage level of service as provided for within the City's Comprehensive Plan, thereby protecting public health, property, and the environment.

To comply with the **City of Naples Vision Plan**, the Stormwater Fund has several capital projects that strive to achieve the following:

Restore Naples Bay, protect beaches and other key waters:

- Restore Naples Bay and other receiving waters by constructing artificial reefs, seagrass and oyster beds, and expanding mangrove forests. Also, the City continues to work with Collier County and the Big Cypress Basin to design a project that diverts fresh water conveyed by the Golden Gate Canal away from Naples Bay and into the North Belle Meade area.
- Improve flood protection and enhance water quality treatment through the construction of rain gardens and filter marshes, as well as expansion of reclaimed swales and installation of aerators and vegetated floating mats in stormwater ponds.

Maintain and improve public amenities for residents and Vision Goal 3(b) (Promote community health, improve stormwater conveyance system (swales, gutters, pipes, etc.) and reduce localized flooding.

- Continue the citywide swale restoration program.
- Repair and replace cracked, leaking, undersized piping.
- Continue to strengthen the City's leadership role in environmental protection and regional/community sustainability.
- Identify and evaluate potential alternatives regarding the drainage system in Basin II that depends heavily on beach outfalls, and continue progress on the Beach Restoration and Water Quality Improvement Project (a.k.a. Beach Outfall Removal Project)

Maintain and enhance public safety.

- Continue with public outreach/education program.
- Continue to monitor water quality throughout the stormwater management system to gauge impacts of Division projects and programs.
- Replace undersized, non-functional drain inlets and manholes.
- Install flap gates and other backflow preventers to minimize tidal backflows into the storm sewer system.
- Continue progress on the 2019 Lakes Management Plan.
- Expand the installation of aerators, fountains, and/or other mechanisms that improve water quality in lakes prior to discharge.

Strengthen the economic health and vitality of the City, enhance the stormwater management system.

- Continue to evaluate stormwater treatment and storage technology.
- Continue to enhance street sweeping operations to provide additional debris recovery around stormwater lakes.
- Clean out drainage inlets, pipes, and manholes citywide.
- Improve the operational efficiency and pollution removal efforts at all pump stations.

Stormwater Fund (continued)

2021-22 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 2021-22 is \$25,899,139, an increase of \$11,079,327 over the FY 2020-21 budget a result of capital expenditures.

Revenues

Revenues into the fund total \$5,465,100, a decrease of \$445,570. The primary revenue to the fund is the stormwater fee, collected via the bi-monthly utility bill.

In 2007, City Council approved stormwater utility rate increases based on an in-depth rate study conducted by a consultant. City Code provides for the rate to be adjusted annually automatically for the April Consumer Price Index (CPI). The CPI for April 2021 is 4.1%, meaning the monthly fee will increase from \$13.93 per Equivalent Residential Unit to \$14.50.

The City continues to administer the utility fee credit opportunity for properties having a certified stormwater management system that detains or retains stormwater, as well as a newly implemented multi-family option. Issuing these credits reduces the available billable units and the corresponding revenue in this fund.

Interest earnings are projected at \$80,000.

Expenditures

Personal Services cost is \$1,618,446, an increase of \$135,295. This is primarily due to increasing the Division personnel by two full-time positions. The number of full-time positions increases from 13.0 to 15.0 for FY 2021-22 and the additional two positions will serve to broaden field response to proactive maintenance activities. Several positions are shared with the Streets fund (Fund 190).

Operating expenditures total \$1,158,693, an increase of \$106,942 over the FY 2020-21 adopted budget and is mostly attributed to anticipated professional services for a Swan Lake Assessment.

The largest of the expenses in this fund are listed below:

City Administration (General Fund Reimbursement)	\$195,260
Utility Billing Admin Fee	\$40,000
Professional Services	\$403,650
Road Repairs	\$79,000
Operating Supplies	\$50,000
Equipment Services Repair	\$54,000
County Landfill (for disposal of street sweeping)	\$40,000
Technology Service Charge	\$46,500

Non-operating expenditures total \$8,115,000. The debt service (principal and interest) related to a debt issue where the State Revolving Loans were refinanced in 2013 has now been paid in full. Capital costs make up the full total of \$8,115,000, with a large portion of this being the Lake Management & Restoration Improvements at \$375,000, the Citywide Stormwater Improvements at \$1,000,000, the South Beach Outfall Project at \$5,300,000. Additional detail of the \$8,115,000 in capital improvements is listed on the page that follows the line-item budget. Of the items in the FY 2021-22 Capital Improvement Program, none are expected to have an impact on the operating expenditures of this fund, as they are either major maintenance or enhancements to current infrastructure. It is important to note that revenue generated from the one-cent sales tax referendum that was approved in 2018 has been allocated to support projects within the Stormwater Capital Improvement Program.

Stormwater Fund (continued)

2021-22 Performance Measures and Benchmarking

Performance Measures	Actual 2017-18	Actual 2018-19	Actual 2019-20	Estimated 2020-21	Projected 2021-22
Cleaning & Desilting of Storm Sewer / Drainage Inlets (Man-hours).(a)	237	275	886	875	885
Repair of Storm Sewers and Drainage Inlets (Work Orders)	362	338	398	400	425
Street Sweeping (Miles Per Year)	2,745	2,281	5,846	6,445	6,600

(a) The hours tracked from 2019 to 2022 also include cleaning & desilting of inlet filter baskets and vac truck usage.



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>FY 18-19 ACTUAL</u>	<u>FY 19-20 ACTUAL</u>	<u>FY 20-21 ADOPTED BUDGET</u>	<u>FY 20-21 ESTIMATED ACTUAL</u>	<u>FY 21-22 PROPOSED BUDGET</u>
Stormwater Fees	5,077,337	5,162,750	4,915,670	5,109,000	5,385,100
Interest Earned	203,560	164,298	120,000	120,000	80,000
Grants	514,244	150,000	875,000	75,000	0
FEMA	1,694,984	(184,112)	0	0	0
Other and Sales of Assets	<u>3,193</u>	<u>76,589</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STORMWATER	<u><u>\$7,493,318</u></u>	<u><u>\$5,369,526</u></u>	<u><u>\$5,910,670</u></u>	<u><u>\$5,304,000</u></u>	<u><u>\$5,465,100</u></u>

**FUND: 470 STORMWATER FUND
STORMWATER DEPARTMENT
FISCAL YEAR 2021-22**

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
NATURAL RESOURCES (6061)				
1	1	1	Natural Resources Manager	110,000
1	1	1	Environmental Specialist	91,124
0.5	0.5	0.5	Project Coordinator / Public Outreach	27,636
2.5	2.5	2.5		228,760
STORMWATER DIVISION (6002)				
0.75	0.75	0.75	Stormwater/Streets Director (a)	109,146
0.5	0.5	0.50	Project Coordinator / Public Outreach	27,636
0	0	0.75	Stormwater/Streets Deputy Director (a)	87,730
0.75	0.75	0.00	Engineering Manager (c)	0
0.75	0.75	0.75	Construction Project Manager (a)	77,394
1.00	1.00	1.00	Operations Supervisor	58,376
1.00	2.00	2.00	Project Manager	175,815
1.00	1.00	2.00	Heavy Equipment Operator	106,590
1.00	1.00	1.00	Utility Technician Sr	47,419
1.00	2.00	3.00	Utility Technician II (b)	132,154
0.75	0.75	0.75	Administrative Coordinator (a)	37,581
8.50	10.50	12.50		859,841
11.00	13.00	15.00	Regular Salaries	1,088,601
			Other Salaries	48,448
			Overtime	7,500
			Employer Payroll Expenses	473,897
			Total Personal Services	\$1,618,446

(a) Funding is split 75%/25% with the Streets Fund 190

(b) New Position - Utility Tech II - to address priorities of Council regarding water quality issues

(c) upgraded to Deputy Director

Note: The Plans Review Stormwater Engineer identified and fully funded in the Building Fund is supervised within the Stormwater fund.

**FISCAL YEAR 2021-22
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY**

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	783,404	966,896	936,896	1,088,601	121,705
510300 OTHER SALARIES	23,469	25,140	25,140	30,140	5,000
510305 PERSONAL LEAVE PAYOUTS	3,279	15,000	38,672	18,308	3,308
510330 EDUCATION REIMBURSEMENT	0	3,500	0	0	(3,500)
510040 OVERTIME	3,785	7,923	3,923	7,500	(423)
525010 FICA	57,959	75,724	67,724	85,205	9,481
525030 RETIREMENT CONTRIBUTIONS	111,189	136,046	127,731	155,434	19,388
525040 LIFE/HEALTH INSURANCE	149,464	238,761	228,513	222,458	(16,303)
525070 EMPLOYEE ALLOWANCES	10,980	14,160	13,520	10,800	(3,360)
TOTAL PERSONAL SERVICES	\$1,143,530	\$1,483,150	\$1,442,119	\$1,618,446	135,295
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	161,185	26,300	26,757	26,800	500
530010 CITY ADMINISTRATION	192,540	193,520	193,520	195,260	1,740
530050 COUNTY LANDFILL	37,958	40,000	40,000	40,000	0
530070 SMALL TOOLS	3,030	3,500	3,500	3,500	0
530150 UTILITY BILLING ADMIN FEE	40,000	40,000	40,000	40,000	0
531000 PROF. SERV/WATER QUALITY	26,053	50,000	225,646	359,000	309,000
531010 PROFESSIONAL SERVICES	184,305	250,000	250,000	44,650	(205,350)
531005 CREDIT CARD FEES	18,313	24,000	24,000	24,000	0
531040 OTHER CONTRACTUAL SERVICES	9,375	11,000	11,000	11,000	0
531430 LAWN & LANDSCAPE CERTIFICATION	5,509	13,000	3,000	0	(13,000)
531220 INVESTMENT ADVISORY FEES	4,475	6,000	6,000	6,000	0
540000 TRAINING & TRAVEL COSTS	3,552	8,000	8,000	8,000	0
541000 COMMUNICATIONS	1,325	2,000	2,000	2,000	0
541010 TELEPHONE	4,392	4,750	4,750	4,750	0
542100 EQUIP. SERVICES - REPAIR	24,347	48,000	53,291	54,000	6,000
542110 EQUIP. SERVICES - FUEL	5,603	7,700	7,700	9,000	1,300
543010 ELECTRICITY	34,221	30,000	30,000	30,000	0
543020 WATER, SEWER, GARBAGE	1,968	2,000	2,000	2,000	0
545220 SELF INSURANCE CHARGE	28,144	33,881	33,881	38,098	4,217
546000 REPAIR & MAINTENANCE	5,992	8,000	8,000	8,000	0
546040 EQUIPMENT MAINTENANCE	8,537	10,000	10,000	10,000	0
546080 LAKE MAINTENANCE	29,751	35,000	35,000	35,000	0
546120 ROAD REPAIRS	56,096	79,000	79,000	79,000	0
547010 LEGAL ADS	0	500	500	500	0
549020 TECHNOLOGY SVC CHARGE	45,660	43,650	43,650	46,500	2,850
551000 OFFICE SUPPLIES	4,758	9,850	9,850	9,850	0
552000 OPERATING SUPPLIES	25,469	50,000	50,000	50,000	0
552020 FUEL	2,704	12,500	12,500	12,500	0
552070 UNIFORMS	1,984	3,000	3,000	3,000	0
552090 OTHER CLOTHING	800	1,400	1,400	1,085	(315)
554010 MEMBERSHIPS	3,362	5,200	5,200	5,200	0
559000 DEPRECIATION	2,565,690	0	0	0	0
TOTAL OPERATING EXPENSES	\$3,537,099	\$1,051,751	\$1,223,145	\$1,158,693	106,942
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDING	2,212,807	11,945,000	7,504,075	7,550,000	(4,395,000)
560400 MACHINERY/ EQUIPMENT	34,767	100,000	104,571	125,000	25,000
560700 VEHICLES	38,799	0	0	440,000	440,000
570110 PRINCIPAL	0	238,578	238,578	0	(238,578)
570120 INTEREST	5,647	1,332	1,332	0	(1,332)
TOTAL NON-OPERATING EXPENSES	2,292,020	12,284,910	7,848,556	8,115,000	(4,169,910)
TOTAL EXPENSES	\$6,972,648	\$14,819,811	\$10,513,821	\$10,892,139	(\$3,927,673)

**FISCAL YEAR 2021-22
BUDGET DETAIL
STORMWATER DIVISION**

470.6002.539

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	578,841	738,356	708,356	859,841	121,484
510300 OTHER SALARIES	9,288	10,140	10,140	10,140	0
<i>On call pay --- nights and weekends</i>					
510305 PERSONAL LEAVE PAYOUTS	3,279	15,000	10,000	8,633	(6,367)
510330 EDUCATION REIMBURSEMENT	0	3,500	0	0	(3,500)
510400 OVERTIME	3,785	7,923	3,923	7,500	(423)
525010 FICA	41,375	57,146	51,146	65,531	8,385
525030 RETIREMENT CONTRIBUTIONS	80,107	102,319	102,319	121,226	18,907
525040 LIFE/HEALTH INSURANCE	131,707	211,731	207,731	185,382	(26,349)
525070 EMPLOYEE ALLOWANCES	9,300	12,480	12,480	9,120	(3,360)
TOTAL PERSONAL SERVICES	\$857,683	\$1,158,596	\$1,106,095	\$1,267,373	\$108,777
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	151,771	4,000	4,366	4,400	400
530010 CITY ADMINISTRATION	192,540	193,520	193,520	195,260	1,740
530050 COUNTY LANDFILL	37,958	40,000	40,000	40,000	0
<i>Disposal of street sweepings and storm drain debris</i>					
530070 SMALL TOOLS	3,030	3,500	3,500	3,500	0
531005 PROF SERC/CREDIT CARD	18,313	24,000	24,000	24,000	0
531010 PORFESSIONAL SERVICES	184,305	250,000	250,000	44,650	(205,350)
<i>Professional surveying, design, permitting, and inspection services, continue water quality monitoring</i>					
530150 UTILITY BILLING ADMIN FEE	40,000	40,000	40,000	40,000	0
531040 CONTRACTUAL SERVICES	9,375	11,000	11,000	11,000	0
<i>Street sweeper hauling, video inspection software</i>					
531220 INVESTMENT ADVISORY FEES	4,475	6,000	6,000	6,000	0
<i>Formerly expensed as an offset to revenue, the fund's share of investment advisor services is now being expensed</i>					
540000 TRAINING & TRAVEL COSTS	2,492	5,000	5,000	5,000	0
541000 TELEPHONE/COMMUNICATIONS	4,392	4,750	4,750	4,750	0
542100 EQUIP. SERVICES - REPAIR	20,977	45,000	50,291	50,000	5,000
542110 EQUIP. SERVICES - FUEL	5,283	7,000	7,000	8,000	1,000
543010 ELECTRICITY	34,221	30,000	30,000	30,000	0
543020 WATER, SEWER, GARBAGE	1,968	2,000	2,000	2,000	0
545220 SELF INSURANCE CHARGE	28,144	33,881	33,881	38,098	4,217
546000 REPAIR & MAINTENANCE	3,699	5,000	5,000	5,000	0
546040 EQUIPMENT MAINTENANCE	8,537	10,000	10,000	10,000	0
546080 LAKE MAINTENANCE	29,751	35,000	35,000	35,000	0
<i>Floating island maintenance, aerator maintenance, exotic vegetation treatment of lakes</i>					
546120 ROAD REPAIRS	56,096	79,000	79,000	79,000	0
549020 TECHNOLOGY SVC CHARGE	45,660	43,650	43,650	46,500	2,850
551000 OFFICE SUPPLIES	2,130	6,850	6,850	6,850	0
552000 OPERATING SUPPLIES	25,469	50,000	50,000	50,000	0
<i>Pipe fittings, valves, manhole covers, inlets, and supplies. Landscape restoration products and services</i>					
552020 FUEL	2,704	12,500	12,500	12,500	0
552070 UNIFORMS/CLOTHING	1,984	3,000	3,000	3,000	0
552090 OTHER CLOTHING	800	1,400	1,400	1,085	(315)
554010 MEMBERSHIPS	529	1,700	1,700	1,700	0
559000 DEPRECIATION	2,565,690	0	0	0	0
TOTAL OPERATING EXPENSES	\$3,482,294	\$947,751	\$953,408	\$757,293	(\$190,458)
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDING	2,087,832	11,945,000	7,410,450	7,550,000	(4,395,000)
560400 MACH EQUIP	0	0	0	125,000	125,000
560700 VEHICLES	0	0	0	440,000	440,000
570110 PRINCIPAL	0	238,578	238,578	0	(238,578)
570120 INTEREST	5,647	1,332	1,332	0	(1,332)
TOTAL NON-OPERATING EXPENSES	2,093,480	12,184,910	7,650,360	8,115,000	(4,069,910)
TOTAL EXPENSES	\$6,433,456	\$14,291,257	\$9,709,863	\$10,139,666	(\$4,151,591)

**FISCAL YEAR 2021-22
BUDGET DETAIL
NATURAL RESOURCES DIVISION**

470.6061.537

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	204,563	228,540	228,540	228,760	220
510300 OTHER SALARIES	14,181	15,000	15,000	20,000	5,000
<i>Part-time intern (increased for additional hours)</i>					
510305 PERSONAL LEAVE PAYOUTS	0	0	28,672	9,675	0
525010 FICA	16,584	18,578	16,578	19,674	1,096
525030 RETIREMENT CONTRIBUTIONS	31,082	33,727	25,412	34,208	481
525040 LIFE/HEALTH INSURANCE	17,757	27,030	20,782	37,076	10,046
525070 EMPLOYEE ALLOWANCES	1,680	1,680	1,040	1,680	0
TOTAL PERSONAL SERVICES	\$285,847	\$324,555	\$336,024	\$351,073	\$16,843
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	9,414	22,300	22,391	22,400	100
<i>Signs, buoys, markers, water quality supplies, outreach/ education materials and supplies, City Dock slip rental</i>					
531000 PROF SERV/WATER QUALITY	26,053	50,000	225,646	359,000	309,000
<i>Oyster Reef Monitoring, Water Quality Sampling & Analysis; Naples Bay trawling; FY20-21 Climate Vulnerability Study</i>					
531430 LAWN & LANDSCAPE CERTIFICATION	5,509	13,000	3,000	0	(13,000)
<i>This line item is being moved to 531000</i>					
540000 TRAINING & TRAVEL COSTS	1,060	3,000	3,000	3,000	0
<i>Conference and Seminars</i>					
541000 COMMUNICATIONS	1,325	2,000	2,000	2,000	0
542100 EQUIP. SERVICES - REPAIR	3,370	3,000	3,000	4,000	1,000
542110 EQUIP. SERVICES - FUEL	320	700	700	1,000	300
546000 REPAIR & MAINTENANCE	2,294	3,000	3,000	3,000	0
547010 LEGAL ADS	0	500	500	500	0
551000 OFFICE SUPPLIES	2,628	3,000	3,000	3,000	0
554010 MEMBERSHIPS	2,833	3,500	3,500	3,500	0
TOTAL OPERATING EXPENSES	\$54,805	\$104,000	\$269,737	\$401,400	\$297,400
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDING	124,975	0	93,625	0	0
560400 MACHINERY & EQUIPMENT	34,767	100,000	104,571	0	(100,000)
560700 VEHICLES	38,799	0	0	0	0
TOTAL NON-OPERATING EXPENSES	198,541	100,000	198,196	-	(\$100,000)
TOTAL EXPENSES	\$539,193	\$528,555	\$803,958	\$752,473	\$214,243

**CAPITAL IMPROVEMENT PROJECTS
FUND 470 - STORMWATER ENTERPRISE FUND**

CIP NUMBER	PROJECT DESCRIPTION	Requested 2021-22	2022-23	2023-24	2024-25	2025-26
22V02	Citywide Stormwater Improvements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
21V25	Phase I South Beach Outfall Removal & Water Quality Project (1)	5,300,000	0	0	0	0
21V26	Phase II North Beach Outfall Removal & Water Quality Project (2)	0	15,500,000	0	0	0
22V27	Citywide Lake Management & Restoration Improvements	375,000	3,000,000	400,000	2,750,000	400,000
22V05	Stormsewer Pipe Lining	100,000	100,000	100,000	100,000	100,000
22V04	Basin IV Drainage Improvements	325,000	320,000	225,000	225,000	225,000
22V13	Basin IV Pump Station	125,000	1,000,000	0	0	0
	Basin Assessments & Improvements	0	500,000	500,000	500,000	500,000
22V03	Climate Adaptation and Resiliency Plan	275,000	0	0	0	0
22V01	Stormwater Utility Truck #2 Addition	75,000	0	0	0	0
22V10	Street Sweeper Vehicle #2 Addition	300,000	0	0	0	0
22V07	Natural Resources Workboat Replacement	65,000	0	0	0	0
22V06	Stormwater Inspection Camera Replacement	125,000	0	0	0	0
22V11	Lantern Lane Drainage & Street Resurfacing Project (3)	50,000	260,000	0	0	0
	Vehicle Replacement-Small Debris Dump Truck	0	60,000	0	0	0
	Oyster Reef Restoration - Site #2	0	0	275,000	0	0
	Stormwater Utility Truck #1 Replacement	0	0	0	0	80,000
	Jet-Vac Truck Replacement	0	0	0	0	450,000
	Street Sweeper Vehicle #1 Replacement	0	0	0	300,000	0
TOTAL STORMWATER FUND		8,115,000	21,740,000	2,500,000	4,875,000	2,755,000

(1) FY 21/22 includes \$11.3M budgeted in One Cent Sales Tax Fund for a total of \$16.6 million not including design or future costs related to Pump Station design or construction

(2) FY 21/22 includes \$160,000 budgeted in One Cent Sales Tax Fund

(3) This project is budgeted in both the Stormwater Fund and the Streets & Traffic Fund

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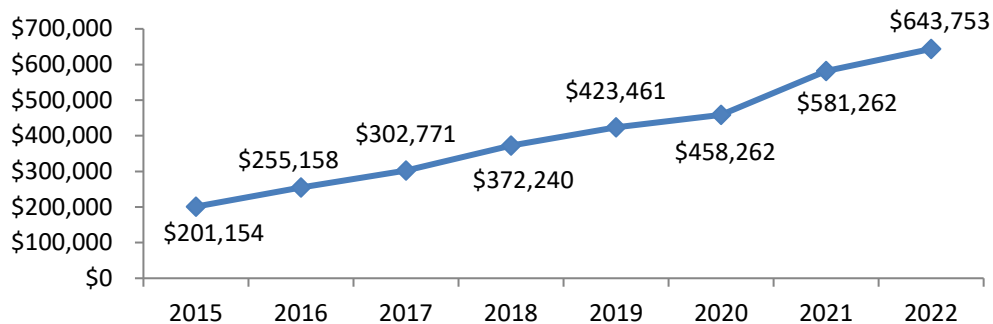




TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2021-22

Beginning Balance - Unrestricted Net Position as of September 30, 2020	\$458,262
Projected Revenues FY 2020-21	892,500
Projected Expenditures FY 2020-21	769,500
Net Increase/(Decrease) in Net Unrestricted Assets	123,000
Expected Unrestricted Net Position as of September 30, 2021	\$581,262
Add Fiscal Year 2021-22 Budgeted Revenues	
Memberships	\$195,000
Daily Play	80,000
Lessons	442,000
Ball Machine/Other Income	28,000
Tournaments	45,000
Sponsorships	28,000
Retail Sales	20,000
Transfers In	47,500
Investment Income	6,000
	891,500
TOTAL AVAILABLE RESOURCES	\$1,472,762
Less Fiscal Year 2021-22 Budgeted Expenditures	
Personal Services	\$276,404
Operating Expenses	419,570
Capital Expenditures	60,000
Transfer - Administration	54,180
Transfer - Self Insurance	18,855
	829,009
BUDGETED CASH FLOW	\$62,491
Projected Unrestricted Net Position as of September 30, 2022	\$643,753

Trend - Unrestricted Net Position



With working capital of \$556,000 as of 9/30/20, this fund meets the policy requirement of \$174,000 or 3 month operating expense.



Tennis Fund

Community Services Department (Fund 480)

Mission Statement

To provide an attractive, fully programmed tennis facility that delivers exceptional services and promotes healthy active lifestyles for the Naples community and our patrons.

Vision Statement

The Arthur Allen Tennis Center will serve as Southwest Florida's premiere Tennis facility.

Fund Description

The Tennis Fund is an Enterprise Fund established to monitor the revenues and expenditures of the Arthur L. Allen Tennis Center at Cambier Park. The facility includes twelve (12) hydro-grid Har-Tru clay courts (lit) and pro shop with an elevated viewing area. Chickee Hut shade structures with cold water fountains are located between each court. The full-service center is professionally staffed and delivers youth and adult programs for novice through advanced players. In addition, the Allen Tennis Center provides leagues, clinics, lessons and other social events for residents and visitors. It has been recognized as one of the most dynamic and beautiful public tennis facilities in the country.

FY 2020-21 Accomplishments:

- Repainted the interior and exterior of the tennis facility.
- Resurfaced, leveled and relined courts 7-10.
- Reached an all-time high in membership number totaling 688 members.
- Hosted twelve (12) USTA Junior and Adult Sanctioned Tournaments drawing over 1,024 participants from the local and south-east region.

Goals and Objectives and Performance Measures

FY 2021-2022 Goals and Objectives:

1. **In accordance with Vision Goal – Our Governance (High Performing Government):**
 - a. Continue to develop and maintain a long-term facility plan in collaboration with members, the CSAB and staff.
 - b. Continue to maintain quarterly program development plans for all tennis programs to ensure cost effective management of all recreation programming.
 - c. Maintain quarterly and annual reports for revenue/expenditures for tennis center programs and services.

2. **In accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):**
 - a. Monitor and maintain the courts and facilities at the highest possible level.
 - i. Continue quarterly review of all tennis facilities and grounds with designated tennis staff and facility staff by utilizing the established



Tennis Fund

Community Services Department (Fund 480)

inspection process as determined by Community Services Department.

- ii. Implement plan of action to maintain and upgrade tennis facilities based on quarterly review.
- b. Expediently manage capital improvement projects.

3. In accordance with Vision Goal – Our Governance (High Performing Government):

- a. Assist the Community Services Department with accreditation requirements.
- b. Assist the Community Services Department with improving performance measurements that will include the quantification of services provided and customer satisfaction with department services.

2021-2022 Significant Budgetary Issues

Revenue

Total Tennis Fund revenues are \$891,500. The two primary revenue items to the fund are Membership fees \$195,000 and Lessons/Clinics \$442,000.

In addition to these, the Fund charges for daily play, league fees, clinics, and tournaments. There is also \$20,000 expected from the resale of merchandise, which includes racquets, shirts, towels and vending items, and \$17,000 for racquet restrings. Other minor revenues include interest income, ball machine rentals and League fees.

The City's General Fund provides a subsidy to the Tennis Fund, related to the common events and use of the facility. Approximately 30% of the time, the facility is used for tournaments and public events, and is not solely available to the members for their pleasure. To that end, a General Fund payment to the Fund, in the amount of \$47,500 is provided.

Expenditures

Expenditures for FY 2021-22 are \$829,009, an increase of \$97,548 over the FY 2020-21 budget.

Personal Services total \$276,404, a \$23,466 increase from FY 2020-21, this includes adjusting the part-time employee from 24 hours to 40 hours.

Operating Expenses total \$492,605, which is a \$49,082 increase over the FY 2020-21 budget, directly related to the cost of professional services.

Other major costs include Repair & Maintenance at \$28,250 and tournament costs (Special Events) for \$23,000. The remaining costs in this budget are primarily related to the facility operations.

This budget includes capital improvement projects totaling \$60,000 for Tennis Center renovations.



Tennis Fund

Community Services Department (Fund 480)

2021-2022 Performance Measures and Benchmarking

The Community Services Department developed a new performance measures chart for the FY2020/21 General Fund Budget. The Tennis Fund has included this new chart format for FY2021/22 as listed below.

Community Services

Performance Measures – Page 1- Arthur Allen Tennis Center

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Target	Trend
Recreation – Tennis Members-Adult	315	325	295	314	314	↔
<i>Measures the number of adult City resident memberships at the Arthur Allen Tennis Center</i>						
Recreation - Tennis Members-Adult	55	50	65	73	73	↑
<i>Measures the number of adult County resident memberships at the Arthur Allen Tennis Center</i>						
Recreation – Tennis Members-Youth	85	110	95	125	125	↑
<i>Measures the number of youth City members at the Arthur Allen Tennis Center.</i>						
Recreation – Tennis Members- Youth	40	35	35	52	52	↑
<i>Measures the number of youth County members at the Arthur Allen Tennis Center</i>						
Recreation – Tennis Members-Executive	75	95	75	83	83	↑
<i>Measures the number of executive City members at the Arthur Allen Tennis Center.</i>						
Recreation – Tennis Members- Executive	15	20	15	30	30	↑
<i>Measures the number of executive County members at the Arthur Allen Tennis Center</i>						
Recreation – Tennis Tournaments	1600	2000	2050	1050	1050	↔
<i>Measures the number of tournament participants</i>						
Recreation – Racquet Restrings	\$8,500	\$9,200	\$10,600	\$17,000	\$17,000	↑
<i>Measures the revenue of tennis racquet restrings staff completes</i>						
Recreation – Guest Tennis Players	\$53,100	\$59,600	\$65,800	\$90,000	\$85,000	↑
<i>Measures the revenue of guest players at the Arthur Allen Tennis Center</i>						



Tennis Fund

Community Services Department (Fund 480)

Community Services

Performance Measures - Page 2 Arthur Allen Tennis Center

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Target	Trend
Recreation - Tennis Ball Machine Rental	\$4,100	\$5,000	\$8,200	\$11,000	\$11,000	↑
<i>Measures the revenue of ball machine rentals at Arthur Allen Tennis Center</i>						
Recreation - Specialty Tennis Camp offered at Arthur Allen Tennis Center	12	12	14	10	12	↔
<i>Measures the number of weekly summer camp participants at Arthur Allen Tennis Center</i>						
Recreation - Special Events offered at the Arthur Allen Tennis Center	16	15	7	16	16	↔
<i>Measures the number of special events held at the Arthur Allen Tennis Center throughout the year.</i>						
Recreation - Tennis Junior Lessons	\$90,912	\$110,910	\$100,666	\$110,000	\$110,000	↑
<i>Measures the revenue weekly attendance at the Arthur Allen Tennis Center throughout the year</i>						
Recreation - Tennis Adult Lessons	\$133,419	\$129,824	\$225,274	\$270,000	\$270,000	↑
<i>Measures the revenue at the Arthur Allen Tennis Center throughout the year</i>						
Recreation - Tennis Round Robins	24	24	24	28	28	↑
<i>Measures the average weekly attendance at the Arthur Allen Tennis Center throughout the year</i>						



**CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY**

Fund 480	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
Memberships	179,524	192,550	180,000	190,000	195,000	15,000
Daily Play	59,604	65,872	59,000	85,000	80,000	21,000
Tournament Play	62,087	26,777	45,000	45,000	45,000	0
Lessons/Clinics	325,941	328,363	360,000	442,000	442,000	82,000
Ball Machine/Other	5,485	8,225	6,000	11,000	11,000	5,000
Retail Sales	25,309	23,673	17,500	21,000	20,000	2,500
Restrings	10,641	14,018	13,000	17,000	17,000	4,000
Sponsorships	30,118	11,580	28,000	28,000	28,000	0
Transfer from the Gen. Fund	47,500	47,500	47,500	47,500	47,500	0
Investment/Misc Income	11,602	10,704	6,000	6,000	6,000	0
TOTAL TENNIS FUND	\$757,811	\$729,262	\$762,000	\$892,500	\$891,500	\$129,500

FUND: 480 TENNIS FUND
TENNIS FUND
FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
1	1	1	Tennis Services Manager	74,758
1	1	1	Tennis Assistant Manager	47,755
2.0	2.0	2.3	Recreation Assistant*	64,367
4.0	4.0	4.3	Regular Salaries	186,880
			Other Salaries/Authorized Compensation	8,774
			Overtime	1,500
			Employer Payroll Expenses	79,250
			Total Personal Services	\$276,404

* Represents 1 full time , 3 part time positions & 1 seasonal

**FISCAL YEAR 2021-22
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS FUND**

480.0912.572

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	178,590	180,894	177,894	186,880	5,986
510300 OTHER SALARIES	0	3,744	1,000	3,744	0
510305 PERSONAL LEAVE PAYOUTS	7,299	4,477	4,860	5,030	553
510400 OVERTIME	625	990	2,000	1,500	510
525010 FICA	13,576	13,820	13,820	13,858	38
525030 RETIREMENT CONTRIBUTIONS	22,787	22,651	20,651	20,420	(2,231)
525040 LIFE/HEALTH INSURANCE	23,916	25,882	25,882	44,492	18,610
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$247,272	\$252,938	\$246,587	\$276,404	\$23,466
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	11,555	12,800	12,800	6,200	(6,600)
<i>First aid supplies, trophies, awards</i>					
530010 CITY ADMINISTRATION	48,950	51,350	51,350	54,180	2,830
531010 PROFESSIONAL SERVICES	263,879	288,000	336,000	336,000	48,000
<i>Court reservation system, Instructors and officials for clinics, camps lessons and tournaments.</i>					
540000 TRAVEL & TRAINING	2,134	2,700	2,700	2,700	0
541000 COMMUNICATIONS	1,589	2,000	2,000	2,000	0
542100 EQUIP. SERVICES - REPAIRS	755	1,000	1,095	1,500	500
543020 WATER, SEWER, GARBAGE	1,063	1,300	1,300	1,300	0
545220 SELF INSURANCE CHARGE	9,996	17,383	17,383	18,855	1,472
546000 REPAIR AND MAINTENANCE	6,433	7,750	7,750	8,250	500
546340 REPAIR & MAINT/LEVEL OF SVC	24,228	22,000	17,895	20,000	(2,000)
<i>Tennis court renovations</i>					
549020 TECHNOLOGY SVC CHARGE	3,660	3,790	3,790	3,670	(120)
549050 SPECIAL EVENTS	18,622	18,500	18,900	23,000	4,500
551000 OFFICE SUPPLIES	830	1,000	1,000	1,000	0
551060 RESALE SUPPLIES	11,229	9,500	9,500	9,500	0
551070 RESALE SUPPLIES/RESTRINGS	0	4,000	4,000	4,000	0
554010 MEMBERSHIPS/BOOKS	299	450	450	450	0
559000 DEPRECIATION/AMORTIZATION	52,541	0	0	0	0
TOTAL OPERATING EXPENSES	\$457,763	\$443,523	\$487,913	\$492,605	\$49,082
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDINGS	54,557	35,000	35,000	45,000	10,000
560400 MACHINERY EQUIP	6,995	0	0	15,000	15,000
TOTAL NON-OPERATING	\$61,552	\$35,000	\$35,000	\$60,000	\$25,000
TOTAL EXPENSES	\$766,587	\$731,461	\$769,500	\$829,009	\$97,548

CAPITAL IMPROVEMENT PROJECTS
ARTHUR L. ALLEN TENNIS CENTER TENNIS FUND (Fund 480)

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2022-23	2023-24	2024-25	2025-26
		2021-22				
22G05	Tennis Center Renovations and Replacement	60,000	0	0	0	0
	Tennis Court Irrigation/Surface Replacement (2 Cts)	0	100,000	100,000	100,000	100,000
TOTAL TENNIS FUND		60,000	100,000	100,000	100,000	100,000

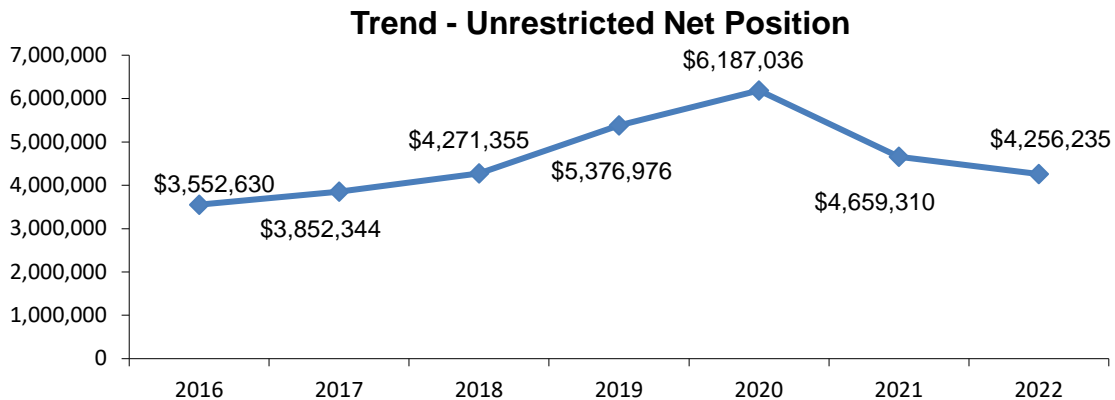
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RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2021-22

Beginning Balance - Unrestricted Net Assets as of September 30, 2020	\$6,187,036
Projected Revenues FY 2020-21	3,166,176
Projected Expenditures FY 2020-21	4,693,902
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(1,527,726)</u>
Expected Unrestricted Net Position as of September 30, 2021	\$4,659,310
Add Fiscal Year 2021-22 Budgeted Revenues	
Charges for Services	3,473,210
Interest Earnings	85,000
	<u>3,558,210</u>
TOTAL AVAILABLE RESOURCES	\$8,217,520
Less Fiscal Year 2021-22 Budgeted Expenditures	
Premiums and Claims	3,686,797
Claims Management Services	94,980
Reimbursements & Refunds	(100,000)
Personal Services	173,202
Operating Expenses	17,806
Transfer - Administration	88,500
	<u>3,961,285</u>
BUDGETED CASH FLOW	(403,075)
Projected Unrestricted Net Position as of September 30, 2022	<u><u>\$4,256,235</u></u>



Note: Does not include reserve for future claims of \$3.459 million



Risk Management Fund

Human Resources Department (Fund 500)

Mission Statement: the City's risk and exposure to loss related to the activities of the City, its departments and employees.

Department Description

The Risk Management Fund is an internal service type fund, part of the Human Resources Department, designed to coordinate the expenses related to the general liability of the City.

2020-21 Department Accomplishments

- Processed property damage claims totaling \$258,502; recovered \$22,482 for City property damage caused by third parties during FY 2019-20.
- Processed property damage claims totaling \$47,468; recovered \$8,767 for City property damage caused by third parties for FY 2020-21 (as of April 30, 2021).

2021-22 Departmental Goals and Objectives

As part of Vision Goal – Our Economy (Economic Health and Vitality of the City) ensure the Risk Management Fund is fiscally sound and compliant with State and Federal regulations

- Perform annual actuarial analysis of risk management fund to determine appropriate claim funding levels
- Review insurance coverages annually and consider insurance coverage options to ensure a fiscally sound risk management program.

2021-22 Significant Budgetary Issues

The budget for the Risk Management Fund is \$3,961,285, a \$331,483 increase over the FY 2020-21 budget.

Unrestricted net position is projected to be \$4.25 million at the end of FY 2021-22. In addition to this amount, the fund has \$3.4 million in restricted reserves for future claims.

Revenues

The primary source of revenue for this internal service fund is the charge to each fund for insurance and risk management. These charges are based on a four-year analysis of loss experience (claims) and risk exposure (number of vehicles, number of employees, and risk related ratings). The budget amount will be charged to each fund throughout the fiscal year. There is \$85,000 of revenue budgeted for interest on reserves. The revenue for FY 2021-22 is \$3,558,210, an increase of \$377,034.

Expenditures

Personal Services

Personal Services are budgeted at \$173,202, an decrease of \$2,265 from FY 2020-21 budget.

Operating Expenses

Operating costs for the Risk Management Fund are \$3,788,083, a \$333,748 increase over the FY 2020-21 budget. There are two components of the operating costs of this fund.

Risk Management Fund

Human Resources Department (continued)

The first component includes costs to support the staff member for the management of the risk program. In addition to the salary, these costs are training materials, telephones, and supplies. These costs make up only a minor portion (less than 5%) of this budget.

The second component is approximately 95% of the expenses of the Fund, and represents the cost of the insurance program, including excess insurance and professional services. Professional Services and Insurance related costs (such as claim funding) represent the bulk of the expenditures in this fund.

Professional Services

Brokerage Service Fee	\$45,000
Third Party Administrator	\$45,980
Actuarial Analyses	\$4,000

Brokerage service fees are paid to the City's insurance broker for assisting the City in securing insurance quotes for excess insurances and ancillary lines of insurance coverage. This is a fixed cost and includes services related to development of underwriting data, consulting, marketing, and customer service.

Insurances and Claims funding

Workers Comp – State Assessment	\$18,000
Workers Comp – Current Year Claims	\$779,836
FF Cancer Bill	\$50,000
General Liability	\$900,637
Auto and Collision	\$447,475
Property Damage	\$1,485,849
Unemployment Compensation	\$5,000

Budgeted as a contra-expense is \$100,000 for insurance claim refunds and reimbursements. Increases to workers' compensation, general liability, auto and property are the result of anticipated premium increases at renewal due to increased coverage limits.

2021-22 Performance Measures

Description	Actual 2018-19	Actual 2019-20	Estimated 2020-21	Projected 2021-22
Incident Reports Processed	196	221	150	150
Preventable Employee Injuries	13	15	10	10
Preventable Vehicle Accidents	12	10	8	8
Work Comp Medical only Claims	35	42	26	25
Work Comp Lost Time Claims	4	14	6	4
Average Cost per Claim Work Comp Med Only	\$816	\$1,021	\$750	\$750
Average Cost per Claim Work Comp Lost Time	\$25,800	\$23,504	\$20,000	\$15,000

**FISCAL YEAR 2021-22
RISK MANAGEMENT**

	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
Charges for Services:						
General Fund	1,245,934	1,293,455	1,418,480	1,418,480	1,734,926	316,446
Building Permits Fund	85,164	83,783	90,415	90,415	92,929	2,514
CRA Fund	55,811	56,065	60,958	60,958	67,678	6,720
Streets Fund	213,410	216,713	267,605	267,605	321,850	54,245
Water & Sewer Fund	774,171	738,723	822,327	822,327	886,045	63,718
Beach Fund	30,848	48,680	64,627	64,627	88,751	24,124
Solid Waste Fund	184,504	214,132	233,404	233,404	144,776	(88,628)
City Dock Fund	20,796	19,592	23,120	23,120	23,531	411
Stormwater Fund	26,082	28,144	33,881	33,881	38,098	4,217
Tennis Fund	11,770	9,996	17,383	17,383	18,855	1,472
Technology Services Fund	9,794	11,314	10,465	10,465	11,241	776
Equipment Services Fund	28,048	20,683	38,511	38,511	44,530	6,019
Subtotal	2,686,332	2,741,280	3,081,176	3,081,176	3,473,210	392,034
Interest Earnings	167,856	136,348	100,000	85,000	85,000	(15,000)
Total	\$2,854,188	\$2,877,628	\$3,181,176	\$3,166,176	\$3,558,210	\$ 377,034

**RISK MANAGEMENT
FISCAL YEAR 2021-22**

<i>2020 Adopted</i>	<i>2021 Adopted</i>	<i>2022 Proposed</i>	JOB TITLE	FY 2022 Proposed
1	1	1	FY Risk Manager	\$124,272
1	1	1	Regular Salaries	\$124,272
			Employer Payroll Expenses	48,930
			Total Personal Services	\$173,202



HEALTH AND EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2021-22

Beginning Balance - Unrestricted Net Assets as of September 30, 2020	\$1,060,925
Projected Revenues FY 2020-21	9,706,859
Projected Expenditures FY 2020-21	9,423,252
Net Increase/(Decrease) in Net Unrestricted Assets	283,607

Expected Unrestricted Net Assets as of September 30, 2021 **\$1,344,532**

Add Fiscal Year 2021-22 Budgeted Revenues

Health Coverage:	City Paid	7,088,294	
	Employee Paid	1,250,875	
Dental Coverage:	City Paid	186,456	
	Employee Paid	228,114	
Retiree & COBRA	Employee Paid	489,474	
Flexible Spending	Employee Paid	150,420	
Dependent Care	Employee Paid	23,250	
Life Insurance:	City Paid	183,885	
	Employee Paid	104,094	
Vision Insurance	Employee Paid	39,404	
Long Term Disability	City Paid	90,106	
Interest Earnings		20,000	9,854,372

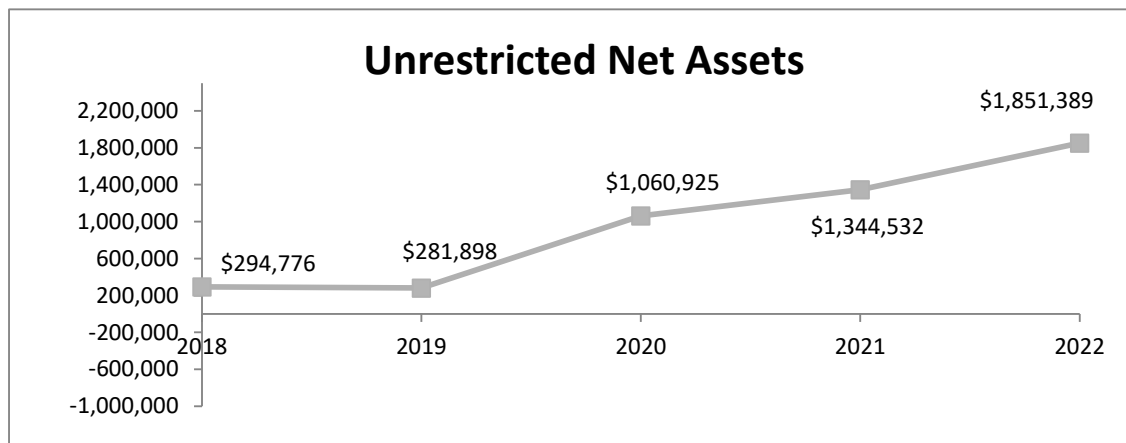
TOTAL AVAILABLE RESOURCES: **\$11,198,904**

Less Fiscal Year 2021-22 Budgeted Expenditures

Transfer-Administration	189,700	
Contractual Services	332,978	
Dental Premium	450,385	
Stop Loss	1,346,781	
Healthcare Reimbursement	600,000	
Life/Vision/Long Term Disability	521,401	
Health Paid Claims	4,600,000	
Prescription Claims	1,200,000	
Other Expenditures	106,270	9,347,515

BUDGETED CASH FLOW **506,857**

Projected Unrestricted Net Assets as of September 30, 2022 **\$1,851,389**



Unrestricted Net Assets complies with Fund Balance Policy



Health & Employee Benefits Fund

Human Resources Department (Fund 510)

Mission Statement:

To ensure City resources are effectively used to serve its employees, retirees and eligible dependents. The Employee Benefits Fund strives to design a plan that offers comprehensive benefits at a cost that is competitive to most private plans. The philosophy is to provide quality healthcare services in a cost-effective manner, and to offer innovative, cutting edge benefits and a wellness program.

Department Description

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

- Health Insurance The City is self insured for health insurance.
- Dental Insurance The City contracts for this service.
- Life Insurance The City contracts for this service.
- Vision Insurance The City contracts for this service.
- Long Term Disability The City contracts for this service.

2021-22 Department Accomplishments

- Conducted on-site biometric screenings for employees with 91% participation.
- Received the 2020 American Heart Association GOLD Workplace Health Achievement Award.
- Received the 2020 Cigna Well-Being Award – Honorable Culture of Well-Being

2021-22 Goals and Objectives

As part of Vision Goal 4 (Economic Health and Vitality of the City) ensure the employee health benefits plan is fiscally sound and compliant with State and Federal regulations

- Perform annual actuarial analysis of the Health Benefit Fund to determine appropriate premium rate valuations and claim funding levels.
- Prepare annual GASB 43 and 45 valuation.

As part of Vision Goal- Our Economy(Strengthen the economic health and vitality of the City) by educating employees to be better consumers of health care benefits which will reduce plan costs and out of pocket expenses

- Promote utilization of on-line resources available through www.mycigna.com.
- Provide monthly communication targeting specific health risks, programs, resources, and services available locally and through Cigna.
- Develop and implement health, well-being, and fitness initiatives and incentives.

Health & Employee Benefits Fund

Human Resources Department (continued)

2021-22 Significant Budgetary Issues

Revenues

The budgeted revenues to this fund total \$9,854,372. There are two primary sources of revenues to the Employee Benefits Fund.

- City (Employer) contributions to employee benefits, and
- Employee (or former employee) contributions toward benefits

Employer (City) Contributions, budgeted at \$7,548,741, are from the Personal Services section of each department. Employee (or former employee) contributions budgeted at \$2,285,631 are deducted from an employee's pay or are billed. In addition to premiums, there is \$20,000 budgeted in interest earnings.

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

This budget assumes an increase of 5% in premium rates. In addition, there is the continuation of a reduction in the employee's deductible for employees who achieve certain health criteria.

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs. Expenditures are \$9,347,515, an increase of \$12,041 from the FY 2020-21 budget.

Current contracts for the following services and lines of insurance coverage are in place:

- ✓ Third party Administrator for Self-Insured Health Claims
- ✓ Health Insurance Stop Loss Coverage
- ✓ Prescription Insurance for Self-Insured Health Plan
- ✓ Dental Insurance
- ✓ Vision Insurance
- ✓ Basic Life
- ✓ Supplemental Life Insurance
- ✓ Long Term Disability Insurance
- ✓ Accidental Death & Disability (AD&D)

Health Claims expenses, the largest expense in this fund, are budgeted at \$4.6 million. Prescription Claims are budgeted at \$1.2 million. Budgeted costs are determined through annual actuarial studies.

For a complete understanding of the benefits provided to City employees, please see the union contracts and employee manuals, or contact the Human Resources Department.

2021-22 Performance Measures

Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Estimated 2020-21	Projected 2021-22
Healthy Habits Reimbursement Participation	75	84	84	85	85
Total Health Engagement	61%	61%	64%	65%	65%
Preventative Care Utilization	54.3%	58%	55%	55%	58%
EAP utilization/Overall Presentation Rate	19.95%	18.9%	37.4%	31%	31%

**FISCAL YEAR 2021-22
REVENUE DETAIL
EMPLOYEE BENEFITS FUND**

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
CITY FUNDED BENEFITS					
Health Insurance	6,142,883	6,834,048	6,834,048	7,088,294	254,246
Life Insurance	177,451	175,495	175,495	183,885	8,390
Long-Term Disability	40,986	87,160	87,160	90,106	2,946
Dental	183,505	195,391	195,391	186,456	(8,935)
Total City Funded Portion	\$6,544,826	\$7,292,094	\$7,292,094	\$7,548,741	\$256,647
EMPLOYEE- FUNDED BENEFITS					
Health Insurance (Employee Portion)	1,106,679	1,206,008	1,206,008	1,250,875	44,867
Employee Flexible Spending	153,321	152,200	152,200	150,420	(1,780)
Retiree/Cobra Premiums	461,739	637,156	637,156	489,474	(147,682)
Dependent Care	25,250	25,500	25,500	23,250	(2,250)
Life Insurance	109,998	107,586	107,586	104,094	(3,492)
Tobacco Use Surcharge	10,325	0	0	0	0
Vision Insurance	37,645	39,653	39,653	39,404	(249)
Dental	241,912	228,662	228,662	228,114	(548)
Total Employee Funded Portion	\$2,146,870	\$2,396,765	\$2,396,765	\$2,285,631	-\$111,134
OTHER REVENUE					
Interest Earnings	25,114	18,000	18,000	20,000	2,000
Total Other	\$25,114	\$18,000	\$18,000	\$20,000	\$2,000
Total All Sources	\$8,716,809	\$9,706,859	\$9,706,859	\$9,854,372	\$147,513

**FISCAL YEAR 2021-22
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

510.7173.519

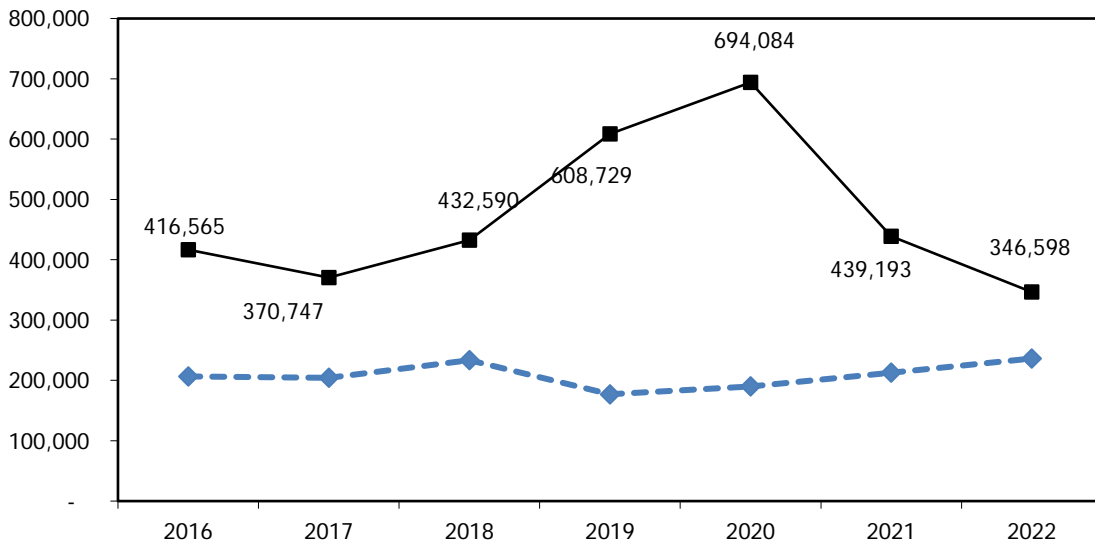
	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>OPERATING EXPENSES</u>					
530010 CITY ADMINISTRATION	146,010	165,170	165,170	189,700	24,530
531040 OTHER CONTRACTUAL SERVICES	311,416	329,087	347,614	332,978	3,891
	<i>Broker Fee \$75,000; ASO Fee \$230,368; FSA \$4,266</i>				
531050 TOBACCOS USE/WELLNESS	9,532	0	0	0	0
	<i>Related to the Tobacco Use Surcharge</i>				
531080 DENTAL INSURANCE	402,576	467,431	497,326	450,385	(17,046)
531130 STOP LOSS PREMIUM	1,099,571	1,265,213	1,298,926	1,346,781	81,568
531140 LONG TERM DISABILITY	87,342	87,161	87,216	90,106	2,945
531150 LIFE INSURANCE	395,905	394,619	400,175	391,891	(2,728)
531160 VISION INSURANCE	39,189	39,653	39,685	39,404	(249)
531220 INVESTMENT ADVISORY FEES	734	2,000	2,000	2,000	0
545020 HEALTH PAID CLAIMS	5,350,487	5,045,000	5,045,000	4,600,000	(445,000)
545030 SCRIPT CARD EXPENSES	242,453	825,000	825,000	1,200,000	375,000
545050 HEALTHCARE REIMBURSEMENT	557,427	600,000	600,000	600,000	0
545060 EMPLOYEE FLEX	179,050	177,700	177,700	173,670	(4,030)
545090 HEALTH REIMBURSE/FITNESS	32,640	37,440	37,440	30,600	(6,840)
545230 REIMBURSEMENTS & REFUNDS	(805,248)	(100,000)	(100,000)	(100,000)	0
TOTAL OPERATING EXPENSES	\$8,049,085	\$9,335,474	\$9,423,252	\$9,347,515	\$12,041
TOTAL EXPENSES	\$8,049,085	\$9,335,474	\$9,423,252	\$9,347,515	\$12,041



**TECHNOLOGY SERVICES
FINANCIAL SUMMARY
FISCAL YEAR 2021-22**

Beginning Balance - Unrestricted Net Position as of September 30, 2020	694,084
Projected Revenues FY 2020-21	\$1,888,860
Projected Expenditures FY 2020-21	2,143,751
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$254,891)</u>
 Expected Unrestricted Net Position as of September 30, 2021	 \$439,193
Add Fiscal Year 2021-2022 Budgeted Revenues	
Charges for Services	1,846,840
Interest Earnings	10,000
	<u>1,856,840</u>
TOTAL AVAILABLE RESOURCES	\$2,296,033
 Less Fiscal Year 2021-22 Budgeted Expenditures	
Personal Services	444,206
Operating Expenses	982,638
Transfer - City Administration	81,350
Transfer - Self Insurance	11,241
Capital Expenditures	430,000
	<u>\$1,949,435</u>
 BUDGETED CASH FLOW	 (\$92,595)
 Projected Unrestricted Net Position as of September 30, 2022	 <u><u>\$346,598</u></u>

**Trends - Unrestricted Net Position
(Minimum Recommended is shown as the dotted line)**



Unrestricted Net Assets complies with Fund Balance Policy



Technology Services Fund

Technology Services Department (Fund 520)

Mission Statement:

Technology Services is dedicated to using technology that is flexible and responsive to the citizens we serve, enhancing their quality of life and improving the responsiveness of their government.

Fund Description

Technology Services is responsible for maintaining the City's computer network operations, network security and communications equipment as well as providing strategic planning for the implementation of new technologies. Department staff are skilled in the disciplines of computer support, network operations, cyber security and dissemination of information through Geographic Information Systems (GIS).

As an Internal Services Fund, Technology Services primarily focuses on maintaining and enhancing governance as defined by the Naples Vision Plan, as well as supporting all other City Departments as they meet their goals by providing them with the tools needed to improve their efficiency, work products and ways to communicate with the public.

To support our mission and the goals of the Naples Vision Plan, Technology Services does the following:

- Partner with internal and external stakeholders to understand their technology needs and implement initiatives to enhance governance capacity, environmental sensitivity and maintaining an extraordinary quality of life for our residents.
- Lead efforts to implement emerging technologies for Public Safety, improving government service reliability through Artificial Intelligence (AI), edge and cloud computing and cyber security enhancements.
- Ensure the security, integrity, reliability and availability of the City's networks and data.
- Demonstrate technical and operational excellence through a commitment to professionalism and continuous improvement.
- Maintain the highest level of protection of technology assets with a goal to reduce the threats that the City faces.

Our Customers

Technology Services understands that the services we provide are for the citizens of the City. Our direct interactions with the residents are typically unnoticed as we ensure that residents can access City information online or communicate with staff and their elected officials through phones, video conferences and email. City staff have more direct, daily interactions with Technology Services staff as we maintain their computers, operate the City's Technology Help Desk, maintain phones, network operations and internet access. Technology Services supports every department within the City, including providing 24x7 support for Public Safety operations.

Technology Services Fund

Technology Services Department (continued)

Cooperation with Other Government Agencies

The need for governmental cooperation in the area of information, infrastructure, software and security intelligence sharing has never been greater. Technology Services understands these initiatives and is working closely with the Collier County Sherriff's Office (CCSO) in support of Public Safety services and is actively seeking closer ties with other governmental organizations within Collier County.

Strategic Goals and Objectives

To meet Technology Services goals of staying ahead of future technologies, serving our customers, enhancing governance capacity, and assisting other City Departments meet their goals as part of the Naples Vision Plan, this Department must meet the following objectives:

- Ensure that the City's network and technology equipment is maintained with maximum performance, ease of access, reliability and survivability.
- Continue with the goal of connecting all City facilities to a City-owned underground fiberoptic network that is secure and hardened against storm and flooding events.
- Support the core technologies of data networks, telephone services, application systems, and Police and Fire communication systems with 24x7 support.
- Plan, practice and provide for disaster recovery services in the event catastrophic failures from hurricanes, floods, pandemics and cyber related attacks.
- Continue to standardize technology acquisition processes by working with the City Purchasing Department and following the City of Naples procurement procedures.
- Empower users to make decisions quickly and effectively.
- Continue to evolve a comprehensive end-user cyber security training and education program using various learning techniques and tools.
- Protect and secure the City's networks and data by providing improved security training, tools and procedures.
- Continue to monitor GPS electric/communications infrastructure located within the City controlled intersections.
- Integrate additional live feeds into the City self-developed SharePoint EOC solution. (Traffic and SCADA).
- Provide technology solutions and infrastructure that are resistant to the effects of climate change and assist the City in identifying mitigation strategies.
- Work with City Departments to identify their physical assets in the field that should be mapped to better track their usage and potential vulnerability to natural forces.
- Deploy real time monitoring of City assets where appropriate so that they can be managed efficiently.

Emerging Technologies / Challenges

There is a general expectation that many local government functions are available 24 x 7 through applications or the internet. In an age of automation and application services, this is not only feasible, but reasonable. Our residents are able to pay their utility bills at any time of the day or night, check a permit status, pay for business licenses, and pay parking

Technology Services Fund

Technology Services Department (continued)

tickets online. They can report issues to City Council, the City Manager, Code Enforcement or special hotlines as they see them. Technology Services must continue to work with each department within the City to ensure that the City's residents have secure access to its services whenever needed and ensure that citizens can receive feedback in a timely manner.

As a coastal community, Naples is at an increased risk of suffering the effects of rising tides and water quality issues. As the stewards of the City's spatial data, Technology Services has been proactively working with departments to identify at risk infrastructure based on elevation and flood plain maps and producing simple flood inundation models based on storm predictions to assist emergency managers in planning the staging of equipment needed for responses to storms.

Another major technology trend is cloud computing and SaaS (software as a service). Technology Services looks at every business need to determine the most efficient solution and platform. We continue to evaluate the use of Cloud computing where it is smart to do so and where it has proven successful.

Virtualization is an effective way to reduce IT expenses while being more efficient and agile to handle today's Technology demands. Both server and desktop virtualization have become a proven technological advancement in addition to leaving a smaller footprint for green initiatives.

Cyber Threats

The Technology Services department is continuously focusing on securing the City's networks against the increasing number of cyber threats that are occurring on a daily basis. COVID-19 pandemic fraud remains a persistent threat with over 469,646 cases of Covid fraud being reported to the Federal Trade Commission and over \$421.14 Million in damages in the United States. Ransomware is also on the rise with cyber criminal targeting critical infrastructure and government agencies. 396 attacks were identified against critical infrastructure in 2020, and 62 as of the end of April. Cyber criminal activity is high across the nation; however, locally, there are attacks as well with the Lee County Public Defender's Office and Broward County Public Schools both falling victim to different cyber-attacks.

The Technology Services department is continuing to invest in solutions to make sure it is prepared to support our evolving information, cybersecurity, and technology needs. Technology Services will continue to protect sensitive data through robust security and privacy programs, implement and monitor compliance with security and privacy policies, standards, and practices, raise awareness of information security risks and train and educate technology users, and implement next generation security tools. All employees now have regular security awareness training and testing that is managed by the Technology Services department.

The department is constantly monitoring the network for vulnerabilities and threats using the most updated software. The following protective measures are also in place:

- Web Filtering – Monitoring and restricting internet access and blocking malicious web sites.

Technology Services Fund

Technology Services Department (continued)

- Anti-virus software – Monitoring, detecting and cleaning all city devices.
- Patch Management Software – Ensuring all computers are updated to protect against the most recent threats including zero-day.
- Network Access Controls – Restricts network access to those computers found to be not in compliance.

FUND: 520 TECHNOLOGY SERVICES
TECHNOLOGY SERVICES
FISCAL YEAR 2021-22

2020 Adopted	2021 Adopted	2022 Proposed	JOB TITLE	FY 2022 Proposed
1	1	1	Chief Information Officer *	0
1	1	1	Technology Services Director	124,247
1	1	1	Sr. Network Specialist	68,715
1	1	1	Network Specialist	71,453
<hr/>				
4	4	4	Regular Salaries	\$264,415
			Other Salaries & Wages	28,813
			Overtime	30,000
			Employer Payroll Expenses	120,978
				<hr/>
			Total Personal Services	<u><u>\$444,206</u></u>

* Outsourced Softrim -see Contract Services

**FISCAL YEAR 2021-22
BUDGET DETAIL
TECHNOLOGY SERVICES**

FUND 520
520.8082.590

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	275,345	265,706	263,405	264,415	(1,291)
510300 OTHER SALARIES <i>(On-Call Pay)</i>	10,218	10,450	10,450	10,450	0
510305 PERSONAL LEAVE PAYOUTS	12,424	13,667	17,742	18,363	4,696
510400 OVERTIME	57,816	34,664	58,864	30,000	(4,664)
525010 FICA	25,277	23,963	25,117	20,424	(3,539)
525030 RETIREMENT CONTRIBUTIONS	34,445	35,786	34,940	34,270	(1,516)
525040 LIFE/HEALTH INSURANCE	74,799	81,182	81,182	59,324	(21,858)
525070 EMPLOYEE ALLOWANCES	7,040	6,960	6,960	6,960	0
TOTAL PERSONAL SERVICES	\$497,364	\$472,378	\$498,660	\$444,206	(\$28,172)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	834	3,600	3,600	3,600	0
530010 CITY ADMINISTRATION	83,340	86,100	86,100	81,350	(4,750)
531010 PROFESSIONAL SERVICES	153,319	225,000	264,000	250,000	25,000
					<i>Managed Services (\$210,000), Network wiring additiona & lightning protection (\$25,000), Application Development (\$15,000)</i>
540000 TRAINING & TRAVEL COSTS	0	4,200	4,200	7,800	3,600
					<i>Tyler Conference, Online training</i>
541000 COMMUNICATIONS	472	385	385	385	0
541020 TECHNOLOGY COMMUNICATIONS	71,038	70,500	62,000	58,860	(11,640)
					<i>ISP for primary, dedundant fiber, fiber to city facilities and wireless carrier</i>
542100 EQUIP. SERVICES - REPAIRS	165	0	100	400	400
542110 EQUIP. SERVICES - FUEL	42	0	150	200	200
545220 SELF INSURANCE CHARGE	11,314	10,465	10,465	11,241	776
546000 REPAIR & MAINTENANCE	159,765	173,562	173,562	180,451	6,889
					<i>Tyler maintenance for all modules</i>
546160 HARDWARE MAINTENANCE	80,713	55,280	52,000	56,555	1,275
546170 SOFTWARE MAINTENANCE	356,329	417,211	400,000	397,637	(19,574)
					<i>Microsoft Office 365 & Data Center (\$182,735), Text Message Archiving (\$55,906), Cyber Security Training & software (\$53,300), Network security software (\$40,934), ESRI (\$25,000), ONSSI (\$20,000), Phone support (\$17,140)</i>
546190 PRINTERS	877	7,500	7,500	7,500	0
552000 OPERATING SUPPLIES	0	4,250	4,250	4,250	0
552520 MINOR OPERATING EQUIPMENT	18,920	20,000	20,000	15,000	(5,000)
TOTAL OPERATING EXPENSES	\$937,127	\$1,078,053	\$1,088,312	\$1,075,229	(\$2,824)
<u>NON-OPERATING EXPENSES</u>					
560300 BUILDING AND IMPROVEMENTS	11,026	0	49,779	0	0
560400 MACHINERY & EQUIPMENT	335,667	462,000	507,000	430,000	(32,000)
560700 VEHICLES	22,803	0	0	0	0
560800 COMPUTER SOFTWARE	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$369,495	\$462,000	\$556,779	\$430,000	(\$32,000)
TOTAL EXPENSES	\$1,803,986	\$2,012,431	\$2,143,751	\$1,949,435	(\$62,996)

**CAPITAL IMPROVEMENT PROJECTS
TECHNOLOGY SERVICES FUND (Fund 520)**

CIP NUMBER	PROJECT DESCRIPTION	Dept	2022-23	2023-24	2024-25	2025-26
		Request 2021-22				
22T08	Security Camera Project	30,000	35,000	35,000	35,000	35,000
22T12	Time Clock Replacement	40,000	0	0	0	0
22T07	PC Replacment Program	360,000	0	0	0	360,000
	Laptop Replacement Program	0	0	0	67,500	0
	Security Enhancements	0	100,000	0	0	0
	Hyper-V Virtual Host Servers	0	0	45,000	0	0
	Storage Area Network	0	0	90,000	0	0
	Security Camera Storage Replacement	0	0	0	90,000	0
	Wi-Fi Hardware Replacement	0	0	0	34,000	0
TOTAL TECHNOLOGY SERVICES FUND		430,000	135,000	170,000	226,500	395,000

Other major projects managed

Camera Infrastructure/Fiber Optics	0	0	138,000	228,000	0
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**FISCAL YEAR 2021-22
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION**

Charges to	BUDGET FY 17-18	BUDGET FY 18-19	BUDGET FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22	Increase/ (Decrease)
General Fund	934,200	1,011,890	1,184,410	1,220,590	1,194,110	(26,480)
Building Permits Fund	178,460	197,300	225,270	232,540	222,360	(10,180)
CRA Fund	1,040	1,460	1,640	1,740	1,690	(50)
Streets Fund	29,370	35,160	40,590	40,220	43,400	3,180
Water & Sewer Fund	179,010	208,840	235,880	247,430	247,260	(170)
Beach Parking Fund	10,600	17,440	23,050	20,030	21,800	1,770
Solid Waste Fund	20,670	26,440	26,520	26,890	26,570	(320)
City Dock Fund	12,000	13,770	14,990	15,390	14,880	(510)
Storm Water Fund	30,100	43,480	45,660	43,650	46,500	2,850
Tennis Fund	2,420	3,260	3,660	3,790	3,670	(120)
Equipment Services Fund	22,010	25,860	27,960	26,590	24,600	(1,990)
Total	1,419,880	1,584,900	1,829,630	1,878,860	1,846,840	(32,020)
				Expected	Budgeted	
Interest Earnings				10,000	10,000	
Transfer In from Public Service Tax				0	0	
Total Revenue				1,888,860	1,856,840	

The customers of the Technology Services Department are the various departments of the City. Fees are prorated using prior years' use of services such as work orders and number of employees in each department. Actual charges to departments will be the same as budgeted.

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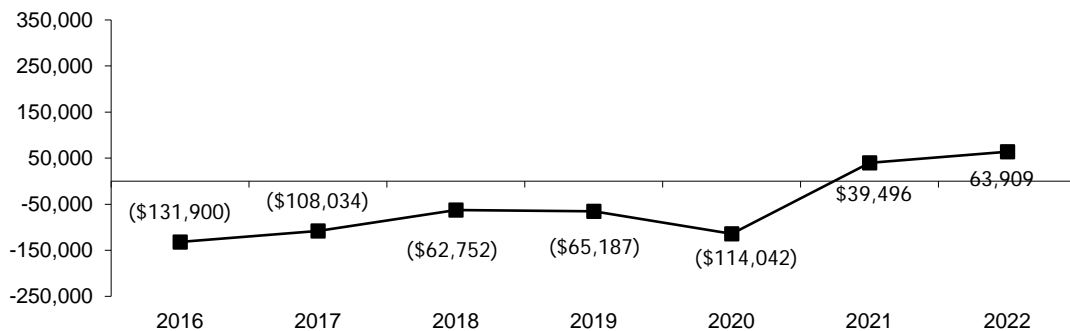




EQUIPMENT SERVICES
FINANCIAL SUMMARY
FISCAL YEAR 2021-22

Beginning Balance - Unrestricted Net Position as of September 30, 2020	(\$65,187)
Projected Revenues FY 2020-21	2,371,519
Projected Expenditures FY 2020-21	2,266,836
Net Increase/(Decrease) in Net Unrestricted Assets	<u>\$104,683</u>
<i>(Negative net position was due to \$154,179 Net Pension Liability)</i>	
Expected Unrestricted Net Position as of September 30, 2021	\$39,496
Add Fiscal Year 2021-22 Budgeted Revenues	
Charges for Services:	
Charges to Other Funds/Fuel	661,600
Charges to Other Funds/Maintenance	1,699,400
Collier EMS/Naples Airport	88,913
Other Revenue	500
	<u>2,450,413</u>
TOTAL AVAILABLE RESOURCES	\$2,489,909
Less Fiscal Year 2021-22 Budgeted Expenditures	
Personal Services	762,734
Operations & Maintenance	1,351,426
Transfer - Self Insurance	44,530
Administrative Fee - General Fund	132,710
Transfer - Technology Services	24,600
Capital Expenditures	110,000
	<u>2,426,000</u>
BUDGETED CASH FLOW	\$24,413
Projected Unrestricted Net Position as of September 30, 2022	<u><u>\$63,909</u></u>

Trend - Unrestricted Net Position



This fund continues to operate below the required unrestricted net position however, there is adequate working capital as of 9/30/20 of \$177,977.



Equipment Services Fund

Utilities Department (Fund 530)

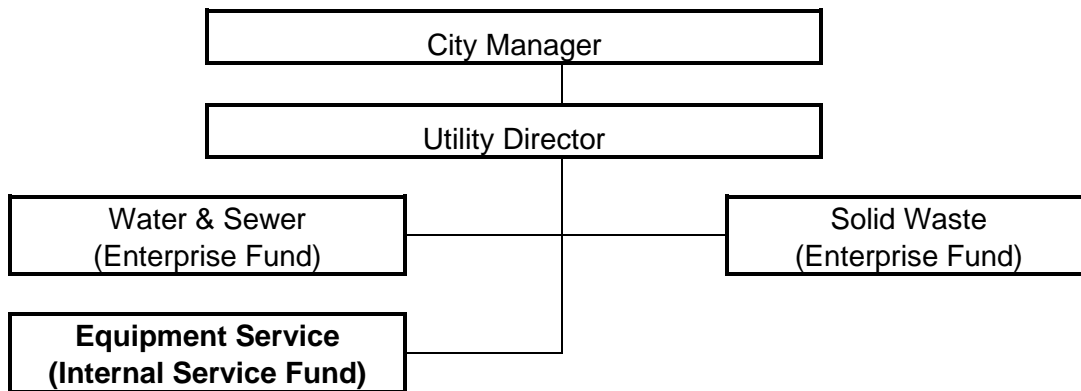
Mission Statement:

The mission of Equipment Services is to provide vehicles, equipment and fuel services to employees and departments of the City of Naples, thus enabling employees to perform the necessary functions of the City.

Department Description

The Utilities Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and Equipment Services Fund. Equipment Services is an Internal Service Fund, responsible for the maintenance and replacement of all City rolling stock, including Police and Fire apparatus.

Equipment Services is focused on providing service and maintenance reliability to the City's fleet. Improved preventative maintenance programs are sought on a continuous basis to assure service reliability to the City fleet.



2021-22 Departmental Goals and Objectives

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

- Review preventative maintenance schedules for City Fleet vehicles in an effort to seek alternatives for maximizing vehicle life expectancy by reducing costs and enhancing efficiencies.
- Use of Recapped (recycled) small truck tires.
- Annually review City fleet requirements to ensure optimum efficiencies and low costs. Specifically make recommendations to consolidate equipment, actively play a role in vehicle replacements, and determine surplus equipment.

Equipment Services Fund (continued)

In accordance with Vision Plan Item 5 (maintain and enhance governance capacity for public service and leadership), recruit, develop, and retain a highly competent staff through such activities as attendance at workshops, seminars, and conferences.

- Send two automotive technicians to receive Emergency Vehicle Technician (EVT) training to maintain certifications for maintaining City owned emergency vehicles

2021-22 Benchmarks

	Naples	Boynton Beach	Palm Beach Gardens	Collier County
Total Light Duty Vehicles up to 26,000 LB	181	445	360	872
Total Heavy-Duty Vehicles 26,000 – 80,000 LB	42	63	105	90 (lease)
Total Fuel Used	229,790	448,415	290,807	1,336,292
Total Fleet Technician Employees	5	11	8	20
Percentage of labor hours billed compared to employee hours paid	75%	76%	70%	72%

2021-22 Performance Measures

	Actual 2018-19	Actual 2019-20	Estimated 2020-21	Projected 2021-22
Preventive Maintenance services performed annually	255	257	260	265
Work orders completed annually	2,835	2,045	3,000	3,000
Number of vehicles/equipment replaced annually	27	35	22	30

2021-22 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$2,426,000, an increase of \$221,974 from the FY 2020-21 budget.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. The total revenue is budgeted at \$2,450,413. The Finance Department generates billing on a weekly basis via the Tyler/Munis work order system to account for charges that accrue for each department that have products and services rendered by the Equipment Services Department. The revenue budget primarily consists of two parts: fuel and maintenance.

The revenues for both fuel and maintenance are based on the use and number of vehicles that are assigned to each Department. Annual budgets for each Department consider a multi-year historic trend, vehicle/equipment fluctuations, and changes with the intended use of the assigned equipment. The budgeted cost of fuel is based on the current price of fuel at the time the budget is prepared plus 15%. Fuel prices in this budget are

Equipment Services Fund (continued)

estimated with the expected use of 153,833 gallons of gasoline and 118,479 gallons of diesel respectively. Actual charges for the year are tracked using a computerized fuel card system, which tracks vehicle, driver, mileage and usage.

Equipment Services also provides fuel to the Collier County Emergency Management Department and equipment repair services for the Naples Airport Authority. The Collier County EMS and Naples Airport will reimburse this fund an estimated \$88,913.

Expenditures

Personal Services

This fund has eight full-time employees and one part-time position. The FY 2021-22 budget for personal services is \$762,734 which is a \$3,907 decrease from FY 2020-21 budget.

Operating Costs

Operating and capital expenditures of this fund total \$1,663,266 which is a \$225,881 increase over FY 2020-21. The primary reason for this increase is related to the cost of fuel and capital expenditures.

The most significant expenses are:

Sublet repairs	\$225,000
Operating Supplies	\$240,000
Fuel	\$673,318
City Administrative Costs	\$132,710
Tires	\$120,000

**Equipment Services Fund
Revenue and Interdepartmental Billings**

Fund	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET
General Fund	844,174	813,895	821,107	887,700	887,900
Building Permits	30,633	36,993	32,000	35,039	34,000
Streets Fund	23,950	38,877	27,000	29,565	45,000
Water & Sewer Fund	351,399	322,579	432,761	473,865	467,500
Beach Fund	24,122	28,617	33,500	36,682	37,500
Solid Waste Fund	669,178	706,387	740,284	758,915	817,500
City Dock Fund	4,284	1,155	3,000	0	0
Storm Water Fund	45,591	29,950	55,700	60,991	63,000
Tennis Fund	866	755	1,000	1,095	1,500
Technology Services Fund	0	207	0	250	600
Equipment Services Fund	6,767	4,577	6,500	7,117	6,500
Total Chargebacks	2,000,964	1,983,992	2,152,852	2,291,219	2,361,000
Collier EMS/Naples Airport	28,324	18,582	80,000	80,000	88,913
Total Charges	\$2,029,287	\$2,002,574	\$2,232,852	\$2,371,219	\$2,449,913
Other Revenue Sources					
Interest Income	2,677	1,067	2,000	300	500
Other Miscellaneous	17,508	22	0	0	0
Total Other Sources	\$20,185	\$1,089	\$2,000	\$300	\$500
Total All Sources	\$2,049,473	\$2,003,663	\$2,234,852	\$2,371,519	\$2,450,413

**FUND 530 EQUIPMENT SERVICES
UTILITIES DEPARTMENT
FISCAL YEAR 2021-22**

<i>2020 Adopted</i>	<i>2021 Adopted</i>	<i>2022 Proposed</i>	JOB TITLE	FY 2022 Proposed
1	1	1	Equipment Services Superintendent	108,570
1	1	1	Service Coordinator	51,864
3	3	3	Lead Mechanic	184,686
2	2	2	Mechanic	86,404
1	1	1	Auto Parts Controller	41,561
0.5	0.5	0.5	Service Worker III	17,707
8.5	8.5	8.5	Regular Salaries	\$490,792
			Other Salaries/Authorized Compensation	29,702
			Overtime	15,000
			Employer Payroll/Other Expenses	227,240
			Total Personal Services	<u>\$762,734</u>

**FISCAL YEAR 2021-22
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

530.1302.590

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	502,011	492,693	492,693	490,792	(1,901)
510300 OTHER SALARIES	10,218	25,340	15,340	20,140	(5,200)
<i>Standby pay \$195 x 52 weeks and ASE/EVT certification bonuses per union contract</i>					
510305 PERSONAL LEAVE PAYOUT	1,577	1,734	9,238	9,562	7,828
510400 OVERTIME	14,396	14,856	12,500	15,000	144
525010 FICA	37,259	38,403	38,403	35,634	(2,769)
525030 RETIREMENT CONTRIBUTIONS	72,377	72,360	72,360	72,002	(358)
525040 LIFE/HEALTH INSURANCE	111,051	120,295	120,295	118,644	(1,651)
525070 EMPLOYEE ALLOWANCES	960	960	960	960	0
TOTAL PERSONAL SERVICES	\$749,848	\$766,641	\$761,789	\$762,734	(\$3,907)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	3,552	3,000	3,000	3,000	0
530010 CITY ADMINISTRATION	123,210	127,660	127,660	132,710	5,050
530070 TOOL ALLOWANCE	2,005	2,000	2,000	2,000	0
531040 OTHER CONTRACTUAL SVCS	12,547	13,550	13,550	12,855	(695)
<i>Annual software support - FASTER Fleet, Mack Truck, Mitchell On-Demand (repair manuals), Ford, MyEkos</i>					
540000 TRAINING & TRAVEL COSTS	1,502	3,500	1,500	3,500	0
541000 COMMUNICATIONS	1,539	2,350	2,350	2,350	0
542100 EQUIP. SERVICES -REPAIRS	2,909	4,000	4,617	4,000	0
542110 EQUIP. SERVICES -FUEL	1,668	2,500	2,500	2,500	0
543010 ELECTRICITY	12,820	15,000	14,500	16,750	1,750
543020 WATER, SEWER, GARBAGE	13,607	14,000	14,000	14,000	0
545220 SELF INSURANCE CHARGE	20,683	38,511	38,511	44,530	6,019
546000 REPAIR AND MAINTENANCE	5,202	10,000	10,000	10,000	0
<i>Fuel site, wash rack facility, and mechanic bays</i>					
546030 EQUIP. MAINTENANCE	3,470	4,000	4,000	4,000	0
<i>Annual fire system testing/maintenance (fuel site) and air compressor maintenance</i>					
546100 SUBLET REPAIRS	219,196	220,000	230,000	225,000	5,000
<i>Hydraulic repairs, pump testing, welding, body repairs, transmission rebuilds, engine repairs, generator maintenance</i>					
549020 TECHNOLOGY SVC CHARGE	27,960	26,590	26,590	24,600	(1,990)
549080 HAZARDOUS WASTE DISPOSAL	2,953	3,000	3,000	3,000	0
551000 OFFICE SUPPLIES	490	500	500	500	0
552000 OPERATING SUPPLIES	222,771	230,000	240,000	240,000	10,000
<i>Repair parts for City vehicles and equipment; brakes, lubricants, filters, wipers, headlights, steering/suspension, etc</i>					
552020 FUEL	454,354	571,774	530,000	673,318	101,544
<i>Est. 153,833 gallons of gas @ \$2.49 per gallon; 118,479 gallons of diesel @ \$2.49: includes 15% contingency</i>					
552060 TIRES	19,036	110,000	125,000	120,000	10,000
552070 UNIFORMS	2,759	3,700	3,700	3,700	0
552080 SHOP SUPPLIES	14,896	9,000	10,000	9,000	0
552090 OTHER CLOTHING	1,800	1,800	1,950	1,953	153
559000 DEPRECIATION	39,468	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,210,399	\$1,416,435	\$1,408,928	\$1,553,266	\$136,831
<u>NON-OPERATING EXPENSES</u>					
560700 VEHICLE	0	0	0	0	0
560300 CAPITAL IMPROVEMENTS	0	0	0	100,000	100,000
560400 MACHINERY & EQUIPMENT	34,300	20,950	96,119	10,000	(10,950)
TOTAL NON-OPERATING EXPENSES	\$34,300	\$20,950	\$96,119	\$110,000	\$89,050
TOTAL EXPENSES	\$1,994,548	\$2,204,026	\$2,266,836	\$2,426,000	\$221,974

**CAPITAL IMPROVEMENT PROJECTS
EQUIPMENT SERVICES FUND (Fund 530)**

CIP NUMBER	PROJECT DESCRIPTION	Dept	2022-23	2023-24	2024-25	2025-26
		Request 2021-22				
22S04	Fuel Site Improvements	100,000	50,000	0	0	0
	Forklift Replacement	0	45,000	0	0	0
	Fuel Tracking Software Upgrades (Ring Technology)	0	0	50,000	0	0
	Service Truck Replacement	0	0	0	35,000	0
	Office/Facility Upgrades	0	0	0	0	50,000
TOTAL EQUIPMENT SERVICES FUND		100,000	95,000	50,000	35,000	50,000



City of Naples, Florida

Capital Improvements Budget

Program Description

By June 1, in accordance with Chapter 2, Section 691 of the City Code of Ordinances, the City Manager presents City Council with a Five-Year Capital Improvement Program (CIP). This program generally includes items with an expected life of more than 2 years and a project cost of more than \$10,000. The CIP is a separate document, available online or in the Finance Department. The summary in the operating budget is less detailed, but identifies the projects specifically budgeted for FY 2021-22.

The CIP is used to identify and coordinate the financing and timing of public improvements. The first year of the Five-Year Program, as amended during the budget process, is included in this document. Projects are budgeted by fund and department but are shown in this section in total for reference purposes.

Although Capital Improvement Projects are those projects with a cost greater than \$10,000, the City considers any item with a purchase price greater than \$1,000 a fixed asset, in accordance with Florida Statutes 274.02 and Florida Administrative Rule 69-1-73.003 (Recording of Property). Therefore, some items not classified as a capital item in the CIP may be included in capital project line items for tracking purposes due to their cost.

The following funds provide revenue to fund the CIP, either from their own revenue generation, grants, donations and retained earnings or debt:

- Public Service Tax Fund
- Water & Sewer Fund
- Building Permits Fund
- CRA Fund
- Streets and Traffic Fund
- Solid Waste Fund
- Stormwater Fund
- Tennis
- Beach Fund
- Technology Services Fund
- Equipment Services Fund
- One Cent Sales Tax

2021-22 Significant Budgetary Issues

The capital budget for FY 2021-22 is focused on water quality, public safety, water/sewer improvements, recreation and lake management & restoration. Maintaining the current quality of life and aesthetic appeal of Naples is a priority. Capital projects that maintain existing infrastructure, such as buildings roadways, alleys, landscape, and rights-of-way have also received priority.

The Five-Year Capital Improvement Program represents \$193.3 million in projects. Capital projects for FY 2021-22 total \$57.6 million.

Public Service Tax Funds

The Public Service Tax Funds are two separate yet intertwined funds that fund capital projects, primarily related to the General Fund Departments.

Capital Improvement Budget (continued)

The **Debt Service Fund** (Fund 200) accounts for the City's outstanding debt service on Public Service Tax Revenue Bonds. This fund does not include bond issues for the enterprise funds. Debt service for the enterprise funds is funded through the enterprise funds. After annual debt service obligations have been met, balances in this fund can be transferred to the Capital Improvement Fund to pay for capital expenditures.

The **Capital Improvement Fund** (Fund 340) was established to account for capital projects funded by the City's Public Service Taxes.

Public Service Tax - Debt Service Fund (Fund 200)

Revenues

This fund has two primary types of revenue: Public Service Taxes; and a transfer from the Community Redevelopment Agency for its debt service (related to two parking garages and other capital improvements). There is a small amount of interest income.

Public Service Taxes, generated from Electric, Telecommunications, Gas and Propane, are allowed by Florida Statutes and City Code.

Electric Public Service Tax	\$3,200,000
Propane Gas	\$175,000
Natural Gas	\$45,000
Telecommunications	\$870,530

The City imposes a 5.22% Communications Services Tax, as allowed by Florida Statute Chapter 202. The City allocates these revenues to:

General Fund	649,000
Public Services Tax Fund	870,530
Streets Fund	1,000,000
Total	\$2,519,530

There is a transfer in from the Community Redevelopment Agency (\$264,117) for its share of debt service in this fund. Interest income is estimated at \$18,000.

Expenditures

The majority of the expenditures in this fund are for debt service obligations.

The City of Naples has the following debt and required payments, excluding the Water/Sewer and Stormwater funds' debt, which are reflected separately in those funds:

Type	Amount outstanding	2021-22 payment
Public Service Tax bonds	\$182,645	\$183,173
Redevelopment bonds	\$263,355	\$264,117
Series 2018 Capital Improvement Note	\$2,437,166	\$387,503

After funding the debt service and other costs of this fund, any excess balance may be transferred to the Capital Improvement Fund, as directed by the City's Code of Ordinances. For FY 2021-22, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is \$4,100,000.

Capital Improvement Budget (continued)

This leaves projected unrestricted net assets in this fund of \$1.57 million at the end of FY 2021-22.

Public Service Tax - Capital Improvement Fund (Fund 340)

Revenues

The Capital Improvement Fund's primary source of funds is the \$4,100,000 transfer-in from the Debt Service Fund.

Expenditures

The City's Capital Improvement Program was presented to City Council at two separate workshops, May and June of 2020. This included all items in all funds with an expected cost over \$10,000 and a life greater than two years. Most projects are funded from operating funds, such as the Water/Sewer Fund or the Solid Waste Fund. General Fund capital items are typically funded from the Public Service Tax Capital Improvement Fund.

The amount presented for the for the Capital Improvement Fund was \$6,296,488. The following is a list of changes enacted during City Council workshops, resulting in a final budget total of \$5,977,988.

22A03	City Counsel Chamber cameras (already included in Technology budget)	(\$45,000)	Administrative Department
22A02	City Mobile App (moved from FY22-23 to FY21-22)	\$20,000	Administrative Department
22H09	Traffic Mgmt/Speed Measurement Devices	(\$50,000)	Police Department
22E01	New Training Classroom	(\$200,000)	Fire Department
22G14	Anthony Park Improvements	(\$43,500)	Community Services Department
	Total Changes	(\$318,500)	

The Public Service Tax fund (the 340 fund) incurs a \$75,620 Administrative Charge for overhead costs.

All Funds Summary

Refer to the next section for a listing of the projects funded for FY 21-22 in all funds. Further details on each project can be found in the Five-Year Capital Improvement Program (CIP), a copy of which is available in the Finance Department office and on the City's website. The CIP document presented in June totaled \$69,747,088. The total shown on the chart on the following pages is \$57,598,588, a total decrease of \$12,148,500. In addition to the changes above, the following capital projects have been adjusted since the City Council workshops.

Capital Improvement Budget (continued)

22B03	Vehicle Carport	(\$150,000)	Building Department
22C02	1 st Ave S Improvements	(\$5,872,000)	Community Redevelopment Agency
22U31	Alley & Maintenance Improvements	(\$100,000)	Streets & Traffic Fund
22U29	Pedestrian & Bicycle Master Plan Projects	(\$10,000)	Streets & Traffic Fund
22U09	CRA Improvements	(\$75,000)	Streets & Traffic Fund
22U06	5 th Ave. Sidewalk Improvements	(\$75,000)	Streets & Traffic Fund
22K17	Golden Gate Well 408 Replacement	\$1,000,000	Water Sewer Fund
22V13	Basin IV Pump Station	\$125,000	Stormwater Fund
21V25	Phase I South Beach Outfall	(\$1,358,000)	Stormwater Fund
21V26	Phase II North Beach Outfall	(\$7,500,000)	Stormwater Fund
22P02	Rebuild Solid Waste Refuse Trucks	\$100,000	Solid Waste Fund
22Q03	Dock Fund	(\$25,000)	Dock Fund
19Z03	City Hall Improvements	\$3,200,000	One-Cent Sales Tax
20Z06	Government Buildings Hardening Program	(\$1,200,000)	One-Cent Sales Tax
22Z21	ADA Infrastructure Improvements	(\$50,000)	One-Cent Sales Tax
21V25	Phase I – Naples Bay Water Quality & Beach Restoration	\$5,000,000	One-Cent Sales Tax
21V26	Phase II – Naples Beach Hotel	(\$4,840,000)	One-Cent Sales Tax
	Total Changes	(\$11,830,000)	

Capital Improvement Budget (continued)

As part of the City's capital improvement process, any expected increase in operating costs is reviewed and included with the Capital Improvement Program. When needed, these operating costs are included in the operating budget. Because the City's projects are primarily replacements or major repairs, few have an operating impact. A summary of any indicated operating costs is shown following the list of projects in the Capital Improvement Program.

**PUBLIC SERVICE TAX
DEBT SERVICE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2021-22**

Fund 200

Beginning Fund Balance - Unrestricted September 30, 2020		2,151,444
Projected Revenues FY 2020-21		5,415,346
Projected Expenditures FY 2020-21		5,585,057
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(169,711)</u>
Expected Unrestricted Net Assets as of September 30, 2021		\$1,981,733
Add Fiscal Year 2021-22 Budgeted Revenues		
Public Service Taxes		
Electric (FPL)	3,200,000	
Propane Gas	175,000	
Natural Gas	45,000	
Local Telecommunication Tax	870,530	
Interest Earned	18,000	
Transfer - CRA Bonds	264,117	
		<u>4,572,647</u>
TOTAL AVAILABLE RESOURCES		\$6,554,380
Less Fiscal Year 2021-22 Budget Expenditures		
Public Service Tax Debt Service	570,676	
CRA Debt Service	264,117	
General Fund Admin. Reimbursement	46,800	
<i>Transfer to Capital Projects Fund</i>	<u>4,100,000</u>	
		<u>4,981,593</u>
BUDGETED CASH FLOW		(\$408,946)
Projected Unrestricted Net Assets as of September 30, 2022		<u><u>\$1,572,787</u></u>

**PUBLIC SERVICE TAX
CAPITAL PROJECTS FUND
FINANCIAL SUMMARY
FISCAL YEAR 2021-22**

Fund 340

Beginning Fund Balance - Unrestricted September 30, 2020 **\$3,779,862**

Projected Revenues FY 2020-21	3,676,950
Projected Expenditures FY 2020-21	4,643,989
Net Increase/(Decrease) in Net Assets	(967,039)

Expected Fund Balance as of September 30, 2021 **\$2,812,823**

Add Fiscal Year 2021-22 Budgeted Revenues

<i>Transfer - Public Service Tax</i>	\$4,100,000	
Interest Earned	60,000	
Surplus property	40,000	
Assessments	140,000	
	4,340,000	4,340,000

TOTAL AVAILABLE RESOURCES **\$7,152,823**

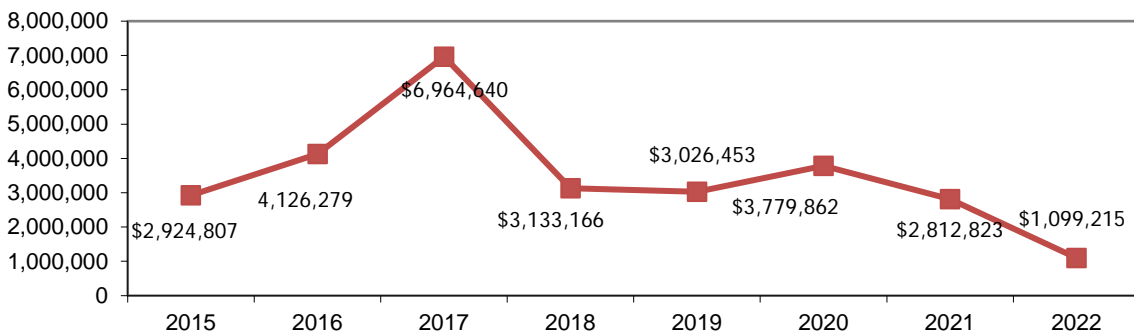
Less Fiscal Year 2021-22 Budgeted Expenditures

Capital Projects	5,977,988	
General Fund Admin. Reimbursement	75,620	
	6,053,608	6,053,608

BUDGETED CASH FLOW **(1,713,608)**

Projected Fund Balance as of September 30, 2022 **\$1,099,215**

Fund Balance Trend



**PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	<u>2020 ACTUAL</u>	<u>2020 ADOPTED</u>	<u>2021 ESTIMATED</u>	<u>2022 BUDGETED</u>
Ad Valorem Proceeds - Aqualane Shores	82,278	43,000	132,519	140,000
Electric Public Service Tax	3,318,610	3,200,000	3,200,000	3,200,000
Propane/Gas Public Service Tax	168,967	175,000	175,000	175,000
Natural Gas Tax	45,080	45,000	45,000	45,000
Local Communications	947,585	947,585	947,585	870,530
Interest Income	29,363	12,000	12,000	18,000
Sale of Fixed Assets	35,932	30,000	84,431	40,000
Other Interest Income	79,492	90,000	60,000	60,000
Interfund Loan Transfers	51,083	0	0	0
Transfer CRA Bonds	990,669	1,035,761	1,035,761	264,117
COMBINED REVENUES	<u>\$5,749,061</u>	<u>\$5,578,346</u>	<u>\$5,692,296</u>	<u>\$4,812,647</u>
SOURCE: Fund 200	5,500,275	5,415,346	5,415,346	4,572,647
SOURCE: Fund 340	248,786	120,000	276,950	240,000
Combined Revenues	\$5,749,061	\$5,535,346	\$5,692,296	\$4,812,647



CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND FISCAL YEARS 2022-26

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2021-22	2022-23	2023-24	2024-25	2025-26
ADMINISTRATION DEPARTMENTS						
22A01	Peak Agenda Replacment	180,000	0	0	0	0
22A02	Launch new City website and develop mobile app	105,000	0	0	0	0
TOTAL ADMINISTRATION		285,000	0	0	0	0
POLICE DEPARTMENT						
22H04	Portable Radio Lifecycle Replacement (25)	110,000	88,000	89,320	90,660	92,020
22H02	Mobile Radio (Vehicle) Lifecycle Replacement (6)	39,500	40,093	40,694	41,304	41,924
22H01	Marked Vehicle Replacement (4)	240,000	300,000	240,000	240,000	300,000
22H03	Unmarked Police Vehicle Replacement (4)	160,000	120,000	80,000	120,000	40,000
22H32	Marine Vessel Replacement (1)	195,000	0	0	0	210,000
22H36	Police Notebook-MDTs Replacements (25)	85,000	0	0	0	0
22H09	Traffic Management/Speed Measurement Devices	50,000	0	50,000	0	0
22H16	Facility Lighting Replacement	10,000	10,000	0	0	0
22H07	Administration Building Furniture Replacement	40,000	0	0	0	0
22H11	Records Division Renovation: Flooring/Furniture	40,000	0	0	0	0
22H18	Crime Suppression Unit (CST) Renovation	50,000	0	0	0	0
22H17	Administration Building Kitchen Renovation	23,320	0	0	0	0
22H13	Less Lethal Launchers (16)	19,168	0	0	0	0
22H15	Criminal Investigations Forensic Workstation	20,000	0	0	0	0
	Bathroom, Stairwell, Locker Room Renovations	0	135,000	0	0	0
	License Plate Recognition System (10)	0	80,000	0	0	80,000
	Motorcycle Replacement (2)	0	72,000	0	0	0
	Marine Outboard Motor Replacement	0	0	0	0	55,000
	Agency Handguns/Holsters (72)	0	41,760	0	0	0
	Communications Chairs/Furniture	0	0	15,000	0	0
	CSI Photography Equipment Replacement	0	10,000	0	0	0
	Forensic Light Source and Camera Replacement	0	10,000	0	0	0
	In-Car Camera Replacement (25)	0	0	150,000	0	0
	AED Replacements (35)	0	0	42,000	0	0
	Taser Replacement (26)	0	0	42,100	42,100	0
	Tactical Body Armor & Helmet Replacement (12)	0	0	30,000	10,000	0
	Communications Center Renovation	0	0	0	100,000	0
	In-Car AVL GX450s Replacement (37)	0	0	0	35,000	0
TOTAL POLICE DEPARTMENT		1,081,988	906,853	779,114	679,064	818,944
FIRE AND RESCUE DEPARTMENT						
22E03	Portable Radios	60,000	60,000	60,000	0	0
22E07	Bunker Gear Replacement	60,000	0	0	0	0
22E08	Fire-Rescue Notebook - Mobile Data Terminals	65,000	0	0	0	0
22E05	Fire Station No. 2 Generator Replacement	60,000	0	0	0	0
22E10	Training Tower / Live Fire Burn Building	300,000	0	0	0	0
22E11	Special Operations Trailers	75,000	0	0	0	0
22E12	Training Center Renovations	40,000	0	0	0	0
	New Training Classroom at Water Trtmt Plant	0	200,000	0	0	0
22E02	Command and Control console	40,000	0	0	0	0
	Cylinders for SCBA	0	0	0	0	0
	Lucas II Chest Compression Devices	0	96,000	0	0	0
	Multi-Force Training Doors	0	15,000	0	0	0
	Hazardous Identification Devices	0	125,000	0	0	0
	Extrication Equipment	0	60,000	60,000	0	0
	Emergency Services Marine Dock	0	300,000	50,000	0	0



CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND FISCAL YEARS 2022-26

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2021-22	2022-23	2023-24	2024-25	2025-26
	Scott Sight Thermal Imager	0	40,000	40,000	0	0
	Prevention Vehicles (5)	0	200,000	0	0	0
	Fitness Equipment for Wellness Pgm - St #2	0	35,000	35,000	0	0
	CCEMS area upgrades at Fire Station #2	0	0	125,000	0	0
	Light Air and Special Operation Vehicle	0	0	550,000	0	0
	Mecury 250 Verado Motors for Fire Boat	0	0	60,000	0	0
	Tower 2 Fully equipped (Repl.)	0	0	0	1,500,000	0
	Engine Co. 2 - Fully Equipped (Repl.)	0	0	0	0	850,000
	SCBA Masks and Regulators	0	0	0	0	90,000
	Extrication Equipment	0	0	0	0	65,000
TOTAL FIRE RESCUE		700,000	1,131,000	980,000	1,500,000	1,005,000
COMMUNITY SERVICES DEPARTMENT						
Landscaping/Parks & Parkways Continuing and New Projects						
22F03	Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000
22F32	Landscape Median Restoration	300,000	150,000	150,000	150,000	75,000
22F01	Vehicle Replacement (2) - Pk/Pkwys	50,000	50,000	50,000	50,000	50,000
22F02	Small Equipment Replacement - Pk/Pkwys	50,000	50,000	50,000	50,000	50,000
Recreation Facilities Continuing and New Projects						
22G08	Cambier Park Master Plan Development	250,000	350,000	250,000	250,000	250,000
22G24	River Park Community Center & Park Improvements	40,000	150,000	200,000	50,000	50,000
22G25	Norris Center Improvements	100,000	50,000	50,000	75,000	50,000
22G23	Skate Park Improvements	25,000	60,000	190,000	25,000	25,000
22G09	Fleischmann Park Improvements Projects	60,000	0	0	0	0
22G11	Fleischmann Pk Design Development	200,000	1,300,000	1,000,000	1,000,000	1,000,000
	Fleischmann Pk Playground Replacement	0	800,000	0	0	0
22G13	Anthony Park Master Plan Development	1,500,000	600,000	0	0	0
	Anthony Park Improvements	0	30,000	0	0	0
22G26	Seagate Master Plan Development	75,000	200,000	200,000	200,000	0
22G03	River Park Aquatic Center - Improvements	25,000	25,000	20,000	20,000	20,000
22G10	Van Replacement (1) - Recreation (Norris)	50,000	0	0	0	0
	Naples Preserve Improvements	0	20,000	0	0	0
City Facilities Continuing and New Projects						
22I08	Facility Painting (interior and exterior)	50,000	50,000	50,000	50,000	50,000
22I01	City Space/Facilities Feasibility Study	250,000	0	0	0	0
22I21	Naples Landing Improvements	400,000	40,000	0	0	0
22I22	Parking Lot Maintenance	35,000	60,000	75,000	50,000	50,000
22I06	New Vehicle - Facilities Maintenance	32,000	0	0	0	0
22I09	HVAC Replacement - City Wide	29,000	62,000	35,000	35,000	10,000
22I03	Council Chamber Video and Broadcast System Upgrade	90,000	0	0	0	0
	Dog Park Improvements	0	60,000	20,000	20,000	20,000
TOTAL COMMUNITY SERVICES DEPARTMENT		3,911,000	4,407,000	2,640,000	2,325,000	2,000,000
TOTAL PUBLIC SERVICE TAX		5,977,988	6,444,853	4,399,114	4,504,064	3,823,944

CITY OF NAPLES
FIVE YEAR CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS

	Amended Budget 2020-21	Request 2021-22	2022-23	2023-24	2024-25	2025-26
Public Service Tax/Capital Projects Fund						
Administrative Departments	0	285,000	0	0	0	0
Police Department	1,023,600	1,081,988	906,853	779,114	679,064	818,944
Fire and Rescue Department	940,000	700,000	1,131,000	980,000	1,500,000	1,005,000
Community Services Department	1,462,000	3,911,000	4,407,000	2,640,000	2,325,000	2,000,000
Streets & Stormwater	0	0	0	0	0	0
Public Service Tax Fund Subtotal	3,425,600	5,977,988	6,444,853	4,399,114	4,504,064	3,823,944
Water Sewer Fund	16,499,365	13,910,000	19,675,000	15,967,000	8,065,000	7,490,000
Community Redevelop. Agency (CRA)	2,050,000	10,500,000	5,750,000	4,500,000	4,800,000	350,000
Streets & Traffic Fund	1,370,000	1,575,000	1,625,000	1,380,000	930,000	930,000
Solid Waste Fund	720,000	1,075,000	730,000	735,000	630,000	685,000
Stormwater Fund	7,017,193	8,115,000	21,740,000	2,500,000	4,875,000	2,755,000
Dock Fund	40,000	50,000	0	25,000	0	25,000
Tennis Fund	35,000	60,000	100,000	100,000	100,000	100,000
Beach Fund	392,851	449,000	477,000	448,500	116,000	316,500
Technology Services Fund	462,000	430,000	135,000	170,000	226,500	395,000
Equipment Services	0	100,000	95,000	50,000	35,000	50,000
East Naples Bay Dredging	3,500,000	0	0	0	0	0
Community Development Block Grant	175,000	0	0	0	0	0
One Cent Sales Tax	2,359,026	15,026,600	2,550,000	2,138,000	2,328,000	300,000
TOTAL ALL CAPITAL PROJECTS	38,346,035	57,598,588	59,351,853	32,442,614	26,639,564	17,250,444

Five Year Total	\$ 193,283,063
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The above list shows, by funding source, the projected Five Year Capital Improvement Program. For reference, the current budget of FY 20-21 is provided.



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2022-26**

PROJECT DESCRIPTION	BUDGET		REQUEST			
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
ADMINISTRATION DEPARTMENTS						
22A01 Peak Agenda Replacment	0	180,000	0	0	0	0
22A02 Launch new City website and develop mobile app	0	105,000	0	0	0	0
TOTAL ADMINISTRATION	0	285,000	0	0	0	0
POLICE SERVICES						
22H04 Portable Radio Lifecycle Replacement (25)	81,500	110,000	88,000	89,320	90,660	92,020
22H02 Mobile Radio (Vehicle) Lifecycle Replacement (6)	38,000	39,500	40,093	40,694	41,304	41,924
22H01 Marked Vehicle Replacement (4)	480,000	240,000	300,000	240,000	240,000	300,000
22H03 Unmarked Police Vehicle Replacement (4)	160,000	160,000	120,000	80,000	120,000	40,000
22H32 Marine Vessel Replacement (1)	0	195,000	0	0	0	210,000
22H36 Police Notebook-MDTs Replacements (25)	0	85,000	0	0	0	0
22H09 Traffic Management/Speed Measurement Devices	0	50,000	0	50,000	0	0
22H16 Facility Lighting Replacement	15,000	10,000	10,000	0	0	0
22H07 Administration Building Furniture Replacement	30,000	40,000	0	0	0	0
22H11 Records Division Renovation: Flooring/Furniture	0	40,000	0	0	0	0
22H18 Crime Suppression Unit (CST) Renovation	0	50,000	0	0	0	0
22H17 Administration Building Kitchen Renovation	0	23,320	0	0	0	0
22H13 Less Lethal Launchers (16)	0	19,168	0	0	0	0
22H15 Criminal Investigations Forensic Workstation	0	20,000	0	0	0	0
Bathroom, Stairwell, Locker Room Renovations	0	0	135,000	0	0	0
License Plate Recognition System (10)	0	0	80,000	0	0	80,000
Motorcycle Replacement (2)	0	0	72,000	0	0	0
Marine Outboard Motor Replacement	0	0	0	0	0	55,000
Agency Handguns/Holsters (72)	0	0	41,760	0	0	0
Communications Chairs/Furniture	0	0	0	15,000	0	0
CSI Photography Equipment Replacement	0	0	10,000	0	0	0
Forensic Light Source and Camera Replacement	22,000	0	10,000	0	0	0
In-Car Camera Replacement (25)	0	0	0	150,000	0	0
AED Replacements (35)	0	0	0	42,000	0	0
Taser Replacement (26)	42,100	0	0	42,100	42,100	0
Tactical Body Armor & Helmet Replacement (12)	0	0	0	30,000	10,000	0
Communications Center Renovation	0	0	0	0	100,000	0
In-Car AVL GX450s Replacement (37)	0	0	0	0	35,000	0
Operations Renovation: Furniture & Fixtures	85,000	0	0	0	0	0
Evidence Room Expansion: Flooring and Shelving	35,000	0	0	0	0	0
Access Control Points Addition (6) - Bldg. Security	35,000	0	0	0	0	0
TOTAL POLICE DEPARTMENT	1,023,600	1,081,988	906,853	779,114	679,064	818,944
FIRE AND RESCUE DEPARTMENT						
22E03 Portable Radios	0	60,000	60,000	60,000	0	0
22E07 Bunker Gear Replacement	60,000	60,000	0	0	0	0
22E08 Fire-Rescue Notebook - Mobile Data Terminals	0	65,000	0	0	0	0
22E05 Fire Station No. 2 Generator Replacement	0	60,000	0	0	0	0
22E10 Training Tower / Live Fire Burn Building	0	300,000	0	0	0	0
22E11 Special Operations Trailers	0	75,000	0	0	0	0
22E12 Training Center Renovations	0	40,000	0	0	0	0
22E01 New Training Classroom at Water Trtmt Plant	0	0	200,000	0	0	0
22E02 Command and Control console	0	40,000	0	0	0	0
Live Fire Burn Trailer	0	0	0	0	0	0
Engine Co. 1 - Fully Equipped (Repl.)	750,000	0	0	0	0	0
Battalion Chief Vehicle	100,000	0	0	0	0	0
Cylinders for SCBA	30,000	0	0	0	0	0
Lucas II Chest Compression Devices	0	0	96,000	0	0	0
Multi-Force Training Doors	0	0	15,000	0	0	0
Hazardous Identification Devices	0	0	125,000	0	0	0
Extrication Equipment	0	0	60,000	60,000	0	0
Emergency Services Marine Dock	0	0	300,000	50,000	0	0
Scott Sight Thermal Imager	0	0	40,000	40,000	0	0
Prevention Vehicles (5)	0	0	200,000	0	0	0
Fitness Equipment for Wellness Pgm - St #2	0	0	35,000	35,000	0	0
CCEMS area upgrades at Fire Station #2	0	0	0	125,000	0	0
Light Air and Special Operation Vehicle	0	0	0	550,000	0	0



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2022-26**

PROJECT DESCRIPTION	BUDGET		REQUEST			
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Mecury 250 Verado Motors for Fire Boat	0	0	0	60,000	0	0
Tower 2 Fully equipped (Repl.)	0	0	0	0	1,500,000	0
Engine Co. 2 - Fully Equipped (Repl.)	0	0	0	0	0	850,000
SCBA Masks and Regulators	0	0	0	0	0	90,000
Extrication Equipment	0	0	0	0	0	65,000
TOTAL FIRE RESCUE	940,000	700,000	1,131,000	980,000	1,500,000	1,005,000
COMMUNITY SERVICES DEPARTMENT						
Landscaping/Parks & Parkways Continuing and New Projects						
22F03 Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000	300,000
22F32 Landscape Median Restoration	150,000	300,000	150,000	150,000	150,000	75,000
22F01 Vehicle Replacement (2) - Pk/Pkwys	91,200	50,000	50,000	50,000	50,000	50,000
22F02 Small Equipment Replacement - Pk/Pkwys	85,500	50,000	50,000	50,000	50,000	50,000
Recreation Facilities Continuing and New Projects						
22G08 Cambier Park Master Plan Development	0	250,000	350,000	250,000	250,000	250,000
22G24 River Park Community Center & Park Improvements	228,300	40,000	150,000	200,000	50,000	50,000
22G25 Norris Center Improvements	75,000	100,000	50,000	50,000	75,000	50,000
22G23 Skate Park Improvements	25,000	25,000	60,000	190,000	25,000	25,000
22G09 Fleischmann Park Improvements Projects	70,000	60,000	0	0	0	0
22G11 Fleischmann Pk Design Development	0	200,000	1,300,000	1,000,000	1,000,000	1,000,000
Fleischmann Pk Playground Replacement	0	0	800,000	0	0	0
22G13 Anthony Park Master Plan Development	250,000	1,500,000	600,000	0	0	0
22G14 Anthony Park Improvements	0	0	30,000	0	0	0
22G26 Seagate Master Plan Development	0	75,000	200,000	200,000	200,000	0
22G03 River Park Aquatic Center - Improvements	65,000	25,000	25,000	20,000	20,000	20,000
22G10 Van Replacement (1) - Recreation (Norris)	0	50,000	0	0	0	0
Naples Preserve Improvements	0	0	20,000	0	0	0
City Facilities Continuing and New Projects						
22I08 Facility Painting (interior and exterior)	50,000	50,000	50,000	50,000	50,000	50,000
22I01 City Space/Facilities Feasibility Study	0	250,000	0	0	0	0
22I21 Naples Landing Improvements	0	400,000	40,000	0	0	0
22I22 Parking Lot Maintenance	60,000	35,000	60,000	75,000	50,000	50,000
22I06 New Vehicle - Facilities Maintenance	0	32,000	0	0	0	0
22I09 HVAC Replacement - City Wide	0	29,000	62,000	35,000	35,000	10,000
22I03 Council Chamber Video and Broadcast System Upgrade	0	90,000	0	0	0	0
Dog Park Improvements	0	0	60,000	20,000	20,000	20,000
Small Equipment Replacement - Facilities	12,000	0	0	0	0	0
TOTAL COMMUNITY SERVICES DEPARTMENT	1,462,000	3,911,000	4,407,000	2,640,000	2,325,000	2,000,000
TOTAL PUBLIC SERVICE TAX	3,425,600	5,977,988	6,444,853	4,399,114	4,504,064	3,823,944
WATER SEWER FUND (Fund 420)						
Water Production						
22K11 Water Treatment Plant Pumps	130,000	130,000	130,000	130,000	130,000	130,000
22K10 Filter Bed Replacement (2 per year)	250,000	250,000	250,000	0	0	0
22K02 Infrastructure Repairs - Water Plant	100,000	100,000	100,000	100,000	100,000	100,000
22K15 Raw Water Production Well - Golden Gate Wellfield	0	300,000	1,000,000	0	0	0
22K16 CO2 System Replacement	0	800,000	0	0	0	0
22K17 Golden Gate Well Replacements	0	1,000,000	0	1,000,000	0	1,000,000
Loader Replacement (Lime Operation)	0	0	55,000	0	0	0
Slaker Replacements	0	0	475,000	0	0	0
Service Truck Replacement	0	0	0	30,000	0	0
Chemical Building Replacement	0	0	0	0	100,000	1,000,000
Paving Improvements (Employee Parking & Storage Lot)	0	0	0	100,000	0	0
Accelerator Improvements	3,164,365	0	0	0	0	0
Integrated Water Supply Plan Update	400,000	0	0	0	0	0
TOTAL WATER PRODUCTION	4,044,365	2,580,000	2,010,000	1,360,000	330,000	2,230,000



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2022-26**

PROJECT DESCRIPTION	REQUEST					
	Budget 2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Water Distribution						
22L02 Water Transmission Mains	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	2,000,000
22L06 Service Truck Replacements (1)	0	75,000	75,000	75,000	75,000	75,000
22L08 Dump Truck Replacement	0	140,000	0	0	0	0
Collier County Transportation Improvements	0	0	250,000	0	0	0
Utilities Administration Facility Improvements	0	0	0	1,500,000	0	0
Trailer Mounted Water Jet/Tanker	0	0	0	35,000	0	0
Pipe Locating Equipment - Ground Penetrating Radar	0	0	0	22,000	0	0
Master Plan for Watermain Replacements	400,000	0	0	0	0	0
TOTAL WATER DISTRIBUTION	3,900,000	3,715,000	3,825,000	5,132,000	3,575,000	2,075,000
Wastewater Treatment						
22M07 Wastewater Treatment Plant Pumps	100,000	100,000	100,000	100,000	100,000	100,000
22M25 Infrastructure Repairs - Wastewater Plant	725,000	175,000	150,000	150,000	150,000	150,000
21M02 Aeration Blower Replacements	100,000	1,000,000	0	0	0	0
22M08 Generator Replacements	0	150,000	2,200,000	0	0	0
22M09 Laboratory Discrete Analyzer	0	50,000	0	0	0	0
Filter Bed Replacements (Filters 1 & 2)	0	0	200,000	0	0	0
Grit Pumps and Classifier Replacements	0	0	50,000	250,000	0	0
Service Truck Replacement	0	0	0	35,000	0	0
Biosolids Dewatering Replacement (Design)	0	0	0	0	0	300,000
NEW - Yard Tractor Purchase	0	0	0	0	0	110,000
TOTAL WASTEWATER TREATMENT	925,000	1,475,000	2,700,000	535,000	250,000	660,000
Wastewater Collections						
22N04 Replace Sewer Mains, Laterals, etc.	3,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
20N14 Sanitary Sewer Installations (Unsewered Areas 1, 2, 3, 6)	2,200,000	2,200,000	8,400,000	6,300,000	1,000,000	0
22N08 High Velocity Jet Truck Replacement	0	315,000	0	0	0	0
22N09 Pipe Locating Equipment - Ground Penetrating Radar	0	25,000	0	0	0	0
22N10 WWC Facility Improvements	0	100,000	0	0	100,000	0
Service Truck Replacement (1)	0	0	75,000	75,000	75,000	75,000
Box Blade Tractor Replacement	0	0	55,000	0	0	0
Heavy Equipment Trailer Replacement	0	0	15,000	0	0	0
Dewatering Pump Replacements	45,000	0	0	50,000	0	0
Televising Truck/Camera Equipment Replacement	0	0	0	0	285,000	0
Gulf Acres Sewer Project - Connection Program	900,000	0	0	0	0	0
TOTAL WASTEWATER COLLECTIONS	6,145,000	3,640,000	9,545,000	7,425,000	2,460,000	1,075,000
Utilities Maintenance						
22X01 Replace/Upgrade Remote Pumping Facilities	350,000	300,000	300,000	300,000	300,000	300,000
22X02 Pump Stations Improvements	300,000	375,000	375,000	300,000	300,000	300,000
22X22 Generator Replacements	200,000	200,000	200,000	200,000	200,000	200,000
22X04 Submersible Pump Replacements	250,000	250,000	250,000	250,000	250,000	250,000
22X05 Service Truck Replacement (1)	0	175,000	100,000	100,000	100,000	100,000
22X09 SCADA/Telemetry/Computer Networking Improvements	0	140,000	95,000	65,000	0	0
22X03 Odor Control System Replacements	0	60,000	0	0	0	0
22X07 Power Service Control Equipment Replacements	285,000	900,000	150,000	150,000	150,000	150,000
Irrigation System Control Valves	0	0	0	50,000	50,000	50,000
TOTAL UTILITIES MAINTENANCE	1,385,000	2,400,000	1,470,000	1,415,000	1,350,000	1,350,000
Utilities/Finance/Customer Service						
Meter Reading Truck Replacement	0	0	25,000	0	0	0
TOTAL CUSTOMER SERVICE	0	0	25,000	0	0	0
IWRP (Integrated Water Resource Plan)						
22K59 Reclaimed Water Transmission Mains	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL IWRP	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL UTILITIES FUND	16,499,365	13,910,000	19,675,000	15,967,000	8,065,000	7,490,000



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2022-26**

PROJECT DESCRIPTION	REQUEST					
	Budget 2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
BUILDING FUND (Fund 110)						
22B25 Building Renovations	200,000	300,000	0	0	0	0
22B04 Vehicle Replacement Program	100,000	30,000	30,000	30,000	30,000	30,000
TOTAL BUILDING FUND	300,000	330,000	30,000	30,000	30,000	30,000
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)						
1st Ave S Improvements	0	400,000	4,000,000	0	0	0
22C15 Parking Garage Partnership	1,000,000	9,000,000	0	0	0	0
22C03 North Garage Painting and Joint Sealing	0	350,000	250,000	0	0	0
22C14 Neighborhood Plan Project Funding	1,050,000	250,000	0	0	0	0
22C04 41-10 Master Plan Improvements	0	500,000	1,500,000	0	0	0
Affordable Housing Projects	0	0	0	0	0	0
Sugden Plaza Improvements	0	0	0	1,500,000	0	0
6th Avenue South Improvements	0	0	0	0	800,000	0
South Garage Painting and Sealing	0	0	0	0	0	350,000
Land Acquisition/Parking Lot Development	0	0	0	3,000,000	0	0
5th Avenue South Streetscape	0	0	0	0	4,000,000	0
TOTAL CRA FUND	2,050,000	10,500,000	5,750,000	4,500,000	4,800,000	350,000
STREETS & TRAFFIC FUND (Fund 190)						
Annual Pavement Resurfacing Program	650,000	700,000	1,000,000	750,000	750,000	750,000
22U12 Lift Truck Replacement	0	180,000	0	0	0	0
22U08 Traffic Management Center & System Improvements	25,000	25,000	25,000	30,000	30,000	30,000
22U29 Pedestrian & Bicycle Master Plan Projects	150,000	140,000	150,000	150,000	150,000	150,000
22U01 Intersection/Signal System Improvement	0	475,000	295,000	350,000	0	0
CRA Improvements - Pavement Markings, Signage	0	0	75,000	100,000	0	0
22U10 Concrete Grinder Machine	0	30,000	0	0	0	0
22U05 Lantern Lane Drainage & Street Resurfacing Project	0	25,000	80,000	0	0	0
Alley Maintenance & Improvements	200,000	0	0	0	0	0
Bridge Improvements	200,000	0	0	0	0	0
Anchor Road Traffic Calming Project	100,000	0	0	0	0	0
Streets & Traffic Pool Vehicle	30,000	0	0	0	0	0
Citywide ADA Accessibility Improvements	15,000	0	0	0	0	0
TOTAL STREETS AND TRAFFIC FUND	1,370,000	1,575,000	1,625,000	1,380,000	930,000	930,000
SOLID WASTE FUND (Fund 450)						
22P01 Large Refuse Truck Replacements	270,000	570,000	300,000	300,000	300,000	300,000
22P02 Rebuild Solid Waste Refuse Trucks	100,000	200,000	100,000	100,000	100,000	100,000
22P04 Grapple Trucks	200,000	200,000	0	0	0	0
22P21 Satellite Collection Vehicle Replacement	0	35,000	35,000	35,000	35,000	35,000
22P03 Service Vehicle Replacement	0	70,000	30,000	0	30,000	0
Roll-off Truck Replacement	0	0	165,000	0	165,000	0
Generator Installation for Solid Waste Facility	0	0	100,000	0	0	0
Loader Replacement	0	0	0	300,000	0	0
Large Refuse Truck Wash Station	0	0	0	0	0	250,000
Land Development Improvements	150,000	0	0	0	0	0
TOTAL SOLID WASTE FUND	720,000	1,075,000	730,000	735,000	630,000	685,000
STORMWATER FUND (Fund 470)						
22V02 Citywide Stormwater Improvements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
21V25 Phase I South Beach Outfall Removal & Water Quality P	0	5,300,000	0	0	0	0
21V26 Phase II North Beach Outfall Removal & Water Quality P	0	0	15,500,000	0	0	0
22V27 Citywide Lake Management & Restoration Improvements	4,772,193	375,000	3,000,000	400,000	2,750,000	400,000
22V05 Stormsewer Pipe Lining	100,000	100,000	100,000	100,000	100,000	100,000
22V04 Basin IV Drainage Improvements	270,000	325,000	320,000	225,000	225,000	225,000
22V13 Basin IV Pump Station	0	125,000	1,000,000	0	0	0
Basin Assessments & Improvements	775,000	0	500,000	500,000	500,000	500,000
22V03 Climate Adaptation and Resiliency Plan	0	275,000	0	0	0	0
22V01 Stormwater Utility Truck #2 Addition	0	75,000	0	0	0	0
22V10 Street Sweeper Vehicle #2 Addition	0	300,000	0	0	0	0
22V07 Natural Resources Workboat Replacement	0	65,000	0	0	0	0
22V06 Stormwater Inspection Camera Replacement	0	125,000	0	0	0	0
22V11 Lantern Lane Drainage & Street Resurfacing Project	0	50,000	260,000	0	0	0
Vehicle Replacement-Small Debris Dump Truck	0	0	60,000	0	0	0



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2022-26**

PROJECT DESCRIPTION	Budget	REQUEST				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Oyster Reef Restoration - Site #2	0	0	0	275,000	0	0
Stormwater Utility Truck #1 Replacement	0	0	0	0	0	80,000
Jet-Vac Truck Replacement	0	0	0	0	0	450,000
Street Sweeper Vehicle #1 Replacment	0	0	0	0	300,000	0
Water Quality Monitoring Equipment	100,000	0	0	0	0	0
TOTAL STORMWATER FUND	7,017,193	8,115,000	21,740,000	2,500,000	4,875,000	2,755,000
CITY DOCK FUND (Fund 460)						
Security Cameras	40,000	0	0	0	0	0
22Q02 Fuel System Improvements	0	50,000	0	25,000	0	25,000
TOTAL NAPLES CITY DOCK FUND	40,000	50,000	0	25,000	0	25,000
TENNIS FUND (Fund 480)						
22G05 Tennis Center Renovations and Replacement	0	60,000	0	0	0	0
Tennis Facility Building - Exterior/Interior Painting	35,000	0	0	0	0	0
Tennis Court Irrigation/Surface Replacement (2 Cts)	0	0	100,000	100,000	100,000	100,000
TOTAL TENNIS FUND	35,000	60,000	100,000	100,000	100,000	100,000
BEACH FUND (Fund 430)						
22R15 Beach Maintenance Cart (1)	13,500	14,000	15,000	15,500	16,000	16,500
22R03 ADA Improvements - Beach Access	50,000	50,000	50,000	50,000	50,000	0
22R04 Dune Vegetation Improvements	30,000	90,000	10,000	10,000	0	0
22R05 Lowdermilk Park Improvements	200,000	97,000	100,000	50,000	50,000	50,000
22R13 Beach Specialist Vehicle Replacement	32,000	32,000	32,000	32,000	0	0
22R14 Beach Specialist ATV Replacement (1)	0	16,000	0	16,000	0	0
19R02 ATV Storage Garage Replacement	67,351	150,000	0	0	0	0
Naples Pier Improvements	0	0	20,000	275,000	0	250,000
Parking Pay Stations Update	0	0	250,000	0	0	0
TOTAL BEACH FUND	392,851	449,000	477,000	448,500	116,000	316,500
TECHNOLOGY FUND (Fund 520)						
22T08 Security Camera Project	30,000	30,000	35,000	35,000	35,000	35,000
22T12 Time Clock Replacement	0	40,000	0	0	0	0
22T07 PC Replacment Program	0	360,000	0	0	0	360,000
Laptop Replacement Program	0	0	0	0	67,500	0
Phone System Upgrade	400,000	0	0	0	0	0
Replace UPS	32,000	0	0	0	0	0
Security Enhancements	0	0	100,000	0	0	0
Hyper-V Virtual Host Servers	0	0	0	45,000	0	0
Storage Area Network	0	0	0	90,000	0	0
Security Camera Storage Replacement	0	0	0	0	90,000	0
Wi-Fi Hardware Replacement	0	0	0	0	34,000	0
TOTAL TECHNOLOGY SERVICES FUND	462,000	430,000	135,000	170,000	226,500	395,000
EQUIPMENT SERVICES (Fund 530)						
22S04 Fuel Site Improvements	0	100,000	50,000	0	0	0
Forklift Replacement	0	0	45,000	0	0	0
Fuel Tracking Software Upgrades (Ring Technology)	0	0	0	50,000	0	0
Service Truck Replacement	0	0	0	0	35,000	0
Office/Facility Upgrades	0	0	0	0	0	50,000
TOTAL EQUIPMENT SERVICES FUND	0	100,000	95,000	50,000	35,000	50,000
EAST NAPLES BAY (Fund 150)						
Dredge and Rock Removal	3,500,000	0	0	0	0	0
TOTAL EAST NAPLES BAY FUND	3,500,000	0	0	0	0	0
MOORINGS BAY (Fund 151)						
Seawall Inspections - GSBN	175,000	0	0	0	0	0
MOORINGS BAY FUND	175,000	0	0	0	0	0



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2022-26**

PROJECT DESCRIPTION	Budget	REQUEST	2022-23	2023-24	2024-25	2025-26
	2020-21	2021-22				
ONE CENT SALES TAX (Fund 350)						
22Z07 Fire Station No. 2 Bay Hardening/Renovations	0	75,000	1,050,000	0	0	0
19Z02 ADA and Mobility Improvements to City Buildings	513,884	0	0	500,000	600,000	0
19Z03 City Hall Improvements	32,635	3,200,000	0	0	0	0
20Z06 Government Buildings Hardening Program	0	0	1,200,000	1,200,000	1,200,000	0
22Z21 ADA Infrastructure Improvements	0	250,000	300,000	300,000	300,000	300,000
21V25 Phase I - South Beach Outfall Removal & Water Quality	1,658,400	11,341,600	0	0	0	0
21V26 Phase II - North Beach Outfall Removal & Water Quality	0	160,000	0	0	0	0
20Z08 Camera Infrastructure/Fiber Optics	154,107	0	0	138,000	228,000	0
TOTAL ONE CENT SALES TAX	2,359,026	15,026,600	2,550,000	2,138,000	2,328,000	300,000
TOTAL ALL CAPITAL PROJECTS	38,346,035	57,598,588	59,351,853	32,442,614	26,639,564	17,250,444

Capital Projects - All Funds
Operating Budget Impact
 Fiscal Year 2021-22

	Impact in	
	2021-22	Comment
ADMINISTRATION DEPARTMENTS		
22A01		Peak Agenda Replacment 0 Annual fees in future years
22A02		Launch new City website and develop mobile app 0 Annual fees in future years
22A03		Replace cameras in City Council Chambers 0 Replacement - no impact on operating budget
POLICE SERVICES		
22H04		Portable Radio Lifecycle Replacement (25) 0 Replacement - no impact on operating budget
22H02		Mobile Radio (Vehicle) Lifecycle Replacement (6) 0 Replacement - no impact on operating budget
22H01		Marked Vehicle Replacement (4) 0 Replacement - no impact on operating budget
22H03		Unmarked Police Vehicle Replacement (4) 0 Replacement - no impact on operating budget
22H32		Marine Vessel Replacement (1) 0 Replacement - no impact on operating budget
22H36		Police Notebook-MDTs Replacements (25) 0 Replacement - no impact on operating budget
22H09		Traffic Management/Speed Measurement Devices 0 Replacement - no impact on operating budget
22H16		Facility Lighting Replacement 0 Future year LED replacement
22H07		Administration Building Furniture Replacement 0 No impact on operating budget
22H11		Records Division Renovation: Flooring/Furniture 0 No impact on operating budget
22H18		Crime Suppression Unit (CST) Renovation 0 No impact on operating budget
22H17		Administration Building Kitchen Renovation 0 No impact on operating budget
22H13		Less Lethal Launchers (16) 0 Future year maintenance
22H15		Criminal Investigations Forensic Workstation 0 Future year maintenance
FIRE AND RESCUE DEPARTMENT		
22E03	2,500	Portable Radios Annual maintenance
22E07		Bunker Gear Replacement 0 Replacement - no impact on operating budget
22E08		Fire-Rescue Notebook - Mobile Data Terminals 0 Replacement - no impact on operating budget
22E05		Fire Station No. 2 Generator Replacement 0 Replacement - no impact on operating budget
22E10	3,500	Training Tower / Live Fire Burn Building Annual maintenance expenses
22E11	3,000	Special Operations Trailers Annual maintenance expenses
22E01	1,200	New Training Classroom at Water Trtmt Plant Annual maintenance expenses
22E02		Command and Control console 0 Not yet determined
COMMUNITY SERVICES DEPARTMENT		
Landscaping/Parks & Parkways Continuing and New Projects		
22F03		Tree Fill In and Replacement Program 0 Annual maintenance of trees
22F32		Landscape Median Restoration 0 Replacement - no impact on operating budget
22F01		Vehicle Replacement (2) - Pk/Pkwys 0 Replacement - no impact on operating budget
22F02		Small Equipment Replacement - Pk/Pkwys 0 Replacement - no impact on operating budget
Recreation Facilities Continuing and New Projects		
22G08		Cambier Park Master Plan Development 0 No impact on operating budget
22G24		River Park Community Center & Park Improvements 0 Improvements/Replacement - no impact on operating budget
22G25		Norris Center Improvements 0 Improvements/Replacement - no impact on operating budget
22G23		Skate Park Improvements 0 Improvements/Replacement - no impact on operating budget
22G09		Fleischmann Park Improvements Projects 0 Improvements/Replacement - no impact on operating budget
22G11		Fleischmann Pk Design Development 0 No impact on operating budget
22G13		Anthony Park Master Plan Development 0 No impact on operating budget
22G26		Seagate Master Plan Development 0 No impact on operating budget
22G03		River Park Aquatic Center - Improvements 0 Improvements/Replacement - no impact on operating budget
22G10		Van Replacement (1) - Recreation (Norris) 0 Replacement - no impact on operating budget
City Facilities Continuing and New Projects		
22I08		Facility Painting (interior and exterior) 0 No impact on operating budget
22I01		City Space/Facilities Feasibility Study 0 No impact on operating budget
22I21		Naples Landing Improvements 0 Improvements/Replacement - no impact on operating budget
22I22		Parking Lot Maintenance 0 No impact on operating budget
22I06		New Vehicle - Facilities Maintenance 0 Replacement - no impact on operating budget
22I09		HVAC Replacement - City Wide 0 Replacement - no impact on operating budget
22I03		Council Chamber Video and Broadcast System Upgrade 0 Improvements/Replacement - no impact on operating budget
WATER SEWER FUND		
Water Production		
22K11		Water Treatment Plant Pumps 0 Replacement - no impact on operating budget
22K10		Filter Bed Replacement (2 per year) 0 Replacement - no impact on operating budget
22K02		Infrastructure Repairs - Water Plant 0 Replacement - no impact on operating budget
22K16		Raw Water Production Well - Golden Gate Wellfield 0 Future year maintenance
22K16		CO2 System Replacement 0 Replacement - no impact on operating budget
22K17		Golden Gate Well 408 Replacement 0 Replacement - no impact on operating budget

Capital Projects - All Funds
Operating Budget Impact
 Fiscal Year 2021-22

	Impact in 2021-22	Comment
Water Distribution		
22L02	0	No impact on operating budget
22L06	0	Replacement - no impact on operating budget
22L08	0	Replacement - no impact on operating budget
Wastewater Treatment		
22M07	0	Replacement - no impact on operating budget
22M25	0	Replacement - no impact on operating budget
21M02	0	Replacement - no impact on operating budget
22M08	0	Replacement - no impact on operating budget
22M09	0	Replacement - no impact on operating budget
Wastewater Collections		
22N04	0	Replacement - no impact on operating budget
22N14	0	Impact not yet determined
22N08	0	Replacement - no impact on operating budget
22N09	0	Replacement - no impact on operating budget
22N10	0	Improvements/Replacement - no impact on operating budget
Utilities Maintenance		
22X01	0	Replacement - no impact on operating budget
22X02	0	Improvements/Replacement - no impact on operating budget
22X22	0	Replacement - no impact on operating budget
22X04	0	Replacement - no impact on operating budget
22X05	0	Replacement - no impact on operating budget
22XXX	0	Improvements/Replacement - no impact on operating budget
22XXX	0	Replacement - no impact on operating budget
22X07	0	Replacement - no impact on operating budget
IWRP (Integrated Water Resource Plan)		
22K59	0	Impact not yet determined - offset by reclaimed revenue
Building Fund		
22B25	0	No impact on operating budget
22B04	0	Replacement - no impact on operating budget
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)		
22C15	0	Future year maintenance
22C03	0	No impact on operating budget
22C14	0	No impact on operating budget
22C04	0	Not yet determined
STREETS & TRAFFIC FUND		
22U12	1,820	Fuel & future annual maintenance
22U31	0	No impact on operating budget
22U08	0	No impact on operating budget
22U29	0	No impact on operating budget
22U01	0	Improvements/Replacement - no impact on operating budget
22U09	0	No impact on operating budget
22U10	100	Fuel & future annual maintenance
22U05	0	No impact on operating budget
SOLID WASTE FUND (Fund 450)		
22P01	0	Replacement - no impact on operating budget
22P02	0	Improvements/Replacement - no impact on operating budget
22P04	0	No impact on operating budget
22P21	0	Replacement - no impact on operating budget
22P03	0	Replacement - no impact on operating budget

Capital Projects - All Funds
Operating Budget Impact
 Fiscal Year 2021-22

		Impact in	
		2021-22	Comment
STORMWATER FUND (Fund 470)			
22V02	Citywide Stormwater Improvements	0	No impact on operating budget
21V25	Phase I South Beach Outfall Removal & Water Quality Project	0	Impact not yet determined
21V26	Phase II North Beach Outfall Removal & Water Quality Project	0	Impact not yet determined
22V27	Citywide Lake Management & Restoration Improvements	0	Impact not yet determined
22V05	Stormsewer Pipe Lining	0	No impact on operating budget
22V04	Basin IV Drainage Improvements	0	Impact not yet determined
22V13	Basin IV Pump Station	0	Impact not yet determined
22V03	Climate Adaptation and Resiliency Plan	0	Impact not yet determined
22V01	Stormwater Utility Truck #2 Addition (4)	2,500	Fuel & future annual maintenance
22V05	Street Sweeper Vehicle #2 Addition (4)	2,500	Fuel & future annual maintenance
22V07	Natural Resources Workboat Replacement	0	Replacement - no impact on operating budget
22V06	Stormwater Inspection Camera Replacement	0	Replacement - no impact on operating budget
22V11	Lantern Lane Drainage & Street Resurfacing Project (3)	0	No impact on operating budget
CITY DOCK FUND (Fund 460)			
22Q02	Fuel System Improvements	0	Future repair & maintenance
TENNIS FUND (Fund 480)			
22G05	Tennis Center Renovations and Replacement	0	No impact on operating budget
BEACH FUND (Fund 430)			
22R15	Beach Maintenance Cart (1)	0	Replacement - no impact on operating budget
22R03	ADA Improvements - Beach Access	0	No impact on operating budget
22R04	Dune Vegetation Improvements	0	No impact on operating budget
22R05	Lowdermilk Park Improvements	0	Improvements/Replacement - no impact on operating budget
22R13	Beach Specialist Vehicle Replacement	0	Replacement - no impact on operating budget
22R14	Beach Specialist ATV Replacement (1)	0	Replacement - no impact on operating budget
19R02	ATV Stporage Garage Replacement	0	Replacement - no impact on operating budget
TECHNOLOGY FUND (Fund 520)			
22T08	Security Camera Project	0	Replacement - no impact on operating budget
22T12	Time Clock Replacement	0	Replacement - no impact on operating budget
22T07	PC Replacment Program	0	Replacement - no impact on operating budget
EQUIPMENT SERVICES (Fund 530)			
22S04	Fuel Site Improvements	0	Improvements/Replacement - no impact on operating budget
ONE CENT SALES TAX (Fund 350)			
22Z07	Fire Station No. 2 Bay Hardening/Renovations	0	Improvements/Replacement - no impact on operating budget
19Z03	City Hall Improvements	0	Improvements/Replacement - no impact on operating budget
22Z21	ADA Infrastructure Improvements	0	No impact on operating budget
21V25	Phase I - South Beach Outfall Removal & Water Quality	0	Impact not yet determined



City of Naples, Florida

Debt Administration Overview

The City Manager and the Director of Finance are responsible for the administration of the City's debt; however, City Council is ultimately in charge of approval of the form and dollar amount of all of the City's borrowings.

The Debt Management program is part of the comprehensive City of Naples Financial Policy. The details of the outstanding debt obligations such as original amounts, outstanding balances, fiscal year principal and interest are shown in the Debt Summary Schedules in this section.

Debt Issuance Procedures

Before the issuance of debt, considerations for capital projects to be funded by debt are carefully analyzed against the current and future needs of the City.

The Finance Department, with the aid of its consultants, coordinates the issuance of debt, such as sizing the new issue, structuring the debt, identifying the repayment sources and determining the mix and method of sale. The City, as a practice, structures all long-term debt with prepayment options except when alternative structures are more advantageous. The City's Debt Service requirements reflect its Fiscal Policies regarding the prudent use of tax-exempt financing.

Legal Debt Limits

There is no limit established by either the City or the State on the amount of debt the City may incur.

Since neither State law nor the City Charter provide any fixed or arbitrary limits on the amount of debt the City may incur, the following guidelines help ensure that the City monitors its debt capability.

	9/30/2016	9/30/2017	9/30/18	9/30/19	9/30/20	9/30/21
Total Outstanding Debt Per Capita	\$1,130	\$1,092	\$1,057	\$930	\$745	\$468
General Obligation Debt per Capita	\$0	\$0	\$0	\$0	\$0	\$0
Per capital personal income	\$88,608	\$89,862	\$99,509	\$100,308	\$110,423	\$114,944
Debt per capita Personal Income. <i>A general guide is that general obligation debt per capita should not exceed 2% of per capital income</i>	0	0	0	0	0	0

Debt Administration Overview

Interfund loans

An **interfund loan** allows borrowing between city funds, with or without an interest component. One fund (or funds) provides cash to another fund for some specified purpose, such as capital, operating or cash flow. The fund that received the cash repays it over time.

Under certain circumstances, the City will create an interfund loan to assist a fund in accomplishing a goal of the City. Generally, interfund loans are of a small dollar amount, and of a short term nature, such that costs of a bank loan or bond would have been disproportionate. In the case of the City Dock Fund, it was not fiscally prudent to issue a bond or obtain a bank loan before utilizing the other available city government funds. After consideration of the above factors, interfund loan financing of the City Dock Fund was approved with Resolution 17-13935. During FY 2017-18 the Dock project final cost finished lower than budgeted, therefore staff proceeded to adjust the loan by prepaying \$400,000, thus lowering the annual interest cost. With sufficient fund balance at the end of FY 2018-19, an additional payment of \$305,000 was applied in FY2019-20.

The City has not established a policy related to interfund loans, because each need is analyzed on a case by case basis. Terms of interfund loans are extremely flexible but usually include an interest rate for a similar term of the Bloomberg Municipal Bond Index.

The following interfund loans are budgeted and outstanding.

Recipient Fund	Approximate Balance 9/30/2021	Expected Payoff
City Dock Fund Interfund Loan	\$4,575,000	2037
East Naples Bay Taxing District Interfund Loan	\$2,900,000	2031

Summary

The City has seven debt obligations outstanding noted below.

Series	Approximate Balance 9/30/2021	Expected Payoff
2013 Public Service Tax (see refinancing history below)	\$182,645	2022
-----2013 Public Service Tax (CRA portion)	\$263,355	2022
2012A Water Sewer Revenue	\$3,624,000	2027
2012B Water Sewer Revenue	\$2,096,000	2027
2013 State Revolving Fund (SRF) Utility Refunding	\$68,799	2022
2015 Bembury Special Assessment	\$278,948	2025
2018 Capital Improvement Revenue Note – Station 1	\$2,437,166	2028
2019 Gulf/Rosemary Special Assessment Bond	\$3,135,000	2039

The following pages provide an issue by issue detail of each debt of the City, with a summary of the debt service budgeted for FY 2021-22. The 2013 Public Service Tax note is a refunding of the 2010 note, which was also a refunding note. The chart below details the background of the 2013 Public Service Tax note, which is further shown on the debt page.

Debt Administration Overview

Public Service Tax refinancing history:

- The purpose of this note was to refund the Series 2010 Capital Improvement Refunding Note
- The purpose of 2010 Capital Improvement Refunding Note was to refund Series 2001 Public Service Tax note, and refund Series 2003 Redevelopment Revenue note, and refund Series 2008 Capital Improvement Note (Parking Garage)
- The purpose of Series 2001 Public Service Tax note was to construct and refinance certain recreation facilities
- The purpose of Series 2003 Redevelopment note was to construct certain infrastructure improvements in the CRA and refund the 1998 Bond which was for the parking garage

CITY OF NAPLES

COMBINED DEBT SERVICE SCHEDULE ALL FINANCING SOURCES

Year Ending 9/30	Principal	Interest	Total Requirement
2021	3,497,375	368,125	\$3,865,500
2022	1,934,606	305,729	\$2,240,335
2023	1,456,203	267,049	\$1,723,251
2024	1,495,878	228,777	\$1,724,655
2025	1,533,840	189,462	\$1,723,303
2026	1,501,215	149,148	\$1,650,363
2027	1,541,039	109,484	\$1,650,523
2028	539,132	79,138	\$618,270
2029	166,000	54,184	\$220,184
2030	170,000	49,868	\$219,868
2031	175,000	45,448	\$220,448
2032	179,000	40,898	\$219,898
2033	184,000	36,244	\$220,244
2034	189,000	31,460	\$220,460
2035	194,000	26,546	\$220,546
2036	199,000	21,502	\$220,502
2037	204,000	16,328	\$220,328
2038	209,000	11,024	\$220,024
2039	215,000	5,590	\$220,590
Total	<u>\$ 15,583,288</u>	<u>\$ 2,036,004</u>	<u>\$ 17,619,292</u>

Includes:

- Public Utilities Refunding Revenue Bond (Series 2013)
- Capital Improvement Refunding Revenue Note (Series 2013)
- Water Sewer (Series 2012 A & B)
- Bembury Special Assessment Note (2015)
- Capital Improvement Revenue Note (Series 2018)
- Gulf/Rosemary Special Assessment Bone (Series 2019)

**CITY OF NAPLES
CAPITAL IMPROVEMENT REVENUE NOTE - SERIES 2018**

Type: Revenue Bonds
 Authorized and Issued: \$3,427,883
 Dated: March 23, 2018
 Final Maturity: September 1, 2027
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 2.75%
 Revenue Pledged: NON-AD VALOREM REVENUES

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
2021	311,904	75,599	387,503	\$2,437,166
2022	320,481	67,022	387,503	\$2,116,685
2023	329,294	58,209	387,503	\$1,787,391
2024	338,350	49,153	387,503	\$1,449,041
2025	347,655	39,849	387,504	\$1,101,386
2026	357,215	30,288	387,503	\$744,171
2027	367,039	20,465	387,504	\$377,132
2028	377,132	10,371	387,503	\$0
Total	<u>\$ 3,052,626</u>	<u>\$ 434,903</u>	<u>\$ 3,487,529</u>	

Purpose: Fire Station #1

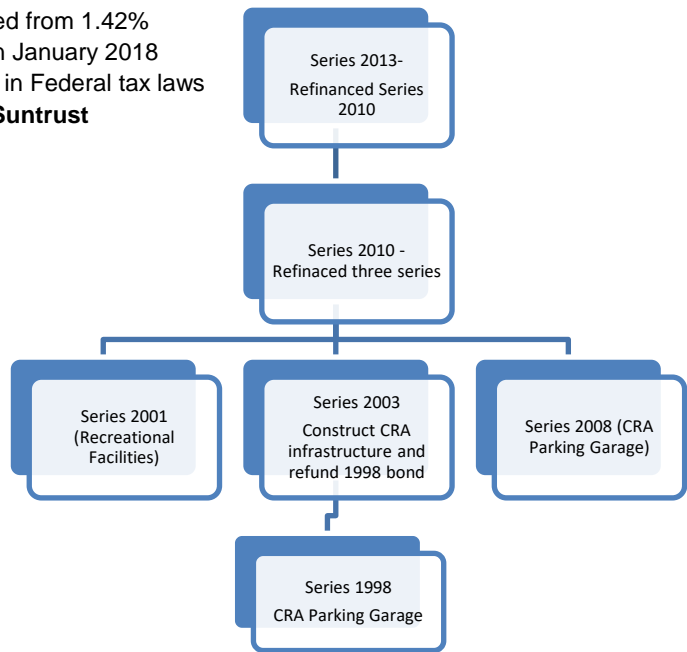
**CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE NOTE, SERIES 2013**

Authorized and Issued: \$14,000,000 Dated: February 27, 2013 Final Maturity: December 1, 2021 Principal and Interest Payment: Monthly Interest Rate: 1.72584% Revenue Pledged: Non-Ad Valorem Revenues

	Public Service Tax Portion		Total Payment	Balance Remaining
	Principal	Interest		
FY 2020-21	708,466	9,867	\$ 718,333	182,645
FY 2021-22	182,645	528	\$ 183,173	(0)
CRA Portion				
FY 2020-21	1,021,534	14,227	\$ 1,035,761	263,355
FY 2021-22	263,355	762	\$ 264,117	0
	<u>3,801,000</u>	<u>78,114</u>	<u>3,879,114</u>	

Total Balance Remaining at 9/30/2021 \$ 446,000

Rates increased from 1.42% to 1.72584% in January 2018 due to change in Federal tax laws
Lender: STI/Suntrust



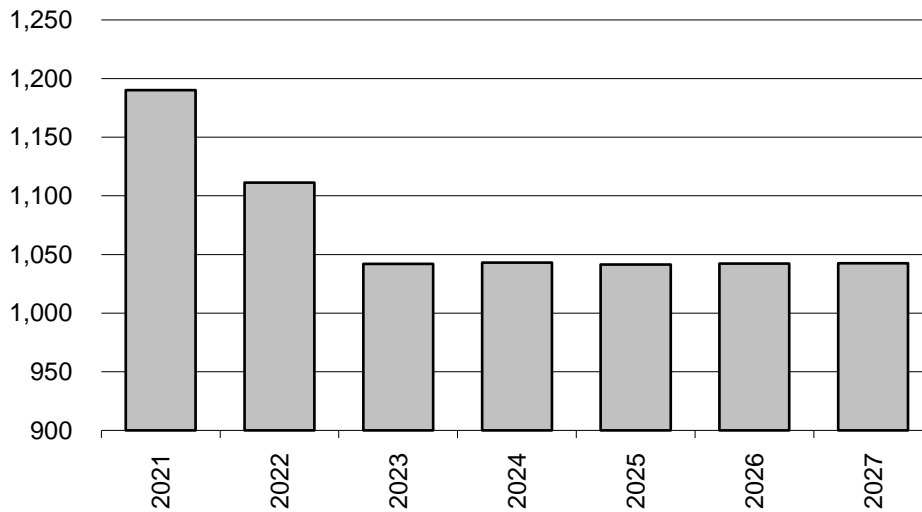
CITY OF NAPLES

**WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE**

<u>Year Ending 9/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2021	1,016,112	173,979	1,190,091
2022	961,799	149,351	1,111,150
2023	916,000	125,971	1,041,971
2024	941,000	102,066	1,043,066
2025	964,000	77,509	1,041,509
2026	990,000	52,352	1,042,352
2027	<u>1,016,000</u>	<u>26,515</u>	<u>1,042,515</u>
Total	<u>\$ 6,804,911</u>	<u>\$ 707,743</u>	<u>\$ 7,512,654</u>

Includes: 2012 Water and Sewer Series A and Series B and Series 2013

Water/Sewer Debt Service (\$000's Omitted)



CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2012A

Type: Revenue Bonds
 Authorized and Issued: \$8,324,000
 Dated: March 6, 2012
 Final Maturity: September 1, 2027
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 2.65%
 Revenue Pledged: Net Revenues of Water and Sewer Systems

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
2021	551,000	110,638	661,638	\$3,624,000
2022	565,000	96,036	661,036	\$3,059,000
2023	580,000	81,064	661,064	\$2,479,000
2024	596,000	65,694	661,694	\$1,883,000
2025	611,000	49,900	660,900	\$1,272,000
2026	628,000	33,708	661,708	\$644,000
2027	644,000	17,066	661,066	\$0
Total	<u>\$ 4,175,000</u>	<u>\$ 454,104</u>	<u>\$ 4,629,104</u>	

Purpose: refunding of Series 2007A Bank Loan

The 2007 A Bank Loan defeased the 2002 Water and Sewer Revenue Refunding B
 The 2002 Water and Sewer Revenue Refunding Bonds refunded the 1992 bonds
 The 1992 Bonds were issued for wellfields, storage tanks and other system improve

CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2012B

Type: Revenue Bonds
 Authorized and Issued: \$4,835,000
 Dated: March 6, 2012
 Final Maturity: September 1, 2027
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 2.54%
 Revenue Pledged: Net Revenues of Water and Sewer Systems

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
2021	320,000	61,366	381,366	2,096,000
2022	328,000	53,238	381,238	1,768,000
2023	336,000	44,907	380,907	1,432,000
2024	345,000	36,373	381,373	1,087,000
2025	353,000	27,610	380,610	734,000
2026	362,000	18,644	380,644	372,000
2027	372,000	9,449	381,449	0
Total	\$ 2,416,000	\$ 251,587	\$ 2,667,587	

Purpose: Refunding of Series 2007B Bank Loan

The 2007B Bank Loan redeemed the 2005 Capital Improvement Note

The 2005 Capital Improvement Note was a short term construction

CITY OF NAPLES

2013 Utility Refunding

Refunding of All SRF loans
 Original Issue \$12,225,534.68
 Date of Issue: February 27, 2013
 Final Maturity: October 30, 2021
 Interest Rate: 1.34%

Year	Stormwater Principal	Water/Sewer Principal	Stormwater Interest	Water/Sewer Interest	Total Payment	Balance Remaining
2020-21	238,578	145,112	1,332	1,975	386,997	\$ 68,799
2021-22	0	68,799	0	77	68,876	\$ -
Total	\$ 238,578	\$ 213,911	\$ 1,332	\$ 2,052	\$ 455,873	

The original SRF loans were issued for water and stormwater and were refunded for interest savings

One portion was issued for Wastewater treatment plant upgrades starting in 1996
 a four-year project that cost approximately \$25 million.
 One Portion was Issued for Stormwater project for pump stations in Basin VI

*Payments are monthly
 Debt is through STI Corporation*

**CITY OF NAPLES
SPECIAL ASSESSMENT REVENUE BONDS
SERIES 2015**

Authorized and Issued: \$650,000 Dated: May 21, 2015 Final Maturity: July 1, 2025 Principal and Interest Payment: Semi-Annual Interest Rate: 2.35% Revenue Pledged: Assessments and Non-Ad Valorem Revenues
--

	Principal	Interest	Total Payment		Balance Remaining
FY 2020-21	65,781	8,101	73,882	\$	278,948
FY 2021-22	67,326	6,555	73,882	\$	211,622
FY 2022-23	68,909	4,973	73,882	\$	142,713
FY 2023-24	70,528	3,354	73,882	\$	72,185
FY 2024-25	72,185	1,696	73,882	\$	-
Total	\$ 344,729	\$ 24,680	\$ 369,409		

*Issued for the Bembury Area Water and Sewer line extensions
Debt is repaid by a special assessment on affected properties*

Purchaser is Pinnacle Public Finance Inc.

CITY OF NAPLES
ASSESSMENT BOND, SERIES 2019 (Gulf/Rosemary)

Type: Assessment Bond
 Authorized and Issued: \$3,377,000
 Dated: September 09, 2019
 Final Maturity: July 1, 2039
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 2.60%
 Revenue Pledged: SPECIAL ASSESSMENT

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
2021	135,000	85,020	220,020	\$3,135,000
2022	139,000	81,510	220,510	\$2,996,000
2023	142,000	77,896	219,896	\$2,854,000
2024	146,000	74,204	220,204	\$2,708,000
2025	150,000	70,408	220,408	\$2,558,000
2026	154,000	66,508	220,508	\$2,404,000
2027	158,000	62,504	220,504	\$2,246,000
2028	162,000	58,396	220,396	\$2,084,000
2029	166,000	54,184	220,184	\$1,918,000
2030	170,000	49,868	219,868	\$1,748,000
2031	175,000	45,448	220,448	\$1,573,000
2032	179,000	40,898	219,898	\$1,394,000
2033	184,000	36,244	220,244	\$1,210,000
2034	189,000	31,460	220,460	\$1,021,000
2035	194,000	26,546	220,546	\$827,000
2036	199,000	21,502	220,502	\$628,000
2037	204,000	16,328	220,328	\$424,000
2038	209,000	11,024	220,024	\$215,000
2039	215,000	5,590	220,590	\$0
Total	\$ 3,270,000	\$ 915,538	\$ 4,185,538	



**ONE CENT SALES TAX
FINANCIAL SUMMARY
FISCAL YEAR 2021-22**

Fund 350

Beginning Fund Balance - September 30, 2020		7,503,337
Projected Revenues FY 2020-21		5,055,000
Projected Expenditures FY 2020-21		2,359,026
Net Increase/(Decrease) in Net Unrestricted Assets		<u>2,695,974</u>
Expected Unrestricted Net Assets as of September 30, 2021		\$10,199,311
Add Fiscal Year 2021-2022 Budgeted Revenues		
Capital Use Tax	4,850,000	
Interest Earned	<u>80,000</u>	<u>4,930,000</u>
TOTAL AVAILABLE RESOURCES		\$15,129,311
Less Fiscal Year 2021-2022 Budgeted Expenditures		
Capital Projects	15,026,600	
	<u>15,026,600</u>	<u>15,026,600</u>
BUDGETED CASH FLOW		(\$10,096,600)
Projected Unrestricted Net Assets as of September 30, 2022		<u>\$102,711</u>



City of Naples, Florida

One Cent Sales Tax Capital Projects

On November 6, 2018, Collier County voters approved a 1.0% local governmental infrastructure surtax on transactions in Collier County. This surtax began January 1, 2019 and will end either at the end of seven years, December 31, 2026, or the year that \$490 million has been collected, whichever happens first. The referendum reads as follows:

To enhance safety, mobility, and hurricane preparedness in Collier County and its cities by constructing, repairing, and maintaining roads, bridges, signals, sidewalks, parks, evacuation shelters, governmental, and emergency services facilities; acquire land and support construction for workforce housing and career and technical training, veterans' nursing home and expand mental health facilities; shall the County levy a one-cent sales surtax beginning January 1, 2019, and automatically ending December 31, 2025, with oversight by citizen committee.

The proceeds will be shared between Collier County, Marco Island, Everglades City and Naples according to a statutory formula. The City of Naples share is estimated at \$25.57 million.

Based on referendum language, City staff identified specific projects as high priority in order to maintain the current level of service and meet the City's overall goal and vision.

On June 3, 2019 this plan was presented to City Council with projects to begin in FY 2018-19 and continue through FY 2025-26. During the Capital Improvement Plan process for FY20-21, projects have been revised to better align with the vision of City Council. A revised summary of the entirety of projects is depicted at the end of this section.

**FISCAL YEAR 2021-22
BUDGET DETAIL
ONE CENT SALES TAX**

FUND 350

	FY 19-20 ACTUAL	FY 20-21 ADOPTED BUDGET	FY 20-21 ESTIMATED ACTUAL	FY 21-22 PROPOSED BUDGET	CHANGE FROM FY 20-21
<u>REVENUE</u>					
335161 CAPITAL USE SALES TAX	4,665,565	4,100,000	4,975,000	4,850,000	750,000
361000 INTEREST	86,244	25,000	80,000	80,000	55,000
TOTAL REVENUE	\$ 4,751,809	\$ 4,125,000	\$ 5,055,000	\$ 4,930,000	\$ 805,000
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	36,116	0	513,884	75,000	75,000
560300 CAPITAL IMPROVEMENTS	66,238	8,500,000	1,691,035	14,951,600	6,451,600
560400 MACHINERY & EQUIPMENT	397,731	0	154,107	0	0
TOTAL EXPENSES	\$ 500,085	\$ 8,500,000	\$ 2,359,026	\$ 15,026,600	\$ 6,526,600
NET	\$ 4,251,724	\$ (4,375,000)	\$ 2,695,974	\$ (10,096,600)	\$ (5,721,600)



**ONE-CENT SALES TAX CAPITAL PROJECTS
FISCAL YEARS 2019-2026**

PROJECT DESCRIPTION	TOTAL 2019-2026	Actual 2018-19	Actual 2019-20	Estimated 2020-21	Estimated 2021-22	Estimated 2022-23	Estimated 2023-24	Estimated 2024-25	Estimated 2025-26
Expected Sales Tax Revenue	25,500,000	3,233,353	4,665,565	4,975,000	4,850,000	4,350,000	3,426,083	0	0
Investment Income		18,259	86,245	80,000	80,000	15,000	20,000	18,000	10,000
Prior Year Carryforward		0	3,251,612	7,503,337	10,199,311	102,711	1,917,711	3,225,794	915,794
Total Available Funds	25,500,000	3,251,612	8,003,422	12,558,337	15,129,311	4,467,711	5,363,794	3,243,794	925,794
POLICE SERVICES									
19Z01 Emergency Stand-By Generator Replacement	358,091	0	358,091	0	0	0	0	0	0
TOTAL POLICE DEPARTMENT	358,091	0	358,091	0	0	0	0	0	0
FIRE AND RESCUE DEPARTMENT									
22Z07 Fire Station No. 2 Bay Hardening/Renovations	1,125,000	0	0	0	75,000	1,050,000	0	0	0
TOTAL FIRE RESCUE	1,125,000	0	0	0	75,000	1,050,000	0	0	0
COMMUNITY SERVICES DEPARTMENT									
19Z02 ADA and Mobility Improvements to City Buildings	1,650,000	0	36,116	513,884	0	0	500,000	600,000	0
19Z03 City Hall Improvements	3,284,373	0	51,738	32,635	3,200,000	0	0	0	0
20Z06 Government Buildings Hardening Program	3,614,500	0	14,500	0	0	1,200,000	1,200,000	1,200,000	0
TOTAL COMMUNITY SERVICES DEPARTMENT	8,548,873	0	102,354	546,519	3,200,000	1,200,000	1,700,000	1,800,000	0
STREETS & TRAFFIC									
22Z21 ADA Infrastructure Improvements	1,450,000	0	0	0	250,000	300,000	300,000	300,000	300,000
19Z04 Emergency Portable Generators for Signalized Intersections	39,640	0	39,640	0	0	0	0	0	0
TOTAL STREETS AND TRAFFIC	1,489,640	0	39,640	0	250,000	300,000	300,000	300,000	300,000
STORMWATER FUND									
21V25 Phase I - Naples Bay Water Quality & Beach Restoration (1)	12,000,000	0	0	658,400	11,341,600	0	0	0	0
21V26 Phase II - Naples Beach Hotel	1,160,000	-	0	1,000,000	160,000	0	0	0	0
TOTAL STORMWATER	13,160,000	0	0	1,658,400	11,501,600	0	0	0	0
TECHNOLOGY									
20Z08 Camera Infrastructure/Fiber Optics	520,107	0	0	154,107	0	0	138,000	228,000	0
TOTAL TECHNOLOGY SERVICES	520,107	0	0	154,107	0	0	138,000	228,000	0
TOTAL ONE-CENT CAPITAL PROJECTS	25,201,711	0	500,085	2,359,026	15,026,600	2,550,000	2,138,000	2,328,000	300,000
Ending Balance		3,251,612	7,503,337	10,199,311	102,711	1,917,711	3,225,794	915,794	625,794

(1) FY 21/22 Includes \$5.3M budgeted in the Stormwater Fund for a total of \$16.6 million not including design or future costs related to Pump Station design or construction



City of Naples General Information

Naples is considered by many to be the crown jewel of Southwest Florida. With its subtropical climate tempered by the soft breezes from the Gulf of Mexico, people are struck by its natural beach beauty and the flora and fauna that are unparalleled in any community.

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

Naples was incorporated on December 1, 1923. It is approximately 16 square miles in size and has 108 miles of streets. Naples has a full-time population of approximately 22,039. However, from November to May the population swells to over 33,500, as part-time residents migrate from all parts of the world.

Naples grew from a small frontier-style fishing camp in the 1920s to its current status as a premier City. In addition to its natural features, the City of Naples is known for its world-class shopping, exceptional dining opportunities and abundance of challenging golf courses. The community is often considered to have a resort lifestyle.

History

During the 1800s, U.S. survey teams exploring the southwest coast of Florida sent detailed reports to the U.S. Senate. Descriptions of the area captured the interest of General John S. Williams, a senator from Louisville, Kentucky.

Captivated by the potential, Williams recruited an investor in Walter Haldeman, a wealthy, adventurous publishing magnate and owner of the Louisville Courier-Journal. In 1885 the pair chartered a boat and sailed down the southwest coast of Florida. When they encountered a magnificent beach with a natural bay just beyond to the east, they knew they'd found their paradise, in what would someday be Naples.

By 1889, Williams and Haldeman built homes on the beach, constructed a pier, and established a 16-room hotel. The hotel was aptly named The Naples Hotel. In 1926, Naples accessed electric power, and the Naples Depot began providing train service to the area in January of 1927. Naples gained a reputation as a winter resort. In 1928, the Tamiami Trail was completed, linking Tampa, Naples and Miami, making Naples even more accessible. In 1929, Allen Joslin and wife Lois (an heir to the Jergens Company family fortune), built the first 18-hole golf course in the area at the Naples Beach Hotel.

Through the 1950s, the City of Naples remained a small, but lovely, oasis along the Gulf of Mexico.

In 1959, a referendum moved the county seat from Everglades City to Naples. On September 10, 1960, Hurricane Donna caused unprecedented havoc as it plowed ashore between Naples and Fort Myers. The storm caused \$25 million in damage and destroyed the Naples Pier, which was soon rebuilt. Aiding in the County's development, construction began on Alligator Alley in 1964, and the road opened to traffic (with a 75 cent toll) four years later. In 1969, "Jungle" Larry Tetzlaff opened Jungle Larry's, now called the Naples Zoo.

At the corner of 12th Avenue South and Gulfshore Boulevard, sits Palm Cottage. This house turned museum, is the oldest house in Naples. Built in 1895 made of Tabby Mortar (a handmade concrete consisting of sand, shells and water), the 3,500 square foot house museum is listed as an historic landmark in the National Register of Historic Places.

In May 2012, Naples was named the ninth best small town in America by Smithsonian Magazine. The magazine cited Naples' music, arts, design, community theater, zoo, and weather in its ranking.

Education and Recreation

Schools in the City are run by the Collier County Public School District. There are four public schools within the City limits: Seagate Elementary, Lake Park Elementary, Gulfview Middle, and Naples High School. St. Ann School is a private school also situated in the City. For post high school studies, located near the City are Florida Gulf Coast University, Hodges University (formerly International College), Ave Maria University, Ave Maria School of Law and Florida Southwestern State College.



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

nearly every avenue, making the City beaches the most accessible beaches in the County. The City has excellent fishing; both salt and fresh water and has the famous **Naples Pier** where fishing is free.

The City of Naples and surrounding Collier County have excellent golf and tennis facilities. More than fifty golf courses are in the County, and many are the work of top golf designers such as Tom Fazio and Jack Nicklaus. The City operates a Tennis Center in Cambier Park providing youth and adult recreational and competitive tennis programs and tournaments.

In February 2000, Naples voters approved a referendum to issue \$8.4 million in General Obligation bonds to finance the purchase of “The Naples Preserve”. This 9-acre parcel, located in the center of the City on US 41, is the last large undisturbed tract of land in the City.

The Naples Preserve site contains an older structure housing an Eco-Center that is believed to have been designed by students of Frank Lloyd Wright and utilized by the Chamber of Commerce as its administrative office and visitor information center during the 1960s and 1970s. This building has particular significance because it is further believed to be one of the few remaining commercial structures that survived the 1960 Hurricane Donna. The mission of the Preserve is to retain the property with its native habitats and ground vegetation, provide interpretive programs and allow the site to serve as an outdoor laboratory to enhance environmental education. The site provides linkages to other recreational areas, linear parks, and greenway networks within the City and Collier County.

The Naples Preserve is located on the same street as Fleischmann Park, a popular destination for youth and adult athletic programs, Skate Park, instructional and fitness activities for all ages.

Other park areas managed by the City include the Naples Pier, the beaches, the City Dock, Cambier Park and the Norris Community Center, Seagate Park, Lowdermilk Beach Park, River Park, Baker Park, plus many other smaller neighborhood passive parks. Cambier Park is home to numerous concert bands, art organizations and art shows, professional theatre, a large community-built playground and many community fundraisers benefitting local non-profit and charitable organizations.

Although the City is perfectly poised on the Gulf of Mexico, it is also balanced by Naples Bay as one of its larger water features. Naples Bay, a jewel in its own right, has shaped and defined the City. Prior to development of the City, Naples Bay was a mangrove-lined saltwater estuary with abundant sea grasses, oysters and other marine life. As Naples became recognized for its climate, scenery, and quality of life, the population of both seasonal and year-round residents began to climb. This human population growth began to affect this beautiful estuary. The fringe of red mangroves around the bay, oyster reefs, and the bay's sea grass beds began to show signs of decline. In order to protect the mangroves, sea grasses, and oysters, City Council, staff, and others are making a concentrated effort to preserve and protect the natural beauty of the Bay.



The City Dock, located on the Bay, has a long history in Naples and is the base of operations for the City's working waterfront. Currently, it is a home base for several charter fishing boat captains who operate fishing guide services from this location. Other people take advantage of the opportunity to rent boat slips and call Naples their home port.

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

Economy and Transportation

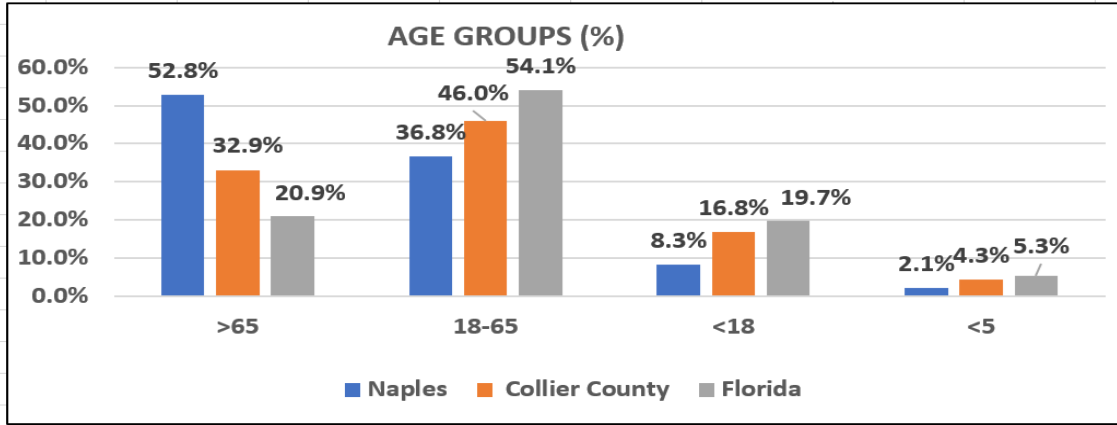
The City of Naples is serviced by the Naples Municipal Airport which is ideally located just minutes from downtown Naples. This 732-acre airport facility is a fully certificated air carrier airport. With two main runways, it is home to private, and charter air carriers, plus fire/rescue services, Mosquito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

Demographics

Information derived from the U.S. Census Bureau (2019) estimates the median household income within the City of Naples at \$107,013, compared to \$69,653 for Collier County and \$55,660 in the State of Florida.

Population figure estimates for 2020 include 22,088 for the City of Naples, 387,450 in Collier County and 21,596,068 in the State of Florida.

The population in the City of Naples includes 54.0% Female and 46.0% Male. Collier County's population consists of 50.7% Female and 49.3% Male, while the State of Florida's population is comprised of 51.1% Female and 48.9% Male.



City of Naples
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population	Personal Income (thousands of dollars)	Per Capita Income	Median Age	County School Enrollment	Unemployment Rate (June)
2010	22,390	\$ 1,368,953	75,910	63.8	42,098	11.7%
2011	19,537	\$ 1,462,579	74,862	63.9	42,430	11.0%
2012	19,939	1,641,299	82,316	64.2	43,238	9.0%
2013	20,115	1,685,597	83,798	64.3	43,789	7.5%
2014	20,537	1,646,164	80,156	64.0	44,415	5.9%
2015	20,968	1,776,430	84,721	64.0	45,995	4.9%
2016	21,898	1,940,338	88,608	64.6	47,225	4.8%
2017	22,041	1,980,648	89,862	65.0	49,393	3.9%
2018	22,214	2,210,493	99,509	64.4	47,961	3.3%
2019	22,039	2,210,688	100,308	66.2	48,318	3.2%
2020	22,088	2,439,023	110,423	67.3	47,084	5.7%

Sources: Population provided by the U.S. Census Bureau; Per Capita Personal Income by the Census Bureau (*), Bureau of Economic and Business Research; Median Age by Florida Statistical Abstract (Table 1.51); County school enrollment data provided by the Collier County Public Schools Finance Department.

Land Use

Primary land use in the City is residential, with recreational (including private) and conservation being the secondary land use. The difference between the total City area (10,200 acres) and the land use (7,733 acres) is due to the bodies of water calculated within the City’s land area.

Business

According to the U.S. Census Bureau, the largest business type in the Naples area is Government, followed by Health Care/Social Services and Accommodations/Food Service. Naples Community Hospital is located in the City. This medical facility has more than 500 physicians, 4,000 employees, and 1,900 volunteers at the 420-bed hospital.

General Information (Continued)

City of Naples
Principal Employers
Current Year and Nine Years Ago

Employer	2020			2011		
	Employees ⁽¹⁾	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Collier County School District	5,731	1	26.5%	5,446	1	34.6%
NCH Healthcare System	4,315	2	19.9%	3,725	2	23.6%
Arthrex, Inc.	2,502	3	11.6%			
Collier County Government	2,396	4	11.1%	1,727	3	11.0%
Collier County Sheriff	1,415	5	6.5%	1,387	4	8.8%
Publix Supermarkets	1,257	6	5.8%			
JW Marriott - Marco Island	1,150	7	5.3%			
Ritz Carlton - Naples	1,100	8	5.1%	743	6	4.7%
Seminole Casino - Immokalee	1,068	9	4.9%			
Naples Grande Beach Resort	700	10	3.2%	605	7	3.8%
Home Depot				1,012	5	6.4%
City of Naples				449	8	2.9%
Naples Beach and Tennis				423	9	2.7%
Collier County Health Dept				235	10	1.5%
Estimated Total	<u>21,634</u>		<u>100.0%</u>	<u>15,752</u>		<u>100.0%</u>

Sources: Collier County Clerk of Courts 2019 Comprehensive Annual Financial Report (2020 Comprehensive Annual Financial Report not available)
City of Naples 2011 Comprehensive Annual Financial Report

Government

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

Mayor Teresa Heitmann, Vice Mayor Terry Hutchison, Council Member Ted Blankenship, Council Member Raymond Christman, Council Member Michael McCabe, Council Member Paul Perry, Council Member Gary Price, City Clerk Patricia Rambosk and City Attorney Nancy Stuparich.

The terms of the City Council for the period represented by this report are as follows:

Member	Term Ends
Teresa Heitmann	February 2024
Ray Christman	February 2022
Terry Hutchison	February 2022
Gary Price	February 2022
Ted Blankenship	February 2024
Michael McCabe	February 2024
Paul Perry	February 2024

City Council Members have an office at City Hall and can be reached via email collectively at citycouncil@naplesgov.com.

The City Manager, as Chief Executive Officer, manages the operations of the City and reports directly to the Mayor and Council. Dana A. Sousa is currently the Interim Naples' City Manager.

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

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

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

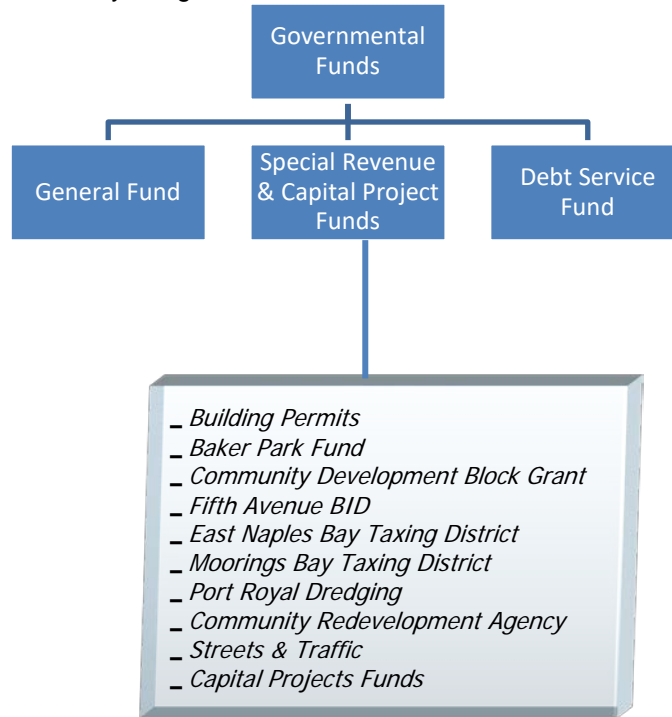
- Kiplinger's Personal Finance, August 2016; Naples was ranked the highest in the Top 12 Great Places to Retire for Good Health, and considered "top grade from the American Lung Association for air quality".
- In 2016, Naples ranked the highest well-being community in the United States by Gallup-Healthways Well Being Index and headlined National NBC News as "the happiest, healthiest city in the US".
- On September 2015, USA Today named the City of Naples the "Best Destination for Luxury Travelers".
- CIGNA Well-being Award – 3rd Place/Honorable Mention
- American Heart Association – Platinum Award for Fit Friendly Worksite
- The Naples Police and Emergency Services Department was re-accredited (CALEA) in April 2008
- 2004 and 2006 Florida Recreation and Parks Association (FRPA) Media Excellence Award in the Print Category (for quarterly program guide)
- 2007 FRPA Agency Excellence Award in Category V (serving populations at or below 34,999)
- Coastal America Partnership Award presented to City of Naples in recognition of efforts to protect and restore South Florida's aquatic coastal resources – Oyster Restoration Project
- Tree City U.S.A. Designation awarded annually from 1999 to 2010
- In 2005, Naples was voted the best beach in America by the [Travel Channel](#).
- 2009 Florida Local Environmental Resource Agencies' Environmental Leadership Award for Outstanding Leadership in Local Environmental Protection.
- Family Friendly Workplace by the Naples Alliance for Children awarded annually since 1999
- GFOA Certificate of Achievement in Financial Reporting
- GFOA Distinguished Budget Presentation Award
- Fall 2015 Bronze Level Bicycle Friendly Community Award from the League of American Bicyclists
- Achieved ISO Class 1 fire department rating

All departments of the City, with the exception of the City Clerk and the City Attorney, are under the supervision and control of the City Manager.

The Financial Structure

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

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



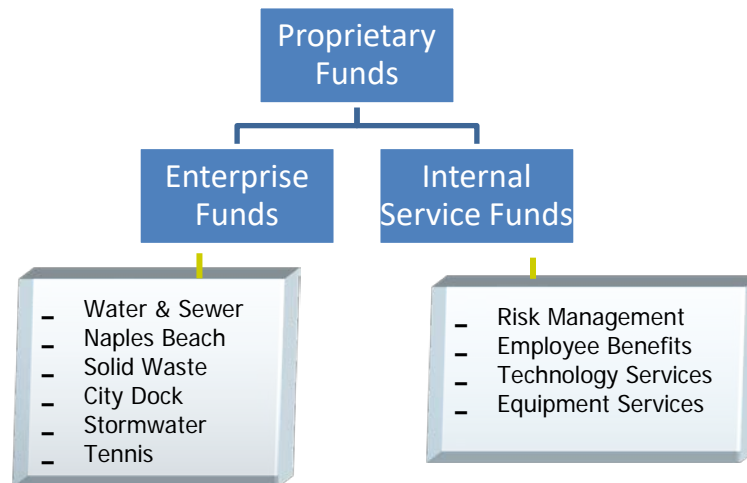
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

Special Revenue Funds are those funds with a revenue source that is specifically designated for a special purpose. In Naples, most of these funds are smaller, and therefore usually do not meet the criteria of a major fund. In the City’s financial reports, the term major fund is relevant because fund statements report separate columns for the general fund and for other major governmental and enterprise funds. In financial reporting, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. However, in the budgeting system, all funds that will have expenditures during the year are included in this report except the Pension Funds, Impact Fee Fund, Parking Trust Fund and the Public Art Fund.

Capital Project Funds are, according to Generally Accepted Accounting Principles, to be used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund). In Naples, many of the funds originally established as Capital Project Funds have evolved into Special Revenue Funds, although they keep their original fund number and fund structure. Historically established to fund capital construction projects with dedicated revenues funds, several now fund operations and staffing to accomplish the goals of the revenue source. Therefore, in the budgeting process, the classification of “special revenue fund” or “capital project fund” is not relevant. Both are treated the same.

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

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



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

Water and Sewer Fund is the largest fund in the City. It provides water, sewer and irrigation water to a customer base which includes all city residents and extends outside the city limits. No other proprietary fund meets the 10% threshold of a major fund.

All of the above funds are included in the City's budget process. Not included in the budget process are the City's three pension funds, three impact fee funds, Public Arts fund and the Parking Trust fund. Pension funds will never be included, and the other noted funds will be budgeted only when funds are to be used.

Basis of Budgeting. Naples' budget is prepared in a manner similar to the modified accrual basis of accounting for most funds (except for the Proprietary Funds) where projected revenue is assumed to be recognized in the accounting period in which it becomes both measurable and available, and expenditures will be recorded when the liability is incurred, or when the cash disbursement is made, in the absence of the liability. Unexpended or uncommitted appropriations lapse at year-end, and appropriations committed by way of contract or purchase order are rolled into the new fiscal year. The basis of budgeting for these funds is the same as the basis of accounting and financial reporting which is governed by Generally Accepted Accounting Principles (GAAP).

The main differences between the City's budget basis and the GAAP basis are in the Proprietary Funds' method of accounting:

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

- The budget basis recognizes receipt of debt proceeds, which are not considered revenues on the accrual basis of accounting.

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

After the first quarter of the fiscal year, the Finance Department prepares the General Fund Sustainability Report. This document provides a five year outlook to see what the impact will be of current decisions and current trends.

During March, departments will begin preparing their capital improvement requests for the Capital Improvement Program. All departments that have Capital Projects in the next five years must submit a comprehensive plan that includes a complete explanation for each project with a cost greater than \$10,000, a useful life of more than two years as well as any incomplete projects from the prior year. At the same time, Finance staff will begin assessing available and potential revenue sources to fund the requests.

The City's Five-Year Capital Improvement Program (CIP) is presented in June, in accordance with the City Code. Each page of the CIP represents a single project, and includes costs estimates, department priority, estimated recurring costs, potential savings, proposed funding sources, and justifications. The CIP is reviewed in a public meeting during June. All capital items submitted at the workshop are considered in the proposed budget document, and if approved, included in the final budget.

During April, departments begin preparing their budget requests using line-item budget formats. In addition, the departments establish goals and objectives, which become the department's work plan. The departmental work plans incorporate much of the vision plans. Departments are also asked to submit performance measures, using a *Family of Measures* approach that includes input (value of resources used to produce an output), output (quantity of units produced), efficiency, service quality and outcome. After that information is provided, the Finance Department prepares for each department a summary of significant budget issues, highlighting key information for the budget document. This usually focuses on the major categories of expense:

- Personal Services-Salaries, overtime, other pay, FICA, life/health insurance, retirement contributions and employee allowances,
- Operating Expenses-services, contracts, repairs, supplies and other costs,
- Non-Operating Expenses-Capital outlay, operating contingency, transfers in and out of the fund.

The proposed budget, a balanced and complete document, is presented to the City Council for their review and discussion at August workshops. A balanced budget is represented when recurring revenue plus use of fund balance equals or exceeds recurring expenditures. Fund balance, and one-time revenues such as grants, bond proceeds, and gifts may be budgeted to be used for one-time expenditures, such as capital or equipment purchases, but may also be used as a conscientiously applied program towards operations. Expenditures, revenues, and any rate changes are discussed during the August workshops. After final consensus, the budget and tax rate are adopted at public hearings in September.

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

Council approved budget resolutions are published on the Finance Department's webpage, in addition to being recorded with all other Council actions with the City Clerk.

The Finance Department provides quarterly reports of financial condition to the Council, showing comparisons to last year's actual and to current year budget. In addition, all department heads provide to City Council quarterly updates on the status of their goals and objectives.



City of Naples Vision

The enduring character of Naples reflects our commitment to protect and enhance the natural environment, and to preserve our small town feel and charm. These features, together with a positive business climate, sustain economic vitality. Residents place a high value on our town's unique "sense of place", natural beauty, quality of life, healthy economy, and ethical government; and actively engage and defend them.

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Background

In 2019, the City of Naples began a visioning process that started with four public workshops followed by an online survey that was noticed Citywide. The process focused on assessing the 2007 Vision to determine if the City had been successful in implementation and to decide if a change in direction or priorities was warranted.

During the workshops, the participants were asked to identify the current features and issues in the City of Naples and assess them in contrast to the 2007 Vision. The attendees were requested to develop seven-word aspirational statements. These responses were included in the final assessment and were used to develop the online survey. The online survey asked respondents to rate the level of importance of each feature and issue that had been identified in the 2007 Vision and to rate their level of satisfaction as to whether the features and issues had been addressed.

Additionally, respondents were asked to choose their top ten features and issues from a list that included both the features and issues of the 2007 Vision and the additional features and issues identified during the public workshops. The quantitative and qualitative results of this survey are attached hereto as Appendix A.

The results of the Vision Assessment concluded the residents place a high level of importance on features such as:

- The high-quality image of the City;
- The beauty and accessibility of the beaches;
- The cleanliness of the City; and
- The quality of medical care.

Regarding the issues, respondents placed a high level of importance upon the cleanup of Naples Bay and other water bodies, beach maintenance, red tide and erosion, transportation concerns, and redevelopment in the downtown including its impact on residential neighborhoods.

Among the highest levels of dissatisfaction were with the City's efforts to address transportation and traffic concerns, workforce housing, the water quality of Naples Bay, redevelopment, and beach related issues. These results provided clear direction for the City to target the following:

- Redevelopment must be measured to address the preservation of the City's character;
- Environmental issues such as the impact of stormwater runoff on water bodies and an emphasis on the preservation of the beaches and natural water bodies; and
- Community impacts to the residents of governmental actions.

The respondents indicated these goals be accomplished without negatively impacting the City's economy.

Initiatives and Priorities

The City Council has reviewed the resulting document and determined that the following initiatives and priorities are appropriate to provide guidance to the elected officials, appointed boards and committees, and City staff in making decisions relative to capital projects, the City's annual budget, and the review of private development.

OUR PLACE – Preserve Small Town Character and Culture

We believe in maintaining and embracing the features that make Naples special: a town of residential neighborhoods, waterfronts, green spaces, boutique shopping areas, thriving arts, diverse special events, and friendly people.

SCALE OF DEVELOPMENT AND REDEVELOPMENT

- We support our pattern of predominantly low-rise buildings that are designed with open space and greenery, and that are sized to be comfortable for people and in scale with the surrounding community and mitigate impacts on our environment.
- We support the provision of resources and infrastructure to meet existing needs, and we support continued evaluation of our infrastructure's adequacy to meet future needs.
- We will maintain the features of our shopping and dining districts that provide a unique sense of place, including comfortable and safe walking environments, high architectural standards, and non-intrusive structures.

HISTORIC ASSETS

- Our City Pier, City Dock, Historic District within Old Naples, and historic buildings help convey the character of our community. We support the continued preservation, maintenance, and protection of these assets.
- We will advocate for the preservation of historic houses in the City, especially in the historic district.

SAFER STREETS AND TRAFFIC CALMING

- Our streets will be scaled to accommodate opportunities for safe and comfortable walking and bicycling and calm vehicular flow.
- We will employ traffic management strategies for our major intersections with a focus on improving mobility and safety for pedestrians, bicyclists, and vehicles.

ZONING AND BUILDING CODE ENFORCEMENT

- Our adopted plans and zoning code are blueprints for our community. We will ensure that any proposed additions or changes to the built environment adhere to our adopted plans and zoning code, and that standards for environmental responsibility are applied to construction activities.
- We will keep our plans and zoning code up to date to ensure they always reflect the values of our community and serve the interests of the residents.

OUR NATURE – Environmental Sensitivity

We believe in the stewardship of our land and protection of our beaches, bays, river, estuaries, and lakes through education and investment that supports clean water, clean technology, and resilient coastlines.

WATER QUALITY

- Our natural environment is the cornerstone of our economy, and its preservation is an overarching priority for our community’s well-being and sustainability.
- Our Gulf beach, bays, and lakes are our community’s premiere assets, and we will restore and sustain their health for future generations.
- To address the threats of harmful algal blooms, we will provide for adoption, education, and enforcement of water quality standards that strictly control detrimental impacts caused by human activity such as pollution generated by fertilizers, litter, and runoff.

RECYCLING AND WATER RECLAMATION PROGRAMS

We will maintain our recycling and water reclamation programs and improve them with available knowledge, technology, and resources.

ENVIRONMENTAL ENHANCEMENT AND MONITORING

- We support evaluating plans for new vegetation based on the right tree, right place philosophy to protect and enhance the health of flora and fauna in our community.
- We support monitoring the health of our coastlines, water bodies, drinking water, urban forest, and habitats to inform the design and implementation of maintenance and enhancement programs.

STORMWATER MANAGEMENT

- New public and private stormwater management systems will be designed, and older infrastructure improved, so that retention and treatment mimic natural systems to improve water quality and mitigate the impact of water quantity on City systems.
- Strategically address mitigation efforts to improve resiliency and protect against sea level rise.

DRINKING WATER

We will continue to invest in our potable water system to ensure the supply and distribution of Naples drinking water exceeds state and local capacity and quality standards.

BEACH MAINTENANCE AND WATERBODY EROSION

We will invest in programs for responsible re-nourishment and enhancement of the Gulf coast, bay, estuarine, and lake waters.

RESILIENCY

We will work with Collier County and the State on issues pertaining to sea level rise and flood prevention to preserve the long-term investment of property owners.

OUR EXPERIENCE – Extraordinary Quality of Life for Residents

We value keeping our community safe, clean, healthy, and balanced with opportunities for living, working, enrichment, and play.

SAFETY

We support the maintenance of police and fire services that proactively ensure the safety of every resident through diligence, helpfulness, and performance at the highest standards.

CLEANLINESS

We will continue to invest in maintaining a clean and manicured appearance of our community.

AFFORDABILITY

We seek to maintain a cost of living that allows our community to be made up of people of all generations.

COMFORT AND PEACEFULNESS

- We will continue protecting the peace and quiet of residential neighborhoods from intrusive activities and from large-scale development.
- We seek to mitigate and control effects of noise from factors such as airplanes, lawn and construction equipment, and traffic.
- We will manage conflicting interests of tourists and residents by prioritizing peace and comfort of residents.
- We will balance the impacts of special events by assessing and managing the geographic locations and levels of activity associated with events so that the comfort and convenience of residents is maintained.
- We are proud to be a Blue Zone community and support initiatives that foster healthy lifestyles.

GREENSPACE, RECREATION, AND WATER ACCESS

- We support the maintenance and creation of green spaces, parks, paths, trails, and public access to the waterfront to provide connections to nature and allow for enjoyment of the outdoors.
- Access to the beach will be maintained in a way that does not compromise the protection of this resource.

COMMUNITY FABRIC AND THE ARTS

- We support keeping the fabric of our community made up of families sharing in the warm weather, friendly people, and gentle pace of life.
- We value the visual and performing arts facilities that enrich the lives of residents.

LANDSCAPING AND SPACIOUSNESS

- Hallmarks of our community are the Gulf front ambiance and predominance of greenery. We will maintain the tradition of providing beach access, passive green spaces, natural green space, parks, and colorful landscapes throughout Naples in an environmentally sensitive way.
- We will maintain the designation of Naples as a Tree City USA, and we will continue maintaining and enhancing the health and size of our urban forest.

EMERGENCY SERVICES

- We will maintain the closest unit fire response system to ensure protective care of life and property is provided by the closest available service provider.
- We will continue to uphold and equip a Fire-Rescue Department comprised of highly qualified and trained emergency personnel.

OUR ECONOMY – Economic Health and Vitality

We value the businesses and health care industry that enhance our small-town character as amenities that contribute to our collective success and well-being.

HEALTH CARE

We support efforts to maintain and enhance the medical business community that makes Naples a leader in health care.

BUSINESSES

- We aim to keep our economy vibrant by supporting local businesses that enhance our small-town character.
- We seek to maintain the established geographical diversification of commercial areas that are in scale with surrounding neighborhoods.
- We support maintaining the distinct character and charm that distinguish our commercial districts as premier, mixed-use environments for strolling, dining, and shopping for goods and services in scale with surrounding neighborhoods.
- We will continue balancing the interests of businesses and tourism with the needs of residents.

AIRPORT

We recognize the importance of the airport in the local economy and the convenience of the residents in the community while also acknowledging the need to curb the noise impacts for the peaceful enjoyment of our homes.

OUR GOVERNANCE – High performing government

We support our City government to be proactive, engaging, and responsive to ensure high levels and quality of service for current and future generations of residents.

ENGAGED AND COLLABORATIVE WITH LOCAL AND REGIONAL PARTNERS

- Our government will be engaged with community and regional partners to ensure a collaborative approach to addressing matters related to our environment, quality of life, and municipal assets.
- We will have ongoing coordination and communication with adjoining jurisdictions so that potential impacts of activities proposed along City borders are identified and discussed to reduce impacts on the City.
- We will work with other local governments to preserve our home rule authority.

TRANSPARENCY

We seek to have our city officials maintain strong connections with residents through regular engagement in both formal and informal settings.

ETHICS

- Operation of our government is by the people and for the people, with ethics above all else.
- We count on our government officials and decision makers to be fiscally responsible and to consider residents at the forefront of every decision.

INFRASTRUCTURE SENSITIVE TO THE LOOK AND FEEL OF NAPLES

- Infrastructure replacements or additions will be designed and constructed with sensitivity to neighborhood ambiance and to the environment.
- We will evaluate the amount and location of vehicle parking for commercial, institutional, and mixed-use districts so that comfort and convenience of residents is maintained.
- We will continue evolving our transportation system with multimodal solutions to control congestion.
- Our government will continue to pro-actively ensure our community is prepared and equipped for natural disasters and hazards.
- We strive to facilitate undergrounding of powerlines for the future resilience and overall appearance of our community.

Strategic Steps

TOP PRIORITY INITIATIVES

1. Water Quality-Clean up the lakes system and Naples Bay and keep them clean.
2. Review and amend the planning and building codes which would ensure our small-town feel and charm.
3. Facilitate the re-nourishment of our beaches and sustain them.
4. Balance redevelopment and parking issues with community character and environmental conditions Citywide.
5. Invest in improving the levels of service infrastructure for water quality, resiliency, and sea level rise mitigation.

6. Foster an economic environment where businesses may develop and thrive, and small businesses are encouraged.
7. Actively engage Collier County to address impacts of growth on the City of Naples (i.e. transportation, housing, population increases, beach access, water quality, and infrastructure).
8. Encourage the preservation of the City's historical landmarks and features.
9. Work with the Naples Airport Authority to ensure the airport's vitality while addressing issues of concern such as noise levels.
10. Continue to develop and carryout investment priorities throughout the entire Community Redevelopment Area.
11. Actively engage and defend home rule.
12. Encourage safe multi-modal and pedestrian transportation networks to improve safety for bicycles and pedestrians with a commitment to safer streets and traffic calming.

Financial Policy



The Government Finance Officers Association (GFOA) encourages an active and ongoing discussion of the financial policies of the City, and recommends the policies be included in the budget.

The purpose of the policies is to demonstrate to the relevant parties that the City is committed to strong financial operations, and to provide a strong precedent for future policy makers and financial managers on the city's financial goals and strategies.

I. Budgetary and Financial Planning Policies

1. The budget must be balanced for all funds. Total anticipated revenues and use of fund balance must equal total estimated expenditures for each fund (Section 166.241 of Florida Statutes requires that all budgets be balanced.) A balanced budget requires each operating fund to have revenues fully cover expenditures. Fund balance, if used as a source of revenue, may only be used in accordance with the City's fund balance policy.
2. The City will avoid procedures that balance current operating expenditures at the expense of meeting future year's expenses, such as postponing expenditures or accruing future years' revenues.
3. The budget will provide adequate funding for maintenance and replacement of capital, plant and equipment.
4. The budget will provide full funding for employees and their related costs.
5. Annually, the Finance Department will establish an indirect cost allocation plan to charge all operating funds of the City where it is legal. The method used shall fairly cover the overhead and administrative costs of the General Fund that provide service to non-general fund departments. Departments and Council will have a chance to review all charges annually. Council may determine exemptions or reductions for a public purpose. The cost allocation methodology should be reviewed during every odd numbered year.
6. A Payment in Lieu of Taxes (PILOT) will be charged to enterprise funds where the intent of the fund is to track full cost accounting. The purpose is to offset City services including Police and Fire which are services provided to every taxpayer and resident. Payments to the General Fund in lieu of taxes will be based on 6% of gross earned revenue or a negotiated fee.
7. The City's budget will be adopted by resolution and in accordance with section 166.241 Florida Statutes.
8. In accordance with FS 166.241, the proposed budget that will be heard by City Council must be posted to the City's website at least 2 days before the first budget.

hearing at which the tentative budget is approved. The final adopted budget must be posted to the website within 30 days after adoption.

9. Regular and moderate rate increases are preferred to avoid large increases at irregular intervals. Therefore, as part of the annual budget process, city departments shall review and consider for updating fees for services. Fees shall be analyzed as to whether the intent is to recover the full cost of providing the service or if it is practical to charge more or less than full cost. For example, certain recreation fees shall be established but the City may choose to subsidize the cost of operations. The Tennis Fund, the City Dock, Solid Waste and Water/Sewer Utility shall always have rates established to cover at a minimum the direct cost of providing the services.
10. The City shall, at a minimum, determine the need for an impact fee update every five years. The most recent non-utility impact fee update and implementation was in 2008.
11. A diversity of revenue sources is preferred to improve the ability to handle fluctuations in individual sources. Revenue diversity shall be tracked in the budget document.
12. The City should avoid the use of one-time revenues for ongoing expenditures. Any such use shall be noted and justified.
13. The adopted budget may be amended at any time during the fiscal year or within sixty (60) days following the end of the fiscal year. If the amendment increases the total amount of expenditures by fund or department, the budget amendment must be adopted in the same manner as the original budget, which for the City is via Resolution.
14. The City's budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide and as a communications device.
15. Price hedging is a form of derivative that has an upside and a downside risk. The City will not use hedging programs to offset price increases without full knowledge of the risk involved. City Council approval is required to enter into any hedging program.

II. Financial Reporting Policies

1. The City Finance Department shall prepare an annual Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles and shall apply for the GFOA Certificate of Achievement Program.
2. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).

Resolution 2019-14301**Page 4**

3. The selection of an auditing firm shall occur at a minimum every five years, by an audit committee in accordance with F.S 218.391. Audit contracts shall be 3 years with 2 one-year renewals.
4. At a minimum, the Finance Department shall prepare quarterly reports to Council and the City Manager comparing actual to budgeted revenue and expense activity for all major operating funds.
5. The City Finance Department shall establish and maintain a set of standard accounting practices, which shall include internal controls.
6. Financial systems will maintain internal controls that enable users to monitor revenues and expenditures on an ongoing basis.
7. The City shall use the State of Florida, Department of Financial Services Uniform Accounting System Manual as a basis for the chart of accounts.
8. The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, with generally accepted accounting principles (GAAP) and with the standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
9. The Finance Department shall submit an Annual Financial Report (AFR) to the Department of Financial Services (DFS) within forty-five (45) days after the completion of the audit report but no later than nine (9) months after the end of the fiscal year, as prescribed by FS 218.32.

III. Capital Improvement Policies

1. Annually, the City Finance Department will coordinate the development of a five-year capital improvement program (CIP) as required by Chapter 2 of the City Code. Each project will be reviewed for its impact on the operating budget.
2. Capital improvement projects are defined as infrastructure or equipment purchases or construction costing more than \$10,000 and having a useful life of at least three years.
3. All city staff shall seek alternative funding sources, such as grants, whenever possible to finance the capital outlined in the CIP.
4. The Finance Department shall maintain a complete inventory of all fixed assets. This listing shall be annually distributed to departments to aid in the assessment of condition of the City's assets.
5. Fixed assets include property, buildings, equipment and infrastructure with an initial individual cost of more than \$1,000 and an estimated useful life over three years.

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6. Land and depreciable fixed assets shall be reported at their historical cost, including: (1) charges to place the asset in its intended location (for example, freight); (2) charges to place the asset in its intended condition for use (for example, installation, training or site preparation); and (3) subsequent additions or improvements that enhance the asset's functionality or extends its expected useful life. Expenditures for maintenance agreements and repairs are not included in historical cost. Donated assets are recorded at the value at the date of donation.
7. Capital assets shall be depreciated according to the following schedule. Land is not depreciated.

<u>Type</u>	<u>Years</u>
Computers	3
Vehicles	5
Equipment, other than heavy	5
Heavy Vehicles	7
Heavy Equipment, Pumps, Lift Stations	10
Beach Equipment/Docks/Pier/Meters	10
Infrastructure/Streets/Water-Sewer Mains	20
Buildings	20

V. Debt Management Policies

1. By resolution, the City Council will adopt a separate policy for Debt Management.
2. The Debt Policy will include a Post Issuance Tax Compliance component.

VI. Investment Policies

1. By resolution, the City Council has adopted a separate Investment Policy in accordance with State Law.

VII. Fund Balance Policy

1. By resolution, the City Council has adopted a separate Fund Balance Policy in accordance with Governmental Account Standards Board (GASB) Statement 54.



**City of Naples
Fund Balance Policy**

1. PURPOSE:

The City hereby establishes a fund balance policy in accordance with Governmental Accounting and Financial Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This policy is tailored to the needs of the City of Naples (the "City") to establish a level of funding that protects against unforeseen events that would adversely affect the financial condition of the City and jeopardize the continuation of operations.

This policy will ensure that the City maintains a prudent level of financial resources to: 1) protect against reducing service levels or raising taxes and fees because of seasonal or temporary revenue shortfalls, natural disasters, or unexpected one-time expenditures; 2) provide for sufficient cash flow for daily financial needs; 3) offset significant economic or revenue downturns; and 4) secure and maintain investment grade bond ratings

Fund balance should be reported in two main categories—*nonspendable* and *spendable*, with the spendable category further broken down into four sub-categories in order of relative strength: *restricted*, *committed*, *assigned* and *unassigned*.

2. CATEGORIES OF FUND BALANCE - DEFINITIONS:

Nonspendable Fund Balance: Nonspendable fund balance represents amounts that will not or cannot be converted to cash. The items include inventories, advances to other funds, long-term amounts of loans or notes receivable, and prepaid items.

Spendable (in order of relative strength)

Restricted Fund Balance: Restricted fund balance is the portion of fund balance that is restricted to specific purposes. Amounts are restricted when they are created by an externally enforceable legal restriction. The restrictions can be imposed by creditors, grantors, contributors, laws or regulations of other governments.

Committed Fund Balance: Committed fund balance is the portion of fund balance whose amounts have self-imposed limitations, established through actions of the City Council, the City's highest level of decision making authority, set in place prior to the end of the period. These amounts cannot be used for any other purpose unless the City Council takes the same action to remove or change the constraint. Purchase orders or contracts that are rolled from the prior fiscal year to the new fiscal year are committed resources.

Assigned Fund Balance: Assigned fund balance is the portion that reflects the City's intended use of the assets for a specific purpose. The intended use shall be established by the City Council or any other person the City Council delegates its authority. At a minimum, Fund balances in a Special Revenue fund are "Assigned".

Unassigned Fund Balance: Unassigned fund balance is the portion of fund balance which is not obligated or specifically designated and is available for any purpose. This amount classification represents fund balance that has not been restricted, committed, or assigned to specific purposes in the General Fund. Only the General Fund can have a positive balance. In other funds, balances are assigned to the fund's purposes; otherwise they would be accounted for in the General Fund.

3. OTHER DEFINITIONS

Encumbrances: Encumbrances are the commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Expenditures: Expenditures are all uses of financial resources, budgeted for any purpose, and include operating and capital expenses, debt service, and transfers to other funds.

Fund Balance: Fund balance means the difference between fund assets and fund liabilities in a governmental fund.

Operating Expenditures: Operating expenditures are uses of financial resources for personnel, supplies, services and materials, and exclude capital expenses, debt service, and transfers to other funds.

Unrestricted Net Assets: Unrestricted net assets in proprietary funds are roughly equivalent to unrestricted fund balance in governmental funds; however, in the case of proprietary funds unrestricted net assets do not necessarily represent funds available for appropriation. This is because some of the unrestricted net assets offset capital assets such as buildings and equipment.

Spending Priority: When a governmental fund has multiple classifications of fund balance the expenditure is determined to reduce the restricted fund balances first, then committed fund balance followed by assigned.

Working Capital: Current Assets minus Current Liabilities in a Proprietary Fund.

4. FUND BALANCE POLICY GENERAL FUND

A. **Restricted** – There is no restricted fund balance in the General Fund. Restricted amounts shall be tracked in special revenue, capital project, or debt service funds.

B. **Committed**

a. Commitment of fund balance may be made by resolution of City Council and commitments may be changed or lifted only by Council using the same formal action. Commitment of fund balance may be made for such purposes as establishing reserves for disasters.

- b. The City, by this policy, establishes an Emergency Operating Reserve. In order to provide the resources necessary to ensure continued operations of the City should a catastrophic event such as a hurricane or other natural disaster occur, the City establishes an emergency operating reserve within the general fund equal to 10% of the closed fiscal year's original adopted operating budget.

C. Assigned

- a. By this policy, the City Manager and the City Council are designated the authorities to establish assignments as part of the budget or reporting processes.
- b. The City establishes and confirms the **Handicap Reserve** in the General Fund, in accordance with City Code 36-61 relating to Disabled Person Parking Space Violations.

D. Unassigned

- a. Unassigned fund balance is the residual classification for the General fund and represents fund balance that has not been committed or assigned to specific purposes.
- b. The General Fund Unassigned Fund Balance at year-end will range between 16% and 30% percent of the prior year's original budgeted expenditures. In any fiscal year where the City is unable to fund the minimum reservation of fund balance as required in this section, the City shall not budget any amount of unassigned fund balance for the purpose of balancing the budget.

5. FUND BALANCE POLICY - SPECIAL REVENUE FUNDS.

A. The Community Redevelopment Agency (CRA) Fund

The CRA Fund (180) Undesignated Fund Balance shall comply with Florida Statutes 163.387 related to CRA Districts which states:

163.387 (7) On the last day of the fiscal year of the community redevelopment agency, any money which remains in the trust fund after the payment of expenses pursuant to subsection (6) for such year shall be:

(a) Returned to each taxing authority which paid the increment in the proportion that the amount of the payment of such taxing authority bears to the total amount paid into the trust fund by all taxing authorities for that year;

(b) Used to reduce the amount of any indebtedness to which increment revenues are pledged;

(c) Deposited into an escrow account for the purpose of later reducing any indebtedness to which increment revenues are pledged; or

(d) Appropriated to a specific redevelopment project pursuant to an approved community redevelopment plan which project will be completed within 3 years from the date of such appropriation.

B. The Streets Fund

The Streets Fund (190) Undesignated Fund Balance shall be between 16% and 30% of the prior year's original operating budget, with any surplus reserved for future planned or unplanned capital projects.

C. Other Operating Funds (excluding Enterprise Funds)

All Other Operating Funds of the City, excluding Enterprise Funds, shall retain sufficient Undesignated Fund Balance, in an amount ranging from 8% to 35%, as recommended by the City Manager or his designee.

D. Building Permit Fund

The Building Permit Fund shall keep an Undesignated Fund Balance between a range of a minimum of 40% and a maximum of 85%.

6. SPENDING ORDER OF FUND BALANCES

The City will use restricted amounts first when both restricted and unrestricted fund balance is available unless there are legal document/contracts that prohibit doing this such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned and then unassigned fund balance when expenditures are incurred for purposes for which in any of the unrestricted fund balance classifications could be used.

7. UTILIZATION OF SURPLUS RESERVES

If it is determined at the fiscal year end that there is a surplus (an amount in excess of the excess of the upper limit of the fund balance range for any fund) the monies may be utilized for any purpose of the City or Fund. It may also be used for one-time costs including the establishment of or the increase in restrictions or commitments of fund balance.

8. REPLENISHMENT OF RESERVE DEFICITS

If at the end of any fiscal year, the actual amount of unassigned fund balance falls below the minimum required fund balance level set forth herein, the City Manager shall prepare and submit a plan for expenditure or expense reductions and/or revenue increases to the City Council. As part of the annual budget review, the City Council shall review and, if necessary, amend the plan submitted by the City Manager for restoring the amounts of unassigned fund balance to the required levels. Any deficit in the required minimum amount must be restored no later than the end of the second fiscal year following the occurrence.

9. WORKING CAPITAL – PROPRIETARY FUNDS**A. Enterprise Funds**

- a. The Enterprise Funds shall retain a Working Capital in an amount between 3 and 6 months of regular ongoing operating expenses.
- b. Enterprise Funds shall retain an infrastructure replacement account of 15-20% of Accumulated Depreciation.
- c. Surplus Enterprise Fund working capital, if any, shall be used or reserved for any lawful purpose.

B. Internal Service Funds

The Internal Service Funds shall retain a minimum designated fund balance to meet any actuarially determined liability. For the Risk Management Fund, the actuarially determined liability shall follow the 90% discounted funded level. Other Internal Service Funds shall retain a minimum Unrestricted Net Assets in an amount between 8% to 16% of the annual budget plus 10% of net capital assets.

10. ANNUAL REVIEW AND DETERMINATION OF RESERVE AMOUNTS

Compliance with the provision of this policy shall be reviewed as part of the annual budget process; and revisions to the levels of fund balance will be determined during this process if necessary.

**Agenda Item 4.B(1)
Meeting of 9/27/21****RESOLUTION 2021-14712**

A RESOLUTION DETERMINING AND FIXING THE 2021 TAX LEVY AND FINAL MILLAGE RATE FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, AND FOR PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND OPERATIONS; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION, AND AN EFFECTIVE DATE.

WHEREAS, the Legislature of the State of Florida mandated a procedure for County Property Appraisers to calculate the total taxable value for each taxing authority and for the subsequent calculation of rolled back millage rate; and

WHEREAS, the gross taxable value, for operating purposes not exempt from taxation within the City, has been certified by the County Property Appraiser on line four (4) of the DR420 as Twenty-Six Billion, Nine Hundred Six Million, Eight Hundred Nineteen Thousand, Eight Hundred Thirty-Six Dollars (\$26,906,819,836); and

WHEREAS, Section 200.065(2)(a), Florida Statutes (2021), requires the taxing authority to compute a proposed millage rate necessary to fund the budget, other than the portion funded from sources other than ad valorem taxes, and that in computing proposed or final millage rates, the taxing authority must utilize not less than Ninety-Five percent (95%) of the certified taxable value; and

WHEREAS, the City of Naples, Florida has performed the necessary millage calculation and found it to be 1.1500 mills; and

WHEREAS, Section 200.065(1), Florida Statutes (2021), requires the taxing authority to compute a rolled back millage rate; and

WHEREAS, the City of Naples, Florida has performed the rolled back millage calculation as required by law and found the 2021-22 aggregate millage rate of 1.1659 to be 4.30 percent greater than the aggregate rolled back rate of 1.1178 mills; and

WHEREAS, the City of Naples, Florida conducted a public hearing for the tentative millage rate as required by Section 200.065, Florida Statutes (2021), on September 13, 2021; and

WHEREAS, the City of Naples, Florida conducted a public hearing for the final millage rate as required by Section 200.065, Florida Statutes (2021), on September 27, 2021; and

WHEREAS, pursuant to state law, the City must adopt a tentative or final millage rate prior to adopting a final budget.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2021 tax levy and operating millage rate for the City of Naples, Florida is adopted at 1.1500 mills.

Section 2. That the 2021-22 aggregate millage rate is 1.1659 or 4.30 percent greater than the aggregate rolled back rate of 1.1178 mills; and

Section 3. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts, and losses therein, show, to-wit:

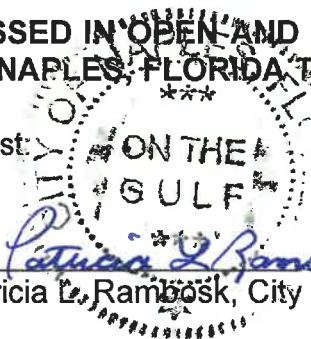
Total General Fund and Community Redevelopment Agency Operations:	
At 1.1500 millage rate	\$30,942,843
Adjusted for discount per statute	\$29,395,701

Section 4. That if any word, phrase, clause, subsection, or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this resolution. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 5. That this resolution shall take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 27TH DAY OF SEPTEMBER 2021.

Attest:




Patricia L. Rambosk

 Patricia L. Rambosk, City Clerk



 Teresa Lee Heitmann, Mayor

Approved as to form and legality:



 Nancy A. Stuparich, City Attorney

Date filed with City Clerk: 9-28-21

**Agenda Item 4.B(2)
Meeting of 9/27/21****RESOLUTION 2021-14713**

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, FLORIDA EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES, FLORIDA FOR THE GENERAL OPERATION OF THE DEPARTMENTS OF THE CITY, INCLUDING UTILITIES, AND FOR THE INTEREST AND PRINCIPAL ON THE OUTSTANDING BONDS AND OTHER FIXED OBLIGATIONS OF THE CITY FOR AND DURING THE FISCAL YEAR; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION, AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples, Florida adopts a budget, exclusive of Dependent Taxing Districts, and appropriates funds on an annual basis for the general operation of the departments of the City, including utilities, and pays interest and principal on bonds and other fixed obligations of the City; and

WHEREAS, on July 16, 2021 City Council received a preliminary budget document, a copy of which is on file in the City Clerk's Office as a public record; and

WHEREAS, at a public workshop on August 16, 2021 City Council reviewed that document and recommended changes that are incorporated by reference; and

WHEREAS, a final budget document incorporating the information from the preliminary budget and changes approved on August 16, 2021, August 30, 2021, September 1, 2021 and at the public hearings will be prepared and distributed to represent the work plan of the City; and

WHEREAS, the City of Naples has conducted a public hearing on the fiscal year 2021-22 tentative budget on September 13, 2021; and

WHEREAS, the City of Naples has conducted a public hearing on the fiscal year 2021-22 final budget on September 27, 2021;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That this resolution will be known as the "Final Budget Resolution of the City of Naples" for fiscal year 2021-22 and will serve to appropriate the sums provided for herein.

Section 2. Appendix A, the City of Naples preliminary budget, as amended, a copy of which is on file with the City Clerk, is hereby adopted.

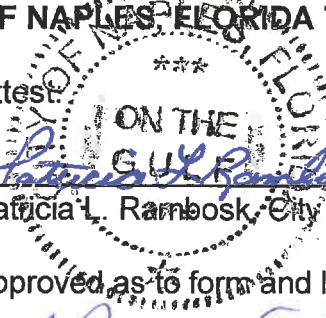
Section 3. Appendix B represents a summary of the amounts available from taxation and other sources, including amounts carried over from prior fiscal

years, along with the total appropriations for expenditures and reserves, and a list of amendments from the preliminary budget document.

- Section 4.** Florida Statutes, the City Charter, and generally accepted accounting principles do not require budgets for grants, trusts, and agency funds that are governed by the terms of the source. City Council acceptance of such terms will be deemed to constitute a budget adjustment, including appropriation of such funds.
- Section 5.** Budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Council approval via resolution. Transfers of appropriated moneys between departments or functions within an individual fund may be authorized by the City Manager, excluding spending money or transferring money from budgeted Contingency Account. Funds may be transferred from the Contingency Account to another account by City Council resolution.
- Section 6.** Appendix C is the document that represents the City of Naples Five- Year Capital Improvement Program presented to City Council in May and June 2021 in accordance with the City Charter. Approved Capital Improvement Projects are included in the 2021-22 budget. Budget adjustments, which modify the intent of the Capital Improvement Budget for Fiscal Year 2021-22, require City Council approval by resolution.
- Section 7.** On October 1, 2021, the Finance Director is authorized to reserve and carry forward, as additions to the next fiscal year's budget, the unpaid purchase orders and outstanding contracts from the fiscal year ending September 30, 2021.
- 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, must accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records must be subjected to audit.
- Section 9.** The City Manager, through the Finance Director, is hereby authorized to disburse funds for the purpose of meeting the expenses and expenditures, as appropriated.
- Section 10.** If any section, paragraph, or part of this resolution be declared unconstitutional or invalid, then the remainder of this resolution shall not be affected thereby and will remain in full force and effect. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.
- Section 11.** That this resolution will take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 27th DAY OF SEPTEMBER 2021.

Attest:

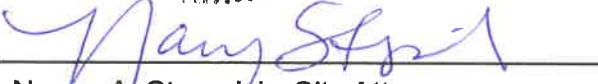
 ON THE
GULF

Patricia L. Rambosk, City Clerk



Teresa Lee Heitmann, Mayor

Approved as to form and legality:



Nancy A. Stuparich, City Attorney

Date filed with City Clerk: 9-27-21

Appendix A

This is the 356-page Proposed Budget document that was presented to City Council in August 2021.

(On file in the City Clerk's Office)



Appendix B
Summary of Proposed Budget

During the budget workshop, the following changes were recommended to the budget. These changes will appear in the final budget document and are adopted by reference within this resolution.

FY21/22 - Changes to Budget per Budget Workshop 8/16/21

	\$ Revenue	\$ Expenses	Description
General Fund (001)			
Proposed Budget	43,355,002	43,441,451	
City Clerk		(480)	Delete phone allowance for A. Duran
City Mgr		105,991	Add Executive Asst position (V. Smith)
City Mgr - Code Enf.		(58,172)	Delete Administrative Specialist position
CS - Parks & Pkwys		5,000	Increase Prof Svcs (531040) - median restoration
CS - Fleishmann		(44,000)	Update Electricity (543010)
CS - River park		10,000	Increase for additional Lifeguards
CS - Baker Park	15,000		Add for Camp & Other Fees
Non-Dept		(40,000)	Remove \$40K for Codification of Ordinances (531010)
Non-Dept		(126,990)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge recon
Ethics		266,627	Added Budget
Final Budget	43,370,002	43,559,427	
Building (110)			
Proposed Budget	6,047,389	6,198,237	
		(110,000)	Delete outside eng svcs
		(23,950)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge recon
Final Budget	6,047,389	6,064,287	
5th BID (138)			
Proposed Budget	619,308	619,308	
	(36,477)	(36,477)	Chgs to Final Taxable Value & offsetting payment to 5th BID
Final Budget	582,831	582,831	
ENB (150)			
Proposed Budget	388,352	374,850	
Final Budget	388,352	374,850	No Change
MB (151)			
Proposed Budget	43,595	97,500	
Final Budget	43,595	97,500	No Change
CRA (180)			
Proposed Budget	14,288,050	12,361,087	
	(4,000,000)		Reduce Loan proceeds from \$8M to \$4M
		(140)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge recon
Final Budget	10,288,050	12,360,947	

Resolution 2021-14713

Proposed Budget	3,465,121	4,076,230	
		(75,000)	Remove CIP 22U06 - 5th Ave Sidewalk Impr.
		(4,510)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge recon
Final Budget	3,465,121	3,996,720	
Debt Service (200)			
Proposed Budget	4,572,647	4,981,593	
Final Budget	4,572,647	4,981,593	No Change
Capital Projects (340)			
Proposed Budget	12,340,000	14,053,608	
	(8,000,000)	(8,000,000)	Remove \$8M in Loan Proceeds & \$8M project 22U30 Seawalls
Final Budget	4,340,000	6,053,608	
One Cent Sales Tax (350)			
Proposed Budget	4,930,000	14,866,600	
		5,000,000	Update funding for 21V25 Phase I South Beach Outfall
		(4,840,000)	Update funding for 21V26 Phase II North Beach Outfall
Final Budget	4,930,000	15,026,600	No Change
Water & Sewer (420)			
Proposed Budget	39,672,182	39,360,210	
		(26,120)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge recon
Final Budget	9,672,182	39,334,090	
Gulf Acres (426)			
Proposed Budget	252,850	1,120,510	
Final Budget	252,850	1,120,510	No Change
Beach (430)			
Proposed Budget	2,365,000	3,090,993	
	915,000		update revenue (Meter, Parking, Lowdermilk, Pier)
		(2,380)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge recon
Final Budget	3,280,000	3,088,613	
Solid Waste (450)			
Proposed Budget	9,237,325	8,421,323	
		(2,820)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge recon
Final Budget	9,237,325	8,418,503	
Dock (460)			
Proposed Budget	2,195,950	2,196,859	
	170,000	114,709	update revenue (fuel sales)
		(1,260)	update expenses (fuel & other)
			Updated Tech Svc Charges re deletion of GIS mgr& other net charge recon
Final Budget	2,365,950	2,310,308	
Stormwater (470)			
Proposed Budget	25,465,100	25,904,089	
		360	

Resolution 2021-14713

Page 7

	20,000,000)		Remove Funding for Capital Projects
		(4,507,000)	Adjust CIP for Phase I Beach Outfall Proj
		(10,500,000)	Adjust CIP for Phase II Beach Outfall Proj
		(4,950)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge recon
Final Budget	5,465,100	10,892,139	
Tennis (480)			
Proposed Budget	829,500	793,329	
	62,000		update revenue - Lessons/Clinics
		36,000	update expenses - 510300 (& fc), 541000, 542100, 542110, 552020
		(320)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge recon
Final Budget	891,500	829,009	
Risk (500)			
Proposed Budget	3,558,210	3,961,285	
Final Budget	3,558,210	3,961,285	No Change
Benefits (510)			
Proposed Budget	9,854,372	9,347,515	
Final Budget	9,854,372	9,347,515	No Change
Technology (520)			
Proposed Budget	2,050,590	2,078,882	
		(129,447)	Pull out GIS mgr
		(193,750)	Update Technology Chg to departments / Revenue to Tech re chgs in Ethics
Final Budget	1,856,840	1,949,435	
Equipment Services (530)			
Proposed Budget	2,453,413	2,428,460	
	(3,000)		Update Revenue re chgs to 542100/542110 in Dock
		(2,460)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge recon
Final Budget	2,450,413	2,426,000	
Proposed Budget	187,983,956	199,773,919	
Changes	(31,071,227)	(22,998,151)	
Final Budget	156,912,729	176,775,768	

Appendix B (continued)

Fund Title	Actual	Projected	FY 21-22 Budget		Change in	Budgeted
	9/30/2020 Fund Balance	9/30/2021 Fund Balance	Revenues	Expenditures	Fund Balance	9/30/2022 Fund Balance
General Fund	16,278,842	17,803,202	43,370,002	43,559,427	(189,425)	17,613,777
Special Revenue Funds						
Building Permits (110)	4,044,004	4,628,912	6,047,389	6,064,287	(16,898)	4,612,014
Fifth Avenue Business (138)	5,048	5,048	582,831	582,831	0	5,048
East Naples Bay District (150)	1,110,095	230,141	388,352	374,850	13,502	243,643
Moorings Bay District (151)	1,211,024	1,229,687	43,595	97,500	(53,905)	1,175,782
Community Redevelopment (180)	4,434,070	4,000,965	10,288,050	12,360,947	(2,072,897)	1,928,068
Streets and Traffic (190)	3,333,448	2,577,152	3,465,121	3,996,720	(531,599)	2,045,553
Utility Tax/ Debt Service (200)	2,151,444	1,981,733	4,572,647	4,981,593	(408,946)	1,572,787
Capital Projects Fund (340)	3,779,862	2,812,823	4,340,000	6,053,608	(1,713,608)	1,099,215
One Cent Sales Tax (350)	7,503,337	10,199,311	4,930,000	15,026,600	(10,096,600)	102,711
Total Capital, Debt and Special Revenue Funds	27,572,332	27,665,772	34,657,985	49,538,936	(14,880,951)	12,784,821
Enterprise Funds						
Water and Sewer (420)	45,898,452	33,282,268	39,672,182	39,334,090	338,093	33,620,360
Gulf Acres Rosemary Heights (426)	(772,551)	1,163,682	252,850	1,120,510	(867,660)	296,022
Naples Beach Fund (430)	4,725,363	5,292,308	3,280,000	3,088,613	191,388	5,483,696
Solid Waste Fund (450)	2,354,656	2,545,088	9,237,325	8,418,503	818,822	3,363,910
City Dock Fund (460)	793,102	865,834	2,365,950	2,310,308	55,643	921,477
Storm Water Fund (470)	11,084,735	5,874,914	5,465,100	10,892,139	(5,427,039)	447,876
Tennis Fund (480)	458,262	581,262	891,500	829,009	62,491	643,753
Total Enterprise Funds	64,542,019	49,605,357	61,164,907	65,993,170	(4,828,263)	44,777,094
Internal Service Funds						
Risk Management (500)	6,187,036	4,659,310	3,558,210	3,961,285	(403,075)	4,256,235
Employee Benefits (510)	1,060,925	1,344,532	9,854,372	9,347,515	506,857	1,851,389
Technology Services (520)	694,084	439,193	1,856,840	1,949,435	(92,595)	346,598
Equipment Services (530)	(65,187)	39,496	2,450,413	2,426,000	24,413	63,909
Total Internal Service Funds	7,876,858	6,482,531	17,719,835	17,684,235	35,600	6,518,131
TOTAL	116,270,051	101,556,862	156,912,729	176,775,768	(19,863,039)	81,693,823

Appendix C

This is the 182-page Capital Improvement document that was presented to City Council in May and June 2021.

(On file in the City Clerk's Office)

I hereby certify that this page in the official records of the City of Naples was intentionally left blank.


Deputy City Clerk

**Agenda Item 4.C(1)
Meeting of 9/27/21**

RESOLUTION 2021-14714

A RESOLUTION DETERMINING AND FIXING THE 2021 TAX LEVY AND FINAL MILLAGE RATE FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION, AND AN EFFECTIVE DATE.

WHEREAS, Florida law requires the City to adopt a millage rate to be levied after conducting a public hearing, and to state the percentage by which the millage rate to be levied exceeds the rolled back rate as computed pursuant to Florida law; and

WHEREAS, the City of Naples, Florida conducted a public hearing for the tentative millage rate as required by Section 200.065, Florida Statute (2021) on September 13, 2021; and

WHEREAS, the City of Naples, Florida conducted a public hearing for the millage rate as required by Section 200.065, Florida Statute (2021) on September 27, 2021; and

WHEREAS, pursuant to state law, the City must adopt a tentative or final millage rate prior to adopting a tentative or final budget; and

WHEREAS, the 2021-22 aggregate millage rate (the applied rate for the General Fund and the special districts) is 1.1659 mills, which is 4.30 percent greater than the aggregate rolled back rate of 1.1178 mills; and

WHEREAS, the gross taxable value, for operating purposes not exempt from taxation within the East Naples Bay Special Taxing District, has been certified by the County Property Appraiser as Seven Hundred Ninety-Six Million, Five Hundred Thirty Thousand, Four Hundred Eleven Dollars (\$796,530,411);

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2021 tax levy and final millage rate for the East Naples Bay Special Taxing District is adopted at 0.5000 mills, which is the same as FY 2020-21.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts, and losses therein, show, to-wit:

East Naples Bay Special Taxing District:	
0.5000 mills	\$398,265

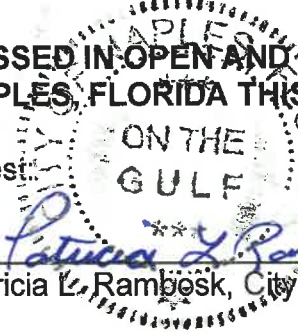
Adjusted for discount per statute. \$378,352

Section 3. That if any word, phrase, clause, subsection, or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this resolution. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. That this resolution shall take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 27TH DAY OF SEPTEMBER 2021.

Attest:



Patricia L. Rambosk

Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann

Teresa Lee Heitmann, Mayor

Approved as to form and legality:

Nancy A. Stuparich

Nancy A. Stuparich, City Attorney

Date filed with City Clerk: 9-27-21

RESOLUTION 2021-14716

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE EAST NAPLES BAY SPECIAL TAXING DISTRICT, FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION, AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples is required to adopt a budget for the East Naples Bay Special Taxing District and to appropriate funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held a workshop and a public hearing on the Fiscal Year 2021-22 budget.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the budget for the East Naples Bay Special Taxing District for the Fiscal Year commencing October 1, 2021 and ending September 30, 2022 is hereby adopted.

Section 2. That for the payment of expenses and obligations of the East Naples Bay Special Taxing District for the fiscal year ending September 30, 2022, there is hereby appropriated out of any moneys in the treasury of the East Naples Bay Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sum of money shown below:

East Naples Bay Special Taxing District. \$374,850

Section 3. That budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval.

Section 4. That on October 1, 2021, the Finance Director is authorized to reserve and carry forward as additions to the next fiscal year's budget the unpaid purchase orders and outstanding contracts from the year ended September 30, 2021.

Section 5. That 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

Resolution 2021-14716

Manager, through the Finance Director, will accurately account and record said receipts in the ledgers and financial records in each respective designated account.

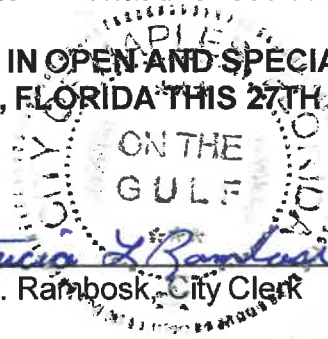

Section 6. That the City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 7. That if any word, phrase, clause, subsection, or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this resolution. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 8. That this resolution shall take effect immediately upon adoption.

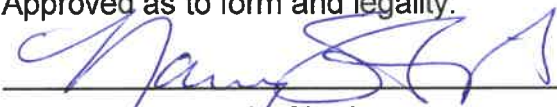
PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 27TH DAY OF SEPTEMBER 2021.

Attest:

 ON THE GULF

Patricia L. Rambosk, City Clerk


Teresa Lee Heitmann, Mayor

Approved as to form and legality:


Nancy A. Stuparich, City Attorney

Date filed with City Clerk: 9-27-21

**Agenda Item 4.C(2)
Meeting of 9/27/21**

RESOLUTION 2021-14715

A RESOLUTION DETERMINING AND FIXING THE 2021 TAX LEVY AND FINAL MILLAGE RATE FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION, AND AN EFFECTIVE DATE.

WHEREAS, Florida law requires the City to adopt a millage rate to be levied after conducting a public hearing, and to state the percentage by which the millage rate to be levied exceeds the rolled back rate as computed pursuant to Florida law; and

WHEREAS, the City of Naples, Florida conducted a public hearing for the tentative millage rate as required by Section 200.065, Florida Statutes (2021), on September 13, 2021; and

WHEREAS, the City of Naples, Florida conducted a public hearing for the final millage rate as required by Section 200.065, Florida Statutes (2021), on September 27, 2021; and

WHEREAS, pursuant to state law, the City must adopt a tentative or final millage rate prior to adopting a tentative or final budget; and

WHEREAS, the 2021-22 aggregate millage rate (the applied rate for the General Fund and the special districts) is 1.1659 mills, which is 4.30 percent greater than the aggregate rolled back rate of 1.1178 mills; and

WHEREAS, the gross taxable value, for operating purposes not exempt from taxation within the Moorings Bay Special Taxing District, has been certified by the County Property Appraiser as Two Billion, Four Hundred Seven Million, Nine Hundred Eighty-Nine Thousand, Four Hundred Eleven Dollars (\$2,407,989,411);

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2021 tax levy and millage rate for the Moorings Bay Special Taxing District is adopted at 0.0125 mills, which is the same as FY 2020-21.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts, and losses therein, show, to-wit:

Moorings Bay Special Taxing District:	
0.0125 mills.	\$30,100
Adjusted for discount per statute	\$28,595

Section 3. That if any word, phrase, clause, subsection, or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereto shall not affect the validity of any remaining portions of this resolution. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. That this resolution shall take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 27TH DAY OF SEPTEMBER 2021.

Attest:


Patricia L. Rambosk, City Clerk


Teresa Lee Heitmann, Mayor

Approved as to form and legality:


Nancy A. Stuparich, City Attorney

Date filed with City Clerk: 9-27-21

**Agenda Item 4.D(2)
Meeting of 9/27/21**

RESOLUTION 2021-14717

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION, AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples, Florida is required to adopt a budget for the Moorings Bay Special Taxing District and to appropriate funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held a workshop and a public hearing on the fiscal year 2021-22 budget;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the budget for the Moorings Bay Special Taxing District for the fiscal year commencing October 1, 2021 and ending September 30, 2022 is hereby adopted.

Section 2. That for the payment of expenses and obligations of the Moorings Bay Special Taxing District, for the fiscal year ending September 30, 2022, there is hereby appropriated out of any moneys in the treasury of the Moorings Bay Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sums of money shown below:

Moorings Bay Special Taxing District. \$97,500

Section 3. That budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval.

Section 4. That on October 1, 2021, the Finance Director is authorized to reserve and carry forward as additions to the next fiscal year's budget the unpaid purchase orders and outstanding contracts from the year ended September 30, 2021.

Section 5. That 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, will accurately account and record

said receipts in the ledgers and financial records in each respective designated account.

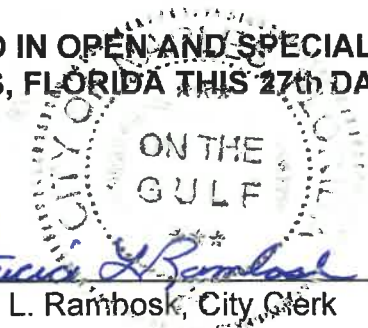
Section 6. That the City Manager, through the Finance Director, is hereby authorized and directed to disburse funds for the purpose of meeting the expenses and expenditures as appropriated.

Section 7. That if any word, phrase, clause, subsection, or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this resolution. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 8. That this resolution shall take effect immediately upon adoption.

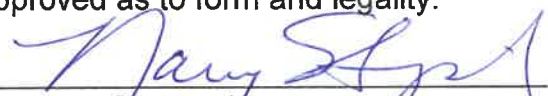
PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 27th DAY OF SEPTEMBER 2021.

Attest:


Patricia L. Rambosk, City Clerk


Teresa Lee Heitmann, Mayor

Approved as to form and legality:


Nancy A. Stuparich, City Attorney

Date filed with City Clerk: 9-27-21

BUDGET GLOSSARY

- A -

Accrual Basis of Accounting – A method of bookkeeping in which income and expenses are allocated to periods to which they apply, regardless of when they are actually received or paid. For example, if revenue was earned on October 15, but payment was not received until November 15, the revenue would be recorded as revenue in October.

Actuarial – An adjective that describes statistical elements, assumptions, and techniques used by actuaries. An "actuary" is an expert who computes insurance or pension risks and plan costs based upon plan membership, experience, and other factors. Actuaries determine the level of funding required to provide the benefits.

Ad Valorem Taxes – Latin for "value-based" tax and commonly referred to as "property tax". This is the tax levied on both real and personal property according to the property's value and the millage (or tax) rate.

AFSCME – American Federation of State, County and Municipal Employees. The union and bargaining unit for certain City employees.

Amortization - The paying off of debt with a fixed repayment schedule in regular installments over a period of time

Annual Budget – A budget applicable to a single fiscal year. Naples annual budget is from October to September.

Appropriation – A legislative authorization to expend a specified sum of money for a specified purpose, for a limited period of times.

Assessed Valuation – A value established for real and personal property for use as a basis for levying property taxes.

Asset – Resources owned or held by a government which has monetary value.

- B -

Balanced Budget –An operating budget where revenues or other funding sources fully cover expenditures.

Bond – A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.

Budget – A plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period.

Budget Calendar – The schedule of key dates that the City follows in the preparation, adoption, and administration of the budget.

Budget Document – The official written statement prepared in order to present a comprehensive financial program of an organization. A budget document serves as 1) a policy document; 2) an operations guide; 3) a financial plan; and 4) as a communications device.

Budget Message – The opening section of the budget that provides City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous Fiscal Years, and recommendations regarding the financial policy for the upcoming period.

Business Tax Receipt – Formerly Occupational licenses, is a tax for doing business in the City.

- C -

Capital Outlay/Expenditures – Expenditures resulting in the acquisition of or addition to fixed assets. The City's threshold for capital purchases is \$1,000 to track as fixed assets.

Chargeback – A mechanism by which services performed by one City Department for another is charged and paid across funds.

Glossary (continued)

Capital Improvements Program (CIP) - A five-year plan for capital expenditures to be incurred each year to meet capital needs arising from the long-term work program or other capital needs. Items included in the CIP are capital expenditures that are greater than \$10,000 and have a useful life of two years or more.

CGFO – Certified Government Finance Officer – A certification awarded to government finance professionals through the Florida Government Finance Officers Association, who have met the minimum requirements including passing the Code of Ethics for Public Officers, and Employees Exam and have additionally passed a five-part government finance/accounting exam. Bi-annual continuing professional education (CPE) is required to maintain certification.

Complete Streets - A transportation policy and design approach that requires streets to be planned, designed, operated, and maintained to enable safe, convenient and comfortable travel and access for users of all ages and abilities regardless of their mode of transportation.

Consumer Price Index (CPI) – Measures the prices of consumer goods and is a measure of U.S. inflation. It is published by the U.S. Department of Labor monthly.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Naples requires Council approval prior to spending Contingency funds.

Contra-expense – A negative expense, such as a refund. It behaves like a revenue but is recorded as an expense.

CPFO – Certified Public Finance Officer – A certification awarded to government finance professionals through the Government Finance Officers Association, who have met the minimum requirements, and have additionally passed a five-part government finance/accounting exam. Bi-annual continuing professional education (CPE) is required to maintain certification.

CPPT – Certified Public Pension Trustee– A certification awarded to government pension professionals through the Florida Public Pension Trustees Association, who have attended basic, intermediate and advanced education sessions and passed the exam. Annual continuing professional education (CPE) is required to maintain certification.

- D -

DR 420/422 = Department of Revenue forms certifying taxable assessed value.

Debt Millage - The portion of the millage required to pay principal and interest on voter approved bonds. This millage fluctuates annually based on the property values and debt payable.

Debt Service - The amount of interest and principal that a City must pay each year on long-term and short-term debt.

Department - A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area.

Depreciation – A decrease or loss of value of an item due to age, wear, or market conditions. The City does not budget for depreciation.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A unit of organization that is comprised of a specific operation within a functional area. City departments may contain one or more divisions.

- E -

Encumbrance - The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Glossary (continued)

Enterprise Fund – A type of fund used to account for operations that are financed and operated in a manner similar to private business enterprises.

- F -

Fiscal Year (FY) – Any consecutive 12 month period designated as a budget year. The City's budget year begins October 1, and ends September 30 of the following calendar year.

Fixed Assets - Assets of a long-term character costing more than \$1,000 that are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements.

Full-Time Equivalent (FTE) - The total scheduled work hours of City employees divided by the total work hours available annually provides number of FTE employees. A full-time employee working 40 hours/week equals one FTE, where a part-time employee working 20 hours/week equals .5 FTE.

Fund An accounting entity that has its own revenues, expenditures, assets and liabilities that are segregated from other sets of moneys. A fund is set up for the purpose of carrying out a specific purpose or activity.

Fund Balance – The excess of assets over liabilities. A positive ending fund balance from one fiscal year can be utilized as a resource for certain activities in the follow year. A negative fund balance is sometimes referred to as a deficit.

Fund Type - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

- G -

Generally Accepted Accounting Principles (GAAP) – is a framework of accounting standards, rules and procedures defined by the professional accounting industry, which has been adopted by nearly all publicly traded U.S. companies.

General Fund – The principal fund of the City, the General Fund is used to account for all activities not included in other funds. General Fund revenue sources include property taxes, licenses, permits, fines and forfeitures, and sales taxes. Operating services from this fund include police protection, fire protection, general government administration, planning and recreation.

General Obligation Bonds - Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period of time. This source is especially appropriate when the project or improvement is city-wide in nature or benefit.

GFOA - Government Finance Officers Association – GFOA is the professional association of state/provincial and local finance officers of the US and Canada and has served the public finance profession since 1906.

Goal - A long, or short-term, attainable target for an organization - its vision of the future.

Governmental Fund – a fund that is not classified as proprietary or fiduciary, typically used to account for tax supported or governmental activities. This includes the General fund, special revenues funds and debt service funds.

Grants - A contribution by the Federal, County, or State government to subsidize specific projects, either partially or entirely.

Glossary (continued)

- H -

Homestead Exemption – A deduction from the total taxable assessed value of an owner occupied property. The current exemption is \$50,000, authorized by the State government.

- I -

Impact Fee – Fees charged to develop to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Improvements Other Than Buildings - Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

Infrastructure – Long lived capital assets that normally are stationary and can be preserved for significantly greater number of years than most capital assets. Examples include roads, bridges, drainage systems and water and sewer systems.

Interfund Charges – Transactions between funds, which would be accounted for as revenue or expense if they involved an outside entity. Examples are Fleet Services Charge or administrative charges from the General Fund to other operating funds.

Interfund Transfer – Transfer of funds from one fund to another fund.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Fund – Proprietary fund type used to report any activity that provides goods or

services to other funds, departments, or agencies of the primary government and its component units on a cost-reimbursement basis.

Investments - Securities and other assets held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in government operations.

- L -

Levy - To impose taxes, special assessments, or service charges for the support of city activities.

Lift Station - Part of the sanitary sewer collection system that pumps waste flow from the gravity sewer system to the wastewater treatment plant. It can be installed above or below ground and is an integral part of the sanitary sewer system.

Line Item – A specific item or group of similar items defined in a unique account in the financial records. This is the lowest level of detail at which justification is reviewed and decisions are made.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

- M -

Mill - A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

Millage Neutral – To use the same millage rate as levied in the previous budget year. See *Millage Rate*.

Millage Rate - The amount of tax stated in terms of a unit of the tax base. It determines how much revenue the government will receive and how much an individual property owner pays in taxes.

Mission – This statement establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

Glossary (continued)

- N -

Net Budget – The total budget less all interfund charges and transfers.

Non Ad Valorem Assessments – Charges to property in Special Districts that are not based on property value. The basis for this charge is some other measurable criteria, such as per lot, per acre, or per residence.

Non-Recurring Revenues - One time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

- O -

Objective - A specific measurable and observable result of an organization's activity that advances the organization toward its goal.

One-time-cost – Non-recurring costs budgeted for one year and then removed.

Operating Budget – A financial plan which presents proposed expenditures for the fiscal year and estimated revenues to finance them.

Operating Millage - The portion of the millage that supports the City's daily operations which provide basic governmental services.

OPEIU - Office and Professional Employees International Union, a union representing certain employees of the City.

Ordinance – A special order of the Council which requires two public readings and ten days of public notice prior to passage.

Output (Performance Measure) – Is the direct products and services delivered by a program.

- P -

Payment in Lieu of Taxes - Payments made to compensate the government for tax revenue lost because of the nature of a property's ownership. Usually this relates to foregone property tax revenue.

Performance Measure - Performance measurement is the ongoing monitoring and reporting of program accomplishments, particularly progress towards pre-established goals.

Personal Services – All costs related to compensating employees including salaries and benefits.

Pledged Reserves - That portion of a fund's assets that are set aside for guaranteeing payment of bonded debt.

Proprietary Fund – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. Examples include enterprise funds and internal service funds.

Property Tax A tax levied on the assessed value of real property, i.e. ad valorem tax.

Public Service Taxes -Formerly called Utility Taxes, these are charges levied by the City on purchase of utility services within the corporate limits of the City. These services include electricity, natural gas, and communications.

-R -

Recurring Costs - Costs incurred on a generally regular basis throughout a facility's economic life, typically for operation, normal maintenance, or replacement of components or subsystems.

Recurring Revenues - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Referendum - A vote by the people.

Refunding Bond - A bond issued to pay off another bond to obtain better interest rates and/or bond conditions.

Reserves - That portion of a fund's assets that are 1) set aside for a specific purpose and, therefore, not available for general appropriation, or 2) anticipated to be available for future re-appropriation by action of City Council.

Glossary (continued)

Resolution - A special order of the Council, which requires one reading and five days public notice before passage. It is less formal than an Ordinance, but more formal than a motion.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue – Money received by the City from external sources; income.

Revenue Bonds – A bond backed by a specific or guaranteed revenue stream. The City of Naples has revenue bonds that are backed by the revenues of the Water and Sewer Utility.

Rolled-Back Millage Rate - The millage necessary to raise the same amount of property tax dollars as received during the previous budget year. New construction is excluded from the roll-back calculation.

Revenue Neutral – When a revenue, such as property taxes provides the same dollar amount received during the previous budget year. See *Rolled-Back Millage Rate*.

- S -

Save our Homes - In 1992, the Florida Constitution was amended to limit the annual increases in the assessed value of property receiving homestead exemption to 3% or the percentage change in the Consumer Price Index, whichever is lower. This assessment limitation is commonly referred to as the "Save Our Homes" or "SOH" cap. .

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Statute – A written law enacted by a duly organized and constituted legislative body.

Subsequent Year Budgeted - A portion of fund balance that may be used to eliminate a projected budgetary deficit in the upcoming year's budget.

- T -

Tax Base - Taxable property value from which the City receives tax dollars.

Tax Increment Financing – Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

Tax Stabilization Fund - A reservation of fund balance in the General Fund that sets aside reserves greater than the mandatory fund balance to use to help maintain a stable tax rate.

Taxable Valuation - The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the homestead exemption. There are also exemptions for disability, government owned and non-profit property.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit.

Tobacco Use Surcharge – The City charges an extra fee above the health insurance charge to employees who do not complete a non-tobacco use statement.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM Bill - Florida's Truth in Millage (TRIM) law requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year. (Section 100.065 F.S.)

Tyler/Tyler Munis – The City's enterprise resource software that manages the core functions of the City, such as financials, business taxes, permitting and utility billing.

Glossary (continued)

- U -

User Fees - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

Utility Taxes – See Public Service Taxes.

- W -

Wi-Fi – Wireless system that enables phones, computers, tablets and more to connect to the internet.

Glossary (continued)

ABBREVIATIONS / ACRONYMS

ADA = Americans with Disabilities Act
AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.
ALS = Advanced life support
ASR = Aquifer Storage and Recovery-an underground water storage system where water reserves are stored in a "bubble", to be used during times of low water availability.

BLS = Basic Life Support

CAD = Computer Aided Dispatch
CAFR = Comprehensive Annual Financial Report
CDBG = Community Development Block Grant
CIP = Capital Improvements Program/Project/Plan
CPI = Consumer Price Index
CRA = Community Redevelopment Agency

DEP = Department of Environmental Protection
DR 420/422 = Department of Revenue forms certifying taxable assessed value

EEOC = Equal Employment Opportunity Commission
EMS = Emergency Medical Services
EMT = Emergency Medical Technician

FBC = Florida Building Code
FDEP = Florida Department of Environmental protection
FDLE = Florida Department of Law Enforcement
FDOT = Florida Department of Transportation
FEMA = Federal Emergency Management Agency
FICA = Federal Insurance Contributions Act (Medicare and Social Security taxes)
FMLA = Family Medical Leave Act
FTE = Full time equivalent employee

GAAP = Generally Accepted Accounting Principles
GASB = Government Accounting Standards Board
GFOA = Government Finance Officers Association
GIS = Geographic Information System

HTE = Also called SunGard, the enterprise software that formerly ran the accounting, budget, payroll, ticketing, work order,

purchasing, customer billing and permitting programs in Naples

IAFF = International Association of Firefighters
ICMA = International City/County Management Association

LAN = Local Area Network
LTD = Long Term Disability

MGD = Million gallons per day
MHz = Megahertz

NCIC = National Crime Information Center
NPDES = National Pollution Discharge Elimination System

PC = Personal computer
PILOT = Payment in Lieu of Taxes

OPEIU = Office and Professional Employees International Union, a union representing certain employees of the City

(R) = Replacement (of City assets)
R&R = Renewal and Replacement
RFP = Request for Proposal
RFQ = Request for Qualifications

TCM EE = Tyler Content Manager Enterprise Edition (a file management system)
TIF = Tax Increment Financing
TRIM = Truth in Millage

VAB = Value Adjustment Board is the second of three options for a property owner to contest the value of his property.

W/S = Water/Sewer
WTP = Water Treatment Plant
WW = Wastewater
WWTP = Wastewater Treatment Plant