

Adopted Budget City of Naples, Florida



Fiscal Year 2020-2021

City of Naples



Principal Officers

Mayor
Vice-Mayor
Council Member
Council Member
Council Member
Council Member
Council Member

Teresa Heitmann
Terry Hutchison
Ted Blankenship
Raymond Christman
Michael McCabe
Paul Perry
Gary Price

City Manager
City Clerk
City Attorney

Charles T. Chapman IV
Patricia L. Rambosk
James D. Fox

Department Directors

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

Dana A. Souza
Craig Mole'
Michael R. Leslie
Gary Young
Pete DiMaria
Charlotte O'Bryon
Robin D. Singer
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 1, 2019

Christopher P. Morill

Executive Director

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.

TOP TEN MOST COMMON BUDGET QUESTIONS

At a Glance

1. *What's the City's tax rate?Page i*

City of Naples millage rate = 1.1500

2. *What's the Total Budget of the City?Page 7*

Budgeted Expenditures for FY 2020-21 is \$165.8 million

3. *What are the fund balances (net position) of the City?Page 7*

Budgeted Fund Balance/net position at 9/30/2021 is \$70.0 million

4. *How much of the City's revenue comes from taxes?Page 8*

\$38.8 million (26%) of the City's revenue is projected to come from taxes for FY20120-21

5. *What are the other sources of revenue?.....Pages 1 & 10-12*

Other sources of projected revenue for FY2020-21 are:

Permits and Fees \$12.9 million (8.7%)

Intergovernmental Revenue \$18.3 million (12.2%)

Charges for services \$59.2 million (39.6%)

Fines & other Sources \$20.1 million (13.5%)

6. *How many employees work for the City and where?Page 16*

Fund	FY 20-21 Budget
General Fund*	259.00
Water & Sewer Fund	105.00
Solid Waste Fund	29.00
Stormwater Fund	13.00
Streets & Traffic Fund	6.50
Building Permits Fund	32.50
Community Redevelopment Agency	6.30
City Dock Fund	3.65
Tennis Fund	4.00
Naples Beach Fund	15.20
Technology Services Fund	4.00
Equipment Services Fund	8.50
Risk Management	1.00
GRAND TOTAL	487.60

* see more detail in each departmental summary

7. *Does the City have a financial policy that guides how funds are reported, invested and audited? Page 340*

Yes - Resolution 19-14301

8. *What does “GAAP” mean? Page 368*

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.

9. *What is the City’s population? Page 323*

As of 2018 Naples has a population of 22,039 with a potential seasonal population of 33,748.

10. *What are the Five-Year Capital Improvement Projects? Page 297*

The Five-Year Capital Improvement Program represents \$184.64 million in projects. The FY 2020-21 budget of \$49.38 million is focused on water quality, public safety, water/sewer improvements and recreation.

See more detail in the Table of Contents





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, 2020

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 fiscal year beginning October 1, 2020 and ending September 30, 2021. 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, a decrease of .03 mills from FY 2019-20.

The Collier County Property Appraiser estimates an increase of 5.37% in taxable values; FY 2020-21 taxable value is estimated at \$25.415 billion, as compared to \$24.119 billion in FY 2019-20. Adjusted for the Community Redevelopment Agency's tax increment, the taxable value increase is 4.7%.

The gross budgeted expenditures in this document are \$165.79 million, compared to the FY 2019-20 adopted budget of \$152.48 million, an increase of \$13.31 million. This includes increases of \$3.01 million in personal services, \$1.48 million in operating, and an increase of \$8.82 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 \$165.79 million, compared to the FY 2019-20 adopted budget of \$152.48 million, an increase of \$13.31 million.
- Health insurance rates increased 10%.
- The budget invests \$49.4 million into the community with capital improvements in building, multi-modal transportation, ADA improvements, park and parkway improvements, tree restoration, water quality-beach restoration-outfall

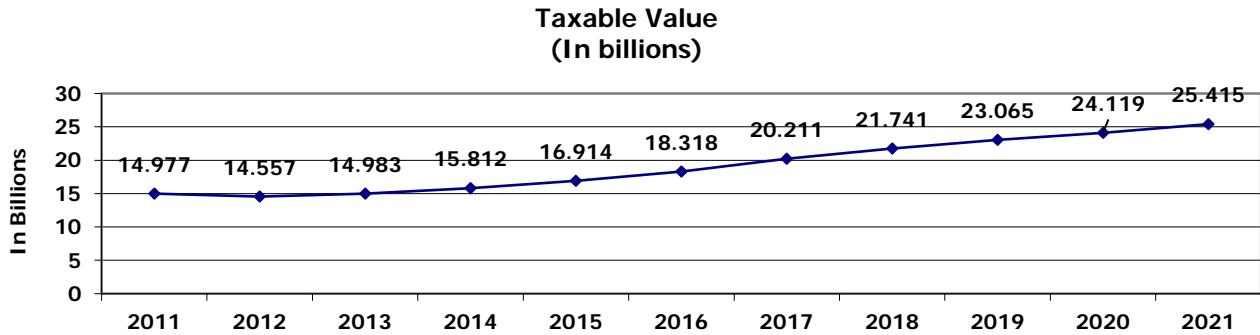
Ethics above all else... Service to others before self... Quality in all that we do.

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

- There is a net increase of 10.0 Full Time Equivalent (FTE) positions from current approved staffing level.
- City pension contribution rates are budgeted at 13% of salaries for General employees, 46% for Police officers and 48% for Firefighters.
- Required principal and interest payments are \$4.6 million.

Millage Rate

Taxable value for the City increased 5.37%; FY2020-21 taxable value is \$25.415 billion, as compared to FY19-20 which was \$24.119 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 17, 2020 City Council meeting, there was a consensus to proceed with the maximum millage rate of 1.150, a decrease of .03 mills from FY 2019-20. 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	\$29,227,845	\$1,434,656	\$27,793,189	\$26,403,529

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 1.1653. The aggregate rolled back rate is 1.1611. The current year proposed rate is 0.36% greater than the rolled back rate.

Staffing and Employee Issues

This budget includes funding for up to 2.5% wage increase for all employees. The contracts, for all collective bargaining units expire as of October 1, 2020, and remain fluid pending completed negotiations. Negotiations could have a beneficial or detrimental effect on the rate contained in these budget projections.

The City’s health insurance benefits are an important component of attracting and retaining quality personnel. The City had maintained health insurance rates with no increase for five years prior to FY 2018-19. However, escalating claims resulted in a rate increase of 5% for FY 2018-19, plus an additional infusion of \$1.0 million from all contributing operating funds. In addition, the FY 2019-20 budget increased contributions 20% for both employee and employer while providing a one-time reimbursement to employees to offset the increase for FY 2019-20. Despite these efforts claim history and fund balance dictate City staff recommends both employee and employer premium contributions increase by 10% in FY 2020-21 to maintain the current 85% employer and 15% employee cost sharing of healthcare premiums and comply with the labor contracts.

For FY 2020-21 there is an overall increase of 10.0 FTE’s.

The following list summarizes the changes by Fund/Department.

Full Time Equivalent	Title	Fund/Department
1.0	Executive Assistant	General/City Manager
.80	Code Enforcement Manager	General/Code Enforcement
(0.15)	Director	General/Community Services
2.0	2 Part-time Recreation Assistants to Full-time	Community Services/Recreation (Fleischmann Park)
1.0	1 Part-time Lead Lifeguard to Full-time	Community Services/Recreation (Aquatic Center)
1.0	Deputy Fire Chief	General/Fire Operations
2.0	Heavy Equipment Operator	Solid Waste/Horticulture
1.0	Service Worker	Solid Waste/Horticulture
1.0	Project Manager	Stormwater Fund
1.0	Utilities Technician	Stormwater Fund
(0.45)	Director	Dock Fund
(0.20)	Director	Beach Fund
10.0	Total	

Fund Balance

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

The City’s fund balance policy is primarily directed at the General Fund and requires an unassigned Fund Balance 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 9/30/17	Actual 9/30/18	Actual 9/30/19	Estimated 9/30/20	Budgeted 9/30/21
Total Fund Balance	12,266,809	12,590,080	17,769,061	19,011,490	18,229,055
Unassigned (Plus Prepaid)	6,327,028	7,107,902	12,548,432	13,324,191	12,380,895
Emergency	3,562,759	3,562,759	3,823,891	4,087,299	4,248,160
Nonspendable	1,187,500	1,075,874	1,014,774	1,100,000	1,100,000
Other	1,189,522	843,545	398,088	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 fund balance should not be too low or too high. If a fund balance is consistently too high, it may be a sign that the public agency's taxes or fees have been too high. On the other hand, if the fund balance is too low, the government risks being unprepared for emergencies or other unpredicted or desirable mid-year expenditures.

This year, two funds have fund balances that may not fall within the policy requirements. The Solid Waste Fund continues to operate below recommended unrestricted net position. City staff recommended a new rate study in FY 2019-20. Preliminary solid waste rates have been discussed with Council with final decision coming prior to adoption of the FY 2020-21. No increase is factored into the revenue projections as presented. The Equipment Services Fund, an internal service fund, continues to operate below the required unrestricted net position due to negative affect of unfunded pension liability on the fund. 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 complies with the fund balance policy for FY 2020-21. However, the size and scope of projects warrants special mention in this section as continued monitoring of planned projects and Council's desire to continue to accelerate water quality issues dominates the agenda prospectively. The Stormwater Fund was

originally set to fall below the required unrestricted net position in FY 2019-20 due to appropriating \$9.5 million in capital projects in FY 2019-20 including \$7.9 million of the \$10.9 million Water Quality, Beach Restoration and Outfall Improvement project. The City Council seated on April 1st 2020 has taken significant steps to free up \$14 million from the One Cent Sales Tax to fund the majority of what would have been Phase I and Phase II of the Water Quality, Beach Restoration and Outfall Improvement Projects. This step has allowed an additional \$8.0 million to be spent on lake restoration over a three-year period plus an additional \$775 thousand for basin assessments to address water quality and flooding issues. City Council will need to consider rates, speed and scope of stormwater improvement projects, fund balance and potential financing options when considering present and future 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.

Finally, while the Health Insurance and Employee Benefits Fund complies with the current fund balance policy, the City expects to continue to increase the target fund balance in this fund in FY 2020-21.

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 liability. The city's three pension funds are funded at 76.3% for Police, 82.1% for Fire and 84.2% for General employee pension funds. However, the pension board's decision to reduce the assumed rate of return from 7.5% to 7.4%, then ten basis points per year until a 7.0% rate of return is obtained, will increase the actuarial unfunded liability. Unfunded liability for all three pensions total \$40.9 million as of 9/30/2019.

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 39.93% of salaries for Police, 47.10% for Firefighters, and 11.98% for General employees. The City estimates these rates will result in an additional \$762,000 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 five years for water quality issues, over \$6 million to hardening city buildings and \$1.5 million to ADA infrastructure and mobility improvement in the City and to City facilities. FY 2020-21 budget includes \$8.5 million from this revenue stream, \$8.0 million for Water Quality and \$500 thousand for ADA infrastructure and improvements.

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

In June, the maximum millage analysis was presented. The emphasis of the discussion, aside from the increased property values impacting budget planning, was on the affect COVID-19 is likely to have on current and future budgets. The City expects to experience a loss from sales tax, state revenue sharing, charges for service of approximately \$950,000 in the General Fund. In addition, the Beach Fund is expected to experience a loss of beach parking revenue of just over \$500,000. The Street Fund is estimated to lose just over \$300,000. Certainly, all funds will see some impact in FY 2019-20 and FY 2020-21. Fund Balance projections and revenue projections included in this report factor in those reductions, estimate a continued slow path towards normalcy, and yet acknowledges that the real impact from COVID-19 continues to evolve and increase daily.

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. COVID-19 has turned trends inside out, thus continuous monitoring of each revenue stream and COVID-19's effect on the housing market and property values prior to January 1, 2021 will be key going forward.

Capital

Public discussion for this budget occurred in May and June 2020. 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 a decrease of \$3,729,200, from \$53,112,300 to \$49,383,100. Detailed changes are outlined within the CIP narrative.

City Goals

The City's 10-year Vision Plan was adopted on June 13, 2007 and expired in 2017. Currently, the City is in the process of updating the Vision Plan. This effort is a collaboration of various participants including City Council, City staff, City residents and

Stantec Inc. 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) Infrastructure sensitive to the look and feel of Naples

Until the revised Vision Plan is adopted by Council, staff continues to follow the original Vision Plan which remains relevant.

Conclusion

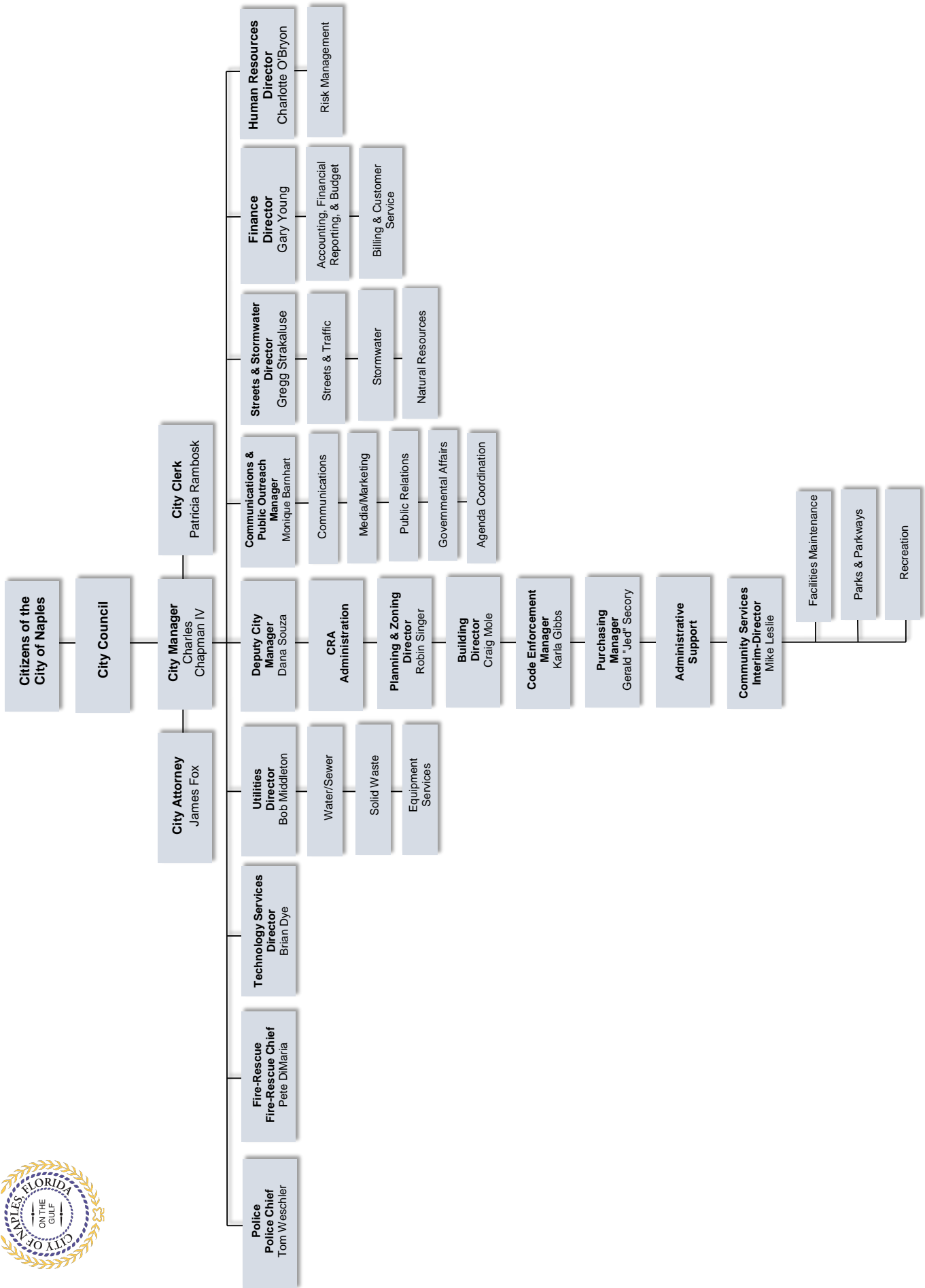
The annual budget is considered one of the most important policies adopted by City Council each year. The budget reflects City Council's financial policies for the coming year by allocating the sources of funds for City services, and authorizing expenditures for those services.

I would like to express my appreciation to the many people who have contributed to this document, including City Council, members of the Presidents' Council, homeowner associations, City advisory boards, residents and staff.

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

Respectfully Submitted,

Charlie T. Chapman IV
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.

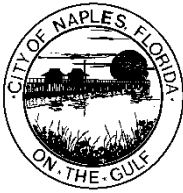
Department	Fund Number																			
	1	110	138	150	151	180	190	340	350	420	426	430	450	460	470	480	500	510	520	530
City Council	<input checked="" type="checkbox"/>																			
City Clerk	<input checked="" type="checkbox"/>																			
City Manager	<input checked="" type="checkbox"/>		<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

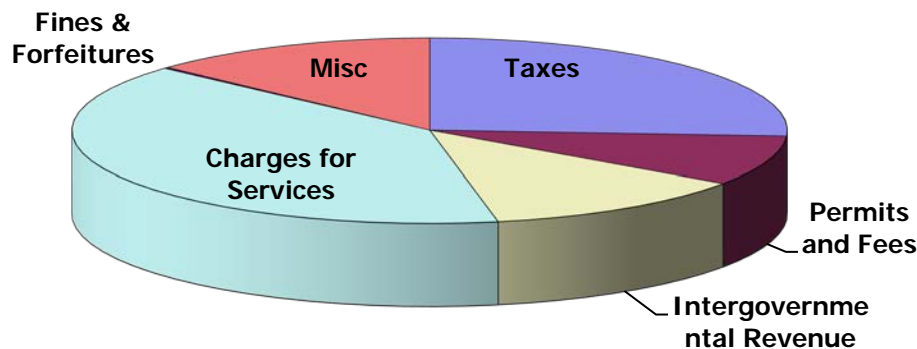
Fund Overview

The City of Naples budget is structured based on 20 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 2020-21 budget is balanced in accordance with the City's Code of Ordinances. Total revenues are budgeted at \$149,406,079 and expenditures are budgeted at \$165,792,777, using \$16,386,698 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 2020-21 revenues of the City's budgeted funds are as follows:

	FY 2020-21 Budget	%	FY 2019-20 Budget	%
Taxes	\$38,850,164	26.0%	\$37,729,647	27.6%
Permits and Fees	12,963,675	8.7%	9,017,053	6.6%
Intergovernmental Revenue	18,261,478	12.2%	15,143,030	11.1%
Charges for Services	59,201,216	39.6%	58,957,916	43.1%
Fines and Forfeitures	363,250	0.2%	363,250	0.3%
Miscellaneous/Transfers	19,766,296	13.2%	15,557,136	11.4%
Total	\$149,406,079		\$136,768,032	



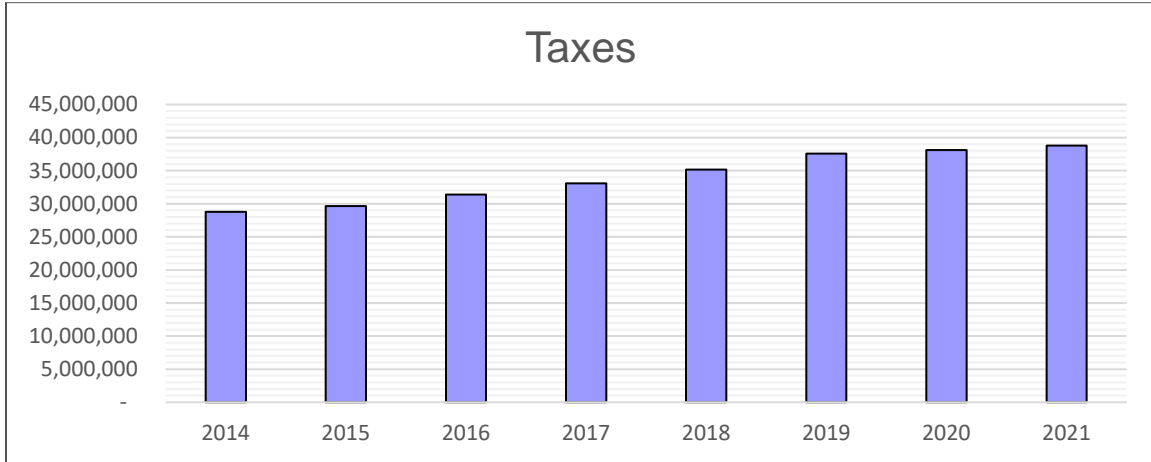
Taxes (\$38,850,164)

City wide, taxes make up 26% of the City's revenues, with Ad Valorem Taxes being the largest tax, at \$28,207,439. For FY 2020-21, the General Fund Operating Millage Rate is 1.150, a decrease of .03 mills from FY 2019-20. 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 \$2.48 million. Communications Tax is allocated to the Streets fund, Public Service Tax fund and General Fund. The State of Florida Department of Revenue's Office of Tax Research has not released its projection as of the date of this report. Historical trends did not support that significant of an increase. However, if the current year collections show a positive trend, this revenue amount could be revised for the adopted budget.

All Fund Revenue and Expenditure Analysis

The Public Service Taxes on Electric, Gas and Propane are 7% and the budget is based on historical collections.



Permits, Fees and Special Assessments (\$12,963,675)

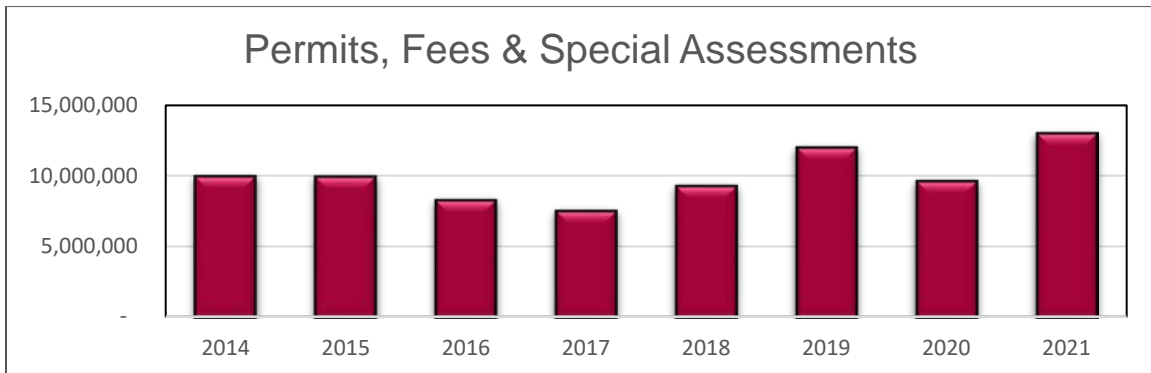
Under Florida's Constitution, local governments may utilize a variety of revenue sources to fund services and improvements without express statutory authorization. Franchise fees, impact fees, special assessments, and user fees such as building permit fees are examples of these home rule revenue sources.

Permits, Fees and Special Assessments make up 8.7% of the City's revenues. The City is budgeted to collect \$12.96 million in this segment. Building Permits are budgeted at \$4.87 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.

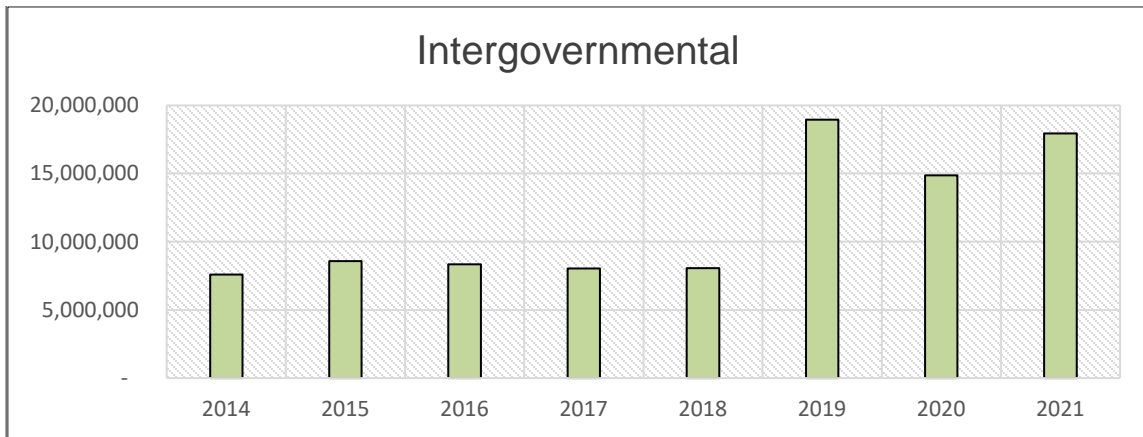
In the chart below for FY14 and FY15, the revenue trend shows an increase due to two new special assessments, Port Royal Dredging and Bembury Area Sewer Assessment. Many residents chose to prepay their assessment, rather than through installments, thus reducing their costs of interest and fees. FY19 includes assessments collected for Gulf Acres/Rosemary Heights area, FY20 includes the Aqualane Shores Utility Line Assessments & FY21 includes Sanitary Sewer Installation Assessments in unsewered areas.



Intergovernmental (\$18,261,478)

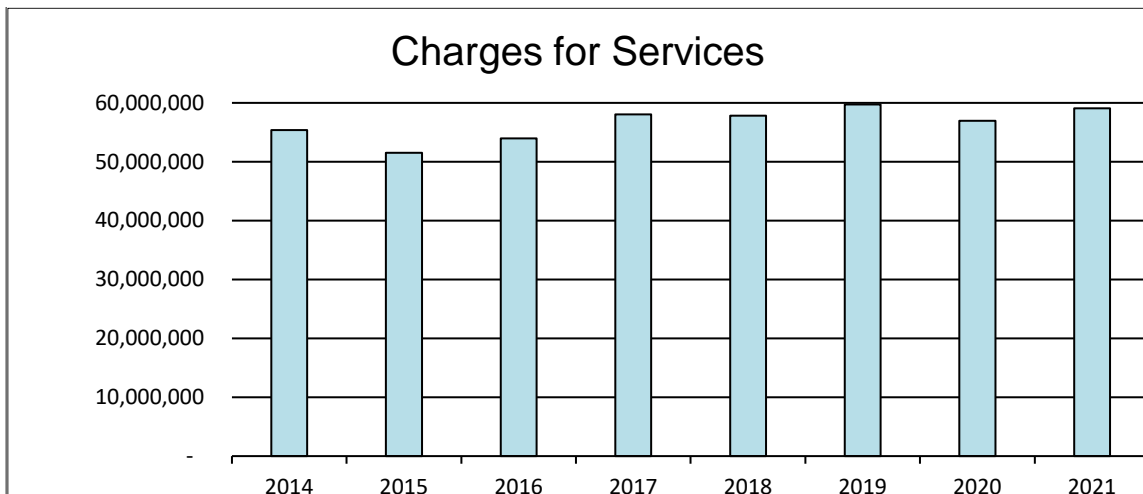
Intergovernmental Revenue includes revenue from Federal or State grants, state revenue sharing and Collier County agreements. Funds from Collier County include a \$1.5 million Interlocal Agreement that provides funding for recreation programs, including beach operations that serve the County residents. This also includes the Community Redevelopment Agency (CRA)'s Tax Increment revenue from Collier County, budgeted at \$4.446 million. General Use Sales Tax (\$2.22 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 are also two grants expected (South Florida Water Management District \$1.675 million and State of Florida \$1.2 million) 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 2020-21 as reflected in the chart below.



Charges for Services (\$59,201,216)

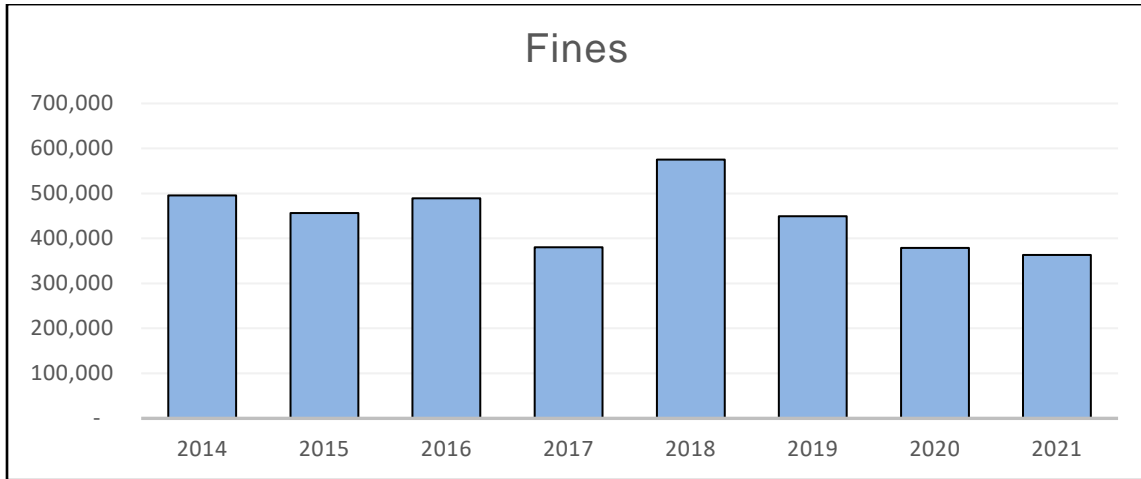
Making up 39.6% of City revenues, Charges for Services represents the largest source of budgeted revenues City-wide. The largest portions include charges to Water/Sewer customers (\$32.9 million), Solid Waste customers (\$7.26 million), City Dock customers (\$2.2 million) and Stormwater customers (\$4.9 million). This year's charges for services are based on the history of the revenue source.



Fines (\$363,250)

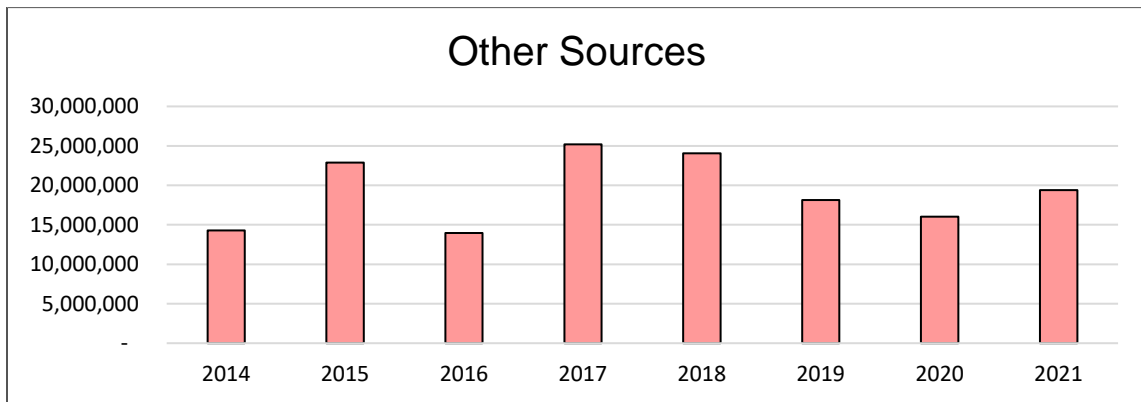
Fines are received by the General and Beach Funds. The primary sources of fines are parking or traffic citations issued by the Naples Police Department.

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.



Miscellaneous/Other Sources (\$19,766,296)

The City is projected to earn \$1.38 million in interest earnings in FY 2020-21. There is \$4.76 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 \$9.7 million (Internal Service Fund), Water Sewer System Development Fees and auction income.

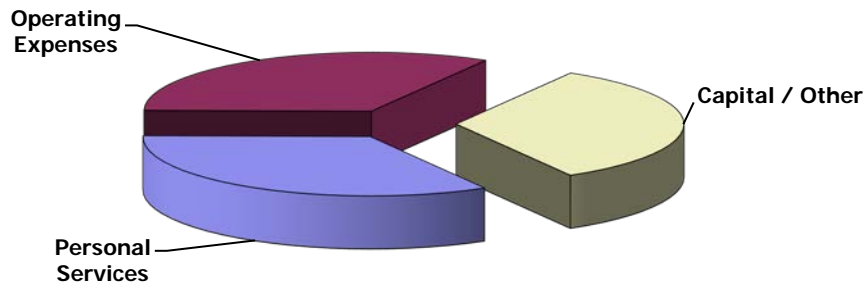


Expenditure Overview

The appropriations of the twenty budgeted funds are \$165,792,777. The following chart shows a summary of the combined budget by category:

	FY 2020-21 Budget	%	FY 2019-20 Budget	%
Personal Services	\$55,043,216	33.2%	\$52,035,966	34.1%
Operating Expenses	52,431,598	31.6%	50,948,023	33.4%
Capital Expenses/Other	58,317,964	35.2%	49,495,925	32.5%
Total Expenditures	\$165,792,777		\$152,479,914	

Where the Money Goes



Personal Services (\$55,043,216)

Personal Services budgeted at \$55,043,216 and includes all salaries and benefits for City employees. Salaries and benefits, city wide, increased \$3,007,250 over adopted budget or 5.78%. The primary causes for this increase include: the addition of 10.0 positions, the estimated annual raise and a 10% increase in health insurance costs. Pension rates are budgeted at 13% of salaries for General employees, 46% for Police Officers and 48% for Firefighters.

The FY 2020-21 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 2020-21. 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 2020-21 budgeted above the actuarial amount in all funds is \$762,000.

FY 2020-21 Pension Contributions				
	Funded Ratio	Budgeted Contribution Rate	Actuarial Rate	% Diff
All Funds	10/1/2019			
Police	76.30%	46.00%	39.93%	6.07%
Fire	82.10%	48.00%	47.10%	0.90%
General	84.20%	13.00%	11.98%	1.02%

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 \$766,228 in revenue for this contract. The NAA contract term is from March 1, 2018 to September 30, 2022.

There is a net increase of 10.0 Full Time Equivalent (FTE) positions from FY 2019-20, see chart below for explanation.

Fund	Title		Rate of Pay
General Fund	City Manager (Executive Assistant)	1.0	\$ 59,171
General Fund	Fire Operations (Deputy Chief)	1.0	\$120,000
General Fund	City Manager (Code Enforcement Manager)	.80	\$ 78,834
General Fund	Community Services (Director -.15)	(0.15)	(\$ 31,076)
General Fund	Community Services – (3 Part-time to Full-Time)	3.0	(\$ 4,890)
Solid Waste Fund	Heavy Equip Operator 2.0, Service Worker 1.0	3.0	\$143,900
Stormwater Fund	Project Manager 1.0, Utilities Technician 1.0	2.0	\$126,771
Dock Fund	Director (-.45)	(0.45)	(\$55,937)
Beach Fund	Director (-.2)	(0.20)	(\$24,861)
	Total	10.0	\$411,912

Operating Expenses (\$52,431,598)

Operating Expenditures increased by \$1,483,575 or 2.9%. Some of the more significant increases include Health Claims for \$695,000, Professional Services for \$581,055, Other Contractual Services \$355,594, Self-Insurance Charge \$339,896, and Special Events \$108,500.

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

Non-Operating: Capital Outlay, Debt, and Other Expenditures (\$58,317,964)

The FY 2020-21 budget includes \$58,317,964 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 in this budget totals \$49.38 million. Information on the projects specifically budgeted for FY 2020-21 are included in each funds' schedules and in the Capital Section of this document.

The city's debt service payments total \$4.6 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	\$3,400,000
General Fund to Tennis Fund	47,500
CRA to Public Service Tax/Debt Service Fund	<u>1,035,761</u>
Total	\$4,483,261

**All Funds
Changes in Fund Balance
Fiscal Year 2020-21**

The following spreadsheet shows the actual September 2019 fund balance and the projected fund balance for September 2020. The budgeted September 30, 2021 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 20-21 Budget		Change in Fund Balance	Budgeted
	9/30/2019 Fund Balance	9/30/2020 Fund Balance	Revenues	Expenditures		9/30/2021 Fund Balance
General Fund	12,548,432	13,324,191	41,727,176	42,670,472	(943,296)	12,380,895
Special Revenue Funds						
Building Permits (110)	4,383,323	3,682,715	4,860,000	5,361,731	(501,731)	3,180,984
Fifth Avenue Business (138)	5,048	5,048	619,308	619,308	0	5,048
East Naples Bay District (150)	910,570	822,996	3,252,195	4,112,000	(859,805)	(36,809)
Moorings Bay District (151)	1,211,024	1,215,048	45,059	232,500	(187,441)	1,027,607
Community Redevelopment (180)	4,276,037	2,951,135	6,136,641	5,374,872	761,769	3,712,904
Streets and Traffic (190)	3,320,984	2,644,563	2,943,243	3,526,273	(583,030)	2,061,533
Utility Tax/ Debt Service (200)	1,932,762	1,905,253	5,415,346	5,585,057	(169,711)	1,735,542
Capital Projects Fund (340)	3,026,453	2,074,947	3,563,000	3,496,610	66,390	2,141,337
One Cent Sales Tax (350)	3,251,612	5,198,102	4,125,000	8,500,000	(4,375,000)	823,102
Total Capital, Debt and Special Revenue Funds	22,317,813	20,499,807	30,959,792	36,808,351	(5,848,559)	14,651,248
Enterprise Funds						
Water and Sewer (420)	43,751,290	32,740,946	38,076,000	40,640,210	(2,564,210)	30,176,735
Gulf Acres Rosemary Heights (426)	1,295,485	(1,983,638)	3,143,744	220,020	2,923,724	940,086
Naples Beach Fund (430)	4,140,217	2,772,158	2,390,000	2,641,789	(251,789)	2,520,370
Solid Waste Fund (450)	1,699,434	1,584,141	7,265,000	7,925,912	(660,912)	923,229
City Dock Fund (460)	890,204	962,254	2,159,950	2,153,017	6,933	969,186
Storm Water Fund (470)	10,397,345	10,369,850	5,910,670	14,819,811	(8,909,141)	1,460,709
Tennis Fund (480)	423,461	362,528	762,000	731,461	30,539	393,067
Total Enterprise Funds	62,597,436	46,808,238	59,707,364	69,132,221	(9,424,857)	37,383,381
Internal Service Funds						
Risk Management (500)	5,376,976	4,664,808	3,181,176	3,629,802	(448,626)	4,216,181
Employee Benefits (510)	281,898	703,042	9,706,859	9,335,474	371,385	1,074,427
Technology Services (520)	608,729	491,037	1,888,860	2,012,431	(123,571)	367,467
Equipment Services (530)	(65,187)	(50,802)	2,234,852	2,204,026	30,826	(19,976)
Total Internal Service Funds	6,202,416	5,808,085	17,011,747	17,181,733	(169,986)	5,638,099
TOTAL	103,666,097	86,440,322	149,406,079	165,792,777	(16,386,698)	70,053,624

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.

Building	Planned capital projects
East Naples Bay	Planned capital projects
Moorings Bay	Planned capital projects
Streets & Traffic Fund	Revenue decreases and planned capital projects
Gulf Acres Rosemary Heights	Planned reduction in fund balance as construction finishes
Solid Waste Fund	Increase in contract services for recycling material processing & hauling
Storm Water Fund	Planned capital projects
Technology Fund	Planned capital projects

City of Naples
FY 2020-21 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	30,621,129	3,665,500	4,722,089	2,180,158	167,300	371,000	41,727,176
110 Building Permits Fund	0	4,795,000	0	0	0	65,000	4,860,000
138 Business Imp. District	0	619,308	0	0	0	0	619,308
150 East Naples Bay District	342,195	0	0	0	0	2,910,000	3,252,195
151 Moorings Bay District	27,059	0	0	0	0	18,000	45,059
180 Community Redevelopment	1,434,656	0	4,446,809	0	0	255,176	6,136,641
190 Streets and Traffic	2,057,540	275,000	566,703	0	0	44,000	2,943,243
200 Debt Service	4,367,585	0	0	0	0	1,047,761	5,415,346
340 Capital Project Fund	0	43,000	0	0	0	3,520,000	3,563,000
350 One Cent Sales Tax	0	0	4,100,000	0	0	25,000	4,125,000
420 Water and Sewer Fund	0	3,300,000	500,000	32,925,000	0	1,351,000	38,076,000
426 Gulf Acres/Rosemary Hts	0	265,867	2,875,877	0	0	2,000	3,143,744
430 Naples Beach Fund	0	0	175,000	1,945,000	195,000	75,000	2,390,000
450 Solid Waste Fund	0	0	0	7,190,000	0	75,000	7,265,000
460 City Dock Fund	0	0	0	2,144,000	950	15,000	2,159,950
470 Storm Water Fund	0	0	875,000	4,915,670	0	120,000	5,910,670
480 Tennis Fund	0	0	0	708,500	0	53,500	762,000
500 Risk Management	0	0	0	3,081,176	0	100,000	3,181,176
510 Health Benefits	0	0	0	0	0	9,706,859	9,706,859
520 Technology Services	0	0	0	1,878,860	0	10,000	1,888,860
530 Equipment Services	0	0	0	2,232,852	0	2,000	2,234,852
Total	\$ 38,850,164	\$ 12,963,675	\$ 18,261,478	\$ 59,201,216	\$ 363,250	\$ 19,766,296	\$ 149,406,079

Fund and Description	Total	Transfers In	Internal Services	Net Revenues
1 General Fund	41,727,176	3,860,260	37,000	37,829,916
110 Building Permits Fund	4,860,000	0	0	4,860,000
138 Business Imp. District	619,308	0	0	619,308
150 East Naples Bay District	3,252,195	0	0	3,252,195
151 Moorings Bay District	45,059	0	0	45,059
180 Community Redevelopment	6,136,641	230,176	0	5,906,465
190 Streets and Traffic	2,943,243	0	0	2,943,243
200 Debt Service	5,415,346	1,035,761	0	4,379,585
340 Capital Project Fund	3,563,000	3,446,400	0	116,600
350 One Cent Sales Tax	4,125,000	0	0	4,125,000
420 Water and Sewer Fund	38,076,000	50,000	0	38,026,000
426 Gulf Acres/Rosemary Hts	3,143,744	0	0	3,143,744
430 Naples Beach Fund	2,390,000	0	0	2,390,000
450 Solid Waste Fund	7,265,000	0	0	7,265,000
460 City Dock Fund	2,159,950	0	0	2,159,950
470 Storm Water Fund	5,910,670	0	0	5,910,670
480 Tennis Fund	762,000	47,500	0	714,500
500 Risk Management	3,181,176	0	3,081,176	100,000
510 Health Benefits	9,706,859	0	0	9,706,859
520 Technology Services	1,888,860	0	1,878,860	10,000
530 Equipment Services	2,234,852	0	2,152,852	82,000
Total	\$ 149,406,079	\$ 8,670,097	\$ 7,149,888	\$ 133,586,094

City of Naples
FY 2020-21 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	34,792,301	7,617,271	260,900	42,670,472	47,500	7,791,627	34,831,345
110 Building Permits Fund	3,370,020	1,691,711	300,000	5,361,731	398,200	857,036	4,106,495
138 Business Imp. District	0	619,308	0	619,308	0	0	619,308
150 East Naples Bay District	0	262,000	3,850,000	4,112,000	0	0	4,112,000
151 Moorings Bay District	0	57,500	175,000	232,500	0	0	232,500
180 Community Redevelopment	662,245	826,866	3,885,761	5,374,872	1,163,451	153,745	4,057,676
190 Streets and Traffic	775,348	2,030,925	720,000	3,526,273	109,900	451,268	2,965,105
200 Debt Service	0	43,460	5,541,597	5,585,057	3,443,460	0	2,141,597
340 Capital Project Fund	0	71,010	3,425,600	3,496,610	3,425,600	0	71,010
350 One Cent Sales Tax	0	0	8,500,000	8,500,000	0	0	8,500,000
420 Water and Sewer Fund	8,674,927	14,817,111	17,148,173	40,640,210	1,657,400	3,103,918	35,878,892
426 Gulf Acres/Rosemary Hts	0	0	220,020	220,020	0	0	220,020
430 Naples Beach Fund	1,031,509	1,284,780	325,500	2,641,789	188,900	307,972	2,144,917
450 Solid Waste Fund	2,330,877	4,863,035	732,000	7,925,912	437,410	1,419,651	6,068,851
460 City Dock Fund	255,414	1,467,050	430,553	2,153,017	79,040	77,466	1,996,511
470 Storm Water Fund	1,483,150	1,051,751	12,284,910	14,819,811	233,520	371,992	14,214,299
480 Tennis Fund	252,938	443,523	35,000	731,461	51,350	48,055	632,056
500 Risk Management	175,467	3,454,335	0	3,629,802	83,450	1,342,593	2,203,759
510 Health Benefits	0	9,335,474	0	9,335,474	165,170	0	9,170,304
520 Technology Services	472,378	1,078,053	462,000	2,012,431	86,100	91,647	1,834,684
530 Equipment Services	766,641	1,416,435	20,950	2,204,026	127,660	191,896	1,884,470
Total	\$ 55,043,216	\$ 52,431,598	\$ 58,317,964	\$ 165,792,777	\$ 11,698,111	\$ 16,208,866	\$ 137,885,800

**FISCAL YEAR 2020-21
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20	% Change
Ad Valorem Taxes-Current	26,590,991	27,431,462	27,787,766	28,207,439	775,977	
Local Option Fuel Tax	783,048	786,000	610,000	665,590	(120,410)	
5th Cent County Gas Tax	591,706	591,000	460,980	502,950	(88,050)	
Fire Insurance Premium	544,971	550,000	550,000	550,000	0	
Casualty Insurance Premium	742,751	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	3,344,391	3,100,000	3,100,000	3,200,000	100,000	
Public Service Tax/ Propane	173,818	175,000	175,000	175,000	0	
Public Service Tax/Gas	54,418	45,000	45,000	45,000	0	
Local Communication Tax	2,419,962	2,002,585	2,385,585	2,485,585	483,000	
City Business Tax	212,725	250,000	224,000	220,000	(30,000)	
City Bus Tax/Changes	3,965	5,000	5,000	5,000	0	
City Bus Tax/Insurance	918	1,000	1,000	1,000	0	
City Bus Tax/Collier County	33,739	25,000	25,000	25,000	0	
Total Taxes	\$ 37,565,004	\$ 37,729,647	\$ 38,136,931	\$ 38,850,164	\$ 1,120,517	2.97%
Building Permits	5,706,714	4,596,000	4,677,665	4,870,000	274,000	
Franchise Fees-FPL	3,521,877	3,350,000	3,420,000	3,420,000	70,000	
Franchise Fees-Natural Gas	102,456	95,000	95,000	95,000	0	
Franchise Fees-Trolley	3,000	2,000	2,000	2,000	0	
Impact Fees	200,000	200,000	200,000	200,000	0	
Special Assessments/Other	1,439,638	0	366,915	3,608,867	3,608,867	
Special Assessment Port Royal	54,432	50,000	0	0	(50,000)	
Special Assess./Bus Impr District	564,983	623,253	623,253	619,308	(3,945)	
Permits/Special	24,627	20,000	10,000	20,000	0	
Permits/Temp Use Permit	8,748	1,800	8,810	1,500	(300)	
Permits/Outdoor	12,910	2,000	12,000	2,000	0	
Permits/Coastal Construction	2,789	1,000	1,925	0	(1,000)	
Permits/Landscape	260,000	0	0	0	0	
Planning Fees/Zoning Fee	71,904	76,000	125,000	125,000	49,000	
Total Permits and Fees	\$ 11,974,076	\$ 9,017,053	\$ 9,542,568	\$ 12,963,675	\$ 3,946,622	43.77%
Grants	7,408,925	1,690,688	2,293,353	4,922,580	3,231,892	
State Revenue Sharing	894,120	884,000	764,480	785,078	(98,922)	
Mobile Home Licenses	8,109	6,000	6,000	6,000	0	
Alcohol Beverage Licenses	63,824	60,000	60,000	60,000	0	
General Use Sales Tax	2,704,892	2,609,513	2,142,000	2,218,011	(391,502)	
Capital Use Sales Tax	2,843,610	4,350,000	4,000,000	4,100,000	(250,000)	
Firefighters Education	20,651	18,000	18,000	18,000	0	
Fuel Tax Refund	33,504	30,000	30,000	30,000	0	
Collier County	4,695,822	5,211,379	5,211,379	5,946,809	735,430	
Collier County/CDBG	113,304	108,450	108,450	0	(108,450)	
TDC Beach Maintenance	174,519	175,000	182,373	175,000	0	
Other Grants	0	0	0	0	0	
Total Intergovernmental Revenue	\$ 18,961,282	\$ 15,143,030	\$ 14,816,035	\$ 18,261,478	\$ 3,118,448	20.59%

**FISCAL YEAR 2020-21
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20	% Change
City Fees/Maps, Codes & Copies	2,536	1,700	1,200	1,000	(700)	
City Fees/Election Fee	1,844	0	4,262	0	0	
City Fees/Planning	27,672	134,000	0	0	(134,000)	
City Fees/County Billing	36,000	36,000	36,000	36,000	0	
Internal Svc Fee/Equipment Services	1,747,415	1,586,977	1,586,977	1,569,978	(16,999)	
Internal Svc Fee/Technology Svc	1,584,900	1,829,630	1,829,630	1,878,860	49,230	
Internal Svc Fee/External Charges	28,324	83,121	83,121	80,000	(3,121)	
Internal Service Fuel	103,930	585,961	590,661	582,874	(3,087)	
Insurance Fees/ Internal Service	2,686,332	2,741,280	2,741,280	3,081,176	339,896	
False Alarms & Fingerprinting	30,681	20,000	20,000	20,000	0	
Investigation Fees	20,033	20,000	20,339	20,000	0	
Police Security Services	254,681	210,000	210,000	210,000	0	
911 Salary Subsidy	108,147	65,000	65,000	65,000	0	
Fire Contract Services	849,662	760,317	760,317	786,228	25,911	
EMS Space Rental	41,400	41,400	41,400	41,400	0	
Water Sales	16,049,970	16,030,000	16,100,000	16,100,000	70,000	
Hydrant Services	95,173	45,000	70,000	55,000	10,000	
Tapping fees	122,240	100,000	100,000	110,000	10,000	
Reinstall Fees	56,916	1,000	35,000	5,000	4,000	
Connection Charges	175,528	130,000	130,000	130,000	0	
Water Surcharge	1,269,138	1,300,000	1,300,000	1,300,000	0	
Water Delinquent Fees	199,437	142,000	160,000	150,000	8,000	
Water Miscellaneous Fees	30,809	40,000	30,000	30,000	(10,000)	
Plan Review Fees	30,662	48,000	30,000	30,000	(18,000)	
Application Fees	19,900	18,000	18,000	18,000	0	
Water Inspection Fees	6,400	5,500	5,500	6,000	500	
Garbage/Trash	6,434,703	6,400,000	6,300,000	6,400,000	0	
Special Pick-up	53,934	50,000	50,000	50,000	0	
Commercial Roll Offs	896,188	730,000	750,000	740,000	10,000	
Sewer Service Charges	13,014,313	12,500,000	12,500,000	12,550,000	50,000	
Connection Charges	2,957	30,000	10,000	20,000	(10,000)	
Inspection Charges	3,140	3,000	3,000	3,000	0	
Surcharge Sewer	645,982	635,000	635,000	650,000	15,000	
Irrigation/Reclaimed Water	1,850,149	1,730,000	1,730,000	1,760,000	30,000	
Application Fees	7,900	8,000	8,000	8,000	0	
Phy Env/Stormwater Fee	5,077,337	4,867,000	4,867,000	4,915,670	48,670	
Lot Mowing Fees	2,326	1,200	1,200	1,200	0	
Parking Facilities/Meter	1,808,631	1,750,000	900,000	1,750,000	0	
D-Downtown on Street Parking	256,700	0	0	0	0	
Economic Env/CDBG Revenue	10,010	10,000	10,000	0	(10,000)	
Fac Prog/Sponsorship N	5,000	5,000	5,000	5,000	0	
Fleischmann Park Revenue	402,873	429,300	165,450	417,800	(11,500)	
Skate Park Memberships	35,004	25,000	20,000	25,000	0	
Norris Center Revenue	280,378	299,000	196,550	249,500	(49,500)	
River Park Revenue	128,712	119,000	27,772	112,000	(7,000)	
Baker Park Revenue	0	120,000	15,000	50,000	(70,000)	
Aquatic Center Classes	37,576	40,950	8,800	34,200	(6,750)	
Lowdermilk Park Revenue	110,559	105,000	75,000	100,000	(5,000)	
Fishing Pier Revenue	108,514	90,000	70,000	90,000	0	
Boat Dock Rent	762,276	717,000	742,000	745,000	28,000	
Boat Dock Fuel	1,199,834	1,414,000	1,081,700	1,250,000	(164,000)	
Bait Sales	36,088	40,000	35,000	35,000	(5,000)	
Misc. Dock Revenue	29,382	35,000	30,000	30,000	(5,000)	
Naples Landings	92,389	60,000	60,000	60,000	0	
Mooring Ball Rental	4,725	5,000	5,000	5,000	0	
Cat/Boat Storage Fee	21,746	5,000	3,000	5,000	0	
Electric Recovery Revenue	14,052	13,000	13,000	13,000	0	
Water Recovery Revenue	3,770	4,000	4,000	4,000	0	
Non Refundable Applications	2,350	3,750	2,000	2,000	(1,750)	

**FISCAL YEAR 2020-21
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20	% Change
Tennis Courts Membership	179,524	180,000	180,000	180,000	0	
Tennis Courts Daily Play	59,604	52,000	58,000	59,000	7,000	
Tennis Courts Tournaments	62,087	59,000	26,000	45,000	(14,000)	
Tennis Courts Lessons	325,941	280,000	250,000	360,000	80,000	
Tennis Courts Ball Machine	5,485	4,000	7,000	6,000	2,000	
Tennis Courts Retail Sales	25,309	24,000	22,000	17,500	(6,500)	
Tennis Courts Restring	10,640	9,000	11,000	13,000	4,000	
Tennis Courts Miscella	1	0	0	0	0	
Tennis Courts Sponsors	30,118	25,000	10,000	28,000	3,000	
Pensions Reimb	105,830	105,830	105,830	105,830	0	
Total Charges for Services	\$ 59,723,766	\$ 58,957,916	\$ 56,961,989	\$ 59,201,216	\$ 243,300	0.41%
County Court Fines	39,206	60,000	55,000	55,000	(5,000)	
Police Training Fees	5,317	6,000	6,000	6,000	0	
City Fines	350,084	250,750	292,750	250,750	0	
Handicap accessibility	1,500	3,000	6,500	3,000	0	
Late Fees	22,486	18,200	35,190	23,200	5,000	
Code Enforcement Fines	10,250	10,000	10,000	10,000	0	
Civil Ordinance Infrac	460	300	300	300	0	
Parking Crossing Guard	20,044	15,000	15,000	15,000	0	
Total Fines and Penalties	\$ 449,347	\$ 363,250	\$ 420,740	\$ 363,250	\$ -	0.00%
Misc. Revenue/Interest	2,480,540	1,210,075	1,521,500	1,382,000	171,925	
Rents	66,300	66,000	66,000	66,000	0	
Scrap Surplus	1,129	1,000	1,000	1,000	0	
Scrap/Auction Proceeds	261,819	145,000	120,000	115,000	(30,000)	
Misc. Revenue	21,516	0	0	0	0	
Other Donation Revenues	26,570	25,000	25,100	25,000	0	
Baker Park /Other Park Donations	344,590	0	800	0	0	
Other Misc. Income	27,350	326,631	594,635	25,000	(301,631)	
Health Insurance Fund Revenue	8,340,104	8,748,861	8,748,861	9,688,859	939,998	
Loan Proceeds	0	0	0	2,900,000	2,900,000	
Interfund Transfers	5,493,023	4,334,569	4,338,637	4,763,437	428,868	
Water System Development	450,522	400,000	400,000	450,000	50,000	
Sewer System Development	620,606	300,000	300,000	350,000	50,000	
Total Misc Revenue and Transfers	\$ 18,134,069	\$ 15,557,136	\$ 16,116,533	\$ 19,766,296	\$ 4,209,160	27.06%
Total All Fund Revenue by Type	\$146,807,544	\$ 136,768,032	\$ 135,994,796	\$ 149,406,079	\$ 12,638,047	9.24%

**FISCAL YEAR 2020-21
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20	% Change
<u>PERSONAL EXPENSES</u>						
510200 REGULAR SALARIES & WAGES	29,030,563	30,088,620	29,383,780	30,965,866	877,246	
510300 OTHER SALARIES	1,002,814	1,665,282	937,905	1,118,646	(546,636)	
510305 PERSONAL LEAVE PAYOUTS	0	0	675,415	903,168	903,168	
510320 STATE INCENTIVE PAY	97,380	102,900	97,176	100,500	(2,400)	
510330 EDUCATION REIMBURSEMENT	70,194	75,000	80,000	88,500	13,500	
510400 OVERTIME	1,112,472	1,268,198	1,149,950	1,327,941	59,743	
510410 SPECIAL DUTY PAY	236,605	253,000	249,000	253,000	0	
510420 HOLIDAY PAY	339,862	398,885	389,886	402,112	3,227	
510440 NAA OVERTIME	702,261	740,317	740,317	766,228	25,911	
525010 FICA	2,388,471	2,475,588	2,448,284	2,565,127	89,539	
525030 RETIREMENT CONTRIBUTIONS	5,781,160	6,689,369	6,712,757	7,260,835	571,466	
525040 LIFE/HEALTH INSURANCE	6,514,105	6,817,204	6,751,425	7,780,832	963,628	
525070 EMPLOYEE ALLOWANCES	189,565	144,468	184,648	193,326	48,858	
525130 EARLY RETIREMENT INCENTIVE	0	57,135	57,135	57,135	0	
525220 STATE INSURANCE PREMIUM TAX	1,287,722	1,250,000	1,250,000	1,250,000	0	
529000 OTHER	7,934	10,000	10,000	10,000	0	
TOTAL PERSONAL EXPENSES	\$ 48,761,108	\$ 52,035,966	\$ 51,117,678	\$ 55,043,216	\$ 3,007,250	5.78%
<u>OPERATING EXPENSES</u>						
530000 OPERATING EXPENDITURES	2,038,037	983,628	1,095,934	987,976	4,348	
530010 CITY ADMINISTRATION	0	0	0	0	0	
530050 COUNTY LANDFILL	1,820,958	1,924,500	1,777,500	1,946,400	21,900	
530070 SMALL TOOLS	27,643	33,900	33,800	31,900	(2,000)	
530080 CORE VALUES	2,623	0	5,000	8,000	8,000	
530110 DOG PARK	10,642	15,000	15,000	15,000	0	
530200 FIELD TRIPS	7,223	10,100	75	10,100	0	
530310 TV PRODUCTION EXPENDITURE	40,671	54,000	54,000	54,000	0	
531000 PROFESSIONAL SERVICES	38,006	55,000	73,686	55,000	0	
531001 CREDIT CARD ACCEPTANCE	557,082	512,000	456,000	552,000	40,000	
531010 PROFESSIONAL SERVICES-OTHER	1,811,437	2,623,695	2,730,091	3,204,750	581,055	
531020 ACCOUNTING & AUDITING	83,600	85,600	85,600	85,600	0	
531040 OTHER CONTRACTUAL SERVICES	4,260,827	4,757,461	4,604,507	5,113,055	355,594	
531041 HORTICULTURE SERVICES CONTRACT	687,553	688,000	688,000	107,973	(580,027)	
531070 MEDICAL/TOBACCO SERVICES	48,007	47,400	42,874	37,000	(10,400)	
531080 DENTAL PROGRAM	430,475	432,829	458,585	467,431	34,602	
531130 STOP LOSS PREMIUMS	1,017,567	1,125,200	1,152,084	1,265,213	140,013	
531140 LONG TERM DISABILITY	83,477	84,380	87,443	87,161	2,781	
531150 LIFE INSURANCE	399,482	401,461	401,461	394,619	(6,842)	
531160 VISION INSURANCE	38,001	38,017	39,321	39,653	1,636	
531220 INVESTMENT ADVISORY SERVICE	48,848	55,500	55,500	57,600	2,100	
531230 CULTURAL ARTS-THEATRE	48,036	62,000	18,000	62,000	0	
531300 CITY MANAGER SEARCH	4,330	0	0	0	0	
531420 GAS TAX OVERLAY	445,159	650,000	672,018	650,000	0	
531430 LAWN LANDSCAPE CERTIFICATION	0	15,000	13,000	13,000	(2,000)	
531500 ELECTION EXPENSE	50,663	8,000	8,000	0	(8,000)	
531510 DOCUMENT IMAGING	781	4,000	4,000	4,000	0	
532010 CITY ATTORNEY	256,667	285,000	308,333	285,000	0	
532040 OTHER LEGAL SERVICES	4,892	50,500	20,300	50,500	0	
532100 LITIGATION SERVICES	359,079	405,000	930,920	405,000	0	
532120 LABOR ATTORNEY	1,294	0	141	0	0	
534010 UNSAFE STRUCTURE	8,304	10,000	20,000	20,000	10,000	
538010 PAYMENT IN LIEU OF TAXES	2,067,600	2,067,600	2,067,600	2,067,600	0	
540000 TRAINING & TRAVEL COSTS	279,190	376,960	305,179	377,335	375	
541000 COMMUNICATIONS	228,055	292,994	289,976	297,154	4,160	
541010 TELEPHONE	52,278	64,826	60,886	62,826	(2,000)	
541020 TECHNOLOGY COMMUNICATIONS	61,076	70,500	70,500	70,500	0	
542000 TRANSPORTATION	6,151	10,100	100	10,100	0	
542020 POSTAGE & FREIGHT	89,672	93,000	93,000	96,000	3,000	
542100 EQUIP. SERVICES - REPAIRS	1,471,805	1,586,977	1,427,577	1,569,978	(16,999)	
542110 EQUIP. SERVICES - FUEL	529,159	585,961	544,300	582,874	(3,087)	

**FISCAL YEAR 2020-21
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 18-19	FY 19-20	FY 19-20	FY 20-21	CHANGE	%
	ACTUAL	ADOPTED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET	FROM FY 19-20	Change
543010 ELECTRICITY	2,611,010	3,394,298	2,794,153	3,037,354	(356,944)	
543020 WATER, SEWER, GARBAGE	883,010	890,180	939,571	916,964	26,784	
544000 RENTALS & LEASES	74,938	107,560	105,560	108,460	900	
544020 EQUIPMENT RENTAL	149,983	189,000	166,500	188,300	(700)	
545010 UNEMPLOYMENT COMPENSATION	203	3,500	3,500	3,500	0	
545020 HEALTH CLAIMS PAID	5,407,087	4,350,000	4,350,231	5,045,000	695,000	
545030 PRESCRIPTION CLAIMS	361,038	750,000	750,000	825,000	75,000	
545050 HEALTHCARE REIMBURSEMENT	564,553	600,000	600,000	600,000	0	
545060 EMPLOYEE FLEX PLAN	194,604	180,000	180,000	177,700	(2,300)	
545090 HEALTH/FITNESS REIMBURSEMENT	34,620	37,440	37,440	37,440	0	
545100 WORKERS COMP STATE ASSESS	13,256	18,000	13,256	18,000	0	
545110 WORKERS COMPENSATION	462,767	704,775	704,775	745,778	41,003	
545120 CANCER BILL	0	50,000	50,000	50,000	0	
545200 GENERAL LIABILITY	582,409	770,559	770,559	805,000	34,441	
545210 AUTO COLLISION	167,266	401,099	402,346	420,575	19,476	
545220 SELF INSURANCE CHARGE	3,387,479	2,741,280	2,741,280	3,081,176	339,896	
545230 REIMBURSEMENTS/REFUNDS	(1,490,188)	(200,000)	(299,557)	(200,000)	0	
545250 PROPERTY/FLOOD INSURANCE	946,021	1,347,844	1,347,844	1,315,246	(32,598)	
545290 DISASTER DATA RECOVERY	10,820	21,640	21,640	21,640	0	
546000 REPAIR AND MAINTENANCE	1,116,037	1,437,218	1,394,754	1,503,688	66,470	
546020 BUILDINGS & GROUND MAINT.	239,641	374,780	369,950	339,600	(35,180)	
546030 EQUIP. MAINT. CONTRACTS	16,250	19,000	19,000	43,500	24,500	
546040 EQUIP. MAINTENANCE	552,072	672,500	642,646	594,500	(78,000)	
546050 STORM REPAIR COSTS	0	25,000	15,000	25,000	0	
546060 OTHER MAINTENANCE	158,979	225,000	225,049	200,000	(25,000)	
546070 BUOYS AND MARKERS	0	15,000	10,000	15,000	0	
546080 LAKE MAINTENANCE	19,068	30,000	30,000	35,000	5,000	
546090 STREET LIGHT & POLE MAINTENANCE	31,992	45,000	45,000	45,000	0	
546100 SUBLET REPAIR COSTS	165,731	220,000	220,000	220,000	0	
546120 ROAD REPAIRS	242,126	205,000	200,000	224,000	19,000	
546130 ROAD REPAIRS	218,177	245,000	245,000	245,000	0	
546140 HYDRANT MAINTENANCE	1,337	2,700	2,700	2,700	0	
546160 HARDWARE MAINTENANCE	69,757	79,107	64,107	55,280	(23,827)	
546170 SOFTWARE MAINTENANCE	299,756	567,161	599,232	657,999	90,838	
546190 PRINTERS	1,662	7,500	4,000	7,500	0	
546340 REPAIR & MAINT LEVEL OF SERVICE	279,728	493,500	524,705	489,000	(4,500)	
547000 PRINTING AND BINDING	44,037	78,750	78,750	82,800	4,050	
547010 LEGAL ADS	27,514	31,250	31,250	35,445	4,195	
547020 ADVERTISING (NON LEGAL)	22,435	23,600	23,600	24,200	600	
547060 DUPLICATING	11,052	16,600	16,100	16,600	0	
549000 OTHER CURRENT CHARGES	3,901	16,100	12,000	12,000	(4,100)	
549020 TECHNOLOGY SERVICE CHARGE	1,584,900	1,829,630	1,829,630	1,878,760	49,130	
549040 EMPLOYEE DEVELOPMENT	15,711	15,000	3,000	15,000	0	
549050 SPECIAL EVENTS	214,828	82,000	73,575	190,500	108,500	
549060 AWARDS	4,992	11,000	12,018	11,000	0	
549070 EMPLOYEE RECOGNITION	2,230	3,500	3,500	3,500	0	
549080 HAZARDOUS WASTE DISPOSAL	3,215	4,500	4,000	4,200	(300)	
551000 OFFICE SUPPLIES	63,752	106,350	101,558	105,050	(1,300)	
551020 OTHER OFFICE SUPPLIES	4,797	5,000	4,000	5,000	0	
551060 RESALE SUPPLIES	55,722	58,500	58,621	54,500	(4,000)	
551070 RESTRING	0	0	0	4,000	4,000	
552000 OPERATING SUPPLIES	764,158	964,320	942,393	955,670	(8,650)	
552020 FUEL	1,582,134	1,825,861	1,516,800	1,759,074	(66,787)	
552030 OIL & LUBE	10,280	13,500	12,000	13,000	(500)	
552060 TIRES	36,189	100,000	115,000	110,000	10,000	
552070 UNIFORMS	162,103	164,736	169,682	177,601	12,865	
552080 SHOP SUPPLIES	4,788	9,000	9,000	9,000	0	
552090 OTHER CLOTHING	36,750	42,594	40,461	41,242	(1,352)	
552100 JANITORIAL SUPPLIES	116,868	149,420	157,169	158,500	9,080	
552210 NEW INSTALLATION SUPPLIES	215,736	450,000	640,000	450,000	0	
552220 REPAIR SUPPLIES	280,990	260,000	261,119	260,000	0	
552230 VESTS	10,000	22,000	22,000	12,000	(10,000)	

**FISCAL YEAR 2020-21
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20	% Change
552250 BUNKER GEAR	26,792	18,420	19,420	19,420	1,000	
552260 FIRE HOSE & APPLIANCES	30,467	15,850	15,850	17,850	2,000	
552270 SPECIALTY TEAM EQUIPMENT	24,229	24,450	24,450	24,450	0	
552410 POOL - OPERATING SUPPLIES	24,074	44,000	44,000	44,000	0	
552510 DUMPSTERS	84,566	85,000	85,000	85,000	0	
552520 MINOR OPERATING EQUIPMENT	17,941	20,000	20,000	20,000	0	
552800 CHEMICALS	2,339,451	2,792,058	2,533,000	2,705,228	(86,831)	
552990 INVENTORY (OVER/SHORT)	(70,302)	0	0	0	0	
554000 BOOKS, PUBS, SUBS, MEMBS	2,509	2,739	2,739	4,170	1,431	
554010 MEMBERSHIPS	52,315	71,090	72,994	72,280	1,190	
554020 BOOKS, PUBS, SUBS.	4,801	4,475	5,275	6,360	1,885	
559000 DEPRECIATION	12,394,278	0	0	0	0	
TOTAL OPERATING EXPENSES	\$ 57,399,739	\$ 50,948,023	\$ 49,960,485	\$ 52,431,598	\$ 1,483,575	2.91%
<u>NON-OPERATING EXPENSES</u>						
560200 BUILDINGS	6,103,030	1,971,000	1,979,468	1,583,300	(387,700)	
560300 IMPROVEMENTS O/T BUILDING	31,017,337	29,545,950	31,646,205	42,100,000	12,554,050	
560400 MACHINERY EQUIP	3,667,570	7,306,800	9,641,682	2,911,150	(4,395,650)	
560700 VEHICLES	2,753,533	1,902,703	2,001,439	2,434,200	531,497	
560800 COMPUTER SOFTWARE	471,104	20,000	20,702	0	(20,000)	
570110 PRINCIPAL	1,901,148	3,635,062	3,632,062	4,092,375	457,313	
570120 INTEREST	503,548	579,841	511,058	513,678	(66,163)	
591000 INTERFUND TRANSFERS	5,493,023	4,284,569	4,238,169	4,483,261	198,692	
599000 CONTINGENCY	(21)	250,000	250,000	200,000	(50,000)	
TOTAL NON-OPERATING EXPENSES	\$ 51,910,274	\$ 49,495,925	\$ 53,920,783	\$ 58,317,964	\$ 8,822,039	17.82%
TOTAL EXPENSES	\$ 158,071,121	\$ 152,479,914	\$ 154,998,947	\$ 165,792,777	\$13,312,863	8.73%

City of Naples, Florida
Full-Time Equivalent Staffing Levels

Fund Department	Adopted FY 17-18	Adopted FY 18-19	Adopted FY 19-20	Adopted FY 20-21	Change from 19-20
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	6.0	-
City Manager's Office	4.7	4.7	3.7	4.7	1.00
City Manager/Code Enforce	2.2	2.2	2.2	3.0	0.80
Purchasing	3.0	3.0	3.0	3.0	-
Human Resources	4.0	4.0	5.0	5.0	-
Planning Department	6.0	6.0	6.0	6.0	-
Finance Department	10.5	10.5	10.5	10.5	-
Police Administration	5.0	5.0	6.0	6.0	-
Police Patrol	71.4	71.4	70.4	70.4	-
Police Support Services	23.0	22.0	22.0	22.0	-
Fire Operations	66.0	66.0	66.0	67.0	1.00
Community Serv Admin	5.0	5.0	5.0	4.9	(0.15)
Community Serv Parks/Pkys	14.0	14.0	16.0	16.0	-
Community Serv Recreation	10.5	11.5	11.5	14.5	3.00
Facilities Maintenance	16.0	17.0	18.0	18.0	-
TOTAL FUND	249.3	250.3	253.3	259.0	5.65
Water & Sewer Fund					
Administration	9.0	9.0	10.0	10.0	-
Utility Billing/Customer Service	7.0	7.0	7.0	7.0	-
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	104.0	105.0	105.0	-
Solid Waste Fund					
Administration	4.0	4.0	4.0	4.0	-
Horticulture	0.0	0.0	0.0	3.0	3.00
Residential Collection	12.0	12.0	12.0	12.0	-
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	26.0	29.0	3.00
Stormwater Fund					
Stormwater	8.5	8.5	8.5	10.5	2.00
Natural Resources	2.5	2.5	2.5	2.5	-
TOTAL FUND	11.0	11.0	11.0	13.0	2.00
Streets & Traffic Fund	5.5	5.5	6.5	6.5	-
Building Permits Fund	33.5	32.5	32.5	32.5	-
Community Redevelopment Agency	6.3	6.3	6.3	6.3	-
City Dock Fund	3.6	4.1	4.1	3.7	(0.45)
Tennis Fund	4.0	4.0	4.0	4.0	-
Naples Beach Fund	15.4	15.4	15.4	15.2	(0.20)
Technology Services Fund	6.0	5.0	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	474.10	473.60	477.60	487.60	10.00

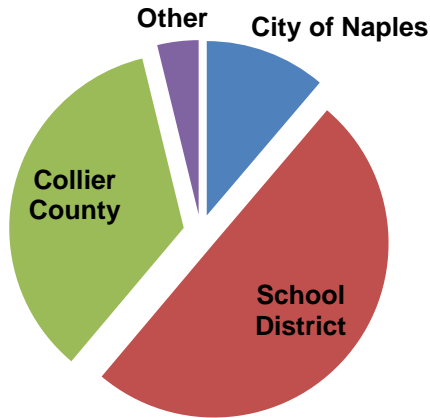
Detailed explanations of staff changes are included in each department summary and in the Letter of Transmittal.

**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2020-21**

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	11.21%
School District	\$6,144.60	5.0160	49.93%
Collier County	\$4,312.56	3.5938	35.04%
Water Management/Cypress Basin	\$270.60	0.2255	2.20%
Mosquito Control	\$199.44	0.1662	1.62%
TOTAL	\$12,307.20	\$10.15	

DIVISION OF TAX BILL, BY AGENCY



City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2020-2021

- January 15, 2020.....Distribute 2020-2021 Budget Planning Calendar
- January 22, 2020Finance to distribute Capital Improvement Project (CIP) forms
- March 2, 2020CIP Requests due to Finance by noon
- April 3, 2020.....Draft Capital Improvement Project document to City Manager for review
- April 6-8, 2020.....Directors meet with City Manager to review submitted CIP
- April 16, 2020.....Director budget meeting (concurrent with staff meeting)
- April 17, 2020.....CIP completed and to the printer
- April 20, 2020.....Finance to distribute Operating Budget forms and instructions to departments
- May 1, 2020Internal Service Fund Budgets with goals and performance measures, due to Finance
- May 4, 2020CIP document deadline for Council agenda packet (CIP due by June 1 per City Code 2-691)
- May 8, 2020Special 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 15, 2020General Fund budgets with Goals and Objectives due to Finance
- May 18, 2020Council Workshop on CIP #1
- May 22, 2020Water/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, 2020Tentative receipt of Preliminary Taxable Value from Collier County Property Appraiser
- June 3, 2020Agenda item on Council meeting to discuss and obtain direction on maximum millage rate.
- June 8-12, 2020City Manager meets with Directors on Operating Budgets
- June 15,2020Council Workshop on CIP #2
- June 28, 2020Collier County to Certify Taxable Value (prior to or on July 1)
- July 17, 2020.....Deliver Preliminary Operating Budget to City Council

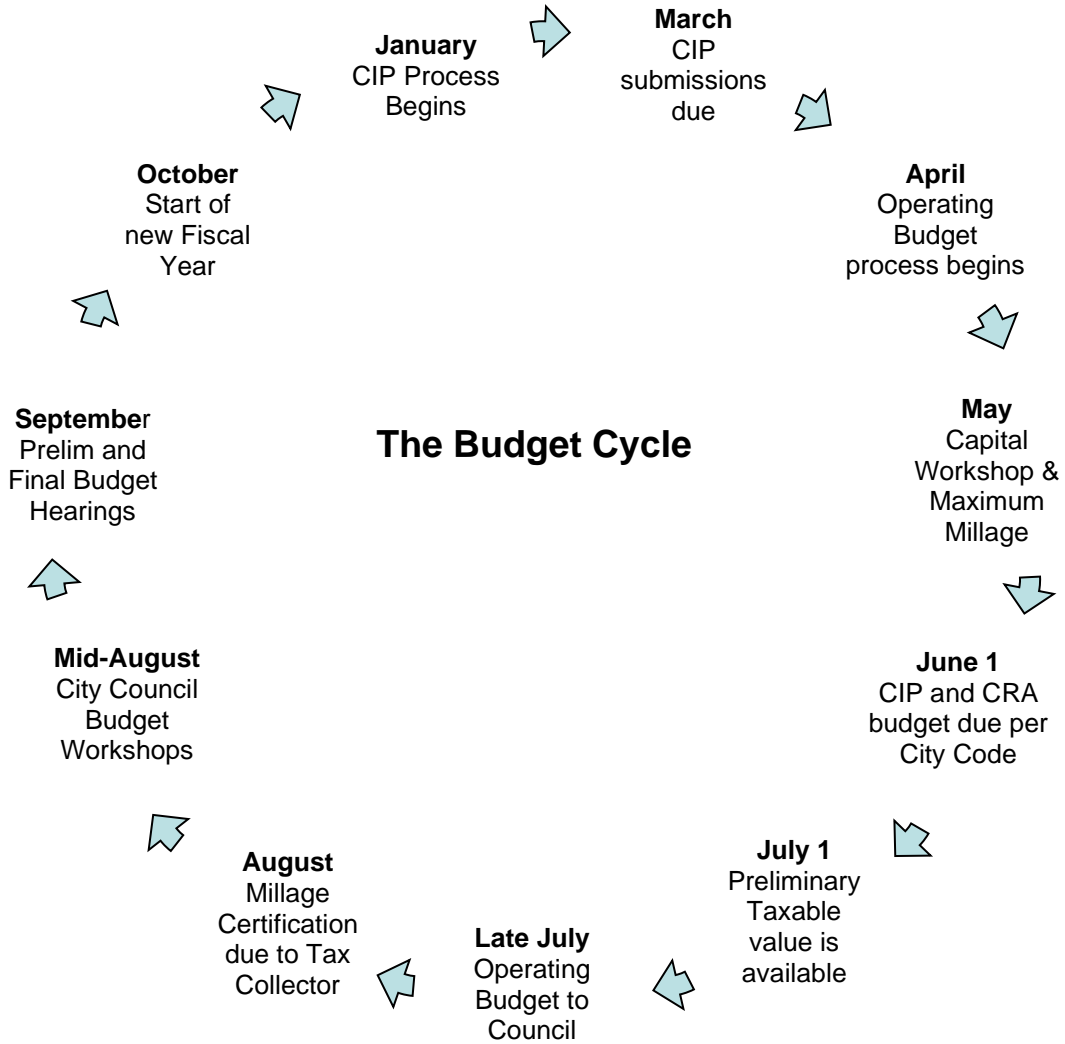
City of Naples

BUDGET PLANNING CALENDAR

- July 24, 2020.....Deadline to send DR 420 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)
- August 17, 2020..... Budget Workshop
- August 21, 2020..... TRIM notices mailed by Collier County
- September 1, 2020 CRA Board budget meeting
- September 9, 2020 Tentative Budget Hearing 5:05 pm
- September 16-19, 2020..... Dates to advertise the Final Hearing
- September 21, 2020 Final Budget Hearing 5:05 pm
- October 1, 2020 Start of Fiscal Year 2020-2021

City of Naples

BUDGET PLANNING CALENDAR





GENERAL FUND FINANCIAL SUMMARY

Fiscal Year 2020-21

Beginning Unassigned Fund Balance - as of Sept. 30, 2019	\$12,548,432
Projected Revenues FY 2019-20	41,237,227
Projected Expenditures FY 2019-20	40,461,468
Net Increase/(Decrease) in Fund Balance	<u>775,759</u>

Expected Unassigned Fund Balance as of Sept. 30, 2020 **\$13,324,191**

Add Fiscal Year 2020-21 Budgeted Revenues	
Ad Valorem Tax at 1.15	26,403,529
Other Taxes	4,217,600
Permits and Fees	3,665,500
Intergovernmental Revenue	4,722,089
Charges for Services	2,180,158
Fines & Other Revenue	538,300
Transfers In	0
	<u>41,727,176</u>

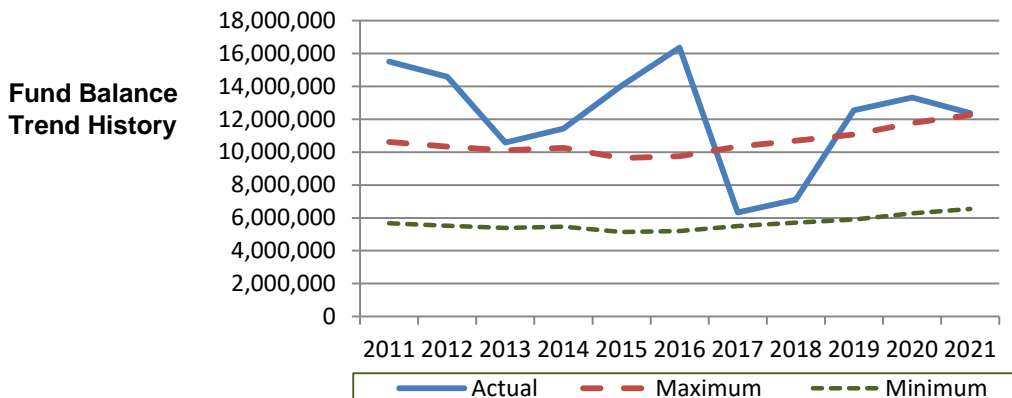
TOTAL AVAILABLE RESOURCES: **\$55,051,367**

Less Fiscal Year 2020-21 Budgeted Expenditures

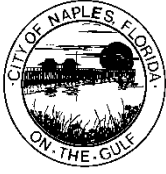
Mayor and City Council	530,505	
City Attorney	846,006	
City Clerk	716,676	
City Manager's Office	1,506,405	
Planning Department	782,604	
Finance Department	1,259,572	
Fire Rescue Department	11,693,493	
Community Services	10,266,285	
Police Department	14,796,193	
Human Resources	708,157	
Non Departmental	3,177,335	
Contingency	200,000	
Reimbursements	(3,860,260)	
Transfers Out	47,500	<u>42,670,472</u>

BUDGETED CASH FLOW **(\$943,296)**

Projected Unassigned Fund Balance as of September 30, 2021 **\$12,380,895**



Projected Unassigned Fund Balance complies with Fund Balance Policy.



General Fund Discussion

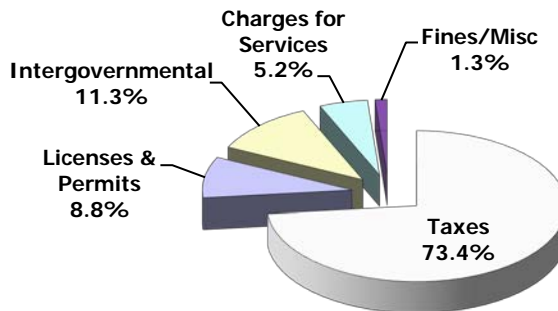
The Budget for the General Fund includes \$41,727,176 in revenue and \$42,670,472 in expenditures for a projected negative cash flow of \$943,296.

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 2020-21 for the General Fund are \$41,727,176. Shown below is a comparison to FY 2019-20.

	FY 2019-20		FY 2020-21	
	<u>Budget</u>	%	<u>Budget</u>	%
Taxes	\$29,615,758	72.3%	\$30,621,129	73.4%
Licenses & Permits	3,546,800	8.7%	3,665,500	8.8%
Intergovernmental Revenue	4,887,513	11.9%	4,722,089	11.3%
Charges for Services	2,433,497	5.9%	2,180,158	5.2%
Fines & Other Sources	493,300	1.2%	538,300	1.3%
Total	\$40,976,868		\$41,727,176	

Where the Money Comes From

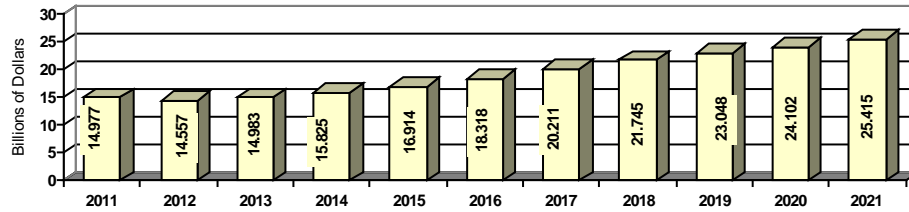


Local Taxes (\$30,621,129)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$26,403,529. 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 2020-21 the taxable value (per Property Appraiser's report DR420) of all properties within the City is \$ **25,415,517,344**.

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

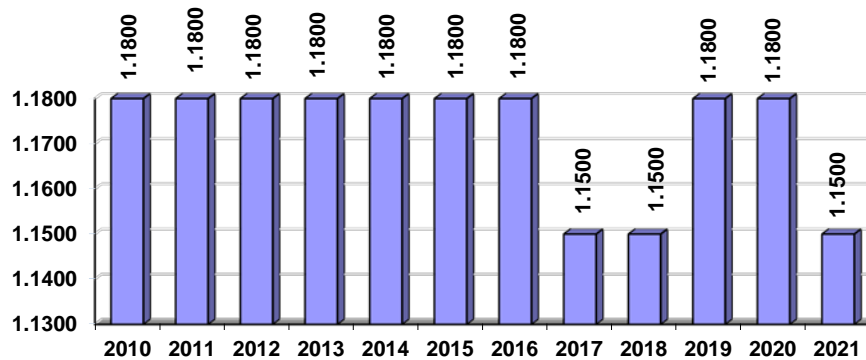


	2013	2014	2015	2016	2017	2018	2019	2020	2021
Change in value	2.9%	5.6%	6.9%	8.2%	10.4%	7.6%	5.9%	4.5%	5.1%

For Fiscal Year 2020-21 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 \$29,227,845. 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 \$27,838,185.

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 2020-21 tax rate, \$1,434,656 of the City's Ad Valorem Taxes will be assigned to the CRA. The remaining projected revenue of \$26,403,529 is allocated to the General Fund.

The chart below shows the trend for the ad valorem tax rate for Fiscal Year 2020-21 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 2020-21, 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 2020-21.

The Communications Services Tax (also called the Telecommunications Tax) is based on telephone and cable television subscriber bills. The tax is collected by telephone and cable providers, remitted to the State of Florida, and distributed to local governments. The City's distributions for FY 2020-21 are projected to be \$2,485,585. The estimated Capital Improvement fund portion will be \$947,585, with \$889,000 allocated to the Streets Fund and \$649,000 to 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 \$220,000, 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 (\$3,665,500)

Total Permits and Fees revenue is estimated at \$3,665,500 for FY 2020-21. 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. Based on current Gas Franchise Fee revenue of approximately \$7,900 monthly, forecasted revenue for FY 2020-21 in this category is \$95,000.

Also included in this category for FY 2020-21 are projected receipts of \$20,000 for special event permits, \$2,000 for outdoor dining permits, and \$125,000 for zoning fees.

Intergovernmental Revenue (\$4,722,089)

Intergovernmental Revenue in the General Fund is budgeted at \$4,722,089 with the largest source being the General Use Sales Tax at \$2,218,011. 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 adoption. At this time, projections have been adjusted downward due to loss in sales receipts from the effect of the Covid-19 pandemic.

The Municipal Revenue Sharing program is expected to bring in \$785,078, with \$565,078 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 adoption but have since been estimated at \$878,086. Municipal Revenue Sharing is shared between to the General Fund and the Streets Fund with approximately 28.8% 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 2020-21, 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 (\$2,180,158)

Charges for Services reflect revenues related to services performed for private individuals or outside governmental units. The General Fund is budgeted to collect \$2,180,158 in Charges for Services for FY 2020-21.

The City Police and Fire departments charge for services provided for special events. There is \$210,000 budgeted for services provided to special events. The budget also includes \$786,228 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	\$417,800	\$1,007,470	41%
Norris Community Center (Cambier)	\$249,500	\$574,087	43%
River Park, Anthony Park	\$112,000	\$761,587	15%
River Park, Aquatic Center (Pool)	\$34,200	\$475,961	7%

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 \$269,430 for FY 2020-21.

Fines (\$167,300)

The General Fund is budgeted to receive \$167,300 in fines for FY 2020-21. The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department and is budgeted to be \$55,000 for FY 2020-21. 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 \$6,000, 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 \$10,000 for Code Enforcement violation fines. Two thirds of Handicapped Parking fines must be used for improvements to accessibility. These funds are set up in a reserve account to be used by Streets or Community Services, when budgeted.

Other fines are budgeted at \$23,300 for FY 2020-21.

Miscellaneous Income (\$371,000)

The primary Miscellaneous Income for all funds is Interest Income, budgeted at \$350,000 for FY 2020-21. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For FY 2020-21 the assumed interest rate is 1.46%.

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

Expenditures

The General Fund budget for FY 2020-21 is \$42,670,472, an increase of \$1,797,477 compared with FY 2019-20 original budget. This is mainly attributable to increases in the annual salaries 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 9/30/2020.

	9/30/2015	9/30/2016	9/30/2017	9/30/2018	9/30/19	Estimated 9/30/20
Emergency Reserves	\$3,289,944	\$3,443,052	\$3,562,759	\$3,562,759	\$3,823,891	\$4,087,299

The City will utilize \$263,408 in FY 2019-20 to increase the Emergency Reserve to \$4,087,299 to comply with fund balance policy requirements. The Emergency Reserve is estimated to exceed \$4.1 million to begin FY 2021-22 as required by the City’s fund balance policy.

Personal Services in the General Fund increased \$1,859,741. Contractual pay increases as well as other employee contractual obligations comprise most of the increase. The budget for wages and other negotiated compensation is \$22 million, employee pensions, medical insurance and other benefits is \$11.2 million, while \$1.6 million is for payroll related taxes.

Although the overall staff of the City increases in this budget by 10.0 full-time equivalent (FTE) positions, the General Fund budget accounts for 5.65 of these increases. Within the City Manager’s Department an Executive Assistant, 1.0, is being added back and the Code Enforcement Manager is now fully funded here, an increase of .80. Fire Operations is adding a Deputy Fire Chief position to oversee Emergency Management, Fire Prevention, Training and Life Safety. Community Services Department is reclassing 3.0 part-time positions, 2 recreation assistants and 1 lead lifeguard to full-time & the Director is now partial funded in the Dock Fund, a decrease of .15

The City has three Pension Plans that affect the General Fund budget. The following percentage of wages was budgeted for FY 2020-21.

General	13%
Police	46%
Fire	48%

The FY 2019-20 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 \$629,000.

FY 2020-21 Pension Contributions				
	Funded	Budgeted		
General Fund	Ratio	Contribution Rate	Actuarial Rate	% Diff
	10/1/2019	Rate	Rate	Diff
Police	76.30%	46.00%	39.93%	6.07%
Fire	82.10%	48.00%	47.10%	0.90%
General	84.20%	13.00%	11.98%	1.02%

Continued escalating Health Insurance claims resulted in a need to increase rates by 10% in FY 2020-21. 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.

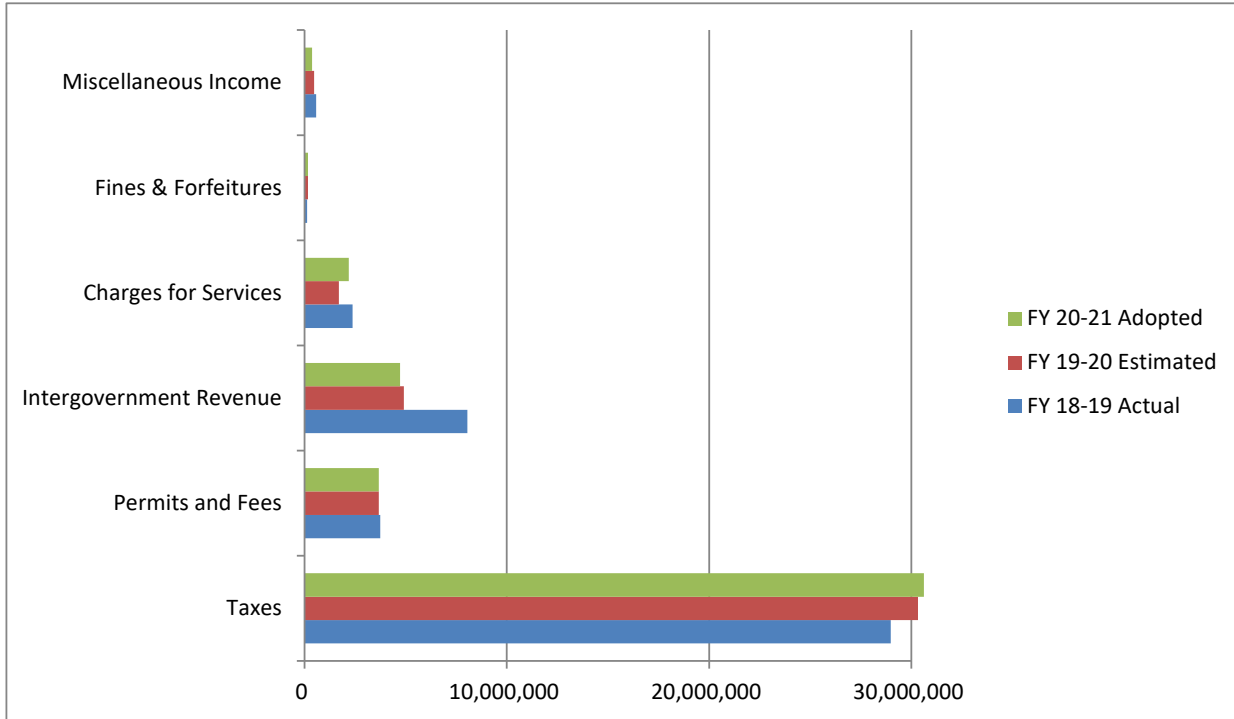
Operating Expenditures total \$7,617,271 for FY 2020-21, a decrease of \$14,664. An explanation of costs is included in each department's budget narrative.

Contingency Reserve for FY 2020-21 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 2020-21 is budgeted at \$41,727,176 and expenditures are budgeted at \$42,670,472, with the ad valorem tax set at 1.1500 mils.

City of Naples General Fund Revenue Sources



	FY 18-19 Actual	FY 19-20 Adopted	FY 19-20 Estimated	FY 20-21 Adopted	% of General Fund Revenues
Taxes	28,988,037	29,615,758	30,329,062	30,621,129	73.38%
Permits and Fees	3,739,272	3,546,800	3,665,500	3,665,500	8.78%
Intergovernment Revenue	8,043,172	4,887,513	4,903,145	4,722,089	11.32%
Charges for Services	2,370,354	2,433,497	1,703,920	2,180,158	5.22%
Fines & Forfeitures	128,582	172,300	168,800	167,300	0.40%
Miscellaneous Income	578,470	321,000	466,800	371,000	0.89%
TOTAL	\$ 43,847,888	\$ 40,976,868	\$ 41,237,227	\$ 41,727,176	100%

City of Naples General Fund
Fiscal Year 2020-21 Revenue Detail

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
311000 Taxes/ Ad Valorem Taxes	25,194,582	25,851,158	26,207,462	26,403,529	552,371
312510 Fire Insurance Premium	544,971	550,000	550,000	550,000	0
312520 Police Fire/ Casualty Ins Prem	742,751	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	186,786	166,000	549,000	649,000	483,000
316101 City Business Tax	212,725	250,000	224,000	220,000	(30,000)
316102 City Bus Tax/Changes & Penalty	3,965	5,000	5,000	5,000	0
316103 City Bus Tax/Insurance Co.	918	1,000	1,000	1,000	0
316104 City Bus Tax/Collier Cty Shrd	33,739	25,000	25,000	25,000	0
Taxes/ Ad Valorem Taxes	\$ 28,988,037	\$ 29,615,758	\$ 30,329,062	\$ 30,621,129	\$ 1,005,371
323100 Franchise Fees-FPL	3,521,877	3,350,000	3,420,000	3,420,000	70,000
323400 Franchise Fees-Natural Gas	102,456	95,000	95,000	95,000	0
323900 Franchise Fees-Trolley	3,000	2,000	2,000	2,000	0
329102 Permits/Special Events	24,627	20,000	10,000	20,000	0
329103 Permits/ Temp Use Permit	2,498	1,800	1,500	1,500	(300)
329104 Permits/Outdoor Dining	12,910	2,000	12,000	2,000	0
329201 Planning Fees/Zoning Fees	71,904	76,000	125,000	125,000	49,000
Permits and Fees	\$ 3,739,272	\$ 3,546,800	\$ 3,665,500	\$ 3,665,500	\$ 118,700
334500 Grants/State/ Other	3,023,071	0	602,665	325,000	325,000
335120 State Revenue Sharing	689,120	664,000	544,480	565,078	(98,922)
335140 Mobile Home Licenses	8,109	6,000	6,000	6,000	0
335150 Alcohol Beverage Licenses	63,824	60,000	60,000	60,000	0
335160 General Use Sales Tax	2,704,892	2,609,513	2,142,000	2,218,011	(391,502)
335210 Firefighters Education	20,651	18,000	18,000	18,000	0
335401 Fuel Tax Refund	33,504	30,000	30,000	30,000	0
337100 Collier Cty Interlocal	1,500,000	1,500,000	1,500,000	1,500,000	0
Intergovernmental	\$ 8,043,172	\$ 4,887,513	\$ 4,903,145	\$ 4,722,089	\$ (165,424)
341102 City Fees/Xerox Copies	2,536	1,500	1,000	1,000	(500)
341103 City Fees/Election Fees	1,844	0	4,262	0	0
341105 City Fees/Planning Dept Fees	27,672	134,000	0	0	(134,000)
341109 City Fees/County Billing Serv	36,000	36,000	36,000	36,000	0
342101 False Alarm Fingerprinting Rep	30,681	20,000	20,000	20,000	0
342102 Investigation Fees	20,033	20,000	20,339	20,000	0
342103 Police Security Services	254,681	210,000	210,000	210,000	0
342105 911 Salary Subsidy	108,147	65,000	65,000	65,000	0
342201 Fire Contract Services	849,662	760,317	760,317	786,228	25,911
342203 EMS Space Rental	41,400	41,400	41,400	41,400	0
343901 Lot Mowing Fees	2,326	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
347211 Fleischmann Park Classes	36,953	35,000	62,000	75,000	40,000
347212 Fleischmann Park Camp Fees	191,629	250,000	36,000	200,000	(50,000)
347213 Fleischmann Park Field Trips	1,029	0	0	0	0
347214 Fleischmann Park Space Rentals	91,995	75,000	25,000	75,000	0
347215 Fleischmann Park Other Fees	3,873	3,500	1,700	2,000	(1,500)
347216 Fleischmann Park Spec Events	760	800	750	800	0
347217 Fleischmann Park League Fees	76,513	65,000	40,000	65,000	0

City of Naples General Fund
Fiscal Year 2020-21 Revenue Detail

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
347221 Skate Park Memberships	35,004	25,000	20,000	25,000	0
347231 Norris Center Classes	12,905	15,000	10,000	13,000	(2,000)
347232 Norris Center Camp Fees	59,815	85,000	26,300	65,000	(20,000)
347234 Norris Center Space Rental	135,405	120,000	135,000	120,000	0
347235 Norris Center Other Fees	1,829	2,000	2,250	1,500	(500)
347236 Norris Center Theatre Tickets	70,425	77,000	23,000	50,000	(27,000)
347241 River Park Classes	9,950	18,000	8,500	12,000	(6,000)
347242 River Park Camp Fees	83,868	75,000	5,822	75,000	0
347244 River Park Space Rentals	24,304	18,000	9,000	18,000	0
347245 River Park Other Fees	1,517	2,000	450	1,000	(1,000)
347247 River Park Fitness Room	9,072	6,000	4,000	6,000	0
347264 Baker Park Space Rentals	0	120,000	15,000	50,000	(70,000)
347291 Aquatic Center Class Swim Fee	16,568	20,000	2,600	15,000	(5,000)
347292 Aquatic Center Camp Fees	(240)	1,000	0	0	(1,000)
347294 Aquatic Center Space Rentals	19,308	18,000	5,000	18,000	0
347295 Aquatic Center Other Fees	1,940	1,950	1,200	1,200	(750)
348365 Spc Rev Rd Pensions Reimb	105,830	105,830	105,830	105,830	0
Charges for Services	\$ 2,370,354	\$ 2,433,497	\$ 1,703,920	\$ 2,180,158	\$ (253,339)
351101 County Court Fines	39,206	60,000	55,000	55,000	(5,000)
351103 County Fines- Police Training Fee	5,317	6,000	6,000	6,000	0
351201 City Fines	47,850	70,000	70,000	70,000	0
351202 Handicap accessibility	1,250	3,000	3,500	3,000	0
351203 Late Fees	4,205	8,000	9,000	8,000	0
351204 Code Enforcement Fines	10,250	10,000	10,000	10,000	0
351206 Civil Ordinance Infraction	460	300	300	300	0
351207 Parking Crossing Guard Fee	20,044	15,000	15,000	15,000	0
Fines	\$ 128,582	\$ 172,300	\$ 168,800	\$ 167,300	\$ (5,000)
361000 Misc. Revenue/Interest Earning	428,246	300,000	390,000	350,000	50,000
365000 Scrap Surplus	1,129	1,000	1,000	1,000	0
369300 Other Misc. Income	149,095	20,000	75,800	20,000	0
381199 Transfer From/Loan to	0	0	0	0	0
389100 Beginning Cash Balance	0	0	0	0	0
Miscellaneous Income	\$ 578,470	\$ 321,000	\$ 466,800	\$ 371,000	\$ 50,000
Total General Fund Revenue	\$ 43,847,888	\$ 40,976,868	\$ 41,237,227	\$ 41,727,176	\$ 750,308

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2020-21

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
Revenue					
Local Taxes	28,988,037	29,615,758	30,329,062	30,621,129	1,005,371
Permits and Fees	3,739,272	3,546,800	3,665,500	3,665,500	118,700
Intergovernmental	8,043,172	4,887,513	4,903,145	4,722,089	(165,424)
Charges for Service	2,370,354	2,433,497	1,703,920	2,180,158	(253,339)
Fines	128,582	172,300	168,800	167,300	(5,000)
Miscellaneous Income	578,470	321,000	466,800	371,000	50,000
TOTAL REVENUE	\$ 43,847,888	\$ 40,976,868	\$ 41,237,227	\$ 41,727,176	\$ 750,308
Expenditures					
Mayor and City Council	508,697	541,391	539,972	530,505	(10,886)
City Attorney	734,640	839,320	1,372,942	846,006	6,686
City Clerk	659,101	695,986	729,211	716,676	20,690
City Manager's Office	1,282,672	1,202,375	1,331,937	1,506,405	304,030
Planning	700,307	717,106	745,516	782,604	65,498
Finance Department	1,230,882	1,151,478	1,145,222	1,259,572	108,094
Fire Rescue	10,868,634	11,184,130	10,934,025	11,693,493	509,363
Community Services	8,905,857	10,111,042	9,403,299	10,266,285	155,243
Police Services	13,069,846	14,154,256	13,905,015	14,796,193	641,937
Human Resources	574,362	669,271	637,260	708,157	38,886
Non-departmental	3,839,129	3,000,130	3,110,558	3,177,335	177,205
Contingency/Emerg. Res.	0	250,000	250,000	200,000	(50,000)
Transfers	(3,511,870)	(3,643,490)	(3,643,490)	(3,812,760)	(169,270)
TOTAL EXPENDITURES	\$ 38,862,256	\$ 40,872,995	\$ 40,461,468	\$ 42,670,472	\$ 1,797,477
Change in Financial Position	\$ 4,985,632	\$ 103,873	\$ 775,759	\$ (943,296)	

**FISCAL YEAR 2020-21
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	17,400,672	17,825,071	17,407,501	18,308,008	482,937
510300 OTHER SALARIES	734,984	746,526	614,890	749,069	2,543
510305 SPECIALTY PAY AND LONGEVITY		375,210	454,639	634,950	259,740
510320 STATE INCENTIVE PAY	94,200	99,780	93,696	97,380	(2,400)
510330 EDUCATION REIMBURSEMENT	70,194	72,000	77,000	85,000	13,000
510400 OVERTIME	676,333	688,215	589,900	723,987	35,772
510410 SPECIAL DUTY PAY	236,605	253,000	249,000	253,000	0
510420 HOLIDAY PAY	337,533	390,440	381,441	394,177	3,737
510440 NAA OVERTIME	702,261	740,317	740,317	766,228	25,911
525010 FICA	1,484,148	1,523,228	1,488,293	1,563,354	40,126
525030 RETIREMENT CONTRIBUTIONS	4,379,256	4,971,972	4,988,659	5,436,076	464,104
525040 LIFE/HEALTH INSURANCE	3,696,331	3,837,998	3,798,303	4,328,450	490,452
525070 EMPLOYEE ALLOWANCES	142,665	91,668	131,528	135,486	43,818
525130 EARLY RETIREMENT INCENTIVE	0	57,135	57,135	57,135	0
525220 STATE INSURANCE PREMIUM	1,287,722	1,250,000	1,250,000	1,250,000	0
529000 GENERAL & MERIT	7,934	10,000	10,000	10,000	0
TOTAL PERSONAL EXPENSES	\$ 31,250,839	\$ 32,932,560	\$ 32,332,302	\$ 34,792,301	\$ 1,859,741
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	996,879	688,300	653,650	698,000	9,700
530080 CORE VALUES	2,623	-	5,000	8,000	8,000
530010 CITY ADMIN REIMBURSEMENT	(3,559,370)	(3,690,990)	(3,690,990)	(3,860,260)	(169,270)
530110 DOG PARK EXPENSES	10,642	15,000	15,000	15,000	0
530200 FIELD TRIPS	7,223	10,100	75	10,100	0
530310 TV PRODUCTION	40,671	54,000	54,000	54,000	0
531010 PROFESSIONAL SERVICES-OTHER	404,335	750,192	537,168	792,192	42,000
531020 ACCOUNTING & AUDITING	83,600	85,600	85,600	85,600	0
531040 OTHER CONTRACTUAL SVCS	2,582,371	2,625,297	2,649,706	2,584,498	(40,799)
531070 MEDICAL SERVICES	31,830	32,000	27,000	32,000	0
531220 INVESTMENT ADVISORY FEES	14,193	16,000	16,000	17,000	1,000
531230 CULTURAL ARTS - THEATRE	48,036	62,000	18,000	62,000	0
531300 CITY MANAGER SEARCH	4,330	0	0	0	0
531500 ELECTION EXPENSE	50,663	8,000	8,000	0	(8,000)
531510 DOCUMENT IMAGING	781	4,000	4,000	4,000	0
532010 CITY ATTORNEY	256,667	285,000	308,333	285,000	0
532040 OTHER LEGAL SERVICES	4,142	35,500	20,300	35,500	0
532100 LITIGATION COUNSEL	358,838	400,000	925,920	400,000	0
532120 LABOR ATTORNEY	1,294	0	141	0	0
534040 CHARGE FOR FIRE INSPECTORS	(274,985)	(283,235)	(283,235)	(293,148)	(9,913)
540000 TRAINING & TRAVEL COSTS	213,220	267,860	210,982	272,335	4,475
541000 COMMUNICATIONS	148,930	165,939	171,909	174,375	8,436
542000 TRANSPORTATION	6,151	10,100	100	10,100	0
542020 POSTAGE & FREIGHT	44,672	45,000	45,000	46,000	1,000
542100 EQUIP. SERVICES - REPAIRS	641,175	636,107	636,107	619,107	(17,000)
542110 EQUIP. SERVICES - FUEL	202,999	208,000	208,000	205,000	(3,000)
543010 ELECTRICITY	419,527	563,769	494,451	550,207	(13,562)
543020 WATER, SEWER, GARBAGE	550,385	551,616	574,807	579,664	28,048
544000 RENTALS & LEASES	27,166	36,560	36,560	37,460	900
544020 EQUIPMENT RENTAL	7,297	12,500	8,500	8,500	(4,000)
545220 SELF INSURANCE CHARGE	1,947,081	1,293,455	1,293,455	1,418,480	125,025
545290 DISASTER DATA RECOVERY	10,820	21,640	21,640	21,640	0
546000 REPAIR AND MAINTENANCE	83,159	173,272	148,272	147,372	(25,900)

**FISCAL YEAR 2020-21
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
546020 BUILDINGS & GROUND MAINT.	9,707	19,950	19,950	25,100	5,150
546140 HYDRANT MAINTENANCE	1,337	2,700	2,700	2,700	0
546340 REPAIR AND MAINT LEVEL OF SERV	261,328	467,000	500,477	467,000	0
547000 PRINTING AND BINDING	22,794	39,750	40,750	44,300	4,550
547010 LEGAL ADS	27,514	30,750	30,750	34,945	4,195
547020 ADVERTISING (NON LEGAL)	22,306	23,100	23,100	23,700	600
547060 DUPLICATING	6,612	8,100	7,600	8,100	0
549000 OTHER CURRENT CHARGES	2,836	12,000	12,000	12,000	0
549020 TECHNOLOGY SERVICE CHARGE	1,011,890	1,184,410	1,184,410	1,220,590	36,180
549040 EMPLOYEE DEVELOPMENT	15,711	15,000	3,000	15,000	0
549050 SPECIAL EVENTS	75,666	57,000	52,500	57,000	0
549060 AWARDS	4,992	11,000	12,018	11,000	0
549070 EMPLOYEE RECOGNITION	2,230	3,500	3,500	3,500	0
551000 OFFICE SUPPLIES	49,155	74,000	70,058	73,000	(1,000)
552000 OPERATING SUPPLIES	140,514	197,300	195,893	198,170	870
552020 FUEL	23,344	39,800	29,800	29,800	(10,000)
552070 UNIFORMS/OTHER CLOTHING	109,676	100,199	108,135	112,104	11,905
552100 JANITORIAL SUPPLIES	69,986	88,420	89,717	89,500	1,080
552230 VESTS	10,000	22,000	22,000	12,000	(10,000)
552250 BUNKER GEAR	26,792	18,420	19,420	19,420	1,000
552260 FIRE HOSE & APPLIANCES	30,467	15,850	15,850	17,850	2,000
552270 SPECIALTY TEAM EQUIPMENT	24,229	24,450	24,450	24,450	0
552410 POOL - OPERATING SUPPLIES	24,074	44,000	44,000	44,000	0
554010 MEMBERSHIPS/BOOKS	39,581	50,654	52,309	52,320	1,666
TOTAL OPERATING EXPENSES	\$ 7,380,086	\$ 7,631,935	\$ 7,767,838	\$ 7,617,271	\$ (14,664)
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDINGS	39,362	0	1,200	0	0
560400 MACHINERY EQUIP	144,470	11,000	62,629	13,400	2,400
560810 COMPUTER SOFTWARE	0	0	0	0	0
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	250,000	250,000	200,000	(50,000)
TOTAL NON-OPERATING	\$ 231,332	\$ 308,500	\$ 361,329	\$ 260,900	\$ (47,600)
TOTAL EXPENSES	\$ 38,862,257	\$ 40,872,995	\$ 40,461,468	\$ 42,670,472	\$ 1,797,477

FISCAL YEAR 2020-21
Full Time Equivalent Positions
GENERAL FUND - ALL DEPARTMENTS

	<u>Adopted 17-18</u>	<u>Adopted 18-19</u>	<u>Adopted 19-20</u>	<u>Adopted 20-21</u>	<u>Change</u>
Mayor & Council	1.0	1.0	1.0	1.0	-
City Attorney	1.0	1.0	1.0	1.0	-
City Clerk	6.0	6.0	6.0	6.0	-
City Manager's Office	4.7	4.7	3.7	4.7	1.0
City Manager/Code Enforce	2.2	2.2	2.2	3.0	0.8
Purchasing	3.0	3.0	3.0	3.0	-
Human Resources	4.0	4.0	5.0	5.0	-
Planning Department	6.0	6.0	6.0	6.0	-
Finance Department	10.5	10.5	10.5	10.5	-
Fire Operations	66.0	66.0	66.0	67.0	1.0
Community Serv Admin	5.0	5.0	5.0	4.85	(0.15)
Community Serv Parks/Pkys	14.0	14.0	16.0	16.0	-
Community Serv Recreation	10.5	11.5	11.5	14.5	3.0
Facilities Maintenance	16.0	17.0	18.0	18.0	-
Police Administration	5.0	5.0	6.0	6.0	-
Police Patrol	71.4	71.4	70.4	70.4	-
Police Support Services	23.0	22.0	22.0	22.0	-
TOTAL GENERAL FUND	249.3	250.3	253.3	259.0	5.65

Position changes are discussed in each department's narrative.

Changes

Executive Assistant - new position

Code Enforcement Manager from .20 to 1.0 FTE's

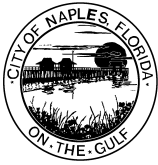
Fire Operations - new Assistant Chief position

Community Services Admin - Director .15 to Dock Fund

Community Services Recreation - 2 Recreation Asst & 1 Lead Lifeguard from part-time

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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.

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.

2019-20 Department Accomplishments

- Approved a balanced budget.
- Continued support for the Blue Zones Project.
- Continued community visioning process.
- Opened the new Baker Park.
- Thoughtfully worked and collaborated with stakeholders on projects throughout the city, gathering valuable input to make beneficial decisions for our neighborhoods and community, i.e. 8th Street, Anthony Park, D Downtown, Ridge Street, Old Naples Hotel and Naples Beach Club.
- Reprioritized projects related to the One Cent Sales Tax Capital Projects Fund to earmark \$13 million for Phase I and Phase II of the Stormwater Outfall project. This enabled a reallocation of the Stormwater Fund to commit \$8 million, in coming years, to ongoing lake restoration and \$775,000 for Water Basin assessments to address both water quality and flooding within the city.
- Navigated the affects of health & welfare, quality of life and the financial ramifications of the Covid-19 pandemic.

2020-21 Departmental Goals and Objectives

As part of Vision Goal 1 – Preserve the distinctive character and culture of our small Town.

- Maintain beach protection efforts.
- Maintain the high aesthetic standards of the community.
- Adopt policies, ordinances, and resolutions that preserve and enhance the community's character.
- Review the advisory boards responsibilities that support the 2020 Community Vision.

As part of Vision Goal 2 – Make the environment a priority for the City of Naples and the Region.

- Make Naples the green jewel of Southwest Florida.
- Remove the stormwater beach outfalls.
- Coordinate with Collier County on the BMP Maps (Basin Map Plans) and implement a plan to clean the stormwater lakes.
- Review building codes relating to stormwater runoff.
- Prioritize water quality initiatives to minimize negative effects on the environment including red tide.
- Establish a comprehensive long-term environmental plan and funding to protect our environmental health and future.

General Fund

Mayor and City Council (continued)

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

- Maintain a strong sense of community, and a neighborly feel.
- Provide recreational experiences that are enjoyable, safe and of a high quality.
- Update our Pedestrian and Bicycle Master Plan and the Complete Streets program must promote healthy and safe movement, while respecting our residential character and preserving the small-town atmosphere of our gracious neighborhoods.
- Adopt measures that preserve, protect, and rehabilitate the City's natural resources.
- Enhance the quality of the residential experience of Naples by promoting safety, ambiance, beauty and quietness of life.
- Promote public participation in City governance and decision-making processes so that government is more responsive to local needs and requests.
- Inform Citizens about their community and provide an opportunity to participate in the planning and decision-making process of local government.
- Support proclamations that promote community pride.

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

- Strengthen economic development through public-private and cultural partnerships.
- Regain control of capital projects. Work with our City Manager for a comprehensive review of our fiscal practices, pensions and long-range planning priorities.
- Uphold our City's motto "Ethics above all else." End the city's lawsuit against Ethics of Naples.
- Ensure our government upholds the highest ethical standard.

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

- Protect and serve the community by providing superior police and emergency services.
- Promote community awareness of City resources and services through the public information officer, community outreach, speaking engagements, a community television channel, a user-friendly website, a social media presence, brochures, maps, and other public engagement tools.
- Coordinate with Collier County Government, and other governmental agencies and departments on projects and initiatives that affect the City.
- Review the Comprehensive Emergency Management Plan and Resiliency Plan.
- Coordinate with the state legislature, in cooperation with Collier County and with the assistance of professional lobbyists, to obtain a state funding appropriation to reduce the cost for residents in the Rosemary Heights/Gulf Acres Assessment District for the removal of septic tanks and installation of central sanitary sewer to improve water quality within the City's water and sewer service area.

2020-21 Significant Budgetary Issues

The FY 19-20 budget for the Mayor and City Council's Office is \$530,505 which is a \$10,886 decrease from the budget adopted for FY 19-20.

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 \$30,700, which is \$3,000 more than the budget adopted for FY 19-20. 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 \$6,200 for office and other supplies.

There are no other significant costs in this budget.

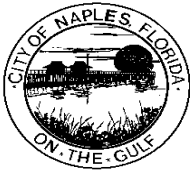
**FUND: 001 GENERAL FUND
MAYOR AND CITY COUNCIL
FISCAL YEAR 2020-21**

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
ADMINISTRATION				
1	1	1	Mayor (elected)	\$50,000
6	6	6	Council Members (elected)	240,000
1	1	1	Executive Assistant	62,257
8	8	8		352,257
Regular Salaries				352,257
Employer Payroll Expenses				147,549
Total Personal Services				\$ 499,805

**FISCAL YEAR 2020-21
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY**

001.0101.511

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	333,330	350,472	357,320	352,257	1,785
525010 FICA	26,009	28,205	28,205	27,714	(491)
525030 RETIREMENT CONTRIBUTIONS	6,207	7,801	7,801	8,060	259
525040 LIFE/HEALTH INSURANCE	95,920	100,813	93,790	85,375	(15,438)
525070 EMPLOYEE ALLOWANCE	25,720	26,400	26,400	26,400	0
TOTAL PERSONAL EXPENSES	\$ 487,186	\$ 513,691	\$ 513,516	\$ 499,805	\$ (13,886)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	551	3,000	3,000	3,000	0
<i>Lunches/meals for council meetings, proclamation folders, special activity items</i>					
540000 TRAINING & TRAVEL COSTS	12,183	15,000	10,000	18,000	3,000
541000 COMMUNICATIONS	603	2,800	1,500	2,800	0
551000 OFFICE SUPPLIES	807	1,200	1,000	1,200	0
551020 OTHER OFFICE SUPPLIES	4,797	5,000	4,000	5,000	0
<i>General office supplies, shipping, business cards</i>					
554010 BOOKS/MEMBERSHIPS	502	700	700	700	0
<i>Florida League of Mayors and books</i>					
TOTAL OPERATING EXPENSES	\$ 19,442	\$ 27,700	\$ 20,200	\$ 30,700	\$ 3,000
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	2,069	0	6,256	0	0
TOTAL NON-OPERATING	\$ 2,068.99	\$ -	\$ 6,256	\$ -	\$ -
TOTAL EXPENSES	\$ 508,697	\$ 541,391	\$ 539,972	\$ 530,505	\$ (10,886)



General Fund

City Attorney’s Office

Mission Statement:

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

Department Description

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

2020-21 Departmental Goals and Objectives

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

- Attend and provide legal advice at all Regular Meetings of the City Council, Planning Advisory Board, and Code Enforcement Board, monitor or attend Workshops; assist other committees, boards and administrative staff as needed in special circumstances.
- Represent the City before all State and Federal Courts and all agencies in civil matters daily.
- Provide a timely and accurate response to requests for opinions and legal assistance.
- Complete the recodification of the Code of Ordinances.
- Prepare and circulate legal protocols.
- 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.

2020-21 Significant Budgetary Issues

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

The department has \$736,910 budgeted in Operating Expenses. The following list summarizes the major line items.

Professional Services (i.e. transcribing, reporting)	\$10,000
City Attorney Contract	\$285,000
City Council Litigation as needed	\$400,000
Other Legal Services (i.e. PAB, public records)	\$35,000

In the non-departmental division of the General Fund, there is \$40,000 for professional services budgeted to recodify the Code of Ordinances. This is the final part of a multi-year project

FUND: 001 GENERAL FUND
CITY ATTORNEY
FISCAL YEAR 2020-21

<i>2019 Adopted</i>	<i>2020 Adopted</i>	<i>2021 Adopted</i>	JOB TITLE	FY 2021 Adopted
1	1	1	Executive Assistant	\$74,932
1	1	1	Regular Salaries	74,932
			Personal Leave Payouts	2,000
			Employer Payroll Expenses	32,164
			Total Personal Services	\$ 109,096

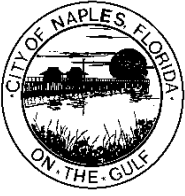
**FISCAL YEAR 2020-21
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	71,266	72,838	72,860	74,932	2,094
510305 PERSONAL LEAVE PAYOUTS	0	0	0	2,000	2,000
525010 FICA	5,307	5,516	5,516	5,669	153
525030 RETIREMENT CONTRIBUTIONS	7,997	9,391	9,408	9,707	316
525040 LIFE/HEALTH INSURANCE	15,444	15,465	15,465	16,788	1,323
TOTAL PERSONAL SERVICES	\$ 100,014	\$ 103,210	\$ 103,249	\$ 109,096	\$ 5,886
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	118	600	600	600	0
531010 PROFESSIONAL SERVICES	9,903	10,000	10,000	10,000	0
<i>Reporting, process serving, transcription services, and expert fees</i>					
532010 CITY ATTORNEY	256,667	285,000	308,333	285,000	0
<i>City Attorney Contract</i>					
532040 OTHER LEGAL SERVICES	3,647	35,000	20,000	35,000	0
<i>Planning Advisory Board Representation plus special legal including public records email redaction</i>					
532100 LITIGATION	358,838	400,000	925,920	400,000	0
532120 LABOR ATTORNEY	1,294	0	141	0	0
<i>Moved to Non-Departmental</i>					
540000 TRAINING & TRAVEL COSTS	0	1,500	100	1,500	0
541000 COMMUNICATIONS	164	510	300	510	0
551000 OFFICE SUPPLIES	698	1,000	1,000	1,000	0
554020 BOOKS, PUBS, SUBS.	3,296	2,500	3,300	3,300	800
TOTAL OPERATING EXPENSES	\$ 634,626	\$ 736,110	\$ 1,269,693	\$ 736,910	\$ 800
TOTAL EXPENSES	\$ 734,640	\$ 839,320	\$ 1,372,942	\$ 846,006	\$ 6,686

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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.

2019-2020 Department Accomplishments:

- In response to the COVID-19 Novel Coronavirus pandemic: (1) Established office procedures and a work plan for the Clerk's office to protect the health and safety of staff; (2) participated in briefings with emergency management; (3) coordinated election information with the Supervisor of Elections, published news releases and ensured City polling locations were safe and clean; (4) implemented a procedure to assist the Building Department by converting microfilm/microfiche records to digital records to keep the public from having to come onsite; (5) maintained the City calendar and bulletin board regarding postponing, cancelling and rescheduling the many meetings of the City's boards and committees; (6) assisted with research regarding virtual meetings, quasi-judicial meeting requirements, and public meeting quorums using technology; (7) provided weekly reports to Human Resources regarding employee status; and (8) answered numerous inquiries from the public.
- Prepared notices for cancelled and added meetings and coordinated posting and publication; prioritized workload of staff in drafting Council minutes for five additional workshop meetings, special meetings, and an emergency special meeting consisting of 26 meeting hours during the months of April and May.
- Established a procedure for the Council to receive public comment via a public comment form through which comments were read into the record at appropriate Council meetings.
- Managed and participated in all matters pertaining to the March 17, 2020 General Election including: (1) served as the Qualifying Officer; (2) established the qualifying period; (3) facilitated agreements for the seven polling locations; (4) calculated the filing dates and created the election calendar; (5) updated the Election Handbook; (6) provided public access to information through the Clerk's webpage, including candidate election forms, financial reports, legal notices, and precinct maps; (7) met with candidates and monitored receipt of financial reports; and (8) responded to numerous citizen inquiries regarding election procedures, polling place locations and other election issues.
- As a result of the COVID-19 Novel Coronavirus, created a digital orientation packet and reference guide for elected officials.
- Established an amended voting procedure of Council for appointment of board and committee members, drafted resolution and implemented.

General Fund

City Clerk (continued)

- Monitored and/or processed over 3000 public records requests citywide to ensure compliance with Chapter 119, Florida Statutes.
- Coordinated appointment of members of Council to pension boards, Collier County Coastal Advisory Committee, Collier County Metropolitan Planning Organization, Naples Art Association and Naples Players Board of Directors as liaison, Southwest Florida League of Cities, Southwest Florida Regional Planning Council, and the Tourist Development Council following the recent election; updated the reference list of appointments of Council to include links to bylaws, member roster, agendas and minutes, meeting schedules and contact information.
- Updated the reference list of appointments of residents to City Boards and Committees to include links to bylaws, member roster, agendas and minutes, meeting schedules and contact information.
- Enhanced public records access to include a link in the minutes directly to a speaker's comments in the video streaming of a meeting.
- Assisted the Planning Advisory Board in the Vision Plan process by clerking five additional special meetings consisting of 12 meeting hours during the months from October 2019 to February 21, 2020.
- Created step-by-step directions on how to search public records in Questys and posted them on the Public Records webpage.
- 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. Also, created Voting Record for 2017 and 2018.
- Administered the operation of the City's Records Management Center and filed annual required compliance statements with the State of Florida; coordinated and prepared 137 boxes of City records for shredding at the 2019 free Earth Day shredding event; and identified and permanently preserved historically valuable records.
- Processed Supplement 1 to the "Comprehensive Plan" and coordinated the update with Municipal Code to complete the codification of the Plan and create a tab on the City's website for public access.
- Coordinated council selection of a board/committee member for the annual Sam Noe Award.
- Created a historical reference document of all past and present mayors, including terms, minutes, and photographs.
- Administered and processed the newspaper publication of legal notices within the State statutory time requirements for public hearings (39 meeting notices, 19 public hearings/proposed ordinances, and 12 election related notices). (Bilingual transcription when required)
- Researched and met with vendors and staff regarding alternative options for citywide records management solutions and provided recommendations to Technology Services.
- Coordinated three hours of mandatory records management training for all City staff presented via webinar by the Florida Records Management Division of the Department of State to provide an update on records management practices in accordance with the Public Records Act; and provided training for City records coordinators.
- Provided educational training to newly appointed board and committee members on public records laws and accessing City records.
- Assisted City staff on recommendations in implementing text messaging backup and researched implementation of policies; and maintained backup of social media posts.
- Managed the board and committee appointment process for all members appointed by Council; continued to maintain technology to make civic participation easier through the online application process; monitored attendance of all members; updated Handbook; and continued to expand network of leadership connections in the community, including the Chamber, for the purpose of recruiting board and committee members.
- 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.
- Maintained and updated the City Clerk's webpage to continue to promote transparency and easy access to public records, including coordinating publication of the City Code of Ordinances and Comprehensive Plan.

General Fund

City Clerk (continued)

- 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.
- Administered the operations of the Citizens' Police Review Board.
- Participated in the City's Core Values Project and Blue Zones Project.
- Maintained electronic calendar of all public meetings. Posted electronically and on City Hall bulletin board of all meeting notices as required by law.

2020-2021 Department Goals and Objectives

As part of Vision Goal 3 - Promote community health.

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

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

- Enhance the preservation and access to the City's Official Records.
- Reduce City expenditures for records storage and improve standardization of records management across departments in accordance with the guidelines of the state.
- Promote excellence in customer service-based support.
- Continue to build the 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.

- Continue to provide public confidence and ensure legal compliance with response to all public records requests; continue to maintain the JustFOIA public records request tracking solution, as well as ArchiveSocial (social media archive) to ensure all records requests are fulfilled in a timely manner; and continue to provide a quarterly report to City Council.
- Continue researching and making recommendations for current technology available for the public to access web streaming of meetings, agendas, minutes and referenced attachments.
- Provide instructions and training to the public to utilize the Clerk's Office online Questys library of Official Records.
- Continue the quality assurance process for maintaining the accuracy of archived records.
- Improve monthly community outreach and notifications to recruit board and committee applicants through property owner associations, local chapters of architects and the local Chamber.
- Continue to coordinate codification of the City's legislation to maintain accuracy of the Code of Ordinances and verify supplements as received.
- Continue to maintain coordination with Granicus, FTR, Questys and MCCi for troubleshooting and technology updates.
- City Clerk and staff to attend training to maintain mastery of work skills and improve professional development.

2020-2021 Significant Budgetary Issues

- The 2020-2021 budget for the City Clerk is \$716,676 which is \$20,690 more than the budget adopted for Fiscal Year 2019-2020.
- The budget for Personal Services is \$645,226, an increase of \$20,690 over the adopted Fiscal Year 2019-2020 budget. The department has six positions, the same as FY 2019-2020.
- The budget for Operating Expenses remains the same as the adopted Fiscal Year 2019-2020 budget.

General Fund

City Clerk (continued)

Performance Measures and Benchmarking

Activity	Actual 2017-2018	Actual 2018-2019	Expected 2019-2020
• Records disposed (cubic feet)	338	207	112
• Board/committee applications processed	50	39	38
• Legislation processed	167	171	145
• Council meeting hours logged ²	192	154	264
• All other Boards/Committees meeting hours logged	213	169	209
• Contracts processed	79	225	171

Public records requested ¹:

• Building	3229	2320	2600
• Police	76	66	160
• General	306	224	250
Total	3611	2610	3010

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 2020-21

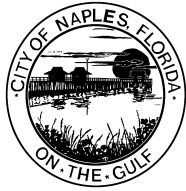
2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
1	1	1	City Clerk*	115,971
3	3	3	Executive Assistant	212,852
2	2	2	Administrative Coordinator	97,970
6	6	6		426,793
			Other Salaries/Authorized Compensation	31,164
			Overtime	990
			Employer Payroll Expenses	186,278
			Total Personal Services	\$ 645,226

* Increase pending Council approval

**FISCAL YEAR 2020-21
BUDGET DETAIL
CITY CLERK**

001.0301.519

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	433,997	414,786	438,223	426,793	12,007
510300 OTHER SALARIES	0	26,095	0	17,000	(9,095)
<i>Other authorized compensation & Temporary Part Time Scanner position - Actual expense was charged to 510200</i>					
510305 PERSONAL LEAVE PAYOUTS	0	0	28,444	14,164	14,164
510330 EDUCATION REIMBURSEMENT	3,605	5,000	5,000	5,000	0
510400 OVERTIME	1,001	1,000	1,000	990	(10)
525010 FICA	32,622	31,740	35,244	34,226	2,486
525030 RETIREMENT CONTRIBUTIONS	50,678	59,898	56,680	46,483	(13,415)
525040 LIFE/HEALTH INSURANCE	80,977	80,737	86,600	95,289	14,552
525070 EMPLOYEE ALLOWANCES	5,500	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES	\$ 608,379	\$ 624,536	\$ 656,471	\$ 645,226	\$ 20,690
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,351	2,500	2,500	2,500	0
<i>Board member nameplates, commemorative plaques, shredding</i>					
531010 PROFESSIONAL SERVICES	11,290	16,000	16,110	16,000	0
<i>Supplementary amendments to the Code of Ordinances; Improvements to the JustFOIA Public Records Request Solution</i>					
531510 DOCUMENT IMAGING	781	4,000	4,000	4,000	0
540000 TRAINING & TRAVEL COSTS	5,042	7,000	7,000	7,000	0
541000 COMMUNICATIONS	1,250	2,000	2,000	2,000	0
544000 RENTALS & LEASES	3,010	3,400	3,400	3,400	0
546000 REPAIR AND MAINTENANCE	7,403	9,600	9,600	9,600	0
<i>Records Mgmt/Questys; Public Records Request/JustFOIA; Verbatim Transcription Reporting/FTR & Microfilm Reader machines</i>					
547010 LEGAL ADS	7,733	14,000	14,000	14,000	0
<i>Public Hearing Notices for City Council, land use matters, notices of proposed ordinances</i>					
547060 DUPLICATING	1,186	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	2,885	3,050	3,050	3,050	0
552000 OPERATING SUPPLIES	2,372	4,000	4,000	4,000	0
554010 MEMBERSHIPS/BOOKS	2,336	2,600	2,600	2,600	0
TOTAL OPERATING EXPENSES	\$ 49,639	\$ 71,450	\$ 71,560	\$ 71,450	\$ -
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	1,083	0	1,181	0	0
TOTAL NON-OPERATING	\$ 1,083	\$ -	\$ 1,181	\$ -	\$ -
TOTAL EXPENSES	\$ 659,101	\$ 695,986	\$ 729,211	\$ 716,676	\$ 20,690



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.

2019-20 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.
- On-boarding of new City Council members and Mayor. 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.
- Developed and implemented strategies in response to 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.

General Fund

City Manager's Office (continued)

- Implemented new internal and external communication protocols to advance engagement with the community, visitors, and the media. Launched the Stay Connected campaign for the community to receive updates on City projects, meetings, and news.
- Facilitated City Council's strategy to engage and involve citizens in the public policy process through dialog with the Presidents' Council, Homeowner Associations, community organizations, and individual citizens.
- Initiated all budgeted capital improvement projects unless the project was curtailed for sound reason.
- Managed the City's work force to attain objectives established by City Council's Vision Plan.
- Administered collective bargaining agreements with five employee bargaining units.

2020-21 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 Naples Airport Authority, and other business and professional associations to discuss issues of importance and to cooperatively develop solutions.
- Enhance the city web site to strengthen transparency, searchability, and to facilitate public access to information; revitalize the City's social media presence and continue to improve and expand public relations and communication 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.
- Continue to collaborate with the Community Services Advisory Board and Community Services Department to implement design and development improvements identified in the Parks Master Plan.
- Develop a strategic plan to implement improvements in the Stormwater Master Plan.
- Complete an analysis of solid waste and debris management operations.

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.

- Reduce printing of Purchase Orders (PO) by sending electronically to vendors. The goal is to have 25% or more of active vendors receive a PO by email. Currently, 800/2016 active vendors receive POs by email (40%).

General Fund

City Manager's Office (continued)

- 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.
- Submit 2020 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.
- Increase participation in formal vendor training opportunities, including one on one vendor training and an annual (RTS) Reverse Trade Show.

2020-21 Significant Budgetary Issues

The budget for the City Manager's Department is \$1,506,405 which is \$304,030 more than the FY 2019-20 adopted budget. The budget includes the addition of an Executive Assistant position to perform advance administrative work to include increased communication and community outreach, provide in-person reception to the second floor of City Hall, and assist in all administrative functions of the City Manager's Office and Code Enforcement Division.

The **Office of the City Manager** has a budget of \$806,190, an increase of \$160,050. The increase is primarily due to the addition of the full-time Executive Assistant position and implementation of the public relations campaign.

The budget for the **Code Enforcement Division** is \$324,958, an increase of \$143,571 from the FY 2019-20 adopted budget. The Code Enforcement Division has two full-time Code Enforcement Officers and the Code Enforcement Manager. The increase is largely due to the manager's position being reallocated 100% under the General Fund. Operating Expenses are \$13,750, a \$2,600 increase from FY 2019-20.

The FY2020-21 budget for the **Purchasing Division** is \$375,257 or \$409 more than the FY 2019-20 budget of \$374,848.

General Fund

City Manager's Office (continued)

Performance Measures

Activity - Purchasing Division	Actual 2017-18	Actual 2018-19	Expected 2019-20	Projected 2019-20
Purchase Orders Issued	1826	1581	1700	1800
Active Vendors Issued a PO(s)	1950	2016	2200	2300
VSS – Self Service Status Vendors	838	941	950	950
Percentage of Active Vendors to POs	94%	78%	77%	78%
City of Naples Total Vendors	12,620	13117	13,250	13,500
Bids, FWQs or Solicitations Issued	75	61	75	75
Bid Protests Received	0	0	0	1

Activity - Code Enforcement Division	Actual 2017-18	Actual 2018-19	Expected 2019-20	Projected 2020-21
Number of Citations	8	9	5	5
Days from complaint to initial inspection	1	1	1	1
Violations brought to Code Board Hearing	54	50	30	40

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2020-21**

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
ADMINISTRATION (0401)				
1	1	1	City Manager	211,432
0.7	0.7	0.7	Assistant City Manager (a)	118,689
1	0	1	Executive Assistant	59,171
1	1	1	Communications & Public Outreach Manager (b)	81,910
1	1	1	Video Programming & Production Manager	82,806
4.7	3.7	4.7		554,008
CODE ENFORCEMENT (0405)				
0.2	0.2	1	Code Enforcement Manager (c)	98,542
2	2	2	Code Enforcement Officer	91,982
2.2	2.2	3		\$190,524
PURCHASING (0408)				
1	1	1	Purchasing and Contracts Manager	106,719
1	1	1	Bids and Grants Coordinator	71,656
1	1	1	Purchasing Coordinator	61,071
3	3	3		\$239,446
9.9	8.9	10.7	Regular Salaries	\$983,978
			Other Salaries/Authorized Compensation	42,325
			Employer Payroll Expenses	408,502
			Total Personal Services	\$1,434,805

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

(b) Retitled from Assistant to the City Manager

(c) Title changed from Code and Harbor Manager - previously budgeted 60% in the 460 Dock Fund, 20% in the 430 Beach Fund and 20% in the General Fund.

**FISCAL YEAR 2020-21
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY**

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	884,734	823,462	885,105	983,978	160,516
510300 OTHER SALARIES	9,541	33,801	10,000	18,225	(15,576)
510305 PERSONAL LEAVE PAYOUTS	0	0	19,272	19,001	19,001
510330 EDUCATION REIMBURSEMENT	0	0	0	5,000	5,000
510400 OVERTIME	0	100	100	99	(1)
525010 FICA	62,991	57,172	62,592	69,834	12,662
525030 RETIREMENT CONTRIBUTIONS	70,310	82,456	89,899	102,673	20,217
525040 LIFE/HEALTH INSURANCE	127,302	126,956	149,463	177,909	50,953
525070 EMPLOYEE ALLOWANCES	68,430	15,948	54,888	58,086	42,138
TOTAL PERSONAL EXPENSES	\$ 1,223,308	\$ 1,139,895	\$ 1,271,319	\$ 1,434,805	\$ 294,910
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,423	4,250	3,250	13,750	9,500
531040 OTHER CONTRACTUAL SERVICES	750	3,000	3,000	3,000	0
540000 TRAINING & TRAVEL COSTS	20,519	21,300	16,520	18,500	(2,800)
541000 COMMUNICATIONS	1,887	2,220	2,220	2,220	0
542100 EQUIP. SERVICES - REPAIRS	850	1,000	1,000	2,000	1,000
542110 EQUIP. SERVICES - FUEL	1,137	1,600	1,600	3,600	2,000
544000 RENTALS & LEASES	4,811	7,360	7,360	7,360	0
547010 LEGAL ADS	3,588	7,750	7,750	7,445	(305)
551000 OFFICE/OPERATING SUPPLIES	2,843	6,500	6,851	6,500	0
552070 UNIFORMS	260	400	400	400	0
554010 MEMBERSHIPS	6,351	7,100	8,925	6,825	(275)
TOTAL OPERATING EXPENSES	\$ 45,419	\$ 62,480	\$ 58,876	\$ 71,600	\$ 9,120
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	13,945	0	1,742	0	0
TOTAL NON-OPERATING EXPENSES	\$ 13,945	\$ -	\$ 1,742	\$ -	\$ -
TOTAL EXPENSES	\$ 1,282,672	\$ 1,202,375	\$ 1,331,937	\$ 1,506,405	\$ 304,030

**FISCAL YEAR 2020-21
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE**

001.0401.512

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	545,737	481,812	478,437	554,008	72,196
510300 OTHER SALARIES	0	8,296	0	0	(8,296)
510305 PERSONAL LEAVE PAYOUTS	0	0	9,585	10,543	10,543
510330 EDUCATION REIMBURSEMENT	0	0	0	5,000	5,000
525010 FICA	37,300	31,312	31,055	37,651	6,339
525030 RETIREMENT CONTRIBUTIONS	26,550	32,027	31,591	40,375	8,348
525040 LIFE/HEALTH INSURANCE	51,399	51,985	44,426	64,767	12,782
525070 EMPLOYEE ALLOWANCES	66,990	14,508	53,448	56,646	42,138
TOTAL PERSONAL EXPENSES	\$ 727,976	\$ 619,940	\$ 648,542	\$ 768,990	\$ 149,050
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,062	3,500	2,500	13,000	9,500
<i>Inreased \$10,000 for printing for Public Relation materials</i>					
540000 TRAINING & TRAVEL COSTS	13,880	10,000	5,000	11,000	1,000
541000 COMMUNICATIONS	966	1,000	1,000	1,000	0
544000 RENTALS & LEASES	2,632	4,000	4,000	4,000	0
<i>Copier lease payments and related costs</i>					
551000 OFFICE SUPPLIES	756	3,500	1,758	3,500	0
554010 MEMBERSHIPS	3,478	4,200	4,200	4,700	500
<i>ICMA, FCMA, and Miscellaneous</i>					
TOTAL OPERATING EXPENSES	\$ 23,774	\$ 26,200	\$ 18,458	\$ 37,200	\$ 11,000
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	2,756	0	1,742	0	0
TOTAL NON-OPERATING EXPENSES	\$ 2,756	\$ -	\$ 1,742	\$ -	\$ -
TOTAL EXPENSES	\$ 754,507	\$ 646,140	\$ 668,742	\$ 806,190	\$ 160,050

**FISCAL YEAR 2020-21
BUDGET DETAIL
CITY MANAGER
CODE ENFORCEMENT**

001.0405.524

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	111,269	108,845	173,321	190,524	81,679
510300 OTHER SALARIES	0	7,280	0	0	(7,280)
510305 PERSONAL LEAVE PAYOUTS	0	0	7,689	8,458	8,458
510400 OVERTIME	0	100	100	99	(1)
525010 FICA	8,206	8,311	12,988	14,345	6,034
525030 RETIREMENT CONTRIBUTIONS	13,941	16,328	23,525	26,497	10,169
525040 LIFE/HEALTH INSURANCE	29,413	28,413	60,883	70,325	41,912
525070 EMPLOYEE ALLOWANCES	960	960	960	960	0
TOTAL PERSONAL SERVICES	\$ 163,789	\$ 170,237	\$ 279,466	\$ 311,208	\$ 140,971
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	361	750	750	750	0
<i>Lien fees-County charge; Code Board expenses</i>					
531040 OTHER CONTRACTUAL SRVCS	750	3,000	3,000	3,000	0
<i>Typically \$75/lot for code related lot mowing services</i>					
540000 TRAINING & TRAVEL COSTS	1,674	3,400	2,900	3,000	(400)
<i>Code Enforcement Certification \$400; Annual Conference \$1,000</i>					
541000 COMMUNICATIONS	164	500	500	500	0
542100 EQUIP. SERVICES - REPAIRS	850	1,000	1,000	2,000	1,000
542110 EQUIP. SERVICES - FUEL	1,137	1,600	1,600	3,600	2,000
551000 OFFICE SUPPLIES	629	500	500	500	0
552070 UNIFORMS	260	400	400	400	0
TOTAL OPERATING EXPENSES	\$ 5,826	\$ 11,150	\$ 10,650	\$ 13,750	\$ 2,600
TOTAL EXPENSES	\$ 169,615	\$ 181,387	\$ 290,116	\$ 324,958	\$ 143,571

**FISCAL YEAR 2020-21
BUDGET DETAIL
CITY MANAGER
PURCHASING DIVISION**

001.0408.513

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	227,728	232,805	233,347	239,446	6,641
510300 OTHER SALARIES	9,541	18,225	10,000	18,225	0
<i>Temporary part-time help as needed</i>					
510305 PERSONAL LEAVE PAYOUTS	0	0	1,998	0	0
525010 FICA	17,485	17,549	18,549	17,838	289
525030 RETIREMENT CONTRIBUTIONS	29,819	34,101	34,783	35,801	1,700
525040 LIFE/HEALTH INSURANCE	46,489	46,558	44,154	42,817	(3,741)
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$ 331,543	\$ 349,718	\$ 343,311	\$ 354,607	\$ 4,889
<u>OPERATING EXPENSES</u>					
540000 TRAINING & TRAVEL COSTS	4,965	7,900	8,620	4,500	(3,400)
<i>FAPPO training; NIGP local; Purchasing card conference; and National Conference</i>					
541000 COMMUNICATIONS	757	720	720	720	0
544000 RENT/ LEASES	2,179	3,360	3,360	3,360	0
<i>Lease and toner on copier</i>					
547010 LEGAL ADS	3,588	7,750	7,750	7,445	(305)
552000 OPERATING SUPPLIES	1,457	2,500	4,593	2,500	0
554010 MEMBERSHIPS	2,873	2,900	4,725	2,125	(775)
TOTAL OPERATING EXPENSES	\$ 15,819	\$ 25,130	\$ 29,768	\$ 20,650	\$ (4,480)
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	11,189	0	-	0	0
TOTAL NON-OPERATING EXPENSES	\$ 11,189	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 358,551	\$ 374,848	\$ 373,079	\$ 375,257	\$ 409



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.

2020-21 Departmental Goals and Objectives

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

- 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 Goal #1 (Preserve the City's distinctive character and culture) 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.
- Work with the Public Art Advisory Committee on public art installations on private property by improving the website and encouraging private development to install artwork on-site.

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

- Continue to expedite building permit review and assist in the implementation of 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)

2020-21 Significant Budgetary Issues

The Planning Department is projected to collect \$125,000 in planning and petition fees. These are shown as General Fund Revenues. In FY19/20 the Planning Department conducted a study of the fees charged in communities of a similar size or characteristics. Subsequently, there was an increase fees for planning petitions during FY19/20.

The budget of the Planning Department is \$782,604, a \$65,498 increase over the FY 2019-20 adopted budget.

Personal Services, at \$727,437, represents an increase of \$57,398 over the FY 2019-20 budget. A portion of this increase relates to the reclassification of the Senior Planner to Deputy Director during FY19/20 not included in the Adopted Budget. Other increases consist of the annual cost of living adjustment and increased health insurance costs.

Operating expenditures are projected to be \$55,167 an increase of \$8,100 over FY 2019-20. This increase includes additions to travel & training and legal ads.

General Fund

Planning Department (continued)

2020-21 Performance Measures and Benchmarking

Petition Type	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Estimated 2019-20	Projected 2020-21
Administrative Variance Petitions	6	14	8	9	7	8
Annexation Requests	0	0	0	0	0	0
Comprehensive Plan Amendments	0	1	0	1	1	1
Conditional Use Requests	9	6	7	11	7	9
Development of Significant Environmental Impact	0	0	0	0	0	0
Fence and Wall Waiver Requests	3	0	0	4	1	2
Live Entertainment	8	8	10	8	9	8
Minor Subdivision			2	7	3	4
Nonconformity Requests	5	1	5	4	5	5
Rezoning Requests	5	5	6	8	2	6
Text Amendment Requests	4	3	3	4		
Variance Requests	10	10	11	8	6	8
Waiver of Distance Requests	3	0	0	1	0	0
Design Review Board Petitions	45	49	55	52	33	45
D-Downtown Waiver Requests	0	0	0	0	0	0
Subdivision Plat Requests	2	8	5	4	4	4
Site Plan Review	13	17	30	15	15	25
Site Plan with Deviations	4	6	8	5	1	4
Development Agreement	1	1	2	2	1	1
Parking Allocation D-Downtown	2	0	3	1	0	1
Outdoor Dining Public Property	2	2	1	1	1	1
Outdoor Dining Private Property	11	9	15	10	5	8
Zoning Verification Letters	-	78	66	44	26	40
Total Petitions	133	218	237	195	126	180

City	Population	Potential Seasonal Pop	Staff	Ratio (pop/staff)	Seasonal Ratio
Naples	20,922	35,774	6	3,487	5,962
Boca Raton	94,488	112,344	20	4,724	5,617
Delray Beach	67,102	83,877	26	2,580	3,226
Tarpon Springs	25,507	30,580	4	6,376	7,645
Winter Park	30,239	32,927	6	5,040	5,488

Population is year-round population from the BEBR projections

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

FUND: 001 General Fund

**PLANNING DEPARTMENT
FISCAL YEAR 2020-21**

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
1	1	1	Planning Director	146,403
2	2	2	Planner II	156,897
0	0	1	Deputy Director (a)	106,866
1	1	0	Senior Planner	0
1	1	0	Zoning Plans Examiner	0
0	0	1	Planner I (b)	53,857
1	1	1	Planning and Zoning Specialist	45,944
<u>6</u>	<u>6</u>	<u>6</u>		<u>\$509,967</u>
6	6	6	Regular Salaries	509,967
			Other Payroll Expenses	217,470
			Total Personal Services	<u>\$ 727,437</u>

(a) Senior Planner reclassified to Deputy Director in FY19/20

(b) Zoning Plans Examiner reclassified to Planner I

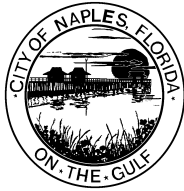
**FISCAL YEAR 2020-21
BUDGET DETAIL
PLANNING DEPARTMENT**

001.0502.515

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	470,639	474,068	494,690	509,967	35,899
510300 OTHER SALARIES	7,456	0	0	0	0
<i>Part-time temporary position</i>					
510305 PERSONAL LEAVE PAYOUTS	0	0	5,000	5,500	5,500
510400 OVERTIME	2,103	1,000	1,500	990	(10)
525010 FICA	34,383	34,745	36,065	37,310	2,565
525030 RETIREMENT CONTRIBUTIONS	46,961	55,260	57,248	59,260	4,000
525040 LIFE/HEALTH INSURANCE	99,523	99,686	99,686	108,410	8,724
525070 EMPLOYEE ALLOWANCES	5,500	5,280	5,280	6,000	720
TOTAL PERSONAL SERVICES	\$ 666,565	\$ 670,039	\$ 699,469	\$ 727,437	\$ 57,398
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,586	3,000	3,000	3,000	0
531010 PROFESSIONAL SERVICES	1,680	5,000	5,000	5,000	0
<i>Scanning of PAB and DRB Files</i>					
540000 TRAINING & TRAVEL COSTS	4,152	3,600	3,600	7,200	3,600
<i>AICPA Certifications, CEU requirements</i>					
541000 COMMUNICATIONS	329	1,520	500	1,520	0
544020 EQUIPMENT RENTAL	2,532	2,500	2,500	2,500	0
546000 REPAIR AND MAINTENANCE	190	12,147	12,147	12,147	0
547000 PRINTING AND BINDING	973	1,500	1,500	1,500	0
547010 LEGAL ADS	16,194	9,000	9,000	13,500	4,500
551000 OFFICE SUPPLIES	2,747	5,000	5,000	5,000	0
554010 MEMBERSHIPS	2,210	3,800	3,800	3,800	0
TOTAL OPERATING EXPENSES	\$ 32,593	\$ 47,067	\$ 46,047	\$ 55,167	\$ 8,100
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	1,149	0	0	0	0
TOTAL NON-OPERATING	\$ 1,149.00	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 700,307	\$ 717,106	\$ 745,516	\$ 782,604	\$ 65,498

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General Fund

Finance Department

Mission Statement:

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

Department Description

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

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

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

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

2019-20 Department Accomplishments

- Earned the Certificate of Achievement for Excellence in Financial Reporting Program from the Government Finance Officers Association (GFOA) for the 38th consecutive year.
- GFOA recognized the City's budget with the Distinguished Budget Presentation Award for the 14th consecutive year.
- Completed the RFP (request for proposal) process for the Pension Actuary.
- Updated the Investment Policy Statement for each of the three pension plans.
- Conducted an audit of general billing recurring invoices for accuracy against contracts.
- Trained additional team members on billing.
- Conducted all meter readings on a 59-61 day schedule and billed within a week of these reads.
- Billed \$56.2 million in utility services provided, which includes garbage, stormwater, reclaimed water, water and wastewater, while maintaining an outstanding receivable of less than 1% of the total amount billed.
- Received and tallied all payment options regarding the Aqualane Shores Utility Line special assessment.
- Passed resolution utilizing uniform collection method for Aqualane Shores Utility Line special assessment.
- Passed resolution utilizing uniform collection method for

General Fund

Finance Department (continued)

2020-21 Departmental Goals and Objectives

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

- Fill Deputy Finance Director Position providing adequate staffing and stabilizing continuity of operations for Finance Department and City.
- Update Finance/Accounting division of the City's Website to include current financial information on revenue and expenses by fund.
- Publish the FY 2020 CAFR and submit to GFOA's Award Program before March 25, 2021 and maintain an unmodified opinion by the independent external auditors.
- Publish the FY 2020-21 Budget and submit to GFOA's Award Program by December 25, 2020.
- 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 (delayed in 19/20 due to COVID-19).
- Upgrade 44 pay stations at each beach end with 4 G modems for more reliable connection.
- Implement touchless beach pay station payment options through mobile applications.
- Conduct assessment of business tax receipt renewals, prior to mailing.
- Send two renewal notices to business for renewals.
- Conduct audit of Interdepartmental utility billing for three of the six departments.
- 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 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.

2020-21 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,259,572 an increase of \$108,094 from the FY 2019-20 adopted budget. This increase is mainly attributable to filling the vacant position of Deputy Finance Director and increases in health insurance rates.

Operating Expenses are \$144,850. There are minor increases in Training & Travel (\$1,700) and Operating Supplies (\$2,500). Training & Travel is an important item in this budget, due to the number of employees certified or attempting to be certified (CGFO, CPFO, CGFM and CPPT) who need education hours, and the ever-changing accounting regulations. Printing and Binding budget is increasing by \$1,550. Although electronic documents are prepared, this department still prints preliminary budgets, final budgets and comprehensive annual reports (about 35-45 each) and the Citizens' Guide Booklet, designed to inform new and existing residents about all aspects of Naples.

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 2020-21 Millage Rate (per TRIM)	1.1500	7.9643	1.7610	3.4337

Performance Measures	Actual 2017-18	Actual 2018-19	Expected 2019-20	Projected 2020-21
Business Tax Receipts Issued	3,248*	3,003	3,258	3,584
New BTRs Issued	192	276	255	275
Utility Customers on IVR	10,326	11,251	12,250	13,200
Utility Customers on Bank Draft	7,307	7,652	7,750	8,000
Utility Bills Generated	139,597	133,351	134,462	136,000
Utility Notification of Shut-offs	12,024	14,689	12,000	12,000
New Utility Customers	1,244	1,109	953	1,048
General Billing Customers on Bank Draft	173	158	160	175
Estoppel Requests	2616	3,003	3,492	3,981
Naples Landings Passes (calendar year)	121	120	152	200
\$ of Utility Accounts over 120 days late	\$280,940**	\$335,795	\$385,000	\$350,000
Retirements processed	19	5	16	20
DROP retirements processed	1	3	2	2
DROP exits	n/a	7	2	2
Return of Pension Contributions processed	32	40	34	34
Retirement Estimates processed	39	28	28	28
Buyback Calculations processed	2	6	2	2
Accounts Payable Printed Checks	3,285	3,843	3,032	3,300
Accounts Payable EFT payments	1,985	1,504	1,638	1,750
Purchasing Card Transactions	8,222	8,189	8,016	8,300
Finance Employees with relevant certifications	2	3	4	4
GFOA Awards/Other Certifications	3	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 2020-21

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
ACCOUNTING				
1	1	1	Finance Director	146,240
1	1	1	Deputy Finance Director	98,079
1	1	0	Accounting Manager	0
3	3	4	Senior Accountant	293,989
1	1	1	Senior Accounting Clerk	48,732
2	2	2	Accounting Clerk	82,698
1	1	1	Administrative Coordinator	46,889
0.5	0.5	0.5	Administrative Specialist 1 (a)	18,187
10.5	10.5	10.5		
			Regular Salaries	734,814
			Other Salaries/Authorized Compensation	18,935
			Overtime	5,942
			Employer Payroll Expenses	355,030
			Total Personal Services	\$ 1,114,722
Other Finance Department Positions				
7	7	7	Water Sewer Fund	
1	1	1	Beach Fund	
18.5	18.5	18.5	Total Finance Department All Funds	

(a) Split 50/50 with the beach fund

**FISCAL YEAR 2020-21
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	791,247	667,160	658,096	734,814	67,654
510300 OTHER SALARIES	169	20,589	1,000	2,000	(18,589)
510305 PERSONAL LEAVE PAYOUT	0	0	15,396	16,935	16,935
510400 OVERTIME	7,254	5,000	8,000	5,942	942
525010 FICA	54,547	49,349	50,250	54,284	4,935
525030 RETIREMENT CONTRIBUTIONS	86,729	97,709	97,709	96,412	(1,297)
525040 LIFE/HEALTH INSURANCE	164,861	167,571	167,571	198,334	30,763
525070 EMPLOYEE ALLOWANCE	5,480	5,760	5,960	6,000	240
TOTAL PERSONAL SERVICES	\$ 1,110,287	\$ 1,013,138	\$ 1,003,982	\$ 1,114,722	\$ 101,584
<u>OPERATING EXPENSES</u>					
531020 ACCOUNTING & AUDITING	83,600	85,600	85,600	85,600	0
531040 OTHER CONTRACTUAL SVCS	1,892	1,900	2,000	2,000	100
540000 TRAINING & TRAVEL COSTS	11,815	9,850	9,850	11,550	1,700
541000 COMMUNICATIONS	1,305	900	1,200	1,200	300
542100 EQUIP. SERVICES - REPAIRS	0	0	0	0	0
542110 EQUIP. SERVICES - FUEL	0	0	0	0	0
547000 PRINTING AND BINDING	6,881	13,250	13,250	14,800	1,550
547002 ADVERTISING	0	5,100	5,100	5,200	100
551000 OFFICE SUPPLIES	5,370	9,500	9,500	9,500	0
552000 OPERATING SUPPLIES	8,294	11,000	13,500	13,500	2,500
554010 MEMBERSHIPS	1,439	1,240	1,240	1,500	260
TOTAL OPERATING EXPENSES	\$ 120,594	\$ 138,340	\$ 141,240	\$ 144,850	\$ 6,510
TOTAL EXPENSES	\$ 1,230,882	\$ 1,151,478	\$ 1,145,222	\$ 1,259,572	\$ 108,094

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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 21,948 residents (2017), 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.

2019-20 Department Accomplishments

- Naples Emergency Operations Center's (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. 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 develop an interactive app to deploy to the community, this app will enable the community to have direct access to the Fire-Rescue Department. The Fire-Rescue app has many important informational items at the fingertips of our community, such as the emergency plan, community outreach programs, how to perform CPR or register for CPR classes, and Covid-19 important information.
- Fire-Rescue has assisted Naples Airport Authority with design, construction and management of the new Fire Station No. 3. The project funded by Naples Airport Authority will ensure that this fire station is compatible and meets the City's infrastructure needs. The station is secure, the project guarantees long-term lifespan, it is compliant to national standards, it is a safe place (Hurricane Category 5 structure) and is strategically located for response.
- Fire-Rescue worked with Technology Services to provide excellent communications and connectivity with all facilities by installing fiber optics to the new Fire Station No. 3. This will give the firefighters rapid dispatch and incident monitoring.
- The Fire-Rescue Department, advancing the Vision Statement of "Making Naples the Green Jewel of SW Florida", installed diesel exhaust capture systems on all fire apparatus. This accomplishment reduces pollution within our community and provides a safer working environment for firefighters. The diesel exhaust capture systems were installed directly on

General Fund

Fire-Rescue Department (continued)

fire apparatus, this direct source capture system filters the hazardous emissions from vehicle exhaust systems at all times when in operation, not only in the station bays like most other diesel exhaust capture systems.

- Fire-Rescue advanced the overall emergency medical mission by working to enhance the delivery of naloxone (Narcan) for opioid overdoses. Currently, Fire-Rescue and Collier EMS use Narcan to mitigate opioid overdoses. Fire-Rescue applied for a grant to furnish Naples Police with a delivery system to assist in saving lives by providing Narcan to all officers. The grant was approved. Fire-Rescue is working with Naples Police to set up protocol and training.
- Fire-Rescue, following National Standards, has deployed new Self-Contained Breathing Apparatus (SCBA) and cylinders to allow firefighters to provide high levels of protection when operating within Immediate Danger to Life and Health (IDLH) atmospheres.
- Personnel investigated, researched and developed a personal protective bunker gear strategy to replace all firefighter bunker gear. Purchasing personal protective gear in this fashion and adopting a 10-year program will save money and provide a higher level of cancer prevention gear contamination.

2020-21 Departmental Goals and Objectives

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

- Develop specifications for a new engine company and staff vehicle that will serve the City of Naples community by analyzing the equipment, water supply and pump capacity needs. Submit the specification for an open bid and purchase a new fire apparatus that will ensure effective and proficient long-term operations within the City of Naples.
- Work to provide the highest level of communications and connectivity with fire stations by exploring options for dispatch and incident monitoring at Fire Station No. 3.

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

- Continue to follow National Standards and deploy necessary Self-Contained Breathing Apparatus (SCBA) and cylinders to provide high levels of protection for firefighters, allowing them to operate within Immediate Danger to Life and Health (IDLH) atmospheres and safely 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 #5 (Maintain and enhance governance capacity for public service and leadership) provide the Naples community, its residents, workers, and visitors high quality fire protection, medical rescue, and emergency preparedness services.

- Develop and promote programs that improve and enhance the community outreach initiatives.
- Provide additional mediums of social media to allow the community to connect with the Fire-Rescue Department. This will enable the community and Fire-Rescue Department to engage each with other and work seamlessly to achieve the goals of the community.

General Fund

Fire-Rescue Department (continued)

FY 20-21 Significant Budgetary Issues

The Fire-Rescue Department's operating budget for FY 2020-21 is \$11,693,493. This represents an increase of \$509,363 or 4.55% over the FY 2019-20 adopted budget. The majority of the increase is for Personal Services with a projected salary increase of 2.5% for all employees and the addition of a Deputy Chief to oversee Emergency Management, Fire Prevention and Training & Life Safety.

Fire-Rescue Department's budget includes \$766,228 for the Naples Airport Authority overtime. This will be the third full fiscal year for this item and accounts for 6.5% of the budget, which is paid for by the Naples Airport Authority.

Operating costs in the Fire-Rescue Department for FY 2020-21 total \$794,749, an increase of \$26,054 over FY 2019-20 with vehicle maintenance, fuel and utilities contributing to 51% to the operating budget.

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

Training and Education	\$44,400
Contractual Services	\$65,569
Communications	\$23,600
Medical Supplies	\$29,270

FY 2020-21 Capital Budget

The Fire-Rescue Department has capital expenses budgeted in two places: The General Fund, and the Public Service Tax Fund. In the General Fund there are capital items that do not qualify as a capital project or major capital acquisition (over \$10,000). These General Fund capital expenditures total \$10,400 and include adding AEDs at Baker Park, new Fire Station One and staff vehicles. Additionally, there is the replacement of ventilation saws on fire apparatus and a high-water rescue vehicle heavy-duty chain saw. These items cost less than the established minimum (\$10,000) for the Capital Improvement Program (CIP) threshold and are therefore not part of the CIP.

In the Public Service Tax Fund, the major capital projects are budgeted, and these are listed at the end of this section. The budget for the Fire-Rescue Department capital projects is \$940,000. Projects include personal protective bunker gear, SCBA cylinders, replacement of a staff vehicle and the replacement of Engine Co. 1.

General Fund

Fire-Rescue Department (continued)

Performance Measures City of Naples Fire-Rescue Department 2010 – 2019 Fire Operations Report

Calendar Years	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Building Fires	26	34	42	32	37	32	12	29	25	38
Vehicle Fires	5	14	15	9	21	10	11	6	12	9
Aircraft Fire	~	~	~	~	~	~	~	~	~	1
Outside Equipment Fires	5	7	14	5	2	6	1	5	7	8
Cooking Fire, confined to container	~	~	~	~	~	~	8	3	6	12
Boat fires	~	~	~	~	~	~	3	3	1	3
Brush	12	33	19	16	30	34	29	27	35	20
Outside Gas or Vapor Combustion	~	~	~	~	~	~	~	1	1	0
Refuse/Rubbish Fires	9	7	4	7	5	11	12	6	10	13
Special Outside Fires, Other	~	~	~	~	~	~	~	3	1	1
Fires, Others	4	2	2	0	3	3	1	1	4	1
Total Fires	61	97	96	69	98	96	77	84	102	106
Contents Loss Total Fire	1,108,200	378,975	29,205	4,064,055	686,500	1,710,362	90,737	1,152,765	506,750	574,250
Property Loss Total Fire	417,150	979,000	717,640	661,075	1,474,750	6,698,051	1,602,801	863,810	1,571,688	104,900
Contents Loss Total Non-Fire	45,275	1,000	200,000	0	16,000	0	2,500	15,000	0	11,000
Property Loss Total Non-Fire	60,000	92,300	100,000	155,000	20,000	6,000	55,000	1,000	1,050	123,000
Total Loss	\$1,630,625	\$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
Overpress Rupture, Explosion, Overheat	~	~	~	~	~	~	7	8	6	10
Hazardous Conditions	130	142	154	153	159	187	212	234	181	185
Car seat installations	~	~	~	~	~	~	~	~	~	8
Service Calls	323	361	277	358	378	352	589	591	552	590
Good Intent Calls	247	231	231	238	282	252	249	550	968	763
Total Service Calls	700	734	662	749	819	791	1057	1383	1707	1556
Dropped Incident Report	56	62	84	86	81	64	72	87	59	65
Aircraft Emergencies	~	~	~	~	~	~	~	~	~	18
Alert 3 drills	11	13	9	11	9	6	10	6	16	13
Total ARFF Responses	~	~	~	~	~	~	~	~	~	31
Severe Weather / Lighting Strike	2	0	3	2	1	1	50	14	3	5
Fire Alarms	694	678	770	722	758	849	872	958	981	907
Medical Incident Responses	2667	2997	2979	3007	3197	3450	3403	3437	3505	3522
Vehicle Accidents	214	219	224	253	255	257	252	242	288	315
Extrications (Vehicle/Elevator)	64	60	72	63	62	61	60	75	93	77
Water Rescue	10	14	23	25	30	28	23	35	19	20
Electrical Rescues/High Angle	0	0	0	0	0	0	1	0	0	1
Searching for persons on land / water	~	~	~	~	~	~	~	~	~	9
Lock In (removal from a locked vehicle)	~	~	~	~	~	~	~	~	~	7
Total Medical Rescues	2955	3290	3298	3348	3544	3796	3739	3789	3905	3951
Patient Contacts	1868	2688	2656	2819	3194	3497	3633	3431	3629	3605
Aid Given	23	46	42	45	54	60	60	123	108	163
Aid Received	5	6	8	11	15	26	8	120	101	128
Dispatched into GDFD	~	~	~	~	~	~	~	404	822	913
Dispatched into NCFD	~	~	~	~	~	~	~	245	547	526
Dispatched into MIFD / IFD / Other	~	~	~	~	~	~	~	~	~	35
Total Mutual Aid Calls	28	52	50	56	69	86	68	243	209	291
Total Calls	4423	4812	4838	4901	5217	5539	5805	6234	6714	6556
Non-Medical Responses	1756	1815	1859	1894	2020	2089	2402	2797	3209	3034
% Medical Response	66.81%	68.37%	68.17%	68.31%	67.93%	68.53%	64.41%	60.78%	58.16%	60.27%

* ~ Previously not reported

FUND: 001 GENERAL FUND

FIRE-RESCUE DEPARTMENT

FISCAL YEAR 2020-21

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
1	1	1	Fire Chief	160,162
1	1	2	Deputy Chief	263,978
4	4	4	Battalion Chief	488,107
1	1	1	Fire Marshall	111,932
12	15	15	Fire Lieutenants	1,289,554
39	36	36	Firefighters	2,335,779
6	4	4	Fire Inspectors	243,897
1	3	3	Plans Examiners	215,630
0	1	1	Executive Assistant	66,850
1	0	0	Administrative Specialist	0
66	66	67		5,175,889
			Regular Salaries	5,175,889
			Other Salaries/Authorized Compensation	179,460
			Specialty Pay/Longevity	242,721
			State Incentive Pay	22,440
			Education Reimbursement	20,000
			Overtime	315,938
			Special Event Pay	60,000
			Holiday Pay	219,372
			NAA Overtime	766,228
			Fire Early retirement payment	57,135
			State Insurance Premium	550,000
			Employer Payroll Expenses	3,582,710
			Charges for Fire Inspectors	(293,148)
			Total Personal Services	\$ 10,898,744

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

**FISCAL YEAR 2020-21
BUDGET DETAIL
FIRE-RESCUE DEPARTMENT**

001.0810.522

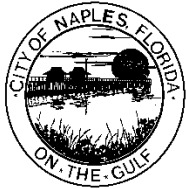
	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	5,089,674	5,104,943	4,895,889	5,175,889	70,946
510300 OTHER SALARIES	180,778	72,019	188,460	179,460	107,441
510305 PERSONAL LEAVE PAYOUTS	0	188,460	164,224	242,721	54,261
510320 STATE INCENTIVE PAY	21,150	21,000	22,440	22,440	1,440
510330 EDUCATION REIMBURSEMENT	23,148	20,000	20,000	20,000	0
510400 OVERTIME	314,049	319,000	250,000	315,938	(3,062)
510410 SPECIAL EVENT OVERTIME	73,163	60,000	60,000	60,000	0
510420 HOLIDAY PAY	173,367	214,008	214,008	219,372	5,364
510440 NAA OVERTIME	702,261	740,317	740,317	766,228	25,911
<i>Overtime for providing fire service at the Naples Airport Authority (fully reimbursed by NAA)</i>					
525010 FICA	478,667	501,347	457,000	457,646	(43,701)
525030 RETIREMENT CONTRIBUTIONS	1,735,183	1,792,314	1,792,314	1,974,957	182,643
525040 LIFE/HEALTH INSURANCE	1,000,859	1,049,487	1,020,000	1,141,947	92,460
525070 EMPLOYEE ALLOWANCES	7,760	8,640	8,640	8,160	(480)
525130 EARLY RETIREMENT INCENTIVE	0	57,135	57,135	57,135	0
525220 STATE INS. PREMIUM TAX	544,971	550,000	550,000	550,000	0
534040 FIRE INSPECTOR REIMBURSE	(274,985)	(283,235)	(283,235)	(293,148)	(9,913)
TOTAL PERSONAL SERVICES	\$ 10,070,045	\$ 10,415,435	\$ 10,157,192	\$ 10,898,744	\$ 483,309
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	17,124	20,600	20,600	20,600	0
<i>Small appliances, biohazard disposal supplies, oil dry and LP</i>					
531000 PROFESSIONAL SERVICES	0	5,000	5,000	5,000	0
<i>HazMat Team Physicals</i>					
531040 OTHER CONTRACTUAL SVCS	65,801	62,400	62,400	65,569	3,169
<i>Image Trend, Telestaff, 800 MHZ Radio, Inspection Software, Target Solutions etc.</i>					
540000 TRAINING, EDUC & TRAVEL	37,301	43,250	43,250	44,400	1,150
541000 COMMUNICATIONS	19,499	23,600	23,600	23,600	0
542100 EQUIP. SERVICES - REPAIRS	328,864	250,000	250,000	250,000	0
542110 EQUIP. SERVICES - FUEL	41,369	45,000	45,000	45,000	0
543010 ELECTRICITY	41,695	57,000	57,000	57,600	600
543020 WATER, SEWER, GARBAGE	30,820	38,900	38,900	38,900	0
544000 RENTALS & LEASES	5,763	6,600	6,600	6,700	100
<i>Copiers at the stations</i>					
546000 REPAIR AND MAINTENANCE	14,424	20,100	20,100	19,200	(900)
<i>Equipment maintenance, SCBA, SCUBA, AED, Fire Boat and general maintenance, etc</i>					
546020 BUILDING MAINTENANCE	9,707	19,950	19,950	25,100	5,150
546140 HYDRANT MAINTENANCE	1,337	2,700	2,700	2,700	0
<i>Hydrant markers, graphite, reflective tape, etc</i>					
551000 OFFICE SUPPLIES	1,935	3,050	3,050	3,050	0
552000 OPERATING SUPPLIES	36,424	46,200	46,200	52,820	6,620
<i>Oxygen, disease control, rescue and medical supplies, foam, oil dry, AED supplies, public education, community outreach, etc.</i>					
552090 OPERATING SUPPLIES OTHER CLOTHING	1,299	1,000	1,400	1,400	400
552070 UNIFORMS	32,164	29,500	29,500	31,200	1,700
552100 JANITORIAL SUPPLIES	13,778	17,620	17,620	18,700	1,080
552250 BUNKER GEAR	26,792	18,420	19,420	19,420	1,000
552260 FIRE HOSE & APPLIANCES	30,467	15,850	15,850	17,850	2,000
552270 SPECIALTY TEAM EQUIPMENT	24,229	24,450	24,450	24,450	0
<i>HazMat, Technical, Dive Rescue Teams and ALS Equipment</i>					
554010 BOOKS/MEMBERSHIPS	4,565	9,505	9,535	11,090	1,585
TOTAL OPERATING EXPENSES	\$ 785,359	\$ 760,695	\$ 762,125	\$ 784,349	\$ 23,654
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	13,229	8,000	14,708	10,400	2,400
<i>AED Heart Starter; Storage Box for the Fire Boat</i>					
TOTAL NON-OPERATING EXPENSES	\$ 13,229	\$ 8,000	\$ 14,708	\$ 10,400	\$ 2,400
TOTAL EXPENSES	\$ 10,868,634	\$ 11,184,130	\$ 10,934,025	\$ 11,693,493	\$ 509,363

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

CIP NUMBER	PROJECT DESCRIPTION	Requested 2020-21	2021-22	2022-23	2023-24	2024-25
21E01	Engine Co. 1 - Fully Equipped (Repl.)	750,000	0	0	0	0
21E02	Battalion Chief Vehicle	100,000	0	0	0	0
21E07	Bunker Gear Replacement	60,000	60,000	0	0	0
21E06	Cylinders for SCBA	30,000	0	0	0	0
	Training Center Renovations	0	40,000	0	0	0
	Fire-Rescue Notebook	0	55,000	0	0	0
	Fitness Equipment for Wellness Pgm - St #2	0	70,000	0	0	0
	Training Tower	0	150,000	0	0	0
	Special Operations Trailers	0	75,000	0	0	0
	New Training Classroom at Water Trtmt Plant	0	200,000	0	0	0
	Portable Radios	0	60,000	60,000	60,000	0
	Live Fire Burn Trailer	0	150,000	0	0	0
	Command and Control console	0	40,000	0	0	0
	Lucas II Chest Compression Devices	0	0	96,000	0	0
	Multi-Force Training Doors	0	0	15,000	0	0
	Hazardous Identification Devices	0	0	125,000	0	0
	Extrication Equipment	0	0	60,000	60,000	0
	Emergency Services Marine Dock	0	0	300,000	50,000	0
	Scott Sight Thermal Imager	0	0	40,000	40,000	0
	Prevention Vehicles (5)	0	0	200,000	0	0
	CEMS area upgrades at Fire Station #2	0	0	0	125,000	0
	Light Air and Special Operation Vehicle	0	0	0	550,000	0
	Mecury 250 Verado Motors for Fire Boat	0	0	0	60,000	0
	Tower 2 Fully equipped (Repl.)	0	0	0	0	1,500,000
TOTAL FIRE RESCUE		940,000	900,000	896,000	945,000	1,500,000

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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

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.

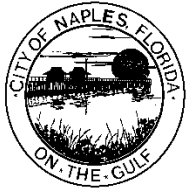
Parks and Parkways is responsible for the care and maintenance of the City's beach areas, City's landscaped rights-of-ways, landscaped medians, 20,000 City owned trees (reduced by Hurricane Irma in 2017), developing the City's Urban Forestry Plan, managing contractor services and managing multiple capital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

2019-2020 Department Accomplishments

- Assisted with all City efforts to protect residents, visitors, and employees during the Pandemic.
- Completed construction of outdoor fitness equipment at Charlie C. Anthony Park.
- Completed renovations and improved ADA accessibility at the 8th Ave. S. Beach Park.



General Fund

Community Services Department

- Completed HVAC improvements at the Norris Center and River Park Community Center.
- Replaced carpeting at the Norris Center and River Park Community Center.
- Completed exterior painting at the Community Services Department Administration Building and the Warehouse Building on Riverside Circle.
- Completed the Urban Forest Preparedness Plan.
- Completed improvements to the docks at the Naples Landings.
- Completed interior painting at the Community Development building.
- Replaced 50% of the fitness equipment at the River Park Community Center.
- Replaced all vehicles and equipment budgeted in the FY 19-20 budget.
- Completed renovations to the City Dock parking lot at the intersection of Broad Ave. S. and 8th St. S. including the construction of a new walkway connecting patrons with facilities on the eastern end of Broad Ave. S. (seating area with views of the bay).
- Designed improvements to planted medians on Goodlette-Frank Rd. between US41 and Golden Gate Parkway.
- Completed improvements US41 medians between Fleischmann Blvd. and 7th Ave. N.
- Planted 392 trees in the ROW and City parks.

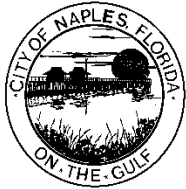
COVID-19 Impact

The COVID-19 pandemic has significantly impacted department operations and revenue projections for FY 19-20. These impacts include:

- Cancellation of multiple special events that are delivered by the City and numerous private and non-profit organizations. City events cancelled include the July 4th Parade and Fireworks.
- Cancellation of most summer camps offered at City recreation facilities.
- Cancellation of after-school programs once Collier County Schools were closed for the remainder of the 2019-2020 school year.
- Delay in completing designs for Anthony Park, Cambier Park, Fleischmann Park and Seagate Park.
- Delay in completing the Public Art Master Plan.
- Cancellation of three (3) USTA Adult and Junior Sanctioned Tournaments at the Arthur Allen Tennis Center.
- Cancellation of the Community Services Advisory Board meetings and Public Art Advisory Committee meetings between February 2020 and August 2020.
- Postponement all public meetings related to design and CIP projects.
- Closure or partial closure of public beaches and beach access areas for a defined period of time.
- Closure of City parks and public spaces for a defined period of time.
- Closure of the City Dock facilities to transient boaters and pedestrians.
- Closure of the City Pier to pedestrians and fishing.

Department employees also completed different tasks in order to respond to the pandemic. The response and re-opening periods of the pandemic required nearly all staff members to work differently to provide residents with services (sometimes limited services). These tasks included:

- Recreation employees staffed the entrances of parks to prevent patrons from entering the parks and explained the policies of the City.
- All department staff contributed to developing reopening and facility management protocols for the different phases of re-opening.



General Fund

Community Services Department

- Facilities employees constructed plexiglass barriers in several City buildings and offices to protect City employees when closely interacting with members of the public.
- Parks/Parkways employees disinfected and continue to disinfect City playgrounds, benches, and other commonly touched surfaces.
- Administrative staff members worked from home using hardware provided by the Technology Services Department to manage customer phone calls, accounts receivable and accounts payable.
- Administration and Recreation staff members initiated a social media presence on Facebook and Instagram to deliver programs and fun experiences to the public.

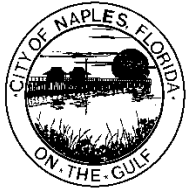
2020-2021 Goals and Objectives by Division.

Administration:

- 1. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
 - 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 1 (Preserve the Town's distinctive character and culture):**
 - 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 1 (Preserve the Town's distinctive character and culture):**
 - a. Complete development of a Public Art Master Plan in collaboration with the PPAC.
- 4. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
 - a. Improve performance measurements for the department that will include the quantification of services provided and customer satisfaction with department services.

Facilities Maintenance:

- 1. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
 - a. Complete all priority safety work orders within an average of 3 working days non-safety work orders within an average of 7 working days.
- 2. In Accordance with Vision Goal 3A and 3C (Maintain an extraordinary quality of life for residents):**
 - a. Monitor and maintain all City Playgrounds according to national playground safety standards.



General Fund

Community Services Department

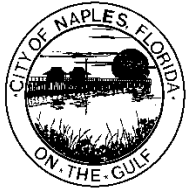
- b. Monitor and maintain the Naples Pier, Lowdermilk Park, and City Beach Access area to the highest possible level.
 - c. Exeditiously manage Capital improvement Projects.
- 3. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
- a. Complete CIP projects on schedule and within budget that meet or exceed the expectations of residents and users.

Parks and Parkways:

- 1. In accordance with Vision Goal 1 (Preserve the Town's distinctive character and culture):**
- a. Update the Urban Forest Plan to include:
- 2. In accordance with Vision Goal 2 (Make Naples the green jewel of Southwest Florida):**
- a. Develop landscape planting plans with increased Florida Friendly plant materials.
 - b. Assess irrigation systems to reduce water consumption.
- 3. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
- a. Complete CIP projects on schedule and within budget that meet or exceed the expectations of residents and users.

Recreation:

- 1. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
- a. Maintain quarterly program development plans for all recreation programs to be delivered by or through the City to ensure cost effective management of all recreation programming.
 - b. Maintain quarterly and annual reports for revenue/expenditures for each recreation program delivered by or through the City.
 - c. Evaluate expiring contractual agreements to ensure partnership and service contracts are executed in the best interest of City residents.
- 2. In accordance with Vision Goal 3A and 3C (Maintain an extraordinary quality of life for residents):**
- a. Develop a quarterly review of all recreational facilities and grounds with designated recreation staff and facilities staff by utilizing the established inspection process as determined by Facilities Maintenance Section #2A.
 - b. Complete CIP projects on schedule and within budget that meet or exceed the expectations of residents and users.



General Fund

Community Services Department

- c. Continually evaluate and seek opportunities to develop new recreation programming to meet the needs of residents in a cost-effective manner.
- d. Proactively seek grant, donor and sponsorship funding opportunities that may assist the City in the delivery of recreation programs.
- e. Develop internet based virtual programs for residents to participate in through the use of social media and web based interactive tools.

3. In accordance with Vision Goal 3A and 3C (Maintain an extraordinary quality of life for residents):

- a. Evaluate all recreation program instructor services and attendance and develop a plan to increase attendance for any programs that have low attendance.
- b. 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.
- c. Continue to develop new classes/programs that were considered as an unmet service according to the 2015 survey i.e. fitness/health, senior, environmental, etc.

2020-21 Significant Budgetary Changes

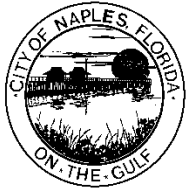
Staff Levels

In the General Fund budget, funding for the department's Personnel Services increases by \$206,269. Significant changes within the Personnel budgets are summarized in the table below.

Line-Item	FY20 Budget	FY21 Budget	Change	Change %
Regular Salaries/Wages	2,653,212	2,800,429	147,217	5.5%
Other Salaries	524,715	379,384	-145,331	-27.7%
Personal Leave Payouts	0	67,388	67,388	100%
Education Reimbursements	0	8,000	8,000	100%
Retirement Contributions	367,614	384,670	17,056	4.6%
Life/Health Insurance	776,204	887,832	111,628	14.4%

Regular Salaries/Wages increase result from annual pay increases and changes to department staff levels. Staffing levels increase overall by 2.85 FTE's. There is a decrease of .15 FTE's in the Administration Division as a portion of the Director's salary will be paid from the City Dock fund (460).

The increase of 2 FTE's in the Recreation/Fleischmann Park Division results from the department eliminating 2 Temporary positions and 1 Recreation Coordinator from the budget and adding 2 Recreation Assistants. The Temporary positions and Recreation Coordinator position are typically not listed in the City's FTE counts and have been budgeted in the Other Salaries line item. The 2 Recreation Assistant positions proposed in this budget will be budgeted in the Regular Salary line-item. These position changes between the Regular Salary and Other Salaries lines result in a net savings of (\$7,054);



General Fund

Community Services Department

however, the changes result in increases in the Retirement Contributions and Life/Health Insurance line-items.

The Recreation/Aquatic Center FTE's increase by 1 to account for the addition of 1 full-time Lead Lifeguard position. This position is funded by eliminating 2 Temporary Lifeguard positions and one Temporary Lead Lifeguard position. The Temporary positions are typically not listed in the City's FTE counts and have been budgeted in the Other Salaries line item. The Lead Lifeguard position proposed in this budget will be budgeted in the Regular Salary line-item. These position changes between the Regular Salary and Other Salaries lines result in a net increase of \$2,164. Adding the FTE position also increases expenses in the Retirement Contributions and Life/Health Insurance line-items.

Overall, Other Salaries decreases by (\$145,331) to account for the changes in FTE's as noted above. Within this line-item there are positions that have been classified as Temporary Employees who are now classified as Recreation Assistants because employees holding these positions are entitled to certain benefits because they work more than 20-hours/week.

Personal Leave Payouts and Education Reimbursements appear in the Personnel Services lines for the first time in the FY21 budget. Personal Leave Payouts occur each year but have been formalized in a line-item by the Finance Director this year. Education Reimbursements have been funded in the Travel and Training line-item in previous fiscal years and have been moved to Personnel Services in FY21. There is an offsetting reduction in Travel and Training of \$8,000 to balance the establishment of the Education Reimbursement line-item.

Retirement Contributions and Life/Health Insurance increases occur due to annual percentage increases in salaries/wages, the addition of FTE's and the position classification changes of Temporary Employees to Recreation Assistant as noted above.

Operating Expenses

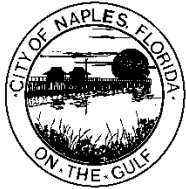
Overall, the department's FY 2020-21 Operating Expenses in the General Fund budget decreases by \$51,026. Significant increases and decreases by division include:

Administration: Reduction of (\$5,153) due to the transfer of \$8,000 from Travel and Training expenses to Education Reimbursements in the Personnel Services line-item. A \$2,000 increase is budgeted in Printing/Binding for temporary signs and reproduction of project plans.

Parks and Parkways: Reduction of (\$34,086) due to reductions in Other Contractual Services and Equipment Services line-items.

Facilities Maintenance: Overall reduction of (\$4,200) due to expense decreases in Equipment Services – Fuel, and Equipment rental. There is a \$4,000 increase in Communications to support portable Wi-Fi systems for the processing of work orders in the field.

Fleischmann Park: Overall increase of \$1,532 due to increases in expenses for Water, Sewer & Garbage services.



General Fund

Community Services Department

Cambier Park/Norris Center: Overall increase of \$2,600 related to increases in Operating Expenditures for managing systems and services at the park and community center.

River Park Aquatic Center: Overall increase of \$3,605 for managing systems and services at the aquatic facility.

Baker Park: Reduction of (\$15,000) related to Repair and Maintenance of the park.

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 \$1,462,000.

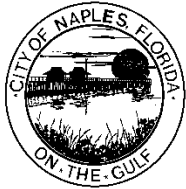
2020-21 Recreation Benchmarking

- ATHLETICS:**

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral	Vero Beach
Coed Softball Adult	14 Teams \$650	18 Teams \$800	12 Teams \$650	N/A	N/A
Volleyball Adult	18 / \$120	N/A	60 / \$175	N/A	N/A
Soccer Youth	N/A	120 / \$45	415 / \$199	Cape Coral Soccer Private 1000+	N/A
Flag Football Youth	N/A	120-150 / \$45	60 / \$75	190 / \$80 R \$104 NR	40 players \$60
Sports Camps Youth	See specialty camp total	38 / \$100 per week	NA	NA	2 / \$90 R \$105 NR

THE EDGE JOHNNY NOCERA SKATE PARK:

BENCHMARKS	City of Naples	East Naples (Velocity)	Golden Gate (Wheels)	Bonita Springs
Annual Fee	\$60/ea; \$120 Family \$60/6-month Non-Res	N/A	\$10 / \$25	NA
Visitor Fee	\$20 / day	NA	\$5 / day	NA
Size	40,000	NA	20,000	NA
Users	536	NA	1200	NA



General Fund

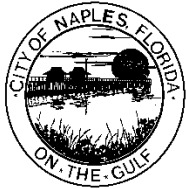
Community Services Department

RECREATION:

BENCHMARKS	Lee County- 5 centers	Collier County- Golden Gate Community Center	Vero Beach	City of Naples Fleischmann Park, River Park and Norris Center
After School Programs # kids registered	709	42	0	31 RP 45 FP
Summer Day camp # kids registered	957	160	300	80 RP/AP
Specialty Camps # camps offered	6	1	3	2 RP 6 AP 28 NC 0 FP
Toddler Recreation Classes offered weekly	2	2	5	1 FP
Gymnastics Classes offered weekly	3	1	18	4 FP
Dance Classes (all ages) offered weekly	13	2	13	2 RP 4 FP
Martial Arts Classes (all ages) offered weekly	11	2	3	2 FP
Special Events (annual)	13	5	5	2 RP 1 FP
Art Classes	10	0	3	2 RP 3 NC 2 FP
Fitness/Aerobics/Yoga Classes	28	5	11	5 RP 1 FP
Productions/Theater/Music	0	7	8	6 RP 153 NC

Community Services Performance Measures

The Community Services Department will develop new performance measures for FY21 reporting as stated in the Administration Division's goals and objectives. The performance measurements found on the following pages are the starting point for reorganization of reporting performance measures and customer satisfaction levels.



General Fund

Community Services Department

Community Services

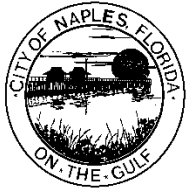
Performance Measures – Page 1

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Target	Trend
Medians - Total linear feet of landscaped medians maintained.	-	-	111,568	111,568	111,568	↔
<i>Measures the total linear feet of landscape medians maintained on City, County and State roads.</i>						
Parks - Total acres of park land managed	142	138	138	153	153	↔
<i>Measures the total acres of formal park land managed.</i>						
Recreation - Athletic Teams - Adult	20	14	36	14	30	↑
<i>Measures the number of adult athletic teams using City facilities.</i>						
Recreation - Athletic Teams - Youth	90	60	60	20	60	↑
<i>Measures the number of youth athletic teams using City facilities.</i>						
Recreation - Athletic Tournament Teams - Adult	20	6	14	14	14	↔
<i>Measures the number of adult athletic teams using City facilities during scheduled tournaments.</i>						
Recreation - Athletic Tournament Teams - Youth	40	42	40	15	40	↑
<i>Measures the number of youth athletic teams using City facilities during scheduled tournaments.</i>						
Recreation - Pickleball Members	125	131	158	130	125	↓
<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	50	80	80	0	80	↑
<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	42	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	35	31	25	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 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Target	Trend
Recreation - After School Programs Participants - Drop-In at Anthony Park	-	-	10	11	8	↓
<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	82	80	0	80	↑
<i>Measures the number of weekly summer camp participants at River Park – 10-weeks.</i>						
Recreation - Specialty Camps offered at Fleischmann Park	118	123	123	2	143	↑
<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	11	10	0	8	↑
<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	2	0	2	↑
<i>Measures the number of specialty camps offered at River Park Aquatics Center.</i>						
Recreation - Specialty Camps offered at the Norris Center	26	28	28	1	28	↑
<i>Measures the number of specialty camps offered at the Norris Center.</i>						
Recreation - Meetings/clubs offered at Fleischmann Park	2	2	2	1	1	↔
<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	8	8	↔
<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	12	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	0	↔
<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	150	↓
<i>Measures the average weekly attendance at fitness/aerobics/yoga classes at River Park throughout the year.</i>						



General Fund

Community Services Department

Performance Measures – Page 3

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Target	Trend
Recreation - Gymnastics classes at Fleischmann Park	10	8	86	4	4	↔
<i>Measures the average number of gymnastics classes at Fleischmann Park per month.</i>						
Recreation - Dance class participants (youth/adult) at Fleischmann Park	10	8	4	4	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	4	↑
<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	42	30	0	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	650	600	122	600	↑
<i>Measures the number of swim lesson participants at River Park Aquatics Center.</i>						
Recreation - Special Event - Santa's Visit - River Park	295	295	131	248	175	↓
<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	208	287	250	250	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	1,500	1,000	500	1,000	↑
<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	-	-	1,000	500	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 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Target	Trend
Special Event - Attendance	356,800	522,432	426,670	300,000	450,000	↑
<i>Measures the estimated attendance at approved special events.</i>						
Special Event Days Approved	351	343	310	270	330	↑
<i>Measures the total number of Special Event Days approved by the City.</i>						
Special Event Permit Applications Processed	306	312	269	225	310	↑
<i>Measures the total number of Special Event Permits processed by the Administration Division.</i>						
Special Event Street Closures	74	74	64	59	74	↑
<i>Measures the total number of street closures associated with approved Special Events.</i>						
Trees - Total number of trees managed.	19,638	17,841	20,120	20,782	20,982	↑
<i>Measures the total number of publicly owned trees in parks, ROW, medians, public spaces.</i>						
Trees Planted	213	252	1,143	392	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.	1,569	1,451	1,401	1,300	1,200	↓
<i>Measures the total number work orders processed by the Facilities Maintenance Division.</i>						
Work Orders Parks - Total # of Parks /Parkways work orders processed.	2,878	2,883	1,653	1,500	1,500	↔
<i>Measures the total number work orders processed by the Parks and Parkways Division.</i>						

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2020-21**

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
ADMINISTRATION - 0901				
1	1	0.85	Community Services Director *	124,305
1	1	1	Deputy Director	128,840
1	1	1	Business Analyst	64,440
1	1	1	Administrative Specialist Sr	45,081
1	1	1	Administrative Specialist II	57,016
5	5	4.85		419,683
* .15 to Dock Fund				
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	92,567
1	1	1	Parks & Parkways Supervisor	64,499
1	1	1	Contract Services Manager	76,160
2	2	2	Sr Landscape Technician	100,847
4	4	4	Irrigation Technicians	206,487
5	7	7	Landscape Technician II/III	263,049
14	16	16		803,609
FACILITIES MAINTENANCE - 0917				
1	1	1	Facilities Maintenance Superintendent	92,567
1	1	1	Facilities Maintenance Supervisor	66,058
1	1	1	Project Coordinator	47,987
2	2	1	Sr. Custodian	40,699
5	6	7	Custodians	248,238
2	2	2	Sr. Tradesworker	101,663
3	3	3	Tradesworker	136,424
2	2	2	Service Worker III	75,709
17	18	18		809,343
RECREATION/FLEISCHMANN PARK - 0925				
0.5	0.5	0.5	Parks and Recreation Manager	44,597
1	1	1	Athletic Supervisor	69,523
1	1	1	Recreation Supervisor	72,052
0	0	2	Recreation Assistant*	63,903
2.5	2.5	4.5		250,074
* Positions moved from Part-time Staff				
RECREATION/CAMBIER PARK & NORRIS - 0926				
0.5	0.5	0.5	Parks and Recreation Manager	44,597
1	1	1	Recreation Coordinator	45,294
1	1	1	Recreation Supervisor	49,140
2.5	2.5	2.5		139,030

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 2020-21**

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
RECREATION/ RIVER PARK & ANTHONY PARK - 0927				
1	1	1	Parks and Recreation Manager	84,131
1	1	1	Recreation Coordinator	40,330
1	1	1	Recreation Supervisor	69,954
<u>3</u>	<u>3</u>	<u>3</u>		<u>194,415</u>
RECREATION/ AQUATIC CENTER - 0929				
0.5	0.5	0.5	Recreation Coordinator	19,151
1	1	1	Aquatic Coordinator	47,987
1	1	1	Aquatic Supervisor	54,307
0	0	1	Lead Lifeguard*	28,840
<u>2.5</u>	<u>2.5</u>	<u>3.5</u>		<u>150,285</u>
<i>* Position moved from Part-time Staff</i>				
NAPLES PRESERVE				
1	1	1	Recreation Assistant	33,991
<u>1</u>	<u>1</u>	<u>1</u>		<u>33,991</u>
47.5	50.5	53.4	Regular Salaries	2,800,429
			Other Salaries/Authorized Compensation	454,772
			Overtime	61,311
			Employer Payroll Expenses	1,532,250
				<u>4,848,762</u>
Total Personal Services				\$ 4,848,762
Other positions managed by Community Services:				
9.0	9.0	9.0	Beach fund (Fund 430)	
4.0	4.0	4.0	Naples Tennis fund (Fund 480)	
3.0	3.0	3.0	Naples CRA Maintenance (Fund 180)	
<u>63.5</u>	<u>66.5</u>	<u>69.4</u>	Total	

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	2,506,588	2,653,212	2,607,297	2,800,429	147,217
510300 OTHER SALARIES	357,005	524,715	299,353	379,384	(145,331)
510305 PERSONAL LEAVE PAYOUTS	0	0	61,263	67,388	67,388
510330 EDUCATION REIMBURSEMENT	0	0	5,000	8,000	8,000
510400 OVERTIME	41,491	60,115	52,300	61,311	1,196
525010 FICA	211,965	243,233	223,233	242,588	(645)
525030 RETIREMENT CONTRIBUTIONS	297,577	367,614	366,095	384,670	17,056
525040 LIFE/HEALTH INSURANCE	698,623	776,204	741,962	887,832	111,628
525070 EMPLOYEE ALLOWANCES	16,915	17,400	17,400	17,160	(240)
TOTAL PERSONAL EXPENSES	\$ 4,130,163	\$ 4,642,493	\$ 4,373,903	\$ 4,848,762	\$ 206,269
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	492,998	641,850	608,200	642,050	200
530200 FIELD TRIPS	7,223	10,100	75	10,100	0
531010 PROFESSIONAL SERVICES	323,530	474,000	209,558	474,000	0
531040 OTHER CONTRACTUAL SVCS	2,289,686	2,319,214	2,291,003	2,292,661	(26,553)
530110 DOG PARK OPERATING COSTS	10,642	15,000	15,000	15,000	0
531230 CULTURAL ARTS - THEATRE	48,036	62,000	18,000	62,000	0
540000 TRAINING & TRAVEL COSTS	25,511	46,360	19,962	38,360	(8,000)
541000 COMMUNICATIONS	52,304	46,889	55,089	53,525	6,636
542000 TRANSPORTATION	6,151	10,100	100	10,100	0
542100 EQUIP. SERVICES - REPAIRS	94,274	123,107	123,107	114,107	(9,000)
542110 EQUIP. SERVICES - FUEL	49,990	51,400	51,400	46,400	(5,000)
543010 ELECTRICITY	306,968	419,269	349,951	405,107	(14,162)
543020 WATER, SEWER, GARBAGE	492,763	490,216	507,302	512,764	22,548
544000 RENTALS & LEASES	1,828	6,000	6,000	6,000	0
544020 EQUIPMENT RENTAL	4,765	10,000	6,000	6,000	(4,000)
546000 REPAIR AND MAINTENANCE	22,433	49,000	34,000	34,000	(15,000)
546340 REPAIR & MAINT LEVEL OF SERV	261,328	467,000	500,477	467,000	0
547000 PRINTING AND BINDING	11,811	22,000	22,000	24,000	2,000
547020 ADVERTISING (NON-LEGAL)	22,141	18,000	18,000	18,500	500
547060 DUPLICATING	5,426	6,800	6,300	6,800	0
549050 SPECIAL EVENTS	14,972	17,000	12,500	17,000	0
551000 OFFICE SUPPLIES	12,386	23,700	22,700	22,700	(1,000)
552070 UNIFORMS	24,824	30,099	27,337	29,904	(195)
552100 JANITORIAL SUPPLIES	49,791	60,000	60,000	60,000	0
552410 POOL-OPERATING SUPPLIES	24,074	44,000	44,000	44,000	0
554010 MEMBERSHIPS	4,548	5,445	5,445	5,445	0
TOTAL OPERATING EXPENSES	\$ 4,660,401	\$ 5,468,549	\$ 5,013,506	\$ 5,417,523	\$ (51,026)
<u>NON-OPERATING EXPENSES</u>					
560XXX CAPITAL OUTLAY	115,292	0	15,890	0	0
NON-OPERATING EXPENSES	\$ 115,292	\$ 0	\$ 15,890	\$ 0	\$ 0
TOTAL EXPENSES	\$ 8,905,857	\$ 10,111,042	\$ 9,403,299	\$ 10,266,285	\$ 155,243

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	430,038	429,512	415,442	419,683	(9,829)
510300 PERSONAL SERVICES/ OTHER	0	10,119	0	9,000	(1,119)
510305 PERSONAL LEAVE PAYOUTS	0	0	13,415	14,756	14,756
510330 EDUCATION REIMBURSEMENT	0	0	5,000	8,000	8,000
510400 OVERTIME	600	1,311	1,300	1,326	15
525010 FICA	31,522	32,041	32,041	32,962	921
525030 RETIREMENT CONTRIBUTIONS	44,081	51,502	49,816	50,806	(696)
525040 LIFE/HEALTH INSURANCE	82,383	82,532	79,000	85,505	2,973
525070 EMPLOYEE ALLOWANCES	10,755	10,680	10,680	10,680	0
TOTAL PERSONAL SERVICES	\$ 599,379	\$ 617,697	\$ 606,694	\$ 632,718	\$ 15,021
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	19,420	27,000	21,000	27,700	700
<i>Board costs, mail charges, Ambassador Program, special event ads</i>					
531001 PROF SERV/CREDIT CARD	53,878	60,000	30,000	60,000	0
530110 DOG PARK OPERATING COSTS	10,642	15,000	15,000	15,000	0
<i>This item is fully refunded by dog park donations.</i>					
531040 OTHER CONTRACTUAL SVCS	9,072	10,000	10,000	10,000	0
<i>Copier maintenance and annual recreation software maintenance</i>					
540000 TRAINING & TRAVEL COSTS	4,148	15,000	3,000	7,000	(8,000)
541000 COMMUNICATIONS	1,270	950	950	950	0
543010 ELECTRICITY	5,957	7,330	7,330	7,477	147
547000 PRINTING AND BINDING	11,811	22,000	22,000	24,000	2,000
<i>Printing three seasonal brochures, fliers and promotional materials</i>					
551000 OFFICE SUPPLIES	2,367	6,500	6,500	6,500	0
552070 UNIFORMS AND OTHER CLOTHING	663	750	750	750	0
<i>Shirts and Uniforms for administrative staff</i>					
554010 MEMBERSHIPS	2,438	2,310	2,310	2,310	0
TOTAL OPERATING EXPENSES	\$ 121,667	\$ 166,840	\$ 118,840	\$ 161,687	\$ (5,153)
TOTAL EXPENSES	\$ 721,046	\$ 784,537	\$ 725,534	\$ 794,405	\$ 9,868

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS**

001.0913.572

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	713,657	802,061	770,492	803,609	1,548
510300 OTHER SALARIES	0	7,351	0	0	(7,351)
510305 PERSONAL LEAVE PAYOUTS	0	0	13,587	14,946	14,946
510400 OVERTIME	1,059	18,904	18,000	19,378	474
525010 FICA	51,229	61,567	59,170	60,197	(1,370)
525030 RETIREMENT CONTRIBUTIONS	84,475	110,292	105,953	109,618	(674)
525040 LIFE/HEALTH INSURANCE	224,201	266,734	234,458	275,240	8,506
525070 EMPLOYEE ALLOWANCES	3,360	3,360	3,360	3,360	0
TOTAL PERSONAL SERVICES	\$ 1,077,981	\$ 1,270,269	\$ 1,205,020	\$ 1,286,348	\$ 16,079
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	236,562	284,950	279,450	279,450	(5,500)
<i>Mulch, Landscaping and Playground: Nursery Stock; Fertilizer and Chemicals; Irrigation Supplies; Fill; Sod; Hardware and Safety Equipment</i>					
531020 PROFESSIONAL SERVICES	6,666	15,000	23,601	15,000	0
<i>Outsource design work</i>					
531040 OTHER CONTRACTUAL SVCS	1,900,012	1,979,974	1,923,988	1,953,421	(26,553)
<i>Tree/Palm Trimming (2 yr. cycle), Mulch, Sod installation, Exotic tree removal, Pest Control and Fertilization</i>					
540000 TRAINING & TRAVEL COSTS	4,021	5,000	5,000	5,000	0
541000 COMMUNICATIONS	3,518	1,100	3,500	3,500	2,400
542100 EQUIP. SERVICES - REPAIRS	72,850	95,000	95,000	90,000	(5,000)
542110 EQUIP. SERVICES - FUEL	32,301	35,000	35,000	30,000	(5,000)
543010 ELECTRICITY	20,753	36,414	36,414	36,414	0
543020 WATER, SEWER, GARBAGE	325,364	308,958	308,958	314,520	5,562
544000 RENTALS & LEASES	1,828	6,000	6,000	6,000	0
546340 REPAIR & MAINT LEVEL OF SERV	30,089	75,000	84,756	75,000	0
551000 OFFICE SUPPLIES	918	3,000	3,000	3,000	0
552070 UNIFORMS	10,001	11,595	11,783	11,600	5
554010 MEMBERSHIPS	1,040	960	960	960	0
TOTAL OPERATING EXPENSES	\$ 2,645,921	\$ 2,857,951	\$ 2,817,410	\$ 2,823,865	\$ (34,086)
<u>NON-OPERATING EXPENSES</u>					
560300 MACHINERY EQUIP	40,035	0	1,200	0	0
NON-OPERATING EXPENSES	\$ 40,035	\$0	\$ 1,200	\$0	\$0
TOTAL EXPENSES	\$ 3,763,937	\$ 4,128,220	\$ 4,023,630	\$ 4,110,213	\$ (18,007)

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY SERVICES
FACILITIES MAINTENANCE**

001.0917.519

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	744,019	797,438	805,988	809,343	11,905
510300 OTHER SALARIES	7,839	22,919	14,112	14,535	(8,384)
<i>Standby pay</i>					
510305 PERSONAL LEAVE PAYOUTS	0	0	14,809	16,290	16,290
510400 OVERTIME	21,722	20,000	20,000	20,402	402
525010 FICA	56,102	65,178	65,178	62,855	(2,323)
525030 RETIREMENT CONTRIBUTIONS	89,065	111,318	115,824	114,433	3,115
525040 LIFE/HEALTH INSURANCE	235,194	264,275	264,275	290,066	25,791
525070 EMPLOYEE ALLOWANCE	1,840	1,680	1,680	2,160	480
TOTAL PERSONAL SERVICES	\$ 1,155,781	\$ 1,282,808	\$1,301,866	\$ 1,330,084	\$ 47,276
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	172,951	225,100	225,100	225,100	0
<i>Maintenance & janitorial supplies, minor repair items</i>					
531010 PROFESSIONAL SERVICES	25,000	25,000	25,000	25,000	0
531040 OTHER CONTRACTUAL SVCS	359,148	287,965	315,740	287,965	0
<i>City wide pest control, window cleaning, elevator maintenance, A/C contract services</i>					
540000 TRAVEL AND TRAINING	2,925	3,500	3,000	3,500	0
<i>Training for Facilities Maintenance staff</i>					
541000 COMMUNICATIONS	3,611	1,500	5,500	5,500	4,000
542100 EQUIP. SERVICES - REPAIRS	18,734	24,000	24,000	20,000	(4,000)
542110 EQUIP. SERVICES - FUEL	16,863	14,000	14,000	14,000	0
543010 ELECTRICITY	105,212	96,747	96,747	96,747	0
<i>Electricity at City Hall locations and 13th St Warehouse</i>					
543020 WATER, SEWER, GARBAGE	70,818	73,018	73,018	73,018	0
544020 EQUIPMENT RENTAL	4,765	10,000	6,000	6,000	(4,000)
546340 REPAIR & MAINT LEVEL OF SERV	89,796	165,000	150,000	165,000	0
552070 UNIFORMS AND OTHER CLOTHING	7,436	9,504	9,304	9,304	(200)
552100 JANITORIAL SUPPLIES	49,791	60,000	60,000	60,000	0
554010 MEMBERSHIPS	0	250	250	250	0
TOTAL OPERATING EXPENSES	\$ 927,050	\$ 995,584	\$1,007,659	\$ 991,384	\$ (4,200)
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	43,716	0	14,690	0	0
NON-OPERATING EXPENSES	\$ 43,716	\$0	\$ 14,690	\$0	\$0
TOTAL EXPENSES	\$ 2,126,547	\$ 2,278,392	\$2,324,215	\$ 2,321,468	\$ 43,076

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0925.572

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	181,812	180,964	180,964	250,074	69,110
510300 OTHER SALARIES	66,558	84,260	70,000	9,100	(75,160)
510305 PERSONAL LEAVE PAYOUTS	0	0	7,371	8,108	8,108
510400 OVERTIME	5,152	6,365	3,500	6,493	128
525010 FICA	18,680	20,134	19,000	20,268	134
525030 RETIREMENT CONTRIBUTIONS	26,977	31,415	31,415	36,066	4,651
525040 LIFE/HEALTH INSURANCE	52,736	52,857	52,857	89,920	37,063
525070 EMPLOYEE ALLOWANCES	240	240	240	240	0
TOTAL PERSONAL SERVICES	\$ 352,156	\$ 376,235	\$ 365,347	\$ 420,269	\$ 44,034
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	16,940	35,000	25,000	35,000	0
531010 PROFESSIONAL SERVICES	163,126	247,500	98,000	247,500	0
531040 OTHER CONTRACTUAL SVCS	2,745	7,000	7,000	7,000	0
540000 TRAINING & TRAVEL COSTS	3,378	3,400	1,500	3,400	0
541000 COMMUNICATIONS	14,406	13,400	15,200	13,960	560
542100 EQUIP. SERVICES - REPAIRS	1,021	3,000	3,000	3,000	0
542110 EQUIP. SERVICES - FUEL	269	1,500	1,500	1,500	0
543010 ELECTRICITY	96,257	129,518	106,200	129,518	0
543020 WATER, SEWER, & GARBAGE	50,124	59,851	59,851	61,323	1,472
546000 REPAIR & MAINTENANCE	22,433	24,000	24,000	24,000	0
547020 ADVERTISING (NON-LEGAL)	4,201	5,500	5,500	6,000	500
546340 REPAIR & MAINT LEVEL OF SERV	33,468	50,000	58,735	50,000	0
551000 OFFICE SUPPLIES	1,665	4,000	3,000	3,000	(1,000)
552070 UNIFORMS & OTHER CLOTHING	1,500	1,500	1,500	1,500	0
554010 MEMBERSHIPS	100	500	500	500	0
TOTAL OPERATING EXPENSES	\$ 411,633	\$ 585,669	\$ 410,486	\$ 587,201	\$ 1,532
<u>NON-OPERATING EXPENSES</u>					
560300 CAPITAL IMPROVEMENT/OTHER	31,541	0	0	0	0
NON-OPERATING EXPENSES	\$ 31,541	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 795,330	\$ 961,904	\$ 775,833	\$ 1,007,470	\$ 45,566

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0926.572

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	136,076	136,407	136,407	139,030	2,623
510300 OTHER SALARIES-TEMP	15,728	32,618	15,000	33,870	1,252
<i>Temporary employees</i>					
510305 PERSONAL LEAVE PAYOUTS	0	0	3,946	4,340	4,340
510400 OVERTIME	2,140	1,800	1,500	1,836	36
525010 FICA	11,395	12,740	11,400	13,364	624
525030 RETIREMENT CONTRIBUTIONS	16,677	19,540	19,540	19,857	317
525040 LIFE/HEALTH INSURANCE	28,780	28,771	28,771	31,217	2,446
525070 EMPLOYEE ALLOWANCES	240	480	480	240	(240)
TOTAL PERSONAL SERVICES	\$ 211,037	\$ 232,356	\$ 217,044	\$ 243,754	\$ 11,398
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	10,773	15,350	13,000	17,850	2,500
<i>Costs of classes and events</i>					
531010 PROFESSIONAL SERVICES	61,517	96,000	24,500	96,000	0
<i>Science, art/nature, Italian language and acting camps and classes; Offset by fees.</i>					
531040 OTHER CONTRACTUAL SVCS	3,495	2,175	2,175	2,175	0
<i>Copier lease \$1515 and maintenance \$660</i>					
531230 CULTURAL ARTS THEATRE	48,036	62,000	18,000	62,000	0
540000 TRAINING & TRAVEL COSTS	6,198	7,950	4,000	7,950	0
<i>FRPA conference & training, NRPA conference, Leadership training/conference.</i>					
541000 COMMUNICATIONS	13,544	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	29,019	54,620	32,620	54,620	0
543020 WATER, SEWER, & GARBAGE	13,771	5,579	14,000	5,679	100
544000 RENTALS & LEASES	0	0	0	0	0
546340 REPAIR & MAINT LEVEL OF SERV	36,745	50,000	73,083	50,000	0
547020 ADVERTISING (NON-LEGAL)	14,120	10,000	10,000	10,000	0
547060 DUPLICATING	4,298	5,000	5,000	5,000	0
551000 OFFICE SUPPLIES	1,574	3,500	3,500	3,500	0
552070 UNIFORMS & OTHER CLOTHING	977	1,000	1,000	1,000	0
554010 MEMBERSHIPS	570	705	705	705	0
TOTAL OPERATING EXPENSES	\$ 244,638	\$ 327,733	\$ 215,437	\$ 330,333	\$ 2,600
TOTAL EXPENSES	\$ 455,675	\$ 560,089	\$ 432,481	\$ 574,087	\$ 13,998

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0927.572

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	194,277	188,876	188,876	194,415	5,539
510300 OTHER SALARIES	164,683	194,558	72,693	200,275	5,717
<i>Temporary counselors</i>					
510305 PERSONAL LEAVE PAYOUTS	0	0	8,135	8,948	8,948
510400 OVERTIME	9,452	8,485	5,500	8,656	171
525010 FICA	27,169	29,118	22,000	30,415	1,297
525030 RETIREMENT CONTRIBUTIONS	24,288	28,338	28,338	29,046	708
525040 LIFE/HEALTH INSURANCE	57,406	57,498	57,498	62,676	5,178
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$ 477,756	\$ 507,353	\$ 383,520	\$ 534,911	\$ 27,558
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	13,510	19,700	14,100	19,700	0
530020 FIELD TRIPS	7,223	9,600	75	9,600	0
531010 PROFESSIONAL SERVICES	12,893	27,000	8,457	27,000	0
<i>Funding for Independent Contract instructors covered by fees.</i>					
531040 OTHER CONTRACTUAL SVCS	10,139	14,200	14,200	14,200	0
<i>Kinolta copier lease, Water cooler svc, Kitchen cleaning & maint., Duck relocation, flooring maint. & piano tuning</i>					
540000 TRAINING & TRAVEL COSTS	3,175	7,660	1,632	7,660	0
541000 COMMUNICATIONS	15,681	15,301	15,301	15,361	60
<i>Comcast Fiber Optic Lease and Verizon cell phones. Wifi service - \$12,000 (\$1,000/month).</i>					
542000 TRANSPORTATION	6,151	10,000	0	10,000	0
542100 EQUIP. SERVICES - REPAIRS	1,669	1,107	1,107	1,107	0
542110 EQUIP. SERVICES - FUEL	557	900	900	900	0
543010 ELECTRICITY	18,815	30,838	30,838	30,838	0
543020 WATER, SEWER, & GARBAGE	19,425	18,750	18,750	18,750	0
544000 RENTALS & LEASES	0	0	0	0	0
546340 REPAIR & MAINT LEVEL OF SERV	21,771	45,000	66,904	45,000	0
547020 ADVERTISING (NON-LEGAL)	1,620	0	0	0	0
547060 DUPLICATING	168	800	800	800	0
549050 SPECIAL EVENTS	14,972	17,000	12,500	17,000	0
<i>Back to School Bash, Santa's Visit & special event supplies</i>					
551000 OFFICE SUPPLIES	4,753	5,200	5,200	5,200	0
552070 UNIFORMS	1,809	3,000	500	3,000	0
554010 MEMBERSHIPS	400	560	560	560	0
TOTAL OPERATING EXPENSES	\$ 154,730	\$ 226,616	\$ 191,824	\$ 226,676	\$ 60
TOTAL EXPENSES	\$ 632,486	\$ 733,969	\$ 575,344	\$ 761,587	\$ 27,618

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK AQUATIC CENTER**

001.0929.572

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	106,709	117,954	109,128	150,285	32,331
510300 OTHER SALARIES <i>Lifeguards</i>	66,655	110,880	85,160	83,924	(26,956)
510305 PERSONAL LEAVE PAYOUTS	0	0	0	0	0
510400 OVERTIME	1,365	3,250	2,500	3,219	(31)
525010 FICA	13,148	17,712	11,200	17,707	(5)
525030 RETIREMENT CONTRIBUTIONS	12,014	15,209	15,209	20,425	5,216
525040 LIFE/HEALTH INSURANCE	17,922	23,537	25,103	44,436	20,899
525070 EMPLOYEE ALLOWANCES	0	480	480	0	(480)
TOTAL PERSONAL SERVICES	\$ 217,813	\$ 289,022	\$ 248,780	\$ 319,996	\$ 30,974
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	10,835	12,750	9,550	15,250	2,500
531010 PROFESSIONAL SERVICES <i>Aqua Fitness Instructor & Summer Swin Team Coach</i>	449	3,000	0	3,000	0
531040 OTHER CONTRACTUAL SVCS	2,415	2,950	2,950	2,950	0
540000 TRAINING & TRAVEL COSTS	1,337	2,850	1,000	2,850	0
541000 COMMUNICATIONS	219	300	300	300	0
543010 ELECTRICITY	27,731	34,537	26,537	35,228	691
543020 WATER, SEWER, & GARBAGE	8,419	16,813	10,813	17,227	414
546340 REPAIR & MAINT LEVEL OF SERV	29,792	32,000	32,000	32,000	0
551000 OFFICE SUPPLIES	948	1,000	1,000	1,000	0
552070 UNIFORMS/OTHER CLOTHING	2,162	2,000	2,000	2,000	0
552410 POOL OPERATING SUPPLIES	24,074	44,000	44,000	44,000	0
554010 MEMBERSHIPS	0	160	160	160	0
TOTAL OPERATING EXPENSES	\$ 108,382	\$ 152,360	\$ 130,310	\$ 155,965	\$ 3,605
NON-OPERATING EXPENSES					
560300 CAPITAL IMPROVEMENT/OTHER	0	0	0	0	0
NON-OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 326,195	\$ 441,382	\$ 379,090	\$ 475,961	\$ 34,579

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0963.572

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	0	0	0	33,991	33,991
510300 OTHER SALARIES	35,542	43,050	35,777	9,720	(33,330)
525010 FICA	2,719	3,293	2,738	3,370	77
525030 RETIREMENT CONTRIBUTIONS	0	0	0	4,419	4,419
525040 LIFE/HEALTH INSURANCE	0	0	0	8,772	8,772
TOTAL PERSONAL SERVICES	\$38,261	\$ 46,343	\$ 38,515	\$ 60,272	\$ 13,929
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	12,007	12,000	11,000	12,000	0
	<i>Miscellaneous supplies and equipment, office supplies, Preserve brochure, and special event supplies.</i>				
530200 FIELD TRIPS	0	500	0	500	0
531010 PROFESSIONAL SVCS	0	500	0	500	0
	<i>Animal events at ShyWolf Sanctuary (\$500), guest speakers (\$300)</i>				
531040 OTHER CONTRACTUAL SVCS	2,660	3,450	3,450	3,450	0
	<i>Maintenance such as carpet cleaning and horticultural pickup</i>				
540000 TRAVEL AND TRAINING	330	1,000	830	1,000	0
	<i>Golpher Tortoise/FWC/Licenses (\$1,000), Volunteer Training (\$500)</i>				
541000 COMMUNICATIONS	55	484	484	100	(384)
542000 TRANSPORTATION COST	0	100	100	100	0
543010 ELECTRICITY	3,224	3,265	3,265	3,265	0
543020 WATER, SEWER, AND GARBAGE	2,495	2,247	2,247	2,247	0
546000 REPAIR & MAINTENANCE		0	0	0	0
546340 REPAIR & MAINTENANCE LEVEL OF SVC	19,667	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	960	1,000	500	1,000	0
551000 OFFICE SUPPLIES	160	500	500	500	0
552070 UNIFORMS	276	500	250	500	0
TOTAL OPERATING EXPENSES	\$ 44,033	\$ 53,046	\$ 50,126	\$ 52,662	\$ (384)
TOTAL EXPENSES	\$ 82,295	\$ 99,389	\$ 88,641	\$ 112,934	\$ 13,545

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY SERVICES
BAKER PARK**

001.0966.572

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510300 OTHER SALARIES <i>Part time staff</i>	0	18,960	6,611	18,960	0
525010 FICA	0	1,450	506	1,450	0
525030 RETIREMENT CONTRIBUTIONS	0	0	0	0	0
TOTAL PERSONAL SERVICES	\$ -	\$ 20,410	\$ 7,117	\$ 20,410	0
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	0	10,000	10,000	10,000	0
531040 OTHER CONTRACTUAL SVCS <i>Maintenance</i>	0	11,500	11,500	11,500	0
543010 ELECTRICITY	0	26,000	10,000	11,000	(15,000)
543020 WATER, SEWER, AND GARBAGE	2,347	5,000	19,665	20,000	15,000
546000 REPAIR & MAINTENANCE	0	25,000	10,000	10,000	(15,000)
546340 REPAIR & MAINTENANCE LEVEL OF SVC	0	25,000	10,000	25,000	0
552070 UNIFORMS	0	250	250	250	0
TOTAL OPERATING EXPENSES	\$ 2,347	\$102,750	\$ 71,415	\$ 87,750	\$ (15,000)
TOTAL EXPENSES	\$ 2,347	\$123,160	\$ 78,532	\$ 108,160	\$ (15,000)

**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 2020-21	2021-22	2022-23	2023-24	2024-25
Landscaping/Parks & Parkways Continuing and New Projects						
21F03	Tree Fill In and Replacement Program	300,000	500,000	500,000	500,000	500,000
21F32	Landscape Median Restoration	150,000	150,000	75,000	75,000	75,000
21F01	Vehicle Replacement (2) - Pk/Pkwys	91,200	80,000	0	0	0
21F02	Small Equipment Replacement - Pk/Pkwys	85,500	50,000	0	0	0
Recreation Facilities Continuing and New Projects						
21G24	River Park Improvements	228,300	30,000	100,000	200,000	50,000
21G25	Norris Center Improvements	75,000	50,000	0	50,000	0
21G23	Skate Park Wooden Ramp Replacement and Renovation**	25,000	25,000	120,000	25,000	25,000
21G09	Fleischmann Park Improvements Projects	70,000	50,000	50,000	50,000	50,000
21G13	Anthony Park Improvements	250,000	1,500,000	1,200,000	0	0
21G03	River Park Aquatic Center - Improvements**	65,000	20,000	0	0	0
21G11	Fleischmann Pk Design Development	0	1,300,000	1,000,000	1,000,000	1,000,000
21G08	Cambier Park Improvements	0	250,000	350,000	250,000	250,000
21G26	Seagate Park Improvements	0	75,000	200,000	200,000	200,000
	Van Replacement (1) - Recreation	0	50,000	0	0	0
City Facilities Continuing and New Projects						
21I08	Facility Painting (interior and exterior)	50,000	50,000	50,000	0	0
21I01	Parks-Facilities-Warehouse Relocation	0	125,000	325,000	2,300,000	600,000
21I22	Parking Lot Maintenance	60,000	0	60,000	75,000	60,000
21I02	Small Equipment Replacement - Facilities	12,000	0	0	0	0
	Naples Landing Improvements	0	250,000	0	0	0
TOTAL COMMUNITY SERVICES DEPARTMENT		1,462,000	4,555,000	4,030,000	4,725,000	2,810,000

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General Fund

Police Department

Mission:

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

Department Description

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

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

2020-21 Departmental Goals and Objectives

As part of Vision Goal 3 (Maintain an 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 predictive 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 through the use of 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 5 (Maintain and enhance governance capacity for public service and leadership), 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 3 (Maintain an extraordinary quality of life for residents), maintain safe thoroughfares for vehicles, cyclists and pedestrians.

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

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

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

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

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

2020-21 Significant Budgetary Issues

The **Police Department's** budget is \$14,796,193, which is an increase of \$641,937 from the FY 19-20 budget. There are no changes in staffing levels for FY 20-21.

The **Police Administration Bureau's** budget is \$1,057,055, which is an increase of \$18,972 from the FY 19-20 budget. The increase is due to annual salary increases, increased health insurance costs, personal leave payouts, a minimal increase in travel and training, and operating supplies.

The **Police Operations Bureau's** budget is \$10,729,065, which is an increase of \$490,758 from the budget of FY 19-20. Increases of \$481,602 are all due to payroll annual salary increases, contractual benefits, and obligations. There was a minimal increase in contractual services and travel and training.

The **Support Services Bureau's** budget is \$3,010,072, an increase of \$132,206 from the budget of FY 19-20. This budget increase is due to annual wage increases and benefits. There was also a slight increase in the department's utility accounts.

General Fund

Police Department (continued)

2020-21 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 2020-21 totals \$1,023,600.

Annual Comparative Performance Measures			
	FY 2017-18	FY 2018-19	% Change
Total Police Incidents Handled	73,878	71,677	-3%
Accidents/Traffic Crashes (With or Without Injury)	1,284	1,180	-8%
Directed Patrols	28,202	26,518	-6%
Traffic Stops	12,240	11,810	-4%
Traffic Written Warnings Issued	8,907	7,455	-16%
Traffic Citations Issued	4,169	4,163	-0.1%
Parking Citations Issued	11,534	13,843	+20%
Marine Vessel Stops	450	519	+15%
Marine Warnings Issued	389	220	-43%
Marine Vessel Inspections	138	116	-16%
Marine Citations Issued	66	112	+70%
Arrests Made	433	396	-9%
Incoming Phone Calls Answered (911 and non-emergency)	69,935	73,234	+5%
Average Priority Call Response Time	See note below	5.13 minutes	Unable to calculate
Percentage of 911 of calls answered within 10 seconds	94.5%	93.9%	-0.6%
Average time from receipt of 911 calls to dispatch for priority 1 call types	See note below	51 seconds	Unable to calculate

Note 1: We switched to P1 CAD on August 1, 2017 and reporting parameters were not sufficient to give accurate data during the first months after the switch-over. Significant modifications of the reporting system were required.

General Fund

Police Department (continued)

UNIFORM CRIME REPORT COMPARISON			
Crime Type	FY 2017-18	FY 2018-19	% Change
Homicide	1	1	0%
Sex Offense	3	3	0%
Robbery	0	3	+100%
Agg. Assault	15	6	-60%
Burglary	26	31	+19%
Larceny	298	303	+2%
Auto Theft	24	23	-4%
Arson	0	0	0%
Total Part 1 Crimes	367	370	+1%
Clearance Rate	26%	31%	+5%

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2020-21

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
ADMINISTRATION (1101)				
1	1	1	Chief of Police	160,162
1	1	1	Police Lieutenant	85,492
1	1	1	Police Sergeant	82,464
0	1	1	Police Officer	80,301
1	1	1	Executive Assistant	64,912
1	1	1	Professional Standards Coordinator	55,930
5	6	6		\$529,260
POLICE OPERATIONS (1120)				
1	1	1	Assistant Chief	124,557
3	3	4	Police Lieutenants	385,944
10	10	10	Police Sergeant	859,245
51	50	49	Police Officers (C.O.P. /Detective)	3,281,495
1	1	1	Crime Scene Analyst	67,006
2	2	2	Administrative Specialist II	92,999
1	1	1	Property & Evidence Technician	54,636
1	1	1	Criminal Research Analyst	57,531
1.4	1.4	1.4	F.T.E. School Crossing Guard (4)	46,496
71.4	70.4	70.4		\$4,969,910
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 2020-21

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
SUPPORT SERVICES (1121)				
1	1	1	Assistant Chief	125,322
1	1	1	Communications Manager	103,191
1	1	1	Records & Fiscal Services Manager	98,289
3	3	3	Communications Shift Supervisor	231,891
12	12	12	Public Safety Telecommunicator	604,402
1	1	1	Inventory Control Clerk	46,386
1	1	1	Administrative Specialist II	50,533
2	2	2	Records Specialist	82,750
22	22	22		\$1,342,765
98.4	98.4	98.4	Regular Salaries	6,841,934
			Other Authorized Compensation	421,560
			State Incentive Pay	74,940
			Overtime	338,717
			Special Duty Pay	185,000
			Holiday Pay	174,806
			State Insurance Tax	700,000
			Other Payroll Expenses	4,894,441
			Total Personal Services	\$ 13,631,398
OTHER FUND EMPLOYEES MANAGED BY POLICE DEPT.				
3	3	3	Enforcement Division in CRA Fund 180	
5.2	5.2	5.2	Enforcement Division in Beach Fund 430	
106.6	106.6	106.6	Total Employees	

**FISCAL YEAR 2020-21
BUDGET DETAIL
POLICE DEPARTMENT SUMMARY**

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	6,483,625	6,825,700	6,578,852	6,841,934	16,234
510300 SPECIALTY PAY AND LONGEVITY	169,060	298,625	155,854	161,000	(137,625)
510305 PERSONAL LEAVE PAYOUTS	0	0	154,966	260,560	260,560
510320 STATE INCENTIVE PAY	73,050	78,780	71,256	74,940	(3,840)
510330 EDUCATION REIMBURSEMENT	43,441	47,000	47,000	47,000	0
510400 OVERTIME	310,368	302,000	277,000	338,717	36,717
510410 SPECIAL DUTY PAY	158,758	185,000	185,000	185,000	0
510420 HOLIDAY PAY	164,167	176,432	167,433	174,806	(1,626)
525010 FICA	545,326	551,158	561,374	603,465	52,307
525030 RETIREMENT CONTRIBUTIONS	2,034,413	2,441,295	2,454,789	2,693,978	252,683
525040 LIFE/HEALTH INSURANCE	1,373,116	1,371,447	1,372,839	1,547,598	176,151
525070 EMPLOYEE ALLOWANCE	1,860	1,680	2,400	2,400	720
525220 STATE INSURANCE PREMIUM	742,751	700,000	700,000	700,000	0
TOTAL PERSONAL EXPENSES	\$ 12,099,934	\$ 12,979,117	\$ 12,728,763	\$ 13,631,398	\$ 652,281
<u>OPERATING EXPENSES</u>					
531010 OTHER PROFESSIONAL SERVICES	1,731	4,192	2,500	4,192	0
531040 OTHER CONTRACTUAL SERVICES	138,533	169,958	170,068	177,443	7,485
532040 OTHER LEGAL SERVICES	495	500	300	500	0
540000 TRAINING & TRAVEL COSTS	80,004	100,500	89,700	105,825	5,325
541000 COMMUNICATIONS	70,668	84,500	84,500	86,000	1,500
542100 EQUIP. SERVICES - REPAIRS	217,187	262,000	262,000	253,000	(9,000)
542110 EQUIP. SERVICES - FUEL	110,503	110,000	110,000	110,000	0
543010 ELECTRICITY	70,864	87,500	87,500	87,500	0
543020 WATER, SEWER, GARBAGE	26,802	22,500	28,605	28,000	5,500
544000 RENTALS & LEASES	11,755	13,200	13,200	14,000	800
546000 REPAIR AND MAINTENANCE	21,326	57,425	47,425	47,425	(10,000)
547000 PRINTING AND BINDING	3,130	3,000	3,000	3,000	0
549000 OTHER CURRENT CHARGES	662	1,000	1,000	1,000	0
549070 EMPLOYEE RECOGNITION	2,230	3,500	3,500	3,500	0
551000 OFFICE SUPPLIES	12,975	16,000	16,000	16,000	0
552000 OPERATING SUPPLIES	84,478	117,600	117,600	115,350	(2,250)
552020 FUEL	23,344	39,800	29,800	29,800	(10,000)
552070 UNIFORMS	51,128	39,200	49,498	49,200	10,000
552100 JANITORIAL SUPPLIES	6,418	10,800	12,097	10,800	0
552230 VEST	10,000	22,000	22,000	12,000	(10,000)
554010 MEMBERSHIPS/BOOKS	6,788	6,964	6,964	7,260	296
TOTAL OPERATING EXPENSES	\$ 951,019	\$ 1,172,139	\$ 1,157,257	\$ 1,161,795	\$ (10,344)
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY/EQUIPMENT	18,893	3,000	18,995	3,000	0
TOTAL NON-OPERATING EXPENSES	\$ 18,893	\$ 3,000	\$ 18,995	\$ 3,000	\$ -
TOTAL EXPENSES	\$ 13,069,846	\$ 14,154,256	\$ 13,905,015	\$ 14,796,193	\$ 641,937

**FISCAL YEAR 2020-21
BUDGET DETAIL
POLICE DEPARTMENT
ADMINISTRATION**

001.1101.521

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	449,990	527,904	516,534	529,260	1,356
510300 SPECIALTY PAY AND LONGEVITY	13,153	32,476	15,700	21,500	(10,976)
510305 PERSONAL LEAVE PAYOUTS	0	0	11,180	12,297	12,297
510320 STATE INCENTIVE PAY	6,180	5,580	7,140	5,580	0
510330 EDUCATION REIMBURSEMENT	43,441	47,000	47,000	47,000	0
510400 OVERTIME	1,748	9,000	3,000	8,914	(86)
510420 HOLIDAY PAY	3,347	6,432	6,433	6,438	6
525010 FICA	33,094	44,065	39,507	41,574	(2,491)
525030 RETIREMENT CONTRIBUTIONS	111,274	161,125	161,125	168,237	7,112
525040 LIFE/HEALTH INSURANCE	90,443	114,429	107,880	124,994	10,565
525070 EMPLOYEE ALLOWANCES	1,860	1,200	2,400	1,200	0
TOTAL PERSONAL SERVICES	\$ 754,530	\$ 949,211	\$ 917,899	\$ 966,993	\$ 17,782
<u>OPERATING EXPENSES</u>					
531040 OTHER CONTRACTUAL SERVICES	5,751	8,935	8,935	8,935	0
<i>Internal Affairs software maintenance and Power DMS Standards software maintenance</i>					
540000 TRAINING & TRAVEL COSTS	20,522	35,700	35,700	35,875	175
<i>Training, including new motorola training and accreditation conference, and additional recruiting and testing.</i>					
547000 PRINTING AND BINDING	3,130	3,000	3,000	3,000	0
549070 EMPLOYEE RECOGNITION	2,230	3,500	3,500	3,500	0
<i>Citizens Police Academy, DARE Graduation, Employee Recognition</i>					
552000 OPERATING SUPPLIES	27,433	33,250	33,250	34,800	1,550
<i>Ammunition and other operating costs</i>					
554010 MEMBERSHIPS/BOOKS	4,051	4,487	4,487	3,952	(535)
TOTAL OPERATING EXPENSES	\$ 63,117	\$ 88,872	\$ 88,872	\$ 90,062	\$ 1,190
<u>NON-OPERATING EXPENSES</u>					
560400 CAPITAL OUTLAY MACHINERY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 817,647	\$ 1,038,083	\$ 1,006,771	\$ 1,057,055	\$ 18,972

**FISCAL YEAR 2020-21
BUDGET DETAIL
POLICE DEPARTMENT
PATROL / POLICE OPERATIONS**

001.1120.521

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	4,763,603	4,986,522	4,687,785	4,969,910	(16,612)
510300 OTHER AUTHORIZED COMP. <i>Master Officer Pay (\$1,500 *18) & Longevity</i>	155,907	254,018	140,154	139,500	(114,518)
510305 PERSONAL LEAVE PAYOUTS	0	0	129,114	232,125	232,125
510320 STATE INCENTIVE PAY	66,870	71,640	64,116	67,800	(3,840)
510400 OVERTIME	210,122	173,000	173,000	210,955	37,955
510410 SPECIAL DUTY PAY	158,758	185,000	185,000	185,000	0
510420 HOLIDAY PAY	160,820	170,000	161,000	168,368	(1,632)
525010 FICA	410,645	414,311	414,311	452,963	38,652
525030 RETIREMENT CONTRIBUTIONS	1,740,814	2,061,809	2,061,809	2,278,537	216,728
525040 LIFE/HEALTH INSURANCE	1,041,884	1,012,863	999,315	1,105,607	92,744
525220 STATE INSURANCE PREMIUM <i>Insurance premium is paid to the pension funds within 5 days of receipt, per state law.</i>	742,751	700,000	700,000	700,000	0
TOTAL PERSONAL SERVICES	\$ 9,452,174	\$ 10,029,163	\$ 9,715,604	\$ 10,510,765	\$ 481,602
<u>OPERATING EXPENSES</u>					
531010 PROFESSIONAL SERVICES <i>K-9 Veterinarian, boarding and care, forensic examinations</i>	1,731	4,192	2,500	4,192	0
531040 OTHER CONTRACTUAL SERVICES <i>Camera licenses, False Alarm Software Maintenance, forensic software, E-Crash, and other software maintenance</i>	44,330	47,413	47,413	54,728	7,315
532040 OTHER LEGAL SERVICES <i>State Attorney fees for certain arrests per FSS: 27.34 (1)(a)</i>	495	500	300	500	0
540000 TRAINING & TRAVEL COSTS <i>Includes travel costs for investigations and specialty training</i>	54,870	54,800	44,000	59,950	5,150
546000 REPAIR AND MAINTENANCE	8,783	23,900	23,900	23,900	0
552000 OPERATING SUPPLIES <i>Uniform allowances, AED batteries, evidence supplies, K9 supplies, Crime Scene supplies, Police boat supplies, etc.</i>	52,057	71,800	71,800	68,000	(3,800)
552070 UNIFORMS	4,688	4,700	4,998	4,700	0
554010 MEMBERSHIPS/BOOKS	2,229	1,839	1,839	2,330	491
TOTAL OPERATING EXPENSES	\$ 169,183	\$ 209,144	\$ 196,750	\$ 218,300	\$ 9,156
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY/EQUIPMENT	0	0	5,995	0	0
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ 5,995	\$ -	\$ -
TOTAL EXPENSES	\$ 9,621,357	\$ 10,238,307	\$ 9,918,349	\$ 10,729,065	\$ 490,758

**FISCAL YEAR 2020-21
BUDGET DETAIL
POLICE DEPARTMENT
SUPPORT SERVICES**

001.1121.521

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	1,270,032	1,311,274	1,374,533	1,342,765	31,491
510300 OTHER AUTHORIZED COMPENSATION	0	12,131	0	0	(12,131)
510305 PERSONAL LEAVE PAYOUTS	0	0	14,672	16,138	16,138
510320 STATE INCENTIVE PAY	0	1,560	0	1,560	0
510400 OVERTIME	98,498	120,000	101,000	118,848	(1,152)
525010 FICA	101,587	92,782	107,556	108,928	16,146
525030 RETIREMENT CONTRIBUTIONS	182,324	218,361	231,855	247,204	28,843
525040 LIFE/HEALTH INSURANCE	240,789	244,155	265,644	316,997	72,842
525070 EMPLOYEE ALLOWANCES	0	480	0	1,200	720
TOTAL PERSONAL SERVICES	\$ 1,893,230	\$ 2,000,743	\$ 2,095,260	\$ 2,153,639	\$ 152,896
<u>OPERATING EXPENSES</u>					
531040 OTHER CONTRACTUAL SERVICES	88,452	113,610	113,720	113,780	170
<i>Telestaff, elevator, radio, fire extinguisher, and A/C maintenance, new records mgmt software</i>					
540000 TRAINING & TRAVEL COSTS	4,612	10,000	10,000	10,000	0
<i>FDLE/CJIS, Accreditation, Conferences and Internal Affairs Training</i>					
541000 COMMUNICATIONS	70,668	84,500	84,500	86,000	1,500
<i>Data lines, laptop lines, city phone system, etc</i>					
542100 EQUIP. SERVICES - REPAIRS	217,187	262,000	262,000	253,000	(9,000)
542110 EQUIP. SERVICES - FUEL	110,503	110,000	110,000	110,000	0
543010 ELECTRICITY	70,864	87,500	87,500	87,500	0
543020 WATER, SEWER, GARBAGE	26,802	22,500	28,605	28,000	5,500
544000 RENTALS & LEASES	11,755	13,200	13,200	14,000	800
546000 REPAIR AND MAINTENANCE	12,543	33,525	23,525	23,525	(10,000)
<i>General or non-scheduled repairs, i.e. plumbing, radar, generators, doors</i>					
549000 OTHER CURRENT CHARGES	662	1,000	1,000	1,000	0
<i>Postage (\$400), VIPS administrative costs (\$600)</i>					
551000 OFFICE SUPPLIES	12,975	16,000	16,000	16,000	0
552000 OPERATING SUPPLIES	4,987	12,550	12,550	12,550	0
<i>Bulbs, batteries, flags, radios and emergency supplies</i>					
552020 FUEL	23,344	39,800	29,800	29,800	(10,000)
<i>Generator fuel, motorcycle fuel and boat fuel.</i>					
552070 UNIFORMS	46,440	34,500	44,500	44,500	10,000
552100 JANITORIAL SUPPLIES	6,418	10,800	12,097	10,800	0
552230 VESTS	10,000	22,000	22,000	12,000	(10,000)
554010 MEMBERSHIPS / BOOKS	508	638	638	978	340
TOTAL OPERATING EXPENSES	\$ 718,719	\$ 874,123	\$ 871,635	\$ 853,433	\$ (20,690)
<u>NON-OPERATING EXPENSES</u>					
560400 CAPITAL OUTLAY MACHINERY	18,893	3,000	13,000	3,000	0
TOTAL NON-OPERATING EXPENSES	\$ 18,893	\$ 3,000	\$ 13,000	\$ 3,000	\$ -
TOTAL EXPENSES	\$ 2,630,843	\$ 2,877,866	\$ 2,979,895	\$ 3,010,072	\$ 132,206

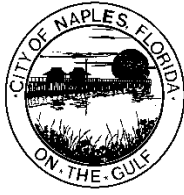
**CAPITAL IMPROVEMENT PROJECTS
FUND 340 -POLICE DEPARTMENT**

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

CIP NUMBER	PROJECT DESCRIPTION	Requested	2021-22	2022-23	2023-24	2024-25
		2020-21				
21H04	Portable Radio Lifecycle Replacement (21)	81,500	82,315	83,138	83,970	84,809
21H02	Mobile Radio (Vehicle) Lifecycle Replacement (6)	38,000	38,380	38,764	39,151	39,543
21H01	Marked Vehicle Replacement (8)	480,000	240,000	180,000	300,000	300,000
21H03	Unmarked Police Vehicle Replacement (4)	160,000	120,000	80,000	80,000	40,000
21H12	Taser Replacement (26)	42,100	0	0	42,100	42,100
21H14	Operations Renovation: Furniture & Fixtures	85,000	0	0	0	0
21H06	Evidence Room Expansion: Flooring and Shelving	35,000	0	0	0	0
21H07	Administration Building Furniture Replacement	30,000	30,000	0	0	0
21H09	Forensic Light Source and Camera Replacement	22,000	0	10,000	0	0
21H10	Access Control Points Addition (6) - Bldg. Security	35,000	0	0	0	0
21H16	Facility Lighting Replacement	15,000	10,000	10,000	0	0
	Records Division Renovation: Flooring and Furniture	0	36,000	0	0	0
	Administration Building Kitchen Renovation	0	21,200	0	0	0
	Crime Suppression Unit (CST) Renovation	0	45,000	0	0	0
	Marine Vessel Replacement	0	195,000	0	0	0
	Police Notebook Replacements (MDT's)	0	85,000	0	0	0
	Marine Outboard Motor Replacement	0	0	49,000	0	0
	Motorcycle Replacement (2)	0	0	72,000	0	0
	License Plate Recognition System (10)	0	0	80,000	0	0
	CSI Photography Equipment Replacement	0	0	10,000	0	0
	In-Car Camera Replacement (25)	0	0	0	150,000	0
	AED Replacements (35)	0	0	0	42,000	0
	In-Car AVL GX450s Replacement (37)	0	0	0	0	35,000
	Communications Center Renovation	0	0	0	0	100,000
TOTAL POLICE DEPARTMENT		1,023,600	902,895	612,902	737,221	641,452

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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.

2019-20 Department Accomplishments

- Coordinated the Core Values Project team to develop and implement the City's core values (Respect, Accountability, Professionalism, Integrity, Dependability, Honesty, and Teamwork) that identify the organizational culture and desired behaviors of City employees.
- Coordinated a Classification & Compensation Study (RFP 19-033) with Management Advisory Group International, Inc to develop new pay plan and ensure market competitiveness of City positions in development of collective bargaining strategies.
- Due to the COVID-19 Public Health Emergency several Executive Orders and Legislative Actions were taken that provided leave accommodations for the workforce. These actions at the National and State level required the issuance of numerous employee notices/policies to address flexible work schedules, remote work, illness and compensation.
- Collective Bargaining negotiations were conducted with the City's five Bargaining Units: AFSCME, GSAF/OPEIU, IAFF, FOP Officers, and FOP Supervisors.
- The City's wellness initiatives continue to receive recognition at the National, State, and local level.
- Implemented an onboarding module through NEOGOV that streamlines the process of hiring new employees through completing required documents and policies electronically.
- Conducted recruitment of approximately 100 positions.
- Received and processed over 2,000 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.

2020-21 Departmental Goals and Objectives

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

- Offer 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 5 (Maintain and enhance governance capacity for public service and leadership), 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, 2020.
- 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 5 (Maintain and enhance governance capacity for public service and leadership), monitor legislative and regulatory initiatives at the federal, state, and City level to ensure departmental and employee compliance with current laws, policies, procedures and best practices.

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

2020-21 Significant Budgetary Issues

The budget of the Human Resources department is \$708,157, a \$38,886 increase from the 2019-20 budget. This increase is due to the annual salary wage increase and related benefit costs. There are no other significant budgetary issues are expected for FY 2020-21.

Performance Measures

	FY 18-19 ACTUAL	FY 19-20 PROJECTED	FY 20-21 PROPOSED
Total Number of FTE* Employees	474	478	478
Total Number of Seasonal Employees	75	55	75
Positions Recruited (FTE & Seasonal)	103	90	100
Number of Applicants	3240	2000	3000
In-House Training Programs Offered	8	3	20
Grievances - AFSCME (218 members)	0	0	1
Grievances - GSAF/OPEIU (25 members)	0	0	0
Grievances - FOP (65)	0	0	1
Grievances - IAFF (51)	0	0	1
Grievances - Non-Bargaining (103)	0	0	0
Percent Turnover	12.24%	8.00%	10.00%
Average Operating Cost per Employee	\$1,257	\$1,500	\$1,500

*FTE = Full Time Equivalent

FUND: 001 GENERAL FUND

HUMAN RESOURCES

FISCAL YEAR 2020-21

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
1	1	1	Human Resources Director	\$146,240
2	2	2	Human Resources Generalist	106,407
0	1	1	Employee Relations Manager	71,373
1	1	1	Employee Benefits Manager	82,995
				<hr/>
				407,015
 4	 5	 5	Regular Salaries	407,015
			Other Salaries/Authorized Compensation	6,681
			Employer Payroll Expenses	165,462
				<hr/>
			Total Personal Services	<u><u>\$579,157</u></u>

**FISCAL YEAR 2020-21
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	335,572	395,380	383,392	407,015	11,635
510300 OTHER SALARIES	15,727	0	0	0	0
<i>Temporary staff assistance</i>					
510305 PERSONAL LEAVE PAYOUTS	0	0	6,074	6,681	6,681
525010 FICA	26,048	29,245	28,814	30,618	1,373
525030 RETIREMENT CONTRIBUTIONS	43,201	58,234	56,716	59,876	1,642
525040 LIFE/HEALTH INSURANCE	39,707	49,632	50,927	68,968	19,336
525070 EMPLOYEE ALLOWANCE	5,500	5,280	5,280	6,000	720
TOTAL PERSONAL SERVICES	\$ 465,755	\$ 537,771	\$ 531,203	\$ 579,157	\$ 41,386
<u>OPERATING EXPENSES</u>					
531011 PROFESSIONAL SERVICES	11,097	16,000	18,000	20,000	4,000
531070 MEDICAL SERVICES	31,830	32,000	27,000	32,000	0
<i>Drug screens, Fit for Duty Exams, Driver License checks, pre-employment physicals and flu vaccines</i>					
540000 TRAINING & TRAVEL COSTS	16,693	19,500	11,000	20,000	500
541000 COMMUNICATIONS	921	1,000	1,000	1,000	0
546000 REPAIR AND MAINTENANCE	17,383	25,000	25,000	25,000	0
<i>Konica Lease; NEOGOV App Track, Government Jobs Agmt, Openonline</i>					
547020 ADVERTISING (NON-LEGAL)	165	0	0	0	0
549040 EMPLOYEE DEVELOPMENT	15,711	15,000	3,000	15,000	0
<i>Training for employees and supervisors; training materials; instructors</i>					
551020 OTHER OFFICE SUPPLIES	3,169	2,500	2,500	2,500	0
552000 OPERATING SUPPLIES	7,490	16,000	10,000	10,000	(6,000)
<i>ID Card supplies, Recruitment/Job Fair supplies, miscellaneous office furniture & equipment</i>					
554010 MEMBERSHIPS	3,069	4,500	3,500	3,500	(1,000)
TOTAL OPERATING EXPENSES	\$ 107,528	\$ 131,500	\$ 101,000	\$ 129,000	\$ (2,500)
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	1,079	0	5,057	0	0
TOTAL NON-OPERATING	\$ 1,079	\$ -	\$ 5,057	\$ -	\$ -
TOTAL EXPENSES	\$ 574,362	\$ 669,271	\$ 637,260	\$ 708,157	\$ 38,886



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.

2020-21 Significant Budgetary Issues

Non-Departmental

Non-Departmental has a budget of \$3,177,335, an increase of \$177,205 from the adopted FY 2019-20 budget. Several significant changes include:

- The net increase of \$32,000 under Professional Services. Included here are: \$40,000 for the recodification of the Code of Ordinances, \$20,000 for the finalization of the City Visioning Plan, \$20,000 for Labor Attorney, Collective Bargaining Aid \$50,000, Pension Consultant \$100,000 and Retirement Consultant \$22,000.
- Self-insurance charges of \$1,418,480 represents an increase of \$125,025.
- Technology Service Charge increased \$36,180.

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 2020-21 General Fund includes one transfer to other funds:

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

City Administrative Reimbursement

Administrative Reimbursement is budgeted at \$3,860,260. 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.

General Fund

Non-Departmental, Transfers and Contingency

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

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

The City recalculates the Administrative Reimbursement at least every two years; this year, the charge was recalculated with an increased reimbursement of \$169,270.

The following list represents the funds participating in the Administrative Reimbursement, and the change in the reimbursement from FY 2019-20.

DESCRIPTION	FY19-20 Budget	FY20-21 Budget	Change
Building Fund	372,370	398,200	7%
CRA Fund	130,680	127,690	-2%
Streets Fund	103,300	109,900	6%
Public Service Tax/Debt Fund	40,530	43,460	7%
Public Service Tax/Capital Fund	73,630	71,010	-4%
Water/Sewer Fund	1,672,410	1,737,400	4%
Beach Fund	177,010	188,900	7%
Solid Waste Fund	375,630	397,410	6%
City Dock Fund	72,460	79,040	9%
Stormwater Fund	192,540	193,520	1%
Tennis Fund	48,950	51,350	5%
Risk Management Fund	78,920	83,450	6%
Health Insurance Fund	146,010	165,170	13%
Technology Services Fund	83,340	86,100	3%
Equipment Services Fund	123,210	127,660	4%
General Fund	(3,690,990)	(3,860,260)	5%

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 2020-21
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	6,283	0	0	0	0
525010 FICA	0	0	0	0	0
525030 RETIREMENT CONTRIBUTIONS	0	0	0	0	0
525040 LIFE/ HEALTH INSURANCE	0	0	0	0	0
529000 OTHER GENERAL INCREASE	7,934	10,000	10,000	10,000	0
TOTAL PERSONAL SERVICES	\$ 14,217	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	479,729	12,500	12,500	12,500	0
<i>Memorial florals/donations per policy, City facility AED Batteries; Laws of Life Banquet</i>					
530080 NAPLES CORE VALUES	2,623	0	5,000	8,000	8,000
530310 TV AND COMM. PRODUCTION	40,671	54,000	54,000	54,000	0
<i>Granicus Streaming Video, social media management, closed captioning & TV production costs - moved from City Mgr Office</i>					
531001 CREDIT CARD/BANK FEE	11,536	0	6,000	6,000	6,000
531010 PROFESSIONAL SERVICES	33,568	220,000	265,000	252,000	32,000
<i>Retirement Consultant (\$22,000), Recodify Code of Ordinances (\$40,000), collective bargaining aid (\$50,000), City Visioning Plan (\$20,000), Pension Consultant (\$100,000), Labor Attorney (\$20,000)</i>					
531040 OTHER CONTRACTUAL SVCS	85,708	68,825	121,235	43,825	(25,000)
<i>Partnership for Collier (\$15,000); Arbitrage (\$5,000); Tyler Enhancements (\$15,000); AHA website management (\$8,825)</i>					
531220 INVESTMENT ADVISORS	14,192	16,000	16,000	17,000	1,000
531300 CITY MANAGER SEARCH	4,330	0	0	0	0
531500 ELECTION EXPENSE	50,663	8,000	8,000	0	(8,000)
542020 POSTAGE & FREIGHT	44,672	45,000	45,000	46,000	1,000
545220 SELF INSURANCE CHARGE	1,947,081	1,293,455	1,293,455	1,418,480	125,025
545290 DISASTER DATA RECOVERY	10,820	21,640	21,640	21,640	0
547000 PRINTING & BINDING	0	0	1,000	1,000	1,000
549000 OTHER CURRENT CHARGES	174	9,000	9,000	9,000	0
<i>Emergency supplies, Special Assessment Costs and Tax Roll Expenses</i>					
549020 TECHNOLOGY SVC CHARGE	1,011,890	1,184,410	1,184,410	1,220,590	36,180
549050 SPECIAL EVENTS	60,694	40,000	40,000	40,000	0
<i>Security and support for approved special events</i>					
549060 EMPLOYEE AWARDS	4,992	11,000	12,018	11,000	0
<i>Employee awards and appreciation for years of service</i>					
554010 MEMBERSHIPS	4,477	6,300	6,300	6,300	0
<i>Florida League of Cities, SWFLC, League of Mayors, Chamber of Commerce</i>					
560400 CAPITAL OUTLAY	17,092	0	0	0	0
571120 INTEREST EXPENSE - DOCK	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 3,824,912	\$ 2,990,130	\$ 3,100,558	\$ 3,167,335	\$ 177,205
TOTAL EXPENSES	\$ 3,839,129	\$ 3,000,130	\$ 3,110,558	\$ 3,177,335	\$ 177,205

**FISCAL YEAR 2020-21
BUDGET DETAIL
CONTINGENCY**

001.7272.582

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>NON-OPERATING EXPENSES</u>					
591911 TRANSFER TO EMER. RESERVE	0	0	0	0	0
599010 OPERATING CONTINGENCY	0	250,000	250,000	200,000	(50,000)
TOTAL EXPENSES	\$0	\$ 250,000	\$250,000	\$ 200,000	\$ (50,000)

TRANSFERS IN AND OUT

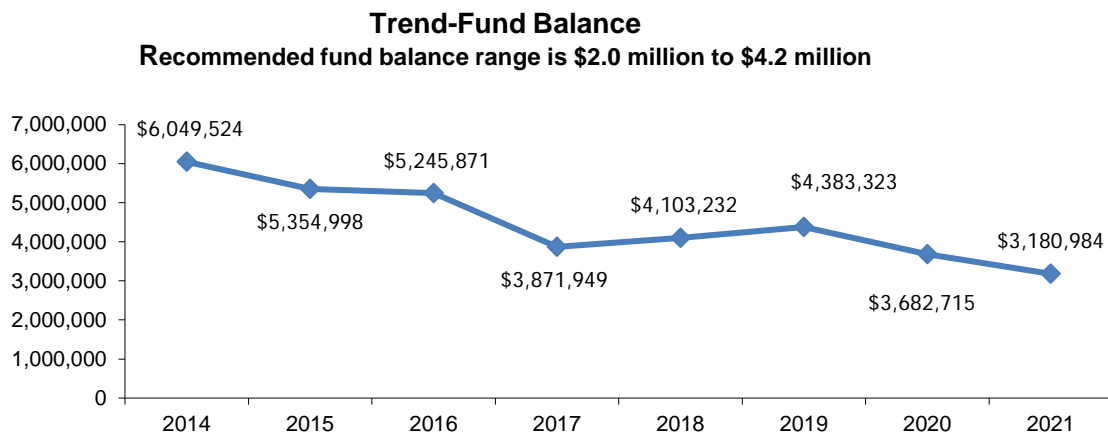
001.7575.582

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>NON-OPERATING EXPENSES</u>					
530010 CITY ADMIN REIMBURSEMENT	(3,559,370)	(3,690,990)	(3,690,990)	(3,860,260)	(169,270)
591120 TRANSFER TO BAKER PARK	0	0		0	0
591340 TRANSFER TO CAPITAL PROJ	0	0		0	0
591480 TENNIS FUND	47,500	47,500	47,500	47,500	0
TOTAL EXPENSES	\$(3,511,870)	\$ (3,643,490)	\$ (3,643,490)	\$(3,812,760)	\$ (169,270)



BUILDING PERMIT FUND
FINANCIAL SUMMARY
Fiscal Year 2020-21

Beginning Fund Balance - As of September 30, 2019	\$ 4,383,323
Projected Revenues FY 2019-20	4,972,806
Projected Expenditures FY 2019-20	5,673,414
Net Increase/(Decrease) in Fund Balance	<u>(700,608)</u>
Expected Fund Balance as of September 30, 2020	\$3,682,715
Add Fiscal Year 2020-21 Budgeted Revenues	
Building Permits	4,795,000
Charges for Services	0
Interest Income	60,000
Grants and Miscellaneous Revenue	5,000
	<u>4,860,000</u>
TOTAL AVAILABLE RESOURCES	8,542,715
Less Fiscal Year 2020-21 Budgeted Expenditures	
Personal Services	3,370,020
Operating Expenses	677,408
Technology Services	232,540
Transfer - Self-Insurance	90,415
Transfer - Administration & Fire Inspectors	691,348
Capital Expenses	300,000
	<u>5,361,731</u>
BUDGETED CASH FLOW	(501,731)
Projected Fund Balance as of September 30, 2021	<u><u>\$3,180,984</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.

2019-20 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 works remotely which keeps them and our customers safer.
- 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-day review workflow to enhance customer service and reduce permit processing time. Re-examine customer service goals as applicable to new electronic system.
- Successfully streamlined Historic Building permit process for interior renovations. Implemented administrative variance procedure to reduce permitting time for Historic Structures. Continue 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 City web site.
- Maintained full-time and Saturday 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).
- Obtained \$309,131 FEMA Hazard Mitigation Grant and completed Community Development Building hardening renovations. The renovations replaced the existing roofing, windows, and doors as required to bring the building into compliance with current Florida Building codes for wind speed and wind pressures.

2020-21 Department Goals and Objectives

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

- Maintain focus on Customer Service.
- Continue review of the permit process and re-organize Teams as needed for the new CityView software system. Become more efficient and speed up permit processing. Implement changes to enhance customer service and reduce permit processing time.

Building Permit Fund

Building Department (continued)

- Continue building renovations to replace the building fresh air unit and deteriorated flooring.
- 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 new Florida Building Codes, 7th Edition effective date 12/31/20, and current Flood Plain regulations.
- Implement new technologies to speed up the permitting process:
 1. 5-day review Level of Customer Service for each permit type.
 2. Maintain custom workflow software program for E-Permit submission and review.
 3. Implement custom report software that allows staff to quickly generate reports with charts and graphs to monitor staff activity and efficiency.
- Move critical records into CAT 5 protected records space in new Fire Station 1.

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

- Work together with Naples Historic Society to expand administrative variances to roofing and window/door replacement.
- 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.
- 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.

2020-21 Significant Budgetary Issues

The FY 20-21 budget for the Building Permit Fund anticipates revenue totaling \$4,860,000 and expenditures totaling \$5,361,731. The budget uses \$501,731 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 20-21 budget are \$5,361,731, a \$389,728 increase from the FY 19-20 adopted budget.

Personal Services

Personal Services are budgeted at \$3,370,020, a \$15,892 increase over the FY 19-20 adopted budget. Changes include the annual salary increase, increased health insurance costs and the reclassification of several positions. There are 32.5 budgeted positions for FY 20-21, which represents no overall change from the prior year.

Building Permit Fund

Building Department (continued)

Operating Expenses

Operating Expenses are budgeted at \$1,691,711, a \$73,836 increase over the adopted budget of FY 19-20. The major components of this category are as follows:

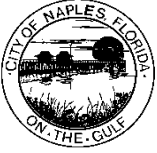
General Fund Chargeback/City Administration	\$398,200
General Fund/Three Fire Inspectors	\$293,148
Self-Insurance /Insurance Premium Charges	\$ 90,415
Equipment Services-Fuel and Repair	\$ 32,000
Technology Services Interfund Charge	\$232,540
Utilities	\$ 68,000

Non-Operating Expenses

Capital projects planned for FY 20-21 total \$300,000.

2020-21 Performance Measures and Benchmarking

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Projected 2019-20	Projected 2020-21
Permit applications reviewed	6,170	6,000	6,900	6,500	6,200	6,000
Certificates of Occupancy issued for Single Family Homes	198	158	111	150	140	145
Certificates of Occupancy issued for larger structures	20	7	6	5	5	5
Total inspections performed	35,978	31,500	39,715	35,000	32,000	32,000
Average daily inspections per inspector	15	14	18	17	14	14



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

	<u>FY 17-18 ACTUAL</u>	<u>FY 18-19 ACTUAL</u>	<u>FY 19-20 ADOPTED BUDGET</u>	<u>FY 19-20 ESTIMATED ACTUAL</u>	<u>FY 20-21 ADOPTED BUDGET</u>
Building Permits	4,805,726	5,625,010	4,521,000	4,609,975	4,795,000
Charges for Services	43	0	200	200	0
Interest Income	69,968	82,512	56,000	56,000	60,000
FEMA Mitigation Grant/Reimbursen	0	61,136	301,631	301,631	0
Other Revenue	-2761	20,712	5,000	5,000	5,000
Total	<u>\$ 4,872,976</u>	<u>\$ 5,789,369</u>	<u>\$ 4,883,831</u>	<u>\$ 4,972,806</u>	<u>\$ 4,860,000</u>

BUILDING PERMIT FUND (110)
BUILDING DEPARTMENT
FISCAL YEAR 2020-21

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
1	1	1	Building Director/Building Official	146,240
1	1	1	Deputy Building Official	95,335
0.5	0.5	0.5	Traffic Engineer (a)	55,095
7	6	6	Building Inspector	370,223
1	2	2	Construction Site Inspector	108,624
5	5	6	Plans Examiner (b)	462,879
1	1	1	Floodplain Coordinator	75,418
1	1	1	Land Management Coordinator	68,503
1	1	1	Community Development Analyst	46,329
1	1	1	Building Technology Analyst	47,986
2	8	6	Permit Coordinator (b)	273,100
6	1	2	Permit Technician (b)	79,113
3	3	2	Records Clerk	85,664
1	1	1	Plans Review Engineer	92,995
0	0	1	Building Technology Supervisor (c)	61,903
1	0	0	Project Manager	0
32.5	32.5	32.5		2,069,407

Regular Salaries **2,069,407**

Other Salaries/Authorized Compensation 131,974

Overtime 198,080

Employer Payroll Expenses 970,559

Total Personal Services **\$ 3,370,020**

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

(b) Moved 2 Permit Coordinators positions to (1) Permit Technicians (1) Plans Examiner

(c) New Position in FY 20/21

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

**FISCAL YEAR 2020-21
BUDGET DETAIL
BUILDING PERMIT FUND**

110.0602.524

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	1,848,321	1,973,569	1,973,569	2,069,407	95,838
510300 OTHER SALARIES	139,238	225,032	102,700	102,700	(122,332)
		<i>Standby pay (\$10,140); temporary positions for peak periods (\$92,560)</i>			
510305 PERSONAL LEAVE PAYOUTS	0	0	26,614	29,274	29,274
510400 OVERTIME	184,378	200,000	200,000	198,080	(1,920)
525010 FICA	160,162	175,216	175,216	172,307	(2,909)
525030 RETIREMENT CONTRIBUTIONS	220,123	269,996	269,996	288,971	18,975
525040 LIFE/HEALTH INSURANCE	455,649	503,115	503,115	502,081	(1,034)
525070 EMPLOYEE ALLOWANCES	7,240	7,200	7,200	7,200	0
TOTAL PERSONAL SERVICES	\$ 3,015,111	\$ 3,354,128	\$ 3,258,410	\$ 3,370,020	\$ 15,892
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,299	4,000	4,000	4,000	0
530010 CITY ADMINISTRATION	365,120	372,370	372,370	398,200	25,830
531000 PROFESSIONAL SERVICES	48,092	90,000	80,000	80,000	(10,000)
		<i>Outside engineering inspection</i>			
531001 BANK/CREDIT CARD FEES	75,135	70,000	95,000	95,000	25,000
531220 INVESTMENT ADVISORY FEES	2,162	3,000	3,000	3,000	0
532100 OUTSIDE COUNSEL	241	5,000	5,000	5,000	0
534010 UNSAFE STRUCTURE MGT	8,304	10,000	20,000	20,000	10,000
534040 CHARGES FOR FIRE INSPECTOR	274,985	283,235	291,732	293,148	9,913
540000 TRAINING & TRAVEL COSTS	15,897	20,000	20,000	20,000	0
541000 COMMUNICATIONS	18,556	32,598	32,000	32,000	(598)
		<i>Monthly access for cellular phones, tablets and landlines</i>			
542100 EQUIP. SERVICES - REPAIRS	16,421	20,000	20,000	20,000	0
542110 EQUIP. SERVICES - FUEL	14,212	12,000	12,000	12,000	0
543010 ELECTRICITY	51,156	45,769	48,000	48,000	2,231
543020 WATER, SEWER, GARBAGE	19,345	45,600	20,000	20,000	(25,600)
545220 SELF INSURANCE CHARGE	85,164	83,783	83,783	90,415	6,632
546000 REPAIR AND MAINTENANCE	5,126	8,200	8,000	8,000	(200)
546020 BUILDING & GROUND MAINT.	3,236	21,730	20,000	20,000	(1,730)
546170 SOFTWARE MAINTENANCE	34,307	204,570	235,000	240,788	36,218
547000 PRINTING AND BINDING	800	5,000	5,000	5,000	0
547060 DUPLICATING	0	0	0	0	0
549020 TECHNOLOGY SVC CHARGE	197,300	225,270	225,270	232,540	7,270
551000 OFFICE SUPPLIES	318	1,000	1,000	1,000	0
552000 OPERATING SUPPLIES	11,818	30,000	18,000	18,000	(12,000)
		<i>Inspector supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot</i>			
552070 UNIFORMS	6,249	7,000	7,000	7,000	0
552090 OTHER CLOTHING/SAFETY SHOES	2,815	3,750	3,750	4,620	870
554010 MEMBERSHIPS	9,105	14,000	14,000	14,000	0
TOTAL OPERATING EXPENSES	\$ 1,267,162	\$ 1,617,875	\$ 1,643,905	\$ 1,691,711	\$ 73,836
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	802,059	0	762,551	200,000	200,000
560400 MACHINERY & EQUIPMENT	43,000	0	8,548	0	0
560700 VEHICLES	25,578	0	0	100,000	100,000
560810 COMPUTER SOFTWARE	416,606	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$ 1,287,243	\$ -	\$ 771,099	\$ 300,000	\$ 300,000
TOTAL EXPENSES	\$ 5,569,516	\$ 4,972,003	\$ 5,673,414	\$ 5,361,731	\$ 389,728

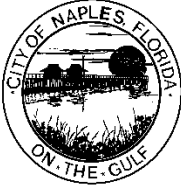
**CAPITAL IMPROVEMENT PROJECTS
BUILDING FUND - FUND 110**

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2020-21	2021-22	2022-23	2023-24	2024-25
21B25	Building Renovations	200,000	50,000	50,000	0	0
21B04	Vehicle Replacement Program	100,000	30,000	0	0	30,000
TOTAL BUILDING FUND		300,000	80,000	50,000	0	30,000



EAST NAPLES BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2020-21

Beginning Balance - Fund Balance as of September 30, 2019		\$910,570
Projected Revenues FY 2019-20		\$338,100
Projected Expenditures FY 2019-20		\$425,674
Net Increase/(Decrease) in Fund Balance		<u>(\$87,574)</u>
Expected Fund Balance as of September 30, 2020		\$822,996
Add Fiscal Year 2020-21 Budgeted Revenues		
Property Tax (at 0.5000 mills)	342,195	
<i>Based on \$720,411,603 at .5000 mills and 95%</i>		
Loan Proceeds	2,900,000	
Interest Earnings	<u>10,000</u>	<u>\$3,252,195</u>
TOTAL AVAILABLE RESOURCES		\$4,075,191
Less Fiscal Year 2020-21 Budgeted Expenditures		
Operations & Maintenance	262,000	
Capital Projects	3,500,000	
Debt (Principal & Interest) Payment	<u>350,000</u>	<u>\$4,112,000</u>
BUDGETED CASH FLOW		(\$859,805)
Projected Fund Balance as of September 30, 2021		<u>(\$36,809)</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.

2020-21 Significant Budgetary Issues

East Naples Bay

The budget for the East Naples Bay Taxing District is \$4,112,000.

The estimated taxable value is \$720,411,603, a 4.1% increase over the final FY 2019-20 taxable value of \$690,595,029.

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 \$342,195 in property tax and \$10,000 in interest income. There is also an interfund loan for \$2.9 million included to assist with the undertaking of the East Naples Bay Dredge & Rock Removal project.

Expenditures

Budgeted expenditures for the East Naples Bay District total \$4,112,000. This includes \$3.5 million for a Dredge and Rock Removal capital project. FY19-20 budgeted \$350,000 for the design and permitting services, FY 20-21 is for the construction portion, to remove bedrock to achieve a minimum depth of 5 feet within the canal. Other items include engineering services (\$250,000) and principal and interest (\$350,000) for the repayment of the interfund loan.

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).

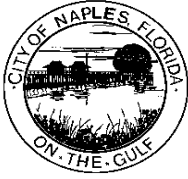
**FISCAL YEAR 2019-20
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

150.6062.537

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	952	2,000	2,000	2,000	0
531010 PROFESSIONAL SERVICES	59,996	25,000	63,674	250,000	225,000
546000 REPAIR AND MAINTENANCE <i>Sign repair or navigational aids as needed</i>	3,850	10,000	10,000	10,000	0
TOTAL OPERATING EXPENSES	\$ 64,798	\$ 37,000	\$ 75,674	\$ 262,000	\$ 225,000
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS OTHER THAN BLDGS	0	350,000	350,000	3,500,000	3,150,000
570110 PRINCIPAL	0	0	0	290,000	290,000
570120 INTEREST	0	0	0	60,000	60,000
TOTAL NON-OPERATING EXPENSES	\$ -	\$ 350,000	\$ 350,000	\$ 3,850,000	\$ 3,500,000
TOTAL EXPENSES	\$ 64,798	\$ 387,000	\$ 425,674	\$ 4,112,000	\$ 3,725,000

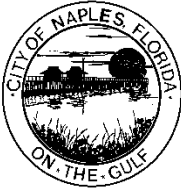
**CAPITAL IMPROVEMENT PROJECTS
EAST NAPLES BAY TAXING DISTRICT (FUND 150)**

CIP PROJECT NUMBER DESCRIPTION	Dept Request 2020-21	2021-22	2022-23	2023-24	2024-25
21A01 Dredge and Rock Removal	3,500,000	0	0	0	0
TOTAL EAST NAPLES BAY TAXING DISTRICT FUND	3,500,000	0	0	0	0



MOORINGS BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2020-21

Beginning Balance - Fund Balance as of September 30, 2019		\$1,211,024
Projected Revenues FY 2019-20		43,581
Projected Expenditures FY 2019-20		39,557
Net Increase/(Decrease) in Fund Balance		<u>4,024</u>
Expected Fund Balance as of September 30, 2020		\$1,215,048
Add Fiscal Year 2020-21 Budgeted Revenues		
Property Tax (at 0.0125 mills)	27,059	
<i>Based on \$2,278,632,992 at 0.0125 and 95%</i>		
Interest Income	<u>18,000</u>	<u>45,059</u>
TOTAL AVAILABLE RESOURCES		\$1,260,107
Less Fiscal Year 2020-21 Budgeted Expenditures		
Operations & Maintenance	57,500	
Capital Projects	<u>175,000</u>	<u>232,500</u>
BUDGETED CASH FLOW		(187,441)
Projected Fund Balance as of September 30, 2021		<u><u>\$1,027,607</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.

2020-21 Significant Budgetary Issues**Moorings Bay**

The budget for the Moorings Bay Taxing District is \$232,500.

Revenues

The taxable value of the District is \$2,278,632,992, a 5.5% increase over the prior year's taxable value of \$2,152,274,810. At the current tax rate of 0.0125, and assuming a collection rate of 95%, this fund is projected to collect \$27,059 in property tax. In addition to the property taxes, the fund should receive approximately \$18,000 in interest income.

Expenditures

Expenditures for the Moorings Bay District are budgeted to be \$232,500.

This includes \$750 for state required fee and miscellaneous supplies; \$25,000 for continued water quality analysis; \$30,000 for navigational aids; poles, signs and storm drain medallions and \$1,750 for other operating supplies. Included in FY 20-21 is the inclusion of a capital project to inspect seawalls for \$175,000.

**FISCAL YEAR 2020-21
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

151.6062.537

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<i>OPERATING EXPENSES</i>					
530000 OPERATING EXPENDITURES	177	750	750	750	0
531010 PROFESSIONAL SERVICES	9,993	25,000	27,307	25,000	0
<i>Water quality analysis</i>					
546000 REPAIR AND MAINTENANCE	55,064	10,000	10,000	30,000	20,000
<i>Replacement and repair of signs, navigational aids and storm drain medallions</i>					
552000 OPERATING SUPPLIES	899	1,500	1,500	1,750	250
TOTAL OPERATING EXPENSES	\$ 66,133	\$ 37,250	\$ 39,557	\$ 57,500	\$ 20,250
<i>NON-OPERATING EXPENSES</i>					
560300 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	175,000	175,000
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000
TOTAL EXPENSES	\$ 66,133	\$ 37,250	\$ 39,557	\$ 232,500	\$ 195,250

**CAPITAL IMPROVEMENT PROJECTS
MOORING BAY TAXING DISTRICT (FUND 151)**

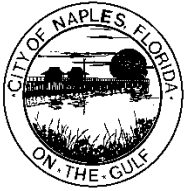
CIP PROJECT NUMBER DESCRIPTION	Dept Request 2020-21	2021-22	2022-23	2023-24	2024-25
21W02 Seawall Inspections - GSBN	175,000	0	0	0	0
TOTAL MOORINGS BAY TAXING DISTRICT FUND	175,000	0	0	0	0



FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2020-21

Beginning Balance - Fund Balance as of September 30, 2019		\$5,048
Projected Revenues FY 2019-20		\$623,253
Projected Expenditures FY 2019-20		\$623,253
Net Increase/(Decrease) in Net Unrestricted Assets		<u>\$0</u>
Expected Fund Balance as of September 30, 2019		\$5,048
Add Fiscal Year 2020-21 Budgeted Revenues		
Special Assessments @ 2.25 millage rate		\$619,308
<i>Based on a taxable value of \$286,716,126*, 2.25% assessment @ 96%</i>		<u>\$619,308</u>
TOTAL AVAILABLE RESOURCES		\$624,356
Less Fiscal Year 2020-21 Budgeted Expenditures		
Paid to Fifth Ave BID	608,458	
BID operating expenditures	<u>10,850</u>	<u>\$619,308</u>
BUDGETED CASH FLOW		\$0
Projected Fund Balance as of September 30, 2021		<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.

2020-21 Significant Budgetary Issues

Revenues

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

At the June 17, 2020 City Council meeting, the Fifth Avenue BID board presented the District's proposed budget. Due to the COVID-19 pandemic and its effect on the businesses, the board recommended decreasing the special assessment rate from 2.5 mills to 2.25 mills. City Council subsequently approved the maximum millage rate at 2.25 mills.

FY 2020-21 revenues for the BID are estimated based on an estimated taxable value of \$286,716,126. The total assessment is estimated to be \$645,112 allowing for a collection rate adjusted for discounts and various exemptions, the income will be \$619,308. The amount of revenue received for the BID assessment, minus direct expenses, will be transmitted to the BID.

Special Assessment Rate History

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
2.0	2.0	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.25

Expenditures

Budgeted expenditures for the Fifth Avenue South BID total \$619,308. 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 \$608,458. 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 03, 2020 Council meeting. The actual budget will be subject to BID revenue funds received.

2019 PRELIMINARY ACTUAL VS BUDGET AND 2020/2021 BUDGETS				
	2019 PRELIMINARY ACTUAL	2019 APPROVED BUDGET	2020 APPROVED BUDGET	2021 PROJECTED BUDGET
REVENUE				
BID Assessment	\$561,024	\$530,000	\$612,000	\$560,000
Events Revenue/Sponsors	\$37,117	\$48,500	\$33,500	\$35,000
Interest Income	\$1,178	\$300	\$3,000	\$3,000
TOTAL INCOME	\$599,318	\$578,800	\$648,500	\$598,000
EXPENSES				
Administration	\$204,402	\$216,536	\$232,937	\$220,000
Avenue Enrichment	\$79,692	\$75,000	\$81,000	\$75,000
Marketing	\$189,122	\$190,864	\$228,500	\$200,000
Events	\$120,811	\$72,900	\$105,500	\$100,000
TOTAL EXPENSES	\$594,027	\$555,300	\$647,937	\$595,000
NET	\$5,291	\$23,500	\$563	\$3,000

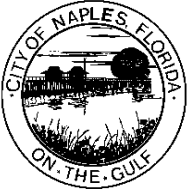
For information about the Fifth Avenue Business Improvement District, visit

www.fifthavenuesouth.com

**FISCAL YEAR 2020-21
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT**

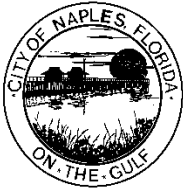
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	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>REVENUE</u>					
325301 ASSESSMENTS	564,983	623,253	623,253	619,308	(3,945)
TOTAL REVENUE	\$ 564,983	\$ 623,253	\$ 623,253	\$ 619,308	\$ (3,945)
<u>OPERATING EXPENSES</u>					
531010 PROFESSIONAL SERVICES <i>Paid to 5th Ave BID Corp.</i>	561,039	612,403	612,403	608,458	(3,945)
531040 OTHER CONTRACTUAL SERVICES <i>Fees for Special Assessment management, including property appraiser and tax collector.</i>	3,943	10,850	10,850	10,850	0
TOTAL OPERATING EXPENSES	\$ 564,983	\$ 623,253	\$ 623,253	\$ 619,308	\$ (3,945)
 TOTAL EXPENSES	 \$ 564,983	 \$ 623,253	 \$ 623,253	 \$ 619,308	 \$ (3,945)



COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
FISCAL YEAR 2020-21

Fund Balance as of September 30, 2019		\$4,276,037
Projected Revenues FY 2019-20		5,015,002
Projected Expenditures FY 2019-20		6,339,904
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(1,324,902)</u>
Expected Fund Balance as of September 30, 2020		\$2,951,135
Add Fiscal Year 2020-21 Budgeted Revenues		
Tax Increment Financing City 1.1500	1,434,656	
Tax Increment Financing County 3.5645	4,446,809	
<i>Based on tax increment value of \$1,313,186,146</i>		
Transfers In (Parking Fund)	230,176	
Interest Income	25,000	
		<u>6,136,641</u>
TOTAL AVAILABLE RESOURCES:		\$9,087,776
Less Fiscal Year 2020-21 Expenditures		
Personal Services	662,245	
Operating Expenses	826,866	
Capital Improvements	2,850,000	
Transfer out for Bonded Debt	1,035,761	
		<u>5,374,872</u>
BUDGETED CASH FLOW		761,769
Projected Fund Balance as of September 30, 2021		<u><u>\$3,712,904</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.

2019-20 Department Accomplishments

- 8th Street Improvement Project
 - Construction of the first phase of 8th Street improvements, from 5th Avenue South to Central Avenue, began in April 2019 and was substantially complete with the road reopened to traffic on November 1, 2019. Funding from the Stormwater, Streets, and Water-Sewer Fund supplemented CRA funding to construct the project.
 - Construction of the second phase of 8th Street improvements, from Central Avenue to 7th Avenue North began in April 2020 and is scheduled for completion before Thanksgiving in November 2020.
- Completed funded improvements at Charlie C. Anthony Park and the River Park Community Center. Funded improvements include:
 - Installation of the second phase of new indoor fitness equipment at the River Park Community Center. The first phase was completed in the prior fiscal year.
 - In conjunction with funding from a Community Development Block Grant, acquired and installed outdoor fitness equipment at Charlie C. Anthony Park.
- 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.
- Commenced the 5th Avenue South Streetscape project intended to identify streetscape improvements desired by the community that emphasize maintaining the small-town charm and unique character of 5th Avenue South. Specific improvements may include the installation of additional shade trees, district gateway improvements, pedestrian crosswalk treatments, and redesigned terminated vistas.
- Continued an enhanced level of right-of-way maintenance in the Redevelopment Area.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

- Continued Community Policing throughout the Redevelopment Area.

2020-21 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

- Complete construction of 8th Street improvements (Phase 2 - Central Avenue to 7th Avenue North) to improve safety, drainage, infrastructure, and aesthetics while providing additional mobility options for residents and visitors.
- Complete the work plan of the CRA as approved by the CRA Board and included in the adopted FY2020-21 budget.
- Implement the capital improvement plan as approved by the CRA Board in the FY2020-21 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.
- 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.

2020-21 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)

Development of the FY2020-21 budget of the CRA has been a challenge. The global public health emergency triggered by the local, regional, and national response to the COVID-19 pandemic caused delays in publicly vetting and completing the Neighborhood Planning project and the determination of final concepts, implementation, and timing of any desired 5th Avenue South streetscape and Sugden Plaza improvements.

The CIP Budget provides \$2,850,000 for various projects including \$800,000 to design 1st Ave. S. improvements between 8th St. S. and Goodlette Frank Rd. and \$1 million to design the proposed parking garage that would be developed in partnership with the Gulfshore Playhouse project. An additional \$50,000 is available in the CRA Operating Budget (Professional Services)

Community Redevelopment Agency

Community Redevelopment Agency (continued)

The CIP budget also provides \$1,050,000 for Neighborhood Planning Projects that will include:

1. New streetlights in Design District and River Park neighborhoods: \$700,000
2. Right of way improvements at Triumph Church, 1380 5th Avenue North and along 5th Avenue North east of Goodlette: \$50,000
3. Drainage improvements:
 - a. 500 block of 10th Street North: \$100,000
 - b. Sidewalk area next to Cambridge Perry Park (1000 block of 5th Avenue North): \$25,000
4. Avenue landscape and streetscape design plan: \$100,000
5. Contingency/Other/Design District: \$75,000

The CRA Board may increase funding for Neighborhood projects 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 \$6,136,641, \$1,186,639 more than the adopted FY2019-20 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 \$1,496,995,420, (compared to FY 2019-20 value of \$1,280,816,012). Taxable value increased 16.8%. The budget was based on a total tax increment of \$1,313,186,146, using a tax rate of 1.15 from the City and 3.5645 from the County, to bring in \$1,434,656 and \$4,446,809, 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 \$25,000 in interest income. Also, \$230,176 from the 5th Avenue South parking fund is budgeted as a revenue to be applied to the debt service payment for the parking garage at 801 6th Avenue South.

Total Expenditures

The work program for the CRA is represented in this budget. Total expenditures for the FY 2020-21 budget are \$5,374,872, which is an increase of \$2,482,225 from the budget of FY 2019-20. The budget includes \$2,850,000 in capital improvement projects and a debt service payment of \$1,035,761.

The appropriation for capital projects included in this budget include \$1,050,000 for Neighborhood Plan projects, \$800,000 for design of 1st Avenue South improvements and \$1,000,000 for the Parking Garage Partnership.

During the CRA Board meeting of May 4, 2020, there was a conversation about developing a "master plan" for the D-Downtown district and funding is included in the Administration budget's Professional Services line. The final funding needed to develop the "master plan" will not be available until the project scope has been fully developed, proposals received, and the work is authorized by the CRA Board. Should additional funds be needed, the CRA Board will have the

Community Redevelopment Agency

Community Redevelopment Agency (continued)

option to appropriate additional funds from the available fund balance. Also included is funding for completing the 5th Avenue South and Sugden Plaza Streetscape conceptual plan, should the CRA Board wish to continue the design, and the economic impact/revenue/expense analysis associated with construction of a parking garage in conjunction with the planned development of the Gulfshore Playhouse campus that was directed by the CRA Board on December 2, 2019.

Personal Services

There is no change in the number of employees from the previous budget. The 6.3 employees funded by the CRA are budgeted to cost \$662,245 a \$67,992 increase over the FY2019-20 budget. These positions consist of 3 community police officers, 3 landscape technicians, and thirty percent (30%) of the assistant city manager position.

Administration Division

The Administrative division is responsible for the implementation of capital projects and payment of debt obligations. Operating and non-operating expenses are budgeted at \$4,441,899 in the Administration division's budget. The budget of this Division includes \$2,850,000 in capital improvement projects and a debt service payment of \$1,035,761. This is \$2,407,464 more than the FY19-20 adopted budget. This is primarily due to an increase in capital expenses.

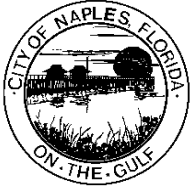
The debt outstanding for the CRA was refinanced in FY 2018 to an interest rate of 1.72584%, increased from the prior rate of 1.42%. The annual debt service payment for the CRA is budgeted at \$1,035,761 and is partially funded by a transfer from the 5th Avenue South parking fund.

Maintenance Division

The Maintenance division's budget of \$495,806 is a \$6,287 increase from the FY2019-20 budget. The increase of \$17,500 in the Other Contractual Services line item is for landscape maintenance services, primarily related to the maintenance of the soon to be completed improvements on 8th St. S.

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 \$437,166 is a \$68,473 increase over the FY2019-20 adopted budget. This is reflective of increases in health insurance rates and the personal services expenses of the 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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET
City Tax Increment	875,736	1,057,953	1,228,623	1,228,623	1,434,656
<i>Based on increment value of \$1,313,186,146, \$1.15 millage rate & 95%</i>					
Transfer from Parking Funds	0	980,000	0	0	230,176
<i>Parking Fund 185 was used for debt service related to parking garages</i>					
County Tax Increment	2,714,401	3,195,822	3,711,379	3,711,379	4,446,809
<i>Based on increment value of \$1,313,186,146, 3.5645 millage rate @ 95%</i>					
Interest Income	42,870	92,059	10,000	75,000	25,000
TOTAL REVENUES	\$ 3,633,007	\$ 5,325,834	\$ 4,950,002	\$ 5,015,002	\$ 6,136,641

FUND 180: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2020-21

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
Administration (1501)				
0.3	0.3	0.3	Assistant City Manager*	46,157
<u>0.3</u>	<u>0.3</u>	<u>0.3</u>		<u>46,157</u>
Parks & Parkways Maintenance (1517)				
3	3	3	Landscape Technician	118,447
<u>3</u>	<u>3</u>	<u>3</u>		<u>118,447</u>
Law Enforcement (1520)				
3	3	3	Community Police Officer	227,924
<u>3</u>	<u>3</u>	<u>3</u>		<u>227,924</u>
6.3	6.3	6.3	Regular Salaries	392,527
			State Incentive Pay	3,120
			Overtime	11,423
			Personal Leave Payouts	16,198
			Holiday Pay	7,935
			Other Payroll Expenses	231,041
			Total Personal Services	<u>\$ 662,245</u>

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

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 180

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	377,871	378,888	391,013	392,527	13,639
510300 LONGEVITY & SPECIALTY PAY	6,027	6,750	7,410	7,000	250
510305 PERSONAL LEAVE PAYOUTS	0	0	2,411	16,198	16,198
510320 STATE INCENTIVE PAY	3,180	3,120	3,480	3,120	0
510400 OVERTIME	4,868	11,420	10,920	11,423	3
510420 HOLIDAY PAY	2,329	8,445	8,445	7,935	(510)
525100 FICA	28,879	29,077	29,235	32,729	3,652
525030 RETIREMENT CONTRIBUTIONS	76,537	82,799	97,002	100,165	17,366
525040 LIFE/HEALTH INSURANCE	74,281	73,754	67,354	91,147	17,393
TOTAL PERSONAL SERVICES	\$573,972	\$594,253	\$617,270	\$662,245	\$67,992
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENSE	48,813	73,200	72,000	63,551	(9,649)
530010 CITY ADMINISTRATION	124,190	130,680	130,680	127,690	(2,990)
531010 PROFESSIONAL SERVICES	13,280	85,000	185,000	250,000	165,000
531020 INVESTMENT ADVISORY FEES	2,231	1,500	1,500	1,500	0
532040 OTHER CONTRACTUAL SERVICES	116,955	136,700	136,000	154,200	17,500
540000 TRAVEL AND PER DIEM	0	5,500	4,000	5,500	0
541000 COMMUNICATIONS	0	1,500	800	2,940	1,440
543010 ELECTRICITY	25,907	38,613	38,613	39,000	387
545220 SELF INSURANCE CHARGE	55,811	56,065	56,065	60,958	4,893
546000 REPAIR & MAINTENANCE	59,219	111,000	103,000	111,000	0
547020 ADVERTISING-NON LEGAL	129	500	500	500	0
549020 TECHNOLOGY SVC CHARGE	1,460	1,640	1,640	1,640	0
551000 OFFICE SUPPLIES	0	1,940	1,940	500	(1,440)
552000 OPERATING SUPPLIES/MINOR EQUIP	1,477	2,500	2,500	2,500	0
552070 UNIFORMS	0	2,000	2,000	2,000	0
552090 OTHER CLOTHING	1,006	1,887	2,330	1,887	0
554010 MEMBERSHIPS	1,420	1,500	1,500	1,500	0
TOTAL OPERATING EXPENSES	\$ 451,896	\$ 651,725	\$ 740,068	\$ 826,866	\$ 175,141
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDINGS	0	0	0	1,000,000	1,000,000
560300 IMPROVEMENTS O/T BUILDING	1,198,938	600,000	3,901,737	1,850,000	1,250,000
560400 MACHINERY & EQUIPMENT	113,647	56,000	90,161	0	(56,000)
591210 BOND SINKING FUND	980,993	990,669	990,669	1,035,761	45,092
TOTAL NON-OPERATING EXPENSES	\$ 2,293,578	\$ 1,646,669	\$ 4,982,567	\$ 3,885,761	\$ 2,239,092
TOTAL EXPENSES	\$ 3,319,447	\$ 2,892,647	\$ 6,339,904	\$ 5,374,872	\$ 2,482,225

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

180-1501-552

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	43,514	44,566	44,735	46,157	1,591
525010 FICA	2,907	2,954	3,070	2,994	40
525030 RETIREMENT CONTRIBUTIONS	3,668	4,233	4,020	4,148	(85)
525040 LIFE/HEALTH INSURANCE	626	628	628	552	(76)
TOTAL PERSONAL SERVICES	\$ 50,715	\$ 52,381	\$ 52,453	\$ 53,850	\$ 1,469
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	0	5,000	4,000	5,000	0
530010 CITY ADMINISTRATION	124,190	130,680	130,680	127,690	(2,990)
531010 PROFESSIONAL SERVICES	13,280	85,000	185,000	250,000	165,000
<i>5th Ave S. landscape plan, 41-10 Master Plan study, D-Downtown Garage revenue & expense projection analysis</i>					
531040 OTHER CONTRACTUAL SERVICES	0	0	0	0	0
531220 INVESTMENT ADVISORY FEES	2,231	1,500	1,500	1,500	0
540000 TRAVEL AND PER DIEM	0	1,500	0	1,500	0
541000 COMMUNICATIONS	0	1,500	800	1,500	0
543010 ELECTRICITY	0	0	0	0	0
545220 SELF INSURANCE CHARGE	55,811	56,065	56,065	60,958	4,893
546000 REPAIR AND MAINTENANCE	5,993	50,000	42,000	50,000	0
<i>Specialty 5th Ave maintenance</i>					
547020 ADVERTISING (NON LEGAL)	129	500	500	500	0
<i>Annual Report as required</i>					
549020 TECHNOLOGY SERVICE CHARGE	1,460	1,640	1,640	1,640	0
551000 OFFICE SUPPLIES	0	500	500	500	0
554010 MEMBERSHIPS	1,420	1,500	1,500	1,500	0
<i>FRA Dues, State fees, etc</i>					
TOTAL OPERATING EXPENSES	\$ 204,514	\$ 335,385	\$ 424,185	\$ 502,288	\$ 166,903
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDINGS	0	0	0	1,000,000	1,000,000
560300 IMPROVEMENTS O/T BUILDING	1,198,938	600,000	3,901,737	1,850,000	1,250,000
560400 MACHINERY & EQUIPMENT	113,647	56,000	90,161	0	(56,000)
591250 TRANSFER/ BAKER PARK	0	0	0	0	0
591210 BOND SINKING FUND	980,993	990,669	990,669	1,035,761	45,092
<i>Transfer to the Debt Service Fund for principal and interest on fund's debt</i>					
TOTAL NON-OPERATING EXPENSES	\$ 2,293,578	\$ 1,646,669	\$ 4,982,567	\$ 3,885,761	\$ 2,239,092
TOTAL EXPENSES	\$ 2,548,807	\$ 2,034,435	\$ 5,459,205	\$ 4,441,899	\$ 2,407,464

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

180.1517.552

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	116,539	114,766	119,231	118,447	3,681
510400 OVERTIME	778	3,800	3,300	3,876	76
525010 FICA	8,542	8,720	8,762	9,007	287
525030 RETIREMENT CONTRIBUTIONS	13,988	16,398	16,398	16,853	455
525040 LIFE/HEALTH INSURANCE	40,062	40,435	30,900	33,985	(6,450)
TOTAL PERSONAL SERVICES	\$ 179,909	\$ 184,119	\$ 178,591	\$ 182,168	\$ (1,951)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENSES	48,813	68,200	68,000	58,551	(9,649)
<i>Plants, site furniture maintenance/replacement, trash bags</i>					
531040 OTHER CONTRACTUAL SERVICES	116,955	136,700	136,000	154,200	17,500
<i>Landscape maint., elevator maintenance, pressure washing, alarms, window cleaning</i>					
543010 ELECTRICITY	25,907	38,613	38,613	39,000	387
<i>Two Parking Garages</i>					
546000 REPAIR & MAINTENANCE	53,226	60,000	60,000	60,000	0
<i>Holiday lights, paver repair, lighting repairs</i>					
552090 OTHER CLOTHING	1,006	1,887	2,330	1,887	0
TOTAL OPERATING EXPENSES	\$ 245,906	\$ 305,400	\$ 304,943	\$ 313,638	\$ 8,238
TOTAL EXPENSES	\$ 425,815	\$ 489,519	\$ 483,534	\$ 495,806	\$ 6,287

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT**

180.1520.552

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	217,818	219,556	227,047	227,924	8,368
510300 LONGEVITY & SPECIALTY PAY	6,027	6,750	7,410	7,000	250
510305 PERSONAL LEAVE PAYOUTS	0	0	2,411	16,198	16,198
510320 STATE INCENTIVE PAY	3,180	3,120	3,480	3,120	0
510400 OVERTIME	4,090	7,620	7,620	7,547	(73)
510420 HOLIDAY PAY	2,329	8,445	8,445	7,935	(510)
525010 FICA	17,430	17,403	17,403	20,728	3,325
525030 RETIREMENT CONTRIBUTIONS	58,881	62,168	76,584	79,165	16,997
525040 LIFE/HEALTH INSURANCE	33,593	32,691	35,826	56,610	23,919
TOTAL PERSONAL SERVICES	\$ 343,348	\$ 357,753	\$ 386,226	\$ 426,226	\$ 68,473
<u>OPERATING EXPENSES</u>					
540000 TRAINING & TRAVEL COSTS	0	4,000	4,000	4,000	0
541000 COMMUNICATIONS	0	1,440	1,440	1,440	0
546000 REPAIR & MAINTENANCE	0	1,000	1,000	1,000	0
552000 OPERATING SUPPLIES	1,477	2,500	2,500	2,500	0
552070 UNIFORMS	0	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES	\$ 1,477	\$ 10,940	\$ 10,940	\$ 10,940	\$ -
<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	\$ 344,825	\$ 368,693	\$ 397,166	\$ 437,166	\$ 68,473

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

CIP PROJECT NUMBER DESCRIPTION	Requested 2020-21	2021-22	2022-23	2023-24	2024-25
21C02 1st Ave S Improvements	800,000	7,200,000	0	0	0
21C14 Neighborhood Plan Project Funding	1,050,000	0	0	0	0
21C15 Parking Garage Partnership	1,000,000	9,000,000	0	0	0
Sugden Plaza Improvements	0	0	0	1,500,000	0
6th Avenue South Improvements	0	0	0	0	800,000
5th Avenue South Streetscape	0	0	0	0	4,000,000
TOTAL CRA FUND	2,850,000	16,200,000	0	1,500,000	4,800,000

CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE NOTE, SERIES 2013

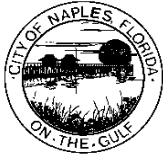
Authorized and Issued: \$14,000,000
Dated: February 27, 2013
Final Maturity: December 1, 2021
Principal and Interest Payment: Monthly
Interest Rate: 1.72584%
Revenue Pledged: Non-Ad Valorem Revenues

CRA Portion	Principal	Interest	Total	Balance
FY 2020-21	1,021,534	14,227	\$ 1,035,761	263,355
FY 2021-22	263,355	762	\$ 264,117	0
	<u>2,244,422</u>	<u>46,125</u>	<u>2,290,547</u>	

Total CRA Balance Remaining at 9/30/2021	\$ 263,355
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STREETS FUND

FINANCIAL SUMMARY

FISCAL YEAR 2020-21

Beginning Fund Balance as of September 30, 2019	3,320,984
Projected Revenues FY 2019-20	3,048,668
Projected Expenditures FY 2019-20	3,725,089
Net Increase/(Decrease) in Fund Balance	<u>(676,421)</u>

Expected Fund Balance as of September 30, 2020 **\$2,644,563**

Add Fiscal Year 2020-21 Budgeted Revenues		
6-Cent Gas Tax	665,590	
5-Cent Gas Tax	502,950	
Telecommunications Tax	889,000	
State Revenue Sharing	220,000	
Dept. of Transportation	346,703	
Impact Fees	200,000	
Interest Income	44,000	
Right of Way Permits	75,000	
	<u>2,943,243</u>	<u>2,943,243</u>

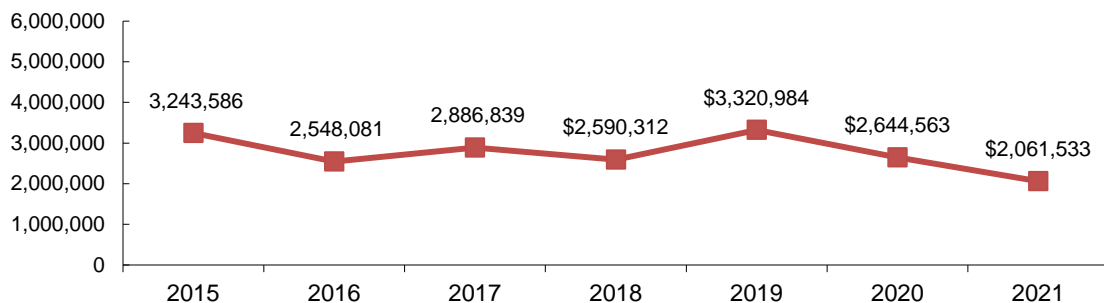
TOTAL AVAILABLE RESOURCES **\$5,587,806**

Less Fiscal Year 2020-21 Budgeted Expenditures		
Personal Services	775,348	
Operations & Maintenance	1,003,420	
Transfer - Self-Insurance	267,605	
Transfer - Administration	109,900	
Overlay Program	650,000	
CIP Projects	720,000	
	<u>3,526,273</u>	<u>3,526,273</u>

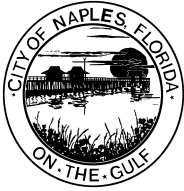
BUDGETED CASH FLOW **(583,030)**

Projected Fund Balance as of September 30, 2021 **\$2,061,533**

Trend - Fund Balance



Projected Fund Balance complies with Fund Balance Policy



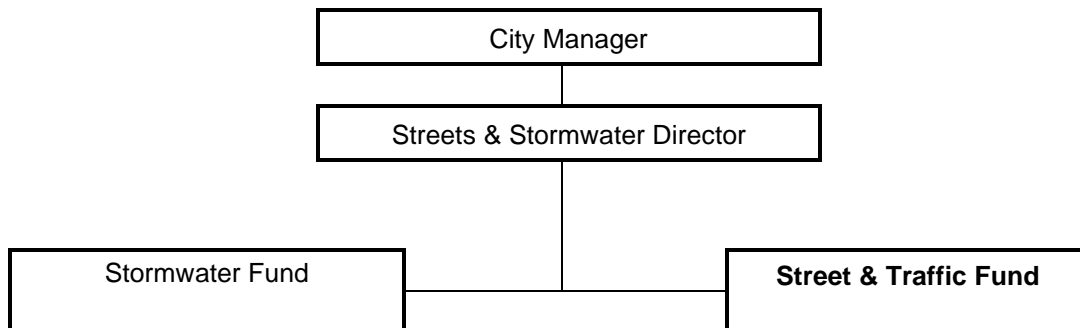
Streets Fund

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.



2019-20 Department Accomplishments

- Performed needed maintenance on bridges at Harbour Drive, Park Shore Drive and Galleon Drive;
- Completed Phase III of the mast-arm repainting project;
- Resurfaced approximately 8-miles of City roads that included portions of Gordon Drive, 18th Avenue South, 10th Street South and Crayton Road;
- Repaired approximately 18,750 square feet of sidewalks;
- Restored approximately 6.9 miles of pavement markings;
- Improved a block of City street along 12th Avenue South in the Crayton Cove area 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 595 right-of-way permit applications;
- Phase II of the 8th Street Corridor Improvement Project began in April 2020 (Central Avenue to 7th Ave North) and will be completed in November 2020;
- Continued the Pedestrian & Bicycle Master Plan Update to FY20-21 due to the pandemic.

Streets Fund

Streets & Stormwater Department (continued)

2020-21 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

- Continue to implement the Pedestrian and Bicycle Master Plan and work with the Metropolitan Planning Organization on the City and County multimodal transportation system.

2020-21 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2020-21 is \$3,526,273, an increase of \$258,229 from the FY 2019-20 budget. In FY 19-20, a global pandemic caused significant restrictions to the public. Those restrictions contributed to a significant reduction in vehicle-miles traveled by the public which directly affects fuel purchases subject to gas tax. Subsequently, a gas tax revenue shortfall is estimated to be \$306,020 at the end of FY 19-20. In FY 20-21, lingering governmental restrictions may continue to affect gas tax revenue. In preparing the FY 20-21 budget, staff is estimating that gas tax revenue may be approximately \$208,460 lower than that which was estimated for FY 19-20.

Revenues

The most significant budgetary issue for this fund include: 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

Streets Fund

Streets & Stormwater Department (continued)

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 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 2019-20 activity, the FY 2020-21 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 2020-21, 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 2019-20 is \$889,000. 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 \$44,000 in interest earnings. The estimate for right-of-way permitting revenue is \$75,000. While no increase is estimated from the previous fiscal year, the division 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.

Streets Fund

Streets & Stormwater Department (continued)

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.

Expenditures

The Streets Fund has 6.50 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 \$775,348, is \$40,009 more than the FY 19-20 adopted budget due to an estimated annual cost of living adjustment and increased healthcare costs.

Operating Expenses for this fund are \$2,030,925 an increase of \$33,220 over the FY 19-20 adopted budget.

The major Operating Expenses are as follows:	<u>FY20-21</u>	<u>\$ Change</u>
City Administration (General Fund Chargeback)	\$109,900	\$6,600
Street Overlay Program (Road Resurfacing)	\$650,000	\$0
Street Light/Other Electricity	\$350,000	\$0
Self-Insurance Transfer	\$267,605	\$50,892
Road Repairs	\$245,000	\$0
Other Maintenance (incl. mast arm replacement)	\$200,000	-\$25,000

The Streets Fund has \$720,000 in Capital Improvements budgeted for FY 2020-21. 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 \$346,703 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.

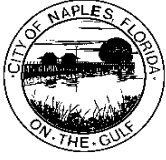
Streets Fund

Streets & Stormwater Department (continued)

Performance Measures

Performance Measures	Actual 2016-17	Actual 2017-18	Actual 2018-19	Estimated 2019-20	Projected 2020-21
# of Lane-Miles Resurfaced	12	9.5	6.0	8.0	10.0
Square-Feet of Sidewalk Repairs\ Improvements	4325	13,362	10,714	18,750	15,000
# of Pothole Work Orders resolved	68	75	85	112	85
# of Sidewalk Work Orders resolved	29	200	168	268	200
# of Traffic Signal Work Orders resolved	220	163	228	322	230
# of Street Light Work Orders resolved (a)	325	798	646	341	400

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



**CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY**

	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET
6-CENT LOCAL GAS TAX	781,906	783,048	786,000	610,000	665,590
5-CENT LOCAL GAS TAX	592,243	591,706	591,000	460,980	502,950
TELECOMMUNICATIONS TAX	825,000	889,000	889,000	889,000	889,000
STATE REVENUE SHARING	205,000	205,000	220,000	220,000	220,000
FEMA	0	212,307	0	0	0
DOT MAINTENANCE AGREEMENT	0	95,715	275,325	275,325	302,392
DOT GRANT (a)	265,108	400,621	278,363	278,363	44,311
IMPACT FEES	200,000	200,000	200,000	200,000	200,000
INTEREST INCOME	50,539	66,776	40,000	40,000	44,000
RIGHT OF WAY PERMITS	83,062	81,704	75,000	75,000	75,000
OTHER	5,800	21,398	0	0	0
TOTAL REVENUE	\$3,008,657	\$3,547,275	\$3,354,688	\$3,048,668	\$2,943,243

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

**FUND: 190 STREETS FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2020-21**

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
0.25	0.25	0.25	Streets & Stormwater Director (b)	36,561
0.50	0.50	0.50	Traffic Engineer (a)	55,095
1.00	1.00	1.00	Traffic Operations Supervisor	87,476
1.00	1.00	1.00	Signal Technician	56,186
2.00	2.00	2.00	Traffic Control Technician	118,683
0.25	0.25	0.25	Construction Project Coordinator (b)	25,925
0.25	0.25	0.25	Engineering Manager (b)	26,717
0.00	1.00	1.00	Senior Utility Technician	50,145
0.25	0.25	0.25	Administrative Coordinator (b)	11,620
5.50	6.50	6.50	Regular Salaries	468,408
			Other Salaries/Authorized Compensa	78,456
			Employer Payroll Expenses	228,485
			Total Personal Services	\$ 775,348

(a) 50% budgeted in the Building Fund 110

(b) 75% of these positions are budgeted in the Stormwater Fund 470

**FISCAL YEAR 2020-21
BUDGET DETAIL
STREETS FUND**

190-6502-541

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	418,962	465,040	451,587	468,408	3,368
510300 OTHER SALARIES	16,384	60,640	46,540	47,580	(13,060)
<i>Stand by pay \$10,140, Part-time Right-of-way Inspector, Other authorized compensation</i>					
510305 PERSONAL LEAVE PAYOUTS	0	0	19,516	21,467	21,467
510400 OVERTIME	5,394	9,500	9,500	9,409	(91)
525010 FICA	32,119	43,455	37,000	38,993	(4,462)
525030 RETIREMENT CONTRIBUTIONS	50,250	58,858	62,723	66,569	7,711
525040 LIFE/HEALTH INSURANCE	78,670	93,286	96,402	116,443	23,157
525070 EMPLOYEE ALLOWANCES	3,960	4,560	5,880	6,480	1,920
TOTAL PERSONAL SERVICES	\$605,738	\$735,339	\$729,148	\$775,348	\$40,009
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	44,942	3,500	3,500	4,000	500
530010 CITY ADMINISTRATION FEE	103,250	103,300	103,300	109,900	6,600
531010 PROFESSIONAL SERVICES	6,461	40,000	54,200	40,000	0
<i>Surveys, Traffic Operations Programing and Systems, Design/Permitting costs</i>					
531420 ROAD RESURFACING	445,159	650,000	672,018	650,000	0
540000 TRAINING & TRAVEL COSTS	2,075	3,500	3,500	3,500	0
541000 COMMUNICATIONS	3,480	4,000	4,000	4,000	0
542100 EQUIP SERVICES - REPAIR	11,158	15,000	15,000	15,000	0
542110 EQUIP SERVICES - FUEL	12,793	12,000	12,000	12,000	0
543010 ELECTRICITY/STREET LIGHTS	318,768	350,000	350,000	350,000	0
545220 SELF INSURANCE CHARGE	213,410	216,713	216,713	267,605	50,892
546040 REPAIR AND MAINTENANCE	11,749	25,000	25,746	25,000	0
546060 OTHER MAINTENANCE	158,979	225,000	225,049	200,000	(25,000)
<i>Sign materials, flags, cones, pavement markings, intersection - mast arm maintenance</i>					
546090 STREET LIGHT & POLE MAINT	31,992	45,000	45,000	45,000	0
546130 ROAD REPAIRS	218,177	245,000	245,000	245,000	0
<i>Street patching, curb / valley gutter repairs, sidewalk repairs, grading of alleyways, and materials</i>					
549020 TECHNOLOGY SVC CHARGE	35,160	40,590	40,590	40,220	(370)
551000 OFFICE SUPPLIES	2,372	3,100	3,100	3,500	400
552000 OPERATING SUPPLIES	5,278	10,000	10,000	10,000	0
552070 UNIFORMS	3,045	4,502	4,502	4,700	198
554010 MEMBERSHIPS	1,103	1,500	1,500	1,500	0
TOTAL OPERATING EXPENSES	\$1,629,349	\$1,997,705	\$2,034,718	\$2,030,925	\$33,220
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENT O/T BLDG	567,892	485,000	907,328	665,000	180,000
560400 MACHINERY & EQUIPMENT	1,135	50,000	51,135	25,000	(25,000)
560700 VEHICLES	59,345	0	2,760	30,000	30,000
TOTAL NON-OPERATING EXPENSES	\$628,372	\$535,000	\$961,223	\$720,000	\$185,000
TOTAL EXPENSES	\$2,863,458	\$3,268,044	\$3,725,089	\$3,526,273	\$258,229

STREETS FUND 190

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

CIP NUMBER	PROJECT DESCRIPTION	Requested	2021-22	2022-23	2023-24	2024-25
		2020-21				
	*Annual Pavement Resurfacing Program	650,000	650,000	700,000	700,000	750,000
	Total Programs Budgeted in the Operations Budget	650,000	650,000	700,000	700,000	750,000
21U31	Alley Maintenance & Improvements	200,000	75,000	75,000	75,000	75,000
21U29	Pedestrian & Bicycle Master Plan Projects	150,000	75,000	100,000	100,000	100,000
21U21	Citywide ADA Accessibility Improvements	15,000	15,000	15,000	15,000	15,000
21U07	Bridge Improvements	200,000	0	0	100,000	0
21U08	Traffic Operations & Signal System Improvements	25,000	25,000	25,000	25,000	25,000
21U15	Anchor Rode Traffic Calming Project	100,000	0	0	0	0
21U04	Streets & Traffic Pool Vehicle	30,000	0	0	0	0
	Lantern Lane Drainage & Street Resurfacing Project (1)	0	15,000	60,000	0	0
	Intersection/Signal System Improvements	0	400,000	295,000	0	0
	Lift Truck Replacement	0	180,000	0	0	0
	Total Streets and Traffic CIP Budget	720,000	785,000	570,000	315,000	215,000
TOTAL STREETS AND TRAFFIC FUND		1,370,000	1,435,000	1,270,000	1,015,000	965,000

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

FDOT FUNDED PROJECTS		2020-21	2021-22	2022-23	2023-24	2024-25
FDOT	Reimbursement for Traffic Signal Operations on US41	120,871	129,650	138,848	143,013	147,303
FDOT	Reimbursement for US41 Street Lighting	151,521	156,064	160,745	165,566	0
FDOT	Reimbursement for Traffic Operations Center	30,000	30,000	30,000	30,000	0
FDOT	South Golf Drive Bike Lane/Sidewalk: Gulf Shore Blvd to W US41	0	0	1,976,749	0	0
FDOT	Mandarin Greenway sidewalks at various locations	44,311	349,407	0	0	0
FDOT	Crayton Road & Harbour Drive Improvements - Roundabout	0	0	0	892,211	0
FDOT	*Crayton Road & Mooring Line Drive Improvements - Roundabout	0	0	0	0	126,000
FDOT	Golden Gate Parkway & US41 Improvements	0	0	270,000	0	225,942
FDOT	Bicycle Detection Systems at 4 intersections	0	0	0	67,429	0
FDOT	TOTAL	346,703	665,121	2,576,342	1,298,219	499,245

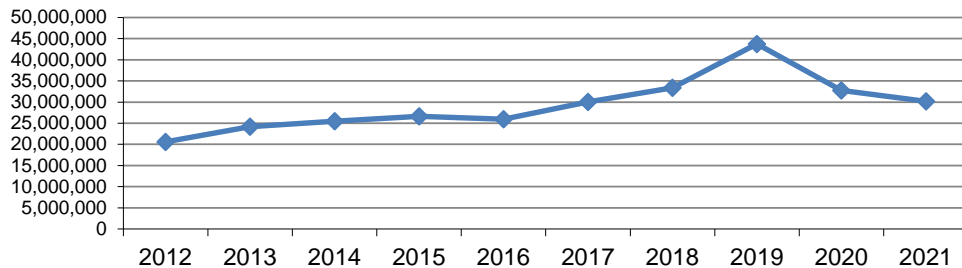
(1) This project is budgeted in both the Streets and Traffic Fund & the Stormwater Fund



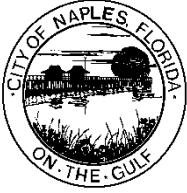
WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2020-21

Beginning Balance - Unrestricted Net Position as of September 30, 2019	\$43,751,290
Projected Revenues FY 2019-20	35,390,504
Projected Expenditures FY 2019-20	46,400,848
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(11,010,344)</u>
Expected Unrestricted Net Position as of September 30, 2020	\$32,740,946
Add Fiscal Year 2020-21 Budgeted Revenues	
OPERATING:	
Water Sales & Revenue	17,934,000
Sewer Charges & Revenue	14,991,000
NON-OPERATING	32,925,000
System Development Charges	800,000
Interest Income	400,000
Grants/FEMA	500,000
Bank Loan for Assessment area	3,300,000
Sale of Surplus Property	35,000
Rents	66,000
Bembury Repayments	50,000
	<u>5,151,000</u>
	38,076,000
TOTAL AVAILABLE RESOURCES:	\$70,816,946
Less Fiscal Year 2020-21 Budgeted Expenditures	
Administration	4,306,650
Water Production	5,795,969
Water Distribution	2,758,522
Wastewater Treatment	4,076,481
Wastewater Collection	1,856,627
Utilities Maintenance	2,226,154
Customer Service	749,634
Debt Principal & Interest	1,263,973
Transfer - Pmt in Lieu of Taxes	1,722,000
Capital Projects	15,884,200
	<u>40,640,210</u>
BUDGETED CASH FLOW	(2,564,210)
Projected Unrestricted Net Position as of September 30, 2021	<u>\$30,176,735</u>

Trend - Unrestricted Net Position



With working capital of \$45.9 million as of 9/30/19, this fund meets the policy requirement of \$5.9 million or 3 months operating expense.



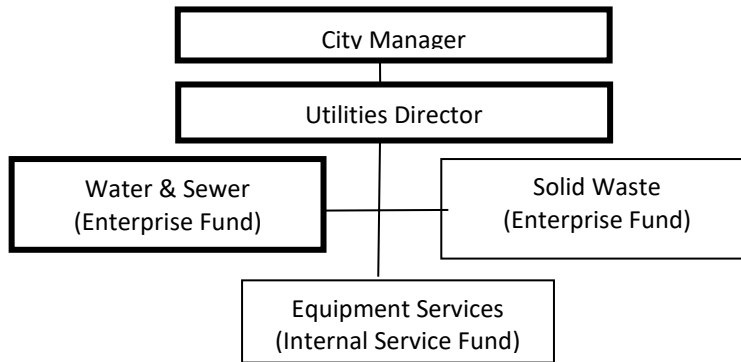
Water & Sewer Fund

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.



2020-21 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:

- Continue operation for ASR Wells 1, 2, and 3 located at the Wastewater Treatment Plant.

Water & Sewer Fund (continued)

- Continued utilization of the Golden Gate Canal Pumping Station for meeting the reclaimed water demand and recharge of the existing ASR wells.

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

- Wastewater Collections - Target Naples Bath & Tennis and Poinciana Village 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 - Complete the removal and replacement of gravel, sand and anthracite material located within two filters located at the Water Plant.
- Water Production – Complete the renovation of Accelerator #2.
- Utilities Maintenance – Provide upgrades and rehab improvements to sewer pump station 31 located on Gulf Shore Boulevard North in front of Lowdermilk Park.
- Utilities Maintenance – Provide the annual replacement of generators that services remote pumping facilities operated by the Utilities Department.

2020-21 Significant Budgetary Issues

The budgeted expenditures for all divisions of the Water and Sewer Fund is \$40,640,210, a decrease of \$2,729,051 from the FY 2019-20 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 \$17,934,000 or \$74,500 more than FY 2019-20.

Projected sewer revenues, including reclaimed water, for FY 2020-21 are budgeted at \$14,991,000 or \$85,000 more than FY 2020-21, to reflect consumption and usage trends.

Non-operating revenues are budgeted at \$5,151,000. There is \$800,000 budgeted for Water and Sewer System Development Charges (impact fees). Interest income is expected to be \$400,000. Included here is an assessment loan estimated at \$3,300,000 for the continued sanitary sewer installation projects for unsewered areas.

The Bembury Special Assessment has been established for twenty years. Repayments from property owners were on the tax roll starting November 2015, and \$50,000 of assessment payments are budgeted as revenue to the Water Sewer Fund in FY 2020-21.

Water & Sewer Fund (continued)

The impact of GASB 68 requires a reservation of \$1,554,504 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 105 positions in the Water and Sewer Fund, no change from the prior year.

Administration Division

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

The budget for the Administration Division is \$7,292,623, a \$205,772 increase from the FY 2019-20 budget. Increases are attributed to the annual salary increases, health care costs and interfund costs of Administrative reimbursement, Self-Insurance and Technology Services charges.

The Administration Division includes ten (10) positions. Personal Services are budgeted for \$1,086,903 an increase of \$64,165. It is important to note that the personal services budget within the entire fund includes an estimated 2.5% increase.

The Operating Expenditures are budgeted at \$4,941,747 an increase of \$141,783 from the FY 2019-20 budget. The following line items are the most significant expenses of the Administration budget.

City Administration (General Fund Reimbursement)	\$1,737,400
Taxes (Payment in Lieu of Taxes)	1,722,000
Self-Insurance Charge	822,327
Professional Services (i.e. studies, surveys, permitting)	250,000
Technology Services	247,430

Administration's Non-Operating costs, which are \$1,263,973, 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 \$5,795,969, a decrease of \$398,543 from the FY 2019-20 budget.

The Water Production Division includes fifteen (15) positions. Personal Services for FY 2020-21 are budgeted at \$1,264,602, a \$38,609 increase from the FY 2019-20 budget.

The Operating Expenditures are \$4,531,368, a decrease of \$437,152 from the FY 2019-20 budget. The following three line items are the most significant expenses of this section of the budget:

Chemicals (for water treatment)	\$2,366,438
Electricity (for wells and water plant)	1,000,000
Contractual Services (mostly sludge hauling)	582,600

Water & Sewer Fund (continued)

Water Distribution Division

The Water Distribution Division is responsible for installing and maintaining water transmission mains within the potable water distribution system. This Division also services and maintains the raw water wellfield piping from the potable water wells to the Water Treatment Plant. The budget for the Water Distribution Division is \$2,781,022 a \$31,940 decrease from the FY 2019-20 budget.

The Water Distribution Division includes twenty (20) positions, no change from FY 2019-20 budget. The cost of Personal Services is budgeted at \$1,657,602 an increase of \$27,974 from the FY 2019-20 budget.

Operating Expenditures are \$1,100,920, a decrease of \$22,414 from the FY 2019-20 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 \$22,500, which includes: tapping machine replacement, a mudhog 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 \$4,151,481, a \$127,043 decrease from the FY 2019-20 budget.

The Wastewater Treatment Division includes twenty (20) positions, no changes from FY 2019-20 budget. The cost of Personal Services is budgeted at \$1,614,801, a decrease of \$12,476 from FY 2019-20 budget.

The Operating Expenditures are \$2,461,680, which is a decrease of \$99,567 from the FY 2019-20 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)	725,000
Chemicals	210,890
Equipment and Plant Maintenance	736,500

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 \$1,898,327, an increase of \$55,102 from FY 2019-20.

Water & Sewer Fund (continued)

The Wastewater Collections Division includes seventeen (17) positions, the same as FY 2019-20. The cost of Personal Services is budgeted at \$1,280,716, an increase of \$26,831 from the FY 2019-20 budget.

Operating expenditures, at \$575,911, represents a \$22,071 increase from the FY 2019-20 budget. The primarily due to the increases for the cost for water/sewer/garbage. Other 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 \$41,700, which includes replacement of jet truck hoses, lamp camera cable, dewater pumps, 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 \$2,336,154, an increase of \$319,049 over the FY 2019-20 budget.

The Maintenance Division includes sixteen (16) positions, the same as the FY 2019-20 budget. The cost of Personal Services is budgeted at \$1,276,094, an increase of \$101,249 over the FY 2019-20 budget.

Operating Expenditures of \$950,060 increased by \$217,800 from FY 2019-20. 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 \$749,634, an increase of \$86,552 from the FY 2019-20 budget.

The Customer Service Division includes seven (7) positions, the same as the FY 2019-20 budget. The cost of Personal Services is budgeted at \$494,209, an increase of \$58,537 from the FY 2019-20 budget. Increases are attributed to the annual salary increases and health care costs

Water & Sewer Fund (continued)

Operating costs budgeted at \$255,425 increase \$28,015 from FY 2019-20. The cost of hosting/software licensing fees for billing was transferred here from the Utility Admin division.

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

Capital Projects

Capital Projects are listed at the end of this section and specific detail can be found in the City's Capital Improvement Program. Capital projects for FY 2020-21 total \$15.64 million, a decrease of \$2.88 million from FY 2019-20 budget.

2020-21 Benchmarking

Water Production Benchmarking	Naples	Winter Park	Clearwater
Number of Potable Water Customer Accounts	18,187	23,993	43,350
Average Daily Use	13.972 MGD	10 MGD	11.2 MGD
Water Plant Operators	10	12	11
Ratio of Operations Staff per MG Treated	0.716 staff:1 MGD	1.2 staff:1 MGD	0.982 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)	19,376:18	11,000:15	77,039:79	29,000:23

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	7.08 MGD	10.27 MGD	8.74 MGD	2.24 MGD	6.04 MGD	9.17 MGD
Plant Operators	9	16	20	8	11	11

Water & Sewer Fund (continued)

Wastewater Collections Benchmarking	Naples	Marco	Sarasota	Collier County
Number of employees maintaining collection system	17	18	12	62
Number of manholes maintained	3,052	2,127	4,922	20,996
Number of linear feet of gravity mains maintained	691,429	713,621	1,056,000	4,543,600
Number of linear feet of force main maintained	294,415	253,903	179,520	2,523,840

Utilities Maintenance Benchmarking	Naples	Collier County	West Palm	Marco Island
Number of employees maintaining pump stations	16	61	14	8
Number of pump stations maintained within system	125	887	144	96
Number of water producing wells maintained within system	53	104	Surface Water System	15
Number of telemetry sites maintained	177	800	144	96

Water Production Performance Measures	Actual 2017-18	Actual 2018-19	Estimated 2019-20	Projected 2020-21
Volume Treated Gallons (treated annually)	5,152,033,000	5,019,956,000	5,190,439,000	5,100,000,000
Average Daily Demand (MG)	14.115	13.753	14.220	13.972
Unaccounted Water Loss	6.97%	0.49%	5%	5%
Number of Quality Control Tests Performed	103,000	100,000	103,000	101,000

Water & Sewer Fund (continued)

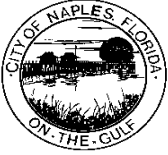
Water Distribution Performance Measures	Actual 2017-18	Actual 2018-19	Estimated 2019-20	Projected 2020-21
Number of meters changed	1,111 meters 37 Orions	1,019 meters 34 Orions	920 meters 80 Orions	1,000 meters 100 Orions
Water main, valves, and service line repairs performed	241	271	230	210
Number of large meters tested	23	6	25	50
Number of backflow devices tested	1,165	847	1,000	1,100
Number of valves exercised and maintained	600	590	700	700

Wastewater Treatment Performance Measures	Actual 2017-18	Actual 2018-19	Estimated 2019-20	Projected 2020-21
Chemical cost per million gallons treated	\$87	\$61	\$57	\$55
Influent (Raw)-Carbonaceous Biochemical Oxygen Demand (CBOD)	142	160	142	141
Effluent (Reuse) - (CBOD) – 5 mg/L annual avg. limit	1.09	1.47	1.87	2.0
Influent (Raw) – Phosphate ppm	2.79	3.1	3.56	3.55
Effluent (Reuse) – Phosphate ppm	0.64	0.65	0.56	0.60

Wastewater Collections Performance Measures	Actual 2017-18	Actual 2018-19	Estimated 2019-20	Projected 2020-21
Linear feet of pipe inspected	36,050	42,000	40,000	45,000
Linear feet of pipe cleaned	56,145	97,212	90,000	100,000
Sewer Forcemains/Gravity Lines/Laterals/Reclaimed Main Line Repairs	142	112	125	115
Sewer mains obstructions cleared	25	43	40	30

Water & Sewer Fund (continued)

Utilities Maintenance Performance Measures	Actual 2017-18	Actual 2018-19	Estimated 2019-20	Projected 2020-21
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	15	15	16	16
Number of wells chlorinated on an annual basis for algae/bacteria control.	10	10	15	15
Number of wells rehabbed for optimal performance and increased yield.	5	5	4	4



WATER & SEWER FUND REVENUE SUMMARY

	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET
WATER:					
Water Sales	15,540,342	16,049,970	16,030,000	16,100,000	16,100,000
Water Surcharge	1,229,434	1,269,138	1,300,000	1,300,000	1,300,000
Hydrant	65,827	95,173	45,000	70,000	55,000
Tapping Fees	103,480	122,240	100,000	100,000	110,000
Reinstall Fees	5,948	56,916	1,000	35,000	5,000
Connection Charges	137,055	175,528	130,000	130,000	130,000
Delinquent Fees	196,221	199,437	142,000	160,000	150,000
Plan Review Fees	50,565	30,662	48,000	30,000	30,000
Application Fees	18,550	19,900	18,000	18,000	18,000
Water Inspection	6,220	6,400	5,500	5,500	6,000
Miscellaneous	33,942	30,809	40,000	30,000	30,000
Total Water	17,387,583	18,056,172	17,859,500	17,978,500	17,934,000
SEWER					
Service Charges	12,806,508	13,014,313	12,500,000	12,500,000	12,550,000
Sewer Surcharge	631,942	645,982	635,000	635,000	650,000
Connection Charges	26,011	2,957	30,000	10,000	20,000
Sewer Inspection	3,560	3,140	3,000	3,000	3,000
Irrigation Water	1,811,592	1,850,149	1,730,000	1,730,000	1,760,000
Application Fees	8,970	7,900	8,000	8,000	8,000
Miscellaneous	26,450	0	0	0	0
Total Sewer	15,315,034	15,524,441	14,906,000	14,886,000	14,991,000
NON-OPERATING					
System Development	1,044,304	1,071,128	700,000	700,000	800,000
Interest Income	472,646	760,850	300,000	400,000	400,000
Rents and Royalties	60,000	66,300	66,000	66,000	66,000
Sale of Property	75,005	63,990	35,000	248,004	35,000
Grants/FEMA	0	1,219,113	1,062,000	1,062,000	500,000
Assessment Payment	19,071	7,723	0	0	3,300,000
Bembury Assessments	73,882	73,882	50,000	50,000	50,000
Loan Repayment (ENB)	0	0	0	0	0
Total Non-Operating	1,744,908	3,262,986	2,213,000	2,526,004	5,151,000
TOTAL WATER & SEWER	\$34,447,525	\$36,843,600	\$34,978,500	\$35,390,504	\$38,076,000

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2020-21

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
ADMINISTRATION (2001)				
1	1	1	Utilities Director	149,673
1	1	1	Deputy Director	110,189
1	1	1	Budget & CIP Manager	90,461
1	1	1	Project Manager	84,734
0	1	1	GIS Specialist	41,081
1	1	1	Executive Assistant	64,912
2	2	2	Administrative Specialist II	86,491
1	1	1	Utilities Permit Coordinator	55,927
1	1	1	Warehouse Coordinator	53,650
9	10	10		737,117
WATER PRODUCTION (2030)				
1	1	1	Plant Superintendent	76,784
1	1	1	Treatment Plant Supervisor	84,069
10	10	9	Plant Operators I - IV	405,413
0	0	1	Tradesworker	42,740
1	1	1	Utilities Coordinator	46,329
1	1	1	Service Worker III	45,294
1	1	1	Equipment Operator III	56,803
15	15	15		757,432
WATER DISTRIBUTION (2031)				
1	1	1	Distribution Supervisor	87,476
2	2	2	Cross Control Technician	125,647
4	4	4	Sr. Utilities Technician	191,713
8	8	8	Utilities Technician	323,245
1	1	1	Utilities Coordinator	58,168
2	2	2	Utilities Locator	91,468
1	1	1	Utilities Inspector	58,168
1	1	1	Equipment Operator Sr	60,595
20	20	20		996,480

**FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2020-21**

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
WASTEWATER TREATMENT (3040)				
1	1	1	Treatment Plant Supervisor	103,191
1	1	1	Plant Superintendent	65,633
1	1	1	Laboratory Supervisor	62,281
3	3	3	Laboratory & Field Technician	143,692
9	9	9	Plant Operator	450,515
1	1	1	Industrial Waste Technician	49,419
2	2	2	Tradesworker	91,347
1	1	1	Equipment Operator III	43,979
1	1	1	Utilities Coordinator	50,868
20	20	20		1,060,924
WASTEWATER COLLECTION (3041)				
1	1	1	Collections Supervisor	87,476
1	1	1	Utilities Coordinator	53,649
1	0	0	GIS Specialist	0
4	4	4	Sr. Utilities Technician	195,380
1	1	1	Equipment Operator V	54,639
1	1	0	Equipment Operator IV	-
1	1	1	Utilities Locator	46,870
7	8	9	Utilities Technicians	355,763
17	17	17		793,777
UTILITIES MAINTENANCE (4050)				
1	1	1	Utilities Maintenance Supervisor	69,293
4	4	4	Instrument Technician	234,832
8	8	8	Utilities Maintenance Tech I/II	354,137
1	1	1	Tradesworker	55,203
1	1	1	Service Worker III	36,372
1	1	1	Utilities Coordinator	63,829
16	16	16		813,667
CUSTOMER SERVICE (0707)				
1	1	1	Utility Billing Manager	91,176
1	1	1	Accounting Associate/Billing	47,987
3	3	3	Billing & Collection Specialist	124,092
1	1	1	Utilities Coordinator	35,341
1	1	1	Meter Technician	31,753
7	7	7		330,350

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2020-21

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
104	105	105	Regular Salaries	5,489,748
			Other Salaries/Authorized Compensation	52,260
			Overtime	194,118
			Employer Payroll Expenses	2,938,801
			Total Personal Services	\$ 8,674,927

**FISCAL YEAR 2020-21
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	5,143,752	5,469,281	5,299,281	5,489,748	20,467
510300 OTHER SALARIES	48,076	128,090	80,625	52,260	(75,830)
510305 PERSONAL LEAVE PAYOUTS	0	0	110,341	121,371	121,371
510400 OVERTIME	134,178	176,000	181,500	194,118	18,118
525010 FICA	390,191	411,203	409,203	420,535	9,332
525030 RETIREMENT CONTRIBUTIONS	608,632	769,745	769,745	774,855	5,110
525040 LIFE/HEALTH INSURANCE	1,294,428	1,396,999	1,376,999	1,601,400	204,401
525070 EMPLOYEE ALLOWANCES	18,880	18,720	18,720	20,640	1,920
525090 GENERAL & MERIT	0	0	0	0	0
TOTAL PERSONAL SERVICES	\$ 7,638,136	\$ 8,370,038	\$ 8,246,414	\$ 8,674,927	\$ 304,889
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	98,490	94,500	97,700	88,225	(6,275)
530010 CITY ADMINISTRATION	1,628,700	1,672,410	1,672,410	1,737,400	64,990
530015 REIMB FOR CUST SERVICE	(80,000)	(80,000)	(80,000)	(80,000)	0
530070 SMALL TOOLS	24,712	28,900	28,800	26,400	(2,500)
530510 BOTTLED WATER	0	0	0	0	0
531001 BANK/CREDIT CARD FEES	185,653	185,000	145,000	185,000	0
531010 PROFESSIONAL SERVICES	237,938	311,600	492,000	384,100	72,500
531018 OTHER PROFESSIONAL SERVICES	22,959	30,000	20,000	15,000	(15,000)
531040 OTHER CONTRACTUAL SERVICES	880,119	1,146,400	969,000	1,131,290	(15,110)
531220 INVESTMENT ADVISORY FEES	17,675	20,000	20,000	20,000	0
532040 OTHER LEGAL SERVICES	750	15,000	0	15,000	0
538010 PAYMENTS IN LIEU OF TAXES	1,722,000	1,722,000	1,722,000	1,722,000	0
540000 TRAINING & TRAVEL COSTS	28,997	50,200	30,800	47,900	(2,300)
540100 BOOK/SUBS/MEMBERSHIPS	2,885	4,700	4,200	5,640	940
541000 COMMUNICATIONS	4,125	23,626	21,980	22,858	(768)
541010 TELEPHONE/TELEMETRY	50,770	60,380	58,580	59,480	(900)
542020 POSTAGE & FREIGHT	45,000	48,000	48,000	50,000	2,000
542100 EQUIP. SERVICES - REPAIRS	238,270	322,500	229,000	313,500	(9,000)
542110 EQUIP. SERVICES - FUEL	113,130	124,261	108,900	119,261	(5,000)
543010 ELECTRICITY	1,684,234	2,304,300	1,767,900	1,954,300	(350,000)
543020 WATER, SEWER, GARBAGE	125,539	107,500	166,000	133,000	25,500
544020 EQUIPMENT RENTAL	88,234	92,700	94,000	102,800	10,100
545220 SELF INSURANCE CHARGE	774,171	738,723	738,723	822,327	83,604
546000 REPAIR AND MAINTENANCE	566,784	514,900	573,500	679,700	164,800
546020 BUILDINGS & GROUND MAINT.	226,699	333,100	330,000	294,500	(38,600)
546030 EQUIP. MAINT. CONTRACTS	12,065	15,000	15,000	39,500	24,500
546040 EQUIPMENT MAINTENANCE	532,845	637,500	606,900	559,500	(78,000)
546120 ROAD REPAIRS	175,200	135,000	130,000	145,000	10,000
547000 PRINTING AND BINDING	19,364	31,500	31,500	31,500	0
549000 OTHER CURRENT CHARGES	0	3,000	0	0	(3,000)
549020 TECHNOLOGY SVC CHARGE	208,840	235,880	235,880	247,430	11,550
549080 HAZARDOUS WASTE DISPOSAL	717	1,500	1,000	1,200	(300)
551000 OFFICE SUPPLIES	9,462	14,750	12,900	13,700	(1,050)
552000 OPERATING SUPPLIES	352,638	377,500	381,500	388,000	10,500
552020 FUEL	9,594	68,000	26,500	55,000	(13,000)
552030 OIL & LUBE	10,280	13,500	12,000	13,000	(500)

**FISCAL YEAR 2020-21
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
552070 UNIFORMS	32,762	38,040	35,950	35,900	(2,140)
552090 OTHER CLOTHING	15,576	19,146	17,178	17,472	(1,674)
552100 JANITORIAL SUPPLIES	2,302	3,500	3,500	5,000	1,500
552210 NEW INSTALLATIONS SUPPLY	215,736	450,000	640,000	450,000	0
552220 REPAIR SUPPLIES	280,990	260,000	261,119	260,000	0
552800 CHEMICALS	2,339,451	2,792,058	2,533,000	2,705,228	(86,831)
559000 DEPRECIATION/AMORTIZATION	8,733,240	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 21,638,892	\$ 14,966,574	\$ 14,202,420	\$ 14,817,111	\$ (149,464)
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDING	8,124,401	12,750,000	14,905,410	14,175,000	1,425,000
560400 MACHINERY EQUIP	1,569,382	5,670,500	7,345,043	1,709,200	(3,961,300)
560700 VEHICLES	682,476	348,000	437,412	0	(348,000)
TOTAL CAPITAL EXPENSES	\$ 10,376,258	\$ 18,768,500	\$ 22,687,866	\$ 15,884,200	\$(2,884,300)
570110 PRINCIPAL	0	1,056,473	1,056,473	1,081,893	25,420
570120 INTEREST	231,545	207,676	207,676	182,080	(25,596)
590010 OPERATING CONTINGENCY	0	0	0	0	0
TOTAL DEBT RELATED EXPENSES	\$ 231,545	\$ 1,264,149	\$ 1,264,149	\$ 1,263,973	\$ (176)
TOTAL EXPENSES	\$39,884,831	\$43,369,261	\$46,400,848	\$40,640,210	\$(2,729,051)

**FISCAL YEAR 2020-21
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	631,701	723,613	723,613	737,117	13,504
510300 OTHER SALARIES	0	13,403	13,403	0	(13,403)
510305 PERSONAL LEAVE PAYOUTS	0	0	19,963	21,959	21,959
510400 OVERTIME	745	1,000	500	990	(10)
525010 FICA	46,452	53,898	53,898	55,674	1,776
525030 RETIREMENT CONTRIBUTIONS	76,634	101,450	101,450	104,445	2,995
525040 LIFE/HEALTH INSURANCE	121,068	121,214	121,214	157,118	35,904
525070 EMPLOYEE ALLOWANCES	8,040	8,160	8,160	9,600	1,440
TOTAL PERSONAL SERVICES	\$884,639	\$1,022,738	\$1,042,201	\$1,086,903	\$ 64,165
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	17,453	3,500	2,800	3,000	(500)
530010 ADMINISTRATIVE REIMBURSEMENT	1,628,700	1,672,410	1,672,410	1,737,400	64,990
530510 BOTTLED WATER	0	0	0	0	0
531010 PROFESSIONAL SERVICES	170,936	250,000	440,000	250,000	0
<i>Engineering design and consulting assistance (System Dvlpmnt Fee Update), employee drug testing services</i>					
531040 OTHER CONTRACTUAL SERVICES	11,443	31,000	31,000	15,690	(15,310)
<i>Copy machine lease, answering service, Trimble Navigation service fee, GPS tracking</i>					
531220 INVESTMENT ADVISORY FEES	17,675	20,000	20,000	20,000	0
532040 OTHER LEGAL SERVICES	750	15,000	0	15,000	0
538010 PAYMENT IN LIEU OF TAXES	1,722,000	1,722,000	1,722,000	1,722,000	0
540000 TRAINING & TRAVEL COSTS	1,984	2,000	1,200	2,000	0
541000 COMMUNICATIONS	1,922	2,584	2,000	2,500	(84)
541010 TELEPHONE	6,055	10,500	8,700	9,600	(900)
542100 EQUIP. SERVICES - REPAIRS	1,526	3,000	1,500	3,000	0
542110 EQUIP. SERVICES - FUEL	4,524	2,000	4,000	2,000	0
543010 ELECTRICITY	23,027	25,000	24,000	25,000	0
543020 WATER, SEWER, GARBAGE	26,434	23,500	28,000	25,000	1,500
545220 SELF INSURANCE CHARGE	774,171	738,723	738,723	822,327	83,604
546000 REPAIR AND MAINTENANCE	16,672	16,200	13,000	13,500	(2,700)
546020 BUILDINGS & GROUND MAINT.	16,620	16,600	16,500	16,500	(100)
<i>Landscape maintenance, elevator maintenance, fountain maintenance, etc.</i>					
547000 PRINTING AND BINDING	642	2,000	2,000	2,000	0
549020 TECHNOLOGY SVC CHARGE	208,840	235,880	235,880	247,430	11,550
551000 OFFICE SUPPLIES	1,575	2,600	2,300	2,400	(200)
552000 OPERATING SUPPLIES	4,334	4,500	4,500	4,500	0
<i>Janitorial supplies for facility, Utility Inspector and Warehouse Coordinator supplies</i>					
552090 OTHER CLOTHING	417	267	200	200	(67)
554010 MEMBERSHIPS	0	700	700	700	0
559000 DEPRECIATION/AMORTIZATION	801,795	0	0	0	0
TOTAL OPERATING EXPENSES	\$5,459,493	\$4,799,964	\$4,971,413	\$4,941,747	\$ 141,783
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIP	32,336	0	0	0	0
570110 PRINCIPAL	0	1,056,473	1,056,473	1,081,893	25,420
570120 INTEREST	231,545	207,676	207,676	182,080	(25,596)
590010 OPERATING CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$263,881	\$1,264,149	\$1,264,149	\$1,263,973	\$ (176)
TOTAL EXPENSES	\$6,608,013	\$7,086,851	\$7,277,763	\$7,292,623	\$205,772

**FISCAL YEAR 2020-21
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	767,730	757,593	757,593	757,432	(161)
510300 OTHER SALARIES	0	11,614	170	0	(11,614)
510305 PERSONAL LEAVE PAYOUTS	0	0	19,444	21,388	21,388
510400 OVERTIME	24,055	45,000	35,000	39,616	(5,384)
525010 FICA	56,419	56,963	56,963	59,973	3,010
525030 RETIREMENT CONTRIBUTIONS	88,313	106,477	106,477	108,886	2,409
525040 LIFE/HEALTH INSURANCE	232,102	247,386	247,386	276,827	29,441
525070 EMPLOYEE ALLOWANCES	960	960	960	480	(480)
TOTAL PERSONAL SERVICES	\$1,169,579	\$1,225,993	\$1,223,993	\$1,264,602	\$38,609
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	17,918	28,750	35,000	17,900	(10,850)
	<i>Annual operating license fee, security camera software fees, Risk Management Program fee, Consumer Confidence Report</i>				
530070 SMALL TOOLS	1,751	2,500	2,500	2,500	0
531018 PROFESSIONAL SERVICES	22,959	30,000	20,000	15,000	(15,000)
	<i>SCADA repair and programming services</i>				
531040 OTHER CONTRACTUAL SERVICES	595,205	627,400	600,000	582,600	(44,800)
	<i>Storage tank cleaning (\$25,000), sludge hauling (\$357,600), well rehab (\$200,000)</i>				
540000 TRAINING & TRAVEL COSTS	4,287	5,400	1,500	4,400	(1,000)
541000 COMMUNICATIONS	548	600	600	600	0
541010 TELEMETRY COMMUNICATIONS	44,287	49,280	49,280	49,280	0
542100 EQUIP. SERVICES - REPAIRS	14,832	10,000	10,000	11,000	1,000
542110 EQUIP. SERVICES - FUEL	2,921	2,400	2,400	2,400	0
543010 ELECTRICITY	853,697	1,200,000	900,000	1,000,000	(200,000)
543020 WATER, SEWER, GARBAGE	14,839	15,000	15,000	15,000	0
544020 EQUIPMENT RENTAL	1,451	4,000	4,000	10,000	6,000
546000 REPAIR AND MAINTENANCE	104,158	96,000	96,000	65,500	(30,500)
	<i>Equipment calibration, plant motor repairs, electronic repair, generator maintenance, etc.</i>				
546020 BUILDINGS & GROUND MAINT.	97,084	128,500	128,500	121,000	(7,500)
	<i>Landscape maint (\$30,000), rear gate replcmnt (\$20,000), Plant/Station painting (\$35,000), interior door replcmnts, etc.</i>				
546040 EQUIP. MAINTENANCE	208,763	232,000	241,400	192,000	(40,000)
	<i>Electrical supplies, chemical feed equipment, sludge press parts, VFD's, SCADA hardware, HSP meter replcmnts, etc</i>				
547000 PRINTING AND BINDING	0	1,500	1,500	1,500	0
549000 OTHER CURRENT CHARGES	0	3,000	0	0	(3,000)
551000 OFFICE SUPPLIES	1,255	1,300	1,300	1,300	0
552000 OPERATING SUPPLIES	28,165	46,000	46,000	34,000	(12,000)
	<i>Lab supplies, safety (SCBA masks), cleaning supplies, etc.</i>				
552020 FUEL	4,876	25,000	15,000	20,000	(5,000)
552030 OIL & LUBE	8,219	10,000	10,000	10,000	0
552070 UNIFORMS	5,200	5,950	5,950	5,950	0
552090 OTHER CLOTHING	2,382	3,255	3,255	2,400	(855)
552800 CHEMICALS	2,044,980	2,440,084	2,250,000	2,366,438	(73,647)
554010 MEMBERSHIPS	105	600	600	600	0
559000 DEPRECIATION/AMORTIZATION	2,082,954	0	0	0	0
TOTAL OPERATING EXPENSES	\$6,162,836	\$4,968,519	\$4,439,785	\$4,531,368	(\$437,152)
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY & EQUIPMENT	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$7,332,416	\$6,194,512	\$5,663,778	\$5,795,969	(\$398,543)

**FISCAL YEAR 2020-21
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	913,666	1,005,194	955,194	996,480	(8,714)
510300 OTHER SALARIES	17,379	31,247	20,280	20,280	(10,967)
510305 PERSONAL LEAVE PAYOUTS	0	0	17,265	18,991	18,991
510400 OVERTIME	60,588	50,000	65,000	59,424	9,424
525010 FICA	71,824	74,966	74,966	79,092	4,126
525030 RETIREMENT CONTRIBUTIONS	109,262	141,204	141,204	142,285	1,081
525040 LIFE/HEALTH INSURANCE	278,874	325,097	325,097	337,690	12,593
525070 EMPLOYEE ALLOWANCES	2,320	1,920	1,920	3,360	1,440
TOTAL PERSONAL SERVICES	\$1,453,912	\$1,629,628	\$1,600,926	\$1,657,602	\$27,974
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	7,624	8,000	6,500	7,500	(500)
530070 SMALL TOOLS	5,663	5,000	5,000	5,000	0
531040 OTHER CONTRACTUAL SERVICES	8,196	80,000	40,000	50,000	(30,000)
	<i>Emergency repairs (\$35,000), Fire hydrant sand blasting (\$15,000)</i>				
540000 TRAINING & TRAVEL COSTS	6,948	19,200	15,000	19,200	0
541000 COMMUNICATIONS	219	144	220	220	76
541200 EQUIP. SERVICES - REPAIRS	75,496	91,000	70,000	91,000	0
542110 EQUIP. SERVICES - FUEL	40,209	55,000	40,000	50,000	(5,000)
543020 WATER, SEWER, GARBAGE	14,380	10,000	40,000	15,000	5,000
544020 EQUIPMENT RENTAL	26,000	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	998	1,000	1,000	1,000	0
546040 EQUIP. MAINTENANCE	923	1,000	1,000	1,000	0
546120 ROAD REPAIRS	101,057	75,000	85,000	85,000	10,000
	<i>Road and driveway repairs due to water line breaks and construction activities</i>				
551000 OFFICE SUPPLIES	633	2,600	1,500	2,000	(600)
552000 OPERATING SUPPLIES	22,589	23,000	23,000	23,000	0
552070 UNIFORMS	8,798	10,150	10,150	9,100	(1,050)
552090 OTHER CLOTHING	3,682	4,340	3,400	4,000	(340)
552210 NEW INSTALLATIONS SUPPLY	215,736	450,000	640,000	450,000	0
	<i>Meters (5/8" through 2"), electronic registers</i>				
552220 REPAIR SUPPLIES	280,990	260,000	261,119	260,000	0
	<i>Brass fittings, ball valves, curb stops, repair clamps, pipe repair supplies, polytube, sample stations, hydrants, etc.</i>				
559000 DEPRECIATION/AMORTIZATION	1,233,880	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,054,021	\$1,123,334	\$1,269,389	\$1,100,920	(\$22,414)
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY & EQUIPMENT	24,740	60,000	60,000	22,500	(37,500)
	<i>Small equipment replacements including tapping machine, dewatering pumps, Trimble handeld unit, locating equipment, etc.</i>				
TOTAL NON-OPERATING EXPENSES	\$ 24,740	\$ 60,000	\$ 60,000	\$ 22,500	\$ (37,500)
TOTAL EXPENSES	\$3,532,673	\$2,812,962	\$2,930,315	\$2,781,022	(\$31,940)

**FISCAL YEAR 2020-21
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	709,807	784,447	764,447	793,777	9,330
510300 OTHER SALARIES	10,144	21,767	10,140	10,140	(11,627)
510305 PERSONAL LEAVE PAYOUTS	0	0	13,730	15,102	15,102
510400 OVERTIME	13,774	30,000	22,000	29,712	(288)
525010 FICA	52,819	58,713	58,713	58,875	162
525030 RETIREMENT CONTRIBUTIONS	85,962	111,208	111,208	111,817	609
525040 LIFE/HEALTH INSURANCE	215,248	244,390	244,390	258,413	14,023
525070 EMPLOYEE ALLOWANCES	3,040	3,360	3,360	2,880	(480)
TOTAL PERSONAL SERVICES	\$1,090,794	\$1,253,885	\$1,227,988	\$1,280,716	\$26,831
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	550	900	900	900	0
530070 SMALL TOOLS	5,535	7,400	7,400	7,400	0
531040 OTHER CONTRACTUAL SERVICES	10,240	40,000	30,000	35,000	(5,000)
540000 TRAINING & TRAVEL COSTS	5,317	7,600	3,500	6,300	(1,300)
541000 COMMUNICATIONS	55	550	60	550	0
542100 EQUIP. SERVICES - REPAIRS	76,317	130,000	90,000	130,000	0
542110 EQUIP. SERVICES - FUEL	27,977	30,361	28,000	30,361	0
543010 ELECTRICITY	3,809	4,300	3,900	4,300	0
543020 WATER, SEWER, GARBAGE	0	0	25,000	30,000	30,000
544020 EQUIPMENT RENTAL	52,935	47,300	51,000	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	11,858	14,700	13,500	9,700	(5,000)
546040 EQUIP. MAINTENANCE	3,871	4,500	9,500	9,000	4,500
	<i>Sewer televising camera repairs (6 cameras operated by division)</i>				
546120 ROAD REPAIRS	74,144	60,000	45,000	60,000	0
	<i>Road and driveway repairs due to sewer line breaks and construction activities</i>				
551000 OFFICE SUPPLIES	1,750	1,750	1,600	1,500	(250)
552000 OPERATING SUPPLIES	187,061	186,000	190,000	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	6,500	8,390	8,200	8,300	(90)
552090 OTHER CLOTHING	3,032	3,689	3,000	3,400	(289)
552800 CHEMICALS	3,115	3,400	3,000	2,900	(500)
554010 MEMBERSHIPS	2,500	3,000	2,500	3,000	0
559000 DEPRECIATION/AMORTIZATION	867,456	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,344,021	\$553,840	\$516,060	\$575,911	\$22,071
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	40,000	35,500	35,500	41,700	6,200
	<i>Jet truck hoses, lamp camera cable, large tapping machine replcmnt, pump replcmnts, mini push lateral camera replcmnts</i>				
TOTAL NON-OPERATING EXPENSES	\$40,000	\$35,500	\$35,500	\$41,700	\$6,200
TOTAL EXPENSES	\$2,474,815	\$1,843,225	\$1,779,548	\$1,898,327	\$55,102

**FISCAL YEAR 2020-21
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	762,998	792,693	792,693	813,667	20,974
510300 OTHER SALARIES	20,163	31,985	31,985	20,280	(11,705)
510305 PERSONAL LEAVE PAYOUTS	0	0	15,166	16,682	16,682
510400 OVERTIME	14,758	25,000	22,000	24,760	(240)
525010 FICA	58,205	59,991	59,991	60,571	580
525030 RETIREMENT CONTRIBUTIONS	89,701	110,954	110,954	115,383	4,429
525040 LIFE/HEALTH INSURANCE	164,707	152,782	152,782	223,311	70,529
525070 EMPLOYEE ALLOWANCES	1,440	1,440	1,440	1,440	0
TOTAL PERSONAL SERVICES	\$1,111,973	\$1,174,845	\$1,187,011	\$1,276,094	\$101,249
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	3,868	6,000	5,500	6,000	0
530070 SMALL TOOLS	7,777	10,000	10,000	7,500	(2,500)
531040 PROFESSIONAL SERVICES	5,000	8,000	8,000	12,000	4,000
<i>SCADA annual software license and maintenance fees (accounts for WTP, WWTP, and UM)</i>					
540000 TRAINING & TRAVEL COSTS	5,186	6,000	3,000	6,000	0
541000 COMMUNICATIONS	110	288	140	288	0
542100 EQUIP. SERVICES - REPAIRS	59,203	66,000	40,000	61,000	(5,000)
542110 EQUIP. SERVICES - FUEL	28,104	25,000	25,000	25,000	0
543010 ELECTRICITY	181,768	215,000	190,000	200,000	(15,000)
543020 WATER, SEWER, GARBAGE	13,843	15,000	14,000	15,000	0
544020 EQUIPMENT RENTAL	4,699	6,000	7,000	10,200	4,200
546000 REPAIR AND MAINTENANCE	24,276	25,000	25,000	228,000	203,000
<i>Sandblast and paint remote tank site, paint GG well buildings (2), diesel tank cleaning, pumps/motor repairs</i>					
546020 BUILDINGS & GROUND MAINT.	18,755	20,000	20,000	20,000	0
546030 EQUIP. MAINT. CONTRACTS	12,065	15,000	15,000	39,500	24,500
<i>Generator repairs (outsourced), sewer bypass pumps (10) maintenance contract, pump station and well pump repairs</i>					
546040 EQUIP. MAINTENANCE	124,882	120,000	125,000	120,000	0
<i>Pump station motor/pump parts, check valves, equipment repair, bearings, pump station electronics - VFDs/PLCs, etc.</i>					
551000 OFFICE SUPPLIES	1,424	1,500	1,400	1,500	0
552000 OPERATING SUPPLIES	49,506	45,000	45,000	50,000	5,000
<i>Misc. Hardware (nuts, bolts, etc.), lubricants, electrical supplies (wire, tape, conduit), janitorial supplies</i>					
552020 FUEL	0	15,000	5,000	15,000	0
552070 UNIFORMS & SHOES	4,200	5,000	4,400	4,600	(400)
552090 OTHER CLOTHING	3,032	3,472	3,200	3,472	0
552800 CHEMICALS	129,163	125,000	125,000	125,000	0
<i>Fats Oil & Grease (FOG) program for sewer collections system</i>					
559000 DEPRECIATION	1,510,513	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,187,374	\$732,260	\$671,640	\$950,060	\$217,800
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	92,438	110,000	116,964	110,000	0
<i>Small motor/pump replcmnts, telemetry equipment, large VFD replacements, wellfiled flow meter replcmnts</i>					
TOTAL NON-OPERATING EXPENSES	\$92,438	\$110,000	\$116,964	\$110,000	\$0
TOTAL EXPENSES	\$3,391,785	\$2,017,105	\$1,975,615	\$2,336,154	\$319,049

**FISCAL YEAR 2020-21
BUDGET DETAIL
WATER & SEWER FUND
UTILITY BILLING / CUSTOMER SERVICE**

420.0707.533

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	311,446	320,347	320,347	330,350	10,003
510300 OTHER SALARIES	0	3,747	3,747	0	(3,747)
510305 PERSONAL LEAVE PAYOUT	0	0	7,403	8,143	8,143
510400 OVERTIME	1,802	5,000	5,000	4,952	(48)
525010 FICA	23,785	24,480	24,480	25,119	639
525030 RETIREMENT CONTRIBUTIONS	34,683	41,952	41,952	42,735	783
525040 LIFE/HEALTH INSURANCE	38,569	39,666	39,666	82,430	42,764
525070 EMPLOYEE ALLOWANCE	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$410,766	\$435,672	\$443,075	\$494,209	\$58,537
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,702	14,100	17,000	23,175	9,075
<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	185,653	185,000	145,000	185,000	0
531040 OTHER CONTRACTUAL SERVICES	0	0	0	17,500	17,500
<i>Annual hosting/software licensing fees for utility billing software (previously budgeted in Util Admin)</i>					
540000 TRAINING / TRAVEL	0	2,000	1,000	2,000	0
541000 COMMUNICATIONS	615	18,360	18,360	17,800	(560)
<i>Online payment system, IVR expense and cell phones</i>					
542020 POSTAGE & FREIGHT	45,000	48,000	48,000	50,000	2,000
542100 EQUIP. SERVICES - REPAIRS	3,085	2,500	2,500	2,500	0
542110 EQUIP. SERVICES - FUEL	5,212	5,000	5,000	5,000	0
547000 PRINTING AND BINDING	18,722	28,000	28,000	28,000	0
<i>Outsourced printing and mailing of utility bills</i>					
551000 OFFICE SUPPLIES	433	2,500	2,500	2,500	0
552000 OPERATING SUPPLIES	559	1,500	1,500	1,500	0
552070 UNIFORMS & OTHER CLOTHING	652	450	450	450	0
559000 DEPRECIATION	12,362	0	0	0	0
TOTAL OPERATING EXPENSES	\$194,994	\$227,410	\$189,310	\$255,425	\$28,015
	\$605,760	\$663,082	\$632,385	\$749,634	\$86,552

**CAPITAL IMPROVEMENT PROJECTS
WATER SEWER FUND 420**

CIP NUMBER	PROJECT DESCRIPTION	Requested 2020-21	2021-22	2022-23	2023-24	2024-25
Water Production						
17K14	Accelator Improvements	2,300,000	0	0	0	0
21K11	Water Treatment Plant Pumps	130,000	130,000	130,000	130,000	130,000
21K10	Filter Bed Replacement (2 per year)	250,000	250,000	250,000	0	0
21K02	Infrastructure Repairs - Water Plant	100,000	100,000	100,000	100,000	100,000
21K12	Integrated Water Supply Plan Update	400,000	0	0	0	0
	Raw Water Production Well - Golden Gate Wellfield	0	300,000	1,000,000	0	0
	Delroyd Gear Box Replacements	0	100,000	0	0	100,000
	CO2 System Replacement	0	600,000	0	0	0
	PAX Mixers for Port Royal	0	60,000	0	0	0
	Service Truck Replacement	0	30,000	0	0	0
	Slaker Replacements	0	0	475,000	0	0
	Chemical Building Replacement	0	0	100,000	1,000,000	0
	Paving Improvements (Employee Parking & Storage L	0	0	0	100,000	0
	Reclaim Tank Rehabilitation	0	0	0	0	100,000
TOTAL WATER PRODUCTION		3,180,000	1,570,000	2,055,000	1,330,000	430,000
Water Distribution						
21L02	Water Transmission Mains	3,500,000	3,500,000	3,500,000	3,500,000	2,000,000
21L03	Master Plan for Watermain Replacements	400,000	0	0	0	0
	Service Truck Replacements (1)	0	70,000	70,000	70,000	70,000
	Utilities Administration Facility Improvements	0	500,000	0	0	0
	Collier County Transportation Improvements	0	250,000	0	0	0
	Trailer Mounted Water Jet/Tanker	0	35,000	0	0	0
	Dump Truck Replacement	0	138,000	0	0	0
	Pipe Locating Equipment - Ground Penetrating Radar	0	0	0	22,000	0
TOTAL WATER DISTRIBUTION		3,900,000	4,493,000	3,570,000	3,592,000	2,070,000
Wastewater Treatment						
21M07	Wastewater Treatment Plant Pumps	100,000	100,000	100,000	100,000	100,000
21M25	Infrastructure Repairs - Wastewater Plant	725,000	175,000	100,000	100,000	100,000
21M02	Aeration Blower Replacements	100,000	1,000,000	0	0	0
	Generator Replacements	0	200,000	2,000,000	0	0
	NEW - Yard Tractor Purchase	0	0	110,000	0	0
	Grit Pumps and Classifier Replacements	0	0	50,000	250,000	0
	Service Truck Replacement	0	0	0	35,000	0
TOTAL WASTEWATER TREATMENT		925,000	1,475,000	2,360,000	485,000	200,000
Wastewater Collections						
21N04	Replace Sewer Mains, Laterals, etc.	3,000,000	1,000,000	1,000,000	1,000,000	1,000,000
20N14	Sanitary Sewer Installations (Unsewered Areas 1, 2, 3	2,200,000	8,400,000	6,300,000	1,000,000	0
21N12	Gulf Acres Sewer Project - Connection Program	900,000	0	0	0	0
21N06	Dewatering Pump Replacements	45,000	0	0	50,000	0
	High Velocity Jet Truck Replacement	0	300,000	0	0	0
	Service Truck Replacement (1)	0	70,000	70,000	70,000	70,000
	Ground Penetrating Radar	0	50,000	0	0	0
	WWC Facility Improvements	0	100,000	0	0	100,000
	Box Blade Tractor Replacement	0	0	55,000	0	0
	Heavy Equipment Trailer Replacement	0	0	15,000	0	0
	Televising Truck/Camera Equipment Replacement	0	0	0	0	285,000
TOTAL WASTEWATER COLLECTIONS		6,145,000	9,920,000	7,440,000	2,120,000	1,455,000
Utilities Maintenance						
21X01	Replace/Upgrade Remote Pumping Facilities	350,000	250,000	250,000	250,000	250,000
21X02	Pump Stations Improvements	300,000	375,000	375,000	300,000	300,000
21X22	Generator Replacements	200,000	200,000	200,000	200,000	200,000
21X04	Submersible Pump Replacements	250,000	250,000	250,000	250,000	250,000
21X07	Power Service Control Equipment Replacements	285,000	285,000	285,000	150,000	150,000
	Service Truck Replacement (1)	0	175,000	100,000	100,000	100,000
	Irrigation System Control Valves	0	50,000	50,000	50,000	0
	Emergency By-pass Diesel Pump Installations	0	0	0	0	0
	Telemetry Upgrades/Improvements	0	70,000	65,000	65,000	0
TOTAL UTILITIES MAINTENANCE		1,385,000	1,655,000	1,575,000	1,365,000	1,250,000

**CAPITAL IMPROVEMENT PROJECTS
WATER SEWER FUND 420**

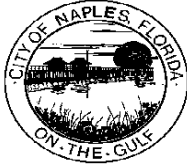
Utilities/Finance/Customer Service						
	Meter Reading Truck Replacement	0	25,000	0	0	0
TOTAL CUSTOMER SERVICE		0	25,000	0	0	0
IWRP (Integrated Water Resource Plan)						
21K59	Reclaimed Water Transmission Mains	100,000	100,000	100,000	100,000	100,000
	Reclaimed Water Distribution System	0	0	0	0	0
TOTAL IWRP		100,000	100,000	100,000	100,000	100,000
FUND TOTAL		15,635,000	19,238,000	17,100,000	8,992,000	5,505,000

Other capital assets not in CIP 249,200
 Total Capital Projects for FY 20-21 15,884,200

Five Year Total 66,470,000

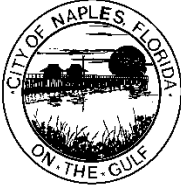
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GULF ACRES ROSEMARY HEIGHTS
FINANCIAL SUMMARY
Fiscal Year 2020-21

Beginning Balance - Fund Balance as of September 30, 2019		\$1,295,485
Projected Revenues FY 2019-20		57,900
Projected Expenditures FY 2019-20		3,337,023
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(\$3,279,123)</u>
Expected Fund Balance as of September 30, 2020		(\$1,983,638)
Add Fiscal Year 2020-21 Budgeted Revenues		
Grants	2,875,877	
Interest	2,000	
Assessments	<u>265,867</u>	<u>\$3,143,744</u>
TOTAL AVAILABLE RESOURCES		\$1,160,106
Less Fiscal Year 2020-21 Budgeted Expenditures		
Debt Principal & Interest	<u>220,020</u>	<u>\$220,020</u>
BUDGETED CASH FLOW		\$2,923,724
Projected Fund Balance as of September 30, 2021		<u><u>\$940,086</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.
- 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.

The construction of the sewer lines is expected to be completed by approximately November 2020.

The construction cost of \$5,846,343 includes a \$379,553 contingency. The contract with WPM Southern is part of a joint contact with Collier County, which was responsible for the original bid.

2020-21 Significant Budgetary Issues

The FY 2020-21 budget for the Gulf Acres/Rosemary Heights District is \$220,020 for the payment of principal & interest on the loan.

**FISCAL YEAR 2020-21
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
GULF ACRES/ROSEMARY HEIGHTS**

426-3043-535

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>REVENUE</u>					
325102 ASSESSMENT PAYMENTS	1,020,108	0	39,900	265,867	265,867
334101 SFWMD GRANT	0	0	0	2,875,877	2,875,877
361000 INTEREST	2,248	0	18,000	2,000	
380401 CONSTRUCTION LOAN	3,377,000	0	0	0	0
TOTAL REVENUE	\$ 4,399,356	\$ -	\$ 57,900	\$ 3,143,744	\$ 3,141,744
<u>EXPENSES</u>					
560300 CAPITAL PROJECT 17N12	3,098,818	0	3,158,806	0	0
570110 DEBT SERVICE/PRINCIPAL	0	110,000	107,000	135,000	25,000
570120 DEBT SERVICE/INTEREST	5,052	140,000	71,217	85,020	(54,980)
TOTAL EXPENSES	\$ 3,103,870	\$ 250,000	\$ 3,337,023	\$ 220,020	\$ (29,980)
NET	\$ 1,295,485	\$ (250,000)	\$ (3,279,123)	\$ 2,923,724	\$ 3,171,724

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NAPLES BEACH FUND
FINANCIAL SUMMARY
Fiscal Year 2020-21

Unrestricted Net Position as of September 30, 2019	\$4,140,217
Projected Revenues FY 2019-20	1,565,473
Projected Expenditures FY 2019-20	2,933,532
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(1,368,059)</u>

Expected Unrestricted Net Position as of September 30, 2020 **\$2,772,158**

Add Fiscal Year 2020-21 Budgeted Revenues

Meter Collections	1,750,000	
Lowdermilk Concession Contract	100,000	
Naples Pier Concession Contract	90,000	
Parking Tickets	195,000	
Tourist Development Council	175,000	
Miscellaneous Revenue	80,000	
	<u>80,000</u>	<u>\$2,390,000</u>

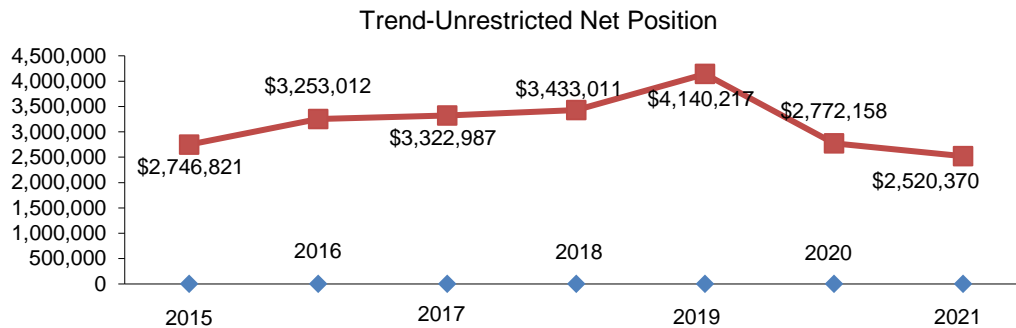
TOTAL AVAILABLE RESOURCES **\$5,162,158**

Less Fiscal Year 2020-21 Budgeted Expenditures

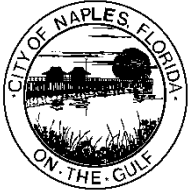
Administration	\$545,240	
Beach Maintenance	1,170,165	
Beach Enforcement	434,637	
Naples Pier	95,736	
Lowdermilk Park	70,511	
Capital projects	325,500	
	<u>325,500</u>	<u>\$2,641,789</u>

BUDGETED CASH FLOW **(\$251,789)**

Projected Unrestricted Net Position as of September 30, 2021 **\$2,520,370**



With working capital of \$4.4 million as of 9/30/19, this fund meets the policy requirement of \$577,000 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.

2020-21 Departmental Goals and Objectives

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

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

Beach Fund (continued)

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

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

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

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

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

COVID-19 Impact

The COVID-19 pandemic has significantly reduced the amount of revenue the City anticipated collecting from beach parking meter fees in FY20. The FY20 budget estimated total revenues generated through the Beach Fund revenue sources would be \$2,385,000. Because City parking pay stations were deactivated and unavailable to non-residents for 3-months due to the pandemic, and beach concessions were closed, the Finance Department reduced estimated revenues to \$1,565,473, a total reduction of (\$892,527) for FY20.

2020-21 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$2,641,789 which is a decrease of (\$8,506) from the approved FY20 budget.

The Naples Beach Fund is projected to have a fund balance of \$2.52 million at the end of FY 2020-21. 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 FY21 are \$2,390,000.

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

Beach Fund (continued)

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 are budget at \$195,000.

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

Expenditures

Administration Division (Finance Department)

The budget of the Administration Division is \$545,240. This represents a \$38,308 decrease from FY 2019-20. This Division handles revenue management, parking meter collections and administrative functions for the fund.

Personal Services are budgeted at \$64,739, an increase of \$13,763. There continues to be one full time equivalent position budgeted in this division. The Administrative Specialist is split 50/50 with the General Fund/Finance Department. The part-time Meter Technician position is responsible for collecting money from the pay stations and repairing machines as needed.

Operating Expenses are \$480,501, an increase of \$22,929 over the prior year.

The largest expense in Administration is the General Fund Reimbursement, budgeted at \$188,900 an increase of \$11,890. Technology Services charges are budgeted at \$20,030 which is a decrease of \$3,020. These interfund charges represent support for the entire Beach Fund. The cost for credit card transaction fees at the parking pay stations continues to be budgeted at \$110,000.

Beach Maintenance Division

The budget of the Maintenance Division is \$1,263,665 an increase of \$50,257 over FY 2019-20.

Personal Services budgeted at \$580,505, is a \$28,451 increase from FY 2019-20, mainly due to salary increases and changes in employees' health insurance costs. This budget includes 9 positions that report to the Community Services Department and has no changes from the prior year.

Operating Expenses are budgeted at \$589,660 or \$2,409 more than the FY 2019-20 budget. Major operating expenses include \$198,000 for repair and maintenance which includes parking lot maintenance, dune walkover repairs and paving. The expenses for the Independence Day and New Years' Eve fireworks displays have been moved from the Repair and Maintenance line-item to a newly created Special Events line-item for better expense tracking. Professional services include \$65,000 for fish-kill clean-up, should there be a fish-kill in FY21 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. Requested for this division are ADA Improvements to beach access areas (\$50,000), Dune

Beach Fund (continued)

Vegetation Improvements (\$30,000) which eliminates exotic/invasive plants and replaces them with native plants and funds to purchase a replacement beach maintenance cart (\$13,500).

Enforcement Division

The budget of the Enforcement Division is \$466,637, a \$5,455 decrease from the FY 2019-20 budget mainly resulting from reductions in personnel services through the elimination of funding to support the Code & Harbor Manager position.

Personal Services is budgeted at \$386,265, a decrease of \$21,455 primarily related to the elimination of funding to support the Code & Harbor Manager position. Included for a fourth year is the pelican watch patrol as recommended by the Conservancy. At \$16,500, these two employees will provide the pelican watch from December through April. The other five employees of this division, the Beach Specialists, are assigned the responsibility of assisting in the enforcement of City ordinances at the beaches, such as parking regulations, boat storage, dress code, and fishing permits. Beach Specialists provide immediate beach response for water rescues, crowd control, wildlife protection and first aid.

Operating costs remain budgeted at \$48,372. Major operating costs are vehicle maintenance and fuel (\$24,000), printing for parking tickets and envelopes (\$5,500), and supplies (\$3,500).

Capital Outlay is budgeted in the amount of \$32,000 for the replacement of a beach utility all-terrain vehicle.

Naples Pier Division

The expenditures at the Naples Pier are budgeted at \$95,736, which funds Operating Expenses at the Pier. The Operating expenses are level-funded at the FY20 budgeted amount.

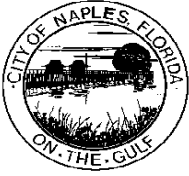
The Pier has offsetting revenue of \$90,000 from the concession contract at the pier.

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 \$270,511, a \$120,000 increase over the FY 2019-20 budget, due to capital projects.

The operating costs for Lowdermilk Park are budget at \$70,511 which is level-funded at the FY20 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 2019-20 budget also includes \$200,000 to fund improvements to the concession area and the replacement of two playground systems in the park.



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

	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET
METER COLLECTION	1,579,294	1,808,631	1,750,000	900,000	1,750,000
BEACH STICKERS	2,035	0	0	0	0
LOWDERMILK CONTRACT	122,114	110,559	105,000	75,000	100,000
NAPLES PIER CONTRACT	27,885	108,514	90,000	70,000	90,000
CAT/BOAT STORAGE FEES	4,071	21,746	5,000	3,000	5,000
PARKING TICKETS & LATE FEES	236,311	319,034	190,000	250,000	195,000
TOURIST DEVEL. TAX	175,000	174,519	175,000	182,373	175,000
TOURIST DEVEL. TAX CAPITAL	0	0	0	0	0
DONATIONS (Fireworks, Planks and Gala)	26,900	26,270	25,000	25,100	25,000
INTEREST/SALES/MISC	73,157	123,667	45,000	60,000	50,000
TOTAL BEACH FUND	\$2,246,766	\$2,692,941	\$2,385,000	\$1,565,473	\$2,390,000

FUND: 430 BEACH FUND

FISCAL YEAR 2020-21

<i>2019 Adopted</i>	<i>2020 Adopted</i>	<i>2021 Adopted</i>	JOB TITLE	FY 2021 Adopted
			ADMINISTRATION (1001)	
0.5	0.5	0.5	Administrative Specialist (a)	18,187
0.5	0.5	0.5	Meter Technician	16,775
<u>1</u>	<u>1</u>	<u>1</u>		<u>34,962</u>
			MAINTENANCE (1017)	
1	1	1	Equipment Operator III Grant Funded	46,164
0	0	1	Sr. Custodian	41,840
3	3	2	Custodian	67,263
2	2	2	Landscape Tech II/III	76,858
3	3	3	Service Worker (2 Fulltime and 2 Part-time)	118,656
<u>9</u>	<u>9</u>	<u>9</u>		<u>\$350,781</u>
			BEACH ENFORCEMENT (1018)	
0.2	0.2	0	Code & Harbor Manager	-
5	5	5	Beach Specialist	245,916
0.2	0.2	0.2	Guards / Pelican Patrol *	16,500
<u>5.4</u>	<u>5.4</u>	<u>5.2</u>	<i>*(2 part-time positions to provide coverage for pelican protection from 12/18- 4/19)</i>	<u>262,416</u>
15.4	15.4	15.2	Regular Salaries	648,159
			Other Salaries/Authorized compensation	16,543
			Overtime	35,100
			Employer Payroll Expenses	331,707
			Total Personal Services	<u><u>\$1,031,509</u></u>

(a) This position is split with the General Fund

**FISCAL YEAR 2020-21
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	608,379	635,615	631,024	648,159	12,544
510300 OTHER SALARIES & WAGES	14,619	26,894	21,879	6,143	(20,751)
510305 PERSONAL LEAVE PAYOUTS	0	0	9,456	10,400	10,400
510400 OVERTIME	18,844	35,063	33,830	35,100	37
525010 FICA	46,756	48,293	48,309	50,361	2,068
525030 RETIREMENT CONTRIBUTIONS	65,771	83,628	83,765	91,531	7,903
525040 LIFE/HEALTH INSURANCE	170,267	180,057	186,030	189,815	9,758
525070 EMPLOYEE ALLOWANCES	1,200	1,200	200	0	(1,200)
TOTAL PERSONAL EXPENSES	\$925,836	\$1,010,750	\$1,014,493	\$1,031,509	\$20,759
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	24,421	60,828	57,150	65,200	4,372
530010 CITY ADMINISTRATION	165,010	177,010	177,010	188,900	11,890
531010 PROFESSIONAL SERVICES	0	68,000	68,000	68,000	0
531100 CREDIT CARD CHARGES	134,242	110,000	100,000	110,000	0
531040 OTHER CONTRACTUAL SVCS	11,076	19,700	11,700	19,700	0
531220 INVESTMENT ADVISORY FEES	2,362	2,500	2,500	2,600	100
540000 TRAINING & TRAVEL COSTS	0	1,500	500	1,500	0
541000 COMMUNICATIONS	31,981	40,072	33,712	33,712	(6,360)
542100 EQUIP. SERVICES - REPAIRS	12,560	20,000	20,000	20,000	0
542110 EQUIP. SERVICES - FUEL	11,562	13,500	13,500	13,500	0
543010 ELECTRICITY	18,471	15,547	15,489	15,547	0
543020 WATER, SEWER, GARBAGE	123,289	113,691	113,691	115,700	2,009
544000 RENTALS & LEASES	32,727	44,000	42,000	44,000	0
545220 SELF INSURANCE CHARGE	30,848	48,680	48,680	64,627	15,947
546000 REPAIR AND MAINTENANCE	143,450	396,304	306,479	274,304	(122,000)
546070 REPAIR & MAINT: BUOYS & SIGNS	0	15,000	10,000	15,000	0
546050 STORM REPAIR	0	15,000	5,000	15,000	0
547000 PRINTING AND BINDING	2,242	5,500	5,500	5,500	0
547060 DUPLICATING	2,197	3,000	3,000	3,000	0
549020 TECHNOLOGY SVC CHARGE	17,440	23,050	23,050	20,030	(3,020)
549050 SPECIAL EVENTS	115,000	0	0	115,000	115,000
551000 OFFICE SUPPLIES	365	2,500	2,500	2,500	0
552000 OPERATING SUPPLIES	1,599	3,500	3,500	3,500	0
552070 UNIFORMS	2,664	3,060	3,060	3,060	0
552090 OTHER CLOTHING	1,299	1,000	1,000	1,400	400
552100 JANITORIAL SUPPLIES	43,980	56,000	62,952	63,000	7,000
559000 DEPRECIATION	424,914	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,353,698	\$1,259,442	\$1,130,473	\$1,284,780	\$25,338
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	20,378	0	69,623	0	0
560300 OTHER IMPROVEMENTS	104,376	215,000	480,175	280,000	65,000
560400 MACHINERY EQUIPMENT	50,753	75,000	148,666	0	(75,000)
560700 VEHICLES	37,463	90,103	90,103	45,500	(44,603)
TOTAL NON-OPERATING EXPENSES	212,969	380,103	788,566	325,500	(54,603)
TOTAL EXPENSES	\$2,492,503	\$2,650,295	\$2,933,532	\$2,641,789	(\$8,506)

**FISCAL YEAR 2020-21
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	27,875	33,895	34,071	34,962	1,067
510305 PERSONAL LEAVE PAYOUTS	0	0	0	0	0
510400 OVERTIME	236	2,500	2,500	2,476	(24)
525010 FICA	1,950	2,782	2,798	2,058	(724)
525030 RETIREMENT CONTRIBUTIONS	3,235	4,533	4,670	4,873	340
525040 LIFE/HEALTH INSURANCE	7,584	7,266	18,239	20,370	13,104
TOTAL PERSONAL SERVICES	\$40,881	\$50,976	\$62,278	\$64,739	\$ 13,763
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	8,297	3,128	7,250	7,500	4,372
530010 CITY ADMINISTRATION	165,010	177,010	177,010	188,900	11,890
531110 CREDIT CARD FEE	134,242	110,000	100,000	110,000	0
531220 INVESTMENT ADVISORY FEES	2,362	2,500	2,500	2,600	100
540000 TRAINING & TRAVEL COSTS	0	1,000	0	1,000	0
541000 COMMUNICATIONS	29,040	35,400	29,040	29,040	(6,360)
<i>Pay station line connections</i>					
542100 EQUIP. SERVICES - REPAIRS	305	0	0	0	0
542110 EQUIP. SERVICES - FUEL	0	0	0	0	0
545220 SELF INSURANCE CHARGE	30,848	48,680	48,680	64,627	15,947
546000 REPAIR AND MAINTENANCE	57,631	51,304	60,979	51,304	0
<i>Warranty / maintenance costs on paystations, coin counter and beach end renumbering</i>					
547060 DUPLICATING	2,197	3,000	3,000	3,000	0
<i>Beach parking brochures and permits, weatherproof pay station stickers</i>					
549020 TECHNOLOGY SVC CHARGE	17,440	23,050	23,050	20,030	(3,020)
549050 SPECIAL EVENTS	115,000	0	0	0	0
551000 OFFICE SUPPLIES	365	2,000	2,000	2,000	0
554000 BOOKS, PUB, MEMBERSHIPS	0	500	500	500	0
TOTAL OPERATING EXPENSES	\$562,738	\$457,572	\$454,009	\$480,501	\$ 22,929
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY EQUIPMENT	0	75,000	148,666	0	(75,000)
TOTAL NON-OPERATING	\$ -	\$ 75,000	\$ 148,666	\$ -	\$ (75,000)
TOTAL EXPENSES	\$603,618	\$583,548	\$664,953	\$545,240	(\$38,308)

**FISCAL YEAR 2020-21
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	313,067	340,738	325,738	350,781	10,043
510300 OTHER SALARIES	2,881	5,964	5,379	6,143	179
<i>On Call Pay</i>					
510305 PERSONAL LEAVE PAYOUTS	0	0	4,318	4,749	4,749
510400 OVERTIME	10,749	12,563	11,330	12,816	253
525010 FICA	23,575	25,761	25,761	26,937	1,176
525030 RETIREMENT CONTRIBUTIONS	35,531	47,268	47,268	47,515	247
525040 LIFE/HEALTH INSURANCE	117,584	119,760	114,760	131,564	11,804
TOTAL PERSONAL SERVICES	\$503,386	\$552,054	\$534,554	\$580,505	\$28,451
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	11,201	30,000	28,000	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	2,725	5,000	5,000	5,000	0
542110 EQUIP. SERVICES - FUEL	3,529	4,500	4,500	4,500	0
543020 WATER, SEWER, GARBAGE	123,289	113,691	113,691	115,700	2,009
546000 REPAIR AND MAINTENANCE	59,946	320,000	228,000	198,000	(122,000)
<i>Dune Walkover repairs, Big Belly trash receptacles, parking lot maintenance</i>					
546050 STORM REPAIR	0	15,000	5,000	15,000	0
549050 SPECIAL EVENTS	0	0	0	115,000	115,000
<i>NYE Fireworks, July 4 Fireworks, Barges (previously @ 546000)</i>					
552070 UNIFORMS	1,664	2,060	2,060	2,060	0
552090 OTHER CLOTHING	1,299	1,000	1,000	1,400	400
552100 JANITORIAL SUPPLIES	19,601	28,000	34,952	35,000	7,000
TOTAL OPERATING EXPENSES	\$223,254	\$587,251	\$490,203	\$589,660	\$2,409
<u>NON-OPERATING EXPENSES</u>					
560300 OTHER IMPROVEMENTS	0	0	200,000	80,000	80,000
560400 MACHINERY EQUIPMENT	50,753	0	0	0	0
560700 VEHICLES	37,463	74,103	74,103	13,500	(60,603)
TOTAL NON-OPERATING EXPENSES	\$ 88,216	\$ 74,103	\$ 274,103	\$ 93,500	\$ 19,397
TOTAL EXPENSES	\$814,856	\$1,213,408	\$1,298,860	\$1,263,665	\$50,257

**FISCAL YEAR 2020-21
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	267,438	260,982	271,215	245,916	(15,066)
510300 OTHER SALARIES	11,738	20,930	16,500	16,500	(4,430)
<i>Two Pelican Protection employees, part time from December to April</i>					
510305 PERSONAL LEAVE PAYOUTS	0	0	5,138	5,651	5,651
510400 OVERTIME	7,859	20,000	20,000	19,808	(192)
525010 FICA	21,231	19,750	19,750	21,366	1,616
525030 RETIREMENT CONTRIBUTIONS	27,005	31,827	31,827	39,143	7,316
525040 LIFE/HEALTH INSURANCE	45,099	53,031	53,031	37,881	(15,150)
525070 EMPLOYEE ALLOWANCES	1,200	1,200	200	0	(1,200)
TOTAL PERSONAL SERVICES	\$ 381,569	\$ 407,720	\$ 417,661	\$ 386,265	\$ (21,455)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	0	10,300	10,300	10,300	0
<i>Parking enforcement software annual license (\$6,700)</i>					
540000 TRAINING & TRAVEL COSTS	0	500	500	500	0
541000 COMMUNICATIONS	2,832	3,072	3,072	3,072	0
542100 EQUIP. SERVICES - REPAIRS	9,530	15,000	15,000	15,000	0
542110 EQUIP. SERVICES - FUEL	8,033	9,000	9,000	9,000	0
546000 REPAIRS & MAINTENANCE	0	0	0	0	0
547000 PRINTING AND BINDING	2,242	5,500	5,500	5,500	0
551000 OFFICE SUPPLIES	0	500	500	500	0
552000 OPERATING SUPPLIES	1,599	3,500	3,500	3,500	0
552070 UNIFORMS	1,000	1,000	1,000	1,000	0
559000 DEPRECIATION	424,914	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 450,149	\$ 48,372	\$ 48,372	\$ 48,372	\$ -
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	20,378	0	69,623	0	0
560400 MACHINERY EQUIPMENT	0	0	0	0	0
560700 VEHICLES	0	16,000	16,000	32,000	16,000
TOTAL NON-OPERATING EXPENSES	\$ 20,378	\$ 16,000	\$ 85,623	\$ 32,000	\$ 16,000
TOTAL EXPENSES	\$852,096	\$472,092	\$551,656	\$466,637	(\$5,455)

**FISCAL YEAR 2020-21
BUDGET DETAIL
BEACH FUND
NAPLES PIER**

430.1064.545

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,751	9,600	9,600	9,600	0
531040 CONTRACTUAL SERVICES	0	1,700	1,700	1,700	0
541000 COMMUNICATIONS	110	600	600	600	0
543010 ELECTRICITY	7,342	5,836	5,814	5,836	0
544000 RENTALS AND LEASES	32,727	44,000	42,000	44,000	0
<i>FDEP lease fee for the pier</i>					
546000 REPAIR AND MAINTENANCE	16,860	18,000	11,000	18,000	0
<i>Pier boardwalk repairs, pressure wash facility, bench replacments</i>					
552100 JANITORIAL SUPPLIES	15,505	16,000	16,000	16,000	0
TOTAL OPERATING EXPENSES	\$ 75,296	\$ 95,736	\$ 86,714	\$ 95,736	\$ -
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS /BUILDING	0	135,000	135,000	0	(135,000)
560400 MACHINERY AND EQUIPMENT	0	0	0	0	0
TOTAL NON-OPERATING	\$ -	\$ 135,000	\$ 135,000	\$ -	\$ (135,000)
TOTAL EXPENSES	\$75,296	\$230,736	\$221,714	\$95,736	(\$135,000)

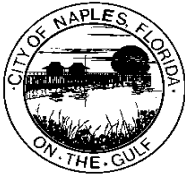
**FISCAL YEAR 2020-21
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1065.545

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,171	7,800	2,000	7,800	0
<i>Site furniture replacement</i>					
531040 OTHER CONTRACTUAL SERVICES	11,076	18,000	10,000	18,000	0
<i>Pressure washing, ADA compliace, and other maintenance</i>					
541000 COMMUNICATIONS	0	1,000	1,000	1,000	0
543010 ELECTRICITY	11,128	9,711	9,675	9,711	0
546000 REPAIR & MAINTENANCE	9,013	7,000	6,500	7,000	0
546070 REPAIR & MAINT: BUOYS & SIGNS	0	15,000	10,000	15,000	0
552100 JANITORIAL SUPPLIES	8,874	12,000	12,000	12,000	0
TOTAL OPERATING EXPENSES	\$ 42,262	\$ 70,511	\$ 51,175	\$ 70,511	\$ -
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS /BUILDING	104,376	80,000	145,175	200,000	120,000
TOTAL ALL EXPENSES	\$146,638	\$150,511	\$196,350	\$270,511	\$120,000

**CAPITAL IMPROVEMENT PROJECTS
BEACH FUND (Fund 430)**

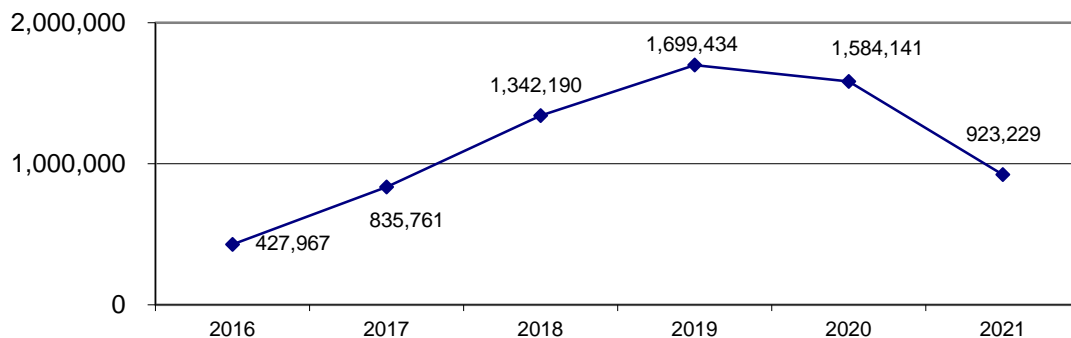
CIP NUMBER	PROJECT DESCRIPTION	Requested	2021-22	2022-23	2023-24	2024-25
		2020-21				
21R15	Beach Maintenance Cart (1)	13,500	14,000	14,500	15,000	15,500
21R03	ADA Improvements - Beach Access	50,000	50,000	50,000	50,000	50,000
21R04	Dune Vegetation Improvements	30,000	30,000	30,000	30,000	0
21R05	Lowdermilk Park Improvements	200,000	97,000	100,000	50,000	50,000
21R13	Beach Specialist Vehicle Replacement	32,000	32,000	32,000	32,000	0
	Naples Pier Corrosion Mitigation	0	20,000	0	0	0
	Parking Pay Stations Update	0	0	475,000	0	0
	Beach Rake	0	0	0	0	0
	Beach Specialist ATV Replacement (1)	0	16,000	0	16,000	0
TOTAL BEACH FUND		325,500	259,000	701,500	193,000	115,500



**SOLID WASTE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2020-21**

Beginning Balance - Unrestricted Net Position as of September 30, 2019	\$1,699,434
Projected Revenues FY 2019-20	7,175,000
Projected Expenditures FY 2019-20	7,290,293
Net Increase/(Decrease) in Net Unrestricted Assets	(115,293)
Expected Unrestricted Net Position as of September 30, 2020	\$1,584,141
 Add Fiscal Year 2020-21 Budgeted Revenues	
Solid Waste Fees	6,400,000
Sale of Assets	50,000
Special Pickups, Rolloff and Other	815,000
	7,265,000
TOTAL AVAILABLE RESOURCES:	\$8,849,141
 Less Fiscal Year 2020-21 Budgeted Expenditures	
Administration	619,543
Residential Pick-up	1,388,973
Horticultural Waste	472,522
Commercial Pick-up	2,724,508
Recycling Division	1,011,951
Capital Requests	732,000
Transfer - Administration	397,410
Transfer - Self Insurance	233,404
Payment in Lieu of Taxes	345,600
	7,925,912
BUDGETED CASH FLOW	(660,912)
Projected Unrestricted Net Position as of September 30, 2021	<u><u>\$923,229</u></u>

Trend - Unrestricted Net Position



Despite the continued decline in Unrestricted Net Position outlined above the working capital is \$2.48 million as of 9/30/19. Policy requires \$1.89 million or 3 months operating expense. The City's unrestricted net position and recycling expense uncertainty warrant a rate study recommendation in 2020.



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 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.

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.

2020-21 Significant Budgetary Issues

A FY 2020 revised rate study is not expected to be completed before final passage of the budget therefore revenues do not reflect any changes.

Revenues

Revenues into the fund total \$7,265,000. There are three main categories of revenue in this fund:

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

Solid Waste Fees are the primary source of revenue for this fund budgeted at \$6,400,000 for residential, multi-family and commercial pick-ups, collected via the bi-monthly utility bill. There are two parts of the Solid Waste bill: a City collections charge and a Collier County landfill pass through disposal charge. City Code Chapter 32 declares an automatic annual price increase equal to the

Solid Waste Fund (continued)

United States Consumer Product Index (CPI). However, there will be no CPI adjustment until the revised rate study is completed and approved by Council. Although the City does not apply a CPI increase to the disposal rates collection, Collier County has notified the City that they will be increasing disposal rates for the waste that is collected and hauled to the Collier County landfill by 2.9%. This is a direct pass through to the customer.

The City charges for special pick-ups, such as demolition debris. For FY 2020-21 the Fund is budgeted to collect \$50,000. Commercial roll-offs are budgeted at \$740,000.

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 \$7,925,912, an overall increase of \$318,479 from FY 2019-20. There are 29 budgeted positions, this accounts for 3 new positions within the newly created Horticulture Division

Administration Division

The Administration Division coordinates the activities of this fund and includes the fund-wide overhead costs. The Administration budget is \$2,327,957, a decrease of \$551,335 from the FY 2019-20 budget.

Horticulture collection services were previously provided by a subcontracted vendor and was estimated to cost \$750,000 for FY2020-21. However, beginning in FY2020-21 this service will instead be provided "in-house".

There are four (4) positions budgeted in Administration. Major costs in this division are General Fund Administrative Charge (\$397,410), Payment in Lieu of Taxes (\$345,600) and Self Insurance (\$233,404).

Horticulture Division

The Horticulture Division is responsible for the collection and disposal of curb side horticulture material. The existing contract that provides subcontracted resources to fulfill these collections activities expires on September 30, 2020. As a result of the procurement process to rebid the annual contract for Horticulture Collection Services, staff determined that these services could be provided "in-house" at a cost savings. These cost saving initiatives were presented to City Council on August 17, 2020 during the annual budget workshop, in which City Council provided consensus to proceed with providing these services with City staff and equipment; annual operating cost savings are estimated to be \$200,000. The budget for FY 2020-21 is \$472,522 which includes 3 new positions.

Residential Division

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,388,973; an increase of \$28,129 from the FY 2019-20 adopted budget. Personal Services for the twelve (12) employees in this section is \$838,660, an increase of \$34,520 from the FY 2019-20 budget.

Other significant costs include charges for waste taken to the County Landfill (\$260,000), and costs to operate and maintain the solid waste collection vehicles (\$278,813).

Commercial Division

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,724,508, a decrease of \$9,979 from the FY 2019-20 budget.

Solid Waste Fund (continued)

The Commercial Division has five (5) employees. Personal Services costs are \$395,108 an increase of \$3,906 from the FY 2019-20 budget.

The largest expense in the Commercial Division is the County Landfill, at \$1,646,400. Other significant expenses include: \$260,000 for the hauling of roll off containers, \$285,000 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 2020-21 the total budget is \$1,011,951, an increase of \$379,141 from the FY 2019-20 budget. This increase is primarily due the costs of recyclable material processing and hauling.

Personal Services for five (5) employees in this Division is \$443,880, a \$17,405 increase from the FY 2019-20 budget.

Operating Expenses total \$568,071, which is an \$361,736 increase from FY 2019-20.

Capital Outlay

Total Capital budgeted for FY 2020-21 in the Solid Waste Fund is \$732,000, which includes the current year Capital Improvement Plan budget and \$12,000 for the purchase of roll-off dumpsters. For FY 2020-21, the Solid Waste Fund has budgeted \$100,000 to rebuild a large refuse truck, \$200,000 for a new grapple truck, \$270,000 to replace a large refuse truck and \$150,000 for land development improvements.

2020-21 Benchmarking

Description		City of Naples	City of Clearwater	City of Fort Myers	Collier County	Lee County
Annual Residential Solid Waste Fees		\$292.74	\$394.92	\$228.96	District I \$217.50 District II \$209.87	\$224.37
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	No	Yes - for medically needy only	No

Solid Waste Fund (continued)

2020-21 Performance Measures

Description	Actual 2017-18 **	Actual 2018-19	Estimated 2019-20	Projected 2020-21
Residential Tons Collected	3,330	3,189	3,800	3,500
Commercial Tons Collected	12,193	12,190	12,100	13,600
Roll-off Tons Collected	8,393	10,135	9,500	10,500
Horticulture Collected (Cubic Yards)	10,265	10,378	12,160	12,240
Residential Recycling Tons Collected	3,159	3,178	3,300	3,400
Commercial Missed Collections/Complaints	8	9	10	8
Residential Missed Collections/Complaints and Concerns	54	46	47	52
Cost Per Ton of Waste Disposed (<i>Personnel & Operating Expenses / Total Tonnage</i>)	\$220	\$211	\$203	\$214

** Actual figures for 2017-18 are assumed to be impacted as a result of Hurricane Irma.

**CITY OF NAPLES
SOLID WASTE FUND
REVENUE SUMMARY**

	<u>FY 17-18 ACTUAL</u>	<u>FY 18-19 ACTUAL</u>	<u>FY 19-20 ADOPTED BUDGET</u>	<u>FY 19-20 ESTIMATED ACTUAL</u>	<u>FY 20-21 ADOPTED BUDGET</u>
SOLID WASTE FEES	6,182,551	6,434,703	6,400,000	6,300,000	6,400,000
SPECIAL PICK-UP FEES	31,196	53,934	50,000	50,000	50,000
GRANTS/FEMA	0	137,989	0	0	0
OTHER FEES/COMM RLOFF	879,697	896,188	730,000	750,000	740,000
SALE OF SURPLUS ASSETS	10,104	115,079	75,000	50,000	50,000
INVESTMENT INCOME	17,604	36,129	20,000	25,000	25,000
TOTAL SOLID WASTE	<u><u>\$7,121,152</u></u>	<u><u>\$7,674,022</u></u>	<u><u>\$7,275,000</u></u>	<u><u>\$7,175,000</u></u>	<u><u>\$7,265,000</u></u>

FUND: 450 SOLID WASTE FUND
UTILITIES DEPARTMENT
FISCAL YEAR 2020-21

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
ADMINISTRATION (1201)				
1	1	1	Solid Waste Superintendent	96,198
0	0	0	Administrative Specialist II	-
1	1	1	Senior Administrative Specialist	41,349
1	1	1	Solid Waste Supervisor	58,659
1	1	1	Customer Service Representative	36,372
4	4	4		<u>232,579</u>
HORTICULTURE (1209)				
0	0	2	Heavy Equipment Operator	106,552
0	0	1	Service Worker I	37,348
0	0	3		<u>143,900</u>
RESIDENTIAL (1222)				
1	1	1	Equipment Operator III	37,762
3	3	3	Crew Leader III	144,350
8	8	8	Service Worker III	342,455
12	12	12		<u>524,566</u>
COMMERCIAL (1223)				
5	5	5	Heavy Equipment Operator	240,618
5	5	5		<u>240,618</u>
RECYCLING (1224)				
4	4	4	Heavy Equipment Operator	198,439
1	1	1	Recycling Coordinator	68,695
0	0	0	Equipment Operator III	0
5	5	5		<u>267,134</u>
26	26	29	Regular Salaries	1,408,796
			Other Salaries/Authorize compensation	99,992
			Overtime	93,309
			Employer Payroll Expenses	728,779
				<u><u>\$2,330,877</u></u>
			Total Personal Services	

**FISCAL YEAR 2020-21
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	1,241,186	1,239,035	1,221,147	1,408,796	169,761
510300 OTHER SALARIES	0	14,732	14,732	70,720	55,988
510305 PERSONAL LEAVE PAYOUTS	0	0	26,613	29,272	29,272
510400 OVERTIME	32,106	96,000	35,500	93,309	(2,691)
525010 FICA	92,887	93,885	95,593	112,410	18,525
525030 RETIREMENT CONTRIBUTIONS	143,496	173,641	168,641	196,336	22,695
525040 LIFE/HEALTH INSURANCE	344,383	355,866	325,866	419,073	63,207
525070 EMPLOYEE ALLOWANCES	840	960	960	960	0
TOTAL PERSONAL SERVICES	\$1,854,898	\$1,974,119	\$1,889,052	\$2,330,877	\$356,758
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	26,082	2,050	2,050	2,550	500
530010 CITY ADMINISTRATION	354,720	375,630	375,630	397,410	21,780
530050 COUNTY LANDFILL	1,809,841	1,892,000	1,745,000	1,906,400	14,400
530150 ADMIN CHARGE - UTILITY BILLING	40,000	40,000	40,000	40,000	0
531001 PROF SVCS- CREDIT CARD	30,838	25,000	22,000	30,000	5,000
531040 OTHER CONTRACTUAL SERVICES	296,274	384,250	371,748	734,900	350,650
531041 HORTICULTURAL SERVICES	687,553	688,000	688,000	107,973	(580,027)
531220 INVESTMENT ADVISORY FEES	900	900	900	1,000	100
538010 PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	345,600	0
540000 TRAINING & TRAVEL COSTS	88	3,000	1,500	2,000	(1,000)
541000 COMMUNICATIONS	438	784	400	784	0
541010 TELEPHONE	1,453	4,140	2,000	3,040	(1,100)
542100 EQUIP.SERVICES - REPAIRS	506,191	517,900	452,000	529,371	11,471
542110 EQUIP. SERVICES - FUEL	162,987	202,000	176,000	210,913	8,913
543010 ELECTRICITY	5,491	6,300	5,700	6,300	0
543020 WATER, SEWER, GARBAGE	3,959	8,000	4,300	6,000	(2,000)
544020 EQUIPMENT RENTAL	54,452	83,800	64,000	77,000	(6,800)
545220 SELF INSURANCE CHARGE	184,504	214,132	214,132	233,404	19,272
546000 REPAIR AND MAINTENANCE	35,127	44,000	43,000	44,000	0
547000 PRINTING AND BINDING	1,080	2,500	1,500	2,000	(500)
549020 TECHNOLOGY SVC CHARGE	26,440	26,520	26,520	26,890	370
551000 OFFICE SUPPLIES	1,239	2,000	2,000	2,000	0
552000 OPERATING SUPPLIES	14,331	27,000	27,000	34,000	7,000
552010 MINOR OPERATING EQUIPMENT	18,834	20,000	20,000	15,000	(5,000)
552070 UNIFORMS	10,336	11,400	10,700	12,800	1,400
552090 OTHER CLOTHING	4,981	5,208	4,400	5,000	(208)
552100 JANITORIAL SUPPLIES	600	1,500	1,000	1,000	(500)
552510 SOLID WASTE DUMPSTERS	84,566	85,000	85,000	85,000	0
554010 MEMBERSHIPS	50	700	700	700	0
559000 DEPRECIATION	618,320	0	0	0	0
TOTAL OPERATING EXPENSES	\$5,327,275	\$5,019,314	\$4,732,780	\$4,863,035	(\$156,279)
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDINGS	58,847	0	54,461	200,000	200,000
560400 MACHINERY & EQUIPMENT	2,135	12,000	12,000	12,000	0
560700 VEHICLES	760,893	602,000	602,000	520,000	(82,000)
TOTAL NON-OPERATING EXPENSES	\$821,875	\$614,000	\$668,461	\$732,000	\$118,000
TOTAL EXPENSES	\$8,004,048	\$7,607,433	\$7,290,293	\$7,925,912	\$318,479

**FISCAL YEAR 2020-21
BUDGET DETAIL
SOLID WASTE
HORTICULTURE**

450.1209.534

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	0	0	0	143,900	143,900
510300 OTHER SALARIES	0	0	0	70,720	70,720
510400 OVERTIME	0	0	0	8,135	8,135
525010 FICA	0	0	0	17,041	17,041
525030 RETIREMENT CONTRIBUTIONS	0	0	0	18,707	18,707
525040 LIFE/HEALTH INSURANCE	0	0	0	49,846	49,846
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL PERSONAL SERVICES	\$0	\$0	\$0	\$308,349	\$308,349
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	0	0	0	500	500
531041 HORTICULTURAL SERVICES	0	0	0	107,973	107,973
542100 EQUIP.SERVICES - REPAIR	0	0	0	31,100	31,100
542110 EQUIP.SERVICES - FUEL	0	0	0	16,100	16,100
552000 OPERATING SUPPLIES	0	0	0	7,000	7,000
552070 UNIFORMS	0	0	0	1,500	1,500
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TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$164,173	\$164,173
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TOTAL EXPENSES	\$0	\$0	\$0	\$472,522	\$472,522
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**FISCAL YEAR 2020-21
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	505,222	514,773	494,773	524,566	9,793
510300 OTHER SALARIES	0	6,098	6,098	0	(6,098)
510305 PERSONAL LEAVE PAYOUTS	0	0	9,465	10,411	10,411
510400 OVERTIME	14,527	35,000	15,000	34,664	(336)
525010 FICA	38,744	39,134	39,134	39,886	752
525030 RETIREMENT CONTRIBUTIONS	57,192	70,296	65,296	70,869	573
525040 LIFE/HEALTH INSURANCE	137,335	138,839	118,839	158,264	19,425
TOTAL PERSONAL SERVICES	\$753,019	\$804,140	\$748,605	\$838,660	\$34,520
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	83	500	500	500	0
530050 COUNTY LANDFILL	221,840	260,000	230,000	260,000	0
<i>Assumes 7% increase in landfill tipping fees</i>					
540000 TRAINING & TRAVEL COSTS	88	0	0	0	0
542100 EQUIP.SERVICES - REPAIR	192,952	215,000	180,000	210,000	(5,000)
542110 EQUIP.SERVICES - FUEL	53,427	70,000	55,000	68,813	(1,187)
552000 OPERATING SUPPLIES	1,903	3,000	3,000	3,000	0
552070 UNIFORMS	4,983	5,600	5,100	5,600	0
552090 OTHER CLOTHING	2,382	2,604	2,000	2,400	(204)
559000 DEPRECIATION	24,166	0	0	0	0
TOTAL OPERATING EXPENSES	\$501,825	\$556,704	\$475,600	\$550,313	(\$6,391)
TOTAL EXPENSES	\$1,254,844	\$1,360,844	\$1,224,205	\$1,388,973	\$28,129

**FISCAL YEAR 2020-21
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1223.534

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	239,493	233,427	242,539	240,618	7,191
510305 PERSONAL LEAVE PAYOUTS	0	0	384	421	421
510400 OVERTIME	6,932	40,000	10,000	29,712	(10,288)
525010 FICA	18,049	17,640	19,348	17,536	(104)
525030 RETIREMENT CONTRIBUTIONS	29,253	34,054	34,054	34,956	902
525040 LIFE/HEALTH INSURANCE	65,010	66,081	66,081	71,865	5,784
TOTAL PERSONAL SERVICES	\$358,737	\$391,202	\$372,406	\$395,108	\$3,906
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	495	500	500	500	0
530050 COUNTY LANDFILL	1,588,001	1,632,000	1,515,000	1,646,400	14,400
	<i>Assumes 7% increase in landfill tipping fees</i>				
531040 OTHER CONTRACTUAL SERVICES	246,689	262,250	260,000	260,000	(2,250)
	<i>Subcontracted services for the hauling of open top roll-off containers and self contained compactors</i>				
542110 EQUIP.SERVICES - REPAIR	235,761	230,900	200,000	210,000	(20,900)
542110 EQUIP.SERVICES - FUEL	68,558	80,000	75,000	75,000	(5,000)
543010 ELECTRICITY	1,064	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	967	2,000	1,000	2,000	0
552000 OPERATING SUPPLIES	4,448	10,000	10,000	10,000	0
552070 UNIFORMS	2,676	3,050	2,900	3,000	(50)
552090 OTHER CLOTHING	866	1,085	800	1,000	(85)
552510 SOLID WASTE DUMPSTERS	84,566	85,000	85,000	85,000	0
559000 DEPRECIATION	328,195	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,591,085	\$2,343,285	\$2,180,400	\$2,329,400	(\$13,885)
TOTAL EXPENSES	\$2,949,823	\$2,734,487	\$2,552,806	\$2,724,508	(\$9,979)

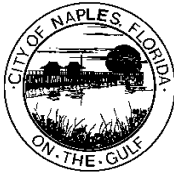
**FISCAL YEAR 2020-21
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1224.534

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	268,460	259,294	259,294	267,134	7,840
510300 OTHER SALARIES	0	1,829	1,829	0	(1,829)
510305 PERSONAL LEAVE PAYOUTS	0	0	9,526	10,478	10,478
510400 OVERTIME	10,636	20,000	10,000	19,808	(192)
525010 FICA	20,318	19,540	19,540	20,139	599
525030 RETIREMENT CONTRIBUTIONS	32,023	37,777	37,777	37,893	116
525040 LIFE/HEALTH INSURANCE	86,642	87,555	87,555	87,949	394
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$418,559	\$426,475	\$426,001	\$443,880	\$17,405
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	450	500	500	500	0
531040 CONTRACT SERVICES	37,140	52,000	40,000	413,400	361,400
	<i>Recyclable material processing costs (\$258,400), hauling cost for recyclables (\$153,000), electronic equip disposal</i>				
541200 EQUIP. SERVICES - REPAIRS	77,478	70,000	70,000	76,271	6,271
542110 EQUIP. SERVICES - FUEL	40,442	50,000	45,000	49,000	(1,000)
546000 REPAIR & MAINTENANCE	275	3,000	3,000	3,000	0
552000 OPERATING SUPPLIES	3,739	7,000	7,000	7,000	0
552010 OPERATING EQUIPMENT	18,834	20,000	20,000	15,000	(5,000)
	<i>Recycle cart replacements</i>				
552070 UNIFORMS	2,676	2,750	2,700	2,700	(50)
552090 OTHER CLOTHING	1,299	1,085	1,200	1,200	115
559000 DEPRECIATION	236,495	0	0	0	0
TOTAL OPERATING EXPENSES	\$418,829	\$206,335	\$189,400	\$568,071	\$361,736
TOTAL EXPENSES	\$837,388	\$632,810	\$615,401	\$1,011,951	\$379,141

**CAPITAL IMPROVEMENT PROJECTS
SOLID WASTE FUND 450**

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2021-22	2022-23	2023-24	2024-25
		2020-21				
21P02	Rebuild Solid Waste Refuse Trucks	100,000	100,000	100,000	100,000	100,000
21P04	Grapple Trucks	200,000	200,000	0	0	0
21P05	Land Development Improvements	150,000	0	0	0	0
21P01	Large Refuse Truck Replacements	270,000	270,000	270,000	270,000	270,000
	Satellite Collection Vehicle Replacement	0	32,000	32,000	32,000	32,000
	Service Vehicle Replacement	0	70,000	30,000	0	30,000
	Roll-off Truck Replacement	0	165,000	0	165,000	0
	Generator Installation for Solid Waste Facility	0	0	100,000	0	0
	Loader Replacement	0	0	0	300,000	0
	Large Refuse Truck Wash Station	0	0	0	0	250,000
FUND TOTAL		720,000	837,000	532,000	867,000	682,000



DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2020-21

Beginning Balance - Unrestricted Net Position as of September 30, 2019	(\$4,599,796)
Adjusted for Interfund Loan	<u>\$5,490,000</u>
Adjusted Unrestricted Net Position	\$890,204
Projected Revenues FY 2019-20	\$1,994,640
Projected Expenditures FY 2019-20	<u>\$1,922,590</u>
Net Increase/(Decrease) in Net Unrestricted Assets	\$72,050

Expected Unrestricted Net Position as of September 30, 2020 **\$962,254**

Add Fiscal Year 2020-21 Budgeted Revenues

Monthly Dock Rentals	495,000	
Transient Rentals	250,000	
Fuel Sales	1,250,000	
Bait & Misc. Sales	65,000	
Naples Landing	60,000	
City Fines	950	
Mooring Ball Rentals	5,000	
Non-refundable application fees	2,000	
Other Charges	17,000	
Interest Income	<u>15,000</u>	<u>\$2,159,950</u>

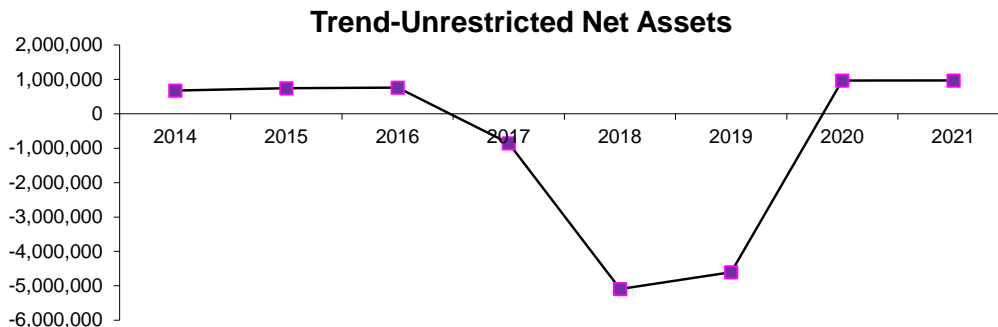
TOTAL AVAILABLE RESOURCES: **\$3,122,204**

Less Fiscal Year 2020-21 Budgeted Expenditures

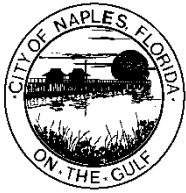
Personal Services	255,414	
Fuel Purchases	1,090,000	
Resale Inventory	45,000	
Operations & Maintenance	229,890	
Transfer - Administration	79,040	
Transfer - Self Insurance	23,120	
Debt (Principal & Interest) Payment	390,553	
Capital Projects	<u>40,000</u>	<u>\$2,153,017</u>

BUDGETED CASH FLOW **\$6,933**

Projected Unrestricted Net Position as of September 30, 2021 **\$969,186**



With working capital of \$663,000 as of 9/30/19, this fund meets the policy requirement of \$432,000 or 3 months operating expense.



City Dock Fund

City Manager's Office (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.

2020-21 Department Goals and Objectives

- 1. In accordance with Vision Goal 1 (Preserve the Town's distinctive character and culture):**
 - 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 2 (Make Naples the green jewel of Southwest Florida):**
 - 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.

Dock Fund (continued)

3. In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):

- 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.

2020-21 Significant Budgetary Changes

Revenue

Total revenue for FY 2020-21 is budgeted at \$2,159,950 which is a decrease of \$152,750 from the FY 2019-20 budgeted revenue. These revenue estimates are conservative with the uncertainty of the COVID-19 pandemic which has negatively affected revenues for FY 2019-20, primarily with a reduction in fuel sales when the Dock was closed to the public.

For FY 2020-21, fuel sales are conservatively budgeted at \$1,250,000 which is \$164,000 (-11.6%) less than the budgeted amount of \$1,414,000 for FY 2019-20.

Expenses

Total expenditures of the fund are budgeted at \$2,153,017 an increase of \$67,350 from FY 2019-20.

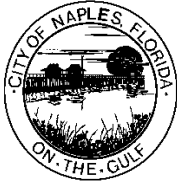
Personal Services are reduced by \$17,353 primarily due to the elimination of the Harbor Manager position and the reassignment of the Dock to the Community Services Department.

The FY 2020-21 Operating Expenses are increased by \$49,735 over the approved budget for FY 2019-20. Contracted Services accounts for \$29,000 of the increase which will fund maintenance of the mooring field and piling maintenance to prevent the growth of oysters, etc. The Self-Insurance Charge has increased by \$3,528 (+18%) over the FY 2019-20 budget.

Non-Operating Expenses are budgeted to support the installation of additional security cameras at a cost of \$40,000. Principal and interest debt payment expense is budgeted at \$390,553.

Dock Fund (continued)





**FISCAL YEAR 2020-21
CITY DOCK FUND
REVENUE SUMMARY**

	<u>FY 17-18 ACTUAL</u>	<u>FY 18-19 ACTUAL</u>	<u>FY 19-20 ADOPTED BUDGET</u>	<u>FY 19-20 ESTIMATED ACTUAL</u>	<u>FY 20-21 ADOPTED BUDGET</u>
DOCK RENTALS	298,927	488,020	492,000	492,000	495,000
TRANSIENT RENTALS	84,672	274,256	225,000	250,000	250,000
FUEL SALES	649,034	1,199,834	1,414,000	1,081,700	1,250,000
BAIT & MISC. SALES	36,111	36,088	75,000	65,000	65,000
NAPLES LANDINGS REV	76,623	92,389	60,000	60,000	60,000
MOORING BALL RENTAL	1,381	4,725	5,000	5,000	5,000
NON-REFUNDABLE APPLICATION FEE	5,917	2,350	3,750	2,000	2,000
CITY FINES	565	1,731	950	1,940	950
OTHER CHARGES	14,314	47,301	17,000	17,000	17,000
INVESTMENT EARNINGS	14,104	26,086	20,000	20,000	15,000
TOTAL CITY DOCK	<u>\$1,181,649</u>	<u>\$2,172,780</u>	<u>\$2,312,700</u>	<u>\$1,994,640</u>	<u>\$2,159,950</u>

FUND 460: DOCK FUND
FISCAL YEAR 2020-21

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
0.6	0.6	0.15	Community Services Director (a)	21,937
0	0	1	Dockmaster	59,469
1	1	0	Assistant Dockmaster (b)	-
2	2	2	Dockkeeper	72,745
0.5	0.5	0.5	Dockkeeper	18,025
4.1	4.1	3.7	Regular Salaries	172,176
			Other Authorized Compensation	4,909
			Overtime	4,080
			Employer Payroll Expenses	74,249
				\$255,414

(a) The Community Services Director is also paid 85% in General Fund

(b) Assistant Dockmaster reclassified to Dockmaster

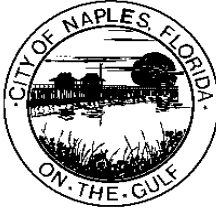
**FISCAL YEAR 2020-21
BUDGET DETAIL
CITY DOCK FUND**

460.0415.572

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	203,017	201,960	186,621	172,176	(29,784)
510300 OTHER SALARIES	0	0	0	2,000	2,000
510305 PERSONAL LEAVE PAYOUTS	0	0	2,645	2,909	2,909
510400 OVERTIME	4,491	4,000	18,000	4,080	80
525010 FICA	15,652	15,729	15,729	13,608	(2,121)
525030 RETIREMENT CONTRIBUTIONS	21,577	25,014	20,510	21,685	(3,329)
525040 LIFE/HEALTH INSURANCE	28,610	26,064	26,064	38,956	12,892
TOTAL PERSONAL SERVICES	\$273,347	\$272,767	\$269,569	\$255,414	(\$17,353)
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	10,943	10,000	10,000	14,000	4,000
<i>Oil spill pads, printing, dock master boat supplies, rope, piling caps, deck cleats, etc.</i>					
530010 CITY ADMINISTRATION	63,230	72,460	72,460	79,040	6,580
531001 CREDIT CARD BANK FEE	42,807	38,000	38,000	42,000	4,000
531040 OTHER CONTRACTED SERVICES	0	0	0	29,000	29,000
540000 TRAINING AND TRAVEL COSTS	1,886	1,200	1,200	1,200	0
541000 COMMUNICATIONS	12,720	12,600	12,600	15,000	2,400
<i>Cellular and iPad service</i>					
542100 EQUIP. SERVICES - REPAIRS	2,610	1,000	1,000	0	(1,000)
542110 EQUIP. SERVICES - FUEL	1,674	2,000	2,000	0	(2,000)
543010 ELECTRICITY	37,213	29,000	29,000	29,000	0
543020 WATER, SEWER, GARBAGE	46,175	44,473	44,473	45,300	827
544000 RENTALS & LEASES	15,045	27,000	27,000	27,000	0
<i>Annual lease of Dock / property from DEP</i>					
545220 SELF INSURANCE CHARGE	20,796	19,592	19,592	23,120	3,528
546000 REPAIR AND MAINTENANCE	19,221	10,000	10,000	10,000	0
<i>Repair / maintenance of decking, safety, electrical, deck, fuel tank, fire protection, signage</i>					
549020 TECHNOLOGY SVC CHARGE	13,770	14,990	14,990	15,390	400
551000 OFFICE SUPPLIES	677	1,000	1,000	1,000	0
551060 RESALE SUPPLIES	40,736	45,000	45,121	45,000	0
552020 FUEL	1,006,309	1,088,000	928,000	1,090,000	2,000
552090 OTHER CLOTHING	230	1,000	1,000	1,000	0
554010 MEMBERSHIPS	0	0	0	0	0
559000 DEPRECIATION/AMORTIZATION	311,566	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,647,606	\$1,417,315	\$1,257,436	\$1,467,050	\$49,735
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDINGS	0	0	0	40,000	40,000
570110 PRINCIPAL ON DEBT	0	305,000	305,000	305,000	0
570120 INTEREST ON DEBT	95,618	90,585	90,585	85,553	(5,032)
TOTAL NON-OPERATING	\$95,618	\$395,585	\$395,585	\$430,553	\$34,968
TOTAL EXPENSES	\$2,016,571	\$2,085,667	\$1,922,590	\$2,153,017	\$67,350

**CAPITAL IMPROVEMENT PROJECTS
DOCK FUND (Fund 460)**

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2020-21	2021-22	2022-23	2023-24	2024-25
21Q01	Security Cameras	40,000	0	0	0	0
	Fuel System Improvements	0	50,000	0	0	0
TOTAL DOCK FUND		40,000	50,000	0	0	0



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%	\$ 395,585	\$ 90,585	\$ 305,000	\$ 5,185,000
4	2021	1.65%	\$ 390,553	\$ 85,553	\$ 305,000	\$ 4,880,000
5	2022	1.65%	\$ 385,520	\$ 80,520	\$ 305,000	\$ 4,575,000
6	2023	1.65%	\$ 380,488	\$ 75,488	\$ 305,000	\$ 4,270,000
7	2024	1.65%	\$ 375,455	\$ 70,455	\$ 305,000	\$ 3,965,000
8	2025	1.65%	\$ 370,423	\$ 65,423	\$ 305,000	\$ 3,660,000
9	2026	1.65%	\$ 365,390	\$ 60,390	\$ 305,000	\$ 3,355,000
10	2027	1.65%	\$ 360,358	\$ 55,358	\$ 305,000	\$ 3,050,000
11	2028	1.65%	\$ 355,325	\$ 50,325	\$ 305,000	\$ 2,745,000
12	2029	1.65%	\$ 350,293	\$ 45,293	\$ 305,000	\$ 2,440,000
13	2030	1.65%	\$ 345,260	\$ 40,260	\$ 305,000	\$ 2,135,000
14	2031	1.65%	\$ 340,228	\$ 35,228	\$ 305,000	\$ 1,830,000
15	2032	1.65%	\$ 335,195	\$ 30,195	\$ 305,000	\$ 1,525,000
16	2033	1.65%	\$ 330,163	\$ 25,163	\$ 305,000	\$ 1,220,000
17	2034	1.65%	\$ 325,130	\$ 20,130	\$ 305,000	\$ 915,000
18	2035	1.65%	\$ 320,098	\$ 15,098	\$ 305,000	\$ 610,000
19	2036	1.65%	\$ 315,065	\$ 10,065	\$ 305,000	\$ 305,000
20	2037	1.65%	\$ 310,033	\$ 5,033	\$ 305,000	\$ -

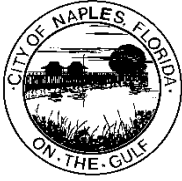
\$ 7,488,675 \$ 988,675 \$ 6,500,000

Actual Interest rate will vary.

Rate set at .25% higher than interest rate earned on City investments, see Resolution 17-13935

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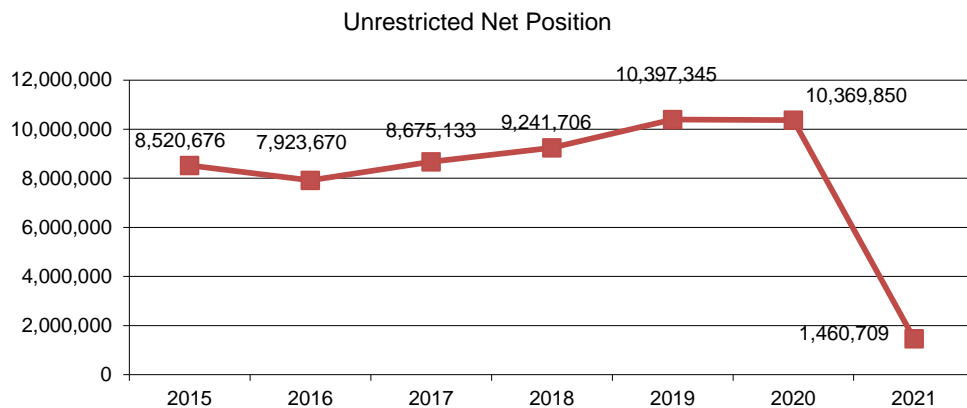


STORMWATER FUND

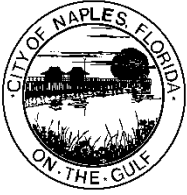
FINANCIAL SUMMARY

Fiscal Year 2020-21

Beginning Balance - Unrestricted Net Position as of Sept. 30, 2019	10,397,345
Projected Revenues FY 2019-20	\$5,063,925
Projected Expenditures FY 2019-20	\$5,091,420
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$27,495)</u>
Expected Unrestricted Net Position as of Sept. 30, 2020	\$10,369,850
Add Fiscal Year 2020-21 Budgeted Revenues	
Stormwater Fees	4,915,670
Other	875,000
Interest Income	120,000
	<u>\$5,910,670</u>
Less Fiscal Year 2020-21 Budgeted Expenditures	
Stormwater Division	2,106,347
Natural Resources Division	428,555
Debt - Principal and Interest	239,910
Capital Projects	12,045,000
	<u>\$14,819,811</u>
BUDGETED CASH FLOW	(\$8,909,141)
Projected Unrestricted Net Position as of September 30, 2021	<u><u>\$1,460,709</u></u>



There is a decline in Unrestricted Net Position due to the appropriation of capital projects. Working capital is \$10.5 million as of 9/30/19. Policy requires \$637,000 or 3 months of operating expense.



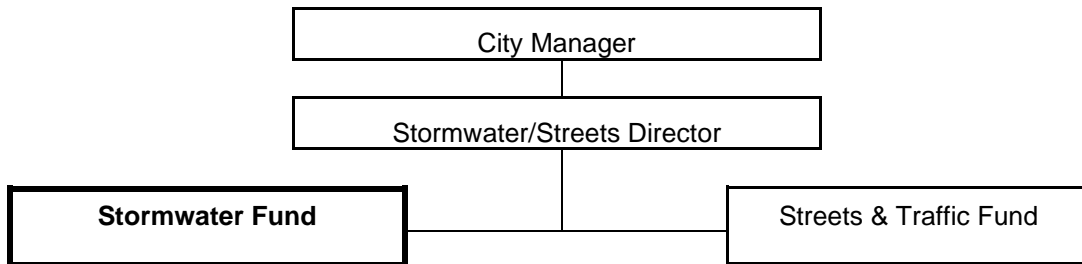
Stormwater Fund

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.



2019-20 Department Major Accomplishments

- Continuing construction of oyster reef restoration at Site #3 within Naples Bay, located at the mouth of Rock Creek.
- Completed the City's Climate Vulnerability Assessment.
- Completed 90% draft design plans for the Beach Restoration and Water Quality Improvement Project (a.k.a. beach outfall removal project) and beginning a value engineering phase.
- Completed the Naples Bay Restoration and Water Quality Project at Cove Outfall.
- Began the Basin IV Stormwater Basin Assessment to focus on improving resiliency, drainage and water quality in a low lying, flat and tidally influenced area of the City.
- Reached 60% completion of the Spring, East and Fleischmann Lakes Restoration design.
- Conducted upstream water quality sampling for Swan Lake and performed periodic treatment for blue/green algae in the lake.
- Delivered a 5-Year Update to the Naples Bay Water Quality and Habitat Report.

Stormwater Fund (continued)

2020-21 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.

Maintain and enhance public safety.

- Continue with public outreach/education program.
- Continue to monitor water quality throughout the stormwater management system to gauge impacts of Division projects and programs.
- Replace undersized, non-functional drain inlets and manholes.
- Install flap gates and other backflow preventers to minimize tidal backflows into the storm sewer system.
- Expand the installation of aerators, fountains, and/or other mechanisms that improve water quality in lakes prior to discharge.

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)

2020-21 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 2020-21 is \$14,819,811, an increase of \$2,923,181 over FY 2019-20 budget a result of capital expenditures.

Revenues

Revenues into the fund total \$5,910,670, an increase of \$847,670 primarily due to a South Florida Water Management District grant for a capital project. 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 2020 was not available at the time of print as a result of global pandemic. For purposes of budgeting, the Finance Department has estimated a 1.0% CPI increase which may be adjusted when official CPI numbers are received. In this case, the monthly fee would increase from \$13.93 per Equivalent Residential Unit to \$14.07.

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 \$120,000.

Expenditures

Personal Services cost is \$1,483,150, an increase of \$275,235. This is primarily due to increasing the Division personnel by two full-time positions. The number of full-time positions increases from 11 to 13 for FY 2020-21 and the additional two positions will serve to accelerate lakes restoration and broaden field response to proactive maintenance activities. Several positions are shared with the Streets fund (Fund 190).

Operating expenditures total \$1,051,751, an increase of \$77,972 over the FY 2019-20 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:

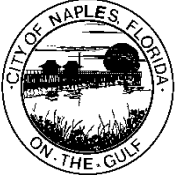
City Administration (General Fund Reimbursement)	\$193,520
Utility Billing Admin Fee	40,000
Professional Services	300,000
Road Repairs	79,000
Operating Supplies	50,000
Equipment Services Repair	48,000
County Landfill (for disposal of street sweeping)	40,000

Non-operating expenditures total \$12,284,910. This includes debt service (principal and interest) in the amount of \$239,910 related to a debt issue where the State Revolving Loans were refinanced in 2013, this loan is expected to be paid in full in 2021. Capital costs total \$12,045,000, with a large portion of this being the Lake Management & Restoration Improvements at \$3.5 million and Phase I of the South Beach Outfall project for \$5,700,000. Additional detail of the \$12,045,000 in capital improvements is listed on the page that follows the line-item budget. Of the items in the FY 2020-21 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)

2020-21 Performance Measures and Benchmarking

Performance Measures	Actual 2016-17	Actual 2017-18	Actual 2018-19	Estimated 2019-20	Projected 2020-21
Cleaning & Desilting of Storm Sewer / Drainage Inlets (Man-hours)	196	237	275	311	450
Repair of Storm Sewers and Drainage Inlets (Work Orders)	288	362	338	375	400
Street Sweeping (Miles Per Year)	4,430	2,745	2,281	2,900	3,500



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>FY 17-18 ACTUAL</u>	<u>FY 18-19 ACTUAL</u>	<u>FY 19-20 ADOPTED BUDGET</u>	<u>FY 19-20 ESTIMATED ACTUAL</u>	<u>FY 20-21 ADOPTED BUDGET</u>
Stormwater Fees	4,796,515	5,077,337	4,867,000	4,867,000	4,915,670
Interest Earned	144,314	203,560	120,000	120,000	120,000
Grants	0	514,244	75,000	75,000	875,000
FEMA	0	1,694,984	0	0	0
Other and Sales of Assets	<u>3,724</u>	<u>3,193</u>	<u>1,000</u>	<u>1,925</u>	<u>0</u>
TOTAL STORMWATER	<u><u>\$4,944,554</u></u>	<u><u>\$7,493,318</u></u>	<u><u>\$5,063,000</u></u>	<u><u>\$5,063,925</u></u>	<u><u>\$5,910,670</u></u>

**FUND: 470 STORMWATER FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2020-21**

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
NATURAL RESOURCES (6061)				
1	1	1	Natural Resources Manager	121,410
1	1	1	Environmental Specialist	83,271
0.5	0.5	0.5	Project Coordinator / Public Outreach (b)	23,859
2.5	2.5	2.5		228,540
STORMWATER DIVISION (6002)				
0.75	0.75	0.75	Stormwater/Streets Director (a)	109,682
0.5	0.5	0.5	Project Coordinator / Public Outreach (b)	23,859
0.75	0.75	0.75	Engineering Manager (a)	80,151
0.75	0.75	0.75	Construction Project Manager (a)	77,772
1.00	1.00	1.00	Operations Supervisor	58,659
1.00	1.00	2.00	Project Manager	173,330
1.00	1.00	1.00	Heavy Equipment Operator	49,199
1.00	1.00	1.00	Utility Technician Sr	47,649
1.00	1.00	2.00	Utility Technician II	83,194
0.75	0.75	0.75	Administrative Coordinator (a)	34,861
8.50	8.50	10.50		738,356
11.00	11.00	13.00	Regular Salaries	966,896
			Other Salaries	43,640
			Overtime	7,923
			Employer Payroll Expenses	464,691
			Total Personal Services	\$1,483,150

(a) Funding is split 75%/25% with the Streets Fund 190

(b) Position was funded 50/50 between the Natural Resources division and the Stormwater division

Note: The Plans Review Stormwater Engineer identified and fully funded in the Building Fund is supervised within the Stormwater fund.

**FISCAL YEAR 2020-21
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY**

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	749,524	857,192	785,170	966,896	109,704
510300 OTHER SALARIES	23,129	25,140	25,140	25,140	0
510305 PERSONAL LEAVE PAYOUTS	0	0	2,880	15,000	15,000
510330 EDUCATION REIMBURSEMENT	0	3,000	3,000	3,500	500
510040 OVERTIME	1,182	5,000	5,000	7,923	2,923
525010 FICA	57,014	64,991	62,953	75,724	10,733
525030 RETIREMENT CONTRIBUTIONS	94,632	109,952	107,952	136,046	26,094
525040 LIFE/HEALTH INSURANCE	137,766	130,880	137,202	238,761	107,881
525070 EMPLOYEE ALLOWANCES	10,340	11,760	11,760	14,160	2,400
TOTAL PERSONAL SERVICES	\$1,073,587	\$1,207,915	\$1,141,057	\$1,483,150	275,235
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	777,530	23,500	173,678	26,300	2,800
530010 CITY ADMINISTRATION	190,770	192,540	192,540	193,520	980
530050 COUNTY LANDFILL	11,118	32,500	32,500	40,000	7,500
530070 SMALL TOOLS	1,382	3,000	3,000	3,500	500
530150 UTILITY BILLING ADMIN FEE	40,000	40,000	40,000	40,000	0
531000 PROFESSIONAL SERVICES	127,371	250,000	271,026	300,000	50,000
531005 CREDIT CARD FEES	22,994	24,000	20,000	24,000	0
531040 OTHER CONTRACTUAL SERVICES	2,125	11,000	11,000	11,000	0
531430 LAWN & LANDSCAPE CERTIFICATION	0	15,000	13,000	13,000	(2,000)
531220 INVESTMENT ADVISORY FEES	4,645	6,000	6,000	6,000	0
540000 TRAINING & TRAVEL COSTS	5,245	8,000	8,000	8,000	0
541000 COMMUNICATIONS	1,153	2,000	2,000	2,000	0
541010 TELEPHONE	4,201	4,750	4,750	4,750	0
542100 EQUIP. SERVICES - REPAIR	37,877	49,000	49,000	48,000	(1,000)
542110 EQUIP. SERVICES - FUEL	7,714	9,700	9,700	7,700	(2,000)
543010 ELECTRICITY	35,075	30,000	30,000	30,000	0
543020 WATER, SEWER, GARBAGE	1,577	2,000	2,000	2,000	0
545220 SELF INSURANCE CHARGE	26,082	28,144	28,144	33,881	5,737
546000 REPAIR & MAINTENANCE	7,054	8,000	8,000	8,000	0
546040 EQUIPMENT MAINTENANCE	7,478	10,000	10,000	10,000	0
546080 LAKE MAINTENANCE	19,068	30,000	30,000	35,000	5,000
546120 ROAD REPAIRS	66,926	70,000	70,000	79,000	9,000
547010 LEGAL ADS	0	500	500	500	0
549020 TECHNOLOGY SVC CHARGE	43,480	45,660	45,660	43,650	(2,010)
551000 OFFICE SUPPLIES	3,215	9,500	9,500	9,850	350
552000 OPERATING SUPPLIES	27,114	50,000	50,000	50,000	0
552020 FUEL	2,550	12,500	12,500	12,500	0
552070 UNIFORMS	2,597	2,400	2,400	3,000	600
552090 OTHER CLOTHING	866	1,085	1,085	1,400	315
554010 MEMBERSHIPS	3,904	3,000	5,000	5,200	2,200
559000 DEPRECIATION	1,914,502	0	0	0	0
559110 BAKER PARK/ STMWR EXP	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$3,395,614	\$973,779	\$1,140,982	\$1,051,751	77,972
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDING	3,547,676	9,400,000	2,494,445	11,945,000	2,545,000
560400 MACHINERY/ EQUIPMENT	55,360	35,000	35,000	100,000	65,000
560700 VEHICLES	306,193	40,000	40,000	0	(40,000)
570110 PRINCIPAL	0	235,033	235,033	238,578	3,545
570120 INTEREST	9,454	4,903	4,903	1,332	(3,571)
TOTAL NON-OPERATING EXPENSES	3,918,683	9,714,936	2,809,381	12,284,910	2,569,974
TOTAL EXPENSES	\$8,387,884	\$11,896,630	\$5,091,420	\$14,819,811	\$2,923,181

**FISCAL YEAR 2020-21
BUDGET DETAIL
STORMWATER DIVISION**

470.6002.539

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	528,897	625,803	569,640	738,356	112,553
510300 OTHER SALARIES	10,179	10,140	10,140	10,140	0
<i>On call pay --- nights and weekends</i>					
510305 PERSONAL LEAVE PAYOUTS	0	0	2,880	15,000	15,000
510330 EDUCATION REIMBURSEMENT	0	3,000	3,000	3,500	500
510400 OVERTIME	1,182	5,000	5,000	7,923	2,923
525010 FICA	39,296	47,300	45,262	57,146	9,846
525030 RETIREMENT CONTRIBUTIONS	65,530	75,236	75,236	102,319	27,083
525040 LIFE/HEALTH INSURANCE	116,662	109,149	115,471	211,731	102,582
525070 EMPLOYEE ALLOWANCES	9,260	10,800	10,800	12,480	1,680
TOTAL PERSONAL SERVICES	\$771,007	\$886,428	\$837,429	\$1,158,596	\$272,168
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	766,115	4,000	154,178	4,000	0
530010 CITY ADMINISTRATION	190,770	192,540	192,540	193,520	980
530050 COUNTY LANDFILL	11,118	32,500	32,500	40,000	7,500
<i>Disposal of street sweepings and storm drain debris</i>					
530070 SMALL TOOLS	1,382	3,000	3,000	3,500	500
531005 PROF SERC/CREDIT CARD	22,994	24,000	20,000	24,000	0
531010 PROFESSIONAL SERVICES	90,347	200,000	202,339	250,000	50,000
<i>Professional surveying, design, permitting, and inspection services, continue water quality monitoring, project mgr</i>					
530150 UTILITY BILLING ADMIN FEE	40,000	40,000	40,000	40,000	0
531040 CONTRACTUAL SERVICES	2,125	11,000	11,000	11,000	0
<i>Street sweeper hauling, video inspection software</i>					
531220 INVESTMENT ADVISORY FEES	4,645	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	2,996	5,000	5,000	5,000	0
541000 TELEPHONE/COMMUNICATIONS	4,201	4,750	4,750	4,750	0
542100 EQUIP. SERVICES - REPAIR	33,363	45,000	45,000	45,000	0
542110 EQUIP. SERVICES - FUEL	7,183	9,000	9,000	7,000	(2,000)
543010 ELECTRICITY	35,075	30,000	30,000	30,000	0
543020 WATER, SEWER, GARBAGE	1,577	2,000	2,000	2,000	0
545220 SELF INSURANCE CHARGE	26,082	28,144	28,144	33,881	5,737
546000 REPAIR & MAINTENANCE	4,389	5,000	5,000	5,000	0
546040 EQUIPMENT MAINTENANCE	7,478	10,000	10,000	10,000	0
546080 LAKE MAINTENANCE	19,068	30,000	30,000	35,000	5,000
<i>Floating island maintenance, aerator maintenance, exotic vegetation treatment of lakes</i>					
546120 ROAD REPAIRS	66,926	70,000	70,000	79,000	9,000
549020 TECHNOLOGY SVC CHARGE	43,480	45,660	45,660	43,650	(2,010)
551000 OFFICE SUPPLIES	2,346	6,500	6,500	6,850	350
552000 OPERATING SUPPLIES	27,114	50,000	50,000	50,000	0
<i>Pipe fittings, valves, manhole covers, inlets, and supplies. Landscape restoration products and services</i>					
552020 FUEL	2,550	12,500	12,500	12,500	0
552070 UNIFORMS/CLOTHING	2,597	2,400	2,400	3,000	600
552090 OTHER CLOTHING	866	1,085	1,085	1,400	315
554010 MEMBERSHIPS	1,190	1,500	1,500	1,700	200
559000 DEPRECIATION	1,914,502	0	0	0	0
TOTAL OPERATING EXPENSES	\$3,332,480	\$871,579	\$1,020,096	\$947,751	\$76,172
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDING	2,841,619	9,150,000	2,244,445	11,945,000	2,795,000
560400 MACH EQUIP	19,135	0	0	0	0
560700 VEHICLES	306,193	0	0	0	0
570110 PRINCIPAL	0	235,033	235,033	238,578	3,545
570120 INTEREST	9,454	4,903	4,903	1,332	(3,571)
TOTAL NON-OPERATING EXPENSES	3,176,401	9,389,936	2,484,381	12,184,910	2,794,974
TOTAL EXPENSES	\$7,279,887	\$11,147,943	\$4,341,906	\$14,291,257	\$3,143,314

**FISCAL YEAR 2020-21
BUDGET DETAIL
NATURAL RESOURCES DIVISION**

470.6061.537

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	220,626	231,389	215,530	228,540	(2,849)
510300 OTHER SALARIES	12,950	15,000	15,000	15,000	0
<i>Part-time intern</i>					
525010 FICA	17,717	17,691	17,691	18,578	887
525030 RETIREMENT CONTRIBUTIONS	29,103	34,716	32,716	33,727	(989)
525040 LIFE/HEALTH INSURANCE	21,104	21,731	21,731	27,030	5,299
525070 EMPLOYEE ALLOWANCES	1,080	960	960	1,680	720
TOTAL PERSONAL SERVICES	\$302,580	\$321,487	\$303,628	\$324,555	\$3,068
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	11,415	19,500	19,500	22,300	2,800
<i>Signs, buoys, markers, water quality supplies, outreach/ education materials and supplies, City Dock slip rental</i>					
531000 PROFESSIONAL SERVICES	37,025	50,000	68,686	50,000	0
<i>Water Quality Sampling & Analysis; Naples Bay trawling</i>					
531430 LAWN & LANDSCAPE CERTIFICATION	0	15,000	13,000	13,000	(2,000)
540000 TRAINING & TRAVEL COSTS	2,249	3,000	3,000	3,000	0
<i>Conference and Seminars</i>					
541000 COMMUNICATIONS	1,153	2,000	2,000	2,000	0
542100 EQUIP. SERVICES - REPAIR	4,514	4,000	4,000	3,000	(1,000)
542110 EQUIP. SERVICES - FUEL	530	700	700	700	0
546000 REPAIR & MAINTENANCE	2,665	3,000	3,000	3,000	0
547010 LEGAL ADS	0	500	500	500	0
551000 OFFICE SUPPLIES	869	3,000	3,000	3,000	0
554010 MEMBERSHIPS	2,714	1,500	3,500	3,500	2,000
TOTAL OPERATING EXPENSES	\$63,134	\$102,200	\$120,886	\$104,000	\$1,800
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDING	706,057	250,000	250,000	0	(250,000)
560400 MACHINERY & EQUIPMENT	36,225	35,000	35,000	100,000	65,000
560700 VEHICLES	0	40,000	40,000	0	(40,000)
TOTAL NON-OPERATING EXPENSES	742,282	325,000	325,000	100,000	(\$225,000)
TOTAL EXPENSES	\$1,107,996	\$748,687	\$749,514	\$528,555	(\$220,132)

**CAPITAL IMPROVEMENT PROJECTS
FUND 470 - STORMWATER ENTERPRISE FUND**

CIP NUMBER	PROJECT DESCRIPTION	Requested 2020-21	2021-22	2022-23	2023-24	2024-25
21V02	Citywide Stormwater Improvements	1,000,000	1,000,000	1,000,000	700,000	750,000
21V25	Phase I South Beach Outfall Removal & Water Quality Project (1)	5,700,000	0	0	0	0
21V26	Phase II North Beach Outfall Removal & Water Quality Project (1)	600,000	100,000	2,000,000	0	0
21V05	Stormsewer Pipe Lining	100,000	100,000	100,000	100,000	100,000
21V27	Citywide Lake Management & Restoration Improvements (2)	3,500,000	375,000	3,000,000	400,000	2,750,000
21V07	Basin Assessments	775,000	0	100,000	0	0
21V04	Basin IV Drainage Improvements	270,000	0	0	850,000	0
21V09	Water Quality Monitoring Equipment	100,000	0	0	0	0
21V11	Lantern Lane Drainage & Street Resurfacing Project (5)	0	30,000	190,000	0	0
	Climate Adaptation and Resiliency Plan (3)	0	275,000	0	0	0
	Stormwater Camera Inspection Vehicle Replacement	0	0	0	175,000	0
	Naples Bay Habitat Protection Feasibility Study (3)	0	0	0	0	150,000
	Vehicle Replacement-Small Debris Dump Truck	0	0	60,000	0	0
	Natural Resources Workboat Replacement	0	90,000	0	0	0
TOTAL STORMWATER FUND		12,045,000	1,970,000	6,450,000	2,225,000	3,750,000

- (1) Portion of project carried forward to FY 21-22 to address removing bike lanes, minimizing impacts to property owners, and review of project structure.
- (2) Design is contingent upon Fund financing package and FY22-23 construction is contingent upon Naples Beach Hotel demolition.
- (2) Contingent on Fund financing package and one new FTE. Lake Management & Restoration projects are proposed in accordance with the Draft 10-year Workplan presented on 12/18/2019.
- (3) Contingent upon receiving partial grant funding.
- (4) Project is contingent upon a partnership with Collier County, material availability, and full funding from the General Fund or grants.
- (5) This project is budgeted in both the Streets & Traffic Fund and the Stormwater Fund.

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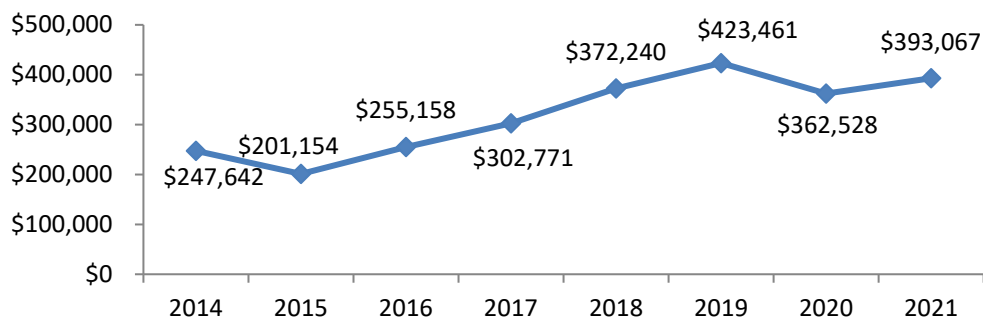




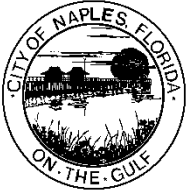
TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2020-21

Beginning Balance - Unrestricted Net Position as of September 30, 2019	\$423,461
Projected Revenues FY 2019-20	618,500
Projected Expenditures FY 2019-20	679,433
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(60,933)</u>
Expected Unrestricted Net Position as of September 30, 2020	\$362,528
Add Fiscal Year 2020-21 Budgeted Revenues	
Memberships	\$180,000
Daily Play	59,000
Lessons	360,000
Ball Machine/Other Income	19,000
Tournaments	45,000
Sponsorships	28,000
Retail Sales	17,500
Transfers In	47,500
Investment Income	6,000
	<u>762,000</u>
TOTAL AVAILABLE RESOURCES	\$1,124,528
Less Fiscal Year 2020-21 Budgeted Expenditures	
Personal Services	\$252,938
Operating Expenses	374,790
Capital Expenditures	35,000
Transfer - Administration	51,350
Transfer - Self Insurance	17,383
	<u>731,461</u>
BUDGETED CASH FLOW	\$30,539
Projected Unrestricted Net Position as of September 30, 2021	<u><u>\$393,067</u></u>

Trend - Unrestricted Net Position



With working capital of \$529,000 as of 9/30/19, 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

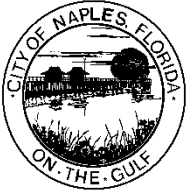
The Tennis Fund is an Enterprise Fund established to monitor the revenues and expenditures of the Arthur L. Allen Tennis Center at Cambier Park. The facility includes twelve (12) hydro-grid Har-Tru clay courts (lit) and pro shop with an elevated viewing area. Chickee Hut shade structures with cold water 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.

2019-2020 Accomplishments

- Courts 3, 4, 11 & 12 were completely leveled, re-lined & re-surfaced.
- The final phase of the project to convert the tennis court lights to new LED was completed with courts 1, 2 & 12 getting new fixtures.
- Replaced eight (8) new water fountains.
- Replaced Ball Machine.
- Replaced two (2) sets of doors.
- Replaced two (2) sets of net post on the courts.
- Replaced six (6) nets on the courts.
- 51st Annual City of Naples Clay In May Tennis Championships cancelled due to COVID-19.
- Hosted nine (9) USTA Junior and Adult Sanctioned Tournaments drawing over 625 participants from the local and south-east region.

2020-2021 Goals and Objectives

1. **In accordance with Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership):**
 - a. Continue to develop and maintain a long-term facility plan in collaboration with members, the CSAB and staff.
 - b. Continue to maintain quarterly program development plans for all tennis programs to ensure cost effective management of all recreation programming.
 - c. Maintain quarterly and annual reports for revenue/expenditures for tennis center programs and services.



Tennis Fund

Community Services Department (Fund 480)

2. **In accordance with Vision Goal 3A and 3C (Maintain an extraordinary quality of life for residents):**
 - a. Monitor and maintain the courts and facilities at the highest possible level.
 - i. Continue quarterly review of all tennis facilities and grounds with designated tennis staff and facility staff by utilizing the established inspection process as determined by Community Services Department.
 - ii. Implement plan of action to maintain and upgrade tennis facilities based on quarterly review.
 - b. Expeditiously manage capital improvement projects.

3. **In accordance with Vision Goal 1 (Preserve the Town's distinctive character and culture):**
 - 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.

2020-2021 Significant Budgetary Issues

Revenue

Total Tennis Fund revenues are \$762,000. The two primary revenue items to the fund are Membership fees \$180,000 and Lessons/Clinics \$360,000.

In addition to these, the Fund charges for daily play, league fees, clinics, and tournaments. There is also \$17,500 expected from the resale of merchandise, which includes racquets, shirts, towels and vending items, and \$13,000 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.

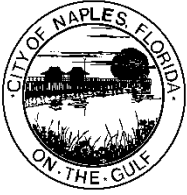
Expenditures

Expenditures for FY 2020-21 are \$731,461, an increase of \$48,207 over the FY 2019-20 budget.

Personal Services total \$252,938, a \$10,940 increase from FY 2019-20 which includes the yearly salary increase as well as increased health insurance costs.

Operating Expenses total \$443,523, which is a \$61,767 increase over the FY 2019-20 budget, mainly due to the increase in the cost of professional services of \$64,000.

Other major costs include Repair & Maintenance at \$29,750 and tournament costs (Special Events) for \$18,500. The remaining costs in this budget are primarily related to the facility operations.



Tennis Fund

Community Services Department (Fund 480)

This budget includes capital improvement projects totaling \$35,000 for exterior/interior painting of the facility.

2020-2021 Performance Measures and Benchmarking

Benchmarking compares the City of Naples to other similarly situated agencies. Note that for the Tennis Center, there are very few similar agencies, and therefore, the following provides rate comparisons for a variety of agencies.

BENCHMARKS	Collier County Pelican Bay	City of Marco Island	Academy Sanchez-Casal	City of Naples Cambier Park
Annual Adult Fee	\$400	\$330	\$3,100	\$450 - Res \$597 - NR
Couples Fee	\$702	N/A	\$4,360	N/A
	Naples YMCA	Sunrise Tennis Club	Long Boat Key Tennis Center	City of Ft. Myers Racquet Club
Annual Adult Fee	\$663	\$240 - Res \$325 - NR	\$590	\$403 - Res \$537 - NR
Couples Fee	\$928	\$345 - Res \$450-NR	\$815	\$806

All above fees do not include tax

Performance Measures are used to compare the trend of the City in levels of service.

PERFORMANCE MEASURES	Actual 2016-17	Actual 2017-18	Actual 2018-19	Projected 2019-20
Number of Adult Memberships City/County	315/55	325/50	295/65	283/69
Number of Youth Memberships City/County	85/40	110/35	95/35	91/34
Number of Executive Memberships City/County	75/15	95/20	75/15	78/17
Tournament Player Participation	1600	2000	2050	625
Racquet Restrings	325	325	350	450
Guest Players	3400	3400	3550	3700
Ball Machine Rentals	200	200	200	275

All above fees do not include tax

**CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY**

Fund 480	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
Memberships	189,331	179,524	180,000	180,000	180,000	0
Daily Play	53,118	59,604	52,000	58,000	59,000	7,000
Tournament Play	57,718	62,087	59,000	26,000	45,000	(14,000)
Lessons/Clinics	240,735	325,941	280,000	250,000	360,000	80,000
Ball Machine/Other	5,025	5,485	4,000	7,000	6,000	2,000
Retail Sales	24,072	25,309	24,000	22,000	17,500	(6,500)
Restrings	9,242	10,641	9,000	11,000	13,000	4,000
Sponsorships	25,763	30,118	25,000	10,000	28,000	3,000
Transfer from the Gen. Fund	47,500	47,500	47,500	47,500	47,500	0
Investment/Misc Income	7,915	11,602	6,000	7,000	6,000	0
TOTAL TENNIS FUND	\$660,418	\$757,811	\$686,500	\$618,500	\$762,000	\$75,500

FUND: 480 TENNIS FUND
TENNIS FUND
FISCAL YEAR 2020-21

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
1	1	1	Tennis Services Manager	75,123
1	1	1	Tennis Assistant Manager	49,407
2.0	2.0	2.0	Recreation Assistant*	56,364
4.0	4.0	4.0	Regular Salaries	180,894
			Other Salaries/Authorized Compensation	8,221
			Overtime	990
			Employer Payroll Expenses	62,833
			Total Personal Services	\$252,938

* Represents 4 part time positions

**FISCAL YEAR 2020-21
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS FUND**

480.0912.572

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	178,123	174,793	174,793	180,894	6,101
510300 OTHER SALARIES	0	3,748	3,748	3,744	(4)
510305 PERSONAL LEAVE PAYOUTS	0	0	4,071	4,477	4,477
510400 OVERTIME	1,390	3,000	800	990	(2,010)
525010 FICA	13,321	13,311	13,311	13,820	509
525030 RETIREMENT CONTRIBUTIONS	19,054	22,790	22,790	22,651	(139)
525040 LIFE/HEALTH INSURANCE	23,902	23,876	23,876	25,882	2,006
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$236,270	\$241,998	\$243,869	\$252,938	\$10,940
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,916	14,400	12,856	12,800	(1,600)
<i>First aid supplies, trophies, awards</i>					
530010 CITY ADMINISTRATION	46,920	48,950	48,950	51,350	2,400
531010 PROFESSIONAL SERVICES	245,681	224,000	224,000	288,000	64,000
<i>Court reservation system, Instructors and officials for clinics, camps lessons and tournaments.</i>					
540000 TRAVEL & TRAINING	2,572	2,200	2,200	2,700	500
541000 COMMUNICATIONS	1,429	2,000	2,000	2,000	0
542100 EQUIP. SERVICES - REPAIRS	866	1,000	1,000	1,000	0
543020 WATER, SEWER, GARBAGE	1,165	1,300	1,300	1,300	0
545220 SELF INSURANCE CHARGE	11,770	9,996	9,996	17,383	7,387
546000 REPAIR AND MAINTENANCE	5,318	7,500	7,500	7,750	250
546340 REPAIR & MAINT/LEVEL OF SVC	18,400	26,500	24,228	22,000	(4,500)
<i>Tennis court renovations</i>					
549020 TECHNOLOGY SVC CHARGE	3,260	3,660	3,660	3,790	130
549050 SPECIAL EVENTS	24,162	25,000	21,075	18,500	(6,500)
551000 OFFICE SUPPLIES	988	1,000	1,000	1,000	0
551060 RESALE SUPPLIES	14,986	13,500	13,500	9,500	(4,000)
551070 RESALE SUPPLIES/RESTRINGS	0	0	0	4,000	4,000
554010 MEMBERSHIPS/BOOKS	648	750	299	450	(300)
559000 DEPRECIATION/AMORTIZATION	57,787	0	0	0	0
TOTAL OPERATING EXPENSES	\$438,868	\$381,756	\$373,564	\$443,523	\$61,767
<u>NON-OPERATING EXPENSES</u>					
560300 IMPROVEMENTS O/T BUILDINGS	103,600	55,000	55,000	35,000	(20,000)
560400 MACHINERY EQUIP	0	4,500	7,000	0	(4,500)
560700 VEHICLES	0	0	0	0	0
570110 PRINCIPAL	0	0	0	0	0
570120 INTEREST	0	0	0	0	0
TOTAL NON-OPERATING	\$103,600	\$59,500	\$62,000	\$35,000	(\$24,500)
TOTAL EXPENSES	\$778,738	\$683,254	\$679,433	\$731,461	\$48,207

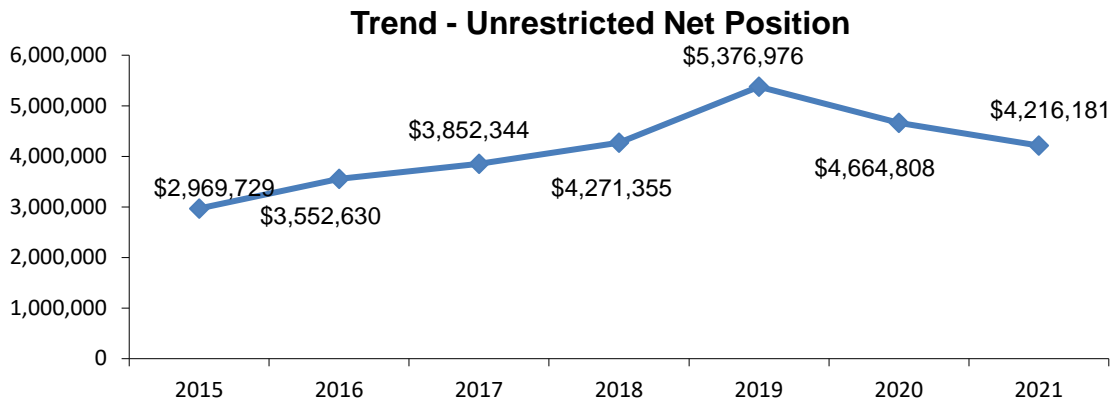
CAPITAL IMPROVEMENT PROJECTS
ARTHUR L. ALLEN TENNIS CENTER TENNIS FUND (Fund 480)

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2021-22	2022-23	2023-24	2024-25
		2020-21				
21G02	Tennis Facility Building - Exterior/Interior Painting	35,000	0	0	0	0
	Tennis Court Irrigation/Surface Replacement (2 Cts)	0	100,000	100,000	100,000	100,000
TOTAL TENNIS FUND		35,000	100,000	100,000	100,000	100,000

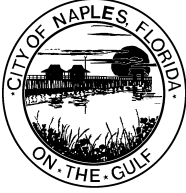


**RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2020-21**

Beginning Balance - Unrestricted Net Assets as of September 30, 2019		\$5,376,976
Projected Revenues FY 2019-20		2,841,280
Projected Expenditures FY 2019-20		3,553,448
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(712,168)</u>
Expected Unrestricted Net Position as of September 30, 2020		\$4,664,808
Add Fiscal Year 2020-21 Budgeted Revenues		
Charges for Services	3,081,176	
Interest Earnings	<u>100,000</u>	<u>3,181,176</u>
TOTAL AVAILABLE RESOURCES		\$7,845,984
Less Fiscal Year 2020-21 Budgeted Expenditures		
Premiums and Claims	3,358,099	
Claims Management Services	94,980	
Reimbursements & Refunds	(100,000)	
Personal Services	175,467	
Operating Expenses	17,806	
Transfer - Administration	<u>83,450</u>	<u>3,629,802</u>
BUDGETED CASH FLOW		(448,626)
Projected Unrestricted Net Position as of September 30, 2021		<u><u>\$4,216,181</u></u>



Note: Does not include reserve for future claims of \$3.172 million



Risk Management Fund

Human Resources Department (Fund 500)

Mission Statement:

To identify, analyze and manage the City's risk and exposure to loss related to the activities of the City, its departments and employees.

Department Description

The Risk Management Fund is an internal service type fund, part of the Human Resources Department, designed to coordinate the expenses related to the general liability of the City.

2019-20 Department Accomplishments

- Processed property damage claims totaling \$350,622; recovered \$261,151 for City property damage caused by third parties during FY 2018-19.
- Processed property damage claims totaling \$42,888; recovered \$16,439 for City property damage caused by third parties for FY 2019-20 (as of March 30, 2020).

2020-21 Departmental Goals and Objectives

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) ensure the Risk Management Fund is fiscally sound and compliant with State and Federal regulations

- Perform annual actuarial analysis of risk management fund to determine appropriate claim funding levels
- Review insurance coverages annually and consider insurance coverage options to ensure a fiscally sound risk management program.

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) providing continued support of the Blue Zones Project

- Implement Blue Zones habitat/physical environment best practices

2020-21 Significant Budgetary Issues

The budget for the Risk Management Fund is \$3,629,802, a \$75,232 increase over the FY 2019-20 budget.

Unrestricted net position is projected to be \$4.21 million at the end of FY 2020-21. In addition to this amount, the fund has \$3.1 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 \$100,000 of revenue budgeted for interest on reserves. The revenue for FY 2020-21 is \$3,181,176, an increase of \$339,896.

Expenditures

Personal Services

Personal Services are budgeted at \$175,467, an increase of \$8,380 over the FY 2019-20 budget due to the annual salary wage increase and change in health insurance coverage.

Risk Management Fund

Human Resources Department (continued)

Operating Expenses

Operating costs for the Risk Management Fund are \$3,454,335, a \$66,852 increase over the FY 2019-20 budget. There are two components of the operating costs of this fund.

The first component includes costs to support the staff member for the management of the risk program. In addition to the salary, these costs are training materials, telephones, and supplies. These costs make up only a minor portion (less than 5%) of this budget.

The second component is approximately 95% of the expenses of the Fund, and represents the cost of the insurance program, including excess insurance and professional services. Professional Services and Insurance related costs (such as claim funding) represent the bulk of the expenditures in this fund.

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	\$745,778
FF Cancer Bill	\$50,000
General Liability	\$805,000
Auto and Collision	\$420,575
Property Damage	\$1,315,246
Unemployment Compensation	\$3,500

Budgeted as a contra-expense is \$100,000 for insurance claim refunds and reimbursements.

2020-21 Performance Measures

Description	Actual 2017-18	Actual 2018-19	Estimated 2019-20	Projected 2020-21
Incident Reports Processed	166	196	150	150
Preventable Employee Injuries	6	13	5	10
Preventable Vehicle Accidents	8	12	20	20
Work Comp Medical only Claims	35	35	35	35
Work Comp Lost Time Claims	6	4	4	4
Average Cost per Claim Work Comp Med Only	\$1,964	\$816	\$1,000	\$1,000
Average Cost per Claim Work Comp Lost Time	\$3,248	\$25,800	\$1,750	\$2,500

**FISCAL YEAR 2020-21
RISK MANAGEMENT**

	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
Charges for Services:						
General Fund	1,569,515	1,245,934	1,293,455	1,293,455	1,418,480	125,025
Building Permits Fund	85,450	85,164	83,783	83,783	90,415	6,632
CRA Fund	67,870	55,811	56,065	56,065	60,958	4,893
Streets Fund	196,280	213,410	216,713	216,713	267,605	50,892
Water & Sewer Fund	990,310	774,171	738,723	738,723	822,327	83,604
Beach Fund	44,910	30,848	48,680	48,680	64,627	15,947
Solid Waste Fund	205,380	184,504	214,132	214,132	233,404	19,272
City Dock Fund	25,110	20,796	19,592	19,592	23,120	3,528
Stormwater Fund	31,820	26,082	28,144	28,144	33,881	5,737
Tennis Fund	14,540	11,770	9,996	9,996	17,383	7,387
Technology Services Fund	22,450	9,794	11,314	11,314	10,465	(849)
Equipment Services Fund	37,770	28,048	20,683	20,683	38,511	17,828
Subtotal	3,291,405	2,686,332	2,741,280	2,741,280	3,081,176	339,896
Interest Earnings	120,116	80,000	100,000	100,000	100,000	0
Total	\$3,411,521	\$2,766,332	\$2,841,280	\$2,841,280	\$3,181,176	\$ 339,896

**FISCAL YEAR 2020-21
RISK MANAGEMENT
RISK MANAGEMENT
FISCAL YEAR 2020-21**

2019 Adopted	2020 Adopted	2021 Adopted	JOB TITLE	FY 2021 Adopted
1	1	1	FY Risk Manager	\$118,948
1	1	1	Regular Salaries	\$118,948
			Employer Payroll Expenses	56,519
			Total Personal Services	<u>\$175,467</u>

**FISCAL YEAR 2020-21
RISK MANAGEMENT**

500.7101.519

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	116,456	115,778	115,778	118,948	3,170
510305 PERSONL LEAVE PAYOUT	0	0	2,227	2,449	2,449
525010 FICA	8,330	8,759	8,759	8,920	161
525030 RETIREMENT CONTRIBUTIONS	14,829	17,370	17,370	17,803	433
525040 LIFE/HEALTH INSURANCE	25,098	25,180	25,180	27,347	2,167
TOTAL PERSONAL SERVICES	\$164,713	\$167,087	\$169,314	\$175,467	\$8,380
<u>OPERATING EXPENSES</u>					
530010 CITY ADMINISTRATION	76,030	78,920	78,920	83,450	4,530
531040 OTHER CONTRACTUAL SVCS	83,480	94,980	94,980	94,980	0
<i>Broker fee \$45,000, TPA fee \$45,980, actuary \$4,000</i>					
531070 MEDICAL SERVICES	4,803	5,000	5,148	5,000	0
531220 INVESTMENT ADVISORY FEES	4,286	4,500	4,500	4,500	0
540000 TRAINING & TRAVEL COSTS	4,134	5,000	5,000	5,000	0
<i>Travel to mediations, seminars and conferences</i>					
541010 TELEPHONE	55	306	306	306	0
545010 UNEMP. COMPENSATION (CITYWIDE)	203	3,500	3,500	3,500	0
545100 WORKERS COMP STATE ASSESSMENT	13,256	18,000	13,256	18,000	0
545110 WORKERS COMP CURRENT YEAR	462,767	704,775	704,775	745,778	41,003
545120 INSURANCE - CANCER BILL	0	50,000	50,000	50,000	0
545200 GEN. LIABILITY & BUS PKG	582,409	770,559	770,559	805,000	34,441
545210 AUTO COLLISION	167,266	401,099	402,346	420,575	19,476
545250 PROPERTY AND FLOOD INSURANCE	946,021	1,347,844	1,347,844	1,315,246	(32,598)
545230 REIMBURSEMENT & REFUNDS	(881,360)	(100,000)	(100,000)	(100,000)	0
551000 OFFICE SUPPLIES	620	1,500	1,500	1,500	0
552000 OPERATING SUPPLIES	450	500	500	500	0
554010 MEMBERSHIPS	930	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES	\$1,465,348	\$3,387,483	\$3,384,134	\$3,454,335	\$66,852
TOTAL EXPENSES	\$1,630,061	\$3,554,570	\$3,553,448	\$3,629,802	\$75,232



**HEALTH AND EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2020-21**

Beginning Balance - Unrestricted Net Assets as of September 30, 2019	\$281,898
Projected Revenues FY 2019-20	8,766,861
Projected Expenditures FY 2019-20	8,345,717
Net Increase/(Decrease) in Net Unrestricted Assets	<u>421,144</u>

Expected Unrestricted Net Assets as of September 30, 2020 **\$703,042**

Add Fiscal Year 2020-21 Budgeted Revenues

Health Coverage:	City Paid	6,834,048	
	Employee Paid	1,206,008	
Dental Coverage:	City Paid	195,391	
	Employee Paid	228,662	
Retiree & COBRA	Employee Paid	637,156	
Flexible Spending	Employee Paid	152,200	
Dependent Care	Employee Paid	25,500	
Life Insurance:	City Paid	175,495	
	Employee Paid	107,586	
Vision Insurance	Employee Paid	39,653	
Long Term Disability	City Paid	87,160	
Interest Earnings		18,000	
			<u>9,706,859</u>

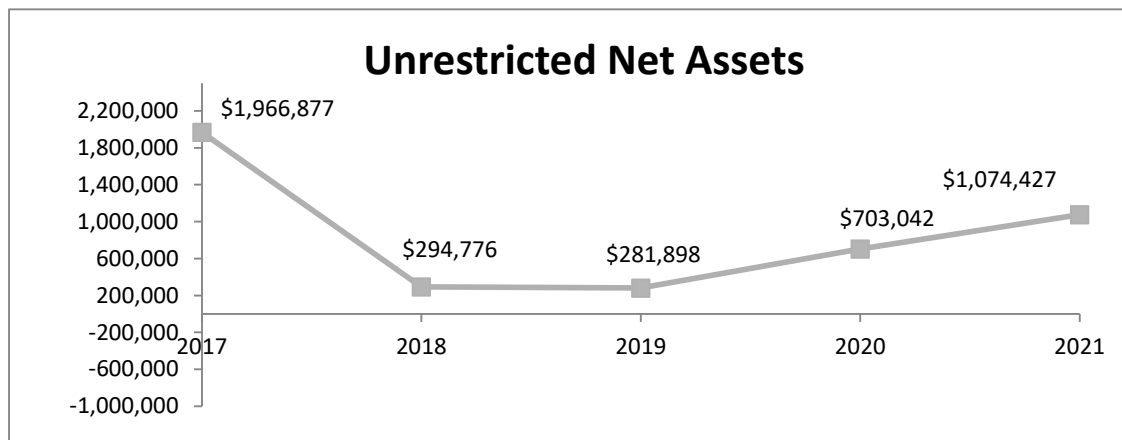
TOTAL AVAILABLE RESOURCES: **\$10,409,901**

Less Fiscal Year 2020-21 Budgeted Expenditures

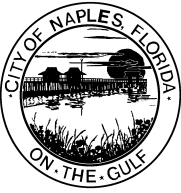
Transfer-Administration	165,170	
Contractual Services	329,087	
Dental Premium	467,431	
Stop Loss	1,265,213	
Healthcare Reimbursement	600,000	
Life/Vision/Long Term Disability	521,433	
Health Paid Claims	5,045,000	
Prescription Claims	825,000	
Other Expenditures	117,140	
		<u>9,335,474</u>

BUDGETED CASH FLOW **371,385**

Projected Unrestricted Net Assets as of September 30, 2021 **\$1,074,427**



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.

2019-20 Department Accomplishments

- Conducted on-site biometric screenings for employees with 91% participation.
- Received the 2019 American Heart Association GOLD Workplace Health Achievement Award.
- Received the 2019 Cigna Well-Being Award – Honorable Culture of Well-Being

2020-21 Goals and Objectives

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City) ensure the employee health benefits plan is fiscally sound and compliant with State and Federal regulations

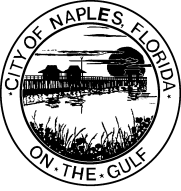
- Perform annual actuarial analysis of the Health Benefit Fund to determine appropriate premium rate valuations and claim funding levels
- Prepare annual GASB 43 and 45 valuation.

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City) by educating employees to be better consumers of health care benefits which will reduce plan costs and out of pocket expenses

- Promote utilization of on-line resources available through www.mycigna.com.
- Provide monthly communication targeting specific health risks, programs, resources, and services available locally and through Cigna.
- Develop and implement health, well-being, and fitness initiatives and incentives.

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City) by continued support of the Blue Zones Project.

- Promote Blue Zones Project inspired activities, initiatives, and principles.
- Sustain the City's Blue Zones Project approved worksite status.



Health & Employee Benefits Fund

Human Resources Department (continued)

2020-21 Significant Budgetary Issues

Revenues

The budgeted revenues to this fund total \$9,706,859. 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 \$7,292,094, are from the Personal Services section of each department. Employee (or former employee) contributions budgeted at \$2,396,765 are deducted from an employee's pay or are billed. In addition to premiums, there is \$18,000 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 10% 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 \$9,335,474, \$969,003 more than the budget of FY 2019-20.

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 \$5.04 million. Prescription Claims are budgeted at \$825,000. Budgeted costs are determined through annual actuarial studies.

For a complete understanding of the benefits provided to City employees, please see the union contracts and employee manuals, or contact the Human Resources Department.

2020-21 Performance Measures

Description	Actual 2016-17	Actual 2017-18	Actual 2018-19	Estimated 2019-20	Projected 2020-21
Healthy Habits Reimbursement Participation	68	75	84	84	85
Total Health Engagement	63%	61%	61%	65%	65%
Preventative Care Utilization	52%	54.3%	55%	55%	55%
EAP utilization/Overall Presentation Rate	21.9%	19.95%	18.9%	38%	35%

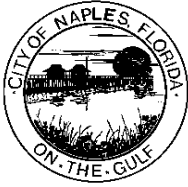
**FISCAL YEAR 2020-21
REVENUE DETAIL
EMPLOYEE BENEFITS FUND**

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
CITY FUNDED BENEFITS					
Health Insurance	6,062,584	6,178,330	6,178,330	6,834,048	655,718
Life Insurance	171,344	171,668	171,668	175,495	3,827
Long-Term Disability	39,146	84,380	84,380	87,160	2,780
Dental	181,294	184,832	184,832	195,391	10,559
Total City Funded Portion	\$6,454,367	\$6,619,210	\$6,619,210	\$7,292,094	\$672,884
EMPLOYEE- FUNDED BENEFITS					
Health Insurance (Employee Portion)	924,437	1,090,294	1,090,294	1,206,008	115,714
Employee Flexible Spending	152,753	152,000	152,000	152,200	200
Retiree/Cobra Premiums	392,622	492,528	492,528	637,156	144,628
Dependent Care	27,650	28,000	28,000	25,500	(2,500)
Life Insurance	106,555	108,857	108,857	107,586	(1,271)
Tobacco Use Surcharge	10,500	10,400	10,400	0	(10,400)
Vision Insurance	37,987	38,017	38,017	39,653	1,636
Dental	233,233	209,555	209,555	228,662	19,107
Total Employee Funded Portion	\$1,885,736	\$2,129,651	\$2,129,651	\$2,396,765	\$267,114
OTHER REVENUE					
Interest Earnings	14,092	18,000	18,000	18,000	0
Total Other	\$14,092	\$18,000	\$18,000	\$18,000	\$0
Total All Sources	\$8,354,196	\$8,766,861	\$8,766,861	\$9,706,859	\$939,998

**FISCAL YEAR 2020-21
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

510.7173.519

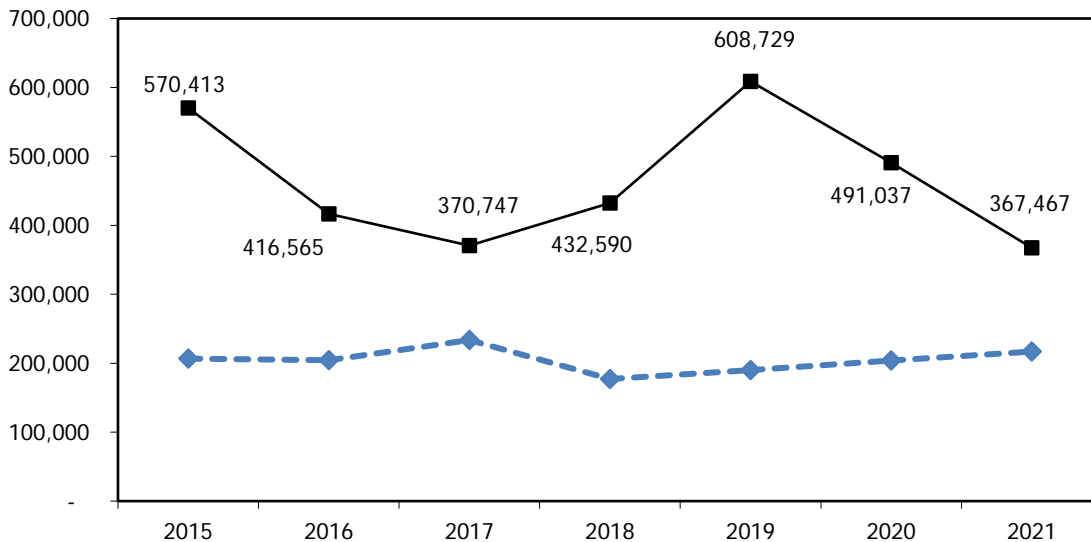
	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>OPERATING EXPENSES</u>					
530010 CITY ADMINISTRATION	134,620	146,010	146,010	165,170	19,160
531040 OTHER CONTRACTUAL SERVICES	271,136	309,634	330,873	329,087	19,453
	<i>Broker Fee \$75,000; ASO Fee \$230,368; FSA \$4,266</i>				
531050 TOBACCOS USE/WELLNESS	11,374	10,400	10,726	0	(10,400)
	<i>Related to the Tobacco Use Surcharge</i>				
531080 DENTAL INSURANCE	430,475	432,829	458,585	467,431	34,602
531130 STOP LOSS PREMIUM	1,017,567	1,125,200	1,152,084	1,265,213	140,013
531140 LONG TERM DISABILITY	83,477	84,380	87,443	87,161	2,781
531150 LIFE INSURANCE	399,482	401,461	401,461	394,619	(6,842)
531160 VISION INSURANCE	38,001	38,017	39,321	39,653	1,636
531220 INVESTMENT ADVISORY FEES	394	1,100	1,100	2,000	900
545020 HEALTH PAID CLAIMS	5,407,087	4,350,000	4,350,231	5,045,000	695,000
545030 SCRIPT CARD EXPENSES	361,038	750,000	750,000	825,000	75,000
545050 HEALTHCARE REIMBURSEMENT	564,553	600,000	600,000	600,000	0
545060 EMPLOYEE FLEX	194,604	180,000	180,000	177,700	(2,300)
545090 HEALTH REIMBURSE/FITNESS	34,620	37,440	37,440	37,440	0
545230 REIMBURSEMENTS & REFUNDS	(608,829)	(100,000)	(199,557)	(100,000)	0
TOTAL OPERATING EXPENSES	\$8,339,600	\$8,366,471	\$8,345,717	\$9,335,474	\$969,003
TOTAL EXPENSES	\$8,339,600	\$8,366,471	\$8,345,717	\$9,335,474	\$969,003



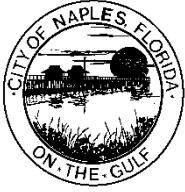
TECHNOLOGY SERVICES
FINANCIAL SUMMARY
FISCAL YEAR 2020-21

Beginning Balance - Unrestricted Net Position as of September 30, 2019	608,729
Projected Revenues FY 2019-20	\$1,839,630
Projected Expenditures FY 2019-20	1,957,322
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$117,692)</u>
Expected Unrestricted Net Position as of September 30, 2020	\$491,037
Add Fiscal Year 2020-21 Budgeted Revenues	
Charges for Services	1,878,860
Interest Earnings	10,000
	<u>1,888,860</u>
TOTAL AVAILABLE RESOURCES	\$2,379,897
Less Fiscal Year 2020-21 Budgeted Expenditures	
Personal Services	472,378
Operating Expenses	981,488
Transfer - City Administration	86,100
Transfer - Self Insurance	10,465
Capital Expenditures	462,000
	<u>\$2,012,431</u>
BUDGETED CASH FLOW	(\$123,571)
Projected Unrestricted Net Position as of September 30, 2021	<u><u>\$367,467</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 and promoting a Smart City concept that protects and connects citizens to 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 to meet their goals as stated in the Vision Plan 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 and Smart City opportunities.
- Lead efforts to implement merging 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 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 to 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 Smart City technologies where appropriate enabling real time monitoring of data so City assets can be managed efficiently.

Emerging Technologies / Challenges

There is a general expectation that many local government functions are available 24x7 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

Technology Services Fund

Technology Services Department (continued)

time of the day or night, check a permit status, pay for business licenses, and pay parking 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.

With the completion of the Naples Climate Action Plan, there is an increased need for the GIS services that Technology Services provides. 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. Prior to the completion of the Naples Climate Action Plan, Technology Services had been performing simple flood elevation predictions to identify areas of flooding concerns for rising sea level, tidal influences on street flooding, and potential flooding maps from storms. With the release of the Climate Action Plan, there will likely be an increased need to work with the community through working groups to educate residents on the increased risks and potential mitigation strategies.

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.

In addition to providing access to government services, the Technology Services department is continuing to evaluate Smart City technologies (integrated sensors that provide real-time data to manage assets) that can improve the quality of life for residents, and efficiency with which City employees perform their work. Current initiatives include improved traffic monitoring to reduce congestion using new traffic systems, controls, and traffic counters. Future initiatives can include smart lighting to reduce electrical usage, as well as lights that can be programmed to use reduced wattage during turtle season or planning 5G wireless corridors.

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. Within the first month of the COVID-19 outbreak, the FBI investigated over 1,200 cybercrime complaints about COVID-19 and Corona Virus, many of which were scams aimed at municipalities and first responders to capitalize on their inability to procure Personal Protective Equipment (PPE). Local threats in South West Florida increased in the past fiscal year with the Collier County Clerk, City of Naples, Naples Community Hospital and Lee County all falling victim to different cyber-attacks.

Technology Services Fund

Technology Services Department (continued)

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
- Risk Assessments – Performed annually by a 3rd party
- Anti-virus software – Monitoring, detecting and cleaning all city devices
- Patch Management Software – Ensuring all computers are updated to protect against the most recent threats including zero-day
- Network Access Controls – Restricts network access to those computers found to be not in compliance

**TECHNOLOGY SERVICES
FISCAL YEAR 2020-21**

<i>2019 Adopted</i>	<i>2020 Adopted</i>	<i>2021 Adopted</i>	JOB TITLE	FY 2021 Adopted
0	1	1	Chief Information Officer *	0
1	1	1	Technology Services Director	124,855
1	1	1	Sr. Network Specialist	69,050
2	1	1	Network Specialist	71,801
1	0	0	Deputy Director	0
<hr/>				
5	4	4	Regular Salaries	\$265,706
			Other Salaries & Wages	24,117
			Overtime	34,664
			Employer Payroll Expenses	147,891
			Total Personal Services	<u><u>\$472,378</u></u>
* Outsourced Softrim -see Contract Services				
1	1	1	GIS Specialist	
<hr/>	<hr/>	<hr/>		
6	5	5	<i>Funded by and assigned to Water/Sewer Fund</i>	

**FISCAL YEAR 2020-21
BUDGET DETAIL
TECHNOLOGY SERVICES**

FUND 520
520.8082.590

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	258,749	254,243	260,106	265,706	11,463
510300 OTHER SALARIES <i>(On-Call Pay)</i>	10,179	26,982	10,140	10,450	(16,532)
510305 PERSONAL LEAVE PAYOUTS	0	0	12,425	13,667	13,667
510400 OVERTIME	33,466	20,000	50,000	34,664	14,664
525010 FICA	21,480	23,045	25,449	23,963	918
525030 RETIREMENT CONTRIBUTIONS	26,598	33,030	33,030	35,786	2,756
525040 LIFE/HEALTH INSURANCE	74,120	74,412	74,412	81,182	6,770
525070 EMPLOYEE ALLOWANCES	3,000	6,960	6,960	6,960	0
TOTAL PERSONAL SERVICES	\$427,593	\$438,672	\$472,522	\$472,378	\$33,706
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	1,899	3,600	3,600	3,600	0
530010 CITY ADMINISTRATION	84,740	83,340	83,340	86,100	2,760
531010 PROFESSIONAL SERVICES	175,083	225,000	205,000	225,000	0
	<i>Network wiring additions (\$15,000), Softrim (\$200,000), Upwork (\$10,000)</i>				
540000 TRAINING & TRAVEL COSTS	1,946	5,500	5,500	4,200	(1,300)
	<i>Tyler Conference, Online training</i>				
541000 COMMUNICATIONS	493	385	385	385	0
541020 TECHNOLOGY COMMUNICATIONS	61,076	70,500	70,500	70,500	0
	<i>T3 for internet, Pier, & Lowdermilk (\$46,740), Primary Fiber Redundancy Upgrade (\$19,200), Comcast & Verizon Wireless</i>				
545220 SELF INSURANCE CHARGE	9,794	11,314	11,314	10,465	(849)
546000 REPAIR & MAINTENANCE	127,659	144,042	167,003	173,562	29,520
	<i>Tyler maintenance for all modules</i>				
546160 HARDWARE MAINTENANCE	69,757	79,107	64,107	55,280	(23,827)
546170 SOFTWARE MAINTENANCE	265,449	362,591	364,232	417,211	54,620
	<i>Microsoft Office 365 & Data Center (\$182,735), Text Message Archiving (\$55,906), Cyber Security Training & software (\$53,300)</i>				
	<i>Network security software (\$40,934), ESRI (\$25,000), ONSSI (\$20,000), Phone support (\$17,140)</i>				
546190 PRINTERS	1,662	7,500	4,000	7,500	0
552000 OPERATING SUPPLIES	44	4,520	2,000	4,250	(270)
520520 MINOR OPERATING EQUIPMENT	17,941	20,000	20,000	20,000	0
559000 DEPRECIATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$817,542	\$1,017,399	\$1,000,981	\$1,078,053	\$60,654
<u>NON-OPERATING EXPENSES</u>					
560400 MACHINERY & EQUIPMENT	521,679	393,500	483,819	462,000	68,500
TOTAL NON-OPERATING EXPENSES	\$521,679	\$393,500	\$483,819	\$462,000	\$68,500
TOTAL EXPENSES	\$1,766,814	\$1,849,571	\$1,957,322	\$2,012,431	\$162,860

**CAPITAL IMPROVEMENT PROJECTS
TECHNOLOGY SERVICES FUND (Fund 520)**

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2020-21	2021-22	2022-23	2023-24	2024-25
21T01	Phone System Upgrade	400,000	0	0	0	0
21T02	Replace UPS	32,000	0	0	0	0
21T08	Security Camera Project	30,000	30,000	35,000	35,000	35,000
	Time Clock Replacement	0	40,000	0	0	0
	PC Replacment Program	0	400,000	0	0	0
	Security Enhancement	0	0	100,000	0	0
	Hyper-V Virtual Host Servers	0	0	0	45,000	0
	Storage Area Network	0	0	0	90,000	0
	Wi-Fi Hardware Replacement	0	0	0	0	34,000
TOTAL TECHNOLOGY SERVICES FUND		462,000	470,000	135,000	170,000	69,000

Other major projects managed

Camera Infrastructure/Fiber Optics	0	0	0	138,000	228,000
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**FISCAL YEAR 2020-21
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION**

Charges to	BUDGET FY 16-17	BUDGET FY 17-18	BUDGET FY 18-19	BUDGET FY 19-20	BUDGET FY 20-21	Increase/ (Decrease)
General Fund	1,020,290	934,200	1,011,890	1,184,410	1,220,590	36,180
Building Permits Fund	195,620	178,460	197,300	225,270	232,540	7,270
CRA Fund	9,300	1,040	1,460	1,640	1,740	100
Streets Fund	28,290	29,370	35,160	40,590	40,220	(370)
Water & Sewer Fund	241,490	179,010	208,840	235,880	247,430	11,550
Beach Parking Fund	18,150	10,600	17,440	23,050	20,030	(3,020)
Solid Waste Fund	40,830	20,670	26,440	26,520	26,890	370
City Dock Fund	9,860	12,000	13,770	14,990	15,390	400
Storm Water Fund	31,200	30,100	43,480	45,660	43,650	(2,010)
Tennis Fund	8,740	2,420	3,260	3,660	3,790	130
Equipment Services Fund	26,110	22,010	25,860	27,960	26,590	(1,370)
Total	1,629,880	1,419,880	1,584,900	1,829,630	1,878,860	49,230
				Expected	Budgeted	
Interest Earnings				10,000	10,000	
Transfer In from Public Service Tax				0	0	
Total Revenue				1,839,630	1,888,860	

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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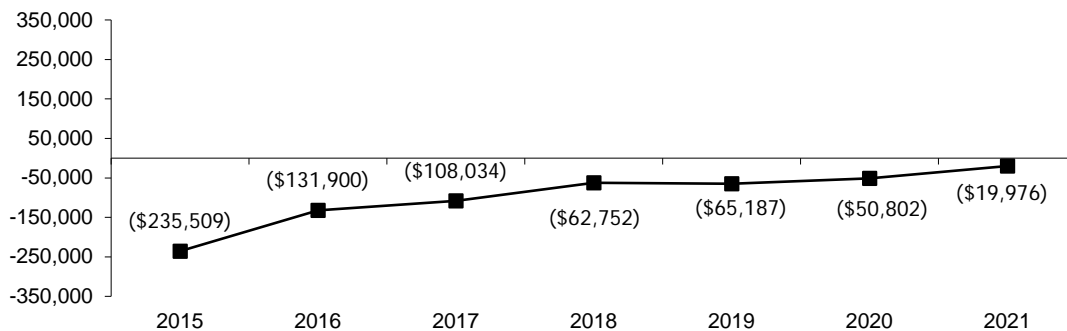




**EQUIPMENT SERVICES
FINANCIAL SUMMARY
FISCAL YEAR 2020-21**

Beginning Balance - Unrestricted Net Position as of September 30, 2019	(\$65,187)
Projected Revenues FY 2019-20	2,263,259
Projected Expenditures FY 2019-20	2,248,874
Net Increase/(Decrease) in Net Unrestricted Assets	\$14,385
<i>(Negative net position was due to \$154,179 Net Pension Liability)</i>	
Expected Unrestricted Net Position as of September 30, 2020	(\$50,802)
Add Fiscal Year 2020-21 Budgeted Revenues	
Charges for Services:	
Charges to Other Funds/Fuel	582,874
Charges to Other Funds/Maintenance	1,569,978
Collier EMS/Naples Airport	80,000
Other Revenue	2,000
	2,234,852
TOTAL AVAILABLE RESOURCES	\$2,184,050
Less Fiscal Year 2020-21 Budgeted Expenditures	
Personal Services	766,641
Operations & Maintenance	1,223,674
Transfer - Self Insurance	38,511
Administrative Fee - General Fund	127,660
Transfer - Technology Services	26,590
Capital Expenditures	20,950
	2,204,026
BUDGETED CASH FLOW	\$30,826
Projected Unrestricted Net Position as of September 30, 2021	<u>(\$19,976)</u>

Trend - Unrestricted Net Position



This fund continues to operate below the required unrestricted net position however, there is adequate working capital as of 9/30/19 of \$248,367.



Equipment Services Fund

Utilities Department (Fund 530)

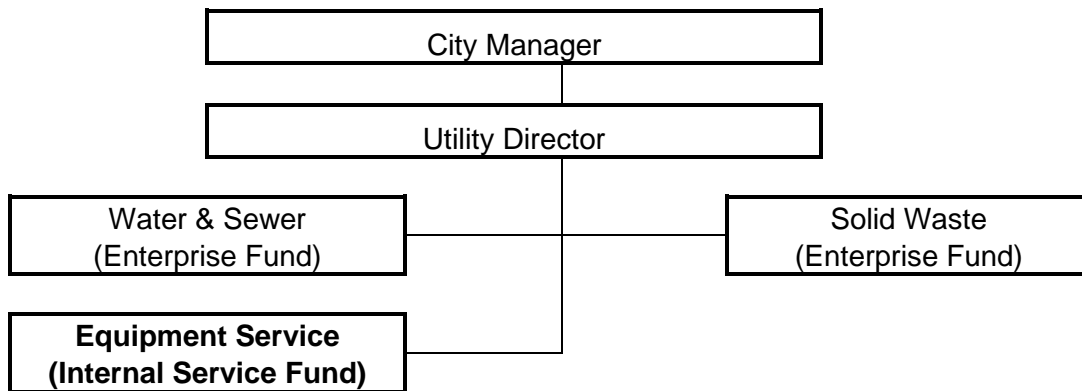
Mission Statement:

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.



2020-21 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

2020-21 Benchmarks

	Naples	Boynton Beach	Palm Beach Gardens	Collier County
Total Light Duty Vehicles up to 26,000 LB	177	432	365	827
Total Heavy-Duty Vehicles 26,000 – 80,000 LB	38	67	102	174
Total Fuel Used	232,397	450,100	295,300	1,482,813
Total Fleet Technician Employees	5	11	9	20
Percentage of labor hours billed compared to employee hours paid	80%	79%	81%	76%

2020-21 Performance Measures

	Actual 2017-18	Actual 2019-20	Estimated 2020-21	Projected 2020-21
Preventive Maintenance services performed annually	258	255	260	260
Work orders completed annually	2,720	2835	3,000	3,000
Number of vehicles/equipment replaced annually	34	27	24	30

2020-21 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$2,204,026, a decrease of \$58,801 from the FY 2019-20 budget.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. The total revenue is budgeted at \$2,234,852. The Finance Department generates billing on a weekly basis via the Tyler/Munis work order system to account for charges that accrue for each department that have products and services rendered by the Equipment Services Department. The revenue budget primarily consists of two parts: fuel and maintenance.

The revenues for both fuel and maintenance are based on the use and number of vehicles that are assigned to each Department. Annual budgets for each Department consider a multi-year historic trend, vehicle/equipment fluctuations, and changes with the intended use of the assigned equipment. The budgeted cost of fuel is based on the current price of fuel at the time the budget is prepared plus 15%. Fuel prices in this budget are estimated with the expected use of 144,870 gallons of gasoline and 90,028 gallons of

Equipment Services Fund (continued)

diesel respectively. Actual charges for the year are tracked using a computerized fuel card system, which tracks vehicle, driver, mileage and usage.

Equipment Services also provides fuel to the Collier County Emergency Management Department and equipment repair services for the Naples Airport Authority. The Collier County EMS and Naples Airport will reimburse this fund an estimated \$80,000.

Expenditures

Personal Services

This fund has eight full-time employees and one part-time position. The FY 2020-21 budget for personal services is \$766,641 which is an \$30,301 increase from FY 2020-21 budget.

Operating Costs

Operating and capital expenditures of this fund total \$1,437,385 which is a \$89,102 decrease from FY 2019-20. The primary reason for this decrease is related to the cost of fuel and capital expenditures.

The most significant expenses are:

Sublet repairs	\$220,000
Operating Supplies	\$230,000
Fuel	\$571,774
City Administrative Costs	\$127,660
Tires	\$110,000

**Equipment Services Fund
Revenue and Interdepartmental Billings**

Fund	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET
General Fund	893,721	844,174	844,107	849,107	821,107
Building Permits	42,585	30,633	32,000	32,000	32,000
Streets Fund	33,841	23,950	27,000	27,000	27,000
Water & Sewer Fund	401,145	351,399	446,761	446,761	432,761
Beach Fund	16,926	24,122	33,500	33,500	33,500
Solid Waste Fund	656,737	669,178	719,900	719,900	740,284
City Dock Fund	3,610	4,284	3,000	3,000	3,000
Storm Water Fund	41,073	45,591	58,700	58,700	55,700
Tennis Fund	0	866	1,000	1,000	1,000
Technology Services Fund	0	0	0	0	0
Equipment Services Fund	4,292	6,767	6,970	6,670	6,500
Total Chargebacks	2,093,930	2,000,964	2,172,938	2,177,638	2,152,852
Collier EMS/Naples Airport	22,068	28,324	83,121	83,121	80,000
Total Charges	\$2,115,998	\$2,029,287	\$2,256,059	\$2,260,759	\$2,232,852
Other Revenue Sources					
Interest Income	1,679	2,677	2,500	2,500	2,000
Other Miscellaneous	0	17,508	0	0	0
Total Other Sources	\$1,679	\$20,185	\$2,500	\$2,500	\$2,000
Total All Sources	\$2,117,677	\$2,049,473	\$2,258,559	\$2,263,259	\$2,234,852

**FUND 530 EQUIPMENT SERVICES
UTILITIES DEPARTMENT
FISCAL YEAR 2020-21**

<i>2019 Adopted</i>	<i>2020 Adopted</i>	<i>2021 Adopted</i>	JOB TITLE	FY 2021 Adopted
1	1	1	Equipment Services Superintendent	109,102
1	1	1	Service Coordinator	52,116
3	3	3	Lead Mechanic	185,115
2	2	2	Mechanic	86,811
1	1	1	Auto Parts Controller	41,760
0.5	0.5	0.5	Service Worker III	17,790
8.5	8.5	8.5	Regular Salaries	\$492,693
			Other Salaries/Authorized Compensation	27,074
			Overtime	14,856
			Employer Payroll/Other Expenses	232,018
			Total Personal Services	\$766,641

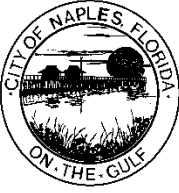
**FISCAL YEAR 2020-21
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

530.1302.590

	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>PERSONAL SERVICES</u>					
510200 REGULAR SALARIES & WAGES	485,551	472,783	486,190	492,693	19,910
510300 OTHER SALARIES	10,179	25,538	10,101	25,340	(198)
<i>Standby pay \$195 x 52 weeks and ASE/EVT certification bonuses per union contract</i>					
510305 PERSONAL LEAVE PAYOUT	0	0	1,577	1,734	1,734
510400 OVERTIME	15,842	20,000	15,000	14,856	(5,144)
525010 FICA	37,532	35,863	39,234	38,403	2,540
525030 RETIREMENT CONTRIBUTIONS	60,404	70,574	70,574	72,360	1,786
525040 LIFE/HEALTH INSURANCE	110,599	110,622	110,622	120,295	9,673
525070 EMPLOYEE ALLOWANCES	960	960	960	960	0
TOTAL PERSONAL SERVICES	\$721,067	\$736,340	\$734,258	\$766,641	\$30,301
<u>OPERATING EXPENSES</u>					
530000 OPERATING EXPENDITURES	2,874	3,000	3,000	3,000	0
530010 CITY ADMINISTRATION	117,980	123,210	123,210	127,660	4,450
530070 TOOL ALLOWANCE	1,548	2,000	2,000	2,000	0
531040 OTHER CONTRACTUAL SVCS	13,694	18,650	18,650	13,550	(5,100)
<i>Annual software support - FASTER Fleet, Mack Truck, Mitchell On-Demand (repair manuals), Ford, MyEkos, etc.</i>					
540000 TRAINING & TRAVEL COSTS	3,131	3,500	3,500	3,500	0
541000 COMMUNICATIONS	548	1,300	2,000	2,350	1,050
542100 EQUIP. SERVICES -REPAIRS	4,678	4,470	4,470	4,000	(470)
542110 EQUIP. SERVICES -FUEL	2,089	2,500	2,200	2,500	0
543010 ELECTRICITY	15,169	11,000	15,000	15,000	4,000
543020 WATER, SEWER, GARBAGE	11,577	16,000	13,000	14,000	(2,000)
545220 SELF INSURANCE CHARGE	28,048	20,683	20,683	38,511	17,828
546000 REPAIR AND MAINTENANCE	5,006	10,000	10,000	10,000	0
<i>Fuel site, wash rack facility, and mechanic bays (6)</i>					
546030 EQUIP. MAINTENANCE	4,185	4,000	4,000	4,000	0
<i>Annual fire system testing/maintenance (fuel site) and air compressor maintenance</i>					
546100 SUBLET REPAIRS	165,731	220,000	220,000	220,000	0
<i>Hydraulic repairs, pump testing, welding, body repairs, transmission rebuilds, engine repairs, generator maintenance</i>					
549020 TECHNOLOGY SVC CHARGE	25,860	27,960	27,960	26,590	(1,370)
549080 HAZARDOUS WASTE DISPOSAL	2,498	3,000	3,000	3,000	0
551000 OFFICE SUPPLIES	139	500	500	500	0
552000 OPERATING SUPPLIES	188,198	240,000	230,000	230,000	(10,000)
<i>Repair parts for City vehicles and equipment; brakes, lubricants, filters, wipers, headlights, steering/suspension, etc</i>					
552020 FUEL	540,337	617,561	520,000	571,774	(45,787)
<i>Est. 144,870 gallons of gas @ \$2.04 per gallon; 90,028 gallons of diesel @ \$2.24; +15% plus contingency</i>					
552060 TIRES	36,189	100,000	115,000	110,000	10,000
552070 UNIFORMS	2,801	3,700	3,700	3,700	0
552080 SHOP SUPPLIES	4,788	9,000	9,000	9,000	0
552090 OTHER CLOTHING	1,949	1,953	1,953	1,800	(153)
559000 DEPRECIATION	28,260	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,207,277	\$1,443,987	\$1,352,826	\$1,416,435	(\$27,552)
<u>NON-OPERATING EXPENSES</u>					
560700 VEHICLE	0	0	0	0	0
560300 CAPITAL IMPROVEMENTS	0	0	0	0	0
560400 MACHINERY & EQUIPMENT	53,000	82,500	161,790	20,950	(61,550)
TOTAL NON-OPERATING EXPENSES	\$53,000	\$82,500	\$161,790	\$20,950	(\$61,550)
TOTAL EXPENSES	\$1,981,345	\$2,262,827	\$2,248,874	\$2,204,026	(\$58,801)

**CAPITAL IMPROVEMENT PROJECTS
EQUIPMENT SERVICES FUND (Fund 530)**

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2020-21	2021-22	2022-23	2023-24	2024-25
	Forklift Replacement	0	45,000	0	0	0
	Fuel Site Improvements	0	50,000	50,000	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		0	95,000	100,000	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 2020-21.

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

2020-21 Significant Budgetary Issues

The capital budget for FY 2020-21 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 \$184.6 million in projects. Capital projects for FY 2020-21 total \$49.38 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	\$947,585

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	947,585
Streets Fund	889,000
Total	\$2,485,585

There is a transfer in from the Community Redevelopment Agency (\$1,035,761) for its share of debt service in this fund.

Expenditures

The majority of the expenditures in this fund are for debt service obligations.

The City of Naples has the following debt and required payments, excluding the Water/Sewer and Stormwater funds' debt, which are reflected separately in those funds:

Type	Amount outstanding	2020-21 payment
Public Service Tax bonds	\$891,111	\$718,333
Redevelopment bonds	\$1,284,889	\$1,035,761
Series 2018 Capital Improvement Note	\$2,749,070	\$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 2020-21, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is \$3,400,000.

Capital Improvement Budget (continued)

This leaves projected unrestricted net assets in this fund of \$1.73 million at the end of FY 2020-21.

Public Service Tax - Capital Improvement Fund (Fund 340)

Revenues

The Capital Improvement Fund's primary source of funds is the \$3,400,000 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 \$4,902,800. The following is a list of changes enacted during City Council workshops, resulting in a final budget total of \$3,425,600.

21H05	Marked Vehicle Addition	(\$180,000)	Police Department
21H07	Admin Bldg. Furniture Replacement	(\$30,000)	Police Department
21H11	Records Division Renovation	(\$36,000)	Police Department
21H17	Admin Bldg. Kitchen	(\$21,200)	Police Department
21H18	Crime Suppression Unit Renovation	(\$45,000)	Police Department
21H08	Unmarked Vehicle Addition	(\$40,000)	Police Department
21E05	Training Center Renovations	(\$40,000)	Fire Rescue Department
21G08	Cambier Park Improvements	(\$250,000)	Community Services Department
21G11	Fleischmann Park Improvements	(\$300,000)	Community Services Department
21G13	Anthony Park Improvements	(\$50,000)	Community Services Department
21G26	Seagate Park Improvements	(\$75,000)	Community Services Department
21G23	Skate Park Wooden Ramps	(\$85,000)	Community Services Department
21F03	Tree Fill In & Replacements	(\$200,000)	Community Services Department
21I01	Warehouse Relocation	(\$125,000)	Community Services Department
	Total Changes	(\$1,477,200)	

Capital Improvement Budget (continued)

The Public Service Tax fund (the 340 fund) incurs a \$71,010 Administrative Charge for overhead costs.

All Funds Summary

Refer to the next section for a listing of the projects funded for FY 20-21 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 \$53,112,300. The total shown on the chart on the following pages is \$49,383,100, a total decrease of \$3,729,200. In addition to the changes above, the following capital projects have been adjusted since the City Council workshops.

21L06	Service Truck Replacement	(\$70,000)	Water Sewer Department – Water Distribution Division
21N03	High Velocity Jet Truck Replacement	(\$300,000)	Water Sewer Department – Wastewater Collections Division
21X05	Service Truck Replacement	(\$175,000)	Water Sewer Department – Utilities Maintenance
21K59	Reclaimed Water Transmission Mains	(\$100,000)	Water Sewer Department – IWRP
21K03	Raw Water Production Well – GGWF	(\$300,000)	Water Sewer Department – Water Production
21K12	Integrated Water Study Plan Update	\$400,000	Water Sewer Department – Water Production
21N04	Replace Water Sewer Mains, Laterals	\$1,000,000	Water Sewer Department – Wastewater Collections Division
21X02	Pump Station Improvements	(\$700,000)	Water Sewer Department – Utilities Maintenance
21C02	1 st Avenue South Improvements	(\$1,900,000)	Community Redevelopment Agency
21C14	Neighborhood Plan Project Funding	(\$450,000)	Community Redevelopment Agency
21C15	Parking Garage Partnership	\$1,000,000	Community Redevelopment Agency
21U09	CRA Improvements	(\$75,000)	Streets & Traffic Fund
21U11	Lantern Lane Drainage & Street Resurfacing	(\$15,000)	Streets & Traffic Fund
21P21	Satellite Collection Vehicle Replacement	(\$32,000)	Solid Waste Fund
21P03	Service Vehicle Replacement	(\$70,000)	Solid Waste Fund

Capital Improvement Budget (continued)

21U29	Pedestrian & Bicycle Master Plan	\$150,000	Streets & Traffic Fund
21U31	Alley Maintenance & Improvements	\$125,000	Streets & Traffic Fund
21V02	Citywide Stormwater Improvements	\$300,000	Stormwater Fund
21V25	Phase I South Beach Outfall Project	(\$5,000,000)	Stormwater Fund (Note: a portion of this project has been moved to One-Cent Sales Tax – Fund 350)
21V07	Basin Assessments	\$775,000	Stormwater Fund
21V06	Artificial Reef	(\$275,000)	Stormwater Fund
21V12	Oyster Reef & Seagrass Restoration	(\$150,000)	Stormwater Fund
21V11	Lantern Lane Drainage & Resurfacing	(\$30,000)	Stormwater Fund
21V10	CRA Improvements	(\$250,000)	Stormwater Fund
21R16	Naples Pier Corrosion Mitigation	(\$165,000)	Beach Fund
21S01	Forklift Replacement	(\$45,000)	Equipment Services Fund
21V25	Phase I South Beach Outfall Project	\$8,000,000	One Cent Sales Tax
20Z05	Automatic Retractable Bollards	(\$500,000)	One Cent Sales Tax
20Z06	Government Building Hardening	(\$700,000)	One Cent Sales Tax
20C02	1 st Avenue South Improvements	(\$2,700,000)	Once Cent Sales Tax
	Total Changes	(\$2,252,000)	

As part of the City's capital improvement process, any expected increase in operating costs are reviewed and included with the Capital Improvement Program. When needed, these operating costs are included in the operating budget. Because the City's projects are primarily replacements or major repairs, few have an operating impact. A summary of any indicated operating costs is shown following the list of projects in the Capital Improvement Program.

**PUBLIC SERVICE TAX
DEBT SERVICE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2020-21**

Fund 200

Beginning Fund Balance - Unrestricted September 30, 2019		1,932,762
Projected Revenues FY 2019-20		5,278,254
Projected Expenditures FY 2019-20		5,305,763
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(27,509)</u>
Expected Unrestricted Net Assets as of September 30, 2020		\$1,905,253
ADD: BUDGETED REVENUES:		
Public Service Taxes		
Electric (FPL)	3,200,000	
Propane Gas	175,000	
Natural Gas	45,000	
Local Telecommunication Tax	947,585	
Interest Earned	12,000	
Transfer - CRA Bonds	1,035,761	
		<u>5,415,346</u>
TOTAL AVAILABLE RESOURCES		\$7,320,599
LESS: BUDGETED EXPENDITURES:		
Public Service Tax Debt Service	1,105,836	
CRA Debt Service	1,035,761	
General Fund Admin. Reimbursement	43,460	
<i>Transfer to Capital Projects Fund</i>	<u>3,400,000</u>	
		<u>5,585,057</u>
BUDGETED CASH FLOW		(\$169,711)
Projected Unrestricted Net Assets as of September 30, 2021		<u><u>\$1,735,542</u></u>

**PUBLIC SERVICE TAX
CAPITAL PROJECTS FUND
FINANCIAL SUMMARY
FISCAL YEAR 2020-21**

Fund 340

Beginning Fund Balance - Unrestricted September 30, 2019	\$3,026,453
Projected Revenues FY 2019-20	3,692,483
Projected Expenditures FY 2019-20	4,643,989
Net Increase/(Decrease) in Net Assets	(951,506)
 Expected Fund Balance as of September 30, 2020	 \$2,074,947

Add Fiscal Year 2020-21 Budgeted Revenues

<i>Transfer - Public Service Tax</i>	\$3,400,000	
Interest Earned	90,000	
Surplus property	30,000	
Assessments	43,000	
	3,563,000	3,563,000

TOTAL AVAILABLE RESOURCES **\$5,637,947**

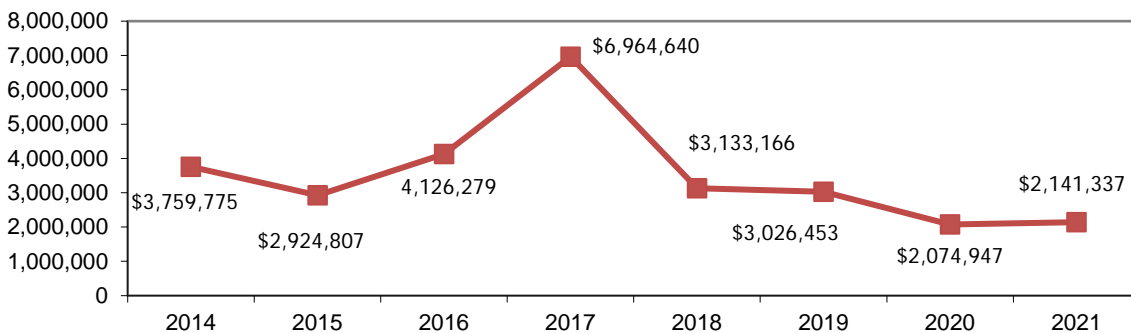
Less Fiscal Year 2020-21 Budgeted Expenditures

Capital Projects	3,425,600	
General Fund Admin. Reimbursement	71,010	
	3,496,610	3,496,610

BUDGETED CASH FLOW **66,390**

Projected Fund Balance as of September 30, 2021 **\$2,141,337**

Fund Balance Trend



**PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	<u>2019 ACTUAL</u>	<u>2020 ADOPTED</u>	<u>2020 ESTIMATED</u>	<u>2021 BUDGETED</u>
Ad Valorem Proceeds - Aqualane Shores	395,140	0	327,015	43,000
Electric Public Service Tax	3,344,391	3,100,000	3,100,000	3,200,000
Propane/Gas Public Service Tax	173,818	175,000	175,000	175,000
Natural Gas Tax	54,418	45,000	45,000	45,000
Local Communications	1,344,176	947,585	947,585	947,585
Interest Income	25,411	10,000	20,000	12,000
Sale of Fixed Assets	84,045	35,000	35,000	30,000
Other Interest Income	164,348	100,000	80,000	90,000
Interfund Loan Transfers	51,648	46,400	50,468	0
Transfer CRA Bonds	980,993	990,669	990,669	1,035,761
COMBINED REVENUES	<u>\$6,618,389</u>	<u>\$5,449,654</u>	<u>\$5,770,737</u>	<u>\$5,578,346</u>
SOURCE: Fund 200	6,318,347	5,268,254	5,278,254	5,415,346
SOURCE: Fund 340	300,042	181,400	492,483	163,000
Combined Revenues	\$6,618,389	\$5,449,654	\$5,770,737	\$5,578,346



CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND FISCAL YEARS 2021-25

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2020-21	2021-22	2022-23	2023-24	2024-25
ADMINISTRATION DEPARTMENTS						
	Citywide Records Management System	0	75,000	0	0	0
TOTAL ADMINISTRATION		0	75,000	0	0	0
POLICE DEPARTMENT						
21H04	Portable Radio Lifecycle Replacement (21)	81,500	82,315	83,138	83,970	84,809
21H02	Mobile Radio (Vehicle) Lifecycle Replacement (6)	38,000	38,380	38,764	39,151	39,543
21H01	Marked Vehicle Replacement (8)	480,000	240,000	180,000	300,000	300,000
21H03	Unmarked Police Vehicle Replacement (4)	160,000	120,000	80,000	80,000	40,000
21H12	Taser Replacement (26)	42,100	0	0	42,100	42,100
21H14	Operations Renovation: Furniture & Fixtures	85,000	0	0	0	0
21H06	Evidence Room Expansion: Flooring and Shelving	35,000	0	0	0	0
21H07	Administration Building Furniture Replacement	30,000	30,000	0	0	0
21H09	Forensic Light Source and Camera Replacement	22,000	0	10,000	0	0
21H10	Access Control Points Addition (6) - Bldg. Security	35,000	0	0	0	0
21H16	Facility Lighting Replacement	15,000	10,000	10,000	0	0
	Records Division Renovation: Flooring and Furniture	0	36,000	0	0	0
	Administration Building Kitchen Renovation	0	21,200	0	0	0
	Crime Suppression Unit (CST) Renovation	0	45,000	0	0	0
	Marine Vessel Replacement	0	195,000	0	0	0
	Police Notebook Replacements (MDT's)	0	85,000	0	0	0
	Marine Outboard Motor Replacement	0	0	49,000	0	0
	Motorcycle Replacement (2)	0	0	72,000	0	0
	License Plate Recognition System (10)	0	0	80,000	0	0
	CSI Photography Equipment Replacement	0	0	10,000	0	0
	In-Car Camera Replacement (25)	0	0	0	150,000	0
	AED Replacements (35)	0	0	0	42,000	0
	In-Car AVL GX450s Replacement (37)	0	0	0	0	35,000
	Communications Center Renovation	0	0	0	0	100,000
TOTAL POLICE DEPARTMENT		1,023,600	902,895	612,902	737,221	641,452
FIRE AND RESCUE DEPARTMENT						
21E01	Engine Co. 1 - Fully Equipped (Repl.)	750,000	0	0	0	0
21E02	Battalion Chief Vehicle	100,000	0	0	0	0
21E07	Bunker Gear Replacement	60,000	60,000	0	0	0
21E06	Cylinders for SCBA	30,000	0	0	0	0
	Training Center Renovations	0	40,000	0	0	0
	Fire-Rescue Notebook	0	55,000	0	0	0
	Fitness Equipment for Wellness Pgm - St #2	0	70,000	0	0	0
	Training Tower	0	150,000	0	0	0
	Special Operations Trailers	0	75,000	0	0	0
	New Training Classroom at Water Trtmt Plant	0	200,000	0	0	0
	Portable Radios	0	60,000	60,000	60,000	0
	Live Fire Burn Trailer	0	150,000	0	0	0
	Command and Control console	0	40,000	0	0	0
	Lucas II Chest Compression Devices	0	0	96,000	0	0
	Multi-Force Training Doors	0	0	15,000	0	0
	Hazardous Identification Devices	0	0	125,000	0	0
	Extrication Equipment	0	0	60,000	60,000	0
	Emergency Services Marine Dock	0	0	300,000	50,000	0
	Scott Sight Thermal Imager	0	0	40,000	40,000	0
	Prevention Vehicles (5)	0	0	200,000	0	0



CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND FISCAL YEARS 2021-25

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2020-21	2021-22	2022-23	2023-24	2024-25
	CCEMS area upgrades at Fire Station #2	0	0	0	125,000	0
	Light Air and Special Operation Vehicle	0	0	0	550,000	0
	Mecury 250 Verado Motors for Fire Boat	0	0	0	60,000	0
	Tower 2 Fully equipped (Repl.)	0	0	0	0	1,500,000
TOTAL FIRE RESCUE		940,000	900,000	896,000	945,000	1,500,000
COMMUNITY SERVICES DEPARTMENT						
Landscaping/Parks & Parkways Continuing and New Projects						
21F03	Tree Fill In and Replacement Program	300,000	500,000	500,000	500,000	500,000
21F32	Landscape Median Restoration	150,000	150,000	75,000	75,000	75,000
21F01	Vehicle Replacement (2) - Pk/Pkwys	91,200	80,000	0	0	0
21F02	Small Equipment Replacement - Pk/Pkwys	85,500	50,000	0	0	0
Recreation Facilities Continuing and New Projects						
21G24	River Park Improvements	228,300	30,000	100,000	200,000	50,000
21G25	Norris Center Improvements	75,000	50,000	0	50,000	0
21G23	Skate Park Wooden Ramp Replacement and Renovation	25,000	25,000	120,000	25,000	25,000
21G09	Fleischmann Park Improvements Projects	70,000	50,000	50,000	50,000	50,000
21G13	Anthony Park Improvements	250,000	1,500,000	1,200,000	0	0
21G03	River Park Aquatic Center - Improvements	65,000	20,000	0	0	0
	Cambier Park Improvements	0	250,000	350,000	250,000	250,000
	Fleischmann Pk Design Development	0	1,300,000	1,000,000	1,000,000	1,000,000
	Seagate Park Improvements	0	75,000	200,000	200,000	200,000
	Van Replacement (1) - Recreation	0	50,000	0	0	0
City Facilities Continuing and New Projects						
21I08	Facility Painting (interior and exterior)	50,000	50,000	50,000	0	0
21I22	Parking Lot Maintenance	60,000	0	60,000	75,000	60,000
21I02	Small Equipment Replacement - Facilities	12,000	0	0	0	0
	Parks-Facilities-Warehouse Relocation	0	125,000	325,000	2,300,000	600,000
	Naples Landing Improvements	0	250,000	0	0	0
TOTAL COMMUNITY SERVICES DEPARTMENT		1,462,000	4,555,000	4,030,000	4,725,000	2,810,000
TOTAL PUBLIC SERVICE TAX		3,425,600	6,432,895	5,538,902	6,407,221	4,951,452

**CITY OF NAPLES
FIVE YEAR CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS**

	Amended Budget 2019-20	Request 2020-21	2021-22	2022-23	2023-24	2024-25
Public Service Tax/Capital Projects Fund						
Administrative Departments	0	0	75,000	0	0	0
Police Department	750,400	1,023,600	902,895	612,902	737,221	641,452
Fire and Rescue Department	381,500	940,000	900,000	896,000	945,000	1,500,000
Community Services Department	1,899,000	1,462,000	4,555,000	4,030,000	4,725,000	2,810,000
Public Service Tax Fund Subtotal	3,030,900	3,425,600	6,432,895	5,538,902	6,407,221	4,951,452
Water Sewer Fund	18,473,000	15,635,000	19,238,000	17,100,000	8,992,000	5,505,000
Community Redevelop. Agency (CRA)	42,241	2,850,000	16,200,000	0	1,500,000	4,800,000
Streets & Traffic Fund	1,185,000	1,370,000	1,435,000	1,270,000	1,015,000	965,000
Solid Waste Fund	602,000	720,000	837,000	532,000	867,000	682,000
Stormwater Fund	1,575,000	12,045,000	1,970,000	6,450,000	2,225,000	3,750,000
Dock Fund	0	40,000	50,000	0	0	0
Tennis Fund	55,000	35,000	100,000	100,000	100,000	100,000
Beach Fund	305,103	325,500	259,000	701,500	193,000	115,500
Technology Services Fund	393,500	462,000	470,000	135,000	170,000	69,000
Equipment Services	75,000	0	95,000	100,000	35,000	50,000
East Naples Bay Dredging	350,000	3,500,000	0	0	0	0
Community Development Block Grant	0	175,000	0	0	0	0
One Cent Sales Tax	3,103,510	8,500,000	5,575,000	3,550,000	2,138,000	2,328,000
TOTAL ALL CAPITAL PROJECTS	29,190,254	49,383,100	52,741,895	35,527,402	23,642,221	23,345,952

Five Year Total	\$ 184,640,570
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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 19-20 is provided.



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2021-25**

PROJECT DESCRIPTION	Budget	REQUEST	2021-22	2022-23	2023-24	2024-25
	2019-20	2020-21				
ADMINISTRATION DEPARTMENTS						
Citywide Records Management System	0	0	75,000	0	0	0
TOTAL ADMINISTRATION	0	0	75,000	0	0	0
POLICE SERVICES						
21H04 Portable Radio Lifecycle Replacement (21)	65,297	81,500	82,315	83,138	83,970	84,809
21H02 Mobile Radio (Vehicle) Lifecycle Replacement (6)	28,203	38,000	38,380	38,764	39,151	39,543
21H01 Marked Vehicle Replacement (8)	280,500	480,000	240,000	180,000	300,000	300,000
21H03 Unmarked Police Vehicle Replacement (4)	85,301	160,000	120,000	80,000	80,000	40,000
Unmarked Police Vehicle Addition (1)	66,299	0	0	0	0	0
21H12 Taser Replacement (26)	44,800	42,100	0	0	42,100	42,100
21H14 Operations Renovation: Furniture & Fixtures	150,000	85,000	0	0	0	0
21H06 Evidence Room Expansion: Flooring and Shelving	0	35,000	0	0	0	0
21H07 Administration Building Furniture Replacement	0	30,000	30,000	0	0	0
21H09 Forensic Light Source and Camera Replacement	0	22,000	0	10,000	0	0
21H10 Access Control Points Addition (6) - Bldg. Security	0	35,000	0	0	0	0
21H16 Facility Lighting Replacement	10,000	15,000	10,000	10,000	0	0
Records Division Renovation: Flooring and Furniture	0	0	36,000	0	0	0
Administration Building Kitchen Renovation	0	0	21,200	0	0	0
Crime Suppression Unit (CST) Renovation	0	0	45,000	0	0	0
Marine Vessel Replacement	0	0	195,000	0	0	0
Police Notebook Replacements (MDT's)	0	0	85,000	0	0	0
Marine Outboard Motor Replacement	0	0	0	49,000	0	0
Motorcycle Replacement (2)	0	0	0	72,000	0	0
License Plate Recognition System (10)	0	0	0	80,000	0	0
CSI Photography Equipment Replacement	0	0	0	10,000	0	0
In-Car Camera Replacement (25)	0	0	0	0	150,000	0
AED Replacements (35)	0	0	0	0	42,000	0
In-Car AVL GX450s Replacement (37)	0	0	0	0	0	35,000
Communications Center Renovation	0	0	0	0	0	100,000
Property/Evidence Software Upgrade	20,000	0	0	0	0	0
TOTAL POLICE DEPARTMENT	750,400	1,023,600	902,895	612,902	737,221	641,452
FIRE AND RESCUE DEPARTMENT						
21E01 Engine Co. 1 - Fully Equipped (Repl.)	0	750,000	0	0	0	0
21E02 Battalion Chief Vehicle	0	100,000	0	0	0	0
21E07 Bunker Gear Replacement	60,000	60,000	60,000	0	0	0
21E06 Cylinders for SCBA	30,000	30,000	0	0	0	0
Training Center Renovations	0	0	40,000	0	0	0
Diesel Exhaust Source Capture System	70,000	0	0	0	0	0
Self Contained Breathing Apparatus	90,000	0	0	0	0	0
Training Battalion Chief Vehicle	105,000	0	0	0	0	0
Fiber Optics installation to FS#3	26,500	0	0	0	0	0
Fire-Rescue Notebook	0	0	55,000	0	0	0
Fitness Equipment for Wellness Pgm - St #2	0	0	70,000	0	0	0
Training Tower	0	0	150,000	0	0	0
Special Operations Trailers	0	0	75,000	0	0	0
New Training Classroom at Water Trtmt Plant	0	0	200,000	0	0	0
Portable Radios	0	0	60,000	60,000	60,000	0
Live Fire Burn Trailer	0	0	150,000	0	0	0
Command and Control console	0	0	40,000	0	0	0
Lucas II Chest Compression Devices	0	0	0	96,000	0	0
Multi-Force Training Doors	0	0	0	15,000	0	0
Hazardous Identification Devices	0	0	0	125,000	0	0
Extrication Equipment	0	0	0	60,000	60,000	0
Emergency Services Marine Dock	0	0	0	300,000	50,000	0
Scott Sight Thermal Imager	0	0	0	40,000	40,000	0
Prevention Vehicles (5)	0	0	0	200,000	0	0
CCEMS area upgrades at Fire Station #2	0	0	0	0	125,000	0
Light Air and Special Operation Vehicle	0	0	0	0	550,000	0



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2021-25**

PROJECT DESCRIPTION	Budget	REQUEST	2021-22	2022-23	2023-24	2024-25
	2019-20	2020-21				
Mecury 250 Verado Motors for Fire Boat	0	0	0	0	60,000	0
Tower 2 Fully equipped (Repl.)	0	0	0	0	0	1,500,000
TOTAL FIRE RESCUE	381,500	940,000	900,000	896,000	945,000	1,500,000
COMMUNITY SERVICES DEPARTMENT						
Landscaping/Parks & Parkways Continuing and New Projects						
21F03 Tree Fill In and Replacement Program	500,000	300,000	500,000	500,000	500,000	500,000
21F32 Landscape Median Restoration	150,000	150,000	150,000	75,000	75,000	75,000
21F01 Vehicle Replacement (2) - Pk/Pkwys	116,000	91,200	80,000	0	0	0
21F02 Small Equipment Replacement - Pk/Pkwys	83,000	85,500	50,000	0	0	0
Recreation Facilities Continuing and New Projects						
21G24 River Park Improvements	91,000	228,300	30,000	100,000	200,000	50,000
21G25 Norris Center Improvements	56,000	75,000	50,000	0	50,000	0
21G23 Skate Park Wooden Ramp Replacement and Renovation	60,000	25,000	25,000	120,000	25,000	25,000
21G09 Fleischmann Park Improvements Projects	35,000	70,000	50,000	50,000	50,000	50,000
21G13 Anthony Park Improvements	75,000	250,000	1,500,000	1,200,000	0	0
21G03 River Park Aquatic Center - Improvements	45,000	65,000	20,000	0	0	0
Cambier Park Improvements	130,000	0	250,000	350,000	250,000	250,000
Fleischmann Pk Design Development	150,000	0	1,300,000	1,000,000	1,000,000	1,000,000
Seagate Park Improvements	25,000	0	75,000	200,000	200,000	200,000
Van Replacement (1) - Recreation	0	0	50,000	0	0	0
City Facilities Continuing and New Projects						
21I08 Facility Painting (interior and exterior)	50,000	50,000	50,000	50,000	0	0
21I22 Parking Lot Maintenance	150,000	60,000	0	60,000	75,000	60,000
21I02 Small Equipment Replacement - Facilities	0	12,000	0	0	0	0
Parks-Facilities-Warehouse Relocation	0	0	125,000	325,000	2,300,000	600,000
Naples Landing Improvements	80,000	0	250,000	0	0	0
Vehicle(s) Replacement - Facilities (2)	103,000	0	0	0	0	0
TOTAL COMMUNITY SERVICES DEPARTMENT	1,899,000	1,462,000	4,555,000	4,030,000	4,725,000	2,810,000
TOTAL PUBLIC SERVICE TAX	3,030,900	3,425,600	6,432,895	5,538,902	6,407,221	4,951,452
WATER SEWER FUND (Fund 420)						
Water Production						
17K14 Accelator Improvements	3,600,000	2,300,000	0	0	0	0
21K11 Water Treatment Plant Pumps	100,000	130,000	130,000	130,000	130,000	130,000
21K10 Filter Bed Replacement (2 per year)	250,000	250,000	250,000	250,000	0	0
21K02 Infrastructure Repairs - Water Plant	100,000	100,000	100,000	100,000	100,000	100,000
21K12 Integrated Water Supply Plan Update	0	400,000	0	0	0	0
Raw Water Production Well - Golden Gate Wellfield	0	0	300,000	1,000,000	0	0
Delroyd Gear Box Replacements	0	0	100,000	0	0	100,000
CO2 System Replacement	0	0	600,000	0	0	0
PAX Mixers for Port Royal	0	0	60,000	0	0	0
Service Truck Replacement	0	0	30,000	0	0	0
Slaker Replacements	0	0	0	475,000	0	0
Chemical Building Replacement	0	0	0	100,000	1,000,000	0
Paving Improvements (Employee Parking & Storage Lot)	0	0	0	0	100,000	0
Reclaim Tank Rehabilitation	0	0	0	0	0	100,000
Washwater Transfer Sludge Pumps	30,000	0	0	0	0	0
Influent Mag Flow Meter	40,000	0	0	0	0	0
Electrical Upgrades - MCC & Generator Controls	2,500,000	0	0	0	0	0
Chemical Feed System Replacements	150,000	0	0	0	0	0
TOTAL WATER PRODUCTION	6,770,000	3,180,000	1,570,000	2,055,000	1,330,000	430,000



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2021-25**

PROJECT DESCRIPTION	Budget	REQUEST				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Water Distribution						
21L02 Water Transmission Mains	3,000,000	3,500,000	3,500,000	3,500,000	3,500,000	2,000,000
21L03 Master Plan for Watermain Replacements	0	400,000	0	0	0	0
Service Truck Replacements (1)	70,000	0	70,000	70,000	70,000	70,000
Utilities Administration Facility Improvements	0	0	500,000	0	0	0
Collier County Transportation Improvements	0	0	250,000	0	0	0
Trailer Mounted Water Jet/Tanker	0	0	35,000	0	0	0
Dump Truck Replacement	0	0	138,000	0	0	0
Pipe Locating Equipment - Ground Penetrating Radar	20,000	0	0	0	22,000	0
Valve Maintenance Equipment	60,000	0	0	0	0	0
TOTAL WATER DISTRIBUTION	3,150,000	3,900,000	4,493,000	3,570,000	3,592,000	2,070,000
Wastewater Treatment						
21M07 Wastewater Treatment Plant Pumps	150,000	100,000	100,000	100,000	100,000	100,000
21M25 Infrastructure Repairs - Wastewater Plant	150,000	725,000	175,000	100,000	100,000	100,000
21M02 Aeration Blower Replacements	0	100,000	1,000,000	0	0	0
Generator Replacements	0	0	200,000	2,000,000	0	0
NEW - Yard Tractor Purchase	0	0	0	110,000	0	0
Grit Pumps and Classifier Replacements	0	0	0	50,000	250,000	0
Service Truck Replacement	35,000	0	0	0	35,000	0
Clarifier Improvements	150,000	0	0	0	0	0
TOTAL WASTEWATER TREATMENT	485,000	925,000	1,475,000	2,360,000	485,000	200,000
Wastewater Collections						
21N04 Replace Sewer Mains, Laterals, etc.	1,500,000	3,000,000	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
21N12 Gulf Acres Sewer Project - Connection Program	0	900,000	0	0	0	0
21N06 Dewatering Pump Replacements	0	45,000	0	0	50,000	0
High Velocity Jet Truck Replacement	0	0	300,000	0	0	0
Service Truck Replacement (1)	70,000	0	70,000	70,000	70,000	70,000
Ground Penetrating Radar	0	0	50,000	0	0	0
WWC Facility Improvements	0	0	100,000	0	0	100,000
Box Blade Tractor Replacement	0	0	0	55,000	0	0
Heavy Equipment Trailer Replacement	0	0	0	15,000	0	0
Televising Truck/Camera Equipment Replacement	0	0	0	0	0	285,000
Service Vehicle - NEW (1)	35,000	0	0	0	0	0
Dump Truck Replacement	138,000	0	0	0	0	0
TOTAL WASTEWATER COLLECTIONS	3,943,000	6,145,000	9,920,000	7,440,000	2,120,000	1,455,000
Utilities Maintenance						
21X01 Replace/Upgrade Remote Pumping Facilities	300,000	350,000	250,000	250,000	250,000	250,000
21X02 Pump Stations Improvements	500,000	300,000	375,000	375,000	300,000	300,000
21X22 Generator Replacements	150,000	200,000	200,000	200,000	200,000	200,000
21X04 Submersible Pump Replacements	200,000	250,000	250,000	250,000	250,000	250,000
21X07 Power Service Control Equipment Replacements	300,000	285,000	285,000	285,000	150,000	150,000
Service Truck Replacement (1)	0	0	175,000	100,000	100,000	100,000
Irrigation System Control Valves	0	0	50,000	50,000	50,000	0
Emergency By-pass Diesel Pump Installations	1,275,000	0	0	0	0	0
Telemetry Upgrades/Improvements	0	0	70,000	65,000	65,000	0
TOTAL UTILITIES MAINTENANCE	2,725,000	1,385,000	1,655,000	1,575,000	1,365,000	1,250,000
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)						
21K59 Reclaimed Water Transmission Mains	200,000	100,000	100,000	100,000	100,000	100,000
Reclaimed Water Distribution System	1,200,000	0	0	0	0	0
TOTAL IWRP	1,400,000	100,000	100,000	100,000	100,000	100,000
TOTAL UTILITIES FUND	18,473,000	15,635,000	19,238,000	17,100,000	8,992,000	5,505,000



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2021-25**

PROJECT DESCRIPTION	Budget	REQUEST				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
BUILDING FUND (Fund 110)						
21B25 Building Renovations	0	200,000	50,000	50,000	0	0
21B04 Vehicle Replacement Program	0	100,000	30,000	0	0	30,000
TOTAL BUILDING FUND	0	300,000	80,000	50,000	0	30,000
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)						
21C02 1st Ave S Improvements	0	800,000	7,200,000	0	0	0
21C14 Neighborhood Plan Project Funding	0	1,050,000	0	0	0	0
21C15 Parking Garage Partnership	0	1,000,000	9,000,000	0	0	0
Sugden Plaza Improvements	0	0	0	0	1,500,000	0
6th Avenue South Improvements	0	0	0	0	0	800,000
5th Avenue South Streetscape	0	0	0	0	0	4,000,000
Sidewalk Sweeper	14,247	0	0	0	0	0
River Park Fitness Equipment	27,994	0	0	0	0	0
TOTAL CRA FUND	42,241	2,850,000	16,200,000	0	1,500,000	4,800,000
STREETS & TRAFFIC FUND (Fund 190)						
Annual Pavement Resurfacing Program (1)	650,000	650,000	650,000	700,000	700,000	750,000
21U31 Alley Maintenance & Improvements	85,000	200,000	75,000	75,000	75,000	75,000
21U29 Pedestrian & Bicycle Master Plan Projects (2)	65,000	150,000	75,000	100,000	100,000	100,000
21U21 Citywide ADA Accessibility Improvements (3)	15,000	15,000	15,000	15,000	15,000	15,000
21U07 Bridge Improvements	150,000	200,000	0	0	100,000	0
21U08 Traffic Operations & Signal System Improvements	50,000	25,000	25,000	25,000	25,000	25,000
21U15 Anchor Rode Traffic Calming Project	0	100,000	0	0	0	0
21U04 Streets & Traffic Pool Vehicle	0	30,000	0	0	0	0
Lantern Lane Drainage & Street Resurfacing Project (4)	0	0	15,000	60,000	0	0
12th Avenue South Improvements	170,000	0	0	0	0	0
Intersection/Signal System Improvements (5)	0	0	400,000	295,000	0	0
Lift Truck Replacement	0	0	180,000	0	0	0
TOTAL STREETS AND TRAFFIC FUND	1,185,000	1,370,000	1,435,000	1,270,000	1,015,000	965,000
SOLID WASTE FUND (Fund 450)						
21P02 Rebuild Solid Waste Refuse Trucks	100,000	100,000	100,000	100,000	100,000	100,000
21P04 Grapple Trucks	200,000	200,000	200,000	0	0	0
21P05 Land Development Improvements	0	150,000	0	0	0	0
21P01 Large Refuse Truck Replacements	270,000	270,000	270,000	270,000	270,000	270,000
Satellite Collection Vehicle Replacement	32,000	0	32,000	32,000	32,000	32,000
Service Vehicle Replacement	0	0	70,000	30,000	0	30,000
Roll-off Truck Replacement	0	0	165,000	0	165,000	0
Generator Installation for Solid Waste Facility	0	0	0	100,000	0	0
Loader Replacement	0	0	0	0	300,000	0
Large Refuse Truck Wash Station	0	0	0	0	0	250,000
TOTAL SOLID WASTE FUND	602,000	720,000	837,000	532,000	867,000	682,000
STORMWATER FUND (Fund 470)						
21V02 Citywide Stormwater Improvements	700,000	1,000,000	1,000,000	1,000,000	700,000	750,000
21V25 Phase I South Beach Outfall Removal & Water Quality F	0	5,700,000	0	0	0	0
21V26 Phase II North Beach Outfall Removal & Water Quality P	0	600,000	100,000	2,000,000	0	0
21V05 Stormsewer Pipe Lining	100,000	100,000	100,000	100,000	100,000	100,000
21V27 Citywide Lake Management & Restoration Improvemeni	350,000	3,500,000	375,000	3,000,000	400,000	2,750,000
21V07 Basin Assessments	100,000	775,000	0	100,000	0	0
21V04 Basin IV Drainage Improvements	0	270,000	0	0	850,000	0
21V09 Water Quality Monitoring Equipment	35,000	100,000	0	0	0	0
Oyster Reef & Seagrass Restoration Project (4)	100,000	0	0	0	0	0
Lantern Lane Drainage & Street Resurfacing Project	0	0	30,000	190,000	0	0
Vehicle Replacement: Natural Resources	40,000	0	0	0	0	0
Climate Vulnerability Assessment	150,000	0	0	0	0	0
Climate Adaptation and Resiliency Plan (4)	0	0	275,000	0	0	0
Stormwater Camera Inspection Vehicle Replacement	0	0	0	0	175,000	0
Naples Bay Habitat Protection Feasibility Study (4)	0	0	0	0	0	150,000
Vehicle Replacement-Small Debris Dump Truck	0	0	0	60,000	0	0
Natural Resources Workboat Replacement	0	0	90,000	0	0	0
TOTAL STORMWATER FUND	1,575,000	12,045,000	1,970,000	6,450,000	2,225,000	3,750,000



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2021-25**

PROJECT DESCRIPTION	BUDGET		REQUEST			
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
CITY DOCK FUND (Fund 460)						
21Q01 Security Cameras	0	40,000	0	0	0	0
Fuel System Improvements	0	0	50,000	0	0	0
TOTAL NAPLES CITY DOCK FUND	0	40,000	50,000	0	0	0
TENNIS FUND (Fund 480)						
21G02 Tennis Facility Building - Exterior/Interior Painting	0	35,000	0	0	0	0
Tennis Court Irrigation/Surface Replacement (2 Cts)	0	0	100,000	100,000	100,000	100,000
Tennis Court Lighting	55,000	0	0	0	0	0
TOTAL TENNIS FUND	55,000	35,000	100,000	100,000	100,000	100,000
BEACH FUND (Fund 430)						
21R15 Beach Maintenance Cart (1)	13,000	13,500	14,000	14,500	15,000	15,500
21R03 ADA Improvements - Beach Access	50,000	50,000	50,000	50,000	50,000	50,000
21R04 Dune Vegetation Improvements	30,000	30,000	30,000	30,000	30,000	0
21R05 Lowdermilk Park Improvements	0	200,000	97,000	100,000	50,000	50,000
21R13 Beach Specialist Vehicle Replacement	0	32,000	32,000	32,000	32,000	0
Naples Pier Corrosion Mitigation	135,000	0	20,000	0	0	0
Parking Pay Stations Update	0	0	0	475,000	0	0
Beach Rake	61,103	0	0	0	0	0
Beach Specialist ATV Replacement (1)	16,000	0	16,000	0	16,000	0
TOTAL BEACH FUND	305,103	325,500	259,000	701,500	193,000	115,500
TECHNOLOGY FUND (Fund 520)						
21T01 Phone System Upgrade	0	400,000	0	0	0	0
21T02 Replace UPS	0	32,000	0	0	0	0
21T08 Security Camera Project	30,000	30,000	30,000	35,000	35,000	35,000
Time Clock Replacement	0	0	40,000	0	0	0
PC Replacement Program	0	0	400,000	0	0	0
Security Enhancement	0	0	0	100,000	0	0
Hyper-V Virtual Host Servers	45,000	0	0	0	45,000	0
Storage Area Network	45,000	0	0	0	90,000	0
Wi-Fi Hardware Replacement	0	0	0	0	0	34,000
Disaster Recovery Appliance	175,000	0	0	0	0	0
Fiber Optics	75,000	0	0	0	0	0
Replacement Vehicle	23,500	0	0	0	0	0
TOTAL TECHNOLOGY SERVICES FUND	393,500	462,000	470,000	135,000	170,000	69,000
EQUIPMENT SERVICES (Fund 530)						
Forklift Replacement	0	0	45,000	0	0	0
Fuel Site Improvements	0	0	50,000	50,000	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
Portable Vehicle Lifts	75,000	0	0	0	0	0
TOTAL EQUIPMENT SERVICES FUND	75,000	0	95,000	100,000	35,000	50,000
EAST NAPLES BAY (Fund 150)						
21A01 East Naples Bay Dredge & Rock Removal	350,000	3,500,000	0	0	0	0
TOTAL EAST NAPLES BAY FUND	350,000	3,500,000	0	0	0	0
MOORINGS BAY (Fund 151)						
21W02 Seawall Inspections - GSBN	0	175,000	0	0	0	0
MOORINGS BAY FUND	0	175,000	0	0	0	0



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2021-25**

PROJECT DESCRIPTION	Budget	REQUEST	2021-22	2022-23	2023-24	2024-25
	2019-20	2020-21				
ONE CENT SALES TAX (Fund 350)						
Emergency Stand-By Generator Replacement	361,410	0	0	0	0	0
Fire Station No. 2 Bay Hardening/Renovations	0	0	75,000	1,050,000	0	0
ADA and Mobility Improvements to City Buildings	550,000	0	0	0	500,000	600,000
City Hall Improvements	1,370,100	0	0	0	0	0
20Z06 Government Buildings Hardening Program	575,000	500,000	1,200,000	1,200,000	1,200,000	1,200,000
ADA Infrastructure Improvements	0	0	300,000	300,000	300,000	300,000
Emergency Portable Generators for Signal. Intersections	90,000	0	0	0	0	0
21V25 Phase I - Naples Bay Water Quality & Beach Restor.	0	8,000,000	0	0	0	0
Phase II - Naples Beach Hotel	0	0	4,000,000	1,000,000	0	0
Camera Infrastructure/Fiber Optics	157,000	0	0	0	138,000	228,000
TOTAL ONE CENT SALES TAX	3,103,510	8,500,000	5,575,000	3,550,000	2,138,000	2,328,000
TOTAL ALL CAPITAL PROJECTS	29,190,254	49,383,100	52,741,895	35,527,402	23,642,221	23,345,952

Capital Projects - All Funds
Operating Budget Impact
 Fiscal Year 2020-21

	Impact in	
	2020-21	Comment
POLICE SERVICES		
21H04		Portable Radio Lifecycle Replacement (21) 0 Replacement - no impact on operating budget
21H02		Mobile Radio (Vehicle) Lifecycle Replacement (6) 0 Replacement - no impact on operating budget
21H01		Marked Vehicle Replacement (8) 0 Replacement - no impact on operating budget
21H03		Unmarked Police Vehicle Replacement (4) 0 Replacement - no impact on operating budget
21H12		Taser Replacement (26) 0 Future year cartridge & battery replacement
21H14		Operations Renovation: Furniture & Fixtures 0 Replacement - no impact on operating budget
21H06		Evidence Room Expansion: Flooring and Shelving 0 Replacement - no impact on operating budget
21H07		Administration Building Furniture Replacement 0 Replacement - no impact on operating budget
21H09		Forensic Light Source and Camera Replacement 0 Replacement - no impact on operating budget
21H10		Access Control Points Addition (6) - Bldg. Security 0 Future year annual maintenance
21H16		Facility Lighting Replacement 0 Future year LED replacement
FIRE AND RESCUE DEPARTMENT		
21E01		Engine Co. 1 - Fully Equipped (Repl.) 0 Replacement - no impact on operating budget
21E02		Battalion Chief Vehicle 0 Replacement - no impact on operating budget
21E07		Bunker Gear Replacement 0 Replacement - no impact on operating budget
21E06		Cylinders for SCBA 0 Replacement - reduction in Operating Expense line item
COMMUNITY SERVICES DEPARTMENT		
Landscaping/Parks & Parkways Continuing and New Projects		
21F03	\$10,500	Tree Fill In and Replacement Program Annual maintenance of trees
21F32		Landscape Median Restoration 0 Replacement - no impact on operating budget
21F01		Vehicle Replacement (2) - Pk/Pkwys 0 Replacement - no impact on operating budget
21F02		Small Equipment Replacement - Pk/Pkwys 0 Replacement - no impact on operating budget
Recreation Facilities Continuing and New Projects		
21G24		River Park Improvements 0 No impact on operating budget
21G25		Norris Center Improvements 0 No impact on operating budget
21G23		Skate Park Wooden Ramp Replacement and Renovation 0 No impact on operating budget
21G09		Fleischmann Park Improvements Projects 0 Replacement - no impact on operating budget
21G13		Anthony Park Improvements 0 No impact on operating budget
21G03		River Park Aquatic Center - Improvements 0 Replacement - no impact on operating budget
City Facilities Continuing and New Projects		
21I08		Facility Painting (interior and exterior) 0 No impact on operating budget
21I22		Parking Lot Maintenance 0 No impact on operating budget
21I02		Small Equipment Replacement - Facilities 0 Replacement - no impact on operating budget
WATER SEWER FUND		
Water Production		
17K14		Accelerator Improvements 0 Replacement - no impact on operating budget
21K11		Water Treatment Plant Pumps 0 Replacement - no impact on operating budget
21K10		Filter Bed Replacement (2 per year) 0 Replacement - no impact on operating budget
21K02		Infrastructure Repairs - Water Plant 0 Replacement - no impact on operating budget
21K12		Integrated Water Supply Plan Update 0 No impact on operating budget
Water Distribution		
21L02		Water Transmission Mains 0 No impact on operating budget
21L03		Master Plan for Watermain Replacements 0 No impact on operating budget
Wastewater Treatment		
21M07		Wastewater Treatment Plant Pumps 0 Replacement - no impact on operating budget
21M25		Infrastructure Repairs - Wastewater Plant 0 Replacement - no impact on operating budget
21M02		Aeration Blower Replacements 0 Replacement - no impact on operating budget
Wastewater Collections		
21N04		Replace Sewer Mains, Laterals, etc. 0 Replacement - no impact on operating budget
20N14		Sanitary Sewer Installations (Unsewered Areas 1, 2, 3, 6) 0 Impact not yet determined
21N12		Gulf Acres Sewer Project - Connection Program 0 No impact on operating budget
21N06		Dewatering Pump Replacements 0 Replacement - no impact on operating budget
Utilities Maintenance		
21X01		Replace/Upgrade Remote Pumping Facilities 0 Replacement - no impact on operating budget
21X02		Pump Stations Improvements 0 Replacement - no impact on operating budget
21X22		Generator Replacements 0 Replacement - no impact on operating budget
21X04		Submersible Pump Replacements 0 Replacement - no impact on operating budget
21X07		Power Service Control Equipment Replacements 0 Replacement - no impact on operating budget

Capital Projects - All Funds
Operating Budget Impact
 Fiscal Year 2020-21

		Impact in	
		2020-21	Comment
IWRP (Integrated Water Resource Plan)			
21K59	Reclaimed Water Transmission Mains	0	Impact not yet determined - offset by reclaimed revenue
Building Fund			
21B25	Building Renovations	0	Replacement - no impact on operating budget
21B04	Vehicle Replacement Program	0	Replacement - no impact on operating budget
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)			
21C02	1st Ave S Improvements	0	No impact on operating budget
21C14	Neighborhood Plan Project Funding	0	No impact on operating budget
21C15	Parking Garage Partnership	0	Future year maintenance
STREETS & TRAFFIC FUND			
21U31	Alley Maintenance & Improvements	0	No impact on operating budget
21U29	Pedestrian & Bicycle Master Plan Projects	0	No impact on operating budget
21U21	Citywide ADA Accessibility Improvements	0	No impact on operating budget
21U07	Bridge Improvements	0	No impact on operating budget
21U08	Traffic Operations & Signal System Improvements	0	Replacement - no impact on operating budget
21U15	Anchor Rode Traffic Calming Project	0	No impact on operating budget
21U04	Streets & Traffic Pool Vehicle	1,820	Fuel & future annual maintenance
SOLID WASTE FUND (Fund 450)			
21P02	Rebuild Solid Waste Refuse Trucks	0	Replacement - no impact on operating budget
21P04	Grapple Trucks	0	Replacement - no impact on operating budget
21P05	Land Development Improvements	0	Impact not yet determined
21P01	Large Refuse Truck Replacement	0	Replacement - no impact on operating budget
STORMWATER FUND (Fund 470)			
21V02	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
21V05	Stormsewer Pipe Lining	0	No impact on operating budget
21V27	Citywide Lake Management & Restoration Improvements	0	Impact not yet determined
21V07	Basin Assessments	0	Impact not yet determined
21V04	Basin IV Drainage Improvements	0	Impact not yet determined
21V09	Water Quality Monitoring Equipment	0	Replacement - no impact on operating budget
CITY DOCK FUND (Fund 460)			
21Q01	Security Cameras	0	Future repair & maintenance
TENNIS FUND (Fund 480)			
21G02	Tennis Facility Building - Exterior/Interior Painting	0	No impact on operating budget
BEACH FUND (Fund 430)			
21R15	Beach Maintenance Cart (1)	0	Replacement - no impact on operating budget
21R03	ADA Improvements - Beach Access	0	No impact on operating budget
21R04	Dune Vegetation Improvements	0	No impact on operating budget
21R05	Lowdermilk Park Improvements	0	No impact on operating budget
21R13	Beach Specialist Vehicle Replacement	0	Replacement - no impact on operating budget
TECHNOLOGY FUND (Fund 520)			
21T01	Phone System Upgrade	0	Replacement - no impact on operating budget
21T02	Replace UPS	0	Replacement - no impact on operating budget
21T08	Security Camera Project	0	Replacement - no impact on operating budget
EAST NAPLES BAY			
21A01	East Naples Bay Dredge & Rock Removal	0	No impact on operating budget
MOORINGS BAY			
21W02	Seawall Inspections - GSBN	0	No impact on operating budget
ONE CENT SALES TAX (Fund 350)			
20Z06	Government Buildings Hardening Program	0	No impact on operating budget
21V25	Parking Garage Partnership	0	Future year maintenance



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.

	9/30/2015	9/30/2016	9/30/2017	9/30/2018	9/30/19	Estimated 9/30/20
Total Outstanding Debt Per Capita	\$1,366	\$1,130	\$1,092	\$1,057	\$930	\$745
General Obligation Debt per Capita	\$0	\$0	\$0	\$0	\$0	\$0
Per capital personal income	\$84,721	\$84,721	\$88,608	\$89,862	\$90,950	\$92,686
Debt per capita Personal Income. A general guide is that general obligation debt per capita should not exceed 2% of per capital income	0	0	0	0	0	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.

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 9/30/2020	Expected Payoff
City Dock Fund Interfund Loan	\$5,185,000	2037

Summary

The City has seven debt obligations outstanding noted below.

Series	Approximate Balance 9/30/2020	Expected Payoff
2013 Public Service Tax (see refinancing history below)	\$891,111	2022
-----2013 Public Service Tax (CRA portion)	\$1,284,889	2022
2012A Water Sewer Revenue	\$4,175,000	2027
2012B Water Sewer Revenue	\$2,416,000	2027
2013 State Revolving Fund (SRF) Utility Refunding	\$452,489	2022
2015 Bembury Special Assessment	\$344,729	2025
2018 Capital Improvement Revenue Note – Station 1	\$2,749,070	2028
2019 Gulf/Rosemary Special Assessment Bond	\$3,270,000	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 2020-21. 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

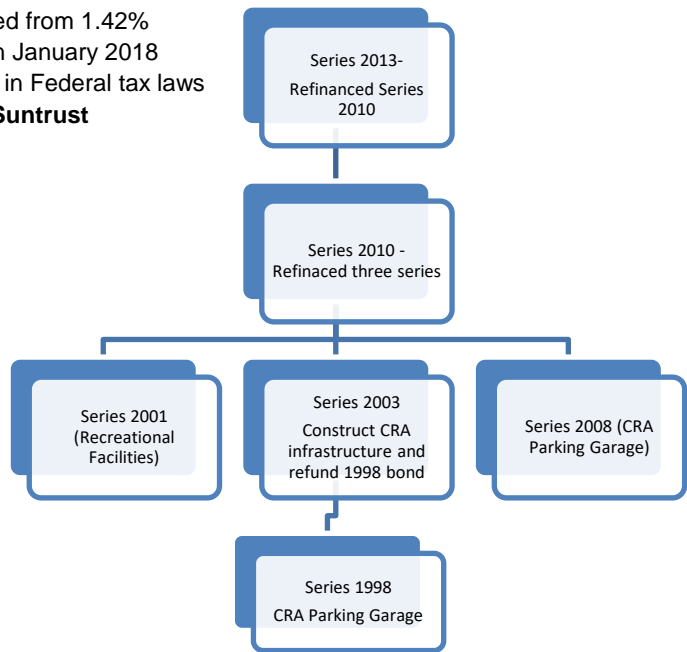
**CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE NOTE, SERIES 2013**

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



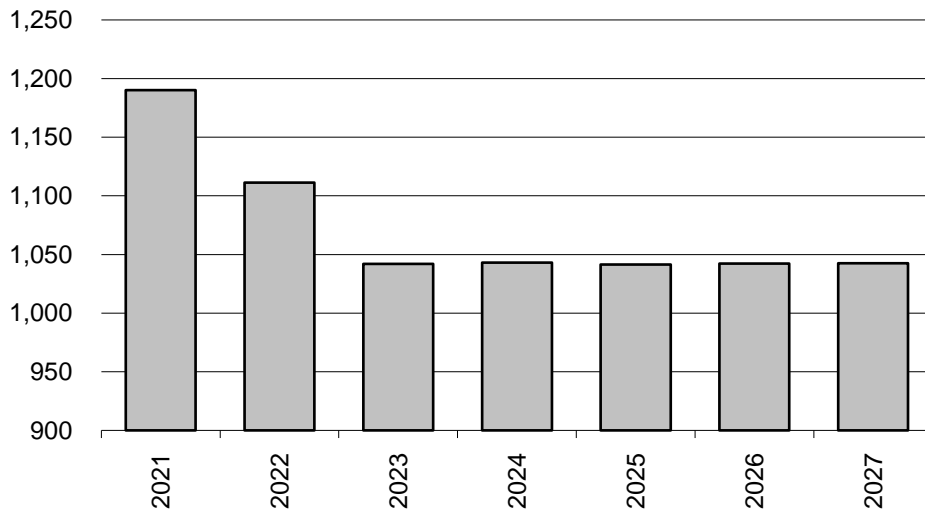
CITY OF NAPLES

**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	<u>\$ 2,416,000</u>	<u>\$ 251,587</u>	<u>\$ 2,667,587</u>	

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.

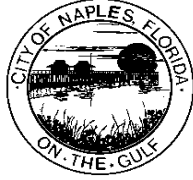
CITY OF NAPLES
ASSESSMENT BOND, SERIES 2019 (Gulf/Rosemary)

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	

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**ONE CENT SALES TAX
FINANCIAL SUMMARY
FISCAL YEAR 2020-21**

Fund 350

Beginning Fund Balance - September 30, 2019		3,251,612
Projected Revenues FY 2019-20		4,050,000
Projected Expenditures FY 2019-20		2,103,510
Net Increase/(Decrease) in Net Unrestricted Assets		<u>1,946,490</u>
Expected Unrestricted Net Assets as of September 30, 2020		\$5,198,102
ADD: BUDGETED REVENUES:		
Capital Use Tax	4,100,000	
Interest Earned	<u>25,000</u>	<u>4,125,000</u>
TOTAL AVAILABLE RESOURCES		\$9,323,102
LESS: BUDGETED EXPENDITURES:		
Capital Projects	<u>8,500,000</u>	<u>8,500,000</u>
BUDGETED CASH FLOW		(\$4,375,000)
Projected Unrestricted Net Assets as of September 30, 2021		<u><u>\$823,102</u></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 2020-21
BUDGET DETAIL
ONE CENT SALES TAX**

FUND 350

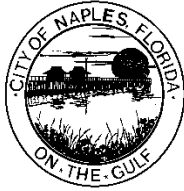
	FY 18-19 ACTUAL	FY 19-20 ADOPTED BUDGET	FY 19-20 ESTIMATED ACTUAL	FY 20-21 ADOPTED BUDGET	CHANGE FROM FY 19-20
<u>REVENUE</u>					
335161 CAPITAL USE SALES TAX	2,843,610	4,350,000	4,000,000	4,100,000	(250,000)
361000 INTEREST	18,259	28,575	50,000	25,000	(3,575)
TOTAL REVENUE	\$ 2,861,870	\$ 4,378,575	\$ 4,050,000	\$ 4,125,000	\$ (253,575)
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	0	1,750,000	750,000	0	(1,750,000)
560300 CAPITAL IMPROVEMENTS	0	3,875,000	745,100	8,500,000	4,625,000
560400 MACHINERY & EQUIPMENT	0	657,000	608,410	0	(657,000)
TOTAL EXPENSES	\$ -	\$ 6,282,000	\$ 2,103,510	\$ 8,500,000	\$ 2,218,000
NET	\$ 2,861,870	\$ (1,903,425)	\$ 1,946,490	\$ (4,375,000)	\$ (2,471,575)



**ONE-CENT SALES TAX CAPITAL PROJECTS
FISCAL YEARS 2019-2026**

PROJECT DESCRIPTION	TOTAL 2019-2026	Actual 2018-19	Estimated 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	4,000,000	4,100,000	4,350,000	4,350,000	4,350,000	1,116,647	0
Investment Income		18,259	50,000	25,000	6,000	(10,293)	4,000	67,855	38,124
Prior Year Carryforward		0	3,251,612	5,198,102	823,102	(395,898)	393,809	2,609,809	1,466,311
Total Available Funds	25,500,000	3,251,612	7,301,612	9,323,102	5,179,102	3,943,809	4,747,809	3,794,311	1,504,435
POLICE SERVICES									
19Z01 Emergency Stand-By Generator Replacement	361,410	0	361,410	0	0	0	0	0	0
TOTAL POLICE DEPARTMENT	361,410	0	361,410	0	0	0	0	0	0
FIRE AND RESCUE DEPARTMENT									
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	550,000	0	0	0	500,000	600,000	0
19Z03 City Hall Improvements	370,100	0	370,100	0	0	0	0	0	0
20Z06 Government Buildings Hardening Program	5,875,000	0	575,000	500,000	1,200,000	1,200,000	1,200,000	1,200,000	0
TOTAL COMMUNITY SERVICES DEPARTMENT	7,895,100	0	1,495,100	500,000	1,200,000	1,200,000	1,700,000	1,800,000	0
STREETS & TRAFFIC									
ADA Infrastructure Improvements	1,500,000	0	0	0	300,000	300,000	300,000	300,000	300,000
19Z04 Emergency Portable Generators for Signalized Intersections	90,000	0	90,000	0	0	0	0	0	0
TOTAL STREETS AND TRAFFIC	1,590,000	0	90,000	0	300,000	300,000	300,000	300,000	300,000
STORMWATER FUND									
21V25 Phase I - Naples Bay Water Quality & Beach Restoration *	8,000,000	0	0	8,000,000	0	0	0	0	0
Phase II - Naples Beach Hotel	5,000,000	-	0	0	4,000,000	1,000,000	0	0	0
TOTAL STORMWATER	13,000,000	0	0	8,000,000	4,000,000	1,000,000	0	0	0
TECHNOLOGY									
20Z08 Camera Infrastructure/Fiber Optics	523,000	0	157,000	0	0	0	138,000	228,000	0
TOTAL TECHNOLOGY SERVICES	523,000	0	157,000	0	0	0	138,000	228,000	0
TOTAL ONE-CENT CAPITAL PROJECTS	24,494,510	0	2,103,510	8,500,000	5,575,000	3,550,000	2,138,000	2,328,000	300,000
Ending Balance		3,251,612	5,198,102	823,102	(395,898)	393,809	2,609,809	1,466,311	1,204,435

* Includes \$5,700,000 in the Stormwater Fund



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

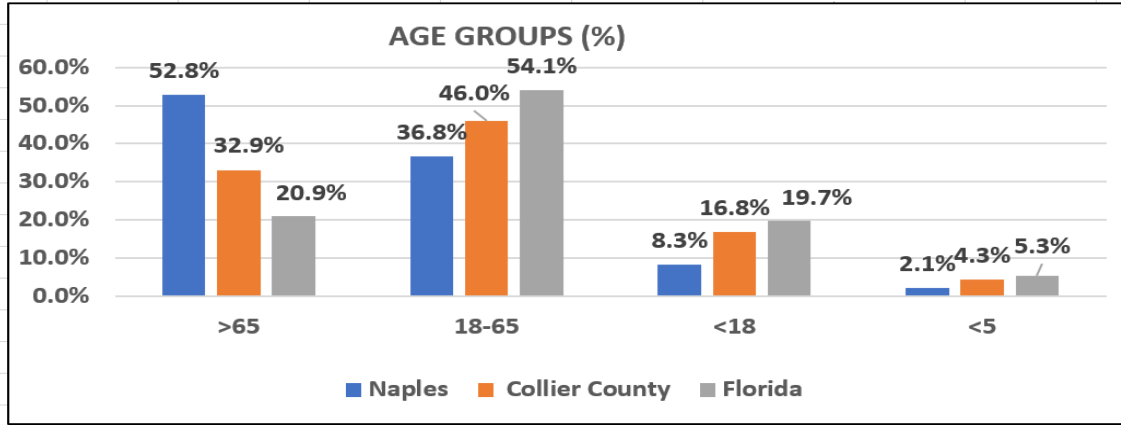
The City of Naples is serviced by the Naples Municipal Airport which is ideally located just minutes from downtown Naples. This 732-acre airport facility is a fully certificated air carrier airport. With two main runways, it is home to private, and charter air carriers, plus fire/rescue services, Mosquito 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 (2018) estimates the median household income within the City of Naples at \$94,394, compared to \$65,675 for Collier County and \$53,267 in the State of Florida.

Population figure estimates for 2019 include 22,088 for the City of Naples, 384,902 in Collier County and 21,477,737 in the State of Florida.

The population in the City of Naples includes 53.6% Female and 46.4% 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.



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.

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 Robert Pritt.

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. Charles T. Chapman IV was selected to be Naples’ City Manager effective January 2019.

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.

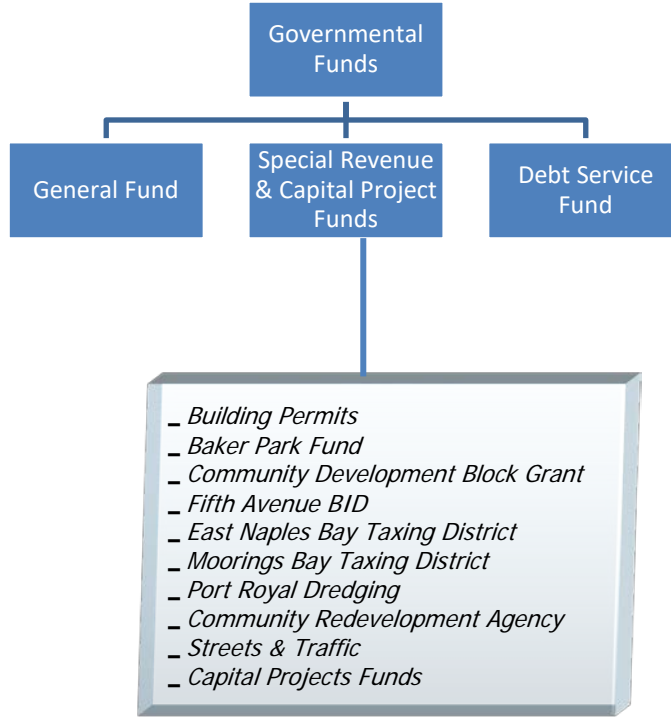
- Kiplinger's Personal Finance, August 2016; Naples was ranked the highest in the Top 12 Great Places to Retire for Good Health, and considered "top grade from the American Lung Association for air quality".
- In 2016, Naples ranked the highest well-being community in the United States by Gallup-Healthways 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:



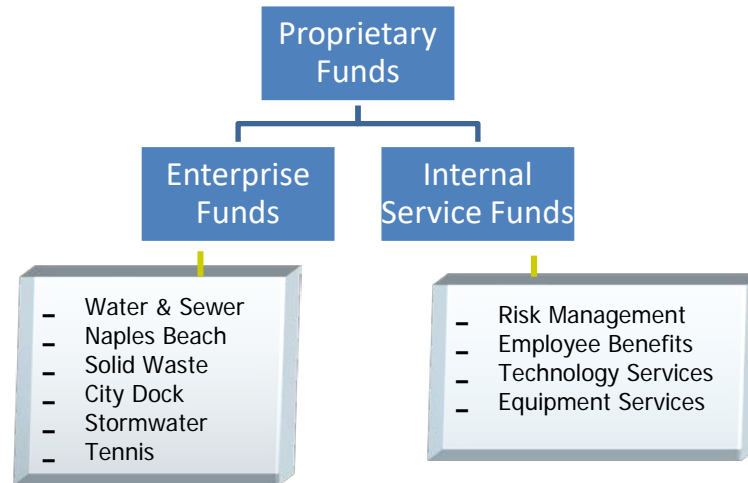
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

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 Plan/Goals and Objectives

One characteristic of an effective budget is that it provides linkage with city goals and priorities. The City of Naples 10-year Vision Plan was adopted by City Council on June 13, 2007 and expired in 2017. City departments continue to follow the 2007 goals, which have been integrated into their budgets. The City is moving forward in the process of updating this plan, a draft of the new 10-year plan is depicted below.

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 defend them.

TOP PRIORITY INITIATIVES (The Big 10)

1. Water Quality-Clean up the lakes system and keep them clean
2. Ensure adherence to our planning and building codes to maintain our small-town feel and charm
3. Re-nourish and sustain our beaches
4. Balance re-development while improving environmental conditions
5. Analyze and improve parking strategies city-wide
6. Invest in improving the levels of service infrastructure for water quality, resiliency and sea level rise mitigation.
7. Encourage the preservation of the City's historical landmarks and features
8. Foster an economic environment where small businesses may develop and thrive.
9. Enhance the relationship with the Naples Airport Authority.
10. 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)

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 & 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. \(NHS\)](#)

SAFER STREETS & TRAFFIC CALMING

- Our streets will be scaled to accommodate opportunities for safe and comfortable walking and bicycling and calm vehicle 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 & 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.

Strategic Steps

- Complete a comprehensive review and reform of codes to minimize variance, streamline redevelopment application process to enhance clarity and certainty for residents and commercial developers. (Migliara/Ferry)
 - Deliverables
- Pass legislation supporting the rehabilitation of historic structures. (NHS)
 - Deliverables
 - NHS Presentation to City Council
 - Allocation of staff time
 - Monitor the number of historic structures
 - Annual reporting from the Building Department
- Encourage the historic preservation process through the *Six Steps to Get You There!* (NHS)
 - Deliverables
 - Work with Naples Historical Society to finalize the document and post it on the City's website
 - Working relationship and agreement with Naples Historical Society
 - Staff time to edit and finalize the document

- Assess the clarity of the document via feedback from CBIA users
 - Building Department will work with Naples Historical Society and report annually on recommended updates, if needed
- Institute design guidelines for new construction, in and out of the Naples Historic District (NHS)
 - Deliverables
 - Work with a community task force to create a proposed list of general design guidelines, for example, to address scale
 - Conduct community meetings, workshops, surveys
 - Allocate staff time and survey cost
 - Results from each outreach to be made available at Workshops, with a Next Steps document
 - City Manager or designated planning professional will make recommendations and adjustments, and re-present to the community to continue to fine-tune the document

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 high-water quality standards that strictly control detrimental impacts caused by human activity such as pollution generated by fertilizers, litter, and runoff.

RECYCLING & WATER RECLAMATION PROGRAMS

- We will maintain our recycling and water reclamation programs and improve them with available knowledge, technology, and resources.

ENVIRONMENTAL ENHANCEMENT & 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.
- **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. (5/4)

Strategic Steps

- Accelerate completion of storm water master plan and Lake Remediation. Prioritize funding from all sources, including utility fees, general fund, Collier 1 cent sales tax, and CRA. (Migliara/Ferry)
 - Deliverables

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 larger scaled 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. (moved from Economy)

GREENSPACE, RECREATION & WATER ACCESS

- We support the maintenance and creation of green spaces, parks, paths, trails, and 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.

Strategic Steps

- Evaluate financial and quality of life impact of 300 special events, including traffic congestion, noise. Strategically disperse certain events to energize sites apart from central district such as Baker Park and the Design District. (Migliara/Ferry)
 - Deliverables
- Develop a comprehensive plan for noise reduction, including but not limited to landscape maintenance activities, air traffic, auto/truck traffic, special event overload and amplified music. (Migliara/Ferry)
 - Deliverables
- Establish a long range 'Sustainability Model' for Naples that integrates social, environmental, and economic goals. The objective is to minimize 'undesirable' tradeoffs between the three elements. For instance, intense economic development could threaten environmental quality/sustainability. Or instability of local economy could diminish residents' quality of life. (Migliara/Ferry)
 - Deliverables

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 and medical tourism.

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. (5/4)

Strategic Steps

- Develop a comprehensive plan for the 10th street corridor to enhance its unique character and informal themes. Encourage retention and expansion of local business ownership. Create a third venue, in addition to 5th Avenue South and 3rd Street South, attractive to both residents and tourists. Leverage the new Playhouse to catalyze diverse arts within that district. (Migliara/Ferry)
 - Deliverables

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 & 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. (5/4)

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

- Improve intergovernmental coordination and harmonization of codes, limits on density and environmental issues, such as bay pollution and red tide, with Collier County. (Migliara/Ferry)
- Deliverables Work with Collier County to insure the appropriate scale of development at Davis/41 triangle. (Migliara/Ferry)
 - Deliverables
- Coordinate traffic management and routing of thru traffic away from U.S. 41 and the intersection of 5th Avenue South and 9th Street South. (Migliara/Ferry)
 - Deliverables
- Enhance City governance by encouraging more citizen engagement, greater transparency, budget presentations and an updated Ethics code.

(Migliara/Ferry)

- Deliverables
- Institutionalize Covid-19 'lessons learned' into Naples emergency response planning. Encourage more proactive planning with NCH, facility capacity and future needs, supply chain of critical medical supplies and emergency testing capabilities. (Migliara/Ferry)
 - Deliverables
- Establish a technological dimension to long range planning, ensure that Naples is leading edge in leveraging high speed internet, real time traffic management and motorist signage, safety monitoring, emergency response, impact of autonomous autos, virtual townhalls, online voting, and other technologies as they become evident. (Migliara/Ferry)
 - Deliverables
- Ensure that City staff builds productive relationships with community organizations. (NHS)
 - Deliverables

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).

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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.

Resolution 2019-14301**Page 5**

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 9/21/20

RESOLUTION 2020-14528

A RESOLUTION DETERMINING AND FIXING THE 2020 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-Five Billion, Four Hundred Fifteen Million, Five Hundred Seventeen Thousand, Three Hundred Forty-Four Dollars (\$25,415,517,344); and

WHEREAS, Section 200.065(2)(a), Florida Statutes (2020), 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

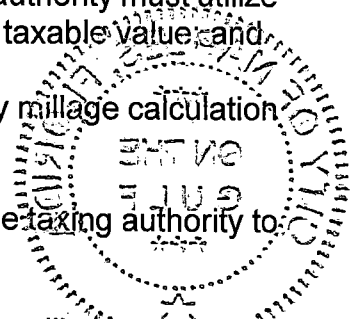
WHEREAS, Section 200.065(1), Florida Statutes (2020), requires the taxing authority to compute a rolled back millage rate; and

WHEREAS, the City of Naples, Florida has performed the rolled back millage calculation as required by law and found the 2020-21 aggregate millage rate of 1.1653 to be 0.36 percent greater than the aggregate rolled back rate of 1.1611 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 (2020), on September 9, 2020; and

WHEREAS, the City of Naples, Florida conducted a public hearing for the final millage rate as required by Section 200.065, Florida Statutes (2020), on September 21, 2020; 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 2020 tax levy and operating millage rate for the City of Naples, Florida is adopted at 1.1500 mills.

Section 2. That the 2020-21 aggregate millage rate is 1.1653 or 0.36 percent greater than the aggregate rolled back rate of 1.1611 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 \$29,227,845

Adjusted for discount per statute \$27,766,453

Section 4. 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 will take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 21ST DAY OF SEPTEMBER 2020.

Attest:


Patricia L. Rambosk, City Clerk


Teresa Lee Heitmann, Mayor

Approved as to form and legality:


James D. Fox, City Attorney

Date filed with City Clerk: 9/24/20

**Agenda Item 4.B.(2)
Meeting of 9/21/20****RESOLUTION 2020-14529**

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, FLORIDA EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; 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 17, 2020 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 17, 2020 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 17, 2020 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 2020-21 tentative budget on September 9, 2020; and

WHEREAS, the City of Naples has conducted a public hearing on the fiscal year 2020-21 final budget on September 21, 2020;

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 2020-21 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 2020 in accordance with the City Charter. Approved Capital Improvement Projects are included in the 2020-21 budget. Budget adjustments, which modify the intent of the Capital Improvement Budget for Fiscal Year 2020-21, require City Council approval by resolution.
- Section 7.** On October 1, 2020, 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, 2020.
- 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 21ST DAY OF SEPTEMBER 2020.

Attest:



Patricia L. Rambosk, City Clerk



Teresa Lee Heitmann, Mayor

Approved as to form and legality:



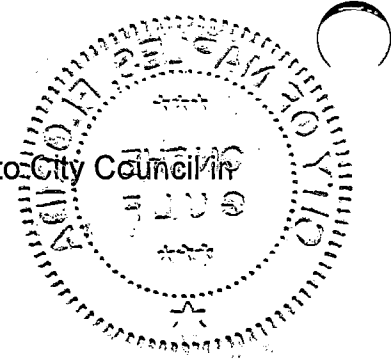
James D. Fox, City Attorney

Date filed with City Clerk: 9/24/20

Appendix A

This is the 356-page Proposed Budget document that was presented to City Council in August 2020.

(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.

FY20-21 Budget Changes			
FUND		Revenue	Expenses
	Per Proposed Budget	\$ 149,092,828	\$ 151,317,020
	General Fund		
	Change in Taxable values	\$ 50,441	
001-02	-Attorney - increased 19/20 Litigation by \$450K		\$ -
001-08	- Fire - add Deputy Chief		\$ 204,637
001-09	-C/S - Aquatic Ctr - update salaries & benefits for PT ee's		\$ (15,760)
150	ENB	\$ 221	
151	MB	\$ (2)	
155	Fifth Ave BID - adj to taxable value	\$ 44,358	\$ 44,358
180	CRA - Tax values & CIP changes	\$ 97,533	
	- Neighborhood Plan Project (\$450,000)		\$ (450,000)
	- Parking Garage Partnership \$1,000,000		\$ 1,000,000
350	One Cent Sales Tax		
	decreased 19/20 City Hall Impr Prj by \$1M		
	move Phase I Beach outfall to 20-21		\$ 8,000,000
450	Solid Waste		
	- add Horticulture Division		\$ 472,522
	- Admin Div - reduce Hort Svcs		\$ (750,000)
	- CIP add Refuse Truck replacement		\$ 270,000
470	Stormwater		
	move Phase I Beach outfall to 20-21		\$ 5,700,000
480	Tennis - update revenues	\$ 73,500	
530	Equipment Services		
	- increase revenue for 542100/542110 in Solid Waste Hort	\$ 47,200	
		\$ 313,251	\$ 14,475,757
	Final Budget	\$ 149,406,079	\$ 165,792,777

Appendix B (continued)

Fund Title	Actual	Projected	FY 20-21 Budget		Change in Fund Balance	Budgeted 9/30/2021 Fund Balance
	9/30/2019 Fund Balance	9/30/2020 Fund Balance	Revenues	Expenditures		
General Fund	12,548,432	13,324,191	41,727,176	42,670,472	(943,296)	12,380,895
Special Revenue Funds						
Building Permits (110)	4,383,323	3,682,715	4,860,000	5,361,731	(501,731)	3,180,984
Fifth Avenue Business (138)	5,048	5,048	619,308	619,308	0	5,048
East Naples Bay District (150)	910,570	822,996	3,252,195	4,112,000	(859,805)	(36,809)
Moorings Bay District (151)	1,211,024	1,215,048	45,059	232,500	(187,441)	1,027,607
Community Redevelopment (180)	4,276,037	2,951,135	6,136,641	5,374,872	761,769	3,712,904
Streets and Traffic (190)	3,320,984	2,644,563	2,943,243	3,526,273	(583,030)	2,061,533
Utility Tax/ Debt Service (200)	1,932,762	1,905,253	5,415,346	5,585,057	(169,711)	1,735,542
Capital Projects Fund (340)	3,026,453	2,074,947	3,563,000	3,496,610	66,390	2,141,337
One Cent Sales Tax (350)	3,251,612	5,198,102	4,125,000	8,500,000	(4,375,000)	823,102
Total Capital, Debt and Special Revenue Funds	22,317,813	20,499,807	30,959,792	36,808,351	(5,848,559)	14,651,248
Enterprise Funds						
Water and Sewer (420)	43,751,290	32,740,946	38,076,000	40,640,210	(2,564,210)	30,176,735
Gulf Acres Rosemary Heights (426)	1,295,485	(1,983,638)	3,143,744	220,020	2,923,724	940,086
Naples Beach Fund (430)	4,140,217	2,772,158	2,390,000	2,641,789	(251,789)	2,520,370
Solid Waste Fund (450)	1,699,434	1,584,141	7,265,000	7,925,912	(660,912)	923,229
City Dock Fund (460)	890,204	962,254	2,159,950	2,153,017	6,933	969,186
Storm Water Fund (470)	10,397,345	10,369,850	5,910,670	14,819,811	(8,909,141)	1,460,709
Tennis Fund (480)	423,461	362,528	762,000	731,461	30,539	393,067
Total Enterprise Funds	62,597,436	46,808,238	59,707,364	69,132,221	(9,424,857)	37,383,381
Internal Service Funds						
Risk Management (500)	5,376,976	4,664,808	3,181,176	3,629,802	(448,626)	4,216,181
Employee Benefits (510)	281,898	703,042	9,706,859	9,335,474	371,385	1,074,427
Technology Services (520)	608,729	491,037	1,888,860	2,012,431	(123,571)	367,467
Equipment Services (530)	(65,187)	(50,802)	2,234,852	2,204,026	30,826	(19,976)
Total Internal Service Funds	6,202,416	5,808,085	17,011,747	17,181,733	(169,986)	5,638,099
TOTAL	103,666,097	86,440,322	149,406,079	165,792,777	(16,386,698)	70,053,624

Appendix C

This is the 182-page Capital Improvement document that was presented to City Council in May and June 2020.

(On file in the City Clerk's Office)

**Agenda Item 4.C.(1)
Meeting of 9/21/20**

RESOLUTION 2020-14530

A RESOLUTION DETERMINING AND FIXING THE 2020 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 (2020) on September 9, 2020; and

WHEREAS, the City of Naples, Florida conducted a public hearing for the millage rate as required by Section 200.065, Florida Statute (2020) on September 21, 2020; 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 2020-21 aggregate millage rate (the applied rate for the General Fund and the special districts) is 1.1653 mills, which is 0.36 percent greater than the aggregate rolled back rate of 1.1611 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 Twenty Million, Four Hundred Eleven Thousand, Six Hundred Three Dollars (\$720,411,603);

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2020 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 2019-20.

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	\$360,206
Adjusted for discount per statute.	\$342,196

Resolution 2020-14530

Section 3. 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 will take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 21ST DAY OF SEPTEMBER 2020.

Attest:


Patricia L. Rambosk
Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann
Teresa Lee Heitmann, Mayor

Approved as to form and legality:

James D. Fox
James D. Fox, City Attorney

Date filed with City Clerk: 9/24/20

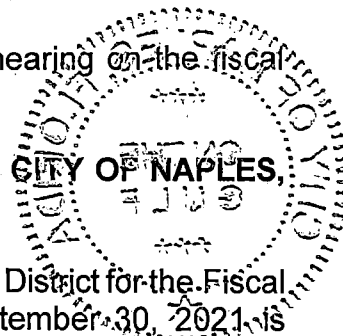
RESOLUTION 2020-14532

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE EAST NAPLES BAY SPECIAL TAXING DISTRICT, FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; 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 2020-21 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, 2020 and ending September 30, 2021, 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, 2021, 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. \$4,112,000

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval.

Section 4. On October 1, 2020, 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, 2020.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, will accurately account and record said receipts in the ledgers and financial records in each respective designated account.

Resolution 2020-14532

Section 6. 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. 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 will take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 21ST DAY OF SEPTEMBER 2020.

Attest:



Patricia L. Rambosk
Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann
Teresa Lee Heitmann, Mayor

Approved as to form and legality:

James D. Fox
James D. Fox, City Attorney

Date filed with City Clerk: 9/24/20

RESOLUTION 2020-14531

A RESOLUTION DETERMINING AND FIXING THE 2020 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 (2020), on September 9, 2020; and

WHEREAS, the City of Naples, Florida conducted a public hearing for the final millage rate as required by Section 200.065, Florida Statutes (2020), on September 21, 2020; 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 2020-21 aggregate millage rate (the applied rate for the General Fund and the special districts) is 1.1653 mills, which is 0.36 percent greater than the aggregate rolled back rate of 1.1611 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, Two Hundred Seventy-Eight Million, Six Hundred Thirty-Two Thousand, Nine Hundred Ninety-Two Dollars (\$2,278,632,992);

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2020 tax levy and millage rate for the Moorings Bay Special Taxing District is adopted at 0.0125 mills, which is the same as FY 2019-20.

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.	\$28,483
Adjusted for discount per statute	\$27,059

Section 3. 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 will take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 21ST DAY OF SEPTEMBER 2020.

Attest:





Patricia L. Rambosk, City Clerk



Teresa Lee Heitmann, Mayor

Approved as to form and legality:



James D. Fox, City Attorney

Date filed with City Clerk: 9/24/20

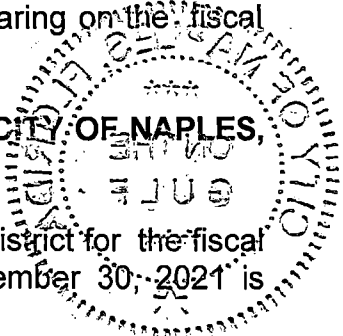
RESOLUTION 2020-14533

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; 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 2020-21 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, 2020 and ending September 30, 2021 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, 2021, 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. \$232,500

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval.

Section 4. On October 1, 2020, 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, 2020.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, will accurately account and record said receipts in the ledgers and financial records in each respective designated account.

Section 6. 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. 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 will take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 21ST DAY OF SEPTEMBER 2020.

Attest:



Patricia L. Rambosk
Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann
Teresa Lee Heitmann, Mayor

Approved as to form and legality:

James D. Fox
James D. Fox, City Attorney

Date filed with City Clerk: 9/24/20

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