

Adopted Budget

City of Naples, Florida

Fiscal Year 2022-2023



City of Naples

Principal Officers

Mayor
Vice-Mayor
Council Member
Council Member
Council Member
Council Member
Council Member
City Manager
City Attorney
City Clerk

Teresa Heitmann
Michael McCabe
Ted Blankenship
Raymond Christman
Terry Hutchison
Paul Perry
Beth Petrunoff
Jay Boodheshwar
Nancy Stuparich
Patricia L. Rambosk

Department Directors

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

Vacant
Craig Mole'
Chad Merritt
Gary Young
Pete DiMaria
Charlotte Loewel
Erica Martin
Thomas Weschler
Robert Middleton
Andrew Hunter
Michelle Baines



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Naples
Florida**

For the Fiscal Year Beginning

October 01, 2021

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.



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, 2022

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

Dear Mayor and City Council:

I am pleased to present the approved operating budget for the City of Naples for the fiscal year beginning October 1, 2022 and ending September 30, 2023. 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, no change from FY 2021-22.

The Collier County Property Appraiser estimates an increase of 16.50% in taxable values; FY 2022-23 taxable value is estimated at \$31.299 billion, as compared to \$26.865 billion in FY 2021-22. Adjusted for the Community Redevelopment Agency's tax increment, the taxable value increase is 16.17%.

The gross budgeted expenditures in this document are \$215.89 million, compared to the FY 2021-22 adopted budget of \$176.77 million, an increase of \$39.11 million. This includes increases of \$7.17 million in personnel services, \$7.74 million in operating expense and an increase of \$24.20 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 \$215.89 million, compared to the FY 2021-22 adopted budget of \$176.77 million, an increase of \$39.11 million.
- No increase in health insurance rates.
- The budget invests \$83.9 million into the community with capital improvements in water quality-beach restoration-outfall improvements, utility system upgrades and enhancements, building, affordable housing, multi-modal transportation, ADA

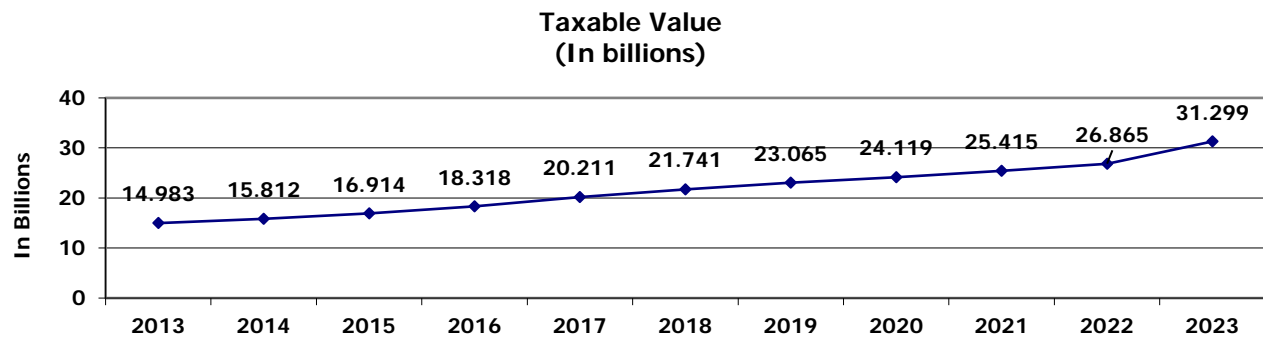
Ethics above all else... Service to others before self... Quality in all that we do.

improvements, parks and parkway improvements, and tree restoration, as discussed and presented in the Capital Improvement Program.

- There is a net increase of 2.67 Full Time Equivalent (FTE) positions from the current approved staffing level. This change includes 3 new positions within the Technology Services Fund. These positions are proposed to maintain service levels and/or to provide additional staff support to achieve the City Council's established priorities.
- City pension contribution rates are budget at 13% of salaries for General employees, 46% for Police officers and, 48% for Firefighters.
- Required principal and interest payments are \$2.43 million.

Millage Rate

Taxable value for the City increased 16.50%; FY2022-23 taxable value is \$31.299 billion, as compared to FY21-22 which was \$26.865 billion.

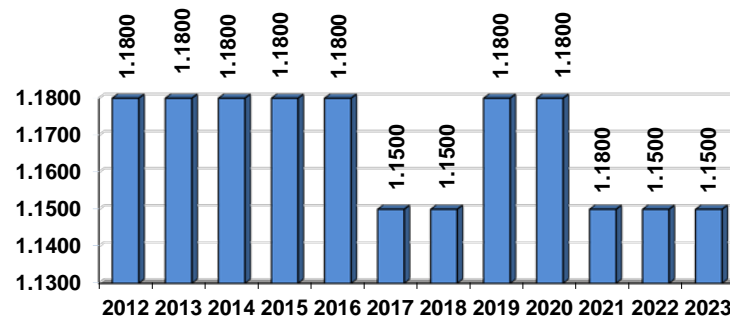


Property tax revenue is calculated by multiplying the taxable value by the millage rate. A collection rate of 95% is assumed and budgeted, as allowed by state law.

At the August 15, 2022, City Council meeting, there was a consensus to proceed with the maximum millage rate of 1.150. 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	\$35,993,080	\$1,859,011	\$34,864,159	\$32,428,126

General Fund		
Gross Taxable Value	\$ 31,299,026,363	
	Current	Rollback Rate
Millage	1.15	1.003
	\$ 35,993,880	\$ 31,392,923
Less amt to CRA	\$ 1,859,011	\$ 1,621,381
	\$ 34,134,869	\$ 29,771,543
95%	\$ 32,428,126	\$ 28,282,966
Difference from 1.15		\$ (4,145,160)



Property Taxable Value	Millage	
	Current	Rollback Rate
	1.15	1.003
\$ 1,000,000	\$ 1,150	\$ 1,003
\$ 5,000,000	\$ 5,750	\$ 5,015
\$ 10,000,000	\$ 11,500	\$ 10,030

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 1.1666. The aggregate rolled back rate is 1.0176. The current year proposed rate is 14.64% greater than the rolled back rate.

Staffing and Employee Issues

For all employees of collective bargaining units, this budget includes a wage increase in accordance with their respective contracts. For non-bargaining positions, a 5% wage increase is included.

The City's health insurance benefits are an important component of attracting and retaining quality personnel. The City has raised health insurance rates in each of the last five years. There is no rate increase for FY 2022-23. The City has maintained the current 85% employer and 15% employee cost sharing of healthcare premiums which complies with the labor contracts. The City adopted a blended rate for the employer portion in FY2021-22 and this continues into FY2022-23. The blended rate is based on the number of eligible full-time employees authorized in the budget. This provides a more consistent budget to actual insurance rate contributions and share the appropriate costs to all operating funds hiring eligible employees.

For FY 2022-23 there is a net increase of 2.67 FTE's.

The following list summarizes the changes by Fund/Department.

New Position	Fund/Dept	FTE	Salary	Total Salary & Benefits
Security Administrator	Technology Services	1.00	85,000	117,385
GIS Coordinator	Technology Services	1.00	70,000	99,287
Administrative Specialist II	Technology Services	1.00	50,000	75,157
TOTAL - OTHER FUNDS		3.00	205,000	291,829
GRAND TOTAL		3.00	205,000	291,829

OTHER:	
General Fund - 1 part-time lifeguard position increased to 1.0 full time position	1.00
460 - City Dock - deleted .50 part-time dockkeeper position - reallocated to 510300	(0.50)
480 - Tennis - increased part-time staff .17	0.17
520 - Technology - deleted 1.0 position allocated to outsourced contract services - Softrim	(1.00)
OTHER	(0.33)
NET FTE CHANGE	2.67

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 9/30/19	Actual 9/30/20	Actual 9/30/21	Estimated 9/30/22	Budgeted 9/30/23
Total Fund Balance	17,769,061	21,563,185	26,368,912	26,145,851	26,895,020
Unassigned (Plus Prepaid)	12,532,308	16,262,718	20,144,800	20,439,909	20,555,072
Emergency	4,051,297	4,164,759	4,344,507	4,355,942	4,989,948
Nonspendable	1,014,774	897,374	1,679,974	1,100,000	1,100,000
Other	170,682	238,334	215,755	250,000	250,000

Other Funds

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

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

The Equipment Services Fund, an internal service fund, continues to operate below the required unrestricted net position due to the negative effect of unfunded pension liability on the fund. The fund balance improved in FY 2021-22 and is expected to continue to improve in FY 2022-23. The internal chargeback rate structure is evaluated annually to assure the fund can meet its obligations and provide adequate working capital to meet its operating cost.

The Stormwater Fund balance as presented does not comply with the fund balance policy for FY 2022-23. The fund balance as presented is likely to be positively impacted by acquiring grants. The Stormwater Fund FY 2022-23 budget includes an additional \$3.5 million for Citywide Lake Management & Restoration and Improvements and \$13.5 million for Phase II Water Quality Beach Restoration Outfall Project. The city estimates a combined cost of \$34.2 million for both Phase I and Phase II Water Quality Beach Restoration Outfall Projects including design and construction. To date the city has committed to using: \$12 million from the One Cent Sales Tax Fund; \$2.6 million from the COVID ARRA funds; contributing \$4 million from the Beach Fund including \$2.0 million for each phase of the project. In addition, the city is expected to receive a \$5.0 reimbursement grant for Phase I of the project which will in turn make that \$5.0 available for Phase II. The Stormwater Fund balance as presented is likely to be positively affected by additional grants for Phase II. The FY 2022-23 budget does include a placeholder for \$5.5 million in loan proceeds for Phase II. Many factors will determine the actual size needed (if any). The city will evaluate both internal and external financing options once

these unknowns become clearer in FY 2022-23. If the City experiences similar grant reimbursement opportunities for Phase II as is expected for Phase I (\$5 million), the potential exists for completing the \$34.2 million Phase I and Phase II Water Quality Beach Restoration Outfall Projects without issuing any debt related to the projects.

The City has authorized and is undergoing a rate study to be finalized in FY 2022-23 to assist with these expenses and debt associated with these projects.

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

Issues affecting the Development of the Budget

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

A significant topic of discussion for the past several years has been the funding of the unfunded pension liability. The city's three pension funds are funded at 81.1% for Police, 84.8% for Fire and 86.5% for General employee pension funds. The pension boards elected to reduce the assumed rate of return from ten basis points per year until a 7.0% rate of return is obtained, this increases the actuarial unfunded liability. The unfunded liability for all three pensions totals \$36.6 million as of 9/30/2021.

City pension contribution rates are budgeted in FY 2022-23 at 46% of salaries for Police, 48% for Firefighters, and 13% for General employees. The actuarial report required 35.72% of salaries for Police, 42.07% for Firefighters, and 12.75% for General employees. The City estimates these rates will result in an additional \$749,000 in contributions above the amount required by the actuarial report. Establishing fixed percentages above historical rates is designed to stabilize rates for budgetary purposes and continue to add additional contributions to reduce the unfunded pension obligation.

In 2018, voters of Collier County voted in favor of a one cent infrastructure sales tax, expected to increase county-wide revenue by \$490 million, and the city is expected to receive approximately \$25 million of that to use on city specific facility improvements. The Five-Year CIP directive from this Council directs \$13 million over the next three years for water quality issues, over \$4.9 million to hardening city buildings, \$3.3 million in City Hall improvements, and \$1.6 million to ADA and mobility improvement to City facilities. FY 2022-23 budget includes \$1.7 million in capital projects from this revenue stream.

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

City will also seek Legislative Appropriations this fiscal year to help fund the Beach Restoration and Outfall Improvement Projects and other water quality improvement projects as identified by the City Council.

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

Capital

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

Changes to the CIP as presented to City Council at two workshops in May as well as during the budget workshop on August 15, reflect an increase of \$816,880, from \$83,099,015 to \$83,915,895. Detailed changes are outlined within the CIP narrative.

City Goals

The City Council adopted a Vision Plan on May 13, 2021. This effort is a collaboration of various participants including City residents, the City Council, the Planning Board, and City staff. A draft of the new Vision Plan (a copy of which is provided at the end of this budget book) contains five major goals. Each major goal contains individual elements to assist with the achievement of these goals. The five major goals of the Vision Plan include:

1. OUR PLACE - Preserve Small Town Character and Culture
 - (a) Scale of development and redevelopment
 - (b) Historic assets
 - (c) Safer streets and traffic calming
 - (d) Zoning and Building code enforcement
2. OUR NATURE – Environmental Sensitivity
 - (a) Water Quality
 - (b) Recycling and water reclamation programs
 - (c) Environmental enhancement and monitoring
 - (d) Stormwater management
 - (e) Drinking water
 - (f) Beach maintenance and waterbody erosion
 - (g) Resiliency

3. OUR EXPERIENCE - Extraordinary Quality of Life for Residents

- (a) Safety
- (b) Cleanliness
- (c) Affordability
- (d) Comfort and peacefulness
- (e) Greenspace, recreation, and water access
- (f) Community fabric and the arts
- (g) Landscaping and spaciousness
- (h) Emergency Services

4. OUR ECONOMY – Economic Health and Vitality

- (a) Health care
- (b) Businesses
- (c) Airport

5. OUR GOVERNANCE – High performing government

- (a) Engaged and collaborative with local and regional partners
- (b) Transparency
- (c) Ethics
- (d) Infrastructure sensitive to the look and feel of Naples

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

1. Water Quality-Clean up the lakes system and Naples Bay and keep them clean.
2. Review and amend the planning and building codes which would ensure our small-town feel and charm.
3. Facilitate the re-nourishment of our beaches and sustain them.
4. Balance redevelopment and parking issues with community character and environmental conditions Citywide.
5. Invest in improving the levels of service infrastructure for water quality, resiliency, and sea level rise mitigation.
6. Foster an economic environment where businesses may develop and thrive, and small businesses are encouraged.
7. Actively engage Collier County to address impacts of growth on the City of Naples (i.e. transportation, housing, population increases, beach access, water quality and infrastructure).
8. Encourage the preservation of the City's historical landmarks and features.
9. Work with the Naples Airport Authority to ensure the airport's vitality while addressing issues of concern such as noise levels.
10. Continue to develop and carry out investment priorities throughout the entire Community Development Area.
11. Actively engage and defend home rule.
12. Encourage safe multi-modal and pedestrian transportation networks to improve safety for bicycles and pedestrians with a commitment to safer streets and traffic calming.

Conclusion

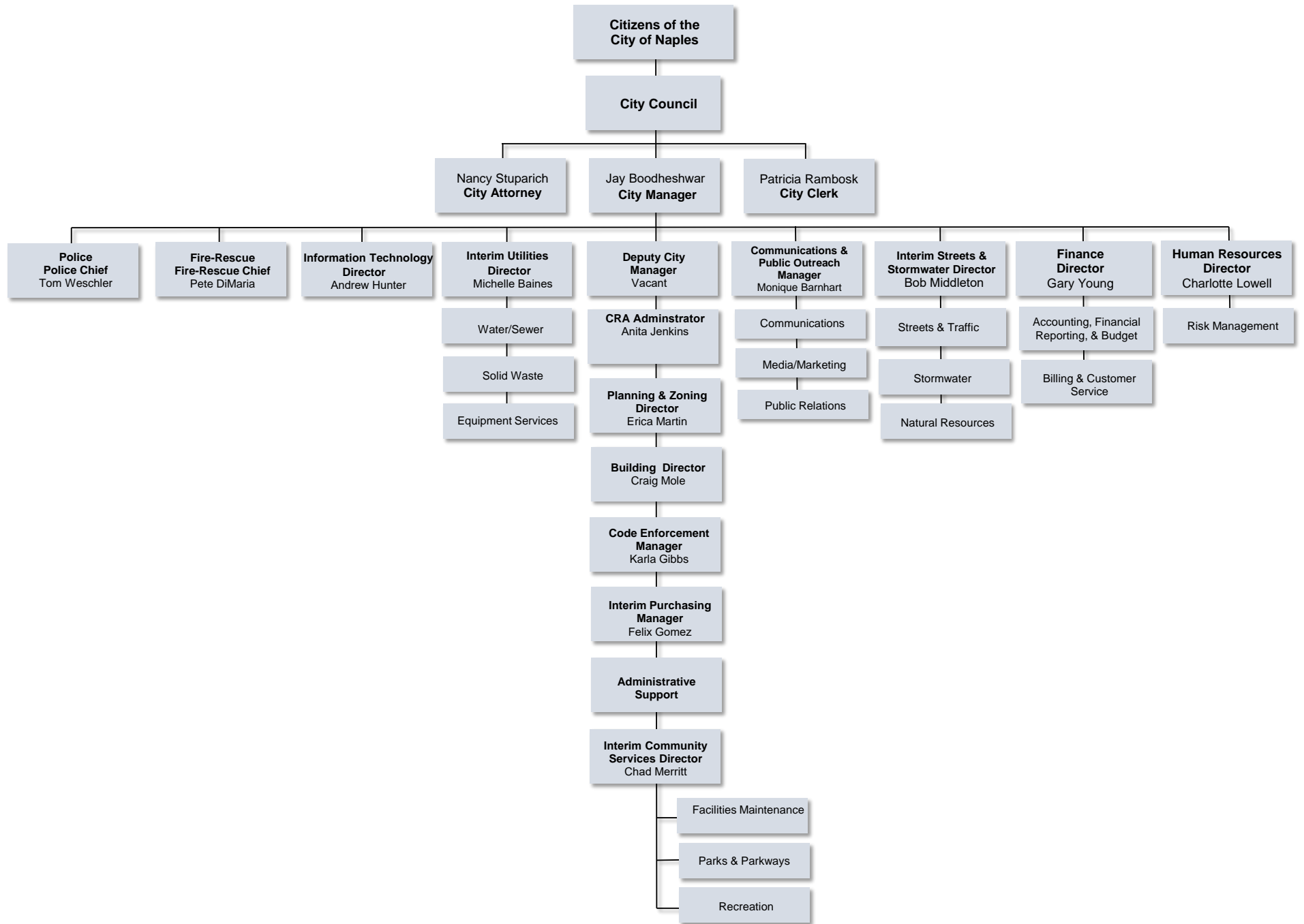
The annual budget is considered one of the most important policies adopted by City Council each year. The budget reflects the City Council's financial policies for the coming year by allocating the sources of funds for City services and authorizing expenditures for those services.

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

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

Respectfully Submitted,

Jay Boodheshwar
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.

	Fund Number																			
Department	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 Services	239-213-5020		

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City of Naples

All Fund Revenue and Expenditure Analysis

Fund Overview

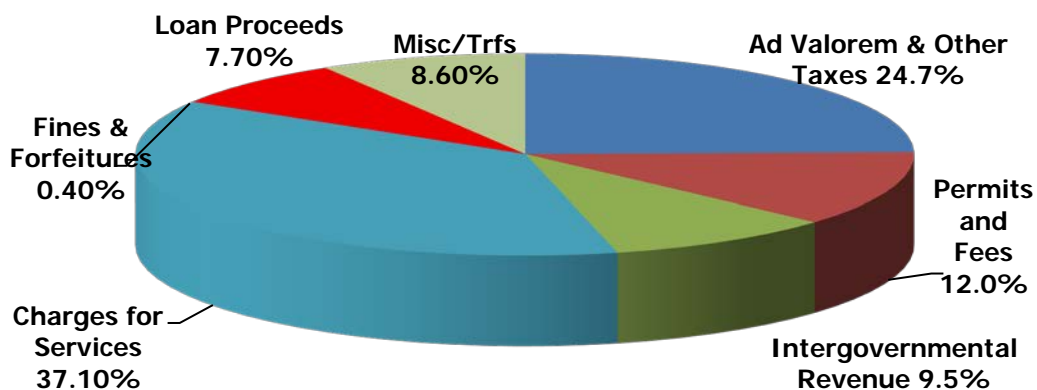
The City of Naples budget is structured based on 21 individual funds. The account structure follows the State of Florida's Uniform Accounting System. Each fund is a distinct financial entity with its own revenues and expenses. The FY 2022-23 budget is balanced in accordance with the City's Code of Ordinances. Total revenues are budgeted at \$187,703,900 and expenditures are budgeted at \$215,644,233, using \$27,940,333 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 2022-23 revenues of the City's budgeted funds are as follows:

All Fund Revenue Analysis by Source

	FY 2021-22 Budget	%	FY 2022-23 Budget	%
Ad Valorem & Other Taxes	\$40,656,799	25.9%	46,407,617	24.7%
Permits and Fees	13,172,608	8.4%	22,504,376	12.0%
Intergovernmental Revenue	15,819,765	10.1%	17,813,718	9.5%
Charges for Services	64,904,024	41.4%	69,586,487	37.1%
Fines and Forfeitures	762,250	0.5%	777,950	0.4%
Loan Proceeds	4,000,000	2.5%	14,500,000	7.7%
Miscellaneous/Transfers	17,597,283	11.2%	16,113,752	8.6%
Total	\$156,912,729		\$187,703,900	

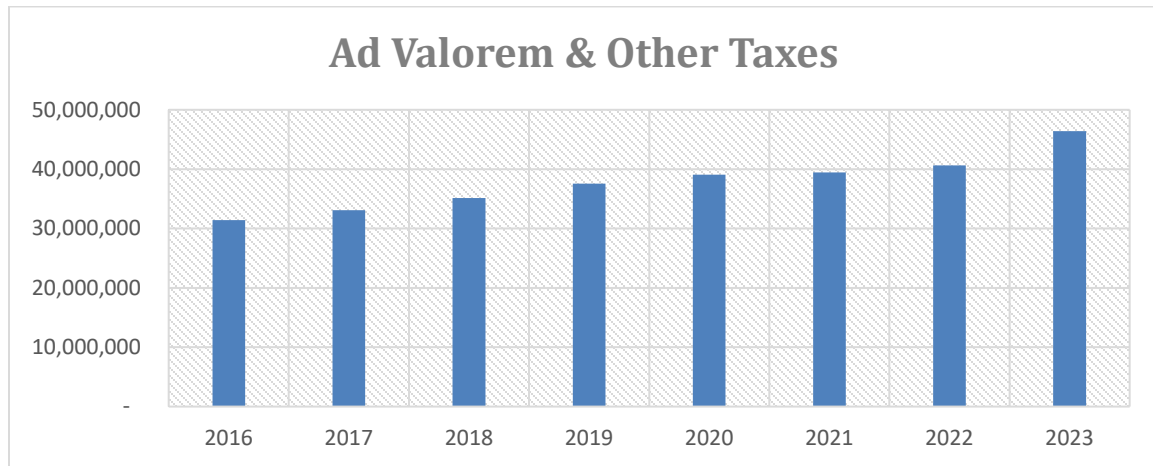


Ad Valorem & Other Taxes (\$46,407,617)

City wide, taxes make up 24.7% of the City's revenues, with Ad Valorem Taxes being the largest tax, at \$34,779,512. For FY 2022-23, the General Fund Operating Millage Rate is 1.150, no change from FY 2021-22. 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 \$3.12 million. Communications Tax is allocated to

General Fund, Streets Fund, and Public Service Tax. The State of Florida Department of Revenue's Office of Tax Research is due to release its projection late August. The Public Service Taxes on Electric, Gas and Propane range from 6-7% and the budget is based on historical collections.



Permits, Fees and Special Assessments (\$22,504,376)

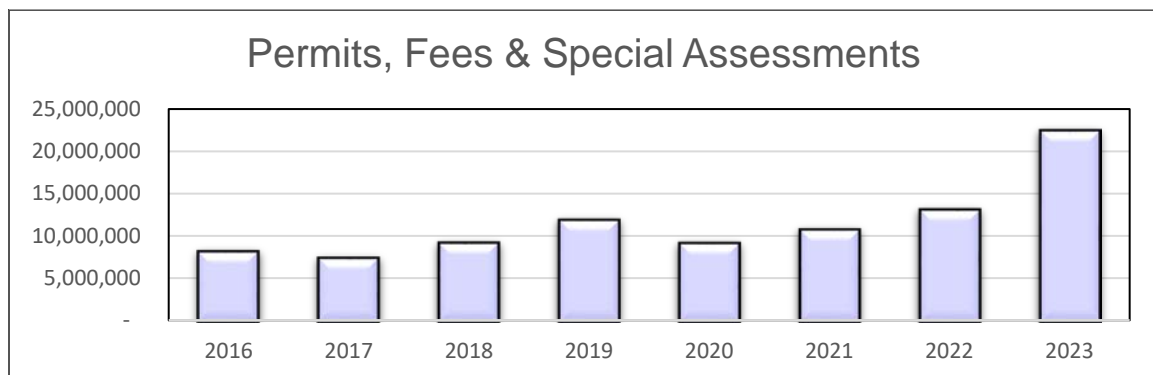
Under Florida's Constitution, local governments may utilize a variety of revenue sources to fund services and improvements without express statutory authorization. Franchise fees, impact fees, special assessments, and user fees such as building permit fees are examples of these home rule revenue sources.

Permits, Fees and Special Assessments make up 12.0% of the City's revenues. The City is budgeted to collect \$22.50 million in this segment. Building Permits are budgeted at \$6.2 million.

Franchise fees, budgeted at \$3.94 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.

Special Assessment Bonds and assessment payments budgeted at \$11.98 million includes \$10.96 million for Septic to Sewer Phase 2 construction bond.



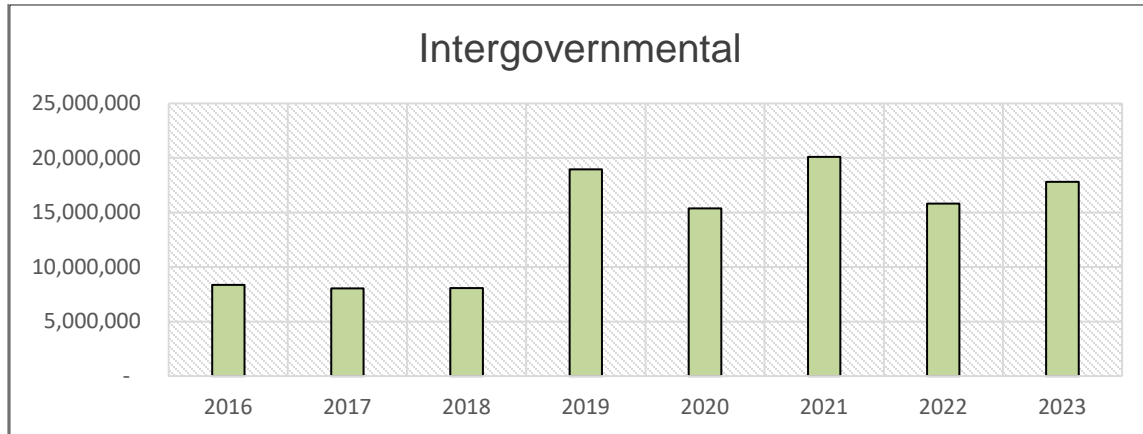
Intergovernmental (\$17,813,718)

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

All Fund Revenue and Expenditure Analysis

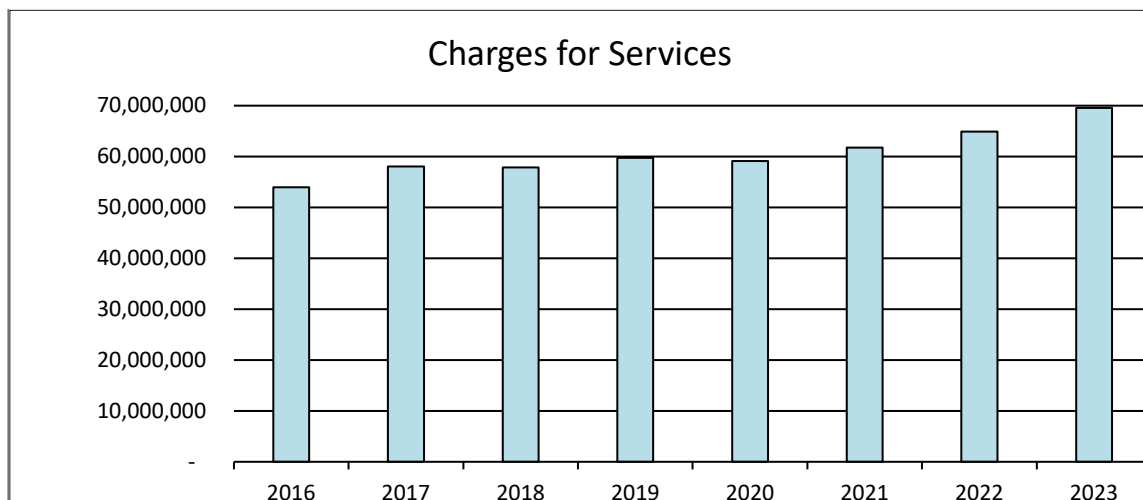
Agreement that provides funding for recreation programs, including beach operations that serve the County residents. This also includes the Community Redevelopment Agency (CRA)'s Tax Increment revenue from Collier County, budgeted at \$5.762 million. General Use Sales Tax (\$3.3 million) is a State of Florida tax, shared with municipalities and the dollar amount is estimated by the State of Florida Department of Revenue's Office of Tax Research.

The One Cent Sales tax began in FY 2018-19 and accounts for the significant increases in FY's 2018-19 through 2021-23 as reflected in the chart below.



Charges for Services (\$69,586,487)

Making up 37.1% of City revenues, Charges for Services represents the largest source of budgeted revenues City-wide. The largest portions include charges to Water/Sewer customers (\$35.3 million), Solid Waste customers (\$9.3 million), City Dock customers (\$3.5 million) and Stormwater customers (\$11.6 million). This year's charges for services are based on the history of the revenue source.

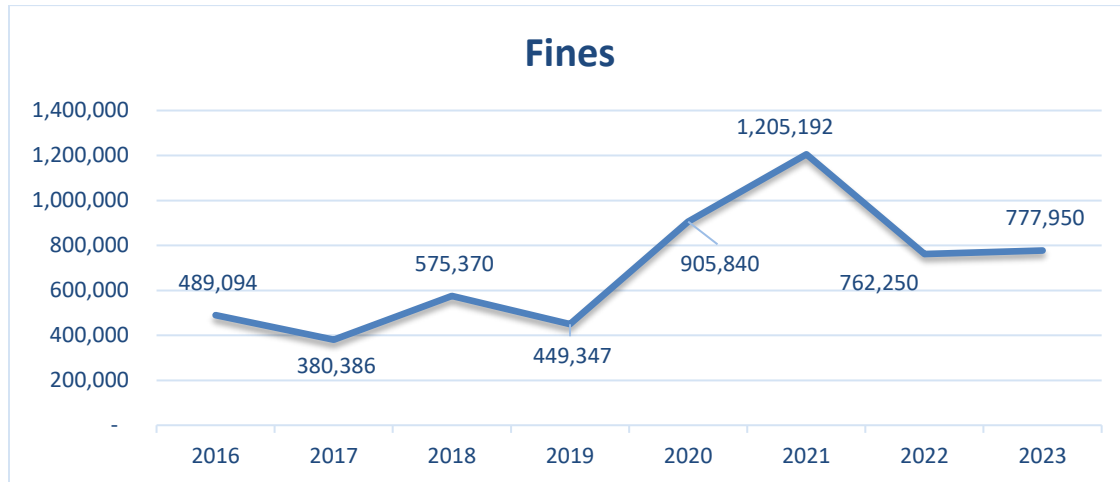


Fines (\$777,950)

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.

All Fund Revenue and Expenditure Analysis

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.

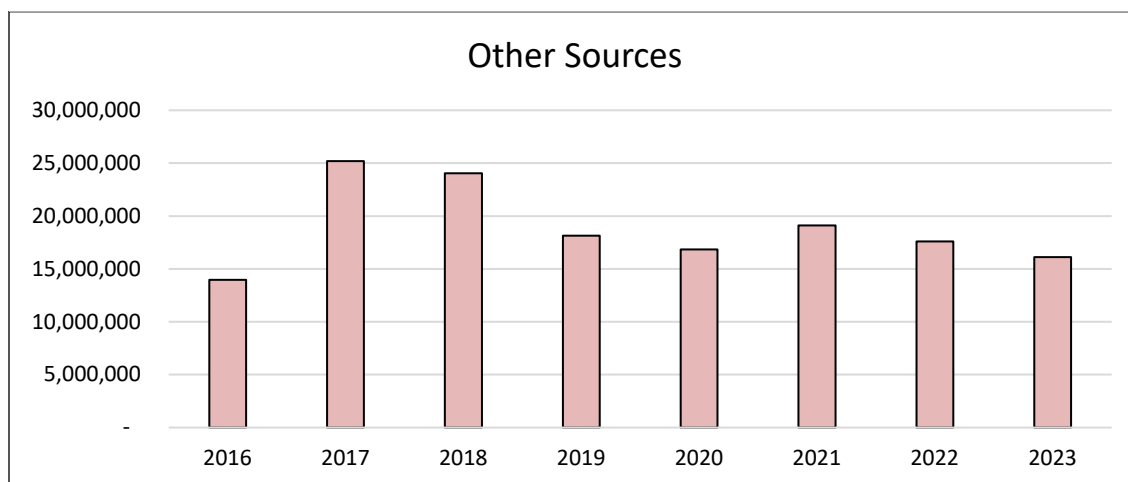


Loan Proceeds (\$14,500,000)

The final size and scope of projects and related financing will be vetted in FY 2022-23 along with reasonable consideration the use of fund balance as prudent and consistent with Council's priorities. This includes \$9.0 million estimate related to CRA Parking Garage and \$5.5 million estimate related to Phase II Water Quality Beach Restoration Project

Miscellaneous/Other Sources (\$16,113,752)

The City is projected to earn \$1.26 million in interest earnings in FY 2022-23. There is \$4.17 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 \$9.5 million (Internal Service Fund), Water Sewer System Development Fees and auction income.

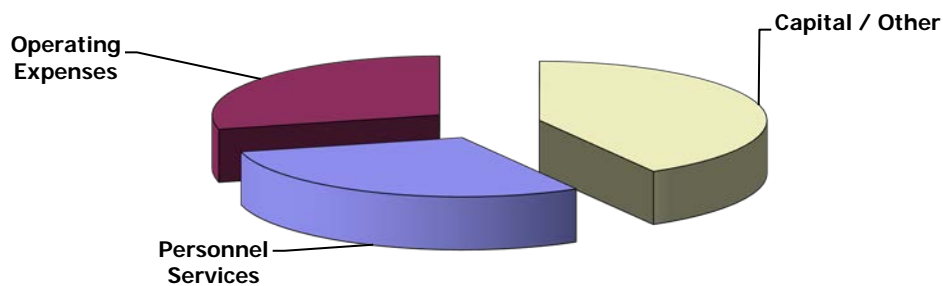


Expenditure Overview

The appropriations of the twenty-one budgeted funds are \$215,644,233. The following chart shows a summary of the combined budget by category:

	FY 2021-22 Budget	%	FY 2022-23 Budget	%
Personnel Services	\$56,387,392	31.9%	\$63,558,396	29.4%
Operating Expenses	54,661,211	30.9%	62,400,181	28.9%
Capital Expenses/Other	65,727,165	37.2%	89,929,940	41.7%
Total Expenditures	\$176,775,768		\$215,888,517	

Where the Money Goes



Personnel Services (\$63,558,396)

Personnel Services budgeted at \$63,558,396 and includes all salaries and benefits for City employees. Salaries and benefits, city wide, increased \$7,171,004 over adopted budget, 12.7% and \$5,862,033, 10.16% over estimated actual. The primary causes for this increase include: the annual raise (in accordance with collective bargaining agreements) effective October 1. Pension rates are budgeted at 13% of salaries for General employees, 46% for Police Officers and 48% for Firefighters.

The FY 2022-23 pension account was budgeted according to the table below. The City is committed to continuing proactive steps 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 2022-23 budgeted above the actuarial amount in all funds is estimated at \$749,000.

FY 2022-23 Pension Contributions				
	Funded Ratio	Budgeted Contribution	Actuarial	%
All Funds	10/1/2021	Rate	Rate	Diff
Police	81.10%	46.00%	35.72%	10.28%
Fire	84.80%	48.00%	42.07%	5.93%
General	86.50%	13.00%	12.75%	0.25%

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 \$963,503 in revenue for this contract. The NAA contract term is from March 1, 2018 to September 30, 2022. The agreement contains a stipulation that can be continued on a month-to-month basis until such time as a new agreement is negotiated.

There is a net increase in Full-Time Equivalents of 2.67, however, there are 3 new positions requested, see chart below for new positions requested.

New Position	Fund/Dept	FTE	Salary	Total Salary & Benefits
Security Administrator	Technology Services	1.00	85,000	117,385
GIS Coordinator	Technology Services	1.00	70,000	99,287
Administrative Specialist II	Technology Services	1.00	50,000	75,157
TOTAL - OTHER FUNDS		3.00	205,000	291,829
GRAND TOTAL		3.00	205,000	291,829

OTHER:

General Fund - 1 part-time lifeguard position increased to 1.0 full time position	1.00
460 - City Dock - deleted .50 part-time dockkeeper position - reallocated to 510300	(0.50)
480 - Tennis - increased part-time staff .17	0.17
520 - Technology - deleted 1.0 position allocated to outsourced contract services - Softrim	(1.00)
OTHER	(0.33)
NET FTE CHANGE	2.67

Operating Expenses (\$62,400,181)

Operating Expenditures increased by \$7,738,971, 14.2% over adopted budget and \$6,384,616, 11.4% over estimated actual. Significant changes will be discussed within each fund's narrative.

Non-Operating: Capital Outlay, Debt, and Other Expenditures (\$89,929,940)

The FY 2022-23 budget includes \$89,929,940 for capital outlay, transfers, and other expenditures.

The Five-Year Capital Improvement Plan (CIP) was presented to Council in May, in accordance with the Code of Ordinances. Capital projects included in this budget totals \$83.9 million. Information on the projects specifically budgeted for FY 2022-23 are included in each funds' schedules and in the Capital Section of this document.

The city's debt service payments total \$2.21 million in principal and interest for all funds. Details on these and all the city's debt can be found in the debt section of this document.

Interfund transfers include:

Public Service Tax Fund to the Capital Project fund	\$4,100,000
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**All Funds
Changes in Fund Balance
Fiscal Year 2022-23**

The following spreadsheet shows the actual September 2021 fund balance and the projected fund balance for September 2022. The budgeted September 30, 2023 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 9/30/2021	Projected 9/30/2022	FY 22-23 Budget		Change in	Budgeted
	Fund Balance	Fund Balance	Revenues	Expenditures	Fund Balance	Fund Balance
General Fund	20,144,800	20,439,909	50,014,645	49,899,482	115,163	20,555,072
Special Revenue Funds						
Building Permits (110)	5,525,266	5,508,343	5,851,925	6,770,880	(918,955)	4,589,388
Fifth Avenue Business (138)	5,048	5,048	644,866	644,866	0	5,048
East Naples Bay District (150)	1,389,184	307,302	475,073	344,065	131,008	438,310
Moorings Bay District (151)	1,270,964	1,278,059	44,302	32,500	11,802	1,289,861
Community Redevelopment (180)	6,780,678	6,426,895	16,676,136	20,010,366	(3,334,230)	3,092,665
Streets and Traffic (190)	3,363,324	2,586,953	3,479,593	4,643,902	(1,164,309)	1,422,645
Utility Tax/ Debt Service (200)	2,130,195	1,847,249	4,450,530	4,519,999	(69,469)	1,777,780
Capital Projects Fund (340)	4,610,396	1,612,123	4,356,685	5,274,264	(917,579)	694,544
One Cent Sales Tax (350)	12,146,318	734,769	4,430,000	1,725,000	2,705,000	3,439,769
Total Capital, Debt and Special Revenue Funds	37,221,373	20,306,742	40,409,110	43,965,841	(3,556,731)	16,750,011
Enterprise Funds						
Water and Sewer (420)	44,857,501	37,945,216	48,883,682	59,753,541	(10,869,859)	27,075,357
Gulf Acres Rosemary Heights (426)	7,008	171,392	242,000	219,896	22,104	193,496
Naples Beach Fund (430)	5,842,922	4,080,841	3,312,000	5,410,946	(2,098,946)	1,981,896
Solid Waste Fund (450)	2,715,506	3,613,093	9,379,000	8,688,783	690,217	4,303,310
City Dock Fund (460)	814,550	1,213,956	3,570,950	3,228,311	342,639	1,556,595
Storm Water Fund (470)	11,233,410	12,401,692	11,614,412	23,863,482	(12,249,070)	152,622
Tennis Fund (480)	678,380	821,493	941,000	934,315	6,685	828,178
Total Enterprise Funds	66,149,277	60,247,682	77,943,044	102,099,274	(24,156,230)	36,091,453
Internal Service Funds						
Risk Management (500)	5,032,691	4,634,043	3,640,158	4,268,253	(628,095)	4,005,948
Employee Benefits (510)	2,557,341	3,064,198	9,529,070	9,294,380	234,690	3,298,888
Technology Services (520)	997,979	347,375	3,064,750	3,185,525	(120,775)	226,600
Equipment Services (530)	(128,935)	(239,387)	3,103,123	3,175,763	(72,640)	(312,027)
Total Internal Service Funds	8,459,076	7,806,229	19,337,101	19,923,921	(586,820)	7,219,409
TOTAL	131,974,526	108,800,561	187,703,900	215,888,517	(28,184,617)	80,615,944

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
Community Redev. Agency	Capital projects will use fund balance as planned
Streets & Traffic Fund	Planned capital projects
Water and Sewer	Planned capital projects
Naples Beach Fund	Planned capital projects
City Dock Fund	Multiple years of Increased fuel costs
Storm Water Fund	Planned capital projects
Risk Management	Planned reduction in fund balance to remain in compliance with fund balance policy
Technology Fund	Planned capital projects

City of Naples
FY 2022-23 All Funds Revenue by Type
Including Interfund Charges and Transfers

Fund and Description	Ad Valorem & Other Taxes	Permits & Fees	Intergov- ernmental	Charges for Services	Fines	Other Sources	Total
1 General Fund	37,280,701	4,137,000	5,585,000	2,424,444	162,000	425,500	50,014,645
110 Building Permits Fund	0	5,806,825	0	100	0	45,000	5,851,925
138 Business Imp. District	0	644,866	0	0	0	0	644,866
150 East Naples Bay District	460,073	0	0	0	0	15,000	475,073
151 Moorings Bay District	32,302	0	0	0	0	12,000	44,302
180 Community Redevelopment	1,859,011	0	5,762,125	0	0	9,055,000	16,676,136
190 Streets and Traffic	2,340,000	290,000	819,593	0	0	30,000	3,479,593
200 Debt Service	4,435,530	0	0	0	0	15,000	4,450,530
340 Capital Project Fund	0	166,685	0	0	0	4,190,000	4,356,685
350 One Cent Sales Tax	0	0	4,350,000	0	0	80,000	4,430,000
420 Water and Sewer Fund	0	10,965,000	1,100,000	35,356,500	0	1,462,182	48,883,682
426 Gulf Acres/Rosemary Hts	0	240,000	0	0	0	2,000	242,000
430 Naples Beach Fund	0	0	197,000	2,475,000	615,000	25,000	3,312,000
450 Solid Waste Fund	0	0	0	9,334,000	0	45,000	9,379,000
460 City Dock Fund	0	0	0	3,558,000	950	12,000	3,570,950
470 Storm Water Fund	0	254,000	0	5,780,412	0	5,580,000	11,614,412
480 Tennis Fund	0	0	0	935,000	0	6,000	941,000
500 Risk Management	0	0	0	3,565,158	0	75,000	3,640,158
510 Health Benefits	0	0	0	0	0	9,529,070	9,529,070
520 Technology Services	0	0	0	3,054,750	0	10,000	3,064,750
530 Equipment Services	0	0	0	3,103,123	0	-	3,103,123
Total	\$ 46,407,617	\$ 22,504,376	\$ 17,813,718	\$ 69,586,487	\$ 777,950	\$ 30,613,752	\$ 187,703,900

Fund and Description	Total	Transfers In	Internal Services	Net Revenues
1 General Fund	50,014,645	4,091,059	37,000	45,886,586
110 Building Permits Fund	5,851,925	0	0	5,851,925
138 Business Imp. District	644,866	0	0	644,866
150 East Naples Bay District	475,073	0	0	475,073
151 Moorings Bay District	44,302	0	0	44,302
180 Community Redevelopment	16,676,136	0	0	16,676,136
190 Streets and Traffic	3,479,593	0	0	3,479,593
200 Debt Service	4,450,530	0	0	4,450,530
340 Capital Project Fund	4,356,685	4,100,000	0	256,685
350 One Cent Sales Tax	4,430,000	0	0	4,430,000
420 Water and Sewer Fund	48,883,682	73,882	0	48,809,800
426 Gulf Acres/Rosemary Hts	242,000	0	0	242,000
430 Naples Beach Fund	3,312,000	0	0	3,312,000
450 Solid Waste Fund	9,379,000	0	0	9,379,000
460 City Dock Fund	3,570,950	0	0	3,570,950
470 Storm Water Fund	11,614,412	0	0	11,614,412
480 Tennis Fund	941,000	0	0	941,000
500 Risk Management	3,640,158	0	3,565,158	75,000
510 Health Benefits	9,529,070	0	0	9,529,070
520 Technology Services	3,064,750	0	1,887,000	1,177,750
530 Equipment Services	3,103,123	0	3,056,573	46,550
Total	\$ 187,703,900	\$ 8,264,941	\$ 8,545,731	\$ 170,893,228

City of Naples
FY 2022-23 All Funds Expenditures by Type

Fund and Description	Personnel Services	Operating Expenses	Capital/ Other	Gross Budget Total	Transfers Out	Internal Service Fund Charges	Net Budget
1 General Fund	40,475,683	9,269,799	154,000	49,899,482	0	8,861,091	41,038,390
110 Building Permits Fund	3,698,800	2,452,080	620,000	6,770,880	458,792	1,016,352	5,295,736
138 Business Imp. District	0	644,866	0	644,866	0	0	644,866
150 East Naples Bay District	0	11,000	333,065	344,065	0	0	344,065
151 Moorings Bay District	0	32,500	0	32,500	0	0	32,500
180 Community Redevelopment	846,788	1,013,578	18,150,000	20,010,366	116,993	177,746	19,715,627
190 Streets and Traffic	1,052,536	2,811,366	780,000	4,643,902	124,455	594,814	3,924,633
200 Debt Service	0	32,496	4,487,503	4,519,999	4,132,496	0	387,503
340 Capital Project Fund	0	103,884	5,170,380	5,274,264	103,884	0	5,170,380
350 One Cent Sales Tax	0	0	1,725,000	1,725,000	0	0	1,725,000
420 Water and Sewer Fund	9,237,261	18,017,527	32,498,753	59,753,541	1,678,249	3,458,516	54,616,776
426 Gulf Acres/Rosemary Hts	0	0	219,896	219,896	0	0	219,896
430 Naples Beach Fund	1,398,887	1,503,138	2,508,921	5,410,946	219,314	384,942	4,806,690
450 Solid Waste Fund	2,371,384	5,500,399	817,000	8,688,783	476,532	1,730,076	6,482,175
460 City Dock Fund	331,569	2,416,320	480,422	3,228,311	83,681	93,835	3,050,795
470 Storm Water Fund	1,992,911	1,290,571	20,580,000	23,863,482	241,363	486,397	23,135,722
480 Tennis Fund	339,295	545,020	50,000	934,315	56,706	76,727	800,882
500 Risk Management	204,218	4,064,035	0	4,268,253	91,968	1,596,418	2,579,867
510 Health Benefits	0	9,294,380	0	9,294,380	195,803	0	9,098,577
520 Technology Services	787,038	1,253,487	1,145,000	3,185,525	76,549	103,924	3,005,052
530 Equipment Services	822,028	2,143,735	210,000	3,175,763	134,274	252,486	2,789,003
Total	\$ 63,558,396	\$ 62,400,181	\$ 89,929,940	\$ 215,888,517	\$ 8,191,059	\$ 18,833,324	\$ 188,864,135

**FISCAL YEAR 2022-23
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Ad Valorem Taxes-Current	28,551,238	29,878,669	30,103,669	34,779,512	4,900,843		4,675,843	
Local Option Fuel Tax	786,445	720,000	750,000	760,000	40,000		10,000	
5th Cent County Gas Tax	592,183	540,000	560,000	580,000	40,000		20,000	
Fire Insurance Premium	623,358	550,000	550,000	600,000	50,000		50,000	
Casualty Insurance Premium	757,213	700,000	700,000	700,000	0		0	
Payment in Lieu of Taxes	2,067,600	2,067,600	2,067,600	2,067,600	0		0	
Public Service Tax/Electric	3,304,505	3,200,000	3,300,000	3,300,000	100,000		0	
Public Service Tax/ Propane	211,144	175,000	195,000	205,000	30,000		10,000	
Public Service Tax/Gas	66,837	45,000	55,000	60,000	15,000		5,000	
Local Communication Tax	2,948,827	2,519,530	2,969,530	3,125,505	605,975		155,975	
City Business Tax	214,887	230,000	200,000	200,000	(30,000)		0	
City Bus Tax/Changes	531	5,000	2,000	4,000	(1,000)		2,000	
City Bus Tax/Insurance	796	1,000	800	1,000	0		200	
City Bus Tax/Collier County	35,303	25,000	25,000	25,000	0		0	
Total Ad Valorem & Other Taxes	\$ 40,160,866	\$ 40,656,799	\$ 41,478,599	\$ 46,407,617	\$ 5,750,818	14.1%	\$ 4,929,018	11.88%
Building Permits	6,871,076	6,105,925	6,176,541	6,176,541	70,616		0	
Franchise Fees-FPL	3,490,555	3,420,000	3,720,000	3,800,000	380,000		80,000	
Franchise Fees-Natural Gas	146,088	95,000	135,000	140,000	45,000		5,000	
Franchise Fees-Trolley	3,000	3,000	3,000	3,000	0		0	
Impact Fees	200,000	200,000	200,000	200,000	0		0	
Special Assessments/Other	290,880	2,592,850	702,393	11,371,685	8,778,835		10,669,292	
Special Assessment Port Royal	0	0	0	0	0		0	
Special Assess./Bus Impr District	614,416	582,831	582,831	644,866	62,035		62,035	
Permits/Special	29,889	20,000	2,000	10,000	(10,000)		8,000	
Permits/Temp Use Permit	15,370	16,284	15,284	16,284	0		1,000	
Permits/Outdoor	11,731	11,718	11,718	11,000	(718)		(718)	
Permits/Coastal Construction	3,775	0	4,000	4,000	4,000		0	
Planning Fees/Zoning Fee	138,205	125,000	125,000	125,000	0		0	
Tree Protection Application Fee	4,425	0	2,550	2,000	2,000		(550)	
Total Permits and Fees	\$ 11,819,407	\$ 13,172,608	\$ 11,680,317	\$ 22,504,376	\$ 9,331,768	70.8%	\$ 10,824,059	92.67%
Grants	3,325,824	1,165,121	8,760,703	599,593	(565,528)		(8,161,110)	
State Revenue Sharing	920,553	885,000	885,000	885,000	0		0	
Mobile Home Licenses	9,228	6,000	8,000	8,000	2,000		0	
Alcohol Beverage Licenses	63,216	60,000	60,000	60,000	0		0	
General Use Sales Tax	3,159,813	2,418,011	3,218,011	3,300,000	881,989		81,989	
Capital Use Sales Tax	5,653,369	4,850,000	4,850,000	4,350,000	(500,000)		(500,000)	
Firefighters Education	18,914	18,000	18,000	18,000	0		0	
Fuel Tax Refund	44,785	30,000	30,000	34,000	4,000		4,000	
Collier County	5,946,809	6,212,633	7,512,633	8,362,125	2,149,492		849,492	
Collier County/CDBG	0	0	0	0	0		0	
TDC Beach Maintenance	0	175,000	397,000	197,000	22,000		(200,000)	
Other Grants	135,586	0	1,578,314	0	0		(1,578,314)	
Total Intergovernmental Revenue	\$ 19,278,097	\$ 15,819,765	\$ 27,317,661	\$ 17,813,718	\$ 1,993,953	12.6%	\$ (9,503,943)	-34.79%
City Fees/Maps, Codes & Copies	489	1,068	1,700	1,100	32		(600)	
City Fees/Election Fee	0	0	2,305	0	0		(2,305)	
City Fees/County Billing	36,000	36,000	36,000	36,000	0		0	
Internal Svc Fee/Equipment Services	1,882,528	1,699,400	1,699,400	1,930,753	231,353		231,353	
Internal Svc Fee/Technology Svc	1,878,760	1,846,840	1,846,840	3,054,750	1,207,910		1,207,910	
Internal Svc Fee/External Charges	22,916	88,913	88,913	109,450	20,537		20,537	
Internal Service Fuel	257,885	661,600	661,600	1,062,920	401,320		401,320	
Insurance Fees/ Internal Service	3,081,176	3,473,210	3,473,210	3,565,158	91,948		91,948	
False Alarms & Fingerprinting	17,152	20,000	20,000	20,000	0		0	
Investigation Fees	31,590	20,000	20,000	20,000	0		0	
Police Security Services	264,264	240,511	280,511	280,511	40,000		0	
911 Salary Subsidy	61,513	65,000	65,000	65,000	0		0	

**FISCAL YEAR 2022-23
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Fire Contract Services	766,082	816,877	816,877	963,503	146,626		146,626	
EMS Space Rental	41,400	41,400	41,400	41,400	0		0	
Water Sales	16,442,615	16,825,000	16,825,000	17,161,500	336,500		336,500	
Hydrant Services	24,204	45,000	70,000	46,000	1,000		(24,000)	
Tapping fees	134,678	112,000	117,000	114,000	2,000		(3,000)	
Reinstall Fees	70,610	15,000	30,000	20,000	5,000		(10,000)	
Connection Charges	197,362	140,000	140,000	140,000	0		0	
Water Surcharge	1,373,177	1,325,000	1,325,000	1,350,000	25,000		25,000	
Water Delinquent Fees	104,345	100,000	165,000	100,000	0		(65,000)	
Water Miscellaneous Fees	89,260	40,000	20,000	25,000	(15,000)		5,000	
Plan Review Fees	58,453	30,000	40,000	40,000	10,000		0	
Application Fees	21,000	18,000	18,000	18,000	0		0	
Water Inspection Fees	7,360	6,000	6,000	6,000	0		0	
Garbage/Trash	7,218,666	8,021,825	8,021,825	8,182,000	160,175		160,175	
Special Pick-up	30,848	50,000	40,000	40,000	(10,000)		0	
Recycle Material	0	0	0	0	0		0	
Commercial Roll Offs	988,470	1,090,500	1,090,500	1,112,000	21,500		21,500	
Sewer Service Charges	13,163,113	13,480,000	13,480,000	13,750,000	270,000		270,000	
Connection Charges	34,653	20,000	5,000	10,000	(10,000)		5,000	
Inspection Charges	4,820	3,000	3,000	3,000	0		0	
Surcharge Sewer	691,548	660,000	660,000	670,000	10,000		10,000	
Irrigation/Reclaimed Water	1,861,471	1,860,000	1,860,000	1,895,000	35,000		35,000	
Application Fees	12,050	8,000	8,000	8,000	0		0	
Phy Env/Stormwater Fee	5,141,435	5,385,100	5,385,100	5,780,412	395,312		395,312	
Lot Mowing Fees	2,796	1,200	1,495	1,200	0		(295)	
Parking Facilities/Meter	2,156,062	2,200,000	2,200,000	2,200,000	0		0	
Economic Env/CDBG Revenue	100,850	0	0	0	0		0	
Fac Prog/Sponsorship N	5,000	5,000	5,000	5,000	0		0	
Fleischmann Park Revenue	402,423	390,000	394,045	394,000	4,000		(45)	
Skate Park Memberships	53,153	45,000	40,000	40,000	(5,000)		0	
Norris Center Revenue	230,395	233,500	281,500	241,500	8,000		(40,000)	
River Park Revenue	77,261	103,750	105,750	106,000	2,250		250	
Baker Park Revenue	75,708	103,000	77,000	77,000	(26,000)		0	
Aquatic Center Classes	29,679	28,500	26,300	26,500	(2,000)		200	
Lowdermilk Park Revenue	174,725	160,000	190,000	180,000	20,000		(10,000)	
Fishing Pier Revenue	97,597	90,000	90,000	90,000	0		0	
Boat Dock Rent	825,437	795,000	795,000	820,000	25,000		25,000	
Boat Dock Fuel	1,531,508	1,400,000	1,900,000	2,600,000	1,200,000		700,000	
Bait Sales	20,484	25,000	20,000	20,000	(5,000)		0	
Misc. Dock Revenue	35,650	30,000	30,000	30,000	0		0	
Naples Landings	101,731	80,000	80,000	80,000	0		0	
Mooring Ball Rental	3,209	5,000	3,000	3,000	(2,000)		0	
Cat/Boat Storage Fee	13,223	5,000	2,000	5,000	0		3,000	
Electric Recovery Revenue	0	10,000	0	0	(10,000)		0	
Water Recovery Revenue	1,421	3,000	2,000	2,000	(1,000)		0	
Non Refundable Applications	4,438	2,000	3,250	3,000	1,000		(250)	
Tennis Courts Membership	221,945	195,000	220,000	215,000	20,000		(5,000)	
Tennis Courts Daily Play	98,680	80,000	90,000	95,000	15,000		5,000	
Tennis Courts Tournaments	47,734	45,000	51,000	50,000	5,000		(1,000)	
Tennis Courts Lessons	436,747	442,000	490,000	492,000	50,000		2,000	
Tennis Courts Ball Machine	11,365	11,000	11,000	11,000	0		0	
Tennis Courts Retail Sales	26,717	20,000	26,000	25,000	5,000		(1,000)	
Tennis Courts Restrng	18,444	17,000	17,000	17,000	0		0	
Tennis Courts Sponsors	31,883	28,000	34,000	30,000	2,000		(4,000)	
Pensions Reimb	105,830	105,830	105,830	105,830	0		0	
Total Charges for Services	\$ 62,953,984	\$ 64,904,024	\$ 65,654,351	\$ 69,586,487	\$ 4,682,463	7.2%	\$ 3,932,136	5.99%
County Court Fines	47,689	45,000	35,000	40,000	(5,000)		5,000	
Police Training Fees	3,236	5,000	3,500	4,000	(1,000)		500	
City Fines	879,191	655,750	745,750	675,750	20,000		(70,000)	
Handicap accessibility	6,000	3,000	8,250	4,000	1,000		(4,250)	
Late Fees	39,735	23,200	38,200	23,200	0		(15,000)	
Code Enforcement Fines	431,132	15,000	15,000	15,000	0		0	
Civil Ordinance Infrac	6,455	300	9,500	1,000	700		(8,500)	
Parking Crossing Guard	-	15,000	15,000	15,000	0		0	
Total Fines and Penalties	\$ 1,413,438	\$ 762,250	\$ 870,200	\$ 777,950	\$ 15,700	2.1%	\$ (92,250)	-10.60%

**FISCAL YEAR 2022-23
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Misc. Revenue/Interest	1,474,797	1,365,531	1,177,041	1,262,000	(103,531)		84,959	
Rents	58,800	51,300	51,300	48,300	(3,000)		(3,000)	
Scrap Surplus	678	500	1,042	500	-		(542)	
Scrap/Auction Proceeds	299,807	140,000	150,331	100,000	(40,000)		(50,331)	
Misc. Revenue	119,915	0	0	0	-		0	
Other Donation Revenues	94,881	0	0	0	-		0	
Other Misc. Income	79,633	20,081	101,025	20,000	(81)		(81,025)	
Health Insurance Fund Revenue	9,501,987	9,834,372	9,834,372	9,509,070	(325,302)		(325,302)	
Loan Proceeds	0	4,000,000	2,900,000	14,500,000	10,500,000		11,600,000	
Interfund Transfers	4,601,719	5,385,499	5,485,499	4,173,882	(1,211,617)		(1,311,617)	
Water System Development	600,859	450,000	500,000	500,000	50,000		0	
Sewer System Development	675,493	350,000	500,000	500,000	150,000		0	
Total Misc Revenue and Transfers	\$ 17,508,569	\$ 21,597,283	\$ 20,700,610	\$ 30,613,752	\$ 9,016,469	41.7%	\$ 9,913,142	47.89%
Total All Fund Revenue by Type	\$ 153,134,362	\$ 156,912,729	\$ 167,701,738	\$ 187,703,900	\$ 30,791,171	19.6%	\$ 20,002,162	11.93%

**FISCAL YEAR 2022-23
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL EXPENSES</u>								
510200 REGULAR SALARIES & WAGES	29,281,746	32,054,246	32,368,460	36,111,687	4,057,441		3,743,227	
510300 OTHER SALARIES	834,269	1,078,860	1,086,467	1,441,176	362,316		354,709	
510305 PERSONAL LEAVE PAYOUTS	1,271,188	999,627	1,155,119	1,097,273	97,646		(57,846)	
510320 STATE INCENTIVE PAY	92,770	100,620	81,555	90,660	(9,960)		9,105	
510330 EDUCATION REIMBURSEMENT	40,638	85,500	40,000	82,500	(3,000)		42,500	
510400 OVERTIME	1,283,650	1,368,810	1,480,675	1,543,965	175,155		63,290	
510410 SPECIAL DUTY PAY	225,314	308,511	322,813	356,311	47,800		33,498	
510420 HOLIDAY PAY	352,539	405,992	430,789	559,869	153,877		129,080	
510440 NAA OVERTIME	680,525	796,877	900,471	963,503	166,626		63,032	
525010 FICA	2,474,834	2,739,271	2,773,463	2,991,255	251,984		217,792	
525030 RETIREMENT CONTRIBUTIONS	7,200,683	7,463,183	8,119,636	9,194,745	1,731,562		1,075,109	
525040 LIFE/HEALTH INSURANCE	6,959,440	7,534,035	7,534,193	7,638,156	104,121		103,963	
525070 EMPLOYEE ALLOWANCES	189,121	191,860	152,723	237,297	45,437		84,574	
525220 STATE INSURANCE PREMIUM TAX	1,389,044	1,250,000	1,250,000	1,250,000	0		0	
529000 OTHER	0	10,000	0	0	(10,000)		0	
TOTAL PERSONAL EXPENSES	\$ 52,275,761	\$ 56,387,392	\$ 57,696,363	\$ 63,558,396	\$ 7,171,004	12.7%	\$ 5,862,033	10.16%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	964,320	981,650	805,850	1,164,395	182,745		358,545	
530010 CITY ADMINISTRATION	0	0	0	0	0		0	
530050 COUNTY LANDFILL	2,179,396	2,123,000	2,035,000	2,116,000	(7,000)		81,000	
530070 SMALL TOOLS	26,461	31,200	29,650	31,800	600		2,150	
530080 CORE VALUES	7,697	8,000	8,000	10,000	2,000		2,000	
530110 DOG PARK	19,171	15,000	15,000	15,000	0		0	
530200 FIELD TRIPS	6,907	10,100	10,100	10,100	0		0	
530310 TV PRODUCTION EXPENDITURE	59,149	60,000	60,000	60,000	0		0	
531000 PROFESSIONAL SERVICES	79,192	399,000	465,000	305,000	(94,000)		(160,000)	
531001 CREDIT CARD ACCEPTANCE	708,627	668,000	688,571	746,000	78,000		57,429	
531010 PROFESSIONAL SERVICES-OTHER	2,484,000	2,855,873	3,395,721	3,317,766	461,893		(77,955)	
531020 ACCOUNTING & AUDITING	95,650	90,150	118,500	118,500	28,350		0	
531040 OTHER CONTRACTUAL SERVICES	4,592,118	5,197,204	4,901,925	5,908,501	711,297		1,006,576	
531041 HORTICULTURE SERVICES CONTRACT	152,505	153,000	150,300	170,000	17,000		19,700	
531042 ETHICS INVESTIGATIONS	16,088	30,000	30,000	30,000	0		0	
531070 MEDICAL/TOBACCO SERVICES	42,736	40,000	45,081	45,000	5,000		(81)	
531080 DENTAL PROGRAM	426,480	450,385	450,385	437,830	(12,555)		(12,555)	
531130 STOP LOSS PREMIUMS	1,138,001	1,346,781	1,346,781	1,287,536	(59,245)		(59,245)	
531140 LONG TERM DISABILITY	87,161	90,106	90,106	97,638	7,532		7,532	
531150 LIFE INSURANCE	388,308	391,891	391,891	410,262	18,371		18,371	
531160 VISION INSURANCE	39,193	39,404	39,404	39,390	(14)		(14)	
531220 INVESTMENT ADVISORY SERVICE	55,822	57,600	55,650	59,000	1,400		3,350	
531230 CULTURAL ARTS-THEATRE	4,615	62,000	50,000	51,500	(10,500)		1,500	
531300 CITY MANAGER SEARCH	0	30,000	72,547	0	(30,000)		(72,547)	
531420 GAS TAX OVERLAY	336,138	700,000	700,000	1,000,000	300,000		300,000	
531430 LAWN LANDSCAPE CERTIFICATION	3,000	0	0	0	0		0	
531500 ELECTION EXPENSE	0	50,000	71,804	0	(50,000)		(71,804)	
531510 DOCUMENT IMAGING	206	5,000	3,000	7,000	2,000		4,000	
532010 CITY ATTORNEY	419,407	426,000	435,467	426,000	0		(9,467)	
532040 OTHER LEGAL SERVICES	12,206	110,500	228,000	230,500	120,000		2,500	
532100 LITIGATION SERVICES	527,504	5,000	5,000	35,000	30,000		30,000	
532120 LABOR ATTORNEY	0	0	0	0	0		0	
534010 UNSAFE STRUCTURE	5,739	25,000	20,000	50,000	25,000		30,000	
538010 PAYMENT IN LIEU OF TAXES	2,067,600	2,067,600	2,067,600	2,067,600	0		0	
540000 TRAINING & TRAVEL COSTS	198,142	409,285	334,892	401,185	(8,100)		66,293	
541000 COMMUNICATIONS	222,273	295,001	268,444	299,462	4,461		31,018	
541010 TELEPHONE	55,568	62,826	58,306	62,826	0		4,520	
541020 TECHNOLOGY COMMUNICATIONS	68,331	58,860	58,000	66,600	7,740		8,600	
542000 TRANSPORTATION	392	10,100	10,100	10,100	0		0	
542020 POSTAGE & FREIGHT	87,887	97,000	97,000	97,000	0		0	
542100 EQUIP. SERVICES - REPAIRS	1,765,860	1,699,400	1,707,900	1,930,753	231,353		222,853	
542110 EQUIP. SERVICES - FUEL	540,423	661,600	671,399	1,062,920	401,320		391,521	
543010 ELECTRICITY	2,633,616	3,115,196	3,250,963	3,475,385	360,189		224,422	
543020 WATER, SEWER, GARBAGE	855,479	931,218	922,757	973,536	42,318		50,779	
544000 RENTALS & LEASES	85,094	116,260	115,375	119,270	3,010		3,895	
544020 EQUIPMENT RENTAL	157,046	191,800	171,712	208,200	16,400		36,488	
545010 UNEMPLOYMENT COMPENSATION	8,601	5,000	5,000	3,500	(1,500)		(1,500)	
545020 HEALTH CLAIMS PAID	4,905,255	4,600,000	4,600,000	4,600,000	0		0	
545030 PRESCRIPTION CLAIMS	238,852	1,200,000	1,200,000	1,200,000	0		0	
545050 HEALTHCARE REIMBURSEMENT	542,320	600,000	600,000	600,000	0		0	
545060 EMPLOYEE FLEX PLAN	178,346	173,670	173,670	157,155	(16,515)		(16,515)	
545090 HEALTH/FITNESS REIMBURSEMENT	29,340	30,600	30,600	32,400	1,800		1,800	
545100 WORKERS COMP STATE ASSESS	6,316	18,000	10,000	12,000	(6,000)		2,000	

**FISCAL YEAR 2022-23
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
545110 WORKERS COMPENSATION	1,414,739	779,836	779,836	928,287	148,451		148,451	
545120 CANCER BILL	0	50,000	9,180	10,100	(39,900)		920	
545200 GENERAL LIABILITY	505,330	900,637	900,637	948,776	48,139		48,139	
545210 AUTO COLLISION	168,850	447,475	458,595	474,781	27,306		16,186	
545220 SELF INSURANCE CHARGE	3,081,176	3,473,210	3,473,210	3,565,158	91,948		91,948	
545230 REIMBURSEMENTS/REFUNDS	(557,431)	(200,000)	(231,462)	(200,000)	0		31,462	
545250 PROPERTY/FLOOD INSURANCE	1,186,338	1,485,849	1,507,716	1,581,587	95,738		73,871	
545290 DISASTER DATA RECOVERY	0	22,000	0	0	(22,000)		0	
546000 REPAIR AND MAINTENANCE	1,377,339	1,628,323	1,767,464	1,687,663	59,340		(79,801)	
546020 BUILDINGS & GROUND MAINT.	493,174	359,800	383,195	359,800	0		(23,395)	
546030 EQUIP. MAINT. CONTRACTS	17,113	41,000	40,000	64,000	23,000		24,000	
546040 EQUIP. MAINTENANCE	579,139	592,500	598,500	668,500	76,000		70,000	
546050 STORM REPAIR COSTS	7,928	25,000	17,000	25,000	0		8,000	
546060 OTHER MAINTENANCE	212,720	245,000	205,000	245,000	0		40,000	
546070 BUOYS AND MARKERS	80	15,000	15,000	15,000	0		0	
546080 LAKE MAINTENANCE	23,349	35,000	30,000	35,000	0		5,000	
546090 STREET LIGHT & POLE MAINTENANCE	42,878	75,000	60,000	90,000	15,000		30,000	
546100 SUBLET REPAIR COSTS	218,088	225,000	240,000	245,000	20,000		5,000	
546120 ROAD REPAIRS	191,435	224,000	220,000	247,000	23,000		27,000	
546130 ROAD REPAIRS	232,546	320,000	300,000	400,000	80,000		100,000	
546140 HYDRANT MAINTENANCE	2,133	2,700	2,800	3,700	1,000		900	
546160 HARDWARE MAINTENANCE	58,708	56,555	61,000	60,000	3,445		(1,000)	
546170 SOFTWARE MAINTENANCE	609,374	735,637	805,793	904,805	169,168		99,012	
546190 PRINTERS	1,491	7,500	3,000	7,500	0		4,500	
546340 REPAIR & MAINT LEVEL OF SERVICE	397,816	492,000	498,499	495,000	3,000		(3,499)	
547000 PRINTING AND BINDING	38,907	88,800	58,756	80,000	(8,800)		21,244	
547010 LEGAL ADS	28,122	35,500	42,500	45,000	9,500		2,500	
547020 ADVERTISING (NON LEGAL)	14,300	26,200	25,919	38,200	12,000		12,281	
547060 DUPLICATING	10,344	18,047	18,047	23,089	5,042		5,042	
549000 OTHER CURRENT CHARGES	728	13,000	12,750	13,150	150		400	
549020 TECHNOLOGY SERVICE CHARGE	1,878,760	1,846,840	1,846,840	3,054,750	1,207,910		1,207,910	
549040 EMPLOYEE DEVELOPMENT	14,383	20,000	15,000	20,000	0		5,000	
549050 SPECIAL EVENTS	110,225	196,200	166,200	217,000	20,800		50,800	
549060 AWARDS	14,191	12,000	12,000	15,000	3,000		3,000	
549070 EMPLOYEE RECOGNITION	3,500	4,000	2,200	4,000	0		1,800	
549080 HAZARDOUS WASTE DISPOSAL	3,900	5,200	3,900	5,200	0		1,300	
551000 OFFICE SUPPLIES	74,402	111,400	86,561	112,465	1,065		25,904	
551020 OTHER OFFICE SUPPLIES	8,956	5,000	5,000	0	(5,000)		(5,000)	
551060 RESALE SUPPLIES	41,501	54,500	54,500	57,000	2,500		2,500	
551070 RESTRING	4,275	4,000	4,000	5,000	1,000		1,000	
552000 OPERATING SUPPLIES	845,313	1,077,600	1,046,441	1,132,880	55,280		86,439	
552020 FUEL	1,832,491	1,970,618	2,592,300	3,261,920	1,291,302		669,620	
552030 OIL & LUBE	2,425	10,500	7,000	11,000	500		4,000	
552060 TIRES	37,445	120,000	135,000	140,000	20,000		5,000	
552070 UNIFORMS	152,577	190,557	177,682	205,951	15,394		28,269	
552080 SHOP SUPPLIES	14,621	9,000	9,000	9,000	0		0	
552090 OTHER CLOTHING	38,299	44,730	38,190	44,947	217		6,757	
552100 JANITORIAL SUPPLIES	138,480	158,500	174,778	210,040	51,540		35,262	
552210 NEW INSTALLATION SUPPLIES	186,985	450,000	725,000	450,000	0		(275,000)	
552220 REPAIR SUPPLIES	269,260	280,000	300,000	310,000	30,000		10,000	
552230 VESTS	8,031	15,000	15,000	22,500	7,500		7,500	
552250 BUNKER GEAR	19,032	21,500	26,150	40,100	18,600		13,950	
552260 FIRE HOSE & APPLIANCES	17,558	17,850	17,790	18,850	1,000		1,060	
552270 SPECIALTY TEAM EQUIPMENT	18,902	24,450	24,000	30,450	6,000		6,450	
552410 POOL - OPERATING SUPPLIES	33,693	44,000	44,000	44,000	0		0	
552510 DUMPSTERS	83,254	85,000	100,000	110,000	25,000		10,000	
552520 MINOR OPERATING EQUIPMENT	19,933	15,000	18,000	17,000	2,000		(1,000)	
552800 CHEMICALS	2,522,191	2,761,149	2,918,900	4,132,956	1,371,808		1,214,056	
552990 INVENTORY (OVER/SHORT)	(32,482)	0	0	0	0		0	
554000 BOOKS, PUBS, SUBS, MEMBS	3,011	4,565	3,495	5,418	853		1,923	
554010 MEMBERSHIPS	50,786	79,363	66,252	86,448	7,085		20,196	
554020 BOOKS, PUBS, SUBS.	5,050	6,860	5,000	5,600	(1,260)		600	
559000 DEPRECIATION	13,643,457	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$ 61,945,653	\$ 54,661,211	\$ 56,015,565	\$ 62,400,181	\$ 7,738,971	14.2%	\$ 6,384,616	11.40%
<u>NON-OPERATING EXPENSES</u>								
560200 BUILDINGS	322,925	327,000	1,836,642	14,577,000	14,250,000		12,740,358	
560300 IMPROVEMENTS O/T BUILDING	16,436,458	49,389,420	56,176,543	63,262,000	13,872,580		7,085,457	
560400 MACHINERY EQUIP	6,648,040	3,812,574	4,845,902	2,958,306	(854,268)		(1,887,596)	
560700 VEHICLES	2,655,915	3,319,000	3,643,800	2,145,895	(1,173,105)		(1,497,905)	
560800 COMPUTER SOFTWARE	0	403,850	403,850	360,000	(43,850)		(43,850)	
570110 PRINCIPAL	2,041,904	2,529,606	2,529,606	2,051,203	(478,403)		(478,403)	
570120 INTEREST	446,008	434,098	434,098	375,536	(58,562)		(58,562)	

FISCAL YEAR 2022-23
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
591000 INTERFUND TRANSFERS	4,601,719	5,311,617	5,411,617	4,100,000	(1,211,617)		(1,311,617)	
599000 CONTINGENCY	(12)	200,000	200,000	100,000	(100,000)		(100,000)	
TOTAL NON-OPERATING EXPENSES	\$ 33,152,958	\$ 65,727,165	\$ 75,482,058	\$ 89,929,940	\$ 24,202,775	36.8%	\$14,447,882	19.14%
TOTAL EXPENSES	\$ 147,374,372	\$ 176,775,768	\$ 189,193,985	\$ 215,888,517	\$ 39,112,749	22.1%	\$26,694,532	14.11%

City of Naples, Florida
Full-Time Equivalent Staffing Levels

Fund Department	Adopted FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Proposed FY 22-23	Change from 21-22
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	8.0	8.0	-
City Manager's Office	3.7	4.7	5.95	4.95	(1.00)
City Manager/Code Enforce	2.2	3.0	3.0	4.0	1.00
Purchasing	3.0	3.0	4.0	4.0	-
Ethics Commission	0.0	1.0	1.0	1.0	-
Human Resources	5.0	5.0	5.0	5.0	-
Planning Department	6.0	6.0	7.0	7.0	-
Finance Department	10.5	10.5	10.5	10.5	-
Police Administration	6.0	6.0	6.0	6.0	-
Police Patrol	70.4	70.4	70.4	70.4	-
Police Support Services	22.0	22.0	22.0	22.0	-
Fire Operations	66.0	67.0	69.0	69.0	-
Community Serv Admin *	5.0	4.85	4.85	5.85	1.00
Community Serv Parks/Pkys	16.0	16.0	16.0	16.0	-
Community Serv Recreation	11.5	14.5	14.5	14.5	-
Facilities Maintenance	18.0	18.0	18.0	18.0	-
TOTAL FUND	253.3	260.0	267.2	268.2	1.00
Water & Sewer Fund					
Administration	10.0	10.0	10.0	10.0	-
Utility Billing/Customer Service	7.0	7.0	6.8	6.8	-
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	105.0	105.0	104.8	104.75	-
Solid Waste Fund					
Administration	4.0	4.0	4.0	4.0	-
Horticulture	0.0	3.0	4.0	4.0	-
Residential Collection	12.0	12.0	11.0	11.0	-
Commercial Collection	5.0	5.0	5.0	5.0	-
Recycling	5.0	5.0	5.0	5.0	-
TOTAL FUND	26.0	29.0	29.0	29.0	-
Stormwater Fund					
Stormwater	8.5	10.5	14.5	14.5	-
Natural Resources	2.5	2.5	4.5	4.5	-
TOTAL FUND	11.0	13.0	19.0	19.0	-
Streets & Traffic Fund	6.5	6.5	8.5	9.0	0.50
Building Permits Fund	32.5	32.5	34.5	34.0	(0.50)
Community Redevelopment Agency	6.3	6.3	7.1	7.1	-
City Dock Fund	4.1	3.7	3.65	3.2	(0.50)
Tennis Fund	4.0	4.0	4.3	4.5	0.17
Naples Beach Fund	15.4	15.2	18.5	18.5	-
Technology Services Fund	4.0	4.0	4.0	6.0	2.00
Equipment Services Fund	8.5	8.5	8.5	8.5	-
Risk Management	1.0	1.0	1.0	1.0	-
GRAND TOTAL	477.60	488.60	509.98	512.65	2.67

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

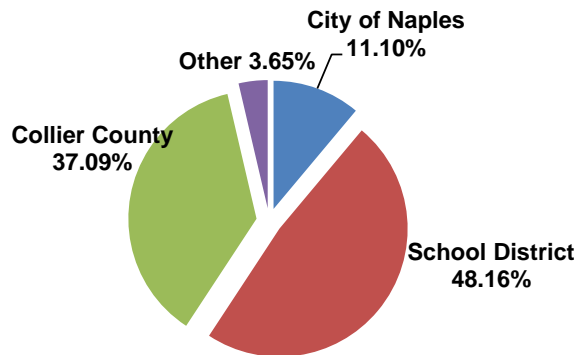
* See Community Services Department for further explanation

**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2022-23**

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>	<u>Percent of Tax Bill</u>
CITY OF NAPLES	\$1,380.00	1.1500	11.10%
School District	\$5,989.03	4.8890	48.16%
Collier County	\$4,612.56	3.8438	37.09%
Water Management/Cypress Basin	\$261.24	0.2177	2.10%
Mosquito Control	\$193.08	0.1609	1.55%
TOTAL	\$12,435.91	10.2614	

WHERE YOUR TAX DOLLARS GO



	Millage Rate	Taxable Value		
		\$ 1,000,000	\$ 5,000,000	\$ 10,000,000
CITY OF NAPLES	1.1500	\$ 1,150	\$ 5,750	\$ 11,500
School District	4.8890	\$ 4,889	\$ 24,445	\$ 48,890
Collier County	3.8438	\$ 3,844	\$ 19,219	\$ 38,438
Water Management/Cypress Basin	0.2177	\$ 218	\$ 1,089	\$ 2,177
Mosquito Control	0.1609	\$ 161	\$ 805	\$ 1,609
TOTAL	10.2614	\$ 10,261	\$ 51,307	\$ 102,614

City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2022-2023

January 12, 2022.....Distribute 2022-2023 Budget Planning Calendar

January 19, 2022Finance to distribute Capital Improvement Project (CIP) forms

February 28, 2022.....CIP Requests due to Finance by noon

April 1, 2022.....Draft Capital Improvement Project document to City Manager for review

April 4-7, 2022.....Directors meet with City Manager to review submitted CIP

April 14, 2022.....Director budget meeting (concurrent with staff meeting)

April 15, 2022.....CIP completed and to the printer

April 18, 2022.....Finance to distribute Operating Budget forms and instructions to departments

April 29, 2022.....Internal Service Fund Budgets with goals and performance measures, due to Finance

May 2, 2022CIP document deadline for Council agenda packet (CIP due by June 1 per City Code 2-691)

May 6, 2022Special 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 13, 2022General Fund budgets with Goals and Objectives due to Finance

May 16, 2022Council Workshop on CIP #1

May 20, 2022Water/Sewer Fund, Beach Fund, Solid Waste Fund, Dock Fund, Stormwater Fund and Tennis Fund budget requests with goals and performance measures, due to Finance

May 23, 2022Council Workshop on CIP #2

June 1, 2022Tentative receipt of Preliminary Taxable Value from Collier County Property Appraiser

June 6-10, 2022City Manager meets with Directors on Operating Budgets

June 15, 2022Agenda item on Council meeting to discuss and obtain direction on maximum millage rate

June 30, 2022Collier County to Certify Taxable Value (prior to or on July 1)

July 15, 2022.....Deliver Preliminary Operating Budget to City Council

City of Naples

BUDGET PLANNING CALENDAR

August 4, 2022.....Deadline to send DR 420 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)

August 15, 2022.....Budget Workshop #1

August 16, 2022.....Budget Workshop #2

August 24, 2022.....TRIM notices mailed by Collier County

August 31, 2022.....CRA Board budget meeting

September 7, 20221st Budget Hearing 5:05 pm

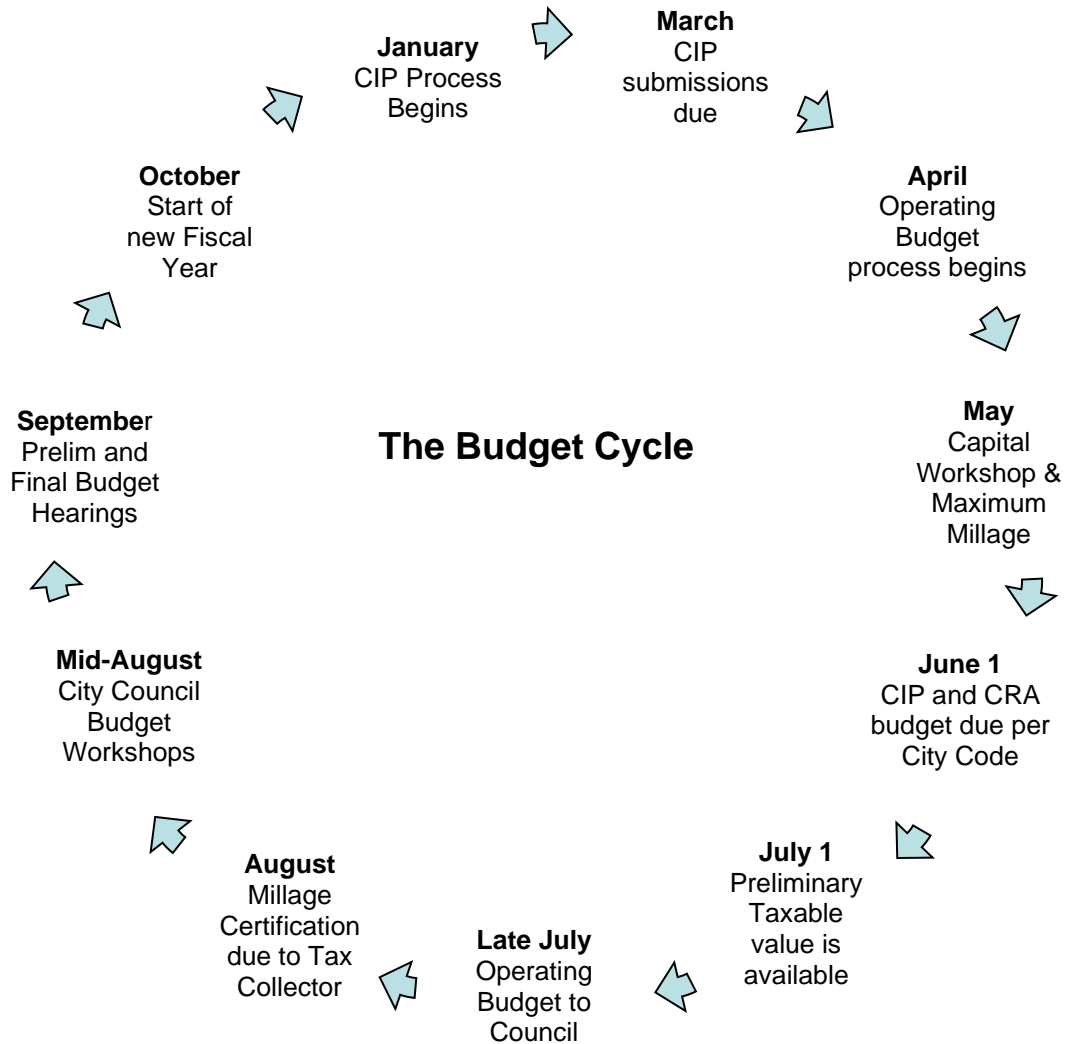
September 16-19, 2022.....Dates to advertise the Final Hearing

September 21, 2022Final Budget Hearing 5:05 pm

October 1, 2022Start of Fiscal Year 2022-2023

City of Naples

BUDGET PLANNING CALENDAR





GENERAL FUND FINANCIAL SUMMARY

Fiscal Year 2022-23

Beginning Unassigned Fund Balance - as of Sept. 30, 2021 **\$20,144,800**

Projected Revenues FY 2021-22		45,269,306
Projected Expenditures FY 2021-22		44,974,197
Net Increase/(Decrease) in Fund Balance		295,109

Expected Unassigned Fund Balance as of Sept. 30, 2022 **\$20,439,909**

Add Fiscal Year 2022-23 Budgeted Revenues

Ad Valorem Tax at 1.13	32,428,126	
Other Taxes	4,852,575	
Permits and Fees	4,137,000	
Intergovernmental Revenue	5,585,000	
Charges for Services	2,424,444	
Fines & Other Revenue	587,500	
Transfers In	0	
		50,014,645

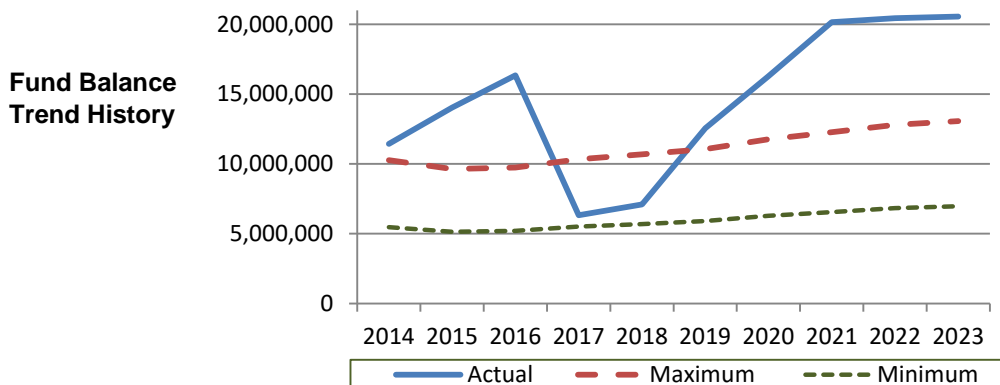
TOTAL AVAILABLE RESOURCES: **\$70,454,554**

Less Fiscal Year 2022-23 Budgeted Expenditures

Mayor and City Council	585,830	
City Attorney	697,107	
City Clerk	1,016,145	
City Manager's Office	2,067,241	
Planning Department	969,886	
Finance Department	1,365,912	
Fire Rescue Department	13,734,515	
Community Services	10,919,558	
Police Department	17,136,515	
Human Resources	915,261	
Non Departmental	4,215,944	
Ethics Commission	266,627	
Contingency	100,000	
Reimbursements	(4,091,059)	
Transfers Out	0	
		49,899,482

BUDGETED CASH FLOW **\$115,163**

Projected Unassigned Fund Balance as of September 30, 2023 **\$20,555,072**



Projected Unassigned Fund Balance complies with Fund Balance Policy.



General Fund Discussion

The Budget for the General Fund includes \$50,014,645 in revenue and \$49,899,482 in expenditures for a projected cash flow of \$115,163.

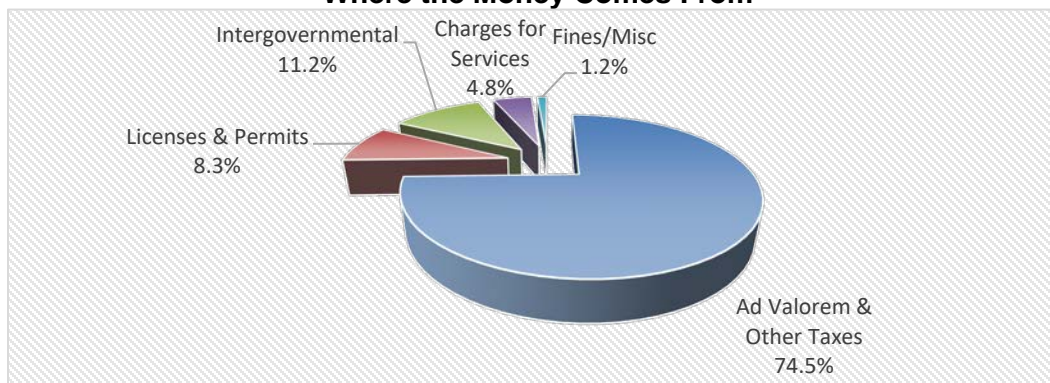
Revenues

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 2022-23 for the General Fund are \$50,014,645. Shown below is a comparison to FY 2021-22.

General Fund Revenue Analysis by Source

	FY 2021-22		FY 2022-23	
	Budget	%	Budget	%
Ad Valorem & Other Taxes	\$32,178,905	74.2%	\$37,280,701	74.5%
Licenses & Permits	\$3,715,718	8.6%	\$4,137,000	8.3%
Intergovernmental Revenue	\$4,697,011	10.8%	\$5,585,000	11.2%
Charges for Services	\$2,256,568	5.2%	\$2,424,444	4.8%
Fines & Other Sources	\$521,800	1.2%	\$587,500	1.2%
Total	\$43,370,002		\$50,014,645	

Where the Money Comes From

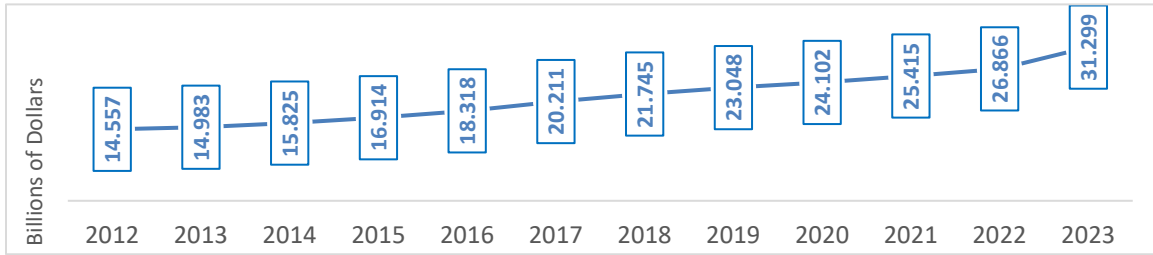


Local Taxes (\$37,280,701)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$32,428,126. 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 2022-23 the taxable value (per Property Appraiser's report DR420) of all properties within the City is **\$31,299,026,363**.

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

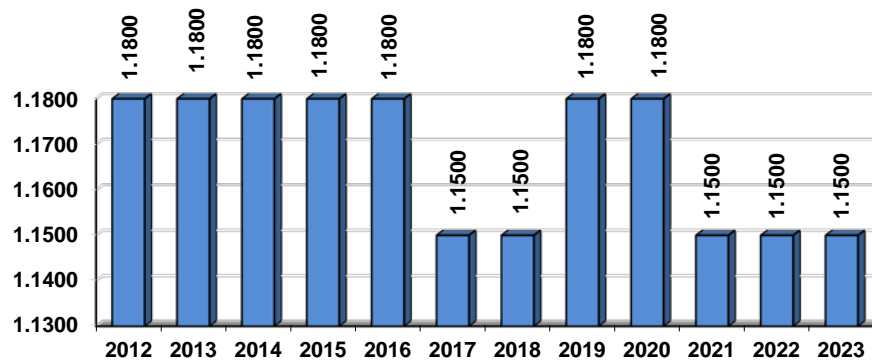


	2015	2016	2017	2018	2019	2020	2021	2022	2023
Change in value	6.9%	8.2%	10.4%	7.6%	5.9%	4.5%	5.1%	5.8%	16.5%

For Fiscal Year 2022-23 the maximum millage rate is set at 1.1500 (or \$1.135 per thousand dollars of property value) no change from FY21/22. Based on the 1.1500 millage rate, maximum collected revenue would be \$35,993,880. However, Florida Statutes allow for an adjustment of up to five percent (5%) to account for uncollected funds and prepayment discounts.

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 2022-23 tax rate, \$1,859,011 of the City's Ad Valorem Taxes will be assigned to the CRA. The remaining projected revenue of \$32,428,126 is allocated to the General Fund.

The chart below shows the trend for the ad valorem tax rate for Fiscal Year 2022-23 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 2022-23, 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 \$1,300,000 for FY 2022-23.

The Communications Services Tax (also called the Telecommunications Tax) is based on telephone and cable television subscriber bills. The tax is collected by telephone and cable providers, remitted to the State of Florida, and distributed to local governments. The City is projected to receive \$3,125,505 in Telecommunications Tax. General Fund will be allocated \$1,254,975, the Capital Improvement fund portion will be \$870,530, and \$1,000,000 will be allocated to the Streets 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 \$200,000, based on approximately 3,600 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 \$4,000 for Business Tax address changes.

Permits and Fees (\$4,137,000)

Total Permits and Fees revenue is estimated at \$4,137,000 for FY 2022-23. 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 \$3,800,000. In August 2001, the City entered into a 20-year agreement with TECO Gas, for a 6% franchise fee. The original Ordinance has three automatic renewals. The City is expected to complete new contracts in FY2023. Based on current Gas Franchise Fee revenue of approximately \$11,600 monthly, forecasted revenue for FY 2022-23 in this category is \$140,000.

Also included in this category for FY 2022-23 are projected receipts of \$10,000 for special event permits, \$11,000 for outdoor dining permits, and \$170,000 for building permits and zoning fees.

Intergovernmental Revenue (\$5,585,000)

Intergovernmental Revenue in the General Fund is budgeted at \$5,585,000 with the largest source being the General Use Sales Tax at \$3,300,000. This sales tax revenue represents a portion of the state's 6% sales tax collected within Collier County and distributed to municipalities based on a population formula. Projected figures for this revenue source are provided by the State of Florida's Department of Revenue and were not available at this time.

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

Other intergovernmental revenues are:

- Mobile Home Licenses \$8,000
(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 \$34,000 (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. The interlocal agreement expires on September 30, 2022, however, for FY 2022-23, the full agreement amount (\$1,500,000) will be allocated to the General Fund, as a placeholder. Details of the new agreement will be developed in FY23.

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 (\$2,424,444)

Charges for Services reflect revenues related to services performed for private individuals or outside governmental units. The General Fund is budgeted to collect \$2,424,444 in Charges for Services for FY 2022-23.

The City Police and Fire departments charge for services provided for special events. There is \$280,511 budgeted for services provided to special events. The budget also includes \$963,503 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	\$394,000	\$952,804	41%
Norris Community Center (Cambier)	\$241,500	\$554,525	43%
River Park, Anthony Park	\$106,000	\$832,267	13%
River Park, Aquatic Center (Pool)	\$26,500	\$580,146	5%
Baker Park	\$77,000	\$148,899	51%

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 \$194,430 for FY 2022-23.

Fines (\$162,000)

The General Fund is budgeted to receive \$162,000 in fines for FY 2022-23. The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department and is budgeted to be \$40,000 for FY 2022-23. 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 \$4,000, 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 \$75,000, to reflect recent historical collections trends. Beach parking violation revenue is budgeted in the Beach fund.

The City expects to receive approximately \$4,000 for Handicapped Parking fines, and \$15,000 for Code Enforcement violation fines. Two thirds of Handicapped Parking fines must be used for improvements to accessibility. These funds are set up in a reserve account to be used by Streets or Community Services, when budgeted.

Other fines are budgeted at \$24,000 for FY 2022-23.

Miscellaneous Income (\$425,500)

The primary Miscellaneous Income for all funds is Interest Income, budgeted at \$405,000 for FY 2022-23. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For FY 2022-23 the assumed interest rate is 1.89%.

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

Expenditures

The General Fund budget for FY 2022-23 is \$49,899,482, an increase of \$6,340,055 compared with FY 2021-22 original budget. This is mainly attributable to salary increases including associated costs (FICA, Medicare, Pension, health insurance costs), fuel costs, legal fees and other contractual services.

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 9/30/2022.

	9/30/2018	9/30/19	9/30/20	9/30/21	Estimated 9/30/22	Projected 9/30/23
Emergency Reserves	\$3,562,759	\$4,051,297	\$4,087,299	\$4,164,759	\$4,344,942	\$4,989,948

The City will utilize \$645,006 in FY 2022-23 to increase the Emergency Reserve to \$4,989,948 to comply with fund balance policy requirements. The Emergency Reserve is estimated to exceed \$4.3 million to begin FY 2022-23 as required by the City's fund balance policy.

Personal Services in the General Fund increased \$5,180,706. The budget for wages and other negotiated compensation is \$26.17 million, employee pensions, medical insurance and other benefits is \$12.47 million, while \$1.83 million is for payroll related taxes.

There is an increase of 1.0 FTE's within the General Fund, a part-time lifeguard position will be shifted to a full time position.

The City has three Pension Plans that affect the General Fund budget. The following percentage of wages was budgeted for FY 2022-23.

General	13%
Police	46%
Fire	48%

The FY 2022-23 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 2022-23 budget above the actuarial amount in the General Fund is estimated to be \$629,000.

FY 2022-23 Pension Contributions				
General Fund	Funded Ratio 10/1/2021	Budgeted Contribution Rate	Actuarial Rate	% Diff
Police	81.10%	46.00%	35.72%	10.28%
Fire	84.80%	48.00%	42.07%	5.93%
General	86.50%	13.00%	12.75%	0.25%

There is no expected increase in Health Insurance costs for FY 2022-23. Both employer and employee share the cost of healthcare premiums, 85% employer and 15% employee, as negotiated in the labor agreements. The City adopted a blended rate for the employer portion in FY2021-22 and will continue to use blended rate the amount will be evaluated and in subsequent years. The

blended rate is based on the number of eligible full-time employees authorized in the budget. This will provide more consistent budget to actual insurance rate contributions and share the appropriate costs to all operating funds hiring eligible employees.

Operating Expenditures total \$9,269,799 for FY 2022-23, an increase of \$1,333,199. An explanation of costs is included in each department's budget narrative.

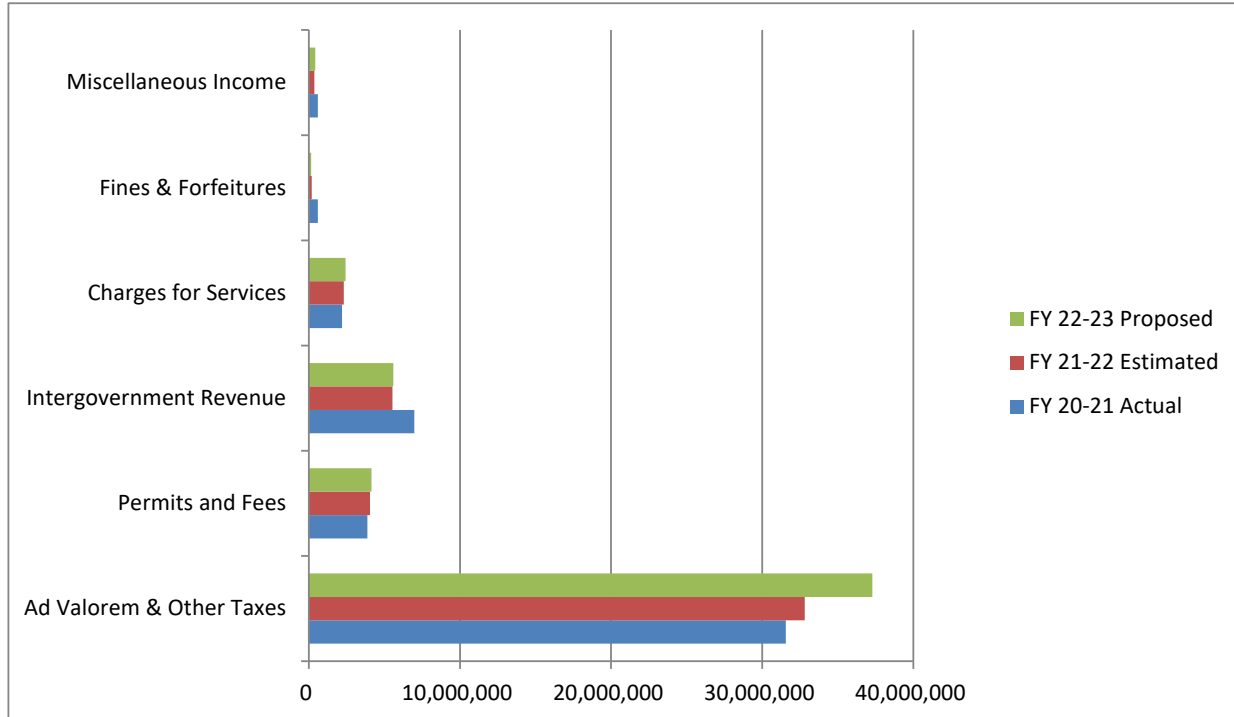
Contingency Reserve for FY 2022-23 is budgeted at \$100,000. Expenses from Contingency can only be made with City Council authorization during the fiscal year.

Summary

General Fund revenue for FY 2022-23 is budgeted at \$50,014,645 and expenditures are budgeted at \$49,899,482, with the ad valorem tax set at 1.1500 mils.

City of Naples

General Fund Revenue Sources



	FY 20-21 Actual	FY 21-22 Adopted	FY 21-22 Estimated	FY 22-23 Proposed	% of General Fund Revenues
Ad Valorem & Other Taxes	31,553,362	32,178,905	32,820,705	37,280,701	74.54%
Permits and Fees	3,878,226	3,715,718	4,044,268	4,137,000	8.27%
Intergovernment Revenue	6,978,162	4,697,011	5,528,678	5,585,000	11.17%
Charges for Services	2,200,692	2,256,568	2,320,613	2,424,444	4.85%
Fines & Forfeitures	602,681	161,300	189,000	162,000	0.32%
Miscellaneous Income	589,072	360,500	366,042	425,500	0.85%
TOTAL	\$ 45,802,194	\$ 43,370,002	\$ 45,269,306	\$ 50,014,645	100%

**City of Naples General Fund
Fiscal Year 2022-23 Revenue Detail**

		FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
311000	Taxes/ Ad Valorem Taxes	26,741,431	27,951,305	28,176,305	32,428,126	4,476,821		4,251,821	
312510	Fire Insurance Premium	623,358	550,000	550,000	600,000	50,000		50,000	
312520	Police Fire/ Casualty Ins Prem	757,213	700,000	700,000	700,000	0		0	
313500	Fran Fees/ Pym Lieu of Taxes	2,067,600	2,067,600	2,067,600	2,067,600	0		0	
315101	Local Communication Tax*	1,112,242	649,000	1,099,000	1,254,975	605,975		155,975	
316101	City Business Tax	214,887	230,000	200,000	200,000	(30,000)		0	
316102	City Bus Tax/Changes & Penalty	531	5,000	2,000	4,000	(1,000)		2,000	
316103	City Bus Tax/Insurance Co.	796	1,000	800	1,000	0		200	
316104	City Bus Tax/Collier Cty Shrd	35,303	25,000	25,000	25,000	0		0	
	Taxes/ Ad Valorem Taxes	\$ 31,553,362	\$ 32,178,905	\$ 32,820,705	\$ 37,280,701	\$ 5,101,796	15.9%	\$ 4,459,996	12.0%
322400	Building Permits - Zoning	54,225	40,000	45,000	45,000	5,000		0	
323100	Franchise Fees-FPL	3,490,555	3,420,000	3,720,000	3,800,000	380,000		80,000	
323400	Franchise Fees-Natural Gas	146,088	95,000	135,000	140,000	45,000		5,000	
323900	Franchise Fees-Trolley	3,000	3,000	3,000	3,000	0		0	
329102	Permits/Special Events	29,889	20,000	2,000	10,000	(10,000)		8,000	
329103	Permits/ Temp Use Permit	110	1,000	0	1,000	0		1,000	
329104	Permits/Outdoor Dining	11,731	11,718	11,718	11,000	(718)		(718)	
329201	Planning Fees/Zoning Fees	138,205	125,000	125,000	125,000	0		0	
329301	Tree Protection Application Fee	4,425	0	2,550	2,000	2,000		(550)	
	Permits and Fees	\$ 3,878,226	\$ 3,715,718	\$ 4,044,268	\$ 4,137,000	\$ 421,282	11.3%	\$ 92,732	2.2%
334500	Grants/State/ Other	1,483,494	0	29,667	0	0		(29,667)	
335120	State Revenue Sharing	698,711	665,000	665,000	665,000	0		0	
335140	Mobile Home Licenses	9,228	6,000	8,000	8,000	2,000		0	
335150	Alcohol Beverage Licenses	63,216	60,000	60,000	60,000	0		0	
335160	General Use Sales Tax	3,159,813	2,418,011	3,218,011	3,300,000	881,989		81,989	
335210	Firefighters Education	18,914	18,000	18,000	18,000	0		0	
335401	Fuel Tax Refund	44,785	30,000	30,000	34,000	4,000		4,000	
337100	Collier Cty Interlocal	1,500,000	1,500,000	1,500,000	1,500,000	0		0	
	Intergovernmental	\$ 6,978,162	\$ 4,697,011	\$ 5,528,678	\$ 5,585,000	\$ 887,989	18.9%	\$ 56,322	1.0%
341102	City Fees/Xerox Copies	446	1,000	1,600	1,000	0		(600)	
341103	City Fees/Election Fees	0	0	2,305	0	0		(2,305)	
341109	City Fees/County Billing Serv	36,000	36,000	36,000	36,000	0		0	
342101	False Alarm Fingerprinting Rep	17,152	20,000	20,000	20,000	0		0	
342102	Investigation Fees	31,590	20,000	20,000	20,000	0		0	
342103	Police Security Services	264,264	240,511	280,511	280,511	40,000		0	
342105	911 Salary Subsidy	61,513	65,000	65,000	65,000	0		0	
342201	Fire Contract Services	766,082	816,877	816,877	963,503	146,626		146,626	
342203	EMS Space Rental	41,400	41,400	41,400	41,400	0		0	
343901	Lot Mowing Fees	2,796	1,200	1,495	1,200	0		(295)	
347111	Fac Prog/Sponsorship Naming Rt	5,000	5,000	5,000	5,000	0		0	
347204	Parks & Rec Use Agreements	120	0	0	0	0		0	
347206	Merchandise Sales - City Flag	221	0	45	0	0		(45)	
347211	Fleischmann Park Classes	79,851	75,000	75,000	75,000	0		0	
347212	Fleischmann Park Camp Fees	207,426	200,000	200,000	200,000	0		0	
347214	Fleischmann Park Space Rentals	59,227	60,000	60,000	60,000	0		0	
347215	Fleischmann Park Other Fees	370	2,000	1,000	1,000	(1,000)		0	
347216	Fleischmann Park Spec Events	4,081	3,000	3,000	3,000	0		0	
347217	Fleischmann Park League Fees	51,128	50,000	55,000	55,000	5,000		0	
347221	Skate Park Memberships	53,153	45,000	40,000	40,000	(5,000)		0	
347231	Norris Center Classes	8,190	12,000	15,000	15,000	3,000		0	
347232	Norris Center Camp Fees	96,223	50,000	55,000	55,000	5,000		0	
347234	Norris Center Space Rental	117,835	120,000	160,000	120,000	0		(40,000)	
347235	Norris Center Other Fees	2,647	1,500	1,500	1,500	0		0	
347236	Norris Center Theatre Tickets	5,500	50,000	50,000	50,000	0		0	
347241	River Park Classes	6,040	10,000	10,000	10,000	0		0	
347242	River Park Camp Fees	55,115	75,000	75,000	75,000	0		0	
347244	River Park Space Rentals	5,626	12,000	14,000	14,000	2,000		0	
347245	River Park Other Fees	1,241	750	750	1,000	250		250	
347247	River Park Fitness Room	9,239	6,000	6,000	6,000	0		0	
347262	Baker Park Camp Fees	0	10,000	10,000	10,000	0		0	

City of Naples General Fund
Fiscal Year 2022-23 Revenue Detail

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
347264 Baker Park Space Rentals	75,708	88,000	65,000	65,000	(23,000)		0	
347265 Baker Park Other Fees	0	5,000	2,000	2,000	(3,000)		0	
347291 Aquatic Center Class Swim Fee	14,308	12,000	12,000	12,000	0		0	
347292 Aquatic Center Camp Fees	1,285	0	0	0	0		0	
347294 Aquatic Center Space Rentals	11,208	15,000	12,000	12,000	(3,000)		0	
347295 Aquatic Center Other Fees	2,878	1,500	2,300	2,500	1,000		200	
348365 Spc Rev Rd Pensions Reimb	105,830	105,830	105,830	105,830	0		0	
Charges for Services	\$ 2,200,692	\$ 2,256,568	\$ 2,320,613	\$ 2,424,444	\$ 167,876	7.4%	\$ 103,831	4.3%
351101 County Court Fines	47,689	45,000	35,000	40,000	(5,000)		5,000	
351103 County Fines- Police Training Fee	3,236	5,000	3,500	4,000	(1,000)		500	
351201 City Fines	101,349	70,000	95,000	75,000	5,000		(20,000)	
351202 Handicap accessibility	5,000	3,000	8,000	4,000	1,000		(4,000)	
351203 Late Fees	7,820	8,000	8,000	8,000	0		0	
351204 Code Enforcement Fines	431,132	15,000	15,000	15,000	0		0	
351206 Civil Ordinance Infraction	6,455	300	9,500	1,000	700		(8,500)	
351207 Parking Crossing Guard Fee	0	15,000	15,000	15,000	0		0	
Fines	\$ 602,681	\$ 161,300	\$ 189,000	\$ 162,000	\$ 700	0.4%	\$ (27,000)	-16.7%
361000 Misc. Revenue/Interest Earning	324,627	340,000	265,000	405,000	65,000		140,000	
365000 Scrap Surplus	678	500	1,042	500	0		(542)	
369300 Other Misc. Income	162,793	20,000	100,000	20,000	0		(80,000)	
370101 Insurance Reimbursements	42,594	0	0	0	0		0	
381199 Transfer From/Loan to	58,380	0	0	0	0		0	
389100 Beginning Cash Balance	0	0	0	0	0		0	
Miscellaneous Income	\$ 589,072	\$ 360,500	\$ 366,042	\$ 425,500	\$ 65,000	18.0%	\$ 59,458	14.0%
Total General Fund Revenue	\$ 45,802,194	\$ 43,370,002	\$ 45,269,306	\$ 50,014,645	\$ 6,644,643	15.3%	\$ 4,745,339	9.5%

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2022-23

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Revenue								
Local Taxes	31,553,362	32,178,905	32,820,705	37,280,701	5,101,796		4,459,996	
Permits and Fees	3,878,226	3,715,718	4,044,268	4,137,000	421,282		92,732	
Intergovernmental	6,978,162	4,697,011	5,528,678	5,585,000	887,989		56,322	
Charges for Service	2,200,692	2,256,568	2,320,613	2,424,444	167,876		103,831	
Fines	602,681	161,300	189,000	162,000	700		(27,000)	
Miscellaneous Income	589,072	360,500	366,042	425,500	65,000		59,458	
TOTAL REVENUE	\$ 45,802,194	\$ 43,370,002	\$ 45,269,306	\$ 50,014,645	\$6,644,643	15.3%	\$ 4,745,339	10.4%
Expenditures								
Mayor and City Council	470,740	555,984	565,544	585,830	29,846	5.4%	20,286	3.6%
City Attorney	1,080,571	600,686	790,016	697,107	96,421	16.1%	(92,909)	-11.8%
City Clerk	693,057	910,258	895,343	1,016,145	105,887	11.6%	120,802	13.5%
City Manager's Office	1,509,370	1,744,419	1,790,619	2,067,241	322,822	18.5%	276,622	15.4%
Planning	750,932	874,961	854,644	969,886	94,925	10.8%	115,242	13.5%
Finance Department	1,210,296	1,259,424	1,225,677	1,365,912	106,488	8.5%	140,235	11.4%
Fire Rescue	11,517,374	11,495,612	12,703,423	13,734,515	2,238,903	19.5%	1,031,092	8.1%
Community Services	9,033,641	10,167,482	9,752,992	10,919,558	752,076	7.4%	1,166,566	12.0%
Police Services	13,923,651	15,084,466	15,197,713	17,136,515	2,052,049	13.6%	1,938,802	12.8%
Human Resources	643,223	772,607	826,274	915,261	142,654	18.5%	88,987	10.8%
Non-departmental	3,505,541	3,613,211	3,885,869	4,215,944	602,733	16.7%	330,075	8.5%
Ethics Commission	162,144	266,627	272,395	266,627	0	0.0%	(5,768)	-2.1%
Contingency/Emerg. Res.	0	200,000	200,000	100,000	(100,000)	-50.0%	(100,000)	-50.0%
Transfers	(3,812,760)	(3,986,310)	(3,986,310)	(4,091,059)	(104,749)	2.6%	(104,749)	2.6%
TOTAL EXPENDITURES	\$ 40,687,779	\$ 43,559,427	\$ 44,974,197	\$ 49,899,482	\$6,340,055	14.6%	\$ 4,925,284	11.3%
Change in Financial Position	\$ 5,114,416	\$ (189,425)	\$ 295,109	\$ 115,163				

**FISCAL YEAR 2022-23
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	17,517,357	18,849,474	19,350,951	21,393,455	2,543,982	13.5%	2,042,504	10.6%
510300 OTHER SALARIES	620,386	758,301	846,640	1,126,751	368,450	48.6%	280,111	33.1%
510305 SPECIALTY PAY AND LONGEVITY	780,987	572,917	667,193	691,165	118,248	20.6%	23,972	3.6%
510320 STATE INCENTIVE PAY	90,630	97,140	79,945	88,140	(9,000)	-9.3%	8,195	10.3%
510330 EDUCATION REIMBURSEMENT	40,638	85,500	40,000	82,500	(3,000)	-3.5%	42,500	106.3%
510400 OVERTIME	791,995	741,416	907,926	918,413	176,997	23.9%	10,487	1.2%
510410 SPECIAL DUTY PAY	215,692	308,511	322,813	356,311	47,800	15.5%	33,498	10.4%
510420 HOLIDAY PAY	350,081	399,392	423,907	549,969	150,577	37.7%	126,062	29.7%
510440 NAA OVERTIME	680,525	796,877	900,471	963,503	166,626	20.9%	63,032	7.0%
525010 FICA	1,526,613	1,676,102	1,701,132	1,831,771	155,669	9.3%	130,639	7.7%
525030 RETIREMENT CONTRIBUTIONS	5,431,766	5,580,213	6,206,358	6,992,745	1,412,533	25.3%	786,387	12.7%
525040 LIFE/HEALTH INSURANCE	4,002,400	4,038,355	4,038,513	4,053,317	14,962	0.4%	14,804	0.4%
525070 EMPLOYEE ALLOWANCES	130,906	130,780	90,923	177,642	46,862	35.8%	86,719	95.4%
525220 STATE INSURANCE PREMIUM	1,389,044	1,250,000	1,250,000	1,250,000	0	0.0%	0	0.0%
529000 GENERAL & MERIT	-	10,000	-	-	(10,000)	-100.0%	0	0.0%
TOTAL PERSONNEL EXPENSES	\$ 33,569,020	\$ 35,294,977	\$ 36,826,772	\$ 40,475,683	\$ 5,180,706	14.7%	\$3,648,911	9.9%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	781,825	685,400	525,643	856,270	170,870	24.9%	330,627	62.9%
530080 CORE VALUES	7,697	8,000	8,000	10,000	2,000	25.0%	2,000	25.0%
530010 CITY ADMIN REIMBURSEMENT	(3,860,260)	(4,033,810)	(4,033,810)	(4,091,059)	(57,249)	1.4%	(57,249)	1.4%
530110 DOG PARK EXPENSES	19,171	15,000	15,000	15,000	0	0.0%	0	0.0%
530200 FIELD TRIPS	6,907	10,100	10,100	10,100	0	0.0%	0	0.0%
530310 TV PRODUCTION	59,149	60,000	60,000	60,000	0	0.0%	0	0.0%
531010 PROFESSIONAL SERVICES-OTHER	609,331	896,742	810,974	686,750	(209,992)	-23.4%	(124,224)	-15.3%
531020 ACCOUNTING & AUDITING	95,650	90,150	118,500	118,500	28,350	31.4%	0	0.0%
531040 OTHER CONTRACTUAL SVCS	2,438,597	2,670,641	2,486,820	2,884,115	213,474	8.0%	397,295	16.0%
531042 ETHICS INVESTIGATION	16,088	30,000	30,000	30,000	0	0.0%	0	0.0%
531070 MEDICAL SERVICES	37,633	35,000	40,068	40,000	5,000	14.3%	(68)	-0.2%
531220 INVESTMENT ADVISORY FEES	17,336	17,000	17,000	18,000	1,000	5.9%	1,000	5.9%
531230 CULTURAL ARTS - THEATRE	4,615	62,000	50,000	51,500	(10,500)	-16.9%	1,500	3.0%
531300 CITY MANAGER SEARCH	0	30,000	72,547	0	(30,000)	-100.0%	(72,547)	-100.0%
531500 ELECTION EXPENSE	0	50,000	71,804	0	(50,000)	-100.0%	(71,804)	-100.0%
531510 DOCUMENT IMAGING	206	5,000	3,000	7,000	2,000	40.0%	4,000	133.3%
532010 CITY ATTORNEY	419,407	426,000	435,467	426,000	0	0.0%	(9,467)	-2.2%
532040 OTHER LEGAL SERVICES	12,206	95,500	299,717	215,500	120,000	125.7%	(84,217)	-28.1%
532100 LITIGATION COUNSEL	527,504	0	0	0	0	0.0%	0	0.0%
534040 CHARGE FOR FIRE INSPECTORS	(293,148)	(402,589)	(402,589)	(422,718)	(20,129)	5.0%	(20,129)	5.0%
540000 TRAINING & TRAVEL COSTS	139,873	278,085	232,292	273,585	(4,500)	-1.6%	41,293	17.8%
541000 COMMUNICATIONS	151,673	184,774	167,234	190,474	5,700	3.1%	23,240	13.9%
542000 TRANSPORTATION	392	10,100	10,100	10,100	0	0.0%	0	0.0%
542020 POSTAGE & FREIGHT	41,933	47,000	47,000	47,000	0	0.0%	0	0.0%
542100 EQUIP. SERVICES - REPAIRS	650,445	658,500	689,000	704,920	46,420	7.0%	15,920	2.3%
542110 EQUIP. SERVICES - FUEL	195,695	229,400	239,400	330,285	100,885	44.0%	90,885	38.0%
543010 ELECTRICITY	403,413	515,797	513,019	535,500	19,703	3.8%	22,481	4.4%
543020 WATER, SEWER, GARBAGE	523,637	588,918	603,060	621,121	32,203	5.5%	18,061	3.0%
544000 RENTALS & LEASES	35,234	41,660	40,775	44,670	3,010	7.2%	3,895	9.6%
544020 EQUIPMENT RENTAL	2,695	12,000	11,212	13,000	1,000	8.3%	1,788	15.9%
545220 SELF INSURANCE CHARGE	1,418,480	1,734,926	1,734,926	1,797,539	62,613	3.6%	62,613	3.6%
545290 DISASTER DATA RECOVERY	0	22,000	-	-	(22,000)	-100.0%	0	0.0%
546000 REPAIR AND MAINTENANCE	144,993	139,422	145,404	180,238	40,816	29.3%	34,834	24.0%
546020 BUILDINGS & GROUND MAINT.	25,418	26,300	27,395	26,300	0	0.0%	(1,095)	-4.0%
546140 HYDRANT MAINTENANCE	2,133	2,700	2,800	3,700	1,000	37.0%	900	32.1%
546170 SOFTWARE MAINTENANCE	0	38,000	106,405	85,805	47,805	125.8%	(20,600)	-19.4%
546340 REPAIR AND MAINT LEVEL OF SERV	375,864	472,000	478,499	472,000	0	0.0%	(6,499)	-1.4%
547000 PRINTING AND BINDING	12,237	45,300	21,556	36,500	(8,800)	-19.4%	14,944	69.3%
547010 LEGAL ADS	28,122	35,000	42,250	44,500	9,500	27.1%	2,250	5.3%
547020 ADVERTISING (NON LEGAL)	14,300	25,700	22,919	35,200	9,500	37.0%	12,281	53.6%
547060 DUPLICATING	3,349	8,100	8,100	12,100	4,000	49.4%	4,000	49.4%
549000 OTHER CURRENT CHARGES	728	13,000	12,750	13,150	150	1.2%	400	3.1%
549020 TECHNOLOGY SERVICE CHARGE	1,220,590	1,194,110	1,194,110	1,975,030	780,920	65.4%	780,920	65.4%
549040 EMPLOYEE DEVELOPMENT	14,383	20,000	15,000	20,000	0	0.0%	5,000	33.3%
549050 SPECIAL EVENTS	14,321	58,200	28,200	37,000	(21,200)	-36.4%	8,800	31.2%
549060 AWARDS	14,191	12,000	12,000	15,000	3,000	25.0%	3,000	25.0%
549070 EMPLOYEE RECOGNITION	3,500	4,000	2,200	4,000	0	0.0%	1,800	81.8%
551000 OFFICE SUPPLIES	54,860	77,100	63,036	75,400	(1,700)	-2.2%	12,364	19.6%
552000 OPERATING SUPPLIES	204,046	273,400	266,669	231,880	(41,520)	-15.2%	(34,789)	-13.0%
552020 FUEL	24,774	29,800	35,800	52,150	22,350	75.0%	16,350	45.7%

**FISCAL YEAR 2022-23
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
552070 UNIFORMS/OTHER CLOTHING	102,050	122,786	117,614	135,813	13,027	10.6%	18,199	15.5%
552100 JANITORIAL SUPPLIES	81,577	89,500	105,800	117,040	27,540	30.8%	11,240	10.6%
552230 VESTS	8,031	15,000	15,000	22,500	7,500	50.0%	7,500	50.0%
552250 BUNKER GEAR	19,032	21,500	26,150	40,100	18,600	86.5%	13,950	53.3%
552260 FIRE HOSE & APPLIANCES	17,558	17,850	17,790	18,850	1,000	5.6%	1,060	6.0%
552270 SPECIALTY TEAM EQUIPMENT	18,902	24,450	24,000	30,450	6,000	24.5%	6,450	26.9%
552410 POOL - OPERATING SUPPLIES	33,693	44,000	44,000	44,000	0	0.0%	0	0.0%
554010 MEMBERSHIPS/BOOKS	36,799	54,088	47,841	57,941	3,853	7.1%	10,100	21.1%
TOTAL OPERATING EXPENSES	\$ 6,938,833	\$ 7,936,600	\$ 7,789,545	\$ 9,269,799	\$ 1,333,199	16.8%	\$1,480,254	19.0%
<u>NON-OPERATING EXPENSES</u>								
560300 IMPROVEMENTS O/T BUILDINGS	1,556	2,000	14,250	2,000	0	0.0%	(12,250)	-86.0%
560400 MACHINERY EQUIP	130,869	44,500	62,280	52,000	7,500	16.9%	(10,280)	-16.5%
560810 COMPUTER SOFTWARE	0	33,850	33,850	0	(33,850)	-100.0%	(33,850)	-100.0%
591480 TRANSFER TO TENNIS FUND	47,500	47,500	47,500	0	(47,500)	-100.0%	(47,500)	-100.0%
599010 OPERATING CONTINGENCY	0	200,000	200,000	100,000	(100,000)	-50.0%	(100,000)	-50.0%
TOTAL NON-OPERATING	\$ 179,925	\$ 327,850	\$ 357,880	\$ 154,000	\$ (173,850)	-53.0%	\$ (203,880)	-57.0%
TOTAL EXPENSES	\$ 40,687,779	\$ 43,559,427	\$ 44,974,197	\$ 49,899,482	\$ 6,340,055	14.6%	\$4,925,284	11.0%

FISCAL YEAR 2022-23
Full Time Equivalent Positions
GENERAL FUND - ALL DEPARTMENTS

	Adopted 19-20	Adopted 20-21	Adopted 21-22	Proposed 22-23	Change
Mayor & Council	1.0	1.0	1.0	1.0	-
City Attorney	1.0	1.0	1.0	1.0	-
City Clerk	6.0	6.0	8.0	8.0	-
City Manager's Office	3.7	4.7	6.0	5.0	(1.00)
City Manager/Code Enforce	2.2	3.0	3.0	4.0	1.0
Purchasing	3.0	3.0	4.0	4.0	-
Ethics Commission	0.0	1.0	1.0	1.0	-
Human Resources	5.0	5.0	5.0	5.0	-
Planning Department	6.0	6.0	7.0	7.0	-
Finance Department	10.5	10.5	10.5	10.5	-
Fire Operations	66.0	67.0	69.0	69.0	-
Community Serv Admin	5.0	4.9	4.85	5.85	1.0
Community Serv Parks/Pkys	16.0	16.0	16.0	16.0	-
Community Serv Recreation	11.5	14.5	14.5	14.5	-
Facilities Maintenance	18.0	18.0	18.0	18.0	-
Police Administration	6.0	6.0	6.0	6.0	-
Police Patrol	70.4	70.4	70.4	70.4	-
Police Support Services	22.0	22.0	22.0	22.0	-
TOTAL GENERAL FUND	253.3	260.0	267.2	268.2	1.0

Position changes are discussed in each department's narrative.

Changes

Code Enforcement - Administrative Coordinator (transferred from City Manager's office)

Community Services - 1 part-time position upgraded to 1 full-time position

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General Fund

Mayor and City Council

Mission Statement:

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

Vision Statement:

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

Department Description

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

2021-22 City Council Accomplishments

The Mayor and City Council had several significant accomplishments in FY2021-22 which are listed below.

Key Milestones

- Hired a new City Manager, Jay Boodheshwar

Community Redevelopment Agency (CRA) Initiatives

- The CRA's initiative for a Comprehensive Master Plan for the 41-10 area within the D-Downtown was presented to the CRA in May and final presentation will be in June. CRA board is recommending the official name for the 41-10 area to be the Naples Design District.
- Continued to work on approving an updated agreement with project partners to design and construct a public parking garage within the CRA which will also support the planned new Gulfshore Playhouse.
- Continued to work on Affordable Housing and established a trust fund up to 3-4 Million and initiate public private partnerships.

Environmental Protection

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

Fiscal Management

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

Growth and Development Management

- Approved a revised Building Height Ordinance and solidified 42-feet as the maximum height.

General Fund

Mayor and City Council (continued)

- The City's approval of the Conservation Easement, the Escrow Agreement, and the Service Agreement was needed to implement the Property Owners' voluntary grant of a conservation easement, which authorizes the holder of the conservation easement to enforce its terms, conditions, and restrictions. The Conservation Easement identifies the North American Land Trust (NALT) as the holder of the conservation easement and provides the City with rights of enforcement as a successor holder of the conservation easement.
 - While the Conservation Easement has limitations like the Perpetual Easement, it does include several benefits, which are not otherwise currently in existence:
 - I. Defined contiguous open space of 74.2 acres (MOL)
 - II. A more specific timeline for delivery and recording of the Conservation Easement will be delivered and recorded
 - III. More specific terms and conditions governing the 104.6 acres in the Conservation Easement
 - IV. Third party rights of enforcement by NALT, a nationally recognized land trust, with successor rights of enforcement in favor of the City

Public Health and Safety

- The City Council continued to partner with Naples Community Hospital to accomplish goals for the Heart Institute Expansion while keeping within the city policies.
- Continued to support public health and safety initiatives within the community.

Quality of Life for Residents

- Continued beach parking pilot program that establishes resident parking (City and County residents) areas in the City.
- Adopted ordinance prohibiting gasoline-powered leaf blowers and (all) leaf blowers that exceed 65 decibels, and enforcement that leads to compliance.

2022-23 City Council Goals and Objectives

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

Our Place – Preserve Small Town Character and Culture

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

Our Nature – Environmental Sensitivity

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

General Fund

Mayor and City Council (continued)

Our Experience – Extraordinary Quality of Life for Residents

- Support public safety department to proactively ensure the safety of residents.
- Support operations departments to proactively maintain a clean, safe, and manicured aesthetic of Naples.
- Support initiatives to protect the peace and quiet of residential neighborhoods from intrusive activities and from large-scale development.
- Support the maintenance of quality green spaces and parks for the enjoyment of residents.
- Maintain access to the beach while protecting this natural resource.
- Support visual and performing arts facilities that enrich the lives of residents.
- Maintain the City's Tree City USA status.
- Maintain the high level of service provided by the City's public safety departments.

Our Economy – Economic Health and Vitality

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

Our Governance – High Performing Government

- Review and refine policies, procedures, and processes for Council and Committees.
- Work transparently and maintain strong relationships with residents through regular community engagement in formal and informal settings.
- Work closely with Collier County and other local governments in the region to address environmental concerns and improve the quality of life for residents.
- Work with other local governments to preserve our home rule authority.
- Continue to be fiscally responsible to taxpayers.
- Ensure the City is prepared to respond effectively to natural and manmade disasters and hazards.
- Facilitate the undergrounding of powerlines where and when feasible.
- Ensure the government operates by the people and for the people of Naples.
- Ensure government officials and decision makers always maintain high ethical standards.

2022-23 Strategic Steps – From the City of Naples Vision Plan

The City's top priority initiatives are:

1. Water quality - clean up the stormwater lakes system and Naples Bay and keep them clean. Remove the beach outfall pipes in Olde Naples and replace with water treatment system.
2. Review and amend the planning and building codes which would ensure our small-town feel and charm.
3. Facilitate the re-nourishment of our beaches and sustain them.
4. Balance redevelopment and parking issues with community character and environmental conditions Citywide.
5. Invest in improving the levels of service infrastructure for water quality, resiliency, and sea level rise mitigation.
6. Foster an economic environment where businesses may develop and thrive, and small businesses are encouraged.

General Fund

Mayor and City Council (continued)

7. Actively engage Collier County to address impacts of growth on the City of Naples (i.e., transportation, housing, population increases, beach access, water quality, and infrastructure).
8. Encourage the preservation of the City's historical landmarks and features.
9. Work with the Naples Airport Authority to ensure the airport's vitality while addressing issues of concern such as noise levels.
10. Actively engage and defend home rule.

2022-23 Significant Budgetary Issues

The FY 22-23 budget for the Mayor and City Council's Office is \$585,830 which is an increase of \$20,286 estimated actual for FY 21-22.

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

The budget for Operating Expenses is \$38,800, which is \$10,600 more than the estimated actual for FY 21-22. 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 \$10,000 for Operating Expenditures.

**FUND: 001 GENERAL FUND
MAYOR AND CITY COUNCIL
FISCAL YEAR 2022-23**

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
			ADMINISTRATION	
1	1	1	Mayor (elected)	\$54,425
6	6	6	Council Members (elected)	261,750
1	1	1	Administrative Specialist II	50,325
8	8	8		366,500
			Regular Salaries	366,500
			Employer Payroll Expenses	180,530
			Total Personnel Services	\$ 547,030

**FISCAL YEAR 2022-23
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY**

001.0101.511

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	312,798	344,205	358,457	366,500	22,295	6.5%	8,043	2.2%
510400 OVERTIME	91	0	0	0	0		0	
525010 FICA	24,539	26,735	27,422	27,982	1,247	4.7%	560	2.0%
525030 RETIREMENT CONTRIBUTIONS	3,021	6,800	6,421	7,500	700	10.3%	1,079	16.8%
525040 LIFE/HEALTH INSURANCE	78,120	118,644	118,644	118,648	4	0.0%	4	0.0%
525070 EMPLOYEE ALLOWANCE	26,620	26,400	26,400	26,400	0	0.0%	0	0.0%
TOTAL PERSONNEL EXPENSES	\$ 445,187	\$ 522,784	\$ 537,344	\$ 547,030	\$ 24,246	4.6%	\$ 9,686	1.8%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	3,182	5,000	10,000	10,000	5,000	100.0%	0	0.0%
<i>Lunches/meals for council meetings, proclamation folders, special activity items</i>								
532040 OTHER LEGAL SERVICES	5,281	0	0	0	0		0	
540000 TRAINING & TRAVEL COSTS	4,436	18,000	10,000	18,000	0	0.0%	8,000	80.0%
541000 COMMUNICATIONS	1,428	3,000	1,000	3,000	0	0.0%	2,000	200.0%
551000 OFFICE SUPPLIES	1,697	1,500	1,500	0	(1,500)	-100.0%	(1,500)	-100.0%
551020 OTHER OFFICE SUPPLIES	8,956	5,000	5,000	7,000	2,000	40.0%	2,000	40.0%
<i>General office supplies, shipping, business cards</i>								
554010 BOOKS/MEMBERSHIPS	573	700	700	800	100	14.3%	100	14.3%
<i>Florida League of Mayors and books</i>								
TOTAL OPERATING EXPENSES	\$ 25,553	\$ 33,200	\$ 28,200	\$ 38,800	\$ 5,600	16.9%	\$10,600	37.6%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY EQUIPMENT	0	0	0	0	0		0	
TOTAL NON-OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL EXPENSES	\$ 470,740	\$ 555,984	\$ 565,544	\$ 585,830	\$ 29,846	5.4%	\$ 20,286	3.6%



General Fund

City Attorney's Office

Mission Statement:

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

Department Description

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

2021-22 Department Accomplishments

- Successfully resolved multiple litigation cases, which were pending or about to be filed when the Vose Firm became the City Attorney, including but not limited to Harry Criswell, Outlot F. Parkshore, LLC, Superior Landscaping & Lawn Services, Inc., Foresite 599 LLC, Environmental Research & Education Foundation v. Naples, Wounded Warriors of Collier County v. Naples, etc.
- Provided legal counsel as part of the City's legal team resulting in completion of the negotiations of the Naples Beach Hotel Conservation Easement and related land use matters.
- Provided legal counsel in the defense of the myriad of frivolous lawsuits filed by a disgruntled resident.
- Provided legal counsel related to the adoption of a revision to the City's Ethics Code as recommended by the newly formed Commission on Ethics and Governmental Integrity.
- Provided legal counsel related to the City's new Public Parking Garage in the Naples Design District.
- Provided legal counsel related to issues as to the building of a new hospital.
- Assisted with the transition of three city managers within a one-year time frame.
- Provided legal counsel related to the Alligator Lake vs. 3rd Ave. siting of generator.
- Represented the City of Naples Canvassing Board regarding the Feb. 2022 election.
- Provided local legal counsel and assistance in a bond validation hearing.
- Represented City staff before the Code Enforcement Board.
- Updated several form contracts in use by City departments.
- Provided legal counsel as to numerous charter height issues and related ordinance provisions.
- Assisted the City in resolving issues related to numerous Harry Zea matters.
- Defended the City in lawsuit attacking City's vacation rental restrictions in certain residential districts.

General Fund

City Attorney's Office (continued)

2022-23 Departmental Goals and Objectives

As part of the Vision Goal - Our Governance (Proactive, engaging and responsive to ensure high levels and quality of service for current and future generations), the City Attorney's Office assists with the preparation of ordinances, resolutions, agreements, contracts, settlements, litigation, legal opinions, and other legal instruments, to meet the City's Vision Goal for Governance.

- Attend and provide legal advice at all Regular Meetings and Workshops of the City Council, Community Redevelopment Agency, Planning Advisory Board, and Code Enforcement Board; assist other committees, boards, and administrative staff as needed including but not limited to the Citizens' Police Review Board, Design Review Board, East Naples Bay Citizens Advisory Committee, Moorings Bay Citizens Advisory Committee, Community Redevelopment Advisory Board, etc.
- Represent the City before all State and Federal Courts and all agencies in civil matters as needed.
- Provide a timely and accurate response to requests for opinions and legal assistance.
- Prepare and update meeting procedures, as needed.
- Review legal documents including but not limited to contracts, liens, releases, resolutions, ordinances, orders, notices and appeals; review and update processes and procedures for compliance with local, state and federal laws.
- Continue professional training of City staff as needed or requested.

2022-23 Significant Budgetary Issues

The Vose Law Firm, LLP's contract for legal services provides that the firm will provide approximately 40 hours per week of attorney services at Naples City Hall, or other City buildings; however, due to the massive volume of legal work needed by the City, approximately 60 hours per week of attorney time are provided by on-site Vose Law attorneys, with approximately an additional 20 hours per week of attorney legal work is provided from off-site locations. This results in an effective hourly rate for attorneys of less than \$150 per hour, which is extremely low for the quality of legal services provided to the City of Naples.

The City Attorney's Office budget has \$594,260 in its Operating Expenses. The Vose Law Firm currently provides legal services for a flat rate of \$35,500 per month this contract expires in April 2023 & will be renegotiated at that time. The following list summarizes the major line items.

Professional Services (transcribing, reporting)	\$10,000
City Attorney Services (including litigation)	\$426,000
Other Legal Services (PAB, special projects, airport, etc.)	\$150,000

FUND: 001 GENERAL FUND

CITY ATTORNEY

FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
1	1	0	Executive Assistant	\$0
0	0	1	Legal Coordinator	\$72,245
1	1	1	Regular Salaries	72,245
			Personal Leave Payouts	1,000
			Employer Payroll Expenses	29,602
			Total Personnel Services	\$ 102,847

**FISCAL YEAR 2022-23
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	75,203	74,568	69,628	72,245	(2,323)	-3.1%	2,617	3.8%
510305 PERSONAL LEAVE PAYOUTS	1,373	1,109	1,109	1,000	(109)	-9.8%	(109)	-9.8%
525010 FICA	5,672	5,508	5,327	5,421	(87)	-1.6%	94	1.8%
525030 RETIREMENT CONTRIBUTIONS	10,220	9,660	9,427	9,350	(310)	-3.2%	(77)	-0.8%
525040 LIFE/HEALTH INSURANCE	16,569	14,831	14,831	14,831	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$ 109,037	\$ 105,676	\$ 100,322	\$ 102,847	\$ (2,829)	-2.7%	\$ 2,525	2.5%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	0	1,000	1,000	1,000	0	0.0%	0	0.0%
531010 PROFESSIONAL SERVICES	11,593	10,000	10,000	10,000	0	0.0%	0	0.0%
<i>Reporting, process serving, transcription services, and expert fees</i>								
532010 CITY ATTORNEY	419,407	426,000	435,467	426,000	0	0.0%	(9,467)	-2.2%
<i>City Attorney Contract</i>								
532040 OTHER LEGAL SERVICES	6,875	50,000	236,717	150,000	100,000	200.0%	(86,717)	-36.6%
<i>Special legal including public records email redaction</i>								
532100 LITIGATION	527,504	0	0	0	0		0	
<i>Moved to City Attorney</i>								
540000 TRAINING & TRAVEL COSTS	0	1,500	1,500	1,500	0	0.0%	0	0.0%
541000 COMMUNICATIONS	290	510	510	510	0	0.0%	0	0.0%
551000 OFFICE SUPPLIES	2,440	2,500	2,500	2,750	250	10.0%	250	10.0%
554020 BOOKS, PUBS, SUBS.	3,425	3,500	2,000	2,500	(1,000)	-28.6%	500	25.0%
TOTAL OPERATING EXPENSES	\$ 971,533	\$ 495,010	\$ 689,694	\$ 594,260	\$ 99,250	20.1%	\$ (95,434)	-13.8%
TOTAL EXPENSES	\$ 1,080,571	\$ 600,686	\$ 790,016	\$ 697,107	\$ 96,421	16.1%	\$ (92,909)	-11.8%



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.

2021-2022 Department Accomplishments:

- **Meetings:** Maintained the City calendar and posted all public meeting notices on the City website. Clerked a total of **156** meetings (713.75 hours) and continued to ensure timely preparation of minutes in accordance with Florida Statutes Chapter 286 (Sunshine Law).
 - Administered and coordinated meetings of the Citizens' Police Review Board (CPRB), the Blue-Ribbon Committee, and the Ethics Commission.
 - Action Report: Maintained spreadsheet of actions of Council following Regular and Special meetings and uploaded to the Clerk's webpage for accessibility by the public.
 - Workflow spreadsheet: Created and implemented a tracking spreadsheet to improve the internal workflow for the minutes preparation process and provide for benchmarks tracking time spent on various functions.
- **General Election:** The City Clerk served as the Chief Election Official for the February 1, 2022, General Election and ensured the City's election process was successful, including the following:
 - Drafted Election calendar in compliance with the Charter and Florida Statutes.
 - Drafted appropriate election related legislation for Council approval.
 - Drafted and published legal notices (bilingual).
 - Monitored receipt of and posted financial reports to the Clerk's webpage.
 - Coordinated early voting at two locations.
 - Served on and administered the Canvassing Board meetings.
 - Conducted on-site evaluations of each polling place to confirm accessibility standards consistent with the requirements of federal and state laws, City policies and regulations.
 - Responded to numerous citizen inquiries regarding election procedures, polling place locations, and other election issues throughout the year.
- **Public Records Requests:** Managed the responses of **5,150** public records requests City-wide to ensure timely responses including:
 - Gathered records from various departments and responded to a total of 540 records requests; monitored 4,385 Building Department records requests and 225 Police Department records requests.
 - Created a Handbook for new employees to follow containing step by step workflow instructions in utilizing the JustFOIA platform.
 - Implemented a redaction tool within the JustFOIA platform that will allow for the efficient redaction of confidential or exempt records and facilitated training.

General Fund

City Clerk (continued)

- **Records Management:** Managed the operation of the City's Records Management Center.
 - Conducted training sessions with records coordinators to provide updates on records management practices and improvement to JustFOIA in accordance with the Public Records Act.
 - Provided records retention and disposition training with individual departments to facilitate the timely disposal of records.
 - Prepared 218 cubic feet of City records for disposal.
 - Filed annual required compliance statements with the State of Florida; and distributed revised records retention schedules from the State of Florida to City staff including: GS1-SL (State and Local Government Agencies); GS8 (Fire Departments); and GS14 (Public Utilities) for compliance.
- **Boards and Committees:** Coordinated the appointment process for **43** applicants to various boards and committees.
 - Monitored attendance of all members.
 - Revised the Board and Committee Handbook for new applicants and current members, to include the new Ethics Code, newly appointed City Council member information, required Ethics training, new board and committee member qualification requirements.
 - Continued to expand network of leadership connections in the community for the purpose of recruiting board and committee members.
 - Continuously updated the reference list of Boards and Committees and of City Council appointments to various boards and committees which includes links to bylaws, a member roster, agendas and minutes, meeting schedules and contact information.
 - Provided orientation to newly appointed board and committee members on Sunshine Laws, the Public Records Act and accessing City records.
- **Codification:** Coordinated and reviewed the updates to the Code of Ordinances and the Comprehensive Plan with Municipal Code Corporation and reviewed for accuracy.
 - Incorporated Stormwater and Right-of-Way Handbooks into a new Appendix "C" of the Code for easy public access and accuracy of future revisions to the Handbooks.
- **Technology:** Maintained and/or implemented the following technology:
 - FTR Gold: utilized digital recording software to create and maintain backup audio recordings of all meetings.
 - Granicus: Trained staff on the new Granicus Minutes Maker interface and new Live Manager platform after implementation of the new encoder designed to ensure that public meetings run smoothly.
 - JustFOIA application for public records tracking.
 - Questys on-line library for public access to records.
 - Laserfiche: Completed contract phase for Laserfiche records management implementation, created templates for preconfigured model; created templates in accordance with the State of Florida Retention Schedule.
- **Education and Training:** Participated in continuing educational programs through the International Institute of Municipal Clerks and the Florida Association of City Clerks, including compliance with ADA accessible records to stay up to date on statutory requirements and best practices regarding elections, government in the sunshine, records management, and administrative services.
- **Customer Service:** The City Clerk assisted the public and various departments with the following:
 - Promoted excellence in customer service-based support; assisted staff with research of official records; assisted City departments with Spanish translations; administered the Oath of Office to City employees and board and committee members.
 - Participated in the City's Core Values Project and Blue Zones Project; and coordinated the City's four Blood Drives.
 - City Clerk served on the Board of Directors of the Florida Association of City Clerks as the Southwest Director.

General Fund

City Clerk (continued)

2022-2023 Department Goals and Objectives

In accordance with Vision Goal – Our Governance (Hight Performing Government):

- **Records Management:**
 - Implement the LaserFiche records management program: Scan, audit and upload all legislation, minutes, meeting packets, and contracts into LaserFiche allowing easy public web-based access to official records back to 1925.
 - Continue maintaining the Records Management Center to avoid city-wide costs of off-site records storage.
 - Continue to build upon the City Clerk's library of records and post action report of City Council on the website for public access.
 - Conduct an organization-wide records inventory for future planning and systematic disposal of records which had met retention.
 - Update the records management manual.
 - Continue digitizing microfiche containing official records and storing with the Florida Department of State).
 - Digitize large format documents (maps with historical value) archived at the Records Management Center.
- **Education and Training:**
 - Staff to pursue education in records management and obtain Certified Municipal Clerk Certification.
 - Continue offering records management training to records coordinators in accordance with the State guidelines in response to records requests and for records retention based upon a record's legal, fiscal, administrative, and/or historical value, minimizing litigation risk in the event legal proceedings are initiated.
- **Customer Service:**
 - Hire two vacant Administrative Coordinator positions and implement cross-training.
 - Enhance communication with residents by improving and continuously updating website content related to City Council, City Clerk, Boards and Committees, Public Hearings, Public Records, Ordinances, and the City Calendar.
 - Deliver excellence in customer service to the public by providing accurate records and maximizing access to municipal government in an efficient, timely, professional, and courteous manner.
 - Adhere to the City's Vision and identify opportunities to enhance services and foster exceptional customer service.

Performance Measures and Benchmarking

Activity	Actual 2020-2021	Projected 2021-2022
Records disposed (cubic feet)	112	218
Board/committee applications processed	43	50
Legislation processed	217	215
Council/ CRA meeting hours logged	419	396
All other Boards/Committees meeting hours logged	284	294
Contracts processed	133	171
Advertising/Legal Notices	40	33
Posting/Public Notices	266	285

Public Records Requests

Building	4438	4385
Police	178	225
General	459	540
Total	5075	5150

FUND: 001 GENERAL FUND

CITY CLERK

FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
1	1	1	City Clerk *	132,725
0	2	2	Deputy City Clerk	164,000
3	2	2	Executive Assistant	126,012
0	1	1	Records & Fiscal Services Manager	88,663
2	2	2	Administrative Coordinator	116,650
6	8	8		628,050
			Other Salaries/Authorized Compensation	40,800
			Overtime	1,000
			Employer Payroll Expenses	250,445
			Total Personnel Services	\$ 920,295

** No budgeted increase included. Subject to Council consideration and approval.*

**FISCAL YEAR 2022-23
BUDGET DETAIL
CITY CLERK**

001.0301.519

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	432,814	548,376	538,376	628,050	79,674	14.5%	89,674	16.7%
510300 OTHER SALARIES	20,741	17,000	7,000	17,000	0	0.0%	10,000	142.9%
<i>Other authorized compensation & Temporary Part Time Scanner position</i>								
510305 PERSONAL LEAVE PAYOUTS	22,631	22,835	36,400	23,800	965	4.2%	(12,600)	-34.6%
510330 EDUCATION REIMBURSEMENT	0	5,000	0	5,000	0	0.0%	5,000	
510400 OVERTIME	1,042	1,000	1,000	1,000	0	0.0%	0	0.0%
525010 FICA	34,133	44,956	44,956	49,701	4,745	10.6%	4,745	10.6%
525030 RETIREMENT CONTRIBUTIONS	43,992	60,717	56,717	71,816	11,099	18.3%	15,099	26.6%
525040 LIFE/HEALTH INSURANCE	84,161	118,644	118,644	118,648	4	0.0%	4	0.0%
525070 EMPLOYEE ALLOWANCES	5,320	5,280	5,280	5,280	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$ 644,833	\$ 823,808	\$ 808,373	\$ 920,295	\$ 96,487	11.7%	\$ 111,922	13.8%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	2,065	2,500	2,500	2,500	0	0.0%	0	0.0%
<i>Board member nameplates, commemorative plaques, shredding</i>								
531010 PROFESSIONAL SERVICES	9,780	16,000	16,000	16,000	0	0.0%	0	0.0%
<i>Supplementary amendments to the Code of Ordinances; Improvements to the JustFOIA Public Records Request Solution</i>								
531510 DOCUMENT IMAGING	206	5,000	3,000	7,000	2,000	40.0%	4,000	133.3%
540000 TRAINING & TRAVEL COSTS	3,178	7,000	5,000	7,000	0	0.0%	2,000	40.0%
541000 COMMUNICATIONS	1,109	2,000	2,000	2,000	0	0.0%	0	0.0%
544000 RENTALS & LEASES	5,266	5,400	5,400	5,400	0	0.0%	0	0.0%
546000 REPAIR AND MAINTENANCE	8,575	9,600	15,000	15,000	5,400	56.3%	0	0.0%
<i>Records Mgmt/Questys; Improvements to the JustFOIA Public Records Request Solution; Verbatim Transcription Reporting/FTR & Microfilm Reader machine</i>								
547010 LEGAL ADS	8,836	14,000	14,000	14,000	0	0.0%	0	0.0%
<i>Public Hearing Notices for City Council, land use matters, notices of proposed ordinances</i>								
547020 PRINTING/COUNCIL PACKETS	0	2,000	1,000	4,000	2,000	100.0%	3,000	300.0%
547060 DUPLICATING	0	1,300	1,300	1,300	0	0.0%	0	0.0%
549000 OTHER CURRENT CHARGES	0	2,000	2,000	2,000	0	0.0%	0	0.0%
<i>Documents recording in compliance with State and Local Regulations</i>								
551000 OFFICE SUPPLIES	3,106	3,050	3,050	3,050	0	0.0%	0	0.0%
552000 OPERATING SUPPLIES	3,878	4,000	4,120	4,000	0	0.0%	(120)	-2.9%
554010 MEMBERSHIPS/BOOKS	2,225	2,600	2,600	2,600	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$ 48,224	\$ 76,450	\$ 76,970	\$ 85,850	\$ 9,400	12.3%	\$ 8,880	11.5%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY EQUIPMENT	0	10,000	10,000	10,000	0	0.0%	0	0.0%
TOTAL NON-OPERATING	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%	\$ -	0.0%
TOTAL EXPENSES	\$ 693,057	\$ 910,258	\$ 895,343	\$ 1,016,145	\$105,887	11.6%	\$ 120,802	13.5%

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General Fund

City Manager's Office

Mission Statement:

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

Department Description

The City Manager serves as Chief Executive Officer and head of the administrative branch of City government. In accordance with the City Charter, the City Manager is responsible to City Council for the proper administration of all departments, except the Legal Department and the City Clerk. The City Manager's office provides direct supervision for 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.

2022-23 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.

General Fund

City Manager's Office (continued)

- Seek feedback from City Council as to whether the organization is meeting expectations.
- Respond immediately to constituent requests for services communicated through Council Members to the City Manager.

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

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

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.
- Implement improvements in the Stormwater Master Plan.
- Complete an analysis of potable water operations including the feasibility of a reverse osmosis facility.
- Proactively work to improve intragovernmental relations (internal to the City) and intergovernmental relations with Collier County and other municipalities.
- Initiate improvements to the City's website, agenda management software and social media applications.
- Develop standard process for undertaking community surveys to ensure the priorities and sentiments of City residents are clearly captured.

General Fund

City Manager's Office (continued)

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 to receive a PO by email. Currently, 1265/2236 active vendors receive POs by email (56.6%).
- Acquire and post W9 forms and insurance certificates for all active vendors to the vendor's electronic file in Munis that is accessible by City staff.
- Post all bid related documents, i.e., Specifications, Addendums, Declaration of Intent to Award and their executed contracts, amendments, renewals to Purchasing's webpage.
- Submitted 2022 Achievement of Excellence of Procurement (AEP) application.
- Submitted and received the City's First 2020 UPPCC Fully Certified Agency Sterling Award that required an agency's Purchasing Staff all be certified and maintained for three consecutive years.
- Purchasing & Contracts Manager Recertified under NIGP's Certifications of CPPB & CPPO in August 2019.
- Provide ongoing updates to Purchasing's webpage for ease of webpage inquiries.
- Monitor grant opportunities and distribute relevant information to staff.
- Offer formal vendor training opportunities, including one on one vendor training and an annual (RTS) Reverse Trade Show.

2022-23 Significant Budgetary Issues

The budget for the City Manager's Department is \$2,067,241 which is \$276,622 more than the FY 2020-21 estimated actual.

The **Office of the City Manager** has a budget of \$1,043,577, an increase of \$128,756 mainly attributable to salaries & related benefits and the inclusion of \$47,500 for Naples Centennial Celebration. One executive assistant position was reclassified to an Administrative Coordinator and transferred to the Code Enforcement Division.

General Fund

City Manager's Office (continued)

The budget for the **Code Enforcement Division** is \$525,709, an increase of \$127,958 from the FY 2021-22 estimated actual. There is an increase in 1 full time Administrative Coordinator. There is also the addition of 2 part-time Code Enforcement Officers approved in FY21-22

The FY2022-23 budget for the **Purchasing Division** is \$497,955 or \$19,908 more than the FY 2021-22 estimated actual of \$478,047. This increase is directly related to the succession plan of two key retiring Staff, being Purchasing & Contracts Manager and Purchasing Coordinator as well as the addition of a Purchasing Technician position in Fiscal Year 2021-2022. There is an addition of an Audit Service for Financial Statements received within ongoing Bid Documents.

Performance Measures

Activity - Purchasing Division	Actual 2019-20	Actual 2020-21	Expected 2021-22	Projected 2022-23
Purchase Orders Issued	1,448	1,454	1,650	1,800
Active Vendors Issued a PO(s)	2,135	2,236	2,350	2,500
VSS – Self Service Status Vendors	1,057	1,137	1,200	1,300
Percentage of Active Vendors to POs	65%	65%	70%	72%
City of Naples Total Vendors	13,536	13,889	14,000	14,350
Bids, FWQs or Solicitations Issued	59	54	60	65
Bid Protests Received	0	0	1	1

Activity - Code Enforcement Division	Actual 2019-20	Actual 2020-21	Expected 2021-22	Projected 2022-23
Number of Citations	5	5	10	10
Days from complaint to initial inspection	1	1	1	1
Violations brought to Code Board Hearing	40	50	20	20

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2022-23**

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
ADMINISTRATION (0401)				
1	1	0.95	City Manager (a)	256,500
0.7	0.95	1	Deputy City Manager	180,000
1	2	1	Executive Assistant	71,048
1	1	1	Communications & Public Outreach Manager	89,771
1	1	1	Video Programming & Production Manager	90,010
4.7	5.95	4.95		687,329
CODE ENFORCEMENT (0405)				
1	1	1	Code Enforcement Manager	115,995
2	2	2	Code Enforcement Officer	97,317
0	0	1	Administrative Coordinator	53,323
3	3	4		\$266,635
PURCHASING (0408)				
1	1	1	Purchasing and Contracts Manager	115,325
1	1	1	Bids and Grants Coordinator	77,895
0	1	1	Purchasing Technician	60,230
1	1	1	Purchasing Coordinator	66,393
3	4	4		\$319,843
10.7	12.95	12.95	Regular Salaries	\$1,273,807
			Other Salaries/Authorized Compensation	78,724
			Employer Payroll Expenses	501,516
			Total Personnel Services	\$1,854,047

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

**FISCAL YEAR 2022-23
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY**

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	992,290	1,136,767	1,067,493	1,273,807	137,040	12.1%	206,314	19.3%
510300 OTHER SALARIES	2,462	0	19,193	58,224	58,224		39,031	203.4%
510305 PERSONAL LEAVE PAYOUTS	61,488	21,966	116,267	12,000	(9,966)	-45.4%	(104,267)	-89.7%
510330 EDUCATION REIMBURSEMENT	1,076	5,000	2,000	7,500	2,500	50.0%	5,500	275.0%
510400 OVERTIME	25	0	500	1,000	1,000		500	100.0%
525010 FICA	71,642	83,212	88,227	92,187	8,975	10.8%	3,960	4.5%
525030 RETIREMENT CONTRIBUTIONS	109,730	127,057	131,106	174,141	47,084	37.1%	43,035	32.8%
525040 LIFE/HEALTH INSURANCE	168,302	192,057	192,057	192,066	9	0.0%	9	0.0%
525070 EMPLOYEE ALLOWANCES	58,581	57,940	21,296	43,122	(14,818)	-25.6%	21,826	102.5%
TOTAL PERSONNEL EXPENSES	\$ 1,465,596	\$ 1,623,999	\$ 1,638,139	\$ 1,854,047	\$ 230,048	14.2%	\$ 215,908	13.2%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	7,039	13,900	15,900	15,900	2,000	14.4%	0	0.0%
530000 OPERATING EXP. - CENTENNIAL	0	0	0	47,500	47,500		47,500	
531020 PROF. SERVICES - AUDITING	0	0	20,000	20,000	20,000		0	0.0%
531040 OTHER CONTRACTUAL SERVICES	1,725	53,000	51,020	53,000	0	0.0%	1,980	3.9%
532040 OTHER LEGAL SERVICES	0	0	20,000	20,000	20,000		0	
540000 TRAINING & TRAVEL COSTS	8,072	18,500	11,900	15,000	(3,500)	-18.9%	3,100	26.1%
541000 COMMUNICATIONS	3,717	2,220	3,720	4,220	2,000	90.1%	500	13.4%
542100 EQUIP. SERVICES - REPAIRS	1,484	1,000	1,000	1,500	500	50.0%	500	50.0%
542110 EQUIP. SERVICES - FUEL	2,173	2,000	2,000	3,024	1,024	51.2%	1,024	51.2%
544000 RENTALS & LEASES	5,562	7,360	6,500	8,000	640	8.7%	1,500	23.1%
547010 LEGAL ADS	4,456	7,500	5,500	5,500	(2,000)	-26.7%	0	0.0%
547070 PRINTING & BINDING	0	0	0	4,000	4,000		4,000	
551000 OFFICE/OPERATING SUPPLIES	3,918	7,250	7,250	7,450	200	2.8%	200	2.8%
552070 UNIFORMS	379	400	400	400	0	0.0%	0	0.0%
554010 MEMBERSHIPS	5,250	7,290	7,290	7,700	410	5.6%	410	5.6%
TOTAL OPERATING EXPENSES	\$ 43,775	\$ 120,420	\$ 152,480	\$ 213,194	\$ 92,774	77.0%	\$ 60,714	39.8%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY EQUIP	0	0	0	0	0		0	
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL EXPENSES	\$ 1,509,370	\$ 1,744,419	\$ 1,790,619	\$ 2,067,241	\$ 322,822	18.5%	\$ 276,622	15.4%

**FISCAL YEAR 2022-23
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE**

001.0401.512

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	567,350	667,607	570,207	687,329	19,722	3.0%	117,122	20.5%
510300 OTHER SALARIES	23	0	1,000	2,000	2,000		1,000	100.0%
510305 PERSONAL LEAVE PAYOUTS	61,318	19,966	90,166	10,000	(9,966)	-49.9%	(80,166)	-88.9%
510330 EDUCATION REIMBURSEMENT	1,076	5,000	2,000	5,000	0	0.0%	3,000	150.0%
525010 FICA	40,249	48,566	48,566	43,840	(4,726)	-9.7%	(4,726)	-9.7%
525030 RETIREMENT CONTRIBUTIONS	49,403	61,484	61,484	91,028	29,544	48.1%	29,544	48.1%
525040 LIFE/HEALTH INSURANCE	82,059	88,242	88,242	73,418	(14,824)	-16.8%	(14,824)	-16.8%
525070 EMPLOYEE ALLOWANCES	57,181	56,020	18,656	40,962	(15,058)	-26.9%	22,306	119.6%
TOTAL PERSONNEL EXPENSES	\$ 858,660	\$ 946,885	\$ 880,321	\$ 953,577	\$ 6,692	0.7%	\$ 73,256	8.3%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	5,728	13,000	15,000	15,000	2,000	15.4%	0	0.0%
530000 OPERATING EXP. - CENTENNIAL	0	0	0	47,500	47,500		47,500	
540000 TRAINING & TRAVEL COSTS	4,418	11,000	5,000	7,500	(3,500)	-31.8%	2,500	50.0%
541000 COMMUNICATIONS	2,198	1,000	2,500	3,000	2,000	200.0%	500	20.0%
544000 RENTALS & LEASES	1,980	4,000	3,000	4,000	0	0.0%	1,000	33.3%
<i>Copier lease payments and related costs</i>								
547070 PRINTING & BINDING	0	0	0	4,000	4,000		4,000	
551000 OFFICE SUPPLIES	1,355	4,000	4,000	4,000	0	0.0%	0	0.0%
554010 MEMBERSHIPS	2,998	5,000	5,000	5,000	0	0.0%	0	0.0%
<i>ICMA, FCMA, and Miscellaneous</i>								
TOTAL OPERATING EXPENSES	\$ 18,678	\$ 38,000	\$ 34,500	\$ 90,000	\$ 52,000	136.8%	\$ 55,500	160.9%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY EQUIP	0	0	0	0	0		0	
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL EXPENSES	\$ 877,338	\$ 984,885	\$ 914,821	\$ 1,043,577	\$ 58,692	6.0%	\$ 128,756	14.1%

**FISCAL YEAR 2022-23
BUDGET DETAIL
CITY MANAGER
CODE ENFORCEMENT**

001.0405.524

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	185,666	186,697	212,454	266,635	79,938	42.8%	54,181	25.5%
510300 OTHER SALARIES	2,439	0	17,193	55,224	55,224	#DIV/0!	38,031	221.2%
510305 PERSONAL LEAVE PAYOUTS	170	2,000	1,000	1,000	(1,000)	-50.0%	0	0.0%
510400 OVERTIME	25	0	0	0	0		0	
525010 FICA	13,837	13,843	15,925	24,061	10,218	73.8%	8,136	51.1%
525030 RETIREMENT CONTRIBUTIONS	25,944	24,204	26,526	35,481	11,277	46.6%	8,955	33.8%
525040 LIFE/HEALTH INSURANCE	36,390	44,493	44,493	59,324	14,831	33.3%	14,831	33.3%
525070 EMPLOYEE ALLOWANCES	920	1,440	1,440	960	(480)	-33.3%	(480)	-33.3%
TOTAL PERSONNEL SERVICES	\$ 265,392	\$ 272,677	\$ 319,031	\$ 442,685	\$ 170,008	62.3%	\$ 123,654	38.8%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	1,311	900	900	900	0	0.0%	0	0.0%
<i>Lien fees-County charge; Code Board expenses</i>								
531040 OTHER CONTRACTUAL SRVCS	1,725	53,000	51,020	53,000	0	0.0%	1,980	3.9%
<i>Typically \$75/lot for code related lot mowing services; Short-term rental monitoring software</i>					0		0	
532040 OTHER LEGAL SERVICES	0	0	20,000	20,000	20,000		0	
<i>Code Enforcement Board</i>								
540000 TRAINING & TRAVEL COSTS	1,550	3,000	2,400	3,000	0	0.0%	600	25.0%
<i>Code Enforcement Certification \$400; Annual Conference \$3,000</i>								
541000 COMMUNICATIONS	382	500	500	500	0	0.0%	0	0.0%
542100 EQUIP. SERVICES - REPAIRS	1,484	1,000	1,000	1,500	500	50.0%	500	50.0%
542110 EQUIP. SERVICES - FUEL	2,173	2,000	2,000	3,024	1,024	51.2%	1,024	51.2%
551000 OFFICE SUPPLIES	839	500	500	700	200	40.0%	200	40.0%
552070 UNIFORMS	379	400	400	400	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$ 9,843	\$ 61,300	\$ 78,720	\$ 83,024	\$ 21,724	35.4%	\$ 4,304	5.5%
TOTAL EXPENSES	\$ 275,235	\$ 333,977	\$ 397,751	\$ 525,709	\$ 191,732	57.4%	\$ 127,958	32.2%

**FISCAL YEAR 2022-23
BUDGET DETAIL
CITY MANAGER
PURCHASING DIVISION**

001.0408.513

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	239,273	282,463	284,832	319,843	37,380	13.2%	35,011	12.3%
510300 OTHER SALARIES	0	0	1,000	1,000	1,000		0	0.0%
510305 PERSONAL LEAVE PAYOUTS	0	0	25,101	1,000	1,000		(24,101)	-96.0%
510330 EDUCATION REIMBURSEMENT	0	0	0	2,500	2,500		2,500	
510400 OVERTIME	0	0	500	1,000	1,000		500	100.0%
525010 FICA	17,556	20,803	23,736	24,286	3,483	16.7%	550	2.3%
525030 RETIREMENT CONTRIBUTIONS	34,382	41,369	43,096	47,632	6,263	15.1%	4,536	10.5%
525040 LIFE/HEALTH INSURANCE	49,852	59,322	59,322	59,324	2	0.0%	2	0.0%
525070 EMPLOYEE ALLOWANCES	480	480	1,200	1,200	720	150.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$ 341,543	\$ 404,437	\$ 438,787	\$ 457,785	\$ 53,348	13.2%	\$ 18,998	4.3%
<u>OPERATING EXPENSES</u>								
531020 PROF. SERVICES - AUDITING	0	0	20,000	20,000	20,000		0	0.0%
540000 TRAINING & TRAVEL COSTS	2,104	4,500	4,500	4,500	0	0.0%	0	0.0%
<i>FAPPO training; NIGP local; Purchasing card conference; and National Conference</i>								
541000 COMMUNICATIONS	1,136	720	720	720	0	0.0%	0	0.0%
544000 RENT/ LEASES	3,582	3,360	3,500	4,000	640	19.0%	500	14.3%
<i>Lease and toner on copier</i>								
547010 LEGAL ADS	4,456	7,500	5,500	5,500	(2,000)	-26.7%	0	0.0%
552000 OPERATING SUPPLIES	1,724	2,750	2,750	2,750	0	0.0%	0	0.0%
554010 MEMBERSHIPS	2,252	2,290	2,290	2,700	410	17.9%	410	17.9%
TOTAL OPERATING EXPENSES	\$ 15,254	\$ 21,120	\$ 39,260	\$ 40,170	\$ 19,050	90.2%	\$ 910	2.3%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY EQUIP	0	0	0	0	0		0	
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL EXPENSES	\$ 356,797	\$ 425,557	\$ 478,047	\$ 497,955	\$ 72,398	17.0%	\$ 19,908	4.2%

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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.

2022-23 Departmental Goals and Objectives

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

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

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

- Coordinate with the City Attorney on changes to the Code of Ordinances with specific focus on the Land Development Regulations.

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

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

General Fund

Planning Department (continued)

2022-23 Significant Budgetary Issues

The budget of the Planning Department is \$969,886, a \$115,242 increase over the FY 2021-22 estimated actual. This increase in personnel services of \$106,233 is due to increased salary and benefit costs and the increase in operating expenditures of \$9,009 is primarily due to increased legal advertisements, and public notices. No significant budgetary issues are expected for FY 2022-23.

2022-23 Performance Measures and Benchmarking

Petition Type	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-2023
Administrative Variance Petitions	14	8	9	9	7	8	3
Annexation Requests	0	0	0	0	0	0	0
Comprehensive Plan Amendments	1	0	1	1	1	1	1
Conditional Use Requests	6	7	11	11	11	9	8
Development of Significant Environmental Impact	0	0	0	0	0	0	0
Fence and Wall Waiver Requests	0	0	4	1	2	2	2
Live Entertainment	8	10	8	10	9	8	8
Minor Subdivision		2	7	4	6	4	4
Nonconformity Requests	1	5	4	7	1	5	4
Rezoning Requests	5	6	8	2	5	6	5
Text Amendment Requests	3	3	4	6	11	10	20
Variance Requests	10	11	8	7	3	8	5
Waiver of Distance Requests	0	0	1	1	3	1	1
Design Review Board Petitions	49	55	52	53	57	45	50
D-Downtown Waiver Requests	0	0	0	0	2	0	1
Subdivision Plat Requests	8	5	4	4	5	4	4
Site Plan Review	17	30	15	20	18	25	20
Site Plan with Deviations	6	8	5	1	N/A	N/A	N/A
Development Agreement	1	2	2	0	1	1	1
Parking Allocation D-Downtown	0	3	1	1	0	1	1
Outdoor Dining Public Property	2	1	1	2	2	1	2
Outdoor Dining Private Property	9	15	10	12	22	8	15
Zoning Verification Letters	78	66	44	38	52	40	45
Total Petitions	218	237	195	190	218	187	200

FUND: 001 General Fund

**PLANNING DEPARTMENT
FISCAL YEAR 2022-23**

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
1	1	1	Planning Director	168,493
1	1	1	Deputy Director	123,175
0	1	1	Senior Planner	97,394
2	1	1	Planner II	75,925
1	1	1	Planner I	61,465
0	1	1	Zoning Plans Reviewer	58,075
1	1	1	Planning and Zoning Technician	54,918
6	7	7		\$639,445
6	7	7	Regular Salaries	639,445
			Other Payroll Expenses	255,371
			Total Personnel Services	<u>\$ 894,816</u>

**FISCAL YEAR 2022-23
BUDGET DETAIL
PLANNING DEPARTMENT**

001.0502.515

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	466,432	573,404	544,621	639,445	66,041	11.5%	94,824	17.4%
510300 OTHER SALARIES	8	0	500	500	500		0	0.0%
510305 PERSONAL LEAVE PAYOUTS	51,967	10,786	11,133	10,000	(786)	-7.3%	(1,133)	-10.2%
510400 OVERTIME	6,236	2,000	6,000	2,000	0	0.0%	(4,000)	-66.7%
525010 FICA	37,454	43,945	43,012	46,697	2,752	6.3%	3,685	8.6%
525030 RETIREMENT CONTRIBUTIONS	60,318	76,345	73,503	85,157	8,812	11.5%	11,654	15.9%
525040 LIFE/HEALTH INSURANCE	87,352	103,814	103,814	103,817	3	0.0%	3	0.0%
525070 EMPLOYEE ALLOWANCES	6,140	6,000	6,000	7,200	1,200	20.0%	1,200	20.0%
TOTAL PERSONNEL SERVICES	\$ 715,907	\$ 816,294	\$ 788,583	\$ 894,816	\$78,522	9.6%	\$ 106,233	13.5%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	2,917	3,000	5,942	5,500	2,500	83.3%	(442)	-7.4%
531010 PROFESSIONAL SERVICES	0	5,000	5,000	5,000	0	0.0%	0	0.0%
<i>Scanning of PAB and DRB Files</i>								
540000 TRAINING & TRAVEL COSTS	282	7,200	2,208	7,200	0	0.0%	4,992	226.1%
<i>AICPA Certifications, CEU requirements</i>								
541000 COMMUNICATIONS	704	1,520	703	1,520	0	0.0%	817	116.2%
544020 EQUIPMENT RENTAL	2,695	6,000	6,712	7,000	1,000	16.7%	288	4.3%
546000 REPAIR AND MAINTENANCE	11,770	12,147	12,147	12,850	703	5.8%	703	5.8%
547000 PRINTING AND BINDING	0	1,500	1,500	1,500	0	0.0%	0	0.0%
547010 LEGAL ADS	13,959	13,500	22,750	25,000	11,500	85.2%	2,250	9.9%
551000 OFFICE SUPPLIES	1,669	5,000	7,507	5,000	0	0.0%	(2,507)	-33.4%
554010 MEMBERSHIPS	1,029	3,800	1,592	4,500	700	18.4%	2,908	182.7%
TOTAL OPERATING EXPENSES	\$ 35,025	\$ 58,667	\$ 66,061	\$ 75,070	\$16,403	28.0%	\$ 9,009	13.6%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY EQUIPMENT	0	0	0	0	0		0	
TOTAL NON-OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL EXPENSES	\$ 750,932	\$ 874,961	\$ 854,644	\$ 969,886	\$94,925	10.8%	\$ 115,242	13.5%



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 (10.5 FTE's) 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 (6.75 FTE's) 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 (.75 FTE's) is responsible for the maintenance of the 20 pay stations at beach ends, including collection of quarters and the handling of parking tickets.

2021-22 Department Accomplishments

- Earned the Certificate of Achievement for Excellence in Financial Reporting Program from the Government Finance Officers Association (GFOA) for the 40th consecutive year.
- GFOA recognized the City's budget with the Distinguished Budget Presentation Award for the 16th consecutive year.
- Conducted the Annual Pension Educational Symposium.

2022-23 Departmental Goals and Objectives**In accordance with Vision Goal – Our Economy (Economic Health and Vitality)**

- Publish the FY 2022 CAFR and submit to GFOA's Award Program before March 25, 2023, and maintain an unmodified opinion by the independent external auditors.
- Publish the FY 2022-23 Budget and submit to GFOA's Award Program by December 25, 2022.
- 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.
- Review impact of beach parking mobile app pilot program to determine long-term solutions for beach parking.
- Fulfill special assessment requests as needed, including several expected underground special assessment and various stages of septic tank replacement program initiatives. (Note: the size and volume of undergrounding may require issuance of debt). The City is expected

General Fund

Finance Department (continued)

- to issue debt related to each phase of the septic tank replacement program initiatives and related special assessments.
- Continue to evaluate financing alternatives to fund Council objectives. Most notable in FY 2022-23 include Stormwater Phase II outfall project and CRA parking garage.

2022-23 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,365,912 an increase of \$140,235 over the FY 2021-22 estimated actual. This increase is directly related to filling the Deputy Finance Director position in FY 2021-22 requiring funding for all of FY 2022-23 and negotiated salary increase for the department's union personnel and similar increases for the department non-bargaining unit employees as well. Operating Expenses are \$144,780 an increase of \$4,530 from FY 2021-22 estimated actual. Note: 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 2022-23 Millage Rate (per TRIM)	1.1300	7.5875	1.7088	3.9500

Performance Measures	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
Business Tax Receipts Issued	3,003	3,321	3,564	3600	3675
New BTRs Issued	276	243	311	350	360
Utility Customers on IVR	11,251	11,281	11,594	12,500	12,500
Utility Customers on Bank Draft	7,652	8,210	8,302	8,400	8,450
Utility Bills Generated	133,351	122,943	102,076	111,050	122,154
Utility Notification of Shut-offs	14,689	3,732	6,058	4,500	5,000
New Utility Customers	1,109	1,143	1,768	1,407	1,548
General Billing Customers on Bank Draft	158	210	212	220	225
Estoppel Requests	3,003	3,215	4,813	4,500	4,950
Naples Landings Passes (calendar year)	120	117	171	184	185
\$ of Utility Accounts over 120 days late	\$335,795	\$312,071	\$596,478	\$699,945	\$595,000
Retirements processed	5	16	20	22	25
DROP retirements processed	3	2	2	2	2
DROP exits	7	6	6	1	1
Return of Pension Contributions processed	40	39	53	64	60
Retirement Estimates processed	28	34	38	64	60
Buyback Calculations processed	6	3	2	1	2

General Fund

Finance Department (continued)

Performance Measures	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
Accounts Payable Printed Checks	3,843	3,060	3,709	3128	3140
Accounts Payable EFT payments	1,504	1,756	1,691	1410	1500
Purchasing Card Transactions	8,189	8,509	8,240	8230	8220
Finance Employees with relevant certifications	3	3	3	3	3
GFOA Awards/Other Certifications	4	4	4	3	3

*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 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
			ACCOUNTING	
1	1	1	Finance Director	174,066
1	1	1	Deputy Finance Director	120,325
0	0	0	Accounting Manager	0
4	4	3	Senior Accountant	280,498
1	1	1	Senior Accounting Clerk	52,986
2	2	2	Accounting Clerk	86,478
0	0	1	Accountant	53,649
1	1	1	Administrative Coordinator	53,516
0	0.5	0.5	Billing Collection Specialist (a)	22,483
0.5	0	0	Administrative Specialist 1 (a)	0
10.5	10.5	10.5		
			Regular Salaries	844,001
			Other Salaries/Authorized Compensation	26,800
			Overtime	15,000
			Employer Payroll Expenses	335,331
			Total Personnel Services	\$ 1,221,132
			Other Finance Department Positions	
6.5	6.75	6.75	Water Sewer Fund	
1	0.75	0.75	Beach Fund	
18	18	18	Total Finance Department All Funds	

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

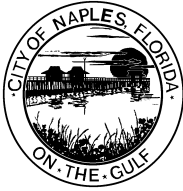
**FISCAL YEAR 2022-23
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	679,839	762,048	732,048	844,001	81,953	10.8%	111,953	15.3%
510300 OTHER SALARIES	0	2,000	1,000	1,000	(1,000)	-50.0%	0	0.0%
510305 PERSONAL LEAVE PAYOUT	27,287	19,932	24,585	25,800	5,868	29.4%	1,215	4.9%
510330 EDUCATION REIMBURSEMENT	20,495	0	0	0	0		0	
510400 OVERTIME	17,197	10,000	20,000	15,000	5,000	50.0%	(5,000)	-25.0%
525010 FICA	51,814	58,438	54,438	63,545	5,107	8.7%	9,107	16.7%
525030 RETIREMENT CONTRIBUTIONS	93,345	99,635	91,635	110,060	10,425	10.5%	18,425	20.1%
525040 LIFE/HEALTH INSURANCE	178,229	155,721	155,721	155,726	5	0.0%	5	0.0%
525070 EMPLOYEE ALLOWANCE	6,540	6,000	6,000	6,000	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$ 1,074,746	\$ 1,113,774	\$ 1,085,427	\$ 1,221,132	\$ 107,358	9.6%	\$ 135,705	12.5%
<u>OPERATING EXPENSES</u>								
531020 ACCOUNTING & AUDITING	95,650	90,150	98,500	98,500	8,350	9.3%	0	0.0%
531040 OTHER CONTRACTUAL SVCS	729	2,000	1,000	1,080	(920)	-46.0%	80	8.0%
540000 TRAINING & TRAVEL COSTS	4,695	6,000	4,000	5,000	(1,000)	-16.7%	1,000	25.0%
<i>Training from GFOA, FGFOA, SWFGFOA, and required investment CEU's and annual audit seminar</i>								
541000 COMMUNICATIONS	1,394	3,000	1,800	2,000	(1,000)	-33.3%	200	11.1%
542100 EQUIP. SERVICES - REPAIRS	0	0	0	0	0		0	
542110 EQUIP. SERVICES - FUEL	0	0	0	0	0		0	
547000 PRINTING AND BINDING	5,997	14,800	9,800	11,000	(3,800)	-25.7%	1,200	12.2%
<i>Printing budgets, CIP, ACFR & Citizen's Guide booklet</i>								
547002 ADVERTISING	4,137	5,200	4,750	5,200	0	0.0%	450	9.5%
551000 OFFICE SUPPLIES	2,688	9,500	5,000	5,500	(4,000)	-42.1%	500	10.0%
552000 OPERATING SUPPLIES	17,533	13,500	13,900	15,000	1,500	11.1%	1,100	7.9%
554010 MEMBERSHIPS	1,427	1,500	1,500	1,500	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$ 134,250	\$ 145,650	\$ 140,250	\$ 144,780	\$ (870)	-0.6%	\$ 4,530	3.2%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY EQUIP	1,300	0	0	0	0		0	
TOTAL NON-OPERATING EXPENSES	\$ 1,300	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL EXPENSES	\$ 1,210,296	\$ 1,259,424	\$ 1,225,677	\$ 1,365,912	\$ 106,488	8.5%	\$ 140,235	11.4%

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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.

2021-22 Department Accomplishments

- Fire-Rescue created an Apparatus Replacement Committee to work to develop necessary specifications for new fire apparatus needed for continued high levels of service to the community. The team was charged with researching vendors, understanding the need for a uniformed fleet, long term usage and ease of use for personnel and costs. A new Engine Co. 1 arrived, training has been completed and the new unit was placed in service April 2022.
- Fire-Rescue organized and deployed a team of diverse employees to review the existing 5-year Strategic Plan which expires in 2022. The team worked to gather information, take polls, evaluate successes and failures, develop a SWOT analysis, and propose a new 5- year Strategic Plan for Fire-Rescue. The Strategic Plan was completed and presented to City Council.
- Regarding the scope of Fire-Rescue's commitment to the health and safety of our community, historic steps have been taken to proactively advance the ability to respond to current and potential future emergency medical needs. Naples Fire-Rescue has secured the service of Medical Director Dr. Benjamin N. Abo, D.O., an advocate for strong pre-hospital care who will work diligently with Fire-Rescue staff to enhance the level of training for all Fire-Rescue personnel. The new Medical Director is not only a windfall for Fire-Rescue, but his expertise can also be called upon to assist all City Departments on issues involving occupational health, infection control, and a plethora of additional situations where the immediate consultation with a physician could prove to be vital. Fire-Rescue is excited to look to the future and provide strategies to overcome all potential hazards; committed to providing excellence through service for all the citizen and visitors to the City of Naples.
- To meet demands of an evolving public safety agency, Fire-Rescue developed a plan to replace all portable radios with a new, advanced radio. The new NFPA 1802 standards call for portable radios that meet high heat conditions and ease of operation in high hazard

General Fund

Fire-Rescue Department (continued)

situations. Personnel tested models through field testing and investigated compatibility with jurisdictional partners. The new portable radio plan is a three-year program and the first year was completed.

- Fire-Rescue develop specifications and purchased new mobile data terminals (MDT) that meet the demands of technology and changing dynamics of communications in the fire service. The MDTs provide enhanced communications, interoperability with mutual aid agencies, and information exchange during response and while on scene.
- Continued the Bunker Gear Replacement Program by having personnel investigate, research, and develop a personal protective bunker gear strategy enabling Fire-Rescue to replace all firefighter bunker gear. Purchasing personal protective gear in this manner and adopting a 10-year program will save money and provide a higher level of cancer prevention gear contamination.
- The generator at Fire Station No. 2 had reached its service life. Fire-Rescue worked with Utilities personnel to specify and purchase a new back-up generator for the Fire Station. This back-up power is vital during emergency response and when dealing with hurricane and other disasters. The back-up generator is a 125kW Generator with dual NG/Propane fuel sources with a Level 1 aluminum enclosure to withstand 180 mph wind and an upgraded installation to meet NFPA 110 - Standard for Emergency and Standby Power Systems.
- One Cent Sales Tax funds have been appropriated to renovate and harden the bays at Fire Station No. 2. An architect was hired to redesign the existing bays to provide increased space between the apparatus which will create a safer environment for personnel and apparatus. It will help in preventing accidents and reducing vehicle damage, while improving the City's critical infrastructure for emergency preparedness.
- Updated the existing training ground and training center to provide an exceptional facility for Fire-Rescue personnel to continue professional development. Naples Fire Training Center renovations were designed to enhance the level of firefighting, practical and technical training. Continuing education in advanced firefighting techniques and realistic training props are essential to maintaining technical proficiency for successful fire ground operations. Additionally, medical gear and training manikins are essential for maintaining technical proficiency and conducting recertification training for Emergency Medical Services certifications.
- Fire-Rescue uses multiple trailers to deploy necessary assets to provide high levels of public safety for the community. To continue to provide these specialized services to the City of Naples, the trailers were replaced with new trailers that will enable personnel to deploy the assets safely and efficiently. These trailers include Hazardous Materials response, Technical Rescue response, and Spill Containment response.
- Naples Emergency Operations Center (NEOC) was activated due to the global pandemic. The overall mission was to respond and guide the City of Naples through the unprecedented emergency by delivering the best information, guidance, and mitigation techniques for the community. This included providing suggestions and recommendations for procedural changes to policymakers that enables the City of Naples to provide the highest levels of safety, health and welfare to all residents and guests. Some of these recommendations included a face covering ordinance, initiating safety guidelines for City facilities and assistance on how to deal with employees that have been Covid-19 positive or had an exposure to the virus. The Fire-Rescue Department has continued to lead this cause and operated seamlessly to ensure the City of Naples was informed, protected and safe.

General Fund

Fire-Rescue Department (continued)

2021-22 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 plans to review and evaluate all cardiac medical equipment used in the Fire-Rescue Department and create a plan to ensure that Fire-Rescue has the appropriate equipment to continue to deliver the highest cardiac care to patients in the City.
- Fire-Rescue personnel respond to vehicle accidents daily and some of these accidents require specialized equipment to gain access to patients before life-saving care can be administered. Continue to migrate Fire-Rescue's extrication equipment to state-of-the-art battery-operated extrication equipment.

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.

- To provide the highest level of public safety to the residents and guests of the City of Naples, deploy enhanced medical equipment for cardiac care in the field. The Lucas Chest Compression devices are a valuable piece of equipment for our first responders. Deploy this equipment allowing first responders to deliver the level of service expected.
- Continue to provide the highest level of communications to Fire-Rescue personnel in an emergency situation by replacing portable radios that enhance interoperability and safety.

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.

- Continue to develop and promote training facilities and props to improve and enhance the firefighter's skills allowing them to deliver the highest firefighting abilities and customer service to the community.
- Deliver a new 5-year Strategic Plan to City Council for their review and acceptance. A team was organized to review the existing 5-year Strategic Plan which expires in 2022. The team worked to gather information, take polls, evaluate successes and failures, develop a SWOT analysis, and propose a new 5-year Strategic Plan for Fire-Rescue.

FY 21-22 Significant Budgetary Issues

The Fire-Rescue Department's proposed budget for FY 2022-23 is \$13,734,515. This represents an increase of \$2,238,903 or 19.5% over the FY 2021-22 adopted budget and \$1,031,092 or 8.1% over the FY 2021-22 estimated actual budget. This budget includes \$963,503 for the Naples Airport Authority overtime. This will be the fourth full fiscal year for this item and is paid for by the Naples Airport Authority.

Overall operating costs in the Fire-Rescue Department for FY 2022-23 total \$1,006,998 an increase of \$52,368 over FY 2021-22 estimated actual. Some of the significant budget challenges are drastic price increases in the Operating Supplies budget, which include medical supplies and equipment. This increase is also due to the current inflation and demands on the supply chain situation seen around the entire country. These items in question are general medical supplies such as oxygen, medicines, personal protective equipment, and other supplies. Additional challenges are fuel, vehicle maintenance and repairs which contribute to the operating budget growth.

General Fund

Fire-Rescue Department (continued)

Salaries make up the majority of the budget. The current year 7% increase negotiated for FY 2022-23 accounts for the greater part of the Fire Department increase. Some other major expenses of the Fire-Rescue Department Operating Budget are:

Contractual Services	\$141,575
Operating Supplies	\$ 73,849
Training and Education	\$ 45,550
Utility Costs	\$ 97,500

FY 2021-22 Capital Budget

The Fire-Rescue Department has capital expenses budgeted in two places: The General Fund, and the Public Service Tax Fund. Items in the General Fund are capital items that do not qualify as a capital project or major capital acquisition (over \$10,000). These General Fund capital expenditures total \$27,000 and include new Automatic External Defibrillators, new ventilation / rescue saws, positive pressure fans for ventilation, and office furniture for Fire Station 2. These items cost less than the established minimum (\$10,000) for the Capital Improvement Program (CIP) threshold and are therefore not part of the CIP.

In the Public Service Tax Fund, the major capital projects are budgeted, and these are listed at the end of this section. The budget for the Fire-Rescue Department capital projects cost is \$806,000. The projects include new portable radios, Lucas 3 Chest Compression devices, replacement of Squad 2, Hazardous Identification equipment, Extrication Equipment, replacing prevention vehicles, fitness equipment for Fire Station 2 and multi-force doors for training.

General Fund

Fire-Rescue Department (continued)

Performance Measures City of Naples Fire-Rescue Department 2012 – 2021 Fire Operations Report

Calendar Years	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Building Fires	42	32	37	32	12	29	25	38	41	25
Vehicle Fires	15	9	21	10	11	6	12	9	12	8
Aircraft Fire	~	~	~	~	~	~	~	1	1	0
Outside Equipment Fires	14	5	2	6	1	5	7	8	7	5
Cooking Fire, confined to container	~	~	~	~	8	3	6	12	5	11
Boat fires	~	~	~	~	3	3	1	3	3	2
Brush	19	16	30	34	29	27	35	20	12	25
Outside Gas or Vapor Combustion	~	~	~	~	~	1	1	0	0	2
Refuse/Rubbish Fires	4	7	5	11	12	6	10	13	8	17
Special Outside Fires, Other	~	~	~	~	~	3	1	1	4	2
Fires, Others	2	0	3	3	1	1	4	1	13	1
Total Fires	96	69	98	96	77	84	102	106	106	98
Contents Loss Total Fire	29,205	4,064,055	686,500	1,710,362	90,737	1,152,765	506,750	574,250	156,100	1,622,975
Property Loss Total Fire	717,640	661,075	1,474,750	6,698,051	1,602,801	863,810	1,571,688	104,900	1,238,500	1,009,900
Contents Loss Total Non-Fire	200,000	0	16,000	0	2,500	15,000	0	11,000	0	0
Property Loss Total Non-Fire	100,000	155,000	20,000	6,000	55,000	1,000	1,050	123,000	0	0
Total Loss	\$1,046,845	\$4,880,130.00	\$2,197,250	\$8,414,413	\$1,751,038	\$2,032,575	\$2,079,488	\$813,150	\$1,394,600	\$2,632,875
Overpress Rupture, Explosion, Overheat	~	~	~	~	7	8	6	10	5	11
Hazardous Conditions	154	153	159	187	212	234	181	185	153	156
Car seat installations	~	~	~	~	~	~	~	8	7	8
Service Calls	277	358	378	352	589	591	552	590	544	616
Good Intent Calls	231	238	282	252	249	550	968	763	736	911
Total Service Calls	662	749	819	791	1057	1383	1707	1556	1445	1702
Dropped Incident Report	84	86	81	64	72	87	59	65	28	39
Aircraft Emergencies	~	~	~	~	~	~	~	18	23	21
Alert 3 drills	9	11	9	6	10	6	16	13	9	11
Total ARFF Responses	~	~	~	~	~	~	~	31	32	32
Severe Weather / Lighting Strike	3	2	1	1	50	14	3	5	1	2
Fire Alarms	770	722	758	849	872	958	981	907	899	884
Medical Incident Responses	2979	3007	3197	3450	3403	3437	3505	3522	3142	3698
Vehicle Accidents	224	253	255	257	252	242	288	315	239	287
Extractions (Vehicle/Elevator)	72	63	62	61	60	75	93	77	62	81
Water Rescue	23	25	30	28	23	35	19	20	23	15
Electrical Rescues/High Angle	0	0	0	0	1	0	0	1	1	1
Searching for persons on land / water	~	~	~	~	~	~	~	9	10	7
Lock In (removal from a locked vehicle)	~	~	~	~	~	~	~	7	5	7
Total Medical Rescues	3298	3348	3544	3796	3739	3789	3905	3951	3482	4096
Patient Contacts	2656	2819	3194	3497	3633	3431	3629	3605	2752	2735
Aid Given	42	45	54	60	60	123	108	163	94	110
Aid Received	8	11	15	26	8	120	101	128	49	54
Dispatched into GNFD	~	~	~	~	~	404	822	913	745	982
Dispatched into NCFD	~	~	~	~	~	245	547	526	434	526
Dispatched into MIFD / IFD / Other	~	~	~	~	~	~	~	35	38	49
Total Mutual Aid Calls	50	56	69	86	68	243	209	291	143	164
Total Calls	4838	4901	5217	5539	5805	6234	6714	6556	5993	6853
Non-Medical Responses	1859	1894	2020	2089	2402	2797	3209	3034	2851	3155
% Medical Response	68.17%	68.31%	67.93%	68.53%	64.41%	60.78%	58.16%	60.27%	58.10%	59.77%

* ~ Previously not reported

General Fund

Fire-Rescue Department (continued)

Performance Measures City of Naples Fire-Rescue Department Fire Prevention Report 2021

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Totals 2021
Fire Investigations	1	5	5	3	14
State Called	0	0	1	1	2
Fire Prevention Inspections					
Initial	694	838	922	458	2912
Re-Inspections	924	964	934	661	3483
Special	12	15	22	7	56
Incoming Reports	20	11	7	18	56
Night	0	0	0	0	0
Consultations	5	7	23	11	46
Violations Cleared	650	1200	1020	736	3606
Violations Sited	1068	817	1043	243	3171
New Construction					
Inspection	1423	793	1009	1711	4936
Special	6	0	3	7	16
Plan Review Total	503	539	960	960	2962
Consultation Total	530	336	617	247	1730
Fire Ops Prevention Activities					
Apparatus Display	0	0	1	0	1
Apparatus-Station Tour	13	59	2	13	87
Extinguisher Training	5	10	9	5	29
High Hazard Inspection	10	56	49	10	125
Preplanning	8	0	0	8	16
Lecture	0	0	0	0	0
School Fire Drills	3	0	0	3	6
Safety Inspection	0	0	0	0	0
Total	39	125	61	39	264
Prevention Public Education					
Number of Events	11	3	1	10	25
Attendance	10	30	15	0	55
Special Events	74	110	33	85	302
Special Event Hours	99.5	190	17	120	426.5

FUND: 001 GENERAL FUND**FIRE-RESCUE DEPARTMENT****FISCAL YEAR 2022-23**

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
1	1	1	Fire Chief	173,741
2	2	2	Deputy Chief	295,155
4	4	4	Battalion Chief	508,809
1	1	1	Fire Marshal	117,246
15	15	15	Fire Lieutenants	1,506,551
36	36	36	Firefighters	2,739,375
4	4	4	Fire Inspectors	271,487
3	4	4	Plans Examiners *	297,724
0	1	1	Records Fiscal Services Manager	87,541
0	1	1	Administrative Specialist I	41,104
66	69	69		6,038,733
			Regular Salaries	6,038,733
			Other Salaries/Authorized Compensation	249,578
			Specialty Pay/Longevity	190,000
			State Incentive Pay	21,600
			Education Reimbursement	40,000
			Overtime	386,106
			Special Event Pay	67,800
			Holiday Pay	271,144
			NAA Overtime	963,503
			State Insurance Premium	550,000
			Employer Payroll Expenses	4,344,771
			Reimbursement for Plans Examiners *	(422,718)
			Total Personnel Services	\$ 12,700,517

**FISCAL YEAR 2022-23
BUDGET DETAIL
FIRE-RESCUE DEPARTMENT**

001.0810.522

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	4,978,456	5,151,714	5,521,436	6,038,733	887,019	17.2%	517,297	9.4%
510300 OTHER SALARIES	173,743	175,020	223,056	249,578	74,558	42.6%	26,522	11.9%
510305 PERSONAL LEAVE PAYOUTS	239,123	168,986	168,986	190,000	21,014	12.4%	21,014	12.4%
510320 STATE INCENTIVE PAY	23,540	23,640	23,640	21,600	(2,040)	-8.6%	(2,040)	-8.6%
510330 EDUCATION REIMBURSEMENT	2,719	20,000	23,000	40,000	20,000	100.0%	17,000	73.9%
510400 OVERTIME	390,218	325,416	341,688	386,106	60,690	18.6%	44,418	13.0%
510410 SPECIAL EVENT OVERTIME	20,632	60,000	60,000	67,800	7,800	13.0%	7,800	13.0%
510420 HOLIDAY PAY	174,218	225,954	239,511	271,144	45,190	20.0%	31,633	13.2%
510440 NAA OVERTIME	680,525	796,877	900,471	963,503	166,626	20.9%	63,032	7.0%
<i>Overtime for providing fire service at the Naples Airport Authority (fully reimbursed by NAA)</i>								
525010 FICA	482,947	509,174	509,174	528,578	19,404	3.8%	19,404	3.8%
525030 RETIREMENT CONTRIBUTIONS	2,025,471	1,949,264	2,549,264	2,783,014	833,750	42.8%	233,750	9.2%
525040 LIFE/HEALTH INSURANCE	1,097,559	1,023,306	1,023,306	1,023,339	33	0.0%	33	0.0%
525070 EMPLOYEE ALLOWANCES	8,360	8,400	8,400	9,840	1,440	17.1%	1,440	17.1%
525220 STATE INS. PREMIUM TAX	631,830	550,000	550,000	550,000	0	0.0%	0	0.0%
534040 FIRE INSPECTOR REIMBURSE	(293,148)	(402,589)	(402,589)	(422,718)	(20,129)	5.0%	(20,129)	5.0%
TOTAL PERSONNEL SERVICES	\$ 10,636,193	\$ 10,585,162	\$ 11,739,343	\$ 12,700,517	\$ 2,115,355	20.0%	\$ 961,174	8.2%
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	44,503	21,150	21,150	24,500	3,350	15.8%	3,350	15.8%
<i>Small appliances, biohazard disposal supplies, oil dry and LP</i>								
531000 PROFESSIONAL SERVICES	0	40,000	40,000	5,000	(35,000)	-87.5%	(35,000)	-87.5%
<i>HazMat Team Physicals</i>								
531040 OTHER CONTRACTUAL SVCS	70,190	81,010	88,000	141,575	60,565	74.8%	53,575	60.9%
<i>Medical Director, Locution, Image Trend, Telestaff, 800 MHZ Radio, Inspection Software, Target Solutions etc.</i>								
540000 TRAINING, EDUC & TRAVEL	36,868	45,550	47,250	45,550	0	0.0%	(1,700)	-3.6%
541000 COMMUNICATIONS	20,436	24,600	23,700	25,700	1,100	4.5%	2,000	8.4%
542100 EQUIP. SERVICES - REPAIRS	324,168	275,000	305,500	285,000	10,000	3.6%	(20,500)	-6.7%
542110 EQUIP. SERVICES - FUEL	35,351	55,000	65,000	85,050	30,050	54.6%	20,050	30.8%
543010 ELECTRICITY	46,136	57,600	58,000	58,100	500	0.9%	100	0.2%
543020 WATER, SEWER, GARBAGE	18,017	38,900	38,520	39,400	500	1.3%	880	2.3%
544000 RENTALS & LEASES	9,016	7,100	9,000	7,100	0	0.0%	(1,900)	-21.1%
<i>Copiers at the stations</i>								
546000 REPAIR AND MAINTENANCE	33,411	21,250	22,500	23,350	2,100	9.9%	850	3.8%
<i>Equipment maintenance, SCBA, SCUBA, AED, Fire Boat and general maintenance, etc</i>								
546020 BUILDING MAINTENANCE	25,418	26,300	27,395	26,300	-	0.0%	(1,095)	-4.0%
546140 HYDRANT MAINTENANCE	2,133	2,700	2,800	3,700	1,000	37.0%	900	32.1%
<i>Hydrant markers, graphite, reflective tape, etc</i>								
551000 OFFICE SUPPLIES	1,998	4,850	2,950	3,800	(1,050)	-21.6%	850	28.8%
552000 OPERATING SUPPLIES	51,602	71,300	69,750	73,849	2,549	3.6%	4,099	5.9%
<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	1,750	1,725	2,184	434	24.8%	459	26.6%
552070 UNIFORMS	30,190	33,000	33,450	34,000	1,000	3.0%	550	1.6%
552100 JANITORIAL SUPPLIES	15,699	18,700	19,000	19,800	1,100	5.9%	800	4.2%
552250 BUNKER GEAR	19,032	21,500	26,150	40,100	18,600	86.5%	13,950	53.3%
552260 FIRE HOSE & APPLIANCES	17,558	17,850	17,790	18,850	1,000	5.6%	1,060	6.0%
552270 SPECIALTY TEAM EQUIPMENT	18,902	24,450	24,000	30,450	6,000	24.5%	6,450	26.9%
<i>HazMat, Technical, Dive Rescue Teams and ALS Equipment</i>								
554010 BOOKS/MEMBERSHIPS	3,762	11,390	11,000	13,640	2,250	19.8%	2,640	24.0%
TOTAL OPERATING EXPENSES	\$ 825,690	\$ 900,950	\$ 954,630	\$ 1,006,998	\$ 106,048	11.8%	\$ 52,368	5.5%
NON-OPERATING EXPENSES								
560400 MACHINERY EQUIP	55,491	9,500	9,450	27,000	17,500	184.2%	17,550	185.7%
<i>AED Heart Starter; Storage Box for the Fire Boat</i>								
TOTAL NON-OPERATING EXPENSES	\$ 55,491	\$ 9,500	\$ 9,450	\$ 27,000	\$ 17,500	184.2%	\$ 17,550	185.7%
TOTAL EXPENSES	\$ 11,517,374	\$ 11,495,612	\$ 12,703,423	\$ 13,734,515	\$ 2,238,903	19.5%	\$ 1,031,092	8.1%

CAPITAL IMPROVEMENT PROJECTS

FIRE-RESCUE DEPARTMENT - PUBLIC SERVICE TAX FUND

CIP NUMBER	PROJECT DESCRIPTION	Dept Requested 2022-23	2023-24	2024-25	2025-26	2026-27
23E03	Portable Radios	60,000	60,000	0	0	0
23E21	Lucas II Chest Compression Devices	96,000	0	0	0	0
23E02	Squad Two replacement truck	315,000	0	0	0	0
23E15	Hazardous Identification Devices	125,000	0	0	0	0
23E20	Extrication Equipment	60,000	60,000	0	0	0
23E16	Prevention Vehicles (2)	100,000	130,000	0	0	0
23E11	Multi-Force Training Doors	15,000	0	0	0	0
23E09	Fitness Equipment for Wellness Pgm - St #2	35,000	35,000	0	0	0
	Emergency Services Marine Dock	0	350,000	0	0	0
	Squad Two replacement truck POPUP	0	330,000	0	0	0
	Bunker Gear Replacement	0	0	0	0	80,000
	CCEMS area upgrades at Fire Station #2	0	125,000	0	0	0
	Light Air and Special Operation Vehicle	0	550,000	0	0	0
	Mecury 250 Verado Motors for Fire Boat	0	60,000	0	0	0
	Scott Sight Thermal Imager	0	80,000	0	0	0
	New Training Classroom at Water Trtmt Plant	0	0	200,000	0	0
	Tower 2 Fully equipped (Repl.)	0	0	1,500,000	0	0
	Engine Co. 2 - Fully Equipped (Repl.)	0	0	0	850,000	0
	SCBA Masks and Regulators	0	0	0	90,000	0
	Technical Rescue Equipment	0	0	0	65,000	65,000
	Ladder One fully equipped replacement	0	0	0	0	1,500,000
	Staff vehicles (2)	0	0	0	0	150,000
TOTAL FIRE RESCUE		806,000	1,780,000	1,700,000	1,005,000	1,795,000

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General Fund

Community Services Department

Mission Statement

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

Vision Statement

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

Department Description

The Community Services Department consists of four major divisions:

- Administration
- Facilities Maintenance
- Parks and Parkways
- Recreation

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

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

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

Parks and Parkways is responsible for the care and maintenance of the City's beach areas, City's landscaped rights-of-ways, landscaped medians, 21,067 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, art/entertainment programs, athletic programs and special events. The Division is also responsible for managing the following recreation facilities:

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



General Fund

Community Services Department

FY 2021/22 Department Accomplishments

- Assisted with all City efforts to protect residents, visitors, and employees during the COVID-19 Pandemic.
- Replaced the lighting at the River Park basketball court with LED fixtures resulting in brighter output and more efficiency.
- Installed new bike racks at 10th Street, 1st Ave North, 2nd Ave North, North Lake, 33rd Ave south and City Hall.
- Replaced the "Welcome to Naples" sign on Goodlette Frank Road (southbound side).
- Installed raised concrete slab with drain around the water fountain at the Dog Park.
- Repainted the shade structure post at Cambier Park, in the playground area.
- Installed a new chemical controller at River Park Aquatic Center.
- Repaired the gazebos in Fleischmann Park.
- Replaced the fencing around softball field at Cambier Park.
- Upgraded the lighting to LED at the softball field at Cambier Park.
- Completed renovations (installed epoxy flooring, painted, new dividers, replaced fixtures and facilities) to the stand-alone restroom at the Tennis Center.
- Installed ADA accessible beach mats at 8th Ave South.
- Replaced both playground structures at Lowdermilk Park.
- Updated and awarded new contracts for Concession Services at Lowdermilk Park and the Pier.
- For the first time, Opera Naples Performance was held on the softball field at Cambier Park.
- Installed epoxy wall at the restrooms at River Park Aquatic Center.
- Addressed issues with sand encroachment on the parking area at 17th South beach end.
- Performed landscape enhancements to Orchid Linear Park.
- Worked on major HVAC improvements at the Warehouse at Riverside Circle, records at Riverside Circle, Fleischmann Community Center, Norris Center, Equipment services, Tennis Center, and Fleischman Field House.
- Continued the improvements in Charlie C. Anthony Park per the Parks Master Plan, which included the removal and replacement of the Gazebo at the playground, the replacement of the stringers and deck boards at the fishing pier, the completion of the plans, specifications and bid documents.
- Replaced all vehicles and equipment budgeted in FY22's budget.
- Re-asphalt the rear parking lot area at Fire Station 1 & City Hall.
- Managed a total of 21,067 trees City wide.
- Planted 240 trees in the ROW and City parks.
- Continued landscape improvements to landscape medians and cul-de-sacs as budgeted within level of service.
- Completed the Blair Foundation Tree Challenge to help reforest the City.
- Continued managing work and budgets for tree and landscape maintenance contractors' work.
- Continued Invasive Exotic Management Plan. This plan includes urban forest exotics, beach dune exotics and parkland exotics including Naples Preserve.
- Introduced new goals within the City of Naples Urban Forest Action Plan.
- Baker Park rentals have doubled since the opening of the park. The first year's number were low due to Covid.
- The Naples Preserve staff have made great strides with restoration of the Southeast section of the property. Over 120 exotics were removed making way for new growth
- The Departments social media account has surpassed 3,500 followers.



General Fund

Community Services Department

- Norris Community Center won the Best Hidden Gem of Community Centers by Florida Weekly
- Adult Softball league at Fleischmann Park started again, the last season was Fall 2019 due to COVID
- Tickets sales at Norris Center have rebounded since COVID. All shows were nearly sold out.
- The Recreation Division introduce E-Sports programs and offered multiple tournaments, one of those being held outside on the big outdoor screen. Those whom participated range from 6-32 years of age.
- Received a \$10k grant for a pool shade from the adopt a shade program provided by the Florida Society of Dermatology and Dermatologic Surgery and the AAD/Neutrogena partnership.
- Received a \$20k grant from the Community Foundation of Collier County to assist with the inclusive summer camp at River Park.

FY 2022/23 Goals and Objectives by Division.

Administration:

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

Facilities Maintenance:

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



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Community Services Department

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

- b. Monitor and maintain all City Playgrounds according to national playground safety standards.
- c. Monitor and maintain the Naples Pier, Lowdermilk Park, and City Beach Access area to the highest possible level.
- d. Expeditiously manage Capital improvement Projects.

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

- e. Complete CIP projects on schedule and within budget that meet or exceed the expectations of residents and users.

Parks and Parkways:

8. In accordance with Vision Goal – Our Nature (Environmental Sensitivity):

- a. Update the Urban Forest Plan annually and take to CSAB and City Council for approval.

9. In accordance with Vision Goal – Our Nature (Environmental Sensitivity):

- b. Develop landscape planting plans with increased Florida Friendly plant materials.
- c. Assess irrigation systems to reduce water consumption.

10. In accordance with Vision Goal – Our Governance (High Performing Government):

- d. Complete CIP projects on schedule and within budget that meet or exceed the expectations of residents and users.

Recreation:

11. In accordance with Vision Goal – Our Governance (High Performing Government):

- a. Maintain quarterly program development plans for all recreation programs to be delivered by or through the City to ensure cost effective management of all recreation programming.
- b. Maintain quarterly and annual reports for revenue/expenditures for each recreation program delivered by or through the City.
- c. Evaluate expiring contractual agreements to ensure partnership and service contracts are executed in the best interest of City residents.

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

- d. Develop a quarterly review of all recreational facilities and grounds with designated recreation staff and facilities staff by utilizing the established inspection process as determined by Facilities Maintenance Section #2A.



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- e. Complete CIP projects on schedule and within budget that meet or exceed the expectations of residents and users.
- f. Continually evaluate and seek opportunities to develop new recreation programming to meet the needs of residents in a cost-effective manner.
- g. Proactively seek grant, donor and sponsorship funding opportunities that may assist the City in the delivery of recreation programs.
- h. Develop internet based virtual programs for residents to participate in through the use of social media and web based interactive tools.

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

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

2022-23 Significant Budgetary Changes

The budgeted operating expenditures for all divisions of the Community Services Department 001 General Fund is \$10,919,558, an increase of \$752,076 from FY21-22. This is largely due to increases in personnel expenses and other contractual services.

Staff Levels

In the General Fund budget, funding for the department's Personnel Services increased by 8.9% or \$421,851. Significant changes within the Personnel budgets are summarized in the table below.

Line-Item	FY22 Budget	FY23 Budget	Change	Change %
Regular Salaries/Wages	2,779,715	3,074,071	294,357	10.6%
Other Salaries	420,371	475,634	55,263	13.1%
Personal Leave Payouts	63,874	58,200	(5,674)	-8.9%
FICA	251,916	270,609	23,524	7.4%
Overtime	64,232	71,612	7,380	11.5%
Retirement Contributions	389,526	427,461	37,936	9.7%
Life/Health Insurance	783,793	798,650	14,856	1.9%
Employee Allowances	12,360	14,400	2,040	16.5%
Education Reimbursement	8,000	5,000	(3,000)	-37.5%

Regular Salaries/Wages saw a 10.6% increase as salary adjustments were made and a new full-time Lifeguard position was created from a part-time positions. Personnel counts



General Fund

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were increase slightly from 53.4 FTE in FY22 to 54.4 FTE for FY23. Filling vacancies were a challenge in FY22 and will continue in FY23 due to the increased cost of living.

Other Salaries rose 13.1% or \$55,263 and is attributed to pay adjustments to retain and recruit new part-time staff. As Covid restrictions continued to reduce to none, it allowed our services to return to full operation. That eliminated any potential decreases in this line for FY22. Part-time and season pay adjustments were made to enhance recruiting measures and retain employees.

Life/Health Insurance increased \$14,856 this year and retirement contributions increased by \$37,936, both due to the increase of FTE and salary adjustments.

Operating Expenses

Overall, the department's FY 2022-23 Operating Expenses in the General Fund budget increased by \$330,225. Significant increases and decreases by division include:

Administration: An increase of \$138,397 in Regular Salaries & Wages is due to relocating the Recreation Superintendent position pay to the Administration section and salary adjustments. The increases in FICA, Retirement Contributions, and Life/Health Insurance are attributed to the increase in Regular Salaries & Wages. Operating Expenditures has a \$9,000 increase due to the cost of everything continuing to rise.

There was a \$6,500 decrease in Personal Services/Other due to the elimination of temp services for employees. Another decrease in the amount of \$3,000 was due to reducing the Education Reimbursement line item, as there is no anticipation of employees attending college courses. Printing and Binding was reduced by \$5,000, as the digital platform continues to be the go-to for information. The Professional Service/Credit Card line item has a \$20,000 increase due to credit card fees increasing.

Parks and Parkways: Overall increase of \$217,313 in Parks and Parkways partially due to an increase of \$66,422 in the Regular Salaries & Wages, which is the result of salary adjustments. There is an increase of \$16,500 in Operating Expenditures due to the increase cost of goods (fertilizers, chemicals, supplies, sod, etc.). Equipment Services – Repairs was increased by \$32,000 because of the age of the equipment and increased price of parts during this inflation period. The rising gas prices lead to the \$36,700 increase for Equipment Services – Fuel.

Facilities Maintenance: Overall increase of \$275,693 in Facilities Maintenance is due to an increase of \$77,808 in the Regular Salaries & Wages, which is the result of salary adjustments. The increases in FICA, Retirement Contributions, and Life/Health Insurance are attributed to the increase in Regular Salaries & Wages. The increase of \$35,000 in Operating Expenditures is due to the increase cost of goods (janitorial supplies, repair supplies, etc.). There is a \$100,000 increase in Other Contractual Services attributable to \$50,000 for each of city-wide painting and city-wide parking lot maintenance, relocated from the CIP budget. The increase of \$6,460 in Equipment Services – Fuel is again due to the increase in fuel prices. Janitorial Supplies was increased by \$25,000 to account for the inflated cost of goods.



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Fleischmann Park: Overall there is a \$19,581 decrease due to the relocation of the Recreation Superintendent position to the Administration budget. The relocation of this position reduced the Regular Salaries & Wages by \$26,937. The employee allowances were relocated to the Administration budget as well. An increase of \$6,666 can be linked to utility services (electricity, water, sewer, garbage). An increase of \$3,200 is for Professional Services, which is used to pay instructors and teachers for programs/classes.

Cambier Park/Norris Center: Overall decrease of \$78,078 is mainly due to the decrease in Professional Services in the amount of \$34,000 and a decrease in Cultural Arts Theatre in the amount of \$10,500. These two decreases are due to the Gulfshore Playhouse starting to reduce their programs as they get closer to completion of their new facility. The relocation of the Recreation Superintendent position to the Administration budget also reduced the Salaries & Wages by \$28,474, FICA by \$1,735, Retirement Contributions by \$4,343, Life/Health Insurance by \$7,414, and Employee Allowances by \$240.

River Park & Anthony Park: An overall increase of \$89,586 is due to \$86,493 worth of increases in personnel services, which breaks down to increase in Regular Salaries/Wages \$17,880, Other Salaries \$58,659, Personal Leave Payouts \$928, Overtime \$446, FICA \$5,904, and Retirement Contributions \$2,675. The main reason for these increases is due to salary adjustments, especially for the seasonal counselor positions in effort to recruit and retain staff.

River Park Aquatic Center: Overall increase is \$56,522 for the River Park Aquatic Center for FY2022/2023. The increase of \$54,230 in Personnel Services (salary/wages, person leave payouts, overtime, FICA, retirement contributions, life/health insurance) is the main reason for the increase, and this does include salary adjustments.

Naples Preserve: An overall increase of \$9,793 for Naples Preserve is due to the increase in Regular Salaries & Wages (\$3,210) and Other Salaries (\$5,280). These two increases are needed for salary adjustments.

Baker Park: An overall increase of \$17,218 was needed to adjust Other Salaries, which was a \$6,760 increase for part-time staff. Baker Park also saw an increase of \$8,500 in Other Contractual Services due to the increase in maintenance cost.



General Fund

Community Services Department



2022-23 Capital Improvement Projects

Capital projects for the Community Services Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340) and are listed below. The budgeted capital cost is \$3,817,100.

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 2022-23	2023-24	2024-25	2025-26	2026-27
Landscaping/Parks & Parkways Continuing and New Projects						
23F03	Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000
23F32	Landscape Median Restoration	300,000	300,000	250,000	150,000	75,000
23F01	Vehicle Replacement - Pk/Pkwys	54,100	50,000	50,000	50,000	50,000
23F02	Small Equipment Replacement - Pk/Pkwys	93,000	50,000	50,000	50,000	50,000
Recreation Facilities Continuing and New Projects						
23G08	Cambier Park Master Plan Development	350,000	250,000	250,000	250,000	150,000
23G24	River Park Community Center & Park Improvements	190,000	200,000	50,000	50,000	50,000
23G25	Norris Center Improvements/Cambier Park	25,000	50,000	75,000	50,000	75,000
23G11	Fleischmann Pk Design Development	1,300,000	1,000,000	1,000,000	1,000,000	0
23G09	Fleischmann Pk Playground Replacement	800,000	0	0	0	0
23G13	Anthony Park Master Plan Development	300,000	900,000	0	0	0
23G07	Naples Preserve Improvements	20,000	0	0	0	50,000
23G26	Seagate Linear Boardwalk Restoration	35,000	0	0	0	0
	Fleischmann Park Improvements Project	0	0	0	0	0
	Seagate Master Plan Development	0	0	0	0	0
	Skate Park Improvements	0	250,000	0	0	0
	River Park Aquatic Center - Improvements	0	20,000	20,000	20,000	50,000
	Van Replacement (1) - Recreation (Norris)	0	0	0	0	30,000
City Facilities Continuing and New Projects						
23I21	Naples Landing Improvements	50,000	0	0	0	0
	City Space/Facilities Feasibility Study	0	100,000	0	0	0
	New Vehicle - Facilities Maintenance	0	35,000	0	35,000	0
TOTAL COMMUNITY SERVICES DEPARTMENT		3,817,100	3,505,000	2,045,000	1,955,000	880,000



General Fund

Community Services Department

Community Services Performance Measures

The Community Services Department developed new performance measures for the FY2021/22 Budget. Please see the updated performance measures below:

Community Services						
Performance Measures						
Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Target	Trend
Medians - Total linear feet of landscaped medians maintained. <i>Measures the total linear feet of landscape medians maintained on City, County and State roads.</i>	111,568	111,568	11,568	11,568	11,568	↔
Parks - Total acres of park land managed <i>Measures the total acres of formal park land managed.</i>	153	153	153	153	153	↔
Recreation - Athletic Teams - Adult <i>Measures the number of adult athletic teams using City facilities.</i>	36	14	10	10	13	↓
Recreation - Athletic Teams - Youth <i>Measures the number of youth athletic teams using City facilities.</i>	60	20	42	47	45	↓
Recreation - Athletic Tournament Teams - Adult <i>Measures the number of adult athletic teams using City facilities during scheduled tournaments.</i>	14	14	10	10	13	↔
Recreation - Athletic Tournament Teams - Youth <i>Measures the number of youth athletic teams using City facilities during scheduled tournaments.</i>	40	40	6	16	24	↓
Recreation - Pickleball Members <i>Measures the number of members participating in the pickleball play at Fleischmann Park.</i>	158	130	335	350	340	↑
Recreation - Athletic Camps/Classes - Participants <i>Measures the number of participants in athletic programs/camps, etc.</i>	2,000	2,000	2,000	2,000	2,000	↔
Recreation - Skate Park Camp Participants <i>Measures the number of camp participants at the Edge Johnny Nocera Skate Park at Fleischmann Park</i>	80	80	300	300	325	↑
Recreation - After School Programs Participants - Fleischmann Park <i>Measures the number of average weekly program participants at Fleischmann Park during the school year.</i>	45	45	45	45	45	↔
Recreation - After School Programs Participants - Drop-In at River Park <i>Measures the number of average weekly drop-in program participants at River Park during the school year.</i>	31	25	16	20	25	↓
Recreation - After School Programs Participants - Drop-In at Anthony Park <i>Measures the number of average weekly drop-in program participants at Anthony Park during the school year.</i>	10	11	5	5	10	↓
Recreation - Summer Day Camp participants at River Park <i>Measures the number of weekly summer camp participants at River Park – 10-weeks.</i>	80	0	53	68	80	↔
Recreation - Specialty Camps offered at Fleischmann Park <i>Measures the number of specialty camps offered at Fleischmann Park throughout the year.</i>	123	2	65	55	60	↓
Recreation - Specialty Camps offered at River Park and Anthony Park <i>Measures the number of specialty camps offered at River Park and Anthony Park throughout the year.</i>	10	0	4	5	5	↓
Recreation - Specialty Camps offered at River Park Aquatics Center <i>Measures the number of specialty camps offered at River Park Aquatics Center.</i>	2	0	2	2	2	↔
Recreation - Specialty Camps offered at the Norris Center <i>Measures the number of specialty camps offered at the Norris Center.</i>	28	1	20	20	25	↔
Recreation - Meetings/clubs offered at Fleischmann Park <i>Measures the number of meetings/clubs offered at Fleischmann Park throughout the year.</i>	2	1	2	2	2	↔
Recreation - Meetings/clubs offered at River Park <i>Measures the number of meetings/clubs offered at River Park throughout the year.</i>	8	8	6	6	8	↔



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Community Services Department

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Target	Trend
Recreation - Meetings/clubs offered at the Norris Center.	12	12	13	13	13	↔
<i>Measures the number of meetings/clubs offered at the Norris Center throughout the year.</i>						
Recreation - Fitness/Aerobics/Yoga participants at Fleischmann Park	30	0	4	4	4	↓
<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	184	130	300	300	↑
<i>Measures the average weekly attendance at fitness/aerobics/yoga classes at River Park throughout the year.</i>						
Recreation - Gymnastics classes at Fleischmann Park	86	4	0	0	0	↓
<i>Measures the average number of gymnastics classes at Fleischmann Park per month.</i>						
Recreation - Dance class participants (youth and adult) at Fleischmann Park	4	4	0	0	0	↓
<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	5	2	0	0	0	↓
<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 classes offered per session</i>						
Recreation - Swim Team participants at River Park Aquatics Center	30	0	37	30	30	↔
<i>Measures the number of swim team participants at River Park Aquatics Center.</i>						
Recreation - Swim Lesson participants at River Park Aquatics Center	600	122	447	600	600	↔
<i>Measures the number of swim lesson participants at River Park Aquatics Center.</i>						
Recreation - Special Event - Santa's Visit - River Park	131	248	151	175	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	250	250	313	300	300	↑
<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	1,000	500	500	500	500	↓
<i>Measures the number of participants at two yard sales at Fleischmann Park.</i>						
Recreation - Special Event - Movies in the Park at Cambier Park	1,000	500	1,000	250	250	↓
<i>Measures the number of participants at Movies in the Park at Cambier Park.</i>						
Special Event Days Approved	310	270	281	300	300	↔
<i>Measures the total number of Special Event Days approved by the City.</i>						
Special Event Permit Applications Processed	269	225	149	150	150	↓
<i>Measures the total number of Special Event Permits processed by the Administration Division.</i>						
Special Event Street Closures	64	59	47	50	50	↓
<i>Measures the total number of street closures associated with approved Special Events.</i>						
Trees - Total number of trees managed.	20,120	20,782	21,067	21,300	21,500	↑
<i>Measures the total number of publicly owned trees in parks, ROW, medians, public spaces.</i>						
Trees Planted	1,143	392	313	300	200	↓
<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.	1,401	1,300	1,435	1,756	N/A	↑
<i>Measures the total number work orders processed by the Facilities Maintenance Division.</i>						
Work Orders Parks - Total # of Parks /Parkways work orders processed.	1,653	1,500	700	700	N/A	↓
<i>Measures the total number work orders processed by the Parks and Parkways Division.</i>						

FUND: 001 GENERAL FUND

COMMUNITY SERVICES

FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
ADMINISTRATION - 0901				
0.85	0.85	0.85	Community Services Director *	139,252
1	1	1	Deputy Director	115,825
0	0	1	Recreation Superintendent	101,455
1	1	1	Business Analyst	70,054
1	1	1	Administrative Specialist Sr	49,018
1	1	1	Administrative Specialist II	61,988
4.85	4.85	5.85		537,592
* .15 to Dock Fund				
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	100,617
1	1	1	Parks & Parkways Supervisor	70,117
1	1	1	City Arborist / Projects Manager	82,789
2	2	2	Sr Landscape Technician	91,748
4	4	4	Irrigation Technicians	224,796
7	7	7	Landscape Technician II/III	282,266
16	16	16		852,333
FACILITIES MAINTENANCE - 0917				
1	1	1	Facilities Maintenance Superintendent	100,617
1	1	1	Facilities Maintenance Supervisor	71,813
1	0	0	Project Coordinator	0
0	1	1	Contracts Services Manager	67,708
1	1	1	Sr. Custodian	44,256
7	7	7	Custodians	262,548
2	2	2	Sr. Tradesworker	121,521
3	3	3	Tradesworker	146,945
2	2	2	Service Worker III	82,333
18	18	18		897,741
RECREATION/FLEISCHMANN PARK - 0925				
0	0.5	0	Recreation Superintendent	0
1	1	1	Athletic Supervisor	75,577
1	1	1	Recreation Supervisor	78,326
2	2	2	Recreation Assistant*	71,900
4.5	4.5	4		225,803

FUND: 001 GENERAL FUND

COMMUNITY SERVICES

FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
			RECREATION/CAMBIER PARK & NORRIS - 0926	
0	0.5	0	Recreation Superintendent	0
1	1	1	Recreation Coordinator	49,249
1	1	1	Recreation Supervisor	63,773
<u>2.5</u>	<u>2.5</u>	<u>2</u>		<u>113,022</u>
			RECREATION/ RIVER PARK & ANTHONY PARK - 0927	
1	1	1	Parks and Recreation Manager	91,450
1	1	1	Recreation Coordinator	43,857
1	1	1	Recreation Supervisor	76,046
<u>3</u>	<u>3</u>	<u>3</u>		<u>211,353</u>
			RECREATION/ AQUATIC CENTER - 0929	
0.5	0.5	0.5	Recreation Coordinator	18,793
1	1	1	Aquatic Coordinator	49,858
1	1	1	Aquatic Supervisor	61,333
1	1	2	Lifeguards *	68,441
<u>3.5</u>	<u>3.5</u>	<u>4.5</u>		<u>198,424</u>
* 1 Part-time position upgraded to full-time				
			NAPLES PRESERVE	
1	1	1	Recreation Assistant	37,803
<u>1</u>	<u>1</u>	<u>1</u>		<u>37,803</u>
53.4	53.4	54.4	Regular Salaries	3,074,071
			Other Salaries/Authorized Compensation	538,834
			Overtime	71,612
			Employer Payroll Expenses	1,511,119
				<u></u>
			Total Personnel Services	\$ 5,195,637
			Other positions managed by Community Services:	
9.0	10.0	10.0	Beach Fund (Fund 430)	
4.0	4.3	4.5	Naples Tennis Fund (Fund 480)	
3.5	3.7	3.7	Dock Fund (460)	
3.0	3.0	3.0	Naples CRA Maintenance (Fund 180)	
<u>72.9</u>	<u>74.4</u>	<u>75.6</u>	Total	

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	2,705,895	2,779,715	2,982,715	3,074,071	294,357	10.6%	91,356	3.1%
510300 OTHER SALARIES	259,959	420,371	370,869	475,634	55,263	13.1%	104,765	28.2%
510305 PERSONAL LEAVE PAYOUTS	79,343	63,874	63,540	58,200	(5,674)	-8.9%	(5,340)	-8.4%
510330 EDUCATION REIMBURSEMENT	0	8,000	0	5,000	(3,000)	-37.5%	5,000	
510400 OVERTIME	35,153	64,232	74,770	71,612	7,380	11.5%	(3,158)	-4.2%
525010 FICA	223,203	251,916	241,558	270,609	18,693	7.4%	29,051	12.0%
525030 RETIREMENT CONTRIBUTIONS	393,795	389,526	395,477	427,461	37,936	9.7%	31,984	8.1%
525040 LIFE/HEALTH INSURANCE	757,887	783,793	783,793	798,649	14,856	1.9%	14,856	1.9%
525070 EMPLOYEE ALLOWANCES	10,905	12,360	9,147	14,400	2,040	16.5%	5,253	57.4%
TOTAL PERSONNEL EXPENSES	\$ 4,466,141	\$ 4,773,786	\$ 4,921,869	\$ 5,195,637	\$ 421,851	8.8%	\$ 273,768	5.6%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	534,367	626,350	447,941	686,870	60,520	9.7%	238,929	53.3%
530200 FIELD TRIPS	6,907	10,100	10,100	10,100	0	0.0%	0	0.0%
531010 PROFESSIONAL SERVICES	356,795	478,300	297,792	467,500	(10,800)	-2.3%	169,708	57.0%
531040 OTHER CONTRACTUAL SVCS	2,085,398	2,292,783	2,096,542	2,447,003	154,220	6.7%	350,461	16.7%
530110 DOG PARK OPERATING COSTS	19,171	15,000	15,000	15,000	0	0.0%	0	0.0%
531230 CULTURAL ARTS - THEATRE	4,615	62,000	50,000	51,500	(10,500)	-16.9%	1,500	3.0%
540000 TRAINING & TRAVEL COSTS	15,083	41,060	35,634	41,060	0	0.0%	5,426	15.2%
541000 COMMUNICATIONS	45,891	54,524	40,157	54,524	0	0.0%	14,367	35.8%
542000 TRANSPORTATION	392	10,100	10,100	10,100	0	0.0%	0	0.0%
542100 EQUIP. SERVICES - REPAIRS	107,939	112,500	112,500	143,420	30,920	27.5%	30,920	27.5%
542110 EQUIP. SERVICES - FUEL	51,342	52,400	52,400	97,211	44,811	85.5%	44,811	85.5%
543010 ELECTRICITY	287,802	370,697	367,519	385,525	14,828	4.0%	18,006	4.9%
543020 WATER, SEWER, GARBAGE	476,792	522,018	532,692	548,121	26,103	5.0%	15,429	2.9%
544000 RENTALS & LEASES	1,023	6,000	4,075	6,000	0	0.0%	1,925	47.2%
544020 EQUIPMENT RENTAL	0	6,000	4,500	6,000	0	0.0%	1,500	33.3%
546000 REPAIR AND MAINTENANCE	34,202	34,000	34,000	34,000	0	0.0%	0	0.0%
546340 REPAIR & MAINT LEVEL OF SERV	375,864	472,000	478,499	472,000	0	0.0%	(6,499)	-1.4%
547000 PRINTING AND BINDING	3,122	24,000	5,256	19,000	(5,000)	-20.8%	13,744	261.5%
547020 ADVERTISING (NON-LEGAL)	10,163	18,500	17,169	18,500	0	0.0%	1,331	7.8%
547060 DUPLICATING	3,349	6,800	6,800	6,800	0	0.0%	0	0.0%
549050 SPECIAL EVENTS	14,321	17,000	17,000	17,000	0	0.0%	0	0.0%
551000 OFFICE SUPPLIES	14,826	22,700	13,529	22,700	0	0.0%	9,171	67.8%
552070 UNIFORMS	22,090	29,419	23,822	29,412	(7)	0.0%	5,590	23.5%
552100 JANITORIAL SUPPLIES	57,711	60,000	76,000	85,000	25,000	41.7%	9,000	11.8%
552410 POOL-OPERATING SUPPLIES	33,693	44,000	44,000	44,000	0	0.0%	0	0.0%
554010 MEMBERSHIPS	4,645	5,445	5,016	5,575	130	2.4%	559	11.1%
TOTAL OPERATING EXPENSES	\$ 4,567,500	\$ 5,393,696	\$ 4,798,043	\$ 5,723,921	\$ 330,225	6.1%	\$ 925,878	19.3%
<u>NON-OPERATING EXPENSES</u>								
560XXX CAPITAL OUTLAY	0	0	33,080	0	0		(33,080)	-100.0%
NON-OPERATING EXPENSES	\$ -	\$0	\$33,080	\$0	\$0		-\$33,080	-100.0%
TOTAL EXPENSES	\$ 9,033,641	\$ 10,167,482	\$ 9,752,992	\$ 10,919,558	\$ 752,076	7.4%	\$ 1,166,566	12.0%

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	351,516	399,196	404,196	537,592	138,397	34.7%	133,396	33.0%
510300 PERSONAL SERVICES/ OTHER	31	9,000	2,500	2,500	(6,500)	-72.2%	0	0.0%
510305 PERSONAL LEAVE PAYOUTS	20,464	11,756	11,756	10,000	(1,756)	-14.9%	(1,756)	-14.9%
510330 EDUCATION REIMBURSEMENT	0	8,000	0	5,000	(3,000)	-37.5%	5,000	
510400 OVERTIME	899	1,366	1,366	1,435	69	5.1%	69	5.1%
525010 FICA	27,392	31,874	31,874	36,452	4,578	14.4%	4,578	14.4%
525030 RETIREMENT CONTRIBUTIONS	49,392	54,888	54,888	64,447	9,560	17.4%	9,559	17.4%
525040 LIFE/HEALTH INSURANCE	62,714	71,928	71,928	86,761	14,833	20.6%	14,833	20.6%
525070 EMPLOYEE ALLOWANCES	3,365	4,680	2,400	7,680	3,000	64.1%	5,280	220.0%
TOTAL PERSONNEL SERVICES	\$ 515,773	\$ 592,687	\$ 580,908	\$ 751,867	\$ 159,181	26.9%	\$ 170,959	29.4%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	15,820	18,000	18,000	27,000	9,000	50.0%	9,000	50.0%
<i>Mailing expenses, Ambassador Program, special event ads, barricades</i>								
531001 PROF SERV/CREDIT CARD	67,726	60,000	60,000	80,000	20,000	33.3%	20,000	33.3%
530110 DOG PARK OPERATING COSTS	19,171	15,000	15,000	15,000	0	0.0%	0	0.0%
<i>This item is fully refunded by dog park donations.</i>								
531040 OTHER CONTRACTUAL SVCS	15,420	19,750	6,000	19,750	0	0.0%	13,750	229.2%
<i>Copier maintenance and annual recreation software maintenance</i>								
540000 TRAINING & TRAVEL COSTS	720	7,000	7,000	7,000	0	0.0%	0	0.0%
541000 COMMUNICATIONS	831	950	308	950	0	0.0%	642	208.4%
542100 EQUIP. SERVICES - REPAIRS	8	0	0	0	0		0	
543010 ELECTRICITY	5,109	7,477	4,299	7,776	299	4.0%	3,477	80.9%
547000 PRINTING AND BINDING	3,122	24,000	5,256	19,000	(5,000)	-20.8%	13,744	261.5%
<i>Bicycle maps, building and landscape reproduction, brochures</i>								
551000 OFFICE SUPPLIES	3,711	6,500	636	6,500	0	0.0%	5,864	922.0%
552070 UNIFORMS AND OTHER CLOTHING	332	750	585	750	0	0.0%	165	28.2%
<i>Shirts and Uniforms for administrative staff</i>								
554010 MEMBERSHIPS	2,270	2,310	2,310	2,440	130	5.6%	130	5.6%
TOTAL OPERATING EXPENSES	\$ 134,239	\$ 161,737	\$ 119,394	\$ 186,166	\$ 24,429	15.1%	\$ 66,772	55.9%
TOTAL EXPENSES	\$ 650,012	\$ 754,424	\$ 700,302	\$ 938,033	\$ 183,610	24.3%	\$ 237,731	33.9%

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS**

001.0913.572

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	772,245	785,911	830,911	852,333	66,422	8.5%	21,422	2.6%
510300 OTHER SALARIES	23	0	1,785	3,500	3,500		1,715	96.1%
510305 PERSONAL LEAVE PAYOUTS	15,843	16,248	11,248	10,000	(6,248)	-38.5%	(1,248)	-11.1%
510400 OVERTIME	2,554	19,378	19,378	20,347	969	5.0%	969	5.0%
525010 FICA	56,562	72,956	53,974	66,564	(6,392)	-8.8%	12,590	23.3%
525030 RETIREMENT CONTRIBUTIONS	108,578	106,286	108,286	117,723	11,437	10.8%	9,437	8.7%
525040 LIFE/HEALTH INSURANCE	232,632	237,287	237,287	237,296	9	0.0%	9	0.0%
525070 EMPLOYEE ALLOWANCES	4,420	4,560	3,627	4,080	(480)	-10.5%	453	12.5%
TOTAL PERSONNEL SERVICES	\$ 1,192,857	\$ 1,242,626	\$ 1,266,496	\$ 1,311,843	\$ 69,217	5.6%	\$ 45,347	3.6%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	251,689	268,450	148,116	284,950	16,500	6.1%	136,834	92.4%
<i>Mulch, Landscaping and Playground: Nursery Stock; Fertilizer and Chemicals; Irrigation Supplies; Fill; Sod: Hardware and Safety Equipment</i>								
531020 PROFESSIONAL SERVICES	0	15,000	11,113	15,000	0	0.0%	3,887	35.0%
<i>Outsource design work</i>								
531040 OTHER CONTRACTUAL SVCS	1,760,664	1,943,793	1,797,745	1,989,513	45,720	2.4%	191,768	10.7%
<i>Tree/Palm Trimming (2 yr. cycle), Mulch, Sod installation, Exotic tree removal, Pest Control and Fertilization, Fish kill cleanup</i>								
540000 TRAINING & TRAVEL COSTS	1,007	5,000	2,074	5,000	0	0.0%	2,926	141.1%
541000 COMMUNICATIONS	629	3,500	203	3,500	0	0.0%	3,297	1624.1%
542100 EQUIP. SERVICES - REPAIRS	89,401	83,000	83,000	115,000	32,000	38.6%	32,000	38.6%
542110 EQUIP. SERVICES - FUEL	34,444	30,000	30,000	66,700	36,700	122.3%	36,700	122.3%
543010 ELECTRICITY	17,931	36,414	36,414	37,871	1,457	4.0%	1,457	4.0%
543020 WATER, SEWER, GARBAGE	275,249	314,520	323,327	330,246	15,726	5.0%	6,919	2.1%
544000 RENTALS & LEASES	1,023	6,000	4,075	6,000	0	0.0%	1,925	47.2%
546340 REPAIR & MAINT LEVEL OF SERV	63,987	75,000	75,000	75,000	0	0.0%	0	0.0%
551000 OFFICE SUPPLIES	466	3,000	1,500	3,000	0	0.0%	1,500	100.0%
552070 UNIFORMS	8,223	10,945	8,232	10,938	(7)	-0.1%	2,706	32.9%
554010 MEMBERSHIPS	962	960	531	960	0	0.0%	429	80.8%
TOTAL OPERATING EXPENSES	\$ 2,505,676	\$ 2,795,582	\$ 2,521,330	\$ 2,943,678	\$ 148,096	5.3%	\$ 422,348	16.8%
<u>NON-OPERATING EXPENSES</u>								
560300 MACHINERY EQUIP	0	0	0	0	0		0	
NON-OPERATING EXPENSES	\$ -	\$0	\$0	\$0	\$0		\$0	
TOTAL EXPENSES	\$ 3,698,534	\$ 4,038,208	\$ 3,787,826	\$ 4,255,521	\$ 217,313	5.4%	\$ 467,695	12.3%

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY SERVICES
FACILITIES MAINTENANCE**

001.0917.519

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	821,024	819,933	882,933	897,741	77,808	9.5%	14,808	1.7%
510300 OTHER SALARIES	8,814	14,535	14,535	5,000	(9,535)	-65.6%	(9,535)	-65.6%
<i>Standby pay</i>								
510305 PERSONAL LEAVE PAYOUTS	13,152	7,385	18,540	15,000	7,615	103.1%	(3,540)	-19.1%
510400 OVERTIME	18,601	21,014	34,552	30,000	8,986	42.8%	(4,552)	-13.2%
525010 FICA	61,689	59,131	68,927	67,840	8,709	14.7%	(1,087)	-1.6%
525030 RETIREMENT CONTRIBUTIONS	120,003	116,627	116,627	125,968	9,341	8.0%	9,341	8.0%
525040 LIFE/HEALTH INSURANCE	271,625	266,950	266,950	266,958	8	0.0%	8	0.0%
525070 EMPLOYEE ALLOWANCE	2,160	2,160	2,160	2,160	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$ 1,317,068	\$ 1,307,735	\$ 1,405,224	\$ 1,410,667	\$ 102,932	7.9%	\$ 5,443	0.4%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	185,832	225,100	188,874	260,100	35,000	15.5%	71,226	37.7%
<i>Maintenance & janitorial supplies, minor repair items</i>								
531010 PROFESSIONAL SERVICES	14,000	25,000	2,360	25,000	0	0.0%	22,640	959.3%
531040 OTHER CONTRACTUAL SVCS	280,690	287,965	253,722	387,965	100,000	34.7%	134,243	52.9%
<i>City wide pest control, window cleaning, HVAC & elevator maintenance, alarm monitoring</i>								
540000 TRAVEL AND TRAINING	1,372	3,500	1,000	3,500	0	0.0%	2,500	250.0%
<i>Training for Facilities Maintenance staff</i>								
541000 COMMUNICATIONS	3,353	5,500	1,065	5,500	0	0.0%	4,435	416.4%
542100 EQUIP. SERVICES - REPAIRS	16,645	25,000	25,000	23,500	(1,500)	-6.0%	(1,500)	-6.0%
542110 EQUIP. SERVICES - FUEL	16,693	20,000	20,000	26,460	6,460	32.3%	6,460	32.3%
543010 ELECTRICITY	101,710	103,747	103,747	107,897	4,150	4.0%	4,150	4.0%
<i>Electricity at City Hall locations and 13th St Warehouse</i>								
543020 WATER, SEWER, GARBAGE	80,674	73,018	74,885	76,669	3,651	5.0%	1,784	2.4%
544020 EQUIPMENT RENTAL	0	6,000	4,500	6,000	0	0.0%	1,500	33.3%
546340 REPAIR & MAINT LEVEL OF SERV	82,810	165,000	171,499	165,000	0	0.0%	(6,499)	-3.8%
552070 UNIFORMS AND OTHER CLOTHING	8,127	9,474	6,755	9,474	0	0.0%	2,719	40.3%
552100 JANITORIAL SUPPLIES	57,711	60,000	76,000	85,000	25,000	41.7%	9,000	11.8%
554010 MEMBERSHIPS	0	250	250	250	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$ 849,618	\$ 1,009,554	\$ 929,657	\$ 1,182,315	\$ 172,761	17.1%	\$ 252,658	27.2%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY EQUIP	0	0	0	0	0		0	
NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0		\$0	
TOTAL EXPENSES	\$ 2,166,686	\$ 2,317,289	\$ 2,334,881	\$ 2,592,982	\$ 275,693	11.9%	\$ 258,101	11.1%

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0925.572

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	244,198	252,740	270,740	225,803	(26,937)	-10.7%	(44,937)	-16.6%
510300 OTHER SALARIES	18,380	13,520	8,520	17,600	4,080	30.2%	9,080	106.6%
510305 PERSONAL LEAVE PAYOUTS	14,812	15,331	7,346	8,000	(7,331)	-47.8%	654	8.9%
510400 OVERTIME	2,525	8,351	5,351	5,000	(3,351)	-40.1%	(351)	-6.6%
525010 FICA	20,416	19,582	21,582	22,452	2,870	14.7%	870	4.0%
525030 RETIREMENT CONTRIBUTIONS	38,529	36,429	38,429	44,134	7,705	21.2%	5,705	14.8%
525040 LIFE/HEALTH INSURANCE	59,518	66,737	66,737	59,324	(7,413)	-11.1%	(7,413)	-11.1%
525070 EMPLOYEE ALLOWANCES	240	240	240	0	(240)	-100.0%	(240)	-100.0%
TOTAL PERSONNEL SERVICES	\$ 398,619	\$ 412,930	\$ 418,945	\$ 382,313	\$ (30,617)	-7.4%	\$ (36,632)	-8.7%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	30,608	35,000	22,151	35,020	20	0.1%	12,869	58.1%
531010 PROFESSIONAL SERVICES	193,085	236,800	125,819	240,000	3,200	1.4%	114,181	90.8%
<i>Instructors and teachers for specialty classes i.e. art, gymnastics or dance. Offset by fees.</i>								
531040 OTHER CONTRACTUAL SVCS	4,058	7,000	7,000	7,000	0	0.0%	0	0.0%
<i>Konica copier lease; lightening detector annual maintenance</i>								
540000 TRAINING & TRAVEL COSTS	2,675	4,800	4,800	4,800	0	0.0%	0	0.0%
541000 COMMUNICATIONS	14,414	14,200	8,207	14,200	0	0.0%	5,993	73.0%
<i>Comcast fiber optics cable and Verizon cell phone; wifi service \$1000/mo=\$12,000</i>								
542100 EQUIP. SERVICES - REPAIRS	913	3,000	3,000	3,300	300	10.0%	300	10.0%
542110 EQUIP. SERVICES - FUEL	114	1,500	1,500	2,350	850	56.7%	850	56.7%
543010 ELECTRICITY	87,907	88,108	88,108	91,632	3,524	4.0%	3,524	4.0%
543020 WATER, SEWER, & GARBAGE	51,614	62,832	62,832	65,974	3,142	5.0%	3,142	5.0%
546000 REPAIR & MAINTENANCE	27,364	24,000	24,000	24,000	0	0.0%	0	0.0%
<i>Maintenance for skate park, football and baseball fields</i>								
547020 ADVERTISING (NON-LEGAL)	6,240	6,000	4,669	6,000	0	0.0%	1,331	28.5%
<i>Advertising programs for Fleischmann, Skate Park and athletics</i>								
546340 REPAIR & MAINT LEVEL OF SERV	59,777	50,000	50,000	50,000	0	0.0%	0	0.0%
551000 OFFICE SUPPLIES	2,804	3,000	1,193	3,000	0	0.0%	1,807	151.5%
552070 UNIFORMS & OTHER CLOTHING	1,494	1,500	1,500	1,500	0	0.0%	0	0.0%
554010 MEMBERSHIPS	0	500	500	500	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$ 483,067	\$ 538,240	\$ 405,279	\$ 549,276	\$ 11,036	2.1%	\$ 143,997	35.5%
<u>NON-OPERATING EXPENSES</u>								
560300 CAPITAL IMPROVEMENT/OTHER	0	0	0	0	0		0	
NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0		\$0	
TOTAL EXPENSES	\$ 881,686	\$ 951,170	\$ 824,224	\$ 931,589	\$ (19,581)	-2.1%	\$ 107,365	13.0%

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0926.572

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	141,245	141,496	171,496	113,022	(28,474)	-20.1%	(58,474)	-34.1%
510300 OTHER SALARIES-TEMP <i>Temporary employees</i>	23,335	33,870	33,870	39,450	5,580	16.5%	5,580	16.5%
510305 PERSONAL LEAVE PAYOUTS	4,910	5,082	5,200	5,200	118	2.3%	0	0.0%
510400 OVERTIME	1,672	1,891	1,891	1,986	95	5.0%	95	5.0%
525010 FICA	12,667	13,723	14,551	11,988	(1,735)	-12.6%	(2,563)	-17.6%
525030 RETIREMENT CONTRIBUTIONS	21,238	20,228	22,179	15,885	(4,343)	-21.5%	(6,294)	-28.4%
525040 LIFE/HEALTH INSURANCE	30,799	37,076	37,076	29,662	(7,414)	-20.0%	(7,414)	-20.0%
525070 EMPLOYEE ALLOWANCES	240	240	240	0	(240)	-100.0%	(240)	-100.0%
TOTAL PERSONNEL SERVICES	\$ 236,106	\$ 253,606	\$ 286,503	\$ 217,193	\$ (36,413)	-14.4%	\$ (69,310)	-24.2%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES <i>Costs of classes and events</i>	14,521	17,850	17,850	17,850	0	0.0%	0	0.0%
531010 PROFESSIONAL SERVICES <i>Science, art/nature, Italian language and acting camps and classes; Offset by fees.</i>	74,338	96,000	64,000	62,000	(34,000)	-35.4%	(2,000)	-3.1%
531040 OTHER CONTRACTUAL SVCS <i>Copier lease and maintenance</i>	4,060	2,175	2,175	2,175	0	0.0%	0	0.0%
531230 CULTURAL ARTS THEATRE	4,615	62,000	50,000	51,500	(10,500)	-16.9%	1,500	3.0%
540000 TRAINING & TRAVEL COSTS <i>FRPA conference & training, NRPA conference, Leadership training/conference.</i>	4,382	7,950	7,950	7,950	0	0.0%	0	0.0%
541000 COMMUNICATIONS <i>Comcast Fiber Optic Lease and Verizon cell phones. Wifi service - \$12,000 (\$1,000/month).</i>	12,285	13,854	13,854	13,854	0	0.0%	0	0.0%
543010 ELECTRICITY	20,969	54,620	54,620	56,805	2,185	4.0%	2,185	4.0%
543020 WATER, SEWER, & GARBAGE	12,344	13,000	13,000	13,650	650	5.0%	650	5.0%
544000 RENTALS & LEASES	0	0	0	0	0	0.0%	0	0.0%
546340 REPAIR & MAINT LEVEL OF SERV	63,469	55,000	55,000	55,000	0	0.0%	0	0.0%
547020 ADVERTISING (NON-LEGAL)	3,923	10,000	10,000	10,000	0	0.0%	0	0.0%
547060 DUPLICATING	2,200	5,000	5,000	5,000	0	0.0%	0	0.0%
551000 OFFICE SUPPLIES	1,168	3,500	3,500	3,500	0	0.0%	0	0.0%
552070 UNIFORMS & OTHER CLOTHING	743	1,000	1,000	1,000	0	0.0%	0	0.0%
554010 MEMBERSHIPS	689	705	705	705	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$ 219,706	\$ 342,654	\$ 298,654	\$ 300,989	\$ (41,665)	-12.2%	\$ 2,335	0.8%
<u>NON-OPERATING EXPENSES</u>								
560400 CAPITAL IMPROVEMENT/OTHER	0	0	0	0	0		0	
NON-OPERATING EXPENSES	\$ -	\$0	\$0	\$0	\$0		\$0	
TOTAL EXPENSES	\$ 455,812	\$ 596,260	\$ 585,157	\$ 518,182	\$ (78,078)	-13.1%	\$ (66,975)	-11.4%

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0927.572

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	194,493	193,473	235,473	211,353	17,880	9.2%	(24,120)	-10.2%
510300 OTHER SALARIES	116,050	200,715	160,715	259,374	58,659	29.2%	98,659	61.4%
<i>Temporary counselors</i>								
510305 PERSONAL LEAVE PAYOUTS	7,799	8,072	8,634	9,000	928	11.5%	366	4.2%
510400 OVERTIME	5,867	8,916	8,916	9,362	446	5.0%	446	5.0%
525010 FICA	23,594	30,187	26,187	36,091	5,904	19.6%	9,904	37.8%
525030 RETIREMENT CONTRIBUTIONS	30,563	28,902	28,902	31,577	2,675	9.3%	2,675	9.3%
525040 LIFE/HEALTH INSURANCE	61,766	44,492	44,492	44,493	1	0.0%	1	0.0%
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$ 440,613	\$ 515,237	\$ 513,799	\$ 601,730	\$ 86,493	16.8%	\$ 87,931	17.1%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	11,205	19,700	19,700	19,700	0	0.0%	0	0.0%
530020 FIELD TRIPS	6,907	9,600	9,600	9,600	0	0.0%	0	0.0%
531010 PROFESSIONAL SERVICES	7,645	27,000	20,000	27,000	0	0.0%	7,000	35.0%
<i>Funding for Independent Contract instructors covered by fees.</i>								
531040 OTHER CONTRACTUAL SVCS	7,115	14,200	12,000	14,200	0	0.0%	2,200	18.3%
<i>Copier maintenance lease, Water cooler svc, Kitchen cleaning & maint., Duck relocation, flooring maint. & piano tuning</i>								
540000 TRAINING & TRAVEL COSTS	3,124	7,660	7,660	7,660	0	0.0%	0	0.0%
541000 COMMUNICATIONS	14,154	15,736	15,736	15,736	0	0.0%	0	0.0%
<i>Comcast Fiber Optic Lease and Verizon cell phones. Wifi service - \$12,000 (\$1,000/month).</i>								
542000 TRANSPORTATION	392	10,000	10,000	10,000	0	0.0%	0	0.0%
542100 EQUIP. SERVICES - REPAIRS	972	1,500	1,500	1,620	120	8.0%	120	8.0%
542110 EQUIP. SERVICES - FUEL	90	900	900	1,701	801	89.0%	801	89.0%
543010 ELECTRICITY	19,232	30,838	30,838	32,072	1,234	4.0%	1,234	4.0%
543020 WATER, SEWER, & GARBAGE	17,843	18,750	18,750	19,688	938	5.0%	938	5.0%
546340 REPAIR & MAINT LEVEL OF SERV	39,673	45,000	45,000	45,000	0	0.0%	0	0.0%
547060 DUPLICATING	269	800	800	800	0	0.0%	0	0.0%
549050 SPECIAL EVENTS	14,321	17,000	17,000	17,000	0	0.0%	0	0.0%
<i>Back to School Bash, Santa's Visit & special event supplies</i>								
551000 OFFICE SUPPLIES	5,813	5,200	5,200	5,200	0	0.0%	0	0.0%
552070 UNIFORMS	648	3,000	3,000	3,000	0	0.0%	0	0.0%
554010 MEMBERSHIPS	725	560	560	560	0	0.0%	0	0.0%
560400 CAPITAL OUTLAY	0	0	33,080	0	0		(33,080)	-100.0%
TOTAL OPERATING EXPENSES	\$ 150,128	\$ 227,444	\$ 251,324	\$ 230,537	\$ 3,093	1.4%	\$ (20,787)	-8.3%
TOTAL EXPENSES	\$ 590,740	\$ 742,681	\$ 765,123	\$ 832,267	\$ 89,586	12.1%	\$ 67,144	8.8%

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK AQUATIC CENTER**

001.0929.572

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	150,014	152,373	152,373	198,424	46,051	30.2%	46,051	30.2%
510300 OTHER SALARIES <i>Lifeguards</i>	57,923	95,071	95,071	82,510	(12,561)	-13.2%	(12,561)	-13.2%
510305 PERSONAL LEAVE PAYOUTS	2,363	0	816	1,000	1,000		184	22.5%
510400 OVERTIME	3,035	3,316	3,316	3,482	166	5.0%	166	5.0%
525010 FICA	15,760	17,711	17,711	21,302	3,591	20.3%	3,591	20.3%
525030 RETIREMENT CONTRIBUTIONS	21,237	21,703	21,703	22,854	1,151	5.3%	1,151	5.3%
525040 LIFE/HEALTH INSURANCE	38,534	44,492	44,492	59,324	14,832	33.3%	14,832	33.3%
TOTAL PERSONNEL SERVICES	\$ 288,865	\$ 334,666	\$ 335,482	\$ 388,896	\$ 54,230	16.2%	\$ 53,414	15.9%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	8,897	15,250	15,250	15,250	0	0.0%	0	0.0%
531010 PROFESSIONAL SERVICES <i>Aqua Fitness Instructor & Summer Swin Team Coach</i>	0	3,000	3,000	3,000	0	0.0%	0	0.0%
531040 OTHER CONTRACTUAL SVCS	2,163	2,950	2,950	2,950	0	0.0%	0	0.0%
540000 TRAINING & TRAVEL COSTS	1,502	4,150	4,150	4,150	0	0.0%	0	0.0%
541000 COMMUNICATIONS	180	684	684	684	0	0.0%	0	0.0%
543010 ELECTRICITY	23,491	35,228	35,228	36,637	1,409	4.0%	1,409	4.0%
543020 WATER, SEWER, & GARBAGE	11,167	17,651	17,651	18,534	883	5.0%	883	5.0%
546340 REPAIR & MAINT LEVEL OF SERV	28,621	32,000	32,000	32,000	0	0.0%	0	0.0%
551000 OFFICE SUPPLIES	763	1,000	1,000	1,000	0	0.0%	0	0.0%
552070 UNIFORMS/OTHER CLOTHING	2,171	2,000	2,000	2,000	0	0.0%	0	0.0%
552410 POOL OPERATING SUPPLIES	33,693	44,000	44,000	44,000	0	0.0%	0	0.0%
554010 MEMBERSHIPS	0	160	160	160	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$ 112,649	\$ 158,073	\$ 158,073	\$ 160,365	\$ 2,292	1.4%	\$ 2,292	1.4%
<u>NON-OPERATING EXPENSES</u>								
560300 CAPITAL IMPROVEMENT/OTHER	0	0	0	0	0		0	
NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0		\$0	
TOTAL EXPENSES	\$ 401,514	\$ 492,739	\$ 493,555	\$ 549,261	\$ 56,522	11.5%	\$ 55,706	11.3%

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0963.572

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	31,159	34,593	34,593	37,803	3,210	9.3%	3,210	9.3%
510300 OTHER SALARIES	12,310	9,720	9,933	15,000	5280	54.3%	5,067	51.0%
525010 FICA	3,356	3,391	3,391	4,041	650	19.2%	650	19.2%
525030 RETIREMENT CONTRIBUTIONS	4,256	4,463	4,463	4,873	410	9.2%	410	9.2%
525040 LIFE/HEALTH INSURANCE	298	14,831	14,831	14,831	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$51,379	\$ 66,998	\$ 67,211	\$ 76,548	\$ 9,550	14.3%	\$ 9,337	13.9%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	6,656	12,000	12,000	12,000	0	0.0%		0.0%
<i>Miscellaneous supplies and equipment, office supplies, Preserve brochure, and special event supplies.</i>								
530200 FIELD TRIPS	0	500	500	500	0	0.0%	0	0.0%
531010 PROFESSIONAL SVCS	0	500	500	500	0	0.0%	0	0.0%
531040 OTHER CONTRACTUAL SVCS	0	3,450	3,450	3,450	0	0.0%	0	0.0%
<i>Maintenance such as carpet cleaning and horticultural pickup</i>								
540000 TRAVEL AND TRAINING	300	1,000	1,000	1,000	0	0.0%	0	0.0%
541000 COMMUNICATIONS	45	100	100	100	0	0.0%	0	0.0%
542000 TRANSPORTATION COST	0	100	100	100	0	0.0%	0	0.0%
543010 ELECTRICITY	2,972	3,265	3,265	3,395	130	4.0%	130	4.0%
543020 WATER, SEWER, AND GARBAGE	6,715	2,247	2,247	2,360	113	5.0%	113	5.0%
546000 REPAIR & MAINTENANCE	0	0	0	0	0	0.0%	0	0.0%
546340 REPAIR & MAINTENANCE LEVEL OF SVC	24,833	25,000	25,000	25,000	0	0.0%	0	0.0%
<i>Exotic plant removal, miscellaneous repairs, sign project</i>								
547020 ADVERTISING (NON-LEGAL)	0	2,500	2,500	2,500	0	0.0%	0	0.0%
547060 DUPLICATING	880	1,000	1,000	1,000	0	0.0%	0	0.0%
551000 OFFICE SUPPLIES	100	500	500	500	0	0.0%	0	0.0%
552070 UNIFORMS	353	500	500	500	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$ 42,854	\$ 52,662	\$ 52,662	\$ 52,905	\$ 243	0.5%	\$ 243	0.5%
TOTAL EXPENSES	\$ 94,233	\$ 119,660	\$ 119,873	\$ 129,453	\$ 9,793	8.2%	\$ 9,580	8.0%

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY SERVICES
BAKER PARK**

001.0966.572

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	0	0	0	0	0		0	
510300 OTHER SALARIES <i>Part time staff</i>	23,094	43,940	43,940	50,700	6760	15.4%	6,760	15.4%
525010 FICA	1,767	3,361	3,361	3,879	518	15.4%	518	15.4%
525030 RETIREMENT CONTRIBUTIONS	0	0	0	0	0		0	
525040 LIFE/HEALTH INSURANCE	0	0	0	0	0		0	
TOTAL PERSONNEL SERVICES	\$ 24,860	\$ 47,301	\$ 47,301	\$ 54,579	\$ 7,278	15.4%	7,278	15.4%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	9,138	15,000	6,000	15,000	0	0.0%	9,000	150.0%
531010 PROFESSIONAL SVCS <i>Contracted instructors</i>	0	15,000	11,000	15,000	0	0.0%	4,000	36.4%
531040 OTHER CONTRACTUAL SVCS <i>Maintenance</i>	11,228	11,500	11,500	20,000	8,500	73.9%	8,500	73.9%
543010 ELECTRICITY	8,480	11,000	11,000	11,440	440	4.0%	440	4.0%
543020 WATER, SEWER, AND GARBAGE	21,185	20,000	20,000	21,000	1,000	5.0%	1,000	5.0%
546000 REPAIR & MAINTENANCE	6,838	10,000	10,000	10,000	0	0.0%	0	0.0%
546340 REPAIR & MAINTENANCE LEVEL OF SVC	12,694	25,000	25,000	25,000	0	0.0%	0	0.0%
552070 UNIFORMS	0	250	250	250	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$ 69,563	\$ 107,750	\$ 94,750	\$ 117,690	\$ 9,940	9.2%	\$ 22,940	24.2%
TOTAL EXPENSES	\$ 94,424	\$ 155,051	\$ 142,051	\$ 172,269	\$17,218	11.1%	\$ 30,218	21.3%

**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	PROJECT	Requested				
NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
Landscaping/Parks & Parkways Continuing and New Projects						
23F03	Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000
23F32	Landscape Median Restoration	300,000	300,000	250,000	150,000	75,000
23F01	Vehicle Replacement - Pk/Pkwys	54,100	50,000	50,000	50,000	50,000
23F02	Small Equipment Replacement - Pk/Pkwys	93,000	50,000	50,000	50,000	50,000
Recreation Facilities Continuing and New Projects						
23G08	Cambier Park Master Plan Development	350,000	250,000	250,000	250,000	150,000
23G24	River Park Community Center & Park Improvements	190,000	200,000	50,000	50,000	50,000
23G25	Norris Center Improvements/Cambier Park	25,000	50,000	75,000	50,000	75,000
23G11	Fleischmann Pk Design Development	1,300,000	1,000,000	1,000,000	1,000,000	0
23G09	Fleischmann Pk Playground Replacement	800,000	0	0	0	0
23G13	Anthony Park Master Plan Development	300,000	900,000	0	0	0
23G07	Naples Preserve Improvements	20,000	0	0	0	50,000
23G26	Seagate Linear Boardwalk Restoration	35,000	0	0	0	0
	Fleischmann Park Improvements Project	0	0	0	0	0
	Seagate Master Plan Development	0	0	0	0	0
	Skate Park Improvements	0	250,000	0	0	0
	River Park Aquatic Center - Improvements	0	20,000	20,000	20,000	50,000
	Van Replacement (1) - Recreation (Norris)	0	0	0	0	30,000
City Facilities Continuing and New Projects						
23I21	Naples Landing Improvements	50,000	0	0	0	0
	City Space/Facilities Feasibility Study	0	100,000	0	0	0
	New Vehicle - Facilities Maintenance	0	35,000	0	35,000	0
TOTAL COMMUNITY SERVICES DEPARTMENT		3,817,100	3,505,000	2,045,000	1,955,000	880,000

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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.

2022-23 Departmental Goals and Objectives

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

- Utilize technology, data, and 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 using Community Police Officers, Crime Suppression Team, Traffic Enforcement Officers, and Patrol Officers.
- Community Education Efforts, to identify suspicious behavior and report it, safeguarding personal property.
- Increase citizen participation, by attending community meetings and utilizing social media.
- Continuous assessment of tactics and results.

General Fund

Police Department (continued)

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

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

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

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

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

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

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

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

2022-23 Significant Budgetary Issues

The **Police Department’s** budget is \$17,136,515, which is an increase of \$2,052,049 from the FY 21-22 budget and \$1,938,802 from estimated actual. There are no changes in staffing levels for FY 22-23.

The **Police Administration Bureau’s** budget is \$1,235,747 which is an increase of \$193,995 from the FY 21-22 budget and \$92,217 from estimated actual. The increase is due to wage increases, and minimal increases in operating expenses.

The **Police Operations Bureau’s** budget is \$12,429,856 which is an increase of \$1,498,190 from the FY 21-22 budget and \$1,569,453 from estimated actual. The increase is due to increased wages, and minimal increases in operating expenses.

The **Support Services Bureau’s** budget is \$3,470,912, an increase of \$359,864 from the FY 21-22 budget and \$277,132 from estimated actual. The increase is due to wage increases and minimal increase in operating expenses.

General Fund

Police Department (continued)

2022-23 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 2022-23 totals \$547,280.

Annual Comparative Performance Measures			
	FY 2019-20	FY 2020-21	% Change
Total Police Incidents Handled	84,301	83,848	-1%
Accidents/Traffic Crashes (With or Without Injury)	1,037	1,115	+8%
Directed Patrols	37,830	37,600	-1%
Traffic Stops	9,909	9,385	-5%
Traffic Written Warnings Issued	5,746	5,333	-7%
Traffic Citations Issued	2,814	2,084	-26%
Parking Citations Issued	11,947	19,073	+60%
Marine Vessel Stops	452	478	+6%
Marine Warnings Issued	381	346	-9%
Marine Vessel Inspections	92	78	-15%
Marine Citations Issued	109	134	+23%
Arrests Made	321	278	-13%
Incoming Phone Calls Answered (911 and non- emergency)	70,698	72,382	+2%
Average Priority Call Response Time (minutes) Dispatch-Arrived	4.23	3.94	-7%
Percentage of 911 of calls answered within 10 seconds	95	96	-1%
Average time (seconds) from receipt of 911 to Dispatch of priority 1 call	55	69	+25%

General Fund

Police Department (continued)

UNIFORM CRIME REPORT COMPARISON			
Crime Type	FY 2019-20	FY 2020-21	% Change
Homicide	0	0	0%
Sex Offense	2	5	+150%
Robbery	1	3	+200%
Agg. Assault	15	14	-7%
Burglary	22	16	-27%
Larceny	227	230	+1%
Auto Theft	21	18	-14%
Arson	1	0	-100%
Total Part 1 Crimes	290	286	-1%
Clearance Rate	85	45	-47%

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
ADMINISTRATION (1101)				
1	1	1	Chief of Police	174,066
1	1	1	Police Lieutenant	117,571
1	1	1	Police Sergeant	107,341
1	1	1	Police Officer	102,973
1	1	1	Executive Assistant	77,591
1	1	1	Professional Standards Coordinator	66,855
6	6	6		\$646,397
POLICE OPERATIONS (1120)				
1	1	1	Assistant Chief	148,887
4	4	4	Police Lieutenants	490,917
10	10	10	Police Sergeant	986,050
49	49	49	Police Officers (C.O.P. /Detective)	3,798,516
1	1	1	Crime Scene Analyst	72,842
2	2	2	Administrative Specialist II	104,992
1	1	1	Property & Evidence Technician	59,402
1	1	1	Criminal Research Analyst	68,769
1.4	1.4	1.4	F.T.E. School Crossing Guard (4)	49,204
70.4	70.4	70.4		\$5,779,579
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 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
SUPPORT SERVICES (1121)				
1	1	1	Assistant Chief	148,887
1	1	1	Communications Manager	112,161
1	1	1	Records & Fiscal Services Manager	112,161
3	3	3	Communications Shift Supervisor	252,074
12	12	12	Public Safety Telecommunicator	640,531
1	1	1	Inventory Control Clerk	50,438
1	1	1	Administrative Specialist II	60,405
2	2	2	Records Specialist	102,419
22	22	22		\$1,479,076
98.4	98.4	98.4	Regular Salaries	7,905,052
			Other Authorized Compensation	609,065
			State Incentive Pay	66,540
			Overtime	441,695
			Special Duty Pay	280,511
			Holiday Pay	286,825
			State Insurance Tax	700,000
			Other Payroll Expenses	5,460,347
			Total Personnel Services	\$ 15,750,035
OTHER FUND EMPLOYEES MANAGED BY POLICE DEPT.				
3	3	3	Enforcement Division in CRA Fund 180	
5.2	7.8	7.8	Enforcement Division in Beach Fund 430	
106.6	109.2	109.2	Total Employees	

**FISCAL YEAR 2022-23
BUDGET DETAIL
POLICE DEPARTMENT SUMMARY**

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	6,291,993	6,954,976	6,897,631	7,905,052	950,076	13.7%	1,007,421	14.6%
510300 SPECIALTY PAY AND LONGEVITY	163,419	143,910	222,735	246,700	102,790	71.4%	23,965	10.8%
510305 PERSONAL LEAVE PAYOUTS	284,507	249,764	219,059	362,365	112,601	45.1%	143,306	65.4%
510320 STATE INCENTIVE PAY	67,090	73,500	56,305	66,540	(6,960)	-9.5%	10,235	18.2%
510330 EDUCATION REIMBURSEMENT	16,347	47,500	15,000	25,000	(22,500)	-47.4%	10,000	66.7%
510400 OVERTIME	342,033	338,768	463,887	441,695	102,927	30.4%	(22,192)	-4.8%
510410 SPECIAL DUTY PAY	195,004	240,511	257,813	280,511	40,000	16.6%	22,698	8.8%
510420 HOLIDAY PAY	175,919	181,438	189,396	286,825	105,387	58.1%	97,429	51.4%
525010 FICA	551,750	610,908	636,178	700,437	89,529	14.7%	64,259	10.1%
525030 RETIREMENT CONTRIBUTIONS	2,581,807	2,792,635	2,808,283	3,236,903	444,268	15.9%	428,620	15.3%
525040 LIFE/HEALTH INSURANCE	1,456,619	1,438,561	1,438,561	1,438,607	46	0.0%	46	0.0%
525070 EMPLOYEE ALLOWANCE	2,400	2,400	2,400	59,400	57,000	2375.0%	57,000	2375.0%
525220 STATE INSURANCE PREMIUM	757,213	700,000	700,000	700,000	0	0.0%	0	0.0%
TOTAL PERSONNEL EXPENSES	\$ 12,886,102	\$ 13,774,871	\$ 13,907,248	\$ 15,750,035	\$ 1,975,164	14.3%	\$1,842,787	13.3%
<u>OPERATING EXPENSES</u>								
531010 OTHER PROFESSIONAL SERVICES	2,605	7,692	1,500	3,500	(4,192)	-54.5%	2,000	133.3%
531040 OTHER CONTRACTUAL SERVICES	154,150	182,773	181,433	209,207	26,434	14.5%	27,774	15.3%
532040 OTHER LEGAL SERVICES	50	3,500	1,000	3,500	0	0.0%	2,500	250.0%
540000 TRAINING & TRAVEL COSTS	64,761	108,275	95,800	108,275	0	0.0%	12,475	13.0%
541000 COMMUNICATIONS	75,432	92,400	92,400	96,000	3,600	3.9%	3,600	3.9%
542100 EQUIP. SERVICES - REPAIRS	216,855	270,000	270,000	275,000	5,000	1.9%	5,000	1.9%
542110 EQUIP. SERVICES - FUEL	106,829	120,000	120,000	145,000	25,000	20.8%	25,000	20.8%
543010 ELECTRICITY	69,476	87,500	87,500	91,875	4,375	5.0%	4,375	5.0%
543020 WATER, SEWER, GARBAGE	28,828	28,000	31,848	33,600	5,600	20.0%	1,752	5.5%
544000 RENTALS & LEASES	14,367	15,800	15,800	18,170	2,370	15.0%	2,370	15.0%
546000 REPAIR AND MAINTENANCE	34,311	57,425	54,425	66,038	8,613	15.0%	11,613	21.3%
547000 PRINTING AND BINDING	3,118	3,000	3,000	3,000	0	0.0%	0	0.0%
547020 ADVERTISING	0	0	0	7,500	7,500		7,500	
549000 OTHER CURRENT CHARGES	728	1,000	750	1,150	150	15.0%	400	53.3%
549070 EMPLOYEE RECOGNITION	3,500	4,000	2,200	4,000	0	0.0%	1,800	81.8%
551000 OFFICE SUPPLIES	12,865	16,000	15,000	18,400	2,400	15.0%	3,400	22.7%
552000 OPERATING SUPPLIES	115,242	166,350	167,649	119,232	(47,118)	-28.3%	(48,417)	-28.9%
552020 FUEL	24,774	29,800	35,800	52,150	22,350	75.0%	16,350	45.7%
552070 UNIFORMS	48,091	58,217	58,217	69,817	11,600	19.9%	11,600	19.9%
552100 JANITORIAL SUPPLIES	8,167	10,800	10,800	12,240	1,440	13.3%	1,440	13.3%
552230 VEST	8,031	15,000	15,000	22,500	7,500	50.0%	7,500	50.0%
554010 MEMBERSHIPS/BOOKS	5,281	8,063	6,343	9,326	1,263	15.7%	2,983	47.0%
TOTAL OPERATING EXPENSES	\$ 997,462	\$ 1,285,595	\$ 1,266,465	\$ 1,369,480	\$ 83,885	6.5%	\$ 103,015	8.1%
<u>NON-OPERATING EXPENSES</u>								
560200 BUILDING IMPROVEMENTS	1,556	2,000	2,000	2,000	\$ -	0.0%	0	0.0%
560400 MACHINERY/EQUIPMENT	38,531	22,000	22,000	15,000	\$ (7,000)	-31.8%	(7,000)	-31.8%
TOTAL NON-OPERATING EXPENSES	\$ 40,087	\$ 24,000	\$ 24,000	\$ 17,000	\$ (7,000)	-29.2%	\$ (7,000)	-29.2%
TOTAL EXPENSES	\$ 13,923,651	\$ 15,084,466	\$ 15,197,713	\$ 17,136,515	\$ 2,052,049	13.6%	\$1,938,802	12.8%

**FISCAL YEAR 2022-23
BUDGET DETAIL
POLICE DEPARTMENT
ADMINISTRATION**

001.1101.521

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	499,820	533,652	598,957	646,397	112,745	21.1%	47,440	7.9%
510300 SPECIALTY PAY AND LONGEVITY	12,481	12,058	23,715	25,000	12,942	107.3%	1,285	5.4%
510305 PERSONAL LEAVE PAYOUTS	14,724	14,942	20,500	31,008	16,066	107.5%	10,508	51.3%
510320 STATE INCENTIVE PAY	6,620	7,140	6,346	5,580	(1,560)	-21.8%	(766)	-12.1%
510330 EDUCATION REIMBURSEMENT	16,347	47,500	15,000	25,000	(22,500)	-47.4%	10,000	66.7%
510400 OVERTIME	14,104	8,925	10,168	10,000	1,075	12.0%	(168)	-1.7%
510420 HOLIDAY PAY	3,067	14,438	15,500	23,400	8,962	62.1%	7,900	51.0%
525010 FICA	38,917	46,078	52,417	55,842	9,764	21.2%	3,425	6.5%
525030 RETIREMENT CONTRIBUTIONS	160,708	163,251	203,985	211,139	47,888	29.3%	7,154	3.5%
525040 LIFE/HEALTH INSURANCE	114,468	88,983	88,983	88,986	3	0.0%	3	0.0%
525070 EMPLOYEE ALLOWANCES	2,400	2,400	2,400	5,400	3,000	125.0%	3,000	125.0%
TOTAL PERSONNEL SERVICES	\$ 883,655	\$ 939,367	\$ 1,037,971	\$ 1,127,752	\$ 188,385	20.1%	\$ 89,781	8.6%
<u>OPERATING EXPENSES</u>								
531010 PROFESSIONAL SERVICES	0	3,500	1,500	3,500	0	0.0%	2,000	133.3%
531040 OTHER CONTRACTUAL SERVICES	6,940	11,015	9,015	12,065	1,050	9.5%	3,050	33.8%
<i>Internal Affairs software maintenance and Power DMS Standards software maintenance</i>								
540000 TRAINING & TRAVEL COSTS	20,571	35,875	35,000	35,875	0	0.0%	875	2.5%
<i>Training, including new motorola training and accreditation conference, and additional recruiting and testing.</i>								
547000 PRINTING AND BINDING	3,118	3,000	3,000	3,000	0	0.0%	0	0.0%
547020 ADVERTISING	0	0	0	7,500	7,500		7,500	
549070 EMPLOYEE RECOGNITION	3,500	4,000	2,200	4,000	0	0.0%	1,800	81.8%
<i>Citizens Police Academy, DARE Graduation, Employee Recognition</i>								
552000 OPERATING SUPPLIES	21,138	40,800	51,649	37,800	(3,000)	-7.4%	(13,849)	-26.8%
<i>Ammunition and other operating costs</i>								
554010 MEMBERSHIPS/BOOKS	2,741	4,195	3,195	4,255	60	1.4%	1,060	33.2%
TOTAL OPERATING EXPENSES	\$ 58,008	\$ 102,385	\$ 105,559	\$ 107,995	\$ 5,610	5.5%	\$ 2,436	2.3%
<u>NON-OPERATING EXPENSES</u>								
560400 CAPITAL OUTLAY MACHINERY	0	0	0	0	0		0	
TOTAL NON-OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL EXPENSES	\$ 941,663	\$ 1,041,752	\$ 1,143,530	\$ 1,235,747	\$ 193,995	18.6%	\$ 92,217	8.1%

**FISCAL YEAR 2022-23
BUDGET DETAIL
POLICE DEPARTMENT
PATROL / POLICE OPERATIONS**

001.1120.521

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	4,493,069	5,070,190	4,957,698	5,779,579	709,389	14.0%	821,881	16.6%
510300 OTHER AUTHORIZED COMP.	150,815	131,852	188,361	209,700	77,848	59.0%	21,339	11.3%
<i>Master Officer Pay (\$1,500 *18) & Longevity</i>								
510305 PERSONAL LEAVE PAYOUTS	251,309	198,444	180,000	279,357	80,913	40.8%	99,357	55.2%
510320 STATE INCENTIVE PAY	60,470	64,800	49,959	59,400	(5,400)	-8.3%	9,441	18.9%
510400 OVERTIME	223,031	210,995	243,024	221,000	10,005	4.7%	(22,024)	-9.1%
510410 SPECIAL DUTY PAY	195,004	240,511	257,813	280,511	40,000	16.6%	22,698	8.8%
510420 HOLIDAY PAY	172,852	167,000	173,896	263,425	96,425	57.7%	89,529	51.5%
525010 FICA	408,349	451,645	462,823	516,693	65,048	14.4%	53,870	11.6%
525030 RETIREMENT CONTRIBUTIONS	2,188,195	2,374,521	2,346,133	2,775,502	400,981	16.9%	429,369	18.3%
525040 LIFE/HEALTH INSURANCE	1,065,504	1,023,306	1,023,306	1,023,339	33	0.0%	33	0.0%
525070 EMPLOYEE ALLOWANCE		0	0	54,000	54,000		54,000	
525220 STATE INSURANCE PREMIUM	757,213	700,000	700,000	700,000	0	0.0%	0	0.0%
<i>Insurance premium is paid to the pension funds within 5 days of receipt, per state law.</i>								
TOTAL PERSONNEL SERVICES	\$ 9,965,812	\$ 10,633,264	\$ 10,583,013	\$ 12,162,506	\$ 1,529,242	14.4%	\$ 1,579,493	14.9%
<u>OPERATING EXPENSES</u>								
531010 PROFESSIONAL SERVICES	2,605	4,192	0	0	(4,192)		0	
<i>K-9 Veterinarian, boarding and care, forensic examinations</i>								
531040 OTHER CONTRACTUAL SERVICES	50,668	57,978	57,978	77,380	19,402	33.5%	19,402	33.5%
<i>Camera licenses, False Alarm Software Maintenance, forensic software, E-Crash, and other software maintenance</i>								
532040 OTHER LEGAL SERVICES	50	3,500	1,000	3,500	0	0.0%	2,500	250.0%
<i>State Attorney fees for certain arrests per FSS: 27.34 (1)(a)</i>								
540000 TRAINING & TRAVEL COSTS	35,511	62,400	55,800	62,400	0	0.0%	6,600	11.8%
<i>Includes travel costs for investigations and specialty training</i>								
546000 REPAIR AND MAINTENANCE	18,104	30,900	30,900	35,535	4,635	15.0%	4,635	15.0%
552000 OPERATING SUPPLIES	85,750	109,500	102,500	62,975	(46,525)	-42.5%	(39,525)	-38.6%
<i>Uniform allowances moved to 525070 for FY22/23, AED batteries, evidence supplies, Crime Scene supplies, Police boat supplies, etc.</i>								
552070 UNIFORMS	4,712	8,217	8,217	9,817	1,600	19.5%	1,600	19.5%
554010 MEMBERSHIPS/BOOKS	1,671	2,715	1,995	3,743	1,028	37.9%	1,748	87.6%
TOTAL OPERATING EXPENSES	\$ 199,070	\$ 279,402	\$ 258,390	\$ 255,350	\$ (24,052)	-8.6%	\$ (3,040)	-1.2%
<u>NON-OPERATING EXPENSES</u>								
560200 BUILDING IMPROVEMENTS	1,556	2,000	2,000	2,000	0	0.0%	0	0.0%
560400 MACHINERY & EQUIPMENT	29,535	17,000	17,000	10,000	(7,000)	-41.2%	(7,000)	-41.2%
TOTAL NON-OPERATING EXPENSES	\$ 31,091	\$ 19,000	\$ 19,000	\$ 12,000	\$ (7,000)	-36.8%	\$ (7,000)	-36.8%
TOTAL EXPENSES	\$ 10,195,973	\$ 10,931,666	\$ 10,860,403	\$ 12,429,856	\$ 1,498,190	13.7%	\$ 1,569,453	14.5%

**FISCAL YEAR 2022-23
BUDGET DETAIL
POLICE DEPARTMENT
SUPPORT SERVICES**

001.1121.521

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	1,299,105	1,351,134	1,340,976	1,479,076	127,942	9.5%	138,100	10.3%
510300 OTHER AUTHORIZED COMPENSATION	123	0	10,659	12,000	12,000		1,341	12.6%
510305 PERSONAL LEAVE PAYOUTS	18,474	36,378	18,559	52,000	15,622	42.9%	33,441	180.2%
510320 STATE INCENTIVE PAY	0	1,560	0	1,560	0	0.0%	1,560	
510400 OVERTIME	104,898	118,848	210,695	210,695	91,847	77.3%	0	0.0%
525010 FICA	104,483	113,185	120,938	127,902	14,717	13.0%	6,964	5.8%
525030 RETIREMENT CONTRIBUTIONS	232,905	254,863	258,165	250,262	(4,601)	-1.8%	(7,903)	-3.1%
525040 LIFE/HEALTH INSURANCE	276,647	326,272	326,272	326,282	10	0.0%	10	0.0%
525070 EMPLOYEE ALLOWANCES	0	0	0	0	0		0	
TOTAL PERSONNEL SERVICES	\$ 2,036,635	\$ 2,202,240	\$ 2,286,264	\$ 2,459,777	\$ 257,537	11.7%	\$ 173,513	7.6%
<u>OPERATING EXPENSES</u>								
531040 OTHER CONTRACTUAL SERVICES	96,542	113,780	114,440	119,762	5,982	5.3%	5,322	4.7%
<i>Telestaff, elevator, radio, fire extinguisher, and A/C maintenance, records mgmt software</i>								
540000 TRAINING & TRAVEL COSTS	8,679	10,000	5,000	10,000	0	0.0%	5,000	100.0%
<i>FDLE/CJIS, Accreditation, Conferences and Internal Affairs Training</i>								
541000 COMMUNICATIONS	75,432	92,400	92,400	96,000	3,600	3.9%	3,600	3.9%
<i>Data lines, laptop lines, city phone system, etc</i>								
542100 EQUIP. SERVICES - REPAIRS	216,855	270,000	270,000	275,000	5,000	1.9%	5,000	1.9%
542110 EQUIP. SERVICES - FUEL	106,829	120,000	120,000	145,000	25,000	20.8%	25,000	20.8%
543010 ELECTRICITY	69,476	87,500	87,500	91,875	4,375	5.0%	4,375	5.0%
543020 WATER, SEWER, GARBAGE	28,828	28,000	31,848	33,600	5,600	20.0%	1,752	5.5%
544000 RENTALS & LEASES	14,367	15,800	15,800	18,170	2,370	15.0%	2,370	15.0%
546000 REPAIR AND MAINTENANCE	16,207	26,525	23,525	30,503	3,978	15.0%	6,978	29.7%
<i>General or non-scheduled repairs, i.e. plumbing, radar, generators, doors</i>								
549000 OTHER CURRENT CHARGES	728	1,000	750	1,150	150	15.0%	400	53.3%
<i>Postage (\$400), VIPS administrative costs (\$600)</i>								
551000 OFFICE SUPPLIES	12,865	16,000	15,000	18,400	2,400	15.0%	3,400	22.7%
552000 OPERATING SUPPLIES	8,355	16,050	13,500	18,457	2,407	15.0%	4,957	36.7%
<i>Bulbs, batteries, flags, radios and emergency supplies</i>								
552020 FUEL	24,774	29,800	35,800	52,150	22,350	75.0%	16,350	45.7%
<i>Generator fuel, motorcycle fuel and boat fuel.</i>								
552070 UNIFORMS	43,380	50,000	50,000	60,000	10,000	20.0%	10,000	20.0%
552100 JANITORIAL SUPPLIES	8,167	10,800	10,800	12,240	1,440	13.3%	1,440	13.3%
552230 VESTS	8,031	15,000	15,000	22,500	7,500	50.0%	7,500	50.0%
554010 MEMBERSHIPS / BOOKS	869	1,153	1,153	1,328	175	15.2%	175	15.2%
TOTAL OPERATING EXPENSES	\$ 740,383	\$ 903,808	\$ 902,516	\$ 1,006,135	\$ 102,327	11.3%	\$ 103,619	11.5%
<u>NON-OPERATING EXPENSES</u>								
560400 CAPITAL OUTLAY MACHINERY	8,996	5,000	5,000	5,000	0	0.0%	0	0.0%
TOTAL NON-OPERATING EXPENSES	\$ 8,996	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%	\$ -	0.0%
TOTAL EXPENSES	\$ 2,786,014	\$ 3,111,048	\$ 3,193,780	\$ 3,470,912	\$ 359,864	11.6%	\$ 277,132	8.7%

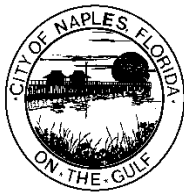
CAPITAL IMPROVEMENT PROJECTS FUND 340 -POLICE DEPARTMENT

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

CIP NUMBER	PROJECT DESCRIPTION	Requested 2022-23	2023-24	2024-25	2025-26	2026-27
23H04	Portable Radio Lifecycle Replacement (22)	97,000	98,455	99,932	101,431	102,952
23H05	Marked Vehicle Addition (2)	163,280	0	0	0	0
23H20	LPR Camera Replacements (12)	80,000	0	0	120,000	0
23H18	Marine Outboard Motor Replacement (2)	50,000	0	0	0	55,000
23H09	Traffic Mgmt/Speed Measurement Devices (add 2)	40,000	40,000	0	0	0
23H15	Agency Handguns/Holsters (77)	80,000	0	0	0	0
23H10	Secure Digital Storage (RAID)	20,000	0	0	0	0
23H07	Carpet & Ceiling Tile Replacement	17,000	0	0	0	0
	Communications Chairs/Furniture	0	17,000	0	0	0
	AED Replacements (10)	0	12,000	0	0	0
	Taser Replacement (26)	0	42,100	42,100	0	0
	Tactical Body Armor & Helmet Replacement (12)	0	30,000	10,000	0	0
	CID Tech Room Furniture	0	15,000	0	0	0
	Unmarked Police Vehicle Replacement	0	83,200	129,600	45,000	46,800
	Marked Vehicle Replacement	0	0	264,903	367,332	760,848
	Motorcycle Replacement (2)	0	0	72,000	0	0
	Communications Center Renovation	0	0	0	50,000	0
	Facility Lighting Replacement	0	0	0	10,000	0
	Equipment Storage Garage	0	0	0	350,000	0
	Bathroom, Stairwell, Locker Room Renovations	0	0	0	0	100,000
	Marine Vessel Replacement (1)	0	0	0	0	210,000
	CSI Photography Equipment Replacement	0	0	0	0	10,000
TOTAL POLICE DEPARTMENT		547,280	337,755	618,535	1,043,763	1,285,600

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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.

2021-22 Department Accomplishments

- Due to the COVID-19 Public Health Emergency several Executive Orders and Legislative Actions were taken that provided leave accommodations for the City workforce. These actions at the National, State and Local level required the issuance of numerous employee notices/policies and correspondence to address flexible work schedules, remote work, illness prevention and public safety health best practices.
- Collective Bargaining negotiation sessions were conducted with the City's five Bargaining Units: AFSCME, GSAF/OPEIU, IAFF, FOP Officers, and FOP Supervisors. The City negotiated a one-year agreement with GSAF/OPEIU, a two-year agreement with AFSCME, and three-year agreements with IAFF, FOP Officers, and FOP Supervisors.
- Human Resources staff produced twelve issues of "The City Connection" employee monthly newsletter.
- Acquired and implemented 15 Smart TVs and the 'Useful' visual networking platform for real time streaming of City employee announcements, information and wellness tips.
- Implemented an employee referral bonus in November 2021 to encourage City employees to recommend qualified candidates for employment to help fill the above average position vacancies.
- Continued the process of implementing electronic annual and probationary performance evaluations through NEOGOV's "Perform" platform. The new system will streamline the process of evaluating employee's performance and empower managers to provide constructive feedback to build a more capable workforce.
- The City's recruitment team attended several local events including a technical school job fair to promote City wide job opportunities.
- Conducted recruitment of approximately 120 positions.
- Received and processed over 3200 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.

2022-23 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 wellness best practices and strategies.

General Fund

Human Resources Department

- 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.

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 GSAF/OPEIU union to implement negotiated terms on October 1, 2022.
- Develop a City of Naples Compensation Philosophy and engage in job evaluations to improve organizational efficiency and develop career ladders for employees.
- Source and obtain a regional salary survey to revise the City of Naples Pay & Classification plan in line with the Compensation Philosophy to remain competitive in order to attract and retain top talent.
- Develop and provide manager training to move the City's performance evaluation and management process to the 'Perform' digital platform.
- 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.
- Attend regional and virtual training conferences to share and obtain best practices for post pandemic human capital and regulatory challenges.
- Research electronic storage of employee personnel files/records that will comply with record retention requirements.

2022-23 Significant Budgetary Issues

The budget of the Human Resources department is \$915,261, a \$88,987 increase from the 2021-2022 estimated actual. This increase is due to the smart technology enhancements including performance evaluations, recruitment processes and digital live streaming of employee announcements and information; increase in software maintenance, professional services and pre-employment medical costs for recruitment, office furniture replacement, addition of a part-time temporary position for staff coverage and training, and the annual salary wage increase and related benefit costs. No significant budgetary issues are expected for FY 2022-23.

Performance Measures

	FY 20-21 ACTUAL	FY 21-22 PROJECTED	FY 22-23 PROJECTED
Total Number of FTE* Employees	446	465	510
Total Number of Seasonal Employees	47	50	50
Positions Recruited (FTE & Seasonal)	234	120	175
Number of Applicants	3506	3200	3500

General Fund

Human Resources Department

In-House Training Programs Offered	7	5	5
Grievances - AFSCME (219 members)	0	1	1
Grievances - GSAF/OPEIU (28 members)	0	0	0
Grievances - FOP (65)	5	1	1
Grievances - IAFF (52)	0	0	0
Grievances - Non-Bargaining (106)	0	0	0
Percent Turnover	15.16%	15.50%	14.50%
Average Operating Cost per Employee	\$1,588	\$1,661	\$1,841

**FTE = Full Time Equivalent*

FUND: 001 GENERAL FUND

**HUMAN RESOURCES
FISCAL YEAR 2022-23**

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
1	1	1	Human Resources Director	\$168,493
2	2	2	Human Resources Generalist	122,237
1	1	1	Employee Relations Manager	97,786
1	1	1	Employee Benefits Manager	90,325
				<hr/> 478,841
 5	 5	 5	 Regular Salaries	 478,841
			Other Salaries/Authorized Compensation	53,500
			Employer Payroll Expenses	190,420
				<hr/>
			Total Personnel Services	<u><u>\$722,761</u></u>

**FISCAL YEAR 2022-23
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	357,713	422,701	457,701	478,841	56,140	13.3%	21,140	4.6%
510300 OTHER SALARIES	38	0	2,500	45,500	45,500		43,000	1720.0%
<i>Temporary staff assistance</i>							0	
510305 PERSONAL LEAVE PAYOUTS	13,284	13,665	25,982	8,000	(5,665)	-41.5%	(17,982)	-69.2%
525010 FICA	27,879	33,584	36,584	38,674	5,090	15.2%	2,090	5.7%
525030 RETIREMENT CONTRIBUTIONS	55,727	61,504	67,504	71,591	10,087	16.4%	4,087	6.1%
525040 LIFE/HEALTH INSURANCE	49,324	74,153	74,153	74,155	2	0.0%	2	0.0%
525070 EMPLOYEE ALLOWANCE	6,040	6,000	6,000	6,000	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$ 510,007	\$ 611,607	\$ 670,424	\$ 722,761	\$ 111,154	18.2%	\$ 52,337	7.8%
<u>OPERATING EXPENSES</u>								
531011 PROFESSIONAL SERVICES	20,846	26,000	26,883	28,000	2,000	7.7%	1,117	4.2%
<i>Arbitrations, App Testing/Exams, Background screening, Driver License Checks, Fingerprinting, Psych Tests</i>								
531070 MEDICAL SERVICES	37,633	35,000	40,068	40,000	5,000	14.3%	(68)	-0.2%
<i>Drug screens, Fit for Duty Exams, pre-employment physicals and flu vaccines, DOT random testing</i>							0	
540000 TRAINING & TRAVEL COSTS	2,654	20,000	12,000	20,000	0	0.0%	8,000	66.7%
541000 COMMUNICATIONS	1,272	1,000	1,244	1,000	0	0.0%	(244)	-19.6%
546000 REPAIR AND MAINTENANCE	22,726	5,000	5,332	5,000	0	0.0%	(332)	-6.2%
546170 SOFTWARE MAINTENANCE	0	38,000	44,323	57,500	19,500	51.3%	13,177	29.7%
<i>NEOGOV: Government Jobs Agmt, Onboarding, Perform</i>								
549040 EMPLOYEE DEVELOPMENT	14,383	20,000	15,000	20,000	0	0.0%	5,000	33.3%
<i>Training for employees and supervisors; training materials; instructors</i>								
551020 OTHER OFFICE SUPPLIES	2,429	2,500	2,500	2,500	0	0.0%	0	0.0%
552000 OPERATING SUPPLIES	9,617	10,000	5,000	15,000	5,000	50.0%	10,000	200.0%
<i>ID Card supplies, Recruitment/Job Fair supplies, miscellaneous office furniture & equipment</i>								
554010 MEMBERSHIPS	3,903	3,500	3,500	3,500	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$ 115,463	\$ 161,000	\$ 155,850	\$ 192,500	\$ 31,500	19.6%	\$ 36,650	23.5%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY EQUIPMENT	17,754	0	0	0	0		0	
TOTAL NON-OPERATING	\$ 17,754	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL EXPENSES	\$ 643,223	\$ 772,607	\$ 826,274	\$ 915,261	\$ 142,654	18.5%	\$ 88,987	10.8%

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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.

2022-23 Significant Budgetary Issues

Non-Departmental

Non-Departmental has a budget of \$4,215,944, an increase of \$330,075 from FY 2021-22 estimated actual. Several significant changes include:

- There is an increase of \$41,290 in Operating Expenditures related to the donation of \$50,000 to Black History Baggage Car.
- Self-insurance charges of \$1,797,539 represents an increase of \$62,613.
- Technology Service Charge increased \$778,340, this relates to the increase of 3.0 FTE's and the Capital Improvement Projects within this internal service fund.

Contingency and Transfers

Contingency is budgeted at \$100,000. 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.

City Administrative Reimbursement

Administrative Reimbursement is budgeted at \$4,091,059 and increase of \$57,249. This is a contra-expense to the General Fund, which means that it is a reduction in this fund's expenditures, funded by the other funds of the City.

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

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

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.

General Fund

Non-Departmental, Transfers and Contingency

The following list represents the funds participating in the Administrative Reimbursement, and the change in the reimbursement from FY 2021-22.

DESCRIPTION	FY21-22 Budget	FY22-23 Budget	Change
Building Fund	423,830	458,792	8%
CRA Fund	125,120	116,993	-6%
Streets Fund	115,980	124,445	7%
Public Service Tax/Debt Fund	46,800	32,496	-31%
Public Service Tax/Capital Fund	75,620	103,884	37%
Water/Sewer Fund	1,793,100	1,758,249	-2%
Beach Fund	198,970	219,314	10%
Solid Waste Fund	429,950	436,532	2%
City Dock Fund	82,740	83,681	1%
Stormwater Fund	195,260	201,363	3%
Tennis Fund	54,180	56,706	5%
Risk Management Fund	88,500	91,968	4%
Health Insurance Fund	189,700	195,803	3%
Technology Services Fund	81,350	76,549	-6%
Equipment Services Fund	132,710	134,274	1%
General Fund	(4,033,810)	(4,091,049)	1%

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 2022-23
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	190,078	0	79,845	0	0		(79,845)	-100.0%
525010 FICA	13,000	0	6,530	0	0		(6,530)	-100.0%
525030 RETIREMENT CONTRIBUTIONS	49,238	0	3,183	0	0		(3,183)	-100.0%
525040 LIFE/ HEALTH INSURANCE	25,688	0	158	0	0		(158)	-100.0%
529000 OTHER GENERAL INCREASE	0	10,000	0	0	(10,000)	-100.0%	0	
TOTAL PERSONNEL SERVICES	\$ 278,004	\$ 10,000	\$ 89,716	\$ -	\$ (10,000)	-100.0%	\$ (89,716)	-100.0%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	188,051	12,500	21,210	62,500	50,000	400.0%	41,290	194.7%
<i>Memorial florals/donations per policy, City facility AED Batteries; Laws of Life Banquet; Black History Baggage Car</i>								
530080 NAPLES CORE VALUES	7,697	8,000	8,000	10,000	2,000	25.0%	2,000	25.0%
<i>Employee Appreciation Events</i>								
530310 TV AND COMM. PRODUCTION	59,149	60,000	60,000	60,000	0	0.0%	0	0.0%
<i>Granicus Streaming Video, social media management, closed captioning & TV production costs</i>								
531001 CREDIT CARD/BANK FEE	17,681	12,000	16,000	17,000	5,000	41.7%	1,000	6.3%
531010 PROFESSIONAL SERVICES	180,827	292,000	397,799	125,000	(167,000)	-57.2%	(272,799)	-68.6%
<i>Lobbying Services (\$25,000), Public Engagement Website (\$20,000), Public Relations/Communications (\$30,000)</i>								
531040 OTHER CONTRACTUAL SVCS	45,460	53,825	53,825	27,000	(26,825)	-49.8%	(26,825)	-49.8%
<i>Greater Naples Chamber of Commerce, SMK Survey Monkey</i>								
531220 INVESTMENT ADVISORS	17,336	17,000	17,000	18,000	1000	5.9%	1,000	5.9%
531300 CITY MANAGER SEARCH	0	30,000	72,547	0	-30000	-100.0%	(72,547)	-100.0%
531500 ELECTION EXPENSE	0	50,000	71,804	0	(50,000)	-100.0%	(71,804)	-100.0%
542020 POSTAGE & FREIGHT	41,933	47,000	47,000	47,000	0	0.0%	0	0.0%
545220 SELF INSURANCE CHARGE	1,418,480	1,734,926	1,734,926	1,797,539	62,613	3.6%	62,613	3.6%
545290 DISASTER DATA RECOVERY	0	22,000	0	0	(22,000)	-100.0%	0	
546170 SOFTWARE MAINTENANCE	0	0	62,082	28,305	28,305		(33,777)	-54.4%
547000 PRINTING & BINDING	0	2,000	2,000	2,000	0	0.0%	0	0.0%
549000 OTHER CURRENT CHARGES	0	10,000	10,000	10,000	0	0.0%	0	0.0%
<i>Emergency supplies, Special Assessment Costs and Tax Roll Expenses</i>								
549020 TECHNOLOGY SVC CHARGE	1,220,590	1,191,960	1,191,960	1,970,300	778,340	65.3%	778,340	65.3%
549050 SPECIAL EVENTS	0	41,200	11,200	20,000	(21,200)	-51.5%	8,800	78.6%
<i>Security and support for approved special events</i>								
549060 EMPLOYEE AWARDS	14,191	12,000	12,000	15,000	3,000	25.0%	3,000	25.0%
<i>Employee awards and appreciation for years of service</i>								
552000 OPERATING SUPPLIES	0	500	500	0	(500)	-100.0%	(500)	-100.0%
554010 MEMBERSHIPS	4,834	6,300	6,300	6,300	0	0.0%	0	0.0%
<i>Florida League of Cities, SWFLC, Chamber of Commerce, Amazon Prime</i>								
560300 CAPITAL OUTLAY	11,308	0	0	0	0		0	
<i>Seawall Settlement Project</i>								
TOTAL OPERATING EXPENSES	\$ 3,227,537	\$ 3,603,211	\$ 3,796,153	\$ 4,215,944	\$ 612,733	17.0%	\$ 419,791	11.1%
TOTAL EXPENSES	\$ 3,505,541	\$ 3,613,211	\$ 3,885,869	\$ 4,215,944	\$ 602,733	16.7%	\$ 330,075	8.5%

**FISCAL YEAR 2022-23
BUDGET DETAIL
CONTINGENCY**

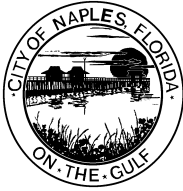
001.7272.582

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	0
<u>NON-OPERATING EXPENSES</u>					
591911 TRANSFER TO EMER. RESERVE	0	0	0	0	0
599010 OPERATING CONTINGENCY	0	200,000	200,000	100,000	(100,000)
TOTAL EXPENSES	\$0	\$ 200,000	\$200,000	\$ 100,000	\$ (100,000)

TRANSFERS IN AND OUT

001.7575.582

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	0
<u>NON-OPERATING EXPENSES</u>					
530010 CITY ADMIN REIMBURSEMENT	(3,860,260)	(4,033,810)	(4,033,810)	(4,091,059)	(57,249)
591480 TENNIS FUND	47,500	47,500	47,500	0	(47,500)
TOTAL EXPENSES	\$(3,812,760)	\$ (3,986,310)	\$ (3,986,310)	\$(4,091,059)	\$ (104,749)



General Fund

Ethics Commission

Mission Statement

To ensure the actual and perceived integrity of City government and its decision-making process, to build public confidence in City government, to prevent unethical conduct before it occurs, to address unethical conduct when it does occur, to train and advise City officials and employees in ethical matters, and to serve as the guardian of the public trust.

Department Description

The City of Naples motto is “Ethics above all else.” The creation and support of the Ethics Commission demonstrates the City’s firm commitment to open, honest and ethical government. Government employees and officials have a special duty to serve the public in a fair and just manner. The Ethics Commission is dedicated to bolstering public trust in the administration of government by educating the public and private sector about ethics laws and seeking compliance with them.

The Commission on Ethics and Governmental Integrity is primarily focused on ensuring the actual and perceived integrity of City government. What we do in furtherance of our mission is to provide ethics training to all City employees, board and committee members, lobbyists and elected officials. We provide ethics advice through either formal or informal opinions and we provide an enforcement procedure for the investigation and adjudication of ethics complaints. We offer the public a mechanism whereby they can voice their concerns about suspected unethical behavior and have the authority to self-initiate investigations where appropriate.

The Naples Vision Plan explicitly sets out both transparency and ethics as areas at the forefront of decisions made by our government officials and decision makers. The Ethics Commission has drafted an Ethics Code which contains a lobbyist registration provision that provides a degree of transparency for citizens to see who may be trying to influence government decision makers.

The Ethics Commission was created by voter referendum in August 2020. The initial five Ethics Commissioners were appointed in November 2020, and they hired their Executive Director in June 2021.

2021-22 Department Accomplishments

- Drafted the City’s Ethics Code which was unanimously adopted and approved by City Council on September 15, 2021.
- The Ethics Commission held twenty (20) public meetings between January and December 2021.
- Adopted Bylaws, Rules of Procedure and policy for self-initiated investigations as well as whistleblower and lobbying policies and procedures.
- Decided three (3) formal complaints, C21-01-05 was dismissed for lack of probable cause. C21-02-05 and C21-03-06 were dismissed for lack of legal sufficiency.
- Issued five (5) informal requests for opinion in calendar year 2021.
- Issued two (2) formal opinions.

General Fund

Ethics Commission (continued)

- Received and evaluated information in four (4) matters that were determined to be either outside of our authority or referred to another agency. These items are assigned an “NA” number (No Action).
- Responded to six (6) public record requests.
- Conducted outreach, particularly with the legal community, through the Collier County Bar Association and Collier County Women’s Bar Association.
- Conducted in-person ethics training for approximately four hundred and fifty-nine (459) City employees and sixty-four (64) board and committee members.

2021-22 Departmental Goals and Objectives

Consistent with the City’s Vision Plan, the Ethics Commission is committed to establishing strong connections with residents and other stakeholders through both formal and informal settings. One of our goals for the future is to organize an ethics conference and other seminars on ethics related topics of interest in the community.

Increase our outreach and education regarding the existence and the mission of the Ethics Commission and through this process begin to establish a pool of volunteer Ethics Advocates.

Establish an independent and informative website for the Ethics Commission.

Develop and transition to an on-line ethics training program for employees, board and committee members, vendors and lobbyists.

Further implement the provisions of the Ethics Code in an organized and efficient manner including making appropriate amendments and additions to the Code when necessary.

Establish the City of Naples Commission on Ethics and Governmental Integrity as the premier example of what a model municipal ethics commission should look like

FY 21-22 Significant Budgetary Issues

The Ethics Commission proposed budget for FY 2022-23 is \$266,627. This represents level funding from FY 2021-22 adopted budget.

FUND: 001 GENERAL FUND

ETHICS COMMISSION

FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
<u>0</u>	<u>1</u>	<u>1</u>	Executive Director	<u>\$105,325</u>
0	1	1	Regular Salaries	105,325
			Employer Payroll Expenses	38,523
			Total Personnel Services	<u>\$ 143,848</u>

**FISCAL YEAR 2022-23
BUDGET DETAIL
GENERAL FUND
ETHICS COMMISSION**

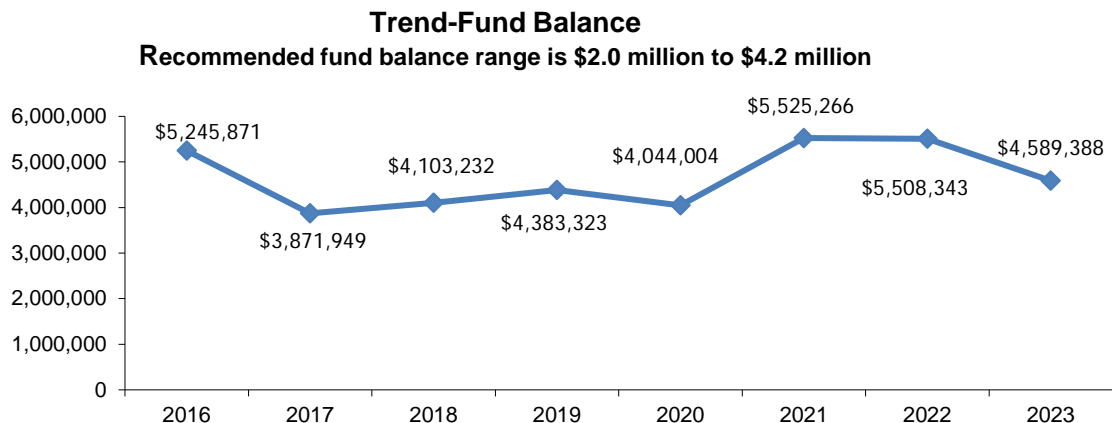
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	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	33,846	101,000	101,000	105,325	4,325	4.3%	4,325	4.3%
525010 FICA	2,581	7,726	7,726	7,940	214	2.8%	214	2.8%
525030 RETIREMENT CONTRIBUTIONS	5,102	7,070	13,838	15,752	8,682	122.8%	1,914	13.8%
525040 LIFE/ HEALTH INSURANCE	2,591	14,831	14,831	14,831	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$ 44,120	\$ 130,627	\$ 137,395	\$ 143,848	\$ 13,221	10.1%	\$ 6,453	4.7%
<u>OPERATING EXPENSES</u>								
531040 OTHER CONTRACTUAL SVCS	90,456	15,000	15,000	15,000	0	0.0%	0	0.0%
531042 INVESTIGATION EXPENSE	16,088	30,000	30,000	30,000	0	0.0%	0	0.0%
532040 LEGAL SERVICES	0	42,000	42,000	42,000	0	0.0%	0	0.0%
540000 TRAVEL & TRAINING EXPENSE	0	5,000	7,000	5,000	0	0.0%	(2,000)	-28.6%
546000 MAINTENANCE	0	0	2,000	24,000	24,000		22,000	1100.0%
549020 TECHNOLOGY SVC CHARGE	0	2,150	2,150	4,730	2,580	120.0%	2,580	120.0%
552000 OPERATING SUPPLIES	4,550	5,000	3,000	2,049	(2,951)	-59.0%	(951)	-31.7%
554010 MEMBERSHIPS	445	0	0	0	0		0	
560400 CAPITAL - MACHINERY & EQUIP	6,485	3,000	0	0	(3,000)		0	
560810 CAPITAL - SOFTWARE	0	33,850	33,850	0	(33,850)	-100.0%	(33,850)	-100.0%
TOTAL OPERATING EXPENSES	\$ 118,025	\$ 136,000	\$ 135,000	\$ 122,779	\$ (13,221)	-9.7%	\$ (12,221)	-9.1%
TOTAL EXPENSES	\$ 162,144	\$ 266,627	\$ 272,395	\$ 266,627	\$ -	0.0%	\$ (5,768)	-2.1%



BUILDING PERMIT FUND FINANCIAL SUMMARY Fiscal Year 2022-23

Beginning Fund Balance - As of September 30, 2021		\$ 5,525,266
Projected Revenues FY 2021-22		5,857,957
Projected Expenditures FY 2021-22		5,874,880
Net Increase/(Decrease) in Fund Balance		(16,923)
Expected Fund Balance as of September 30, 2022		\$5,508,343
Add Fiscal Year 2022-23 Budgeted Revenues		
Building Permits	5,806,825	
Charges for Services	100	
Interest Income	45,000	
Grants and Miscellaneous Revenue	0	5,851,925
TOTAL AVAILABLE RESOURCES		11,360,268
Less Fiscal Year 2022-23 Budgeted Expenditures		
Personnel Services	3,698,800	
Operating Expenses	1,115,722	
Technology Services	361,610	
Transfer - Self-Insurance	93,238	
Transfer - Administration & Fire Inspectors	881,510	
Capital Expenses	620,000	6,770,880
BUDGETED CASH FLOW		(918,955)
Projected Fund Balance as of September 30, 2023		<u><u>\$4,589,388</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.

2022-23 Department Accomplishments

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

2022-23 Department Goals and Objectives

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

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

Building Permit Fund

Building Department (continued)

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

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

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

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

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

2022-23 Significant Budgetary Issues

The FY 22-23 budget for the Building Permit Fund anticipates revenue totaling \$5,851,925 and expenditures totaling \$6,966,611. The budget uses \$1,114,686 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 22-23 budget are \$6,770,880, a \$896,000 increase from the FY 21-22 estimated actual.

Personal Services

Personal Services are budgeted at \$3,698,800, a \$169,152 increase over the FY 21-22 estimated actual.

Building Permit Fund

Building Department (continued)

Operating Expenses

Operating Expenses are budgeted at \$2,452,080, a \$482,559 increase over the estimated actual of FY 21-22. The major components of this category are as follows:

General Fund Chargeback/City Administration	\$458,792
General Fund/Four Fire Inspectors	\$422,718
Self-Insurance /Insurance Premium Charges	\$ 93,238
Equipment Services-Fuel and Repair	\$ 57,250
Technology Services Interfund Charge	\$361,610
Utilities	\$ 96,000

Non-Operating Expenses

Capital projects planned for FY 22-23 total \$620,000.

2022-23 Performance Measures and Benchmarking

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23
Permit applications reviewed	6,164	7,194	5,522	5,896	6,100	6,200	6,000
Total Single Family	97	125	142	137	182	150	150
Certificates of Occupancy issued for larger structures	7	7	5	5	9	7	9
Total Multi-Family add/alt	638	749	721	842	1117	900	900
Total Demo	86	104	128	140	166	150	130



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

	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	%
Building Permits	4,556,078	6,737,011	6,001,209	5,806,825	5,806,825	-3.24%
Charges for Services	0	42	68	100	100	47.06%
Interest Income	73,440	50,292	46,031	46,031	45,000	-2.24%
FEMA Mitigation Grant/Reimbursing	248,617	0	0	0	0	n/a
Other Revenue	8,719	13,350	81	5,001	0	-100.00%
Total	\$ 4,886,853	\$ 6,800,695	\$ 6,047,389	\$ 5,857,957	\$ 5,851,925	-3.23%

BUILDING PERMIT FUND (110)
BUILDING DEPARTMENT
FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
1	1	1	Building Director/Building Official	168,493
1	1	1	Deputy Building Official	123,175
0.5	0.5	0	Traffic Engineer (a)	-
6	6	6	Building Inspector	416,416
2	3	3	Construction Site Inspector	148,117
6	6	6	Plans Examiner	512,317
1	1	1	Floodplain Coordinator	86,065
1	1	1	Land Management Coordinator	80,360
1	1	1	Community Development Analyst	55,336
1	1	1	Building Technology Analyst	52,175
6	6	6	Permit Coordinator	309,968
2	3	3	Permit Technician	142,507
2	2	2	Records Clerk	74,896
1	0	0	Plans Review Engineer	-
1	0	0	Building Technology Supervisor (b)	-
0	1	1	Building Technology Manager (b)	83,467
0	1	1	Executive Assistant	55,782
32.5	34.5	34		2,309,074
Regular Salaries				2,309,074
Other Salaries/Authorized Compensation				130,020
Overtime				200,000
Employer Payroll Expenses				1,059,706
Total Personnel Services				\$ 3,698,800

(a) moved to 100% in the Streets Fund 190

(b) Position reclassified in FY21/22

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

**FISCAL YEAR 2022-23
BUDGET DETAIL
BUILDING PERMIT FUND**

110.0602.524

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	2,048,708	2,364,977	2,152,252	2,309,074	(55,903)	-2.36%	156,822	7.29%
510300 OTHER SALARIES	55,685	40,300	38,802	55,020	14,720	36.53%	16,218	41.80%
<i>Standby pay (\$10,140); temporary positions for peak periods (\$30,160)</i>								
510305 PERSONAL LEAVE PAYOUTS	56,705	45,000	66,909	75,000	30,000	66.67%	8,091	12.09%
510400 OVERTIME	151,356	200,000	197,202	200,000	0	0.00%	2,798	1.42%
525010 FICA	168,112	194,972	187,820	201,891	6,919	3.55%	14,071	7.49%
525030 RETIREMENT CONTRIBUTIONS	303,793	330,199	322,838	346,361	16,162	4.89%	23,523	7.29%
525040 LIFE/HEALTH INSURANCE	481,919	556,145	556,145	504,254	(51,891)	-9.33%	(51,891)	-9.33%
525070 EMPLOYEE ALLOWANCES	7,400	7,680	7,680	7,200	(480)	-6.25%	(480)	-6.25%
TOTAL PERSONNEL SERVICES	\$ 3,273,679	\$ 3,739,273	\$ 3,529,648	\$ 3,698,800	\$ (40,473)	-1.08%	\$ 169,152	4.79%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	4,245	10,000	5,600	10,000	0	0.00%	4,400	78.57%
530010 CITY ADMINISTRATION	398,200	423,830	423,830	458,792	34,962	8.25%	34,962	8.25%
531012 PROFESSIONAL SERVICES	125,636	60,000	45,300	150,000	90,000	150.00%	104,700	231.13%
<i>Outside engineering inspection</i>								
531001 BANK/CREDIT CARD FEES	169,120	180,000	176,571	200,000	20,000	11.11%	23,429	13.27%
531220 INVESTMENT ADVISOR FEES	2,427	3,000	2,550	3,000	0	0.00%	450	17.65%
532100 OUTSIDE COUNSEL	0	5,000	5,000	35,000	30,000	600.00%	30,000	600.00%
534010 UNSAFE STRUCTURE MGMT	5,739	25,000	20,000	50,000	25,000	100.00%	30,000	150.00%
534040 CHARGES FOR FIRE INSPECTOR	293,148	402,589	402,589	422,718	20,129	5.00%	20,129	5.00%
540000 TRAINING & TRAVEL COSTS	23,107	30,000	30,000	30,000	0	0.00%	0	0.00%
541000 COMMUNICATIONS	25,840	40,000	28,000	33,000	(7,000)	-17.50%	5,000	17.86%
<i>Monthly access for cellular phones, tablets and landlines</i>								
542100 EQUIP. SERVICES - REPAIRS	29,409	20,000	31,500	32,000	12,000	60.00%	500	1.59%
542110 EQUIP. SERVICES - FUEL	12,822	14,000	15,649	25,250	11,250	80.36%	9,601	61.35%
543010 ELECTRICITY	58,432	49,200	63,115	65,000	15,800	32.11%	1,885	2.99%
543020 WATER, SEWER, GARBAGE	19,216	20,000	30,397	31,000	11,000	55.00%	603	1.98%
545220 SELF INSURANCE CHARGE	90,415	92,929	92,929	93,238	309	0.33%	309	0.33%
546000 REPAIR AND MAINTENANCE	5,578	10,000	6,826	10,000	0	0.00%	3,174	46.50%
546020 BUILDING & GROUND MAINT.	10,722	24,000	20,300	24,000	0	0.00%	3,700	18.23%
546170 SOFTWARE MAINTENANCE	244,894	300,000	299,388	350,000	50,000	16.67%	50,612	16.91%
547000 PRINTING AND BINDING	2,864	10,000	5,400	10,000	0	0.00%	4,600	85.19%
549020 TECHNOLOGY SVC CHARGE	232,540	222,360	222,360	361,610	139,250	62.62%	139,250	62.62%
551000 OFFICE SUPPLIES	300	1,000	500	1,000	0	0.00%	500	100.00%
552000 OPERATING SUPPLIES	16,709	20,200	18,300	22,000	1,800	8.91%	3,700	20.22%
<i>Inspector supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot</i>								
552070 UNIFORMS	8,756	8,000	6,800	9,000	1,000	12.50%	2,200	32.35%
552090 OTHER CLOTHING/SAFETY SHOES	3,032	3,906	3,906	3,472	(434)	-11.11%	(434)	-11.11%
554010 MEMBERSHIPS	12,827	20,000	12,711	22,000	2,000	10.00%	9,289	73.08%
TOTAL OPERATING EXPENSES	\$ 1,795,979	\$ 1,995,014	\$ 1,969,521	\$ 2,452,080	\$ 457,066	22.91%	\$ 482,559	24.50%
<u>NON-OPERATING EXPENSES</u>								
560300 BUILDING IMPROVEMENTS	36,041	300,000	345,711	300,000	0	0.00%	(45,711)	-13.22%
560400 MACHINERY & EQUIPMENT	2,332	0	0	0	0	0.00%	0	0.00%
560700 VEHICLES	83,595	30,000	30,000	70,000	40,000	133.33%	40,000	133.33%
560810 COMPUTER SOFTWARE	0	0	0	250,000	250,000	0.00%	250,000	0.00%
TOTAL NON-OPERATING EXPENSES	\$ 121,968	\$ 330,000	\$ 375,711	\$ 620,000	\$ 290,000	87.88%	\$ 244,289	65.02%
TOTAL EXPENSES	\$ 5,191,626	\$ 6,064,287	\$ 5,874,880	\$ 6,770,880	\$ 706,593	11.65%	\$ 896,000	15.25%

CAPITAL IMPROVEMENT PROJECTS BUILDING FUND - FUND 110

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2022-23	2023-24	2024-25	2025-26	2026-27
23B04	Vehicle Replacement Program	70,000	35,000	35,000	35,000	35,000
23B25	Building Renovations	300,000	0	0	0	0
23B12	Electronic Permitting	250,000	0	0	0	0
TOTAL BUILDING FUND		620,000	35,000	35,000	35,000	35,000



EAST NAPLES BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2022-23

Beginning Balance - Fund Balance as of September 30, 2021		\$1,389,184
Projected Revenues FY 2021-22		\$3,308,352
Projected Expenditures FY 2021-22		<u>\$4,390,234</u>
Net Increase/(Decrease) in Fund Balance		<u>(\$1,081,882)</u>
 Expected Fund Balance as of September 30, 2022		 \$307,302
 Add Fiscal Year 2022-23 Budgeted Revenues		
Property Tax (at 0.5000 mills)	460,073	
<i>Based on \$968,573,711 at .5000 mills and 95%</i>		
Interest Earnings	<u>15,000</u>	<u>\$475,073</u>
 TOTAL AVAILABLE RESOURCES		 \$782,375
 Less Fiscal Year 2022-23 Budgeted Expenditures		
Operations & Maintenance	11,000	
Capital Projects	0	
Debt (Principal & Interest) Payment	<u>333,065</u>	<u>\$344,065</u>
 BUDGETED CASH FLOW		 \$131,008
 Projected Fund Balance as of September 30, 2023		 <u><u>\$438,310</u></u>



Taxing District Funds

East Naples Bay Taxing District (Fund 150)

Mission Statement:

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

Fund Description

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

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

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

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

The budget for the East Naples Bay Taxing District is \$344,065.

The estimated taxable value is \$968,573,711, a 21.7% increase over the final FY 2021-22 taxable value of \$795,413,552.

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 \$460,073 in property tax and \$15,000 in interest income.

Expenditures

Budgeted expenditures for the East Naples Bay District total \$344,065. This includes \$333,065 in debt payment on the interfund loan of \$2.9 million for the Dredge and Rock Removal capital project and \$5,000 for residual professional services related to the capital project.

Minor recurring costs are budgeted at \$1,000 for postage, navigational markers and the Annual Special District Fee. There is \$5,000 budgeted for signs (repair and maintenance).

**FISCAL YEAR 2022-23
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

150.6062.537

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	203	2,000	1,000	1,000	(1,000)	-50.0%	0	0.0%
531010 PROFESSIONAL SERVICES	0	25,000	5,000	5,000	(20,000)	-80.0%	0	0.0%
546000 REPAIR AND MAINTENANCE	0	10,000	5,000	5,000	(5,000)	-50.0%	0	0.0%
<i>Sign repair or navigational aids as needed</i>								
TOTAL OPERATING EXPENSES	\$ 203	\$ 37,000	\$ 11,000	\$ 11,000	\$ (26,000)	-70.3%	\$ -	0.0%
<u>NON-OPERATING EXPENSES</u>								
560300 IMPROVEMENTS OTHER THAN BLDGS	73,778	0	4,041,384	0	0		(4,041,384)	-100.0%
570110 PRINCIPAL	0	290,000	290,000	290,000	0	0.0%	0	0.0%
570120 INTEREST	0	47,850	47,850	43,065	(4,785)	-10.0%	(4,785)	-10.0%
TOTAL NON-OPERATING EXPENSES	\$ 73,778	\$ 337,850	\$ 4,379,234	\$ 333,065	\$ (4,785)	-1.4%	\$(4,046,169)	-92.4%
TOTAL EXPENSES	\$ 73,980	\$ 374,850	\$ 4,390,234	\$ 344,065	\$ (30,785)	-8.2%	\$(4,046,169)	-92.2%

EAST NAPLES BAY TAXING DISTRICT
Interfund Loan Amortization

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

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



MOORINGS BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2022-23

Beginning Balance - Fund Balance as of September 30, 2021		\$1,270,964
Projected Revenues FY 2021-22		39,595
Projected Expenditures FY 2021-22		<u>32,500</u>
Net Increase/(Decrease) in Fund Balance		7,095
 Expected Fund Balance as of September 30, 2022		 \$1,278,059
Add Fiscal Year 2022-23 Budgeted Revenues		
Property Tax (at 0.0125 mills)	32,302	
<i>Based on \$2,720,140,431 at 0.0125 and 95%</i>		
Interest Income	<u>12,000</u>	<u>44,302</u>
 TOTAL AVAILABLE RESOURCES		 \$1,322,361
Less Fiscal Year 2022-23 Budgeted Expenditures		
Operations & Maintenance	32,500	
Capital Projects	<u>0</u>	<u>32,500</u>
 BUDGETED CASH FLOW		 11,802
Projected Fund Balance as of September 30, 2023		<u><u>\$1,289,861</u></u>



Taxing District Funds

Moorings Bay Taxing District (Fund 151)

Mission Statement:

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

Fund Description

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

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

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

2021-22 Significant Budgetary Issues**Moorings Bay**

The budget for the Moorings Bay Taxing District is \$32,500.

Revenues

The taxable value of the District is \$2,720,140,431, a 13.0% increase over the prior year's taxable value of \$2,406,535,896. At the current tax rate of 0.0125, and assuming a collection rate of 95%, this fund is projected to collect \$32,302 in property tax. In addition to the property taxes, the fund should receive approximately \$12,000 in interest income.

Expenditures

Expenditures for the Moorings Bay District are budgeted to be \$32,500.

This includes \$750 for state required fee and miscellaneous supplies; \$10,000 for continued water quality analysis; \$20,000 for navigational aids; poles, signs and storm drain medallions and \$1,750 for other operating supplies.

**FISCAL YEAR 2022-23
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

151.6062.537

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<i>OPERATING EXPENSES</i>								
530000 OPERATING EXPENDITURES	177	750	750	750	0	0.0%	0	0.0%
531010 PROFESSIONAL SERVICES	0	75,000	10,000	10,000	(65,000)	-86.7%	0	0.0%
<i>Water quality analysis</i>								
546000 REPAIR AND MAINTENANCE	1,540	20,000	20,000	20,000	0	0.0%	0	0.0%
<i>Replacement and repair of signs, navigational aids and storm drain medallions</i>								
552000 OPERATING SUPPLIES	800	1,750	1,750	1,750	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$ 2,517	\$ 97,500	\$ 32,500	\$ 32,500	\$ (65,000)	-66.7%	\$ -	0.0%
<i>NON-OPERATING EXPENSES</i>								
560300 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0		0	
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL EXPENSES	\$ 2,517	\$ 97,500	\$ 32,500	\$ 32,500	\$ (65,000)	-66.7%	\$ -	0.0%



FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2022-23

Beginning Balance - Fund Balance as of September 30, 2021		\$5,048
Projected Revenues FY 2021-22		\$582,831
Projected Expenditures FY 2021-22		\$582,831
Net Increase/(Decrease) in Net Unrestricted Assets		<u>\$0</u>
Expected Fund Balance as of September 30, 2022		\$5,048
Add Fiscal Year 2022-23 Budgeted Revenues		
Special Assessments @ 2.25 millage rate		\$644,866
<i>Based on a preliminary taxable value of \$298,548,670*, 2.25% assessment @ 96%</i>		
TOTAL AVAILABLE RESOURCES		\$649,914
Less Fiscal Year 2022-23 Budgeted Expenditures		
Paid to Fifth Ave BID	634,016	
BID operating expenditures	<u>10,850</u>	<u>\$644,866</u>
BUDGETED CASH FLOW		\$0
Projected Fund Balance as of September 30, 2023		<u>\$5,048</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.

2022-23 Significant Budgetary Issues**Revenues**

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

FY 2022-23 revenues for the BID are estimated based on a preliminary taxable value of \$298,548,670. The total assessment is estimated to be \$671,735 allowing for a collection rate adjusted for discounts and various exemptions, the income will be \$644,866. The amount of revenue received for the BID assessment, minus direct expenses, will be transmitted to the BID.

Special Assessment Rate History

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2.0	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.25	2.25	2.25


Expenditures

Budgeted expenditures for the Fifth Avenue South BID total \$644,866. 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 \$634,016. 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

Below is the BID management's preliminary budget. The actual budget will be subject to BID revenue funds received.

 BUSINESS IMPROVEMENT DISTRICT, INC.				
2021 ACTUAL VS APPROVED BUDGET AND 2022 AND 2023 PROJECTED BUDGETS				
	2021 ACTUAL	2021 APPROVED BUDGET	2022 PROJECTED BUDGET	2023 PROJECTED BUDGET
REVENUE				
BID Assessment	\$ 614,791	\$ 619,308	\$ 609,725	\$ 609,725
Events Revenue/Sponsors/Magazine	\$ 45,565	\$ 25,000	\$ 52,000	\$ 52,000
Interest Income	\$ 135	\$ 204	\$ 204	\$ 204
TOTAL INCOME	\$ 660,492	\$ 644,512	\$ 661,929	\$ 661,929
EXPENSES				
Administration	\$ 232,701	228,564	255,549	256,674
Avenue Enrichment	\$ 163,777	118,500	125,700	125,700
Marketing	\$ 268,998	213,296	209,778	179,500
Events	\$ 151,122	83,000	100,000	100,000
TOTAL EXPENSES	\$ 816,597	\$ 643,360	\$ 691,027	\$ 661,874
OTHER				
PPP Funds Received	\$ 24,330		-	-
TOTAL OTHER	\$ 24,330	\$ -	\$ -	\$ -
NET	\$ (131,775)	\$ 1,152	\$ (29,098)	\$ 55

Note to address difference between Actual and Approved 2021 numbers:

A surplus of revenue over expenses had been building over the years. It was decided due to mandatory quarantines due to Covid-19 that funds should be used to reengage guests to visit 5th Avenue. Excess spending focused in the Avenue Enrichment, Events and Marketing areas.

For information about the Fifth Avenue Business Improvement District, visit

www.fifthavenuesouth.com

**FISCAL YEAR 2022-23
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT**

138.0511.552

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>REVENUE</u>								
325301 ASSESSMENTS	614,416	582,831	582,831	644,866	62,035	10.6%	62,035	10.6%
TOTAL REVENUE	\$ 614,416	\$ 582,831	\$ 582,831	\$ 644,866	\$ 62,035	10.6%	\$ 62,035	10.6%
<u>OPERATING EXPENSES</u>								
531010 PROFESSIONAL SERVICES <i>Paid to 5th Ave BID Corp.</i>	609,744	571,981	571,981	634,016	62,035	10.8%	62,035	10.8%
531040 OTHER CONTRACTUAL SERVICES <i>Fees for Special Assessment management, including property appraiser and tax collector.</i>	4,672	10,850	10,850	10,850	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$ 614,416	\$ 582,831	\$ 582,831	\$ 644,866	\$ 62,035	10.6%	\$ 62,035	10.6%
TOTAL EXPENSES	\$ 614,416	\$ 582,831	\$ 582,831	\$ 644,866	\$ 62,035	10.6%	\$ 62,035	10.6%

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COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
FISCAL YEAR 2022-23

Fund Balance as of September 30, 2021		\$6,780,678
Projected Revenues FY 2021-22		6,293,050
Projected Expenditures FY 2021-22		6,646,833
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(353,783)</u>
 Expected Fund Balance as of September 30, 2022		 \$6,426,895
Add Fiscal Year 2022-23 Budgeted Revenues		
Tax Increment Financing City 1.1500	1,859,011	
Tax Increment Financing County 3.5645	5,762,125	
<i>Based on tax increment value of \$1,701,611,785</i>		
Transfers In (Parking Fund)	0	
Loan Proceeds	9,000,000	
Interest Income	55,000	
		<u>16,676,136</u>
 TOTAL AVAILABLE RESOURCES:		 \$23,103,031
Less Fiscal Year 2022-23 Expenditures		
Personnel Services	846,788	
Operating Expenses	1,013,578	
Capital Improvements	18,150,000	
Transfer out for Bonded Debt	0	
		<u>20,010,366</u>
 BUDGETED CASH FLOW		 (3,334,230)
Projected Fund Balance as of September 30, 2023		<u><u>\$3,092,665</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.

2021-22 Department Accomplishments

- Completed the Housing Affordability Study. The scope of work includes three broad phases, I) an inventory analysis of the current affordable units with a detailed financial assessment for the Gordon River Apartments aka the Cove at Naples Bay, II) assessment of households, workforce and housing stocks in the CRA and City, including context data from Collier County and the region, and III) recommendations for policy, funding and programs to address gaps by preserving existing homes and developing new ones that enhance and expand Naples' exceptional quality of life.
- Adopted the Naples Design District Master Plan. The community input and charrette process created an exciting new vision for the 41-10 area. The three major themes that evolved are: 1) leverage the assets by enhancing the sound urban structure and the emerging identify of the 41-10 area as a Design District, 2) enable prosperity by reinforcing the successful scale, mix of uses and other qualities that already make the area a desirable location with sensitivity to infill and redevelopment, and 3) connect the district by supporting internal walkable fabric and accessibility to the many services and amenities beyond its boundaries.
- Worked with Streets and Stormwater to implement the Neighborhoods Plan by funding new streetlighting in River Park East and River Park West. The City was approved for over \$600,000 in U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funds through Collier County.
- Completed design on a landscape project for 1st thru 5th Avenues North between US-41 and 10th Street North as well as on 10th Street North from 1st through 5th Avenues North. It is anticipated this landscaping project will commence before the beginning of FY 2022-23.
- Amended the Public Parking Garage Agreement with the Gulfshore Playhouse and Naples Downtown, LLC (the Wynn Family) to address a parking easement and construction timelines.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

- Entered an agreement with BSSW Architects to design the Public Parking Garage. The design is anticipated to be complete by December 2022.
- Continued an enhanced level of right-of-way maintenance in the Redevelopment Area.
- Continued Community Policing throughout the Redevelopment Area.

2022-23 Departmental Goals and Objectives

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

- Commence implementation of affordable housing initiatives.
- Commence design of 1st Avenue North improvements to improve safety, drainage, infrastructure, and aesthetics while providing additional mobility options for residents and visitors.
- Commence design of 10th St N improvements for mobility, parking, and streetscape.
- Commence construction of a public parking garage in accordance with the partnership agreement with Gulfshore Playhouse and Downtown Naples, LLC.
- Commence efforts to implement the Naples Design District Design Walk with improvement to an alleyway
- Commence zoning amendments to implement the Naples Design District Master Plan
- Coordinate enhancement for George Washington Carver property
- Commence tactical art for crosswalk improvement and a façade mural
- Continue to implement recommendations of the CRA Neighborhood Plans for River Park East, River Park West, Lake Park, and The Design District.
- Complete the work plan of the CRA as approved by the CRA Board and included in the adopted FY2021-22 budget.
- Implement the capital improvement plan as approved by the CRA Board in the FY2021-22 budget approval process.
- Ensure the Redevelopment Area is maintained to a high standard of aesthetics, code compliance, and public safety.
- Continue Community Policing throughout the CRA.

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

- Cooperate with the Fifth Avenue South Business Improvement District to stabilize and enhance the business district and ensure that budgets and reports are timely and appropriate.
- Support Naples Design District efforts to create a Business Improvement District.

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 CRA decisions.

2021-22 Significant Budgetary Issues

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

- CRA Administration (Division 1501)

Community Redevelopment Agency

Community Redevelopment Agency (continued)

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

The CIP Budget provides \$18,150,00 for various projects including \$13,000,000 million to construct the proposed parking garage that would be developed in partnership with the Gulfshore Playhouse project, \$3,000,000 to implement affordable housing objectives, \$1,500,000 to implement the Naples Design District Master Plan projects, and \$400,00 to design on the 1st Ave. S. improvements between 8th St. S. and Goodlette Frank Rd. In addition, \$250,000 is provided to undertake painting, joint sealing and other maintenance at the North garage (8th St. South/4th Ave. South).

The CRA Board may increase funding for Neighborhood projects or projects identified in the Naples Design District Master Plan during the fiscal year through supplemental appropriations should additional funding be needed to meet the CRA Board's goals for the fiscal year. For example, in the event the CRA Board desires to acquire property for additional parking in the Naples Design District, substantial additional funding would be required.

Revenues

Budgeted revenues are \$16,676,136, a \$6,388,086 increase from the adopted FY2021-22 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 \$1,885,421,059, (compared to FY 2021-22 value of \$1,573,936,035). Taxable value increased 19.8%. The budget was based on a total tax increment of \$1,701,611,785, using a tax rate of 1.15 from the City, no change from prior year, and 3.5645 from the County, to bring in \$1,859,011 and \$5,762,125, respectively. State law requires that the tax increment revenues be distributed to CRAs by January 1.

In addition to the tax increment revenue, the fund is budgeted to receive approximately \$55,000 in interest income.

Loan proceeds in the amount of \$9,000,000 are included as borrowing will be necessary to help fund the construction of the 1st Ave S parking garage.

Total Expenditures

The work program for the CRA is represented in this budget. Total expenditures for the FY 2022-23 budget are \$20,010,366, which is an increase of \$13,363,533 from estimated actual of FY 2021-22. The budget includes \$18,150,000 in capital improvement.

Personnel Services

There are 7.05 full-time equivalents budgeted. This includes 1.0 for a Community Redevelopment Administrator and .05 for the City Manager who oversees the CRA. The other 6 positions the CRA continues to fund 3 community police officers and 3 landscape technicians. The total employees funded by the CRA are budgeted to cost \$846,788, an increase of \$175,880 over the FY2021-22 estimated actual.

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 \$18,973,550 in the

Community Redevelopment Agency

Community Redevelopment Agency (continued)

Administration division's budget. The budget of this Division includes \$18,150,000 in capital improvement projects. This is \$13,228,663 more than the FY21-22 estimated actual primarily due to an increase in capital expenses.

Maintenance Division

The Maintenance division's budget of \$569,347 is a \$31,829 increase from the FY2021-22 estimated actual. Of note, repairs and maintenance increased \$16,000 related to 10th Street improvements.

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 \$467,469 represents an increase of \$103,041 from the FY2021-22 estimated actual. This is reflective of the annual increase in accordance with the collective bargaining agreement.



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

	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET
City Tax Increment	1,228,623	1,434,656	1,520,417	1,520,417	1,859,011
<i>Based on increment value of \$1,701,611,785, \$1.15 millage rate & 95%</i>					
Transfer from Parking Funds	0	0	0	0	0
<i>Parking Fund 185 was used for debt service related to parking garages</i>					
County Tax Increment	3,711,379	4,446,809	4,712,633	4,712,633	5,762,125
<i>Based on increment value of \$1,701,611,785, 3.5645 millage rate @ 95%</i>					
Loan Proceeds	0	0	4,000,000	0	9,000,000
Interest Income	101,621	72,145	55,000	60,000	55,000
General Fund Transfer In	0	0	0	0	0
TOTAL REVENUES	\$ 5,041,623	\$ 5,953,610	\$10,288,050	\$ 6,293,050	\$ 16,676,136

FUND 180: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
Administration (1501)				
0.28	0.05	0.05	City Manager*	13,500
0	1	1	Community Redevelopment Administrator	136,500
0.28	1.05	1.05		150,000
Parks & Parkways Maintenance (1517)				
3	3	3	Landscape Technician	126,170
3	3	3		126,170
Law Enforcement (1520)				
3	3	3	Community Police Officer	221,559
3	3	3		221,559
6.28	7.05	7.05	Regular Salaries	497,729
			State Incentive Pay	2,520
			Overtime	13,192
			Personal Leave Payouts	13,700
			Holiday Pay	9,900
			Other Payroll Expenses	309,747
			Total Personnel Services	\$ 846,788

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

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 180

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	368,581	454,800	383,922	497,729	42,929	9.4%	113,807	29.6%
510300 LONGEVITY & SPECIALTY PAY	6,973	6,000	4,113	4,000	(2,000)	-33.3%	(113)	-2.7%
510305 PERSONAL LEAVE PAYOUTS	2,425	10,500	4,347	13,700	3,200	30.5%	9,353	215.2%
510320 STATE INCENTIVE PAY	2,140	3,480	1,610	2,520	(960)	-27.6%	910	56.5%
510400 OVERTIME	15,404	9,992	12,390	13,192	3,200	32.0%	802	6.5%
510420 HOLIDAY PAY	2,458	6,600	6,882	9,900	3,300	50.0%	3,018	43.9%
525100 FICA	29,464	37,014	31,558	40,384	3,370	9.1%	8,826	28.0%
525030 RETIREMENT CONTRIBUTIONS	90,072	96,202	120,930	158,142	61,940	64.4%	37,212	30.8%
525040 LIFE/HEALTH INSURANCE	57,228	104,556	104,556	104,566	10	0.0%	10	0.0%
525070 EMPLOYEE ALLOWANCES	0	0	600	2,655	2,655		2,055	342.5%
TOTAL PERSONNEL SERVICES	\$574,745	\$729,144	\$670,908	\$846,788	\$117,644	16.1%	\$175,880	26.2%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENSE	37,380	66,500	63,551	66,500	0	0.0%	2,949	4.6%
530010 CITY ADMINISTRATION	127,690	125,120	125,120	116,993	(8,127)	-6.5%	(8,127)	-6.5%
531010 PROFESSIONAL SERVICES	188,889	205,500	519,467	350,000	144,500	70.3%	(169,467)	-32.6%
531020 INVESTMENT ADVISORY FEES	3,478	1,500	1,500	1,500	0	0.0%	0	0.0%
532040 OTHER CONTRACTUAL SERVICES	142,574	211,900	211,900	198,910	(12,990)	-6.1%	(12,990)	-6.1%
540000 TRAVEL AND PER DIEM	0	16,600	7,000	13,000	(3,600)	-21.7%	6,000	85.7%
541000 COMMUNICATIONS	0	1,500	1,500	3,100	1,600	106.7%	1,600	106.7%
543010 ELECTRICITY	23,257	40,560	40,560	42,182	1,622	4.0%	1,622	4.0%
545220 SELF INSURANCE CHARGE	60,958	67,678	67,678	70,280	2,602	3.8%	2,602	3.8%
546000 REPAIR & MAINTENANCE	60,554	111,500	155,990	127,725	16,225	14.6%	(28,265)	-18.1%
547020 ADVERTISING-NON LEGAL	0	500	3,000	3,000	2,500	500.0%	0	0.0%
549020 TECHNOLOGY SVC CHARGE	1,640	1,690	1,690	2,900	1,210	71.6%	1,210	71.6%
551000 OFFICE SUPPLIES	876	2,600	2,600	1,000	(1,600)	-61.5%	(1,600)	-61.5%
552000 OPERATING SUPPLIES/MINOR EQUIP	5,147	6,500	6,500	7,150	650	10.0%	650	10.0%
552070 UNIFORMS	1,939	3,500	3,500	4,200	700	20.0%	700	20.0%
552090 OTHER CLOTHING	1,514	2,538	2,538	2,538	0	0.0%	0	0.0%
554010 MEMBERSHIPS	1,420	2,000	2,045	2,600	600	30.0%	555	27.1%
TOTAL OPERATING EXPENSES	\$ 657,315	\$ 867,686	\$ 1,216,139	\$ 1,013,578	\$ 145,892	16.8%	\$ (202,561)	-16.7%
<u>NON-OPERATING EXPENSES</u>								
560200 BUILDINGS	20,000	0	980,000	13,000,000	13,000,000		12,020,000	1226.5%
560300 IMPROVEMENTS O/T BUILDING	1,273,844	10,500,000	3,515,669	5,150,000	(5,350,000)	-51.0%	1,634,331	46.5%
560400 MACHINERY & EQUIPMENT	0	0	0	0	0		0	
591210 BOND SINKING FUND	1,035,761	264,117	264,117	0	(264,117)	-100.0%	(264,117)	-100.0%
TOTAL NON-OPERATING EXPENSES	\$ 2,329,605	\$ 10,764,117	\$ 4,759,786	\$18,150,000	\$7,385,883	68.6%	\$ 13,390,214	281.3%
TOTAL EXPENSES	\$ 3,561,665	\$ 12,360,947	\$ 6,646,833	\$20,010,366	\$7,649,419	61.9%	\$ 13,363,533	201.1%

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

180-1501-552

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	49,902	128,264	90,768	150,000	21,736	16.9%	59,232	65.3%
525010 FICA	3,289	9,812	7,473	11,047	1,235	12.6%	3,574	47.8%
525030 RETIREMENT CONTRIBUTIONS	6,165	16,674	12,698	19,501	2,827	17.0%	6,803	53.6%
525040 LIFE/HEALTH INSURANCE	7,392	15,572	15,572	15,574	2	0.0%	2	0.0%
525070 EMPLOYEE ALLOWANCES	0	0	600	2,655	2,655		2,055	342.5%
TOTAL PERSONNEL SERVICES	\$ 66,748	\$ 170,322	\$ 127,111	\$ 198,777	\$ 28,455	16.7%	\$ 71,666	56.4%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	315	5,000	5,000	5,000	0	0.0%	0	0.0%
530010 CITY ADMINISTRATION	127,690	125,120	125,120	116,993	(8,127)	-6.5%	(8,127)	-6.5%
531010 PROFESSIONAL SERVICES	188,889	205,500	519,467	350,000	144,500	70.3%	(169,467)	-32.6%
<i>41-10 Implementation, CRA Statistically Valid Survey, General Design services, Audit Statement</i>								
531040 OTHER CONTRACTUAL SERVICES	0	30,000	30,000	15,000	(15,000)	-50.0%	(15,000)	-50.0%
531220 INVESTMENT ADVISORY FEES	3,478	1,500	1,500	1,500	0	0.0%	0	0.0%
540000 TRAVEL AND PER DIEM	0	8,600	5,000	5,000	(3,600)	-41.9%	0	0.0%
541000 COMMUNICATIONS	0	1,500	1,500	1,500	0	0.0%	0	0.0%
545220 SELF INSURANCE CHARGE	60,958	67,678	67,678	70,280	2,602	3.8%	2,602	3.8%
546000 REPAIR AND MAINTENANCE	0	50,000	94,990	50,000	0	0.0%	(44,990)	-47.4%
<i>Specialty 5th Ave maintenance</i>								
547020 ADVERTISING (NON LEGAL)	0	500	3,000	3,000	2,500	500.0%	0	0.0%
<i>Annual Report as required</i>								
549020 TECHNOLOGY SERVICE CHARGE	1,640	1,690	1,690	2,900	1,210	71.6%	1,210	71.6%
551000 OFFICE SUPPLIES	0	1,000	1,000	1,000	0	0.0%	0	0.0%
554010 MEMBERSHIPS	1,420	2,000	2,045	2,600	600	30.0%	555	27.1%
<i>FRA Dues, State fees, etc</i>								
TOTAL OPERATING EXPENSES	\$ 384,390	\$ 500,088	\$ 857,990	\$ 624,773	\$ 124,685	24.9%	\$ (233,217)	-27.2%
<u>NON-OPERATING EXPENSES</u>								
560200 BUILDINGS	20,000	0	980,000	13,000,000	13,000,000		12,020,000	1226.5%
560300 IMPROVEMENTS O/T BUILDING	1,269,029	10,500,000	3,515,669	5,150,000	(5,350,000)	-51.0%	1,634,331	46.5%
560400 MACHINERY & EQUIPMENT	0	0	0	0	0		0	
591210 BOND SINKING FUND	1,035,761	264,117	264,117	0	(264,117)	-100.0%	(264,117)	-100.0%
<i>Transfer to the Debt Service Fund for principal and interest on fund's debt</i>								
TOTAL NON-OPERATING EXPENSES	\$ 2,324,790	\$10,764,117	\$ 4,759,786	\$18,150,000	\$ 7,385,883	68.6%	\$13,390,214	281.3%
TOTAL EXPENSES	\$ 2,775,928	\$11,434,527	\$ 5,744,887	\$18,973,550	\$ 7,539,023	65.9%	\$13,228,663	230.3%

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

180.1517.552

	FY 18-19 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	123,175	118,243	118,243	126,170	7,927	6.7%	7,927	6.7%
510305 PERSONAL LEAVE PAYOUT	0	0	1,539	1,600	1,600		61	4.0%
510400 OVERTIME	1,203	3,992	3,992	4,192	200	5.0%	200	5.0%
525010 FICA	9,091	8,883	8,883	9,635	752	8.5%	752	8.5%
525030 RETIREMENT CONTRIBUTIONS	17,729	16,820	16,820	17,124	304	1.8%	304	1.8%
525040 LIFE/HEALTH INSURANCE	33,501	44,492	44,492	44,496	4	0.0%	4	0.0%
TOTAL PERSONNEL SERVICES	\$ 184,699	\$ 192,430	\$ 193,969	\$ 203,217	\$ 10,787	5.6%	\$ 9,248	4.8%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENSES	37,065	61,500	58,551	61,500	0	0.0%	2,949	5.0%
<i>Plants, site furniture maintenance/replacement, trash bags</i>								
531040 OTHER CONTRACTUAL SERVICES	142,574	181,900	181,900	183,910	2,010	1.1%	2,010	1.1%
<i>Landscape maint., elevator maintenance, pressure washing, alarms, window cleaning</i>								
<i>Increase in FY21-22 of \$15,000 for Holiday Lights on 10th St per CRA Board recommendation</i>								
543010 ELECTRICITY	23,257	40,560	40,560	42,182	1,622	4.0%	1,622	4.0%
<i>Two Parking Garages</i>								
546000 REPAIR & MAINTENANCE	59,845	60,000	60,000	76,000	16,000	26.7%	16,000	26.7%
<i>Holiday lights, paver repair, lighting repairs</i>								
552090 OTHER CLOTHING	1,514	2,538	2,538	2,538	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$ 264,255	\$ 346,498	\$ 343,549	\$ 366,130	\$ 19,632	5.7%	\$ 22,581	6.6%
TOTAL EXPENSES	\$ 448,953	\$ 538,928	\$ 537,518	\$ 569,347	\$ 30,419	5.6%	\$ 31,829	5.9%

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND**

LAW ENFORCEMENT

180.1520.552

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	195,504	208,293	174,911	221,559	13,266	6.4%	46,648	26.7%
510300 LONGEVITY & SPECIALTY PAY	6,973	6,000	4,113	4,000	(2,000)	-33.3%	(113)	-2.7%
510305 PERSONAL LEAVE PAYOUTS	2,425	10,500	2,808	12,100	1,600	15.2%	9,292	330.9%
510320 STATE INCENTIVE PAY	2,140	3,480	1,610	2,520	(960)	-27.6%	910	56.5%
510400 OVERTIME	14,201	6,000	8,398	9,000	3,000	50.0%	602	7.2%
510420 HOLIDAY PAY	2,458	6,600	6,882	9,900	3,300	50.0%	3,018	43.9%
525010 FICA	17,084	18,319	15,202	19,702	1,383	7.5%	4,500	29.6%
525030 RETIREMENT CONTRIBUTIONS	66,178	62,708	91,412	121,517	58,809	93.8%	30,105	32.9%
525040 LIFE/HEALTH INSURANCE	16,335	44,492	44,492	44,496	4	0.0%	4	0.0%
TOTAL PERSONNEL SERVICES	\$ 323,298	\$ 366,392	\$ 349,828	\$ 444,794	\$ 78,402	21.4%	\$ 94,966	27.1%
<u>OPERATING EXPENSES</u>								
540000 TRAINING & TRAVEL COSTS	0	8,000	2,000	8,000	0	0.0%	6,000	300.0%
541000 COMMUNICATIONS	876	1,600	1,600	1,600	0	0.0%	0	0.0%
546000 REPAIR & MAINTENANCE	708	1,500	1,000	1,725	225	15.0%	725	72.5%
552000 OPERATING SUPPLIES	5,147	6,500	6,500	7,150	650	10.0%	650	10.0%
552070 UNIFORMS	1,939	3,500	3,500	4,200	700	20.0%	700	20.0%
TOTAL OPERATING EXPENSES	\$ 8,670	\$ 21,100	\$ 14,600	\$ 22,675	\$ 1,575	7.5%	\$ 8,075	55.3%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY AND EQUIPMENT	4,815	0	0	0	0		0	
TOTAL NON-OPERATING EXPENSES	\$4,815	\$0	\$0	\$0	\$0		\$0	
TOTAL EXPENSES	\$ 336,783	\$ 387,492	\$ 364,428	\$ 467,469	\$ 79,977	20.6%	\$ 103,041	28.3%

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

CIP NUMBER	PROJECT DESCRIPTION	Requested 2022-23	2023-24	2024-25	2025-26	2026-27
23C15	Parking Garage Partnership	13,000,000	0	0	0	0
23C16	Affordable Housing Projects	3,000,000	2,000,000	2,000,000	1,000,000	0
23C04	41-10 Master Plan: Naples Design District	1,500,000	3,500,000	3,500,000	0	0
23C02	1st Ave S Improvements *	400,000	2,000,000	0	0	0
23C03	North Garage Painting and Joint Sealing	250,000	0	0	0	0
	Sugden Plaza Improvements	0	0	0	0	1,500,000
	6th Avenue South Improvements	0	0	800,000	0	0
	South Garage Painting and Sealing	0	0	0	350,000	0
	Land Acquisition/Parking Lot Development	0	2,000,000	0	0	0
	5th Avenue South Streetscape	0	0	0	0	4,000,000
TOTAL CRA FUND		18,150,000	9,500,000	6,300,000	1,350,000	5,500,000



STREETS FUND

FINANCIAL SUMMARY

FISCAL YEAR 2022-23

Beginning Fund Balance as of September 30, 2021	3,363,324
Projected Revenues FY 2021-22	3,515,859
Projected Expenditures FY 2021-22	4,292,230
Net Increase/(Decrease) in Fund Balance	<u>(776,371)</u>

Expected Fund Balance as of September 30, 2022 **\$2,586,953**

Add Fiscal Year 2022-23 Budgeted Revenues

6-Cent Gas Tax	760,000	
5-Cent Gas Tax	580,000	
Telecommunications Tax	1,000,000	
State Revenue Sharing	220,000	
Dept. of Transportation	599,593	
Impact Fees	200,000	
Interest Income	30,000	
Right of Way Permits	90,000	
	<u>3,479,593</u>	<u>3,479,593</u>

TOTAL AVAILABLE RESOURCES **\$6,066,546**

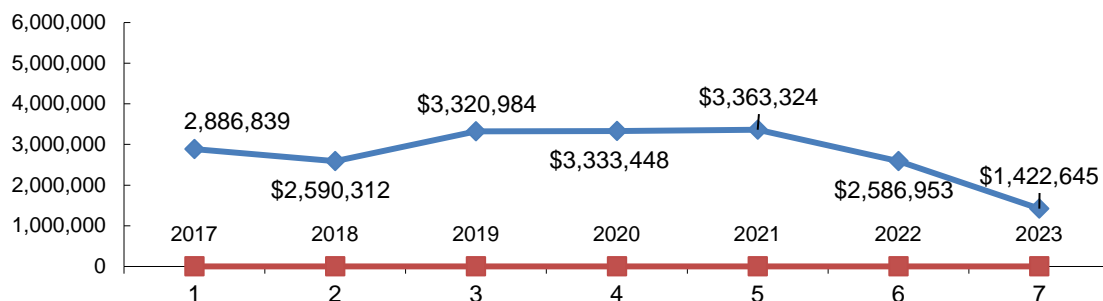
Less Fiscal Year 2022-23 Budgeted Expenditures

Personnel Services	1,052,536	
Operations & Maintenance	1,346,475	
Transfer - Self-Insurance	340,436	
Transfer - Administration	124,455	
Overlay Program	1,000,000	
CIP Projects	780,000	
	<u>4,643,902</u>	<u>4,643,902</u>

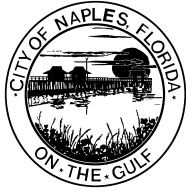
BUDGETED CASH FLOW **(1,164,309)**

Projected Fund Balance as of September 30, 2023 **\$1,422,645**

Trend - Fund Balance



Projected Fund Balance complies with Fund Balance Policy



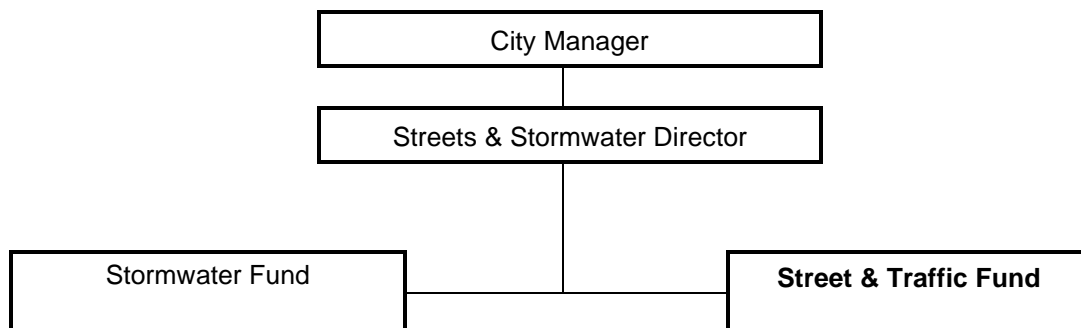
Streets Fund

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.



2021-22 Department Accomplishments

- Performed pressure washing on bridges at Harbour Drive, Park Shore Drive, Galleon Drive and Mooring Line Drive;
- Resurfaced approximately 6.0 miles of City roads that included 11th St North (Broad to 8th Ave N), 12th St N (7th to 8th Ave N), 15th Ave N (10th to 12th St N), & 12th St N (14th to 15th Ave N)
- Repaired approximately 3,500 square feet of sidewalks;
- Restored approximately 24.4 miles of pavement markings;
- Processed approximately 1,835 right-of-way permit applications;
- Received \$683,000 for CDBG grant for River Park Streetlight replacement
- Issued FPL, comcast/Summit PO for Seagate underground wiring
- The Pedestrian & Bicycle Master Plan Update was approved by City Council, and projects will begin in FY21-22.
- Reached 60% completion of the South Golf Drive Improvement Project design.

Streets Fund

Streets & Stormwater Department (continued)

2022-23 Departmental Goals and Objectives

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

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

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

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

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

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

2022-23 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2022-23 is \$4,646,202, an increase of \$353,972 from the FY 2021-22 estimate actual.

Revenues

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

Streets Fund

Streets & Stormwater Department (continued)

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 21-22 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 2021-22 activity, the FY 2022-23 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 2022-23, it is estimated that \$220,000 will be dedicated to transportation. Estimates for the tax revenue sources noted above are provided by the Florida Department of Revenue.

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

The Streets Fund is also expected to receive \$30,000 in interest earnings. The estimate for right-of-way permitting revenue is \$90,000, an increase of \$10,000 from the previous fiscal year. The division continues to have an increase in permitting resulting from improved communications between staff and contractors, as well as a better understanding of permitting guidelines. Staff is currently evaluating the current application fee methodology to reduce costs for projects within the right-of-way that have minor public impacts and to creating financial incentives for early completion of larger, more disruptive projects that close the public right-of-way and require more significant staff time to review and inspect.

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

Streets Fund

Streets & Stormwater Department (continued)

Expenditures

The Streets Fund has 9 positions budgeted. These positions are responsible for protecting the public health, safety, and welfare within the city's transportation network. They 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. Personnel Services, budgeted at \$1,052,536 is \$93,486 more than the FY 2021-222 estimated actual.

Operating Expenses for this fund are \$2,811,366 an increase of \$558,969 from the FY 2021-22 estimated actual.

The major Operating Expenses are as follows:	<u>FY22-23</u>	<u>\$ Change</u>
City Administration (General Fund Chargeback)	\$124,455	\$8,475
Street Overlay Program (Road Resurfacing)	\$1,000,000	\$300,000
Street Light/Other Electricity	\$375,000	\$25,000
Self-Insurance Transfer	\$340,436	\$18,586
Road Repairs	\$400,000	\$100,000
Other Maintenance (incl. mast arm replacement)	\$245,000	\$40,000

The Streets Fund has \$780,000 of Capital Improvements budgeted for FY 2022-23. 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 \$599,593 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 2018-19	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
# of Lane-Miles Resurfaced	6.0	6	6	6.0	9.0
Square-Feet of Sidewalk Repairs\ Improvements	13,362	10,714	12,684	10,000	8,000
# of Pothole Work Orders resolved	75	85	75	75	58
# of Sidewalk Work Orders resolved	200	168	74	70	70
# of Traffic Signal Work Orders resolved	163	228	194	170	170
# of Street Light Work Orders resolved (a)	798	646	765	750	760



CITY OF NAPLES

STREETS FUND

REVENUE SUMMARY

	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET
6-CENT LOCAL GAS TAX	731,915	786,445	720,000	750,000	760,000
5-CENT LOCAL GAS TAX	552,836	592,183	540,000	560,000	580,000
TELECOMMUNICATIONS TAX	889,000	889,000	1,000,000	1,000,000	1,000,000
STATE REVENUE SHARING	220,000	221,841	220,000	220,000	220,000
FEMA	0	0	0	0	0
DOT MAINTENANCE AGREEMENT	392,193	282,299	315,714	315,714	329,593
DOT GRANT (a)	0	97,780	349,407	349,407	270,000
IMPACT FEES	200,000	200,000	200,000	200,000	200,000
INTEREST INCOME	63,168	37,767	40,000	30,000	30,000
RIGHT OF WAY PERMITS	80,400	95,100	80,000	90,000	90,000
OTHER	604	12,150	0	738	0
TOTAL REVENUE	\$3,130,115	\$3,214,566	\$3,465,121	\$3,515,859	\$3,479,593

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

FUND: 190 STREETS FUND
STREETS DEPARTMENT
FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
0.25	0.25	0.25	Streets & Stormwater Director (a)	38,063
0.50	0.50	1.00	Traffic Engineer	125,737
1.00	1.00	1.00	Traffic Operations Supervisor	100,962
1.00	1.00	2.00	Signal Technician	139,293
2.00	2.00	1.00	Traffic Control Technician	45,740
0.25	0.25	0.25	Construction Project Manager (a)	28,198
0.00	0.25	0.25	Streets & Stormwater Deputy Director (a)	29,250
0.25	0.00	0.00	Engineering Manager	-
1.00	1.00	1.00	Senior Utility Technician	54,521
0.00	1.00	1.00	Permit Coordinator (b)	49,089
0.00	1.00	1.00	Right of Way Inspector	66,780
0.25	0.25	0.25	Administrative Coordinator (a)	11,923
6.50	8.50	9.00	Regular Salaries	689,556
			Other Salaries/Authorized Comp	48,660
			Employer Payroll Expenses	314,320
			Total Personnel Services	\$ 1,052,536

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

(b) Position added during FY21/22

FISCAL YEAR 2022-23
BUDGET DETAIL
STREETS FUND

190-6502-541

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	466,066	515,518	615,053	689,556	174,038	33.8%	74,503	12.1%
510300 OTHER SALARIES	29,038	10,140	15,902	14,160	4,020	39.6%	(1,742)	-11.0%
<i>Stand by pay, longevity</i>								
510305 PERSONAL LEAVE PAYOUTS	37,750	23,614	63,501	25,000	1,386	5.9%	(38,501)	-60.6%
510400 OVERTIME	4,216	9,500	8,000	9,500	0	0.0%	1,500	18.8%
525010 FICA	38,626	40,560	53,738	63,229	22,669	55.9%	9,491	17.7%
525030 RETIREMENT CONTRIBUTIONS	68,561	71,607	86,107	112,563	40,956	57.2%	26,456	30.7%
525040 LIFE/HEALTH INSURANCE	111,872	111,229	111,229	133,488	22,259	20.0%	22,259	20.0%
525070 EMPLOYEE ALLOWANCES	5,240	5,520	5,520	5,040	(480)	-8.7%	(480)	-8.7%
TOTAL PERSONNEL SERVICES	\$761,369	\$787,688	\$959,050	\$1,052,536	\$264,848	33.6%	\$93,486	9.7%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	3,709	14,000	8,000	8,000	(6,000)	-42.9%	0	0.0%
<i>Includes \$10,000 for an educational compenent for Bike & Pedestrian Improvements (this has been moved from CIP)</i>								
530010 CITY ADMINISTRATION FEE	109,900	115,980	115,980	124,455	8,475	7.3%	8,475	7.3%
531010 PROFESSIONAL SERVICES	26,542	50,000	50,000	50,000	0	0.0%	0	0.0%
<i>Surveys, Traffic Operations Programing and Systems, Design/Permitting costs</i>								
531420 ROAD RESURFACING	336,138	700,000	700,000	1,000,000	300,000	42.9%	300,000	42.9%
540000 TRAINING & TRAVEL COSTS	295	3,500	2,000	3,500	0	0.0%	1,500	75.0%
541000 COMMUNICATIONS	3,573	4,000	3,800	4,000	0	0.0%	200	5.3%
542100 EQUIP SERVICES - REPAIR	37,555	25,000	25,000	25,000	0	0.0%	0	0.0%
542110 EQUIP SERVICES - FUEL	17,631	20,000	20,000	22,680	2,680	13.4%	2,680	13.4%
543010 ELECTRICITY/STREET LIGHTS	312,932	350,000	350,000	375,000	25,000	7.1%	25,000	7.1%
545220 SELF INSURANCE CHARGE	267,605	321,850	321,850	340,436	18,586	5.8%	18,586	5.8%
546040 REPAIR AND MAINTENANCE	16,713	25,000	32,000	30,000	5,000	20.0%	(2,000)	-6.3%
546060 OTHER MAINTENANCE	212,720	245,000	205,000	245,000	0	0.0%	40,000	19.5%
<i>Sign materials, flags, cones, pavement markings, intersection - mast arm maintenance</i>								
546090 STREET LIGHT & POLE MAINT	42,878	75,000	60,000	90,000	15,000	20.0%	30,000	50.0%
546130 ROAD REPAIRS	232,546	320,000	300,000	400,000	80,000	25.0%	100,000	33.3%
<i>Street patching, curb/valley gutter repairs, sidewalk repairs, alleyway repairs and materials (formerly CIP)</i>								
549020 TECHNOLOGY SVC CHARGE	40,220	43,400	43,400	73,210	29,810	68.7%	29,810	68.7%
551000 OFFICE SUPPLIES	9,366	5,000	2,000	5,000	0	0.0%	3,000	150.0%
552000 OPERATING SUPPLIES	2,858	10,000	9,000	9,000	(1,000)	-10.0%	0	0.0%
552070 UNIFORMS	3,404	4,802	2,867	4,585	(217)	-4.5%	1,718	59.9%
554010 MEMBERSHIPS	1,094	1,500	1,500	1,500	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$1,677,679	\$2,334,032	\$2,252,397	\$2,811,366	\$477,334	20.5%	\$558,969	24.8%
<u>NON-OPERATING EXPENSES</u>								
560300 IMPROVEMENT O/T BLDG	623,677	640,000	833,144	755,000	115,000	18.0%	(78,144)	-9.4%
560400 MACHINERY & EQUIPMENT	49,960	55,000	67,639	25,000	(30,000)	-54.5%	(42,639)	-63.0%
560700 VEHICLES	29,734	180,000	180,000	0	(180,000)	-100.0%	(180,000)	-100.0%
TOTAL NON-OPERATING EXPENSES	\$703,371	\$875,000	\$1,080,783	\$780,000	(\$95,000)	-10.9%	(\$300,783)	-27.8%
TOTAL EXPENSES	\$3,142,420	\$3,996,720	\$4,292,230	\$4,643,902	\$647,182	16.2%	\$351,672	8.2%

STREETS FUND 190

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

CIP NUMBER	PROJECT DESCRIPTION	Requested 2022-23	2023-24	2024-25	2025-26	2026-27
	Annual Pavement Resurfacing Program (1)	1,000,000	750,000	750,000	750,000	750,000
	Total Programs Budgeted in the Operations Budget	1,000,000	750,000	750,000	750,000	750,000
23U08	Traffic Management Center & System Improvements	25,000	30,000	30,000	30,000	30,000
23U29	Pedestrian & Bicycle Master Plan Projects (2)	175,000	150,000	150,000	150,000	150,000
23U01	Intersection/Signal System Improvements (4)	375,000	295,000	350,000	0	0
23U09	CRA Improvements - Pavement Markings, Signage	125,000	75,000	0	0	0
23U05	Lantern Lane Drainage & Street Resurfacing Project (3)	80,000	0	0	0	0
	Trailer Replacement	0	15,000	0	0	0
	Total Streets and Traffic CIP Budget	780,000	565,000	530,000	180,000	180,000
TOTAL STREETS AND TRAFFIC FUND		1,780,000	1,315,000	1,280,000	930,000	930,000

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

FDOT FUNDED PROJECTS	2022-23	2023-24	2024-25	2025-26	2026-27
FDOT Reimbursement for Traffic Signal Operations on US41	138,848	143,013	147,303	150,000	0
FDOT Reimbursement for US41 Street Lighting	160,745	163,500	165,500	167,500	0
FDOT Reimbursement for Traffic Operations Center	30,000	30,000	0	0	0
FDOT Golden Gate Parkway & US41 Improvements	270,000	0	225,942	0	0
FDOT Orchid Drive Pedestrian Bicycle Connection	0	0	0	0	0
FDOT South Golf Drive Bike Lane/Sidewalk: Gulf Shore Blvd to W US41	0	1,976,749	0	0	0
FDOT Crayton Road & Harbour Drive Improvements - Roundabout	0	892,211	0	0	0
FDOT *Crayton Road & Mooring Line Drive Improvements - Roundabout	0	0	126,000	0	0
FDOT Bicycle Detection Systems at 4 intersections	0	67,429	0	0	0
FDOT 26th Avenue North Sidewalks	0	55,000	0	678,588	0
FDOT TOTAL	599,593	3,327,902	664,745	996,088	0



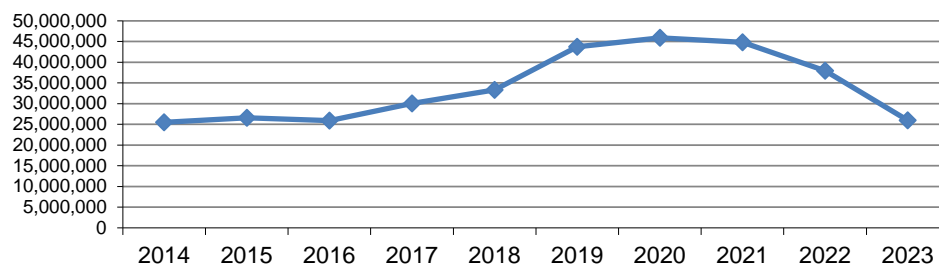
WATER & SEWER FUND

FINANCIAL SUMMARY

Fiscal Year 2022-23

Beginning Balance - Unrestricted Net Position as of September 30, 2021	\$44,857,501
Projected Revenues FY 2021-22	40,113,303
Projected Expenditures FY 2021-22	47,025,588
Net Increase/(Decrease) in Net Unrestricted Assets	(6,912,285)
Expected Unrestricted Net Position as of September 30, 2022	\$37,945,216
Add Fiscal Year 2022-23 Budgeted Revenues	
OPERATING:	
Water Sales & Revenue	19,020,500
Sewer Charges & Revenue	16,336,000
	35,356,500
NON-OPERATING	
System Development Charges	1,000,000
Interest Income	300,000
Grants/FEMA	0
Bank Loan for Assessment area	10,965,000
Sale of Surplus Property	40,000
Rents	48,300
Transfers In	0
Bembury Repayments	73,882
	12,427,182
	47,783,682
TOTAL AVAILABLE RESOURCES:	\$85,728,898
Less Fiscal Year 2022-23 Budgeted Expenditures	
Administration	4,753,671
Water Production	7,660,316
Water Distribution	2,954,512
Wastewater Treatment	4,974,384
Wastewater Collection	1,985,823
Utilities Maintenance	2,403,160
Customer Service	800,922
Debt Principal & Interest	1,115,853
Transfer - Pmt in Lieu of Taxes	1,722,000
Capital Projects	31,382,900
	59,753,541
BUDGETED CASH FLOW	(11,969,859)
Projected Unrestricted Net Position as of September 30, 2023	\$25,975,357

Trend - Unrestricted Net Position



With working capital of \$46.5 million as of 9/30/21, this fund meets the policy requirement of \$6.19 million or 3 months operating expense.



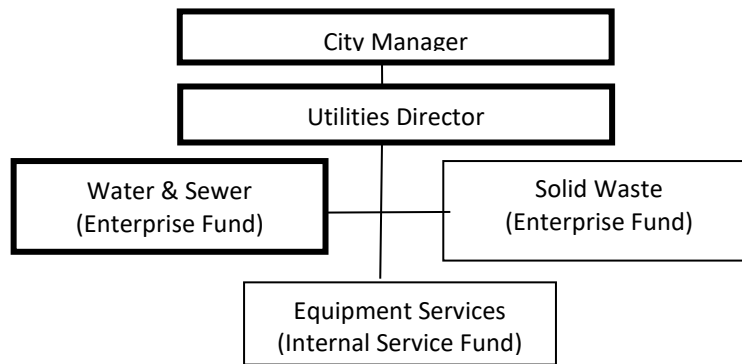
Water & Sewer Fund

Utilities Department (Fund 420)

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

Department Description

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



2022-23 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:

- Based on the update to the Integrated Water Resource Plan (IWRP) presented to City Council on May 31, 2022, continue the rehabilitation of raw water production

Water & Sewer Fund (continued)

wells at a rate of 6 - 10 wells per year in an effort to increase yields and maintain the well fields as an identified viable water resource.

- Construct two (2) raw water production wells within the Golden Gate Wellfield to assist with reducing demands on the Coastal Ridge Wellfield.

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

- Wastewater Collections - Target neighborhoods for sewer lining improvements in order to rehabilitate sewer lines, laterals, and manholes through a contracted lining process to reduce infiltration of ground water, silt, and sand from entering the collection system.
- Water Production – Replace the pebble lime slakers located at the Water Treatment Plant.
- Wastewater Treatment Plant – Replace the Plant's generators to increase reliability and enhance operational efficiencies during disastrous events.
- Utilities Maintenance – Upgrade piping and appurtenances to 10 sanitary sewer pump stations to maintain reliable pumping operations within the sewer collections system.
- Utilities Maintenance – Provide the annual replacement of generators that services remote pumping facilities operated by the Utilities Department.

2022-23 Significant Budgetary Issues

The budgeted expenditures for all divisions of the Water and Sewer Fund is \$58,751,165, an increase of \$11,725,577 from the FY 2021-22 estimated actual. This is largely due to capital projects.

Revenues

The City of Naples conducted a comprehensive utility rate study in 2013; the rates were later reviewed and confirmed (no changes proposed) as part of the 2018 Rate Study update. Part of the original rate study (2013) included the calculation of updated water and wastewater system development charges, which had not previously been reviewed since 2008. Consistent with industry best practices to review such charges periodically, during FY 2021-22 the City engaged a rate consultant to evaluate the level of its utility system development charges to ensure they reflect the current and projected cost of capacity necessary to serve growth and development within the City; these updates are scheduled to be completed by the end of FY 2021-22 and will account for capital improvement schedules resulting from the update to the Integrated Water Resources Plan, and recommendations resulting from the development of the Water Distribution System Master Plan.

Considering the water and sewer rate structure was last reviewed in 2018 (~5 years ago), the FY 2022-23 budget includes funding to review and evaluate the current rate structure, update the cost-of-service analysis (including reclaimed water rates), and evaluate the miscellaneous fees charged within the Fund.

Water & Sewer Fund (continued)

Projected water revenues for FY 2022-23 are \$19,020,500 or \$264,500 more than FY 2021-22 estimated actual.

Projected sewer revenues, including reclaimed water, for FY 2022-23 are budgeted at \$16,336,000 or \$320,000 more than FY 2021-22 estimated actual, to reflect consumption and usage trends.

Non-operating revenues are budgeted at \$13,527,182. There is \$1,000,000 budgeted for Water and Sewer System Development Charges (impact fees). Interest income is expected to be \$300,000. Included here is an assessment loan estimated at \$10,965,000 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 \$73,882 of assessment payments are budgeted as revenue to the Water Sewer Fund in FY 2022-23. The impact of GASB 68 requires a reservation of \$2,169,086 in reserves for Pension Liability. Though the Water/Sewer Fund is in healthy condition, the net position of the fund did decline.

Expenditures

There are 104.75 positions in the Water and Sewer Fund, no change from prior year.

Administration Division

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

The budget for the Administration Division is \$7,591,5244, a \$153,615 increase from the FY 2021-22 estimated actual.

The Administration Division includes ten (10) positions. Budgeted at \$1,191,836 an increase of \$141,380 over FY 2021-22 estimated actual.

The Operating Expenditures are budgeted at \$5,283,835 a decrease of \$81,413 from the FY 2021-22 estimated actual. The following line items are the most significant expenses of the Administration budget.

City Administration (General Fund Reimbursement)	\$1,758,249
Taxes (Payment in Lieu of Taxes)	1,722,000
Self-Insurance Charge	875,689
Professional Services (i.e. studies, surveys, permitting)	325,000
Technology Services	422,060

Administration's Non-Operating costs, which are \$1,115,853, 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 \$7,660,316, an increase of \$1,541,046 from the FY 2021-22 estimated actual.

Water & Sewer Fund (continued)

The Water Production Division includes fifteen (15) positions. Personal Services for FY 2021-22 are budgeted at \$1,293,435, a \$56,581 increase over the FY 2021-22 estimated actual.

The Operating Expenditures are \$6,366,881, an increase of \$1,484,465 from the FY 2021-22 estimated actual. The following three line items are the most significant expenses of this section of the budget and account for 91% of the increase in expenses:

Chemicals (for water treatment)	\$3,430,726
Electricity (for wells and water plant)	1,239,000
Contractual Services (sludge hauling & well rehab)	1,029,120

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 \$2,990,212 a \$49,617 decrease from the FY 2021-22 estimated actual.

The Water Distribution Division includes twenty (20) positions, no change from FY 2021-22 budget. The cost of Personal Services is budgeted at \$1,697,952 an increase of \$93,642 from the FY 2021-22 estimated actual.

Operating Expenditures are \$1,256,560, a decrease of \$134,959 from the FY 2021-22 estimated actual. 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 \$35,700, which includes: tapping machine replacement, dewatering pump replacement, and Trimble (GPS) handheld unit.

Wastewater Treatment Division

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

The budget for the Wastewater Treatment Division is \$5,059,384, an increase of \$763,171 over the FY 2021-22 estimated actual.

The Wastewater Treatment Division includes twenty (20) positions, no changes from FY 2021-22 budget. The cost of Personal Services is budgeted at \$1,759,184, an increase of \$105,737 from FY 2021-22 estimated actual.

Water & Sewer Fund (continued)

The Operating Expenditures are \$3,215,200, which is an increase of \$647,434 from the FY 2021-22 estimated actual. The following four items are the most significant expenses of this section of the budget and account for 94% of the increase in operating expenditures.

Other Contractual Services (Sludge Hauling)	\$418,500
Professional Services	220,000
Electricity (for plant)	840,000
Chemicals	574,330
Equipment and Plant Maintenance	866,500

Machinery and equipment is budgeted within this Division in the amount of \$85,000 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 \$2,020,023, an increase of \$187,358 from FY 2021-22 estimated actual.

The Wastewater Collections Division includes seventeen (17) positions, the same as FY 2021-22. The cost of Personal Services is budgeted at \$1,365,704, an increase of \$92,238 from the FY 2021-22 estimated actual.

Operating expenditures, at \$620,119, represents a \$100,920 increase from the FY 2021-22 estimated actual. Some significant costs include vehicle maintenance, operating supplies such as manhole rings and covers, reclaimed water meters, sod for restoration, and rental equipment.

Machinery and equipment is budgeted within this Division in the amount of \$34,200, which includes replacement of jet truck hoses, lamp camera cable, pump replacements, tapping machine and mini lateral push cameras.

Maintenance Division

The Maintenance Division is responsible for servicing and maintaining the water and sewer remote facilities, including 51 raw water production wells and 125 sewer pump stations. The budget for this Division is \$2,523,160, a decrease of \$37,491 from the FY 2021-22 estimated actual.

The Maintenance Division includes sixteen (16) positions, consistent with the prior year. The cost of Personal Services is budgeted at \$1,366,500, an increase of \$102,625 over the FY 2021-22 estimated actual.

Operating Expenditures of \$1,036,660 a decrease of \$145,116 from FY 2021-22 attributable to a decrease in repair and maintenance.

Machinery and equipment budgeted within this Division in the amount of \$120,000, 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.

Water & Sewer Fund (continued)

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 \$800,922, an increase of \$50,150 from the FY 2021-22 estimated actual.

The Customer Service Division includes 6.75 positions and is budgeted at \$562,650, an increase of \$44,200 from the FY 2021-22 estimated actual.

Operating costs budgeted at \$238,272 an increase of \$5,950 from FY 2021-22 estimated actual.

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

Capital Projects

Capital Projects total \$31.11 million and are listed at the end of this section and specific detail can be found in the City's Capital Improvement Program.

2022-23 Benchmarking

Water Production Benchmarking	Naples	Marco Island	Clearwater	Collier County
Number of Potable Water Customer Accounts	20,172	10,500	47,000	81,000
Average Daily Use	14.0 MGD	8.2 MGD	11.0 MGD	28.0 MGD
Water Plant Operators	9	16	14	29
Ratio of Operations Staff per MG Treated	0.643 staff:1 MGD	1.524 staff:1 MGD	1.273 staff:1 MGD	1.036 staff:1 MGD

Water Distribution Benchmarking	Naples	Marco Island	Collier County	Cape Coral
Ratio of Water meters within system maintained to the number of employees (Utility Techs)	20,172:18	11,600:15	82,046:100	84,000:103

Water & Sewer Fund (continued)

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	6.71 MGD	10.44 MGD	9.51 MGD	2.33 MGD	6.69 MGD	10.02 MGD
Plant Operators	11	21	18	10	11	12

Wastewater Collections Benchmarking	Naples	Marco	Collier County
Number of employees maintaining collection system	17	18	89
Number of manholes maintained	3,059	2,127	21,000
System valves maintained	199	1,900	3,700
Sewer mains maintained (<i>gravity & force mains</i>)	189.5 miles	287.3 miles	1,175 miles

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

Water Production Performance Measures	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
Volume Treated Gallons (treated annually)	5,136,160,000	5,073,000,000	5,011,800,000	5,011,000,000
Average Daily Demand (MG)	14.072	13.898	13.731	13.729
Unaccounted Water Loss	6.79%	5.43%	< 10%	< 10%
Number of Quality Control Tests Performed	100,000	100,000	100,000	100,000

Water & Sewer Fund (continued)

Water Distribution Performance Measures	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
Number of meters changed	479 meters 54 Orions	709 meters 116 Orions	800 meters 200 Orions	1,000 meters 150 Orions
Water main, valves, and service line repairs performed	202	160	120	120
Number of large meters tested	1	13	15	20
Number of backflow devices tested	1,173	834	1,000	1,200
Number of valves exercised and maintained	464	739	800	850

Wastewater Treatment Performance Measures	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
Total expense per 1,000 gallons treated	\$1.23	\$1.18	\$1.78	\$1.81
Chemical expense per million gallons treated	\$61	\$60	\$101	\$142
Influent (Raw)-Carbonaceous Biochemical Oxygen Demand (CBOD)	175	231	278	275
Effluent (Reuse) - (CBOD) – 5 mg/L annual avg. limit	2.41	3.63	3.83	3.35
Influent (Raw) – Phosphate ppm	3.6	4.1	4.2	4.0
Effluent (Reuse) – Phosphate ppm	0.47	0.47	0.40	0.45

Wastewater Collections Performance Measures	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
Linear feet of pipe inspected	56,048	74,954	60,000	100,000
Linear feet of pipe cleaned	81,385	97,832	100,000	120,000
Sewer Forcemains/Gravity	119	87	100	115

Water & Sewer Fund (continued)

Lines/Laterals/Reclaimed Main Line Repairs				
Sewer mains obstructions cleared	33	22	30	35

Utilities Maintenance Performance Measures	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	14	15	18	15
Number of wells chlorinated on an annual basis for algae/bacteria control.	12	20	20	20
Number of wells rehabbed for optimal performance and increased yield.	1	4	8	8



WATER & SEWER FUND REVENUE SUMMARY

	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET
WATER:					
Water Sales	16,524,490	16,442,615	16,825,000	16,825,000	17,161,500
Water Surcharge	1,321,565	1,373,177	1,325,000	1,325,000	1,350,000
Hydrant	73,518	24,204	45,000	70,000	46,000
Tapping Fees	112,285	134,678	112,000	117,000	114,000
Reinstall Fees	50,624	70,610	15,000	30,000	20,000
Connection Charges	156,449	197,362	140,000	140,000	140,000
Delinquent Fees	105,523	104,345	100,000	165,000	100,000
Plan Review Fees	31,135	58,453	30,000	40,000	40,000
Application Fees	17,250	21,000	18,000	18,000	18,000
Water Inspection	6,360	7,360	6,000	6,000	6,000
Miscellaneous	98,917	89,260	40,000	20,000	25,000
Total Water	18,498,115	18,523,063	18,656,000	18,756,000	19,020,500
SEWER					
Service Charges	13,180,087	13,163,113	13,480,000	13,480,000	13,750,000
Sewer Surcharge	649,067	691,548	660,000	660,000	670,000
Connection Charges	7,542	34,653	20,000	5,000	10,000
Sewer Inspection	3,570	4,820	3,000	3,000	3,000
Irrigation Water	1,856,928	1,861,471	1,860,000	1,860,000	1,895,000
Application Fees	8,820	12,050	8,000	8,000	8,000
Miscellaneous	588	0	0	0	0
Total Sewer	15,706,602	15,767,655	16,031,000	16,016,000	16,336,000
NON-OPERATING					
System Development	798,816	1,276,352	800,000	1,000,000	1,000,000
Interest Income	671,962	431,108	410,000	310,000	300,000
Rents and Royalties	51,300	58,800	51,300	51,300	48,300
Sale of Property	76,136	131,009	50,000	40,000	40,000
Grants/FEMA	5,000	0	500,000	1,565,915	0
Interlocal Agreement	0	0	0	1,300,000	1,100,000
Assessment Payment	0	0	2,200,000	0	10,965,000
Miscellaneous	213,004	2,280	900,000	1,000,206	0
Bembury Assessments	73,882	0	73,882	73,882	73,882
Total Non-Operating	1,890,100	1,899,549	4,985,182	5,341,303	13,527,182
TOTAL WATER & SEWER	\$36,094,817	\$36,190,266	\$39,672,182	\$40,113,303	\$48,883,682

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
ADMINISTRATION (2001)				
1	1	1	Utilities Director	174,066
1	1	1	Deputy Director	125,905
1	1	1	Budget & CIP Manager	105,189
1	1	1	Project Manager	92,106
1	1	0	GIS Specialist	-
1	1	1	Executive Assistant	70,566
2	2	2	Administrative Specialist II	77,603
1	1	1	Utilities Permit Coordinator	60,803
1	1	1	Warehouse Coordinator	58,331
0	0	1	Engineering Aide	54,489
10	10	10		819,058
WATER PRODUCTION (2030)				
1	1	1	Plant Superintendent	93,055
1	1	1	Treatment Plant Supervisor	91,384
9	9	9	Plant Operators I - IV	454,016
1	1	1	Tradesworker	46,767
1	1	1	Utilities Coordinator	50,375
1	1	1	Service Worker III	38,047
1	1	1	Equipment Operator III	46,767
15	15	15		820,411
WATER DISTRIBUTION (2031)				
1	1	1	Distribution Supervisor	95,086
2	2	2	Cross Control Technician	120,070
4	4	4	Sr. Utilities Technician	209,131
8	8	8	Utilities Technician	341,387
1	1	1	Utilities Coordinator	63,240
2	2	2	Utilities Locator	99,456
1	1	1	Utilities Inspector	63,240
1	1	1	Equipment Operator Sr	65,876
20	20	20		1,057,486
WASTEWATER TREATMENT (3040)				
1	1	1	Treatment Plant Supervisor	71,643
1	1	1	Plant Superintendent	112,161
1	1	1	Laboratory Supervisor	67,708
3	3	4	Laboratory & Field Technician	202,070
9	9	9	Plant Operator	488,149
1	1	0	Industrial Waste Technician	-

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
2	2	2	Tradesworker	97,538
1	1	1	Equipment Operator III	47,821
1	1	1	Utilities Coordinator	48,125
20	20	20		1,135,215
WASTEWATER COLLECTION (3041)				
1	1	1	Collections Supervisor	95,086
1	1	2	Utilities Coordinator	111,823
4	4	4	Sr. Utilities Technician	213,019
1	1	1	Equipment Operator V	59,405
0	0	1	Service Worker	36,098
1	1	0	Utilities Locator	-
9	9	8	Utilities Technicians	335,092
17	17	17		850,523
UTILITIES MAINTENANCE (4050)				
1	1	1	Utilities Maintenance Supervisor	75,328
4	4	4	Instrument Technician	255,010
8	8	8	Utilities Maintenance Tech I/II	369,246
1	1	1	Tradesworker	60,018
1	1	1	Service Worker III	39,556
1	1	1	Utilities Coordinator	69,390
16	16	16		868,548
CUSTOMER SERVICE (0707)				
1	0.75	0.75	Utility Billing Manager	81,739
1	1	1	Accounting Associate/Billing *	52,176
3	3.5	3.5	Billing & Collection Specialist *	155,673
1	1	1	Utilities Coordinator	52,569
0.5	0.5	0.5	Meter Technician	20,595
6.5	6.75	6.75		362,752
104.5	104.75	104.75	Regular Salaries	5,913,993
			Other Salaries/Authorized Compensation	109,058
			Overtime	202,000
			Employer Payroll Expenses	3,012,210
			Total Personnel Services	\$ 9,237,261

* These FTE's will fluctuate between positions for crosstraining and coverage purposes

**FISCAL YEAR 2022-23
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	4,939,162	5,478,060	5,419,099	5,913,993	435,933		494,894	
510300 OTHER SALARIES	55,566	62,400	78,476	109,058	46,658		30,582	
510305 PERSONAL LEAVE PAYOUTS	238,488	204,502	150,066	158,817	(45,685)		8,751	
510400 OVERTIME	160,774	192,000	186,500	202,000	10,000		15,500	
525010 FICA	397,593	427,772	423,261	435,828	8,056		12,567	
525030 RETIREMENT CONTRIBUTIONS	744,375	776,503	768,838	841,953	65,450		73,115	
525040 LIFE/HEALTH INSURANCE	1,354,635	1,569,997	1,553,498	1,553,652	(16,345)		154	
525070 EMPLOYEE ALLOWANCES	20,800	21,120	21,120	21,960	840		840	
525090 GENERAL & MERIT	0	0	0	0	0		0	
TOTAL PERSONNEL SERVICES	\$ 7,911,394	\$ 8,732,354	\$ 8,600,858	\$ 9,237,261	\$ 504,907	5.78%	\$ 636,403	7.40%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	53,920	80,150	82,955	85,805	5,655		2,850	
530010 CITY ADMINISTRATION	1,737,400	1,793,100	1,793,100	1,758,249	(34,851)		(34,851)	
530015 REIMB FOR CUST SERVICE	(80,000)	(80,000)	(80,000)	(80,000)	0		0	
530070 SMALL TOOLS	21,618	25,700	24,900	26,300	600		1,400	
531001 BANK/CREDIT CARD FEES	172,978	185,000	185,000	185,000	0		0	
531010 PROFESSIONAL SERVICES	232,140	325,000	540,000	545,000	220,000		5,000	
531018 OTHER PROFESSIONAL SERVICES	13,566	15,000	30,000	25,000	10,000		(5,000)	
531040 OTHER CONTRACTUAL SERVICES	1,116,235	1,157,600	1,087,100	1,612,510	454,910		525,410	
531220 INVESTMENT ADVISORY FEES	18,161	20,000	18,000	20,000	0		2,000	
532040 OTHER LEGAL SERVICES	0	15,000	10,000	15,000	0		5,000	
538010 PAYMENTS IN LIEU OF TAXES	1,722,000	1,722,000	1,722,000	1,722,000	0		0	
540000 TRAINING & TRAVEL COSTS	24,699	48,900	42,700	48,900	0		6,200	
540100 BOOK/SUBS/MEMBERSHIPS	4,112	5,850	5,000	5,675	(175)		675	
541000 COMMUNICATIONS	8,155	12,558	7,480	8,558	(4,000)		1,078	
541010 TELEPHONE/TELEMETRY	54,184	59,480	56,500	59,480	0		2,980	
542020 POSTAGE & FREIGHT	45,954	50,000	50,000	50,000	0		0	
542100 EQUIP. SERVICES - REPAIRS	224,564	331,500	311,500	382,250	50,750		70,750	
542110 EQUIP. SERVICES - FUEL	106,389	136,000	130,000	224,865	88,865		94,865	
543010 ELECTRICITY	1,731,984	2,061,300	2,182,400	2,349,950	288,650		167,550	
543020 WATER, SEWER, GARBAGE	139,428	138,000	104,000	127,000	(11,000)		23,000	
544020 EQUIPMENT RENTAL	83,326	102,800	95,500	113,200	10,400		17,700	
545220 SELF INSURANCE CHARGE	822,327	886,045	886,045	875,689	(10,356)		(10,356)	
546000 REPAIR AND MAINTENANCE	796,374	787,700	896,000	734,200	(53,500)		(161,800)	
546020 BUILDINGS & GROUND MAINT.	457,034	309,500	335,500	309,500	0		(26,000)	
546030 EQUIP. MAINT. CONTRACTS	14,377	37,000	36,000	60,000	23,000		24,000	
546040 EQUIPMENT MAINTENANCE	555,695	557,500	559,000	628,500	71,000		69,500	
546120 ROAD REPAIRS	139,342	145,000	145,000	172,000	27,000		27,000	
547000 PRINTING AND BINDING	19,474	31,500	30,300	31,500	0		1,200	
549000 OTHER CURRENT CHARGES	0	0	0	0	0		0	
549020 TECHNOLOGY SVC CHARGE	247,430	247,260	247,260	422,060	174,800		174,800	
549080 HAZARDOUS WASTE DISPOSAL	819	2,200	1,900	2,200	0		300	
551000 OFFICE SUPPLIES	7,788	13,700	12,100	13,700	0		1,600	
552000 OPERATING SUPPLIES	316,027	418,000	405,500	452,000	34,000		46,500	
552020 FUEL	13,365	55,000	24,000	67,000	12,000		43,000	
552030 OIL & LUBE	2,425	10,500	7,000	11,000	500		4,000	
552070 UNIFORMS	26,988	35,900	30,267	36,167	267		5,900	
552090 OTHER CLOTHING	16,243	19,313	14,513	19,313	0		4,800	
552100 JANITORIAL SUPPLIES	5,081	5,000	5,000	5,000	0		0	
552210 NEW INSTALLATIONS SUPPLY	186,985	450,000	725,000	450,000	0		(275,000)	
552220 REPAIR SUPPLIES	269,260	280,000	300,000	310,000	30,000		10,000	
552800 CHEMICALS	2,522,191	2,761,149	2,918,900	4,132,956	1,371,808		1,214,056	
559000 DEPRECIATION/AMORTIZATION	9,825,356	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$ 23,675,394	\$15,257,205	\$ 15,977,420	\$ 18,017,527	\$ 2,760,323	18.1%	\$ 2,040,107	12.8%
<u>NON-OPERATING EXPENSES</u>								
560300 IMPROVEMENTS O/T BUILDING	8,758,051	10,950,000	17,740,750	29,055,000	18,105,000		11,314,250	
560400 MACHINERY EQUIP	5,671,711	2,504,500	2,791,530	2,154,900	(349,600)		(636,630)	
560700 VEHICLES	69,736	705,000	730,000	173,000	(532,000)		(557,000)	
TOTAL CAPITAL EXPENSES	\$ 14,499,498	\$14,159,500	\$ 21,262,279	\$ 31,382,900	\$ 17,223,400	121.6%	\$10,120,621	47.6%
570110 PRINCIPAL	0	1,029,125	1,029,125	984,909	(44,216)		(44,216)	
570120 INTEREST	180,033	155,906	155,906	130,944	(24,962)		(24,962)	
TOTAL DEBT RELATED EXPENSES	\$ 180,033	\$ 1,185,031	\$ 1,185,031	\$ 1,115,853	\$ (69,178)	-5.8%	\$ (69,178)	-5.8%
TOTAL EXPENSES	\$46,266,319	\$39,334,090	\$47,025,588	\$59,753,541	\$20,419,452	51.9%	\$12,727,953	27.1%

**FISCAL YEAR 2022-23
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	651,796	761,570	702,609	819,058	57,488	7.5%	116,449	16.6%
510300 OTHER SALARIES	92	0	6,526	6,526	6,526		0	0.0%
510305 PERSONAL LEAVE PAYOUTS	53,055	36,827	28,176	29,585	(7,242)	-19.7%	1,409	5.0%
510400 OVERTIME	588	1,000	500	1,000	0	0.0%	500	100.0%
525010 FICA	52,001	58,533	54,022	58,330	(203)	-0.3%	4,308	8.0%
525030 RETIREMENT CONTRIBUTIONS	101,507	108,383	100,718	119,417	11,034	10.2%	18,699	18.6%
525040 LIFE/HEALTH INSURANCE	128,057	164,804	148,305	148,320	(16,484)	-10.0%	15	0.0%
525070 EMPLOYEE ALLOWANCES	9,240	9,600	9,600	9,600	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$996,336	\$1,140,717	\$1,050,456	\$1,191,836	\$51,119	4.5%	\$ 141,380	13.5%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	2,947	3,000	3,000	3,000	0	0.0%	0	0.0%
530010 ADMINISTRATIVE REIMBURSEMENT	1,737,400	1,793,100	1,793,100	1,758,249	(34,851)	-1.9%	(34,851)	-1.9%
531010 PROFESSIONAL SERVICES	185,611	250,000	400,000	325,000	75,000	30.0%	(75,000)	-18.8%
<i>Engineering design and consulting assistance, Employee drug testing, Water/Sewer rate model update</i>								
531040 OTHER CONTRACTUAL SERVICES	7,291	15,000	14,000	21,390	6,390	42.6%	7,390	52.8%
<i>Copy machine lease, answering service, GIS service fee (Trimble Units), Bear's Paw Annual Lease Agreement</i>								
531220 INVESTMENT ADVISORY FEES	18,161	20,000	18,000	20,000	0	0.0%	2,000	11.1%
532040 OTHER LEGAL SERVICES	0	15,000	10,000	15,000	0	0.0%	5,000	50.0%
538010 PAYMENT IN LIEU OF TAXES	1,722,000	1,722,000	1,722,000	1,722,000	0	0.0%	0	0.0%
540000 TRAINING & TRAVEL COSTS	2,000	2,000	2,000	2,000	0	0.0%	0	0.0%
541000 COMMUNICATIONS	2,986	2,500	2,900	3,000	500	20.0%	100	3.4%
541010 TELEPHONE	6,812	9,600	8,000	9,600	0	0.0%	1,600	20.0%
542100 EQUIP. SERVICES - REPAIRS	2,937	3,000	3,000	3,250	250	8.3%	250	8.3%
542110 EQUIP. SERVICES - FUEL	2,334	3,000	3,000	3,780	780	26.0%	780	26.0%
543010 ELECTRICITY	23,638	27,000	28,000	30,000	3,000	11.1%	2,000	7.1%
543020 WATER, SEWER, GARBAGE	23,120	27,000	27,000	30,000	3,000	11.1%	3,000	11.1%
545220 SELF INSURANCE CHARGE	822,327	886,045	886,045	875,689	(10,356)	-1.2%	(10,356)	-1.2%
546000 REPAIR AND MAINTENANCE	10,954	13,500	10,000	13,500	0	0.0%	3,500	35.0%
546020 BUILDINGS & GROUND MAINT.	16,198	16,500	16,500	16,500	0	0.0%	0	0.0%
<i>Landscape maintenance, elevator maintenance, fountain maintenance, etc.</i>								
547000 PRINTING AND BINDING	573	2,000	1,000	2,000	0	0.0%	1,000	100.0%
549020 TECHNOLOGY SVC CHARGE	247,430	247,260	247,260	422,060	174,800	70.7%	174,800	70.7%
551000 OFFICE SUPPLIES	1,836	2,400	2,200	2,400	0	0.0%	200	9.1%
552000 OPERATING SUPPLIES	4,311	4,500	4,500	4,500	0	0.0%	0	0.0%
<i>Janitorial supplies for facility, Utility Inspector and Warehouse Coordinator supplies</i>								
552090 OTHER CLOTHING	217	217	217	217	0	0.0%	0	0.0%
554010 MEMBERSHIPS	167	700	700	700	0	0.0%	0	0.0%
559000 DEPRECIATION/AMORTIZATION	774,822	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$5,616,071	\$5,065,322	\$5,202,422	\$5,283,835	\$218,513	4.3%	\$ 81,413	1.6%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY EQUIP	0	0	0	0	0		0	
570110 PRINCIPAL	0	1,029,125	1,029,125	984,909	(44,216)	-4.3%	(44,216)	-4.3%
570120 INTEREST	180,033	155,906	155,906	130,944	(24,962)	-16.0%	(24,962)	-16.0%
TOTAL NON-OPERATING EXPENSES	\$180,033	\$1,185,031	\$1,185,031	\$1,115,853	-\$69,178	-5.8%	\$ (69,178)	-5.8%
TOTAL EXPENSES	\$6,792,440	\$7,391,070	\$7,437,909	\$7,591,524	\$200,454	2.7%	\$153,615	2.1%

**FISCAL YEAR 2022-23
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	777,155	769,702	769,702	820,411	50,709	6.6%	50,709	6.6%
510300 OTHER SALARIES	31	0	1,566	2,548	2,548		982	62.7%
510305 PERSONAL LEAVE PAYOUTS	40,989	28,731	28,042	29,444	713	2.5%	1,402	5.0%
510400 OVERTIME	36,864	40,000	42,000	40,000	0	0.0%	(2,000)	-4.8%
525010 FICA	62,461	59,791	59,791	58,665	(1,126)	-1.9%	(1,126)	-1.9%
525030 RETIREMENT CONTRIBUTIONS	116,736	112,335	112,335	118,927	6,592	5.9%	6,592	5.9%
525040 LIFE/HEALTH INSURANCE	269,331	222,458	222,458	222,480	22	0.0%	22	0.0%
525070 EMPLOYEE ALLOWANCES	960	960	960	960	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$1,304,526	\$1,233,977	\$1,236,854	\$1,293,435	\$59,458	4.8%	\$56,581	4.6%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	11,812	17,900	17,900	16,900	(1,000)	-5.6%	(1,000)	-5.6%
<i>Annual operating license fee, security camera software fees, Risk Management Program fee, Consumer Confidence Report</i>								
530070 SMALL TOOLS	2,460	2,500	2,500	2,500	0	0.0%		0.0%
531018 PROFESSIONAL SERVICES	13,566	15,000	30,000	25,000	10,000	66.7%	(5,000)	-16.7%
<i>SCADA repair and programming services</i>								
531040 OTHER CONTRACTUAL SERVICES	688,565	582,600	582,600	1,029,120	446,520	76.6%	446,520	76.6%
<i>Sludge hauling (\$429,120), well rehab (\$600,000)</i>								
540000 TRAINING & TRAVEL COSTS	1,954	3,400	1,500	3,400	0	0.0%	1,900	126.7%
541000 COMMUNICATIONS	451	600	300	600	0	0.0%	300	100.0%
541010 TELEMETRY COMMUNICATIONS	46,939	49,280	48,000	49,280	0	0.0%	1,280	2.7%
542100 EQUIP. SERVICES - REPAIRS	11,165	11,000	6,000	16,000	5,000	45.5%	10,000	166.7%
542110 EQUIP. SERVICES - FUEL	1,799	2,500	1,500	4,000	1,500	60.0%	2,500	166.7%
543010 ELECTRICITY	930,377	1,037,000	1,180,000	1,239,000	202,000	19.5%	59,000	5.0%
543020 WATER, SEWER, GARBAGE	17,952	20,000	20,000	21,000	1,000	5.0%	1,000	5.0%
544020 EQUIPMENT RENTAL	3,762	10,000	10,000	10,000	0	0.0%	0	0.0%
546000 REPAIR AND MAINTENANCE	60,059	78,500	80,000	120,000	41,500	52.9%	40,000	50.0%
<i>Equipment calibration, plant motor repairs, electronic repair, generator maintenance, metal fabrication for repairs, etc.</i>								
546020 BUILDINGS & GROUND MAINT.	120,182	126,000	126,000	124,500	(1,500)	-1.2%	(1,500)	-1.2%
<i>Landscape maint (\$30,000), Plant/Station painting (\$35,000), interior door/window replcmnts, etc.</i>								
546040 EQUIP. MAINTENANCE	201,973	185,000	170,000	191,000	6,000	3.2%	21,000	12.4%
<i>Electrical supplies/repairs, chemical feed equipment, sludge press parts, VFD's, SCADA hardware, HSP meter replcmnts, etc.</i>								
547000 PRINTING AND BINDING	0	1,500	1,300	1,500	0	0.0%	200	15.4%
551000 OFFICE SUPPLIES	1,137	1,300	1,300	1,300	0	0.0%	0	0.0%
552000 OPERATING SUPPLIES	36,388	34,000	40,000	39,000	5,000	14.7%	(1,000)	-2.5%
<i>Lab supplies, safety (SCBA masks), cleaning supplies, etc.</i>								
552020 FUEL	4,956	20,000	5,000	25,000	5,000	25.0%	20,000	400.0%
552030 OIL & LUBE	926	7,500	4,000	7,500	0	0.0%	3,500	87.5%
552070 UNIFORMS	4,716	5,950	5,400	6,000	50	0.8%	600	11.1%
552090 OTHER CLOTHING	3,032	3,255	2,816	3,255	0	0.0%	439	15.6%
552800 CHEMICALS	2,340,213	2,418,110	2,546,000	3,430,726	1,012,617	41.9%	884,726	34.7%
554010 MEMBERSHIPS	105	300	300	300	0	0.0%	0	0.0%
559000 DEPRECIATION/AMORTIZATION	2,454,768	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$6,959,257	\$4,633,195	\$4,882,416	\$6,366,881	\$1,733,687	37.4%	\$1,484,465	30.4%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY & EQUIPMENT	0	0	0	0	0		0	
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0		\$0	
TOTAL EXPENSES	\$8,263,783	\$5,867,172	\$6,119,270	\$7,660,316	\$1,793,145	30.6%	\$1,541,046	25.2%

**FISCAL YEAR 2022-23
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	825,288	990,396	990,396	1,057,486	67,090	6.8%	67,090	6.8%
510300 OTHER SALARIES	16,547	20,280	20,280	33,436	13,156	64.9%	13,156	64.9%
510305 PERSONAL LEAVE PAYOUTS	31,414	30,577	15,876	16,670	(13,907)	-45.5%	794	5.0%
510400 OVERTIME	55,838	60,000	60,000	60,000	0	0.0%	0	0.0%
525010 FICA	67,542	79,142	79,142	79,744	602	0.8%	602	0.8%
525030 RETIREMENT CONTRIBUTIONS	123,535	139,125	139,125	151,576	12,451	8.9%	12,451	8.9%
525040 LIFE/HEALTH INSURANCE	254,024	296,611	296,611	296,640	29	0.0%	29	0.0%
525070 EMPLOYEE ALLOWANCES	3,000	2,880	2,880	2,400	(480)	-16.7%	(480)	-16.7%
TOTAL PERSONNEL SERVICES	\$1,377,189	\$1,619,011	\$1,604,310	\$1,697,952	\$78,941	4.9%	\$93,642	5.8%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	7,284	7,500	7,000	7,500	0	0.0%	500	7.1%
530070 SMALL TOOLS	6,124	5,400	6,000	6,000	600	11.1%	0	0.0%
531040 OTHER CONTRACTUAL SERVICES	17,648	70,000	55,000	70,000	0	0.0%	15,000	27.3%
<i>Contracted plumber repairs (\$15,000), Fire hydrant sand blasting (\$25,000), Large Meter Testing Svcs (\$20,000), Asbestos Pipe Disposal (\$10,000)</i>								
540000 TRAINING & TRAVEL COSTS	3,237	19,200	18,500	19,200	0	0.0%	700	3.8%
541000 COMMUNICATIONS	1,274	220	220	220	0	0.0%	0	0.0%
541200 EQUIP. SERVICES - REPAIRS	56,647	95,000	80,000	110,000	15,000	15.8%	30,000	37.5%
542110 EQUIP. SERVICES - FUEL	39,603	55,000	50,000	94,500	39,500	71.8%	44,500	89.0%
543020 WATER, SEWER, GARBAGE	35,967	20,000	5,000	15,000	(5,000)	-25.0%	10,000	200.0%
544020 EQUIPMENT RENTAL	26,000	27,900	27,000	32,700	4,800	17.2%	5,700	21.1%
<i>Mini trackhoe rentals (\$31,200 for two units/year), misc small equip rental (\$1,500)</i>								
546000 REPAIR AND MAINTENANCE	999	1,000	1,000	1,000	0	0.0%	0	0.0%
546040 EQUIP. MAINTENANCE	592	1,000	1,000	1,000	0	0.0%	0	0.0%
546120 ROAD REPAIRS	63,056	85,000	80,000	100,000	15,000	17.6%	20,000	25.0%
<i>Road and driveway repairs due to watermain breaks and construction activities</i>								
551000 OFFICE SUPPLIES	889	2,000	1,500	2,000	0	0.0%	500	33.3%
552000 OPERATING SUPPLIES	23,265	23,000	24,000	24,000	1,000	4.3%	0	0.0%
552070 UNIFORMS	7,200	9,100	7,700	9,100	0	0.0%	1,400	18.2%
552090 OTHER CLOTHING	3,682	4,340	2,599	4,340	0	0.0%	1,741	67.0%
552210 NEW INSTALLATIONS SUPPLY	186,985	450,000	725,000	450,000	0	0.0%	(275,000)	-37.9%
<i>Meter change outs</i>								
552220 REPAIR SUPPLIES	269,260	280,000	300,000	310,000	30,000	10.7%	10,000	3.3%
<i>Brass fittings, ball valves, curb stops, repair clamps, pipe repair supplies, polytube, sample stations, hydrants, etc.</i>								
559000 DEPRECIATION/AMORTIZATION	1,278,559	0	0	0			0	
TOTAL OPERATING EXPENSES	\$2,028,271	\$1,155,660	\$1,391,519	\$1,256,560	\$100,900	8.7%	(\$134,959)	-9.7%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY & EQUIPMENT	1,733	24,500	44,000	35,700	11,200	45.7%	(8,300)	-18.9%
<i>Small equipment replacements including tapping machine, Mudhog pumps, Trimble handeld unit, locating equipment, etc.</i>								
TOTAL NON-OPERATING EXPENSES	\$ 1,733	\$ 24,500	\$ 44,000	\$ 35,700	\$ 11,200	45.7%	\$ (8,300)	-18.9%
TOTAL EXPENSES	\$3,407,193	\$2,799,171	\$3,039,829	\$2,990,212	\$191,041	6.8%	(\$49,617)	-1.6%

**FISCAL YEAR 2022-23
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	968,098	1,049,068	1,049,068	1,135,215	86,147	8.2%	86,147	8.2%
510300 OTHER SALARY/ON CALL	541	1,560	6,000	9,232	7,672	491.8%	3,232	53.9%
510305 PERSONAL LEAVE PAYOUT	45,456	42,757	31,871	33,465	(9,292)	-21.7%	1,594	5.0%
510400 OVERTIME	24,233	30,000	36,000	40,000	10,000	33.3%	4,000	11.1%
525010 FICA	77,558	82,339	82,339	83,146	807	1.0%	807	1.0%
525030 RETIREMENT CONTRIBUTIONS	143,999	148,678	148,678	159,086	10,408	7.0%	10,408	7.0%
525040 LIFE/HEALTH INSURANCE	239,515	296,611	296,611	296,640	29	0.0%	29	0.0%
525070 EMPLOYEE ALLOWANCES	2,680	2,880	2,880	2,400	(480)	-16.7%	(480)	-16.7%
TOTAL PERSONNEL SERVICES	\$1,502,080	\$1,653,893	\$1,653,447	\$1,759,184	\$105,291	6.4%	\$105,737	6.4%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	27,893	29,750	31,000	34,750	5,000	16.8%	3,750	12.1%
<i>NPDES permit fee, Risk Manangement Program fee, Lab Certification, LIMS hosting fees, Permitting fees, etc</i>								
530070 SMALL TOOLS	3,702	4,000	3,900	4,000	0	0.0%	100	2.6%
531010 PROFESSIONAL SERVICES	46,529	75,000	140,000	220,000	145,000	193.3%	80,000	57.1%
<i>Subcontracted lab services (also accounts for WTP activities)</i>								
531040 OTHER CONTRACTUAL SERVICES	354,136	418,500	375,000	418,500	0	0.0%	43,500	11.6%
<i>Contracted services for bio-solids hauling and disposal</i>								
540000 TRAINING & TRAVEL COSTS	7,562	10,000	8,500	10,000	0	0.0%	1,500	17.6%
540100 BOOKS AND MEMBERSHIPS	1,340	1,850	1,500	1,675	(175)	-9.5%	175	11.7%
541000 COMMUNICATIONS	541	900	600	900	0	0.0%	300	50.0%
541010 TELEPHONE	433	600	500	600	0	0.0%	100	20.0%
542100 EQUIP. SERVICES - REPAIRS	21,793	20,000	20,000	20,000	0	0.0%	0	0.0%
542110 EQUIP. SERVICES - FUEL	2,829	5,000	5,000	8,505	3,505	70.1%	3,505	70.1%
543010 ELECTRICITY	591,191	780,000	745,000	840,000	60,000	7.7%	95,000	12.8%
543020 WATER, SEWER, GARBAGE	24,453	36,000	36,000	36,000	0	0.0%	0	0.0%
544020 EQUIPMENT RENTAL	3,288	7,400	5,500	7,400	0	0.0%	1,900	34.5%
546000 REPAIR AND MAINTENANCE	492,862	362,000	385,000	432,000	70,000	19.3%	47,000	12.2%
<i>Electrical System repairs (\$20,000), large pump and motor repairs (\$105,000), valve and piping replcmnts (\$125,000), etc.</i>								
546020 BUILDINGS & GROUND MAINT.	302,781	152,000	175,000	152,000	0	0.0%	(23,000)	-13.1%
<i>Landscape maintenance, door/window replacements, paint supplies, A/C repairs, roof repairs, etc.</i>								
546040 EQUIP. MAINTENANCE	228,317	237,500	250,000	282,500	45,000	18.9%	32,500	13.0%
<i>Belt press parts, instrumentation/electrical parts, chemical feed supplies, pipe and fittings, belts, blowers, etc.</i>								
549080 HAZARDOUS WASTE DISPOSAL	819	2,200	1,900	2,200	0	0.0%	300	15.8%
551000 OFFICE SUPPLIES	2,210	2,500	2,400	2,500	0	0.0%	100	4.2%
552000 OPERATING SUPPLIES	83,275	109,000	109,000	127,000	18,000	16.5%	18,000	16.5%
<i>Lab testing supplies, first aid (PPE), bacti supplies (accounts for WTP activities), probe replcmnts, lab equipmnt supplies, etc</i>								
552020 FUEL	7,545	20,000	9,000	20,000	0	0.0%	11,000	122.2%
552030 OIL & LUBE	1,499	3,000	3,000	3,500	500	16.7%	500	16.7%
552070 UNIFORMS AND SHOES	4,897	7,500	6,500	7,500	0	0.0%	1,000	15.4%
552090 OTHER CLOTHING	3,682	4,340	3,466	4,340	0	0.0%	874	25.2%
552100 JANITORIAL SUPPLIES	5,081	5,000	5,000	5,000	0	0.0%	0	0.0%
552800 CHEMICALS	146,555	215,139	245,000	574,330	359,191	167.0%	329,330	134.4%
<i>Chemicals to meet treatment requirements</i>								
559000 DEPRECIATION/AMORTIZATION	2,448,040	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$4,813,253	\$2,509,179	\$2,567,766	\$3,215,200	\$706,021	28.1%	\$647,434	25.2%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY EQUIPMENT	114,151	75,000	75,000	85,000	10,000	13.3%	10,000	13.3%
TOTAL NON-OPERATING EXPENSES	\$114,151	\$75,000	\$75,000	\$85,000	\$10,000	13.3%	\$10,000	13.3%
TOTAL EXPENSES	\$6,429,484	\$4,238,072	\$4,296,213	\$5,059,384	\$821,312	19.4%	\$763,171	17.8%

**FISCAL YEAR 2022-23
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	621,983	781,094	781,094	850,523	69,429	8.9%	69,429	8.9%
510300 OTHER SALARIES	18,661	20,280	20,280	26,910	6,630	32.7%	6,630	32.7%
510305 PERSONAL LEAVE PAYOUTS	17,089	17,687	18,725	19,661	1,974	11.2%	936	5.0%
510400 OVERTIME	21,055	30,000	25,000	30,000	0	0.0%	5,000	20.0%
525010 FICA	49,861	62,398	62,398	62,203	(195)	-0.3%	(195)	-0.3%
525030 RETIREMENT CONTRIBUTIONS	95,736	110,970	110,970	120,903	9,933	9.0%	9,933	9.0%
525040 LIFE/HEALTH INSURANCE	167,555	252,119	252,119	252,144	25	0.0%	25	0.0%
525070 EMPLOYEE ALLOWANCES	3,000	2,880	2,880	3,360	480	16.7%	480	16.7%
TOTAL PERSONNEL SERVICES	\$994,940	\$1,277,428	\$1,273,466	\$1,365,704	\$88,276	6.9%	\$92,238	7.2%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	648	1,000	800	1,000	0	0.0%	200	25.0%
530070 SMALL TOOLS	5,487	7,800	6,500	7,800	0	0.0%	1,300	20.0%
531040 OTHER CONTRACTUAL SERVICES	20,074	35,000	22,000	35,000	0	0.0%	13,000	59.1%
540000 TRAINING & TRAVEL COSTS	5,909	6,300	6,200	6,300	0	0.0%	100	1.6%
541000 COMMUNICATIONS	266	550	300	550	0	0.0%	250	83.3%
542100 EQUIP. SERVICES - REPAIRS	74,815	130,000	130,000	145,000	15,000	11.5%	15,000	11.5%
542110 EQUIP. SERVICES - FUEL	26,486	35,000	35,000	57,380	22,380	63.9%	22,380	63.9%
543010 ELECTRICITY	4,033	4,300	4,400	4,700	400	9.3%	300	6.8%
543020 WATER, SEWER, GARBAGE	24,117	20,000	2,000	10,000	(10,000)	-50.0%	8,000	400.0%
544020 EQUIPMENT RENTAL	48,132	47,300	48,000	53,300	6,000	12.7%	5,300	11.0%
<i>Trackhoe rentals (\$31,200 for two units/year), backhoe rental (\$21,600), misc small equip rental (\$500)</i>								
546000 REPAIR AND MAINTENANCE	9,260	12,700	10,000	12,700	0	0.0%	2,700	27.0%
546040 EQUIP. MAINTENANCE	5,758	9,000	8,000	9,000	0	0.0%	1,000	12.5%
<i>Sewer televising camera repairs (6 cameras operated by division)</i>								
546120 ROAD REPAIRS	76,286	60,000	65,000	72,000	12,000	20.0%	7,000	10.8%
<i>Road and driveway repairs due to sewer line breaks and construction activities</i>								
551000 OFFICE SUPPLIES	751	1,500	2,000	1,500	0	0.0%	(500)	-25.0%
552000 OPERATING SUPPLIES	122,492	186,000	165,000	186,000	0	0.0%	21,000	12.7%
<i>Safety gear, sectional & lateral liners, manhole rings/covers, manhole coatings, reclaimed meters, sod, pipe fittings, supplies, etc.</i>								
552070 UNIFORMS AND SHOES	5,879	8,300	6,000	8,300	0	0.0%	2,300	38.3%
552090 OTHER CLOTHING	2,382	3,689	2,599	3,689	0	0.0%	1,090	41.9%
552800 CHEMICALS	1,330	2,900	2,900	2,900	0	0.0%	0	0.0%
554010 MEMBERSHIPS	2,500	3,000	2,500	3,000	0	0.0%	500	20.0%
559000 DEPRECIATION/AMORTIZATION	1,028,910	0						
TOTAL OPERATING EXPENSES	\$1,465,516	\$574,339	\$519,199	\$620,119	\$45,780	8.0%	\$100,920	19.4%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY EQUIPMENT	35,631	40,000	40,000	34,200	(5,800)	-14.5%	(5,800)	-14.5%
<i>Jet truck hoses, lamp camera cable, street saw, push camera, GPS unit</i>								
TOTAL NON-OPERATING EXPENSES	\$35,631	\$40,000	\$40,000	\$34,200	(\$5,800)	-14.5%	(\$5,800)	-14.5%
TOTAL EXPENSES	\$2,496,087	\$1,891,767	\$1,832,665	\$2,020,023	\$128,256	6.8%	\$187,358	10.2%

**FISCAL YEAR 2022-23
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	756,215	796,698	796,698	868,548	71,850	9.0%	71,850	9.0%
510300 OTHER SALARIES	19,694	20,280	23,400	29,406	9,126	45.0%	6,006	25.7%
510305 PERSONAL LEAVE PAYOUTS	38,597	35,619	17,135	17,992	(17,627)	-49.5%	857	5.0%
510400 OVERTIME	9,798	25,000	15,000	25,000	0	0.0%	10,000	66.7%
525010 FICA	61,483	59,786	59,786	63,835	4,049	6.8%	4,049	6.8%
525030 RETIREMENT CONTRIBUTIONS	115,069	113,128	113,128	121,527	8,399	7.4%	8,399	7.4%
525040 LIFE/HEALTH INSURANCE	218,857	237,288	237,288	237,312	24	0.0%	24	0.0%
525070 EMPLOYEE ALLOWANCES	1,440	1,440	1,440	2,880	1,440	100.0%	1,440	100.0%
TOTAL PERSONNEL SERVICES	\$1,221,153	\$1,289,239	\$1,263,875	\$1,366,500	\$77,261	6.0%	\$102,625	8.1%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	2,837	6,000	7,600	7,000	1,000	16.7%	(600)	-7.9%
530070 SMALL TOOLS	3,845	6,000	6,000	6,000	0	0.0%	0	0.0%
531040 PROFESSIONAL SERVICES	11,225	19,000	21,000	21,000	2,000	10.5%	0	0.0%
<i>SCADA annual software license and maintenance fees (accounts for WTP, WWTP, and UM), Diesel tank cleaning</i>								
540000 TRAINING & TRAVEL COSTS	3,474	6,000	4,000	6,000	0	0.0%	2,000	50.0%
541000 COMMUNICATIONS	160	288	160	288	0	0.0%	128	80.0%
542100 EQUIP. SERVICES - REPAIRS	53,753	70,000	70,000	85,000	15,000	21.4%	15,000	21.4%
542110 EQUIP. SERVICES - FUEL	27,786	30,000	30,000	47,250	17,250	57.5%	17,250	57.5%
543010 ELECTRICITY	182,745	213,000	225,000	236,250	23,250	10.9%	11,250	5.0%
543020 WATER, SEWER, GARBAGE	13,820	15,000	14,000	15,000	0	0.0%	1,000	7.1%
544020 EQUIPMENT RENTAL	2,143	10,200	5,000	9,800	(400)	-3.9%	4,800	96.0%
546000 REPAIR AND MAINTENANCE	222,239	320,000	410,000	155,000	(165,000)	-51.6%	(255,000)	-62.2%
<i>Landscape, irrigation & driveway at Solana Tank site, motor rewinds for pump stations, Cove booster station floor repairs</i>								
546020 BUILDINGS & GROUND MAINT.	17,873	15,000	18,000	16,500	1,500	10.0%	(1,500)	-8.3%
546030 EQUIP. MAINT. CONTRACTS	14,377	37,000	36,000	60,000	23,000	62.2%	24,000	66.7%
<i>Sewer By-Pass pump maintenance, emergency repairs</i>								
546040 EQUIP. MAINTENANCE	119,055	125,000	130,000	145,000	20,000	16.0%	15,000	11.5%
<i>Pump station motor/pump parts, check valves, equipment repair, bearings, pump station electronics - VFDs/PLCs, etc.</i>								
551000 OFFICE SUPPLIES	765	1,500	1,200	1,500	0	0.0%	300	25.0%
552000 OPERATING SUPPLIES	45,706	60,000	62,000	70,000	10,000	16.7%	8,000	12.9%
<i>Misc. Hardware (nuts, bolts, etc.), lubricants, electrical supplies (wire, tape, conduit), janitorial supplies</i>								
552020 FUEL	865	15,000	10,000	22,000	7,000	46.7%	12,000	120.0%
552070 UNIFORMS & SHOES	3,940	4,600	4,000	4,600	0	0.0%	600	15.0%
552090 OTHER CLOTHING	3,249	3,472	2,816	3,472	0	0.0%	656	23.3%
552800 CHEMICALS	34,092	125,000	125,000	125,000	0	0.0%	0	0.0%
<i>Biostimulants for the Fats Oil & Grease (FOG) program for sewer collections system</i>								
559000 DEPRECIATION	1,831,968	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$2,595,916	\$1,082,060	\$1,181,776	\$1,036,660	(\$45,400)	-4.2%	(\$145,116)	-12.3%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY EQUIPMENT	99,750	110,000	115,000	120,000	10,000	9.1%	5,000	4.3%
<i>Small motor/pump replcmnts, telemetry equipment, large VFD replacements, wellfiled flow meter replcmnts</i>								
TOTAL NON-OPERATING EXPENSES	\$99,750	\$110,000	\$115,000	\$120,000	\$10,000	9.1%	\$5,000	4.3%
TOTAL EXPENSES	\$3,916,819	\$2,481,299	\$2,560,651	\$2,523,160	\$41,861	1.7%	(\$37,491)	-1.5%

**FISCAL YEAR 2022-23
BUDGET DETAIL
WATER & SEWER FUND
UTILITY BILLING / CUSTOMER SERVICE**

420.0707.533

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	338,626	329,532	329,532	362,752	33,220	10.1%	33,220	10.1%
510300 OTHER SALARIES	0	0	424	1,000	1,000		576	135.8%
510305 PERSONAL LEAVE PAYOUT	11,888	12,304	10,241	12,000	(304)	-2.5%	1,759	17.2%
510400 OVERTIME	12,399	6,000	8,000	6,000	0	0.0%	(2,000)	-25.0%
525010 FICA	26,687	25,783	25,783	29,905	4,122	16.0%	4,122	16.0%
525030 RETIREMENT CONTRIBUTIONS	47,794	43,884	43,884	50,517	6,633	15.1%	6,633	15.1%
525040 LIFE/HEALTH INSURANCE	77,296	100,106	100,106	100,116	10	0.0%	10	0.0%
525070 EMPLOYEE ALLOWANCE	480	480	480	360	(120)	-25.0%	(120)	-25.0%
TOTAL PERSONNEL SERVICES	\$515,169	\$518,089	\$518,450	\$562,650	\$44,561	8.6%	\$44,200	8.5%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	499	15,000	15,655	15,655	655	4.4%	0	0.0%
<i>PCH Intelius, Transworld</i>								
530015 CUST SERV REIMBURSEMENT	(80,000)	(80,000)	(80,000)	(80,000)	0	0.0%	0	0.0%
<i>The Solid Waste and Stormwater funds reimburse this department for a portion of the Utility Billing Operations</i>								
531001 CREDIT CARD PROCESSING	172,978	185,000	185,000	185,000	0	0.0%	0	0.0%
531040 OTHER CONTRACTUAL SERVICES	17,296	17,500	17,500	17,500	0	0.0%	0	0.0%
<i>Annual hosting/software licensing fees for utility billing software (previously budgeted in Util Admin prior to 2021)</i>								
540000 TRAINING / TRAVEL	562	2,000	2,000	2,000	0	0.0%	0	0.0%
541000 COMMUNICATIONS	2,478	7,500	3,000	3,000	(4,500)	-60.0%	0	0.0%
<i>Online payment system, IVR expense and cell phones</i>								
542020 POSTAGE & FREIGHT	45,954	50,000	50,000	50,000	0	0.0%	0	0.0%
542100 EQUIP. SERVICES - REPAIRS	3,455	2,500	2,500	3,000	500	20.0%	500	20.0%
542110 EQUIP. SERVICES - FUEL	5,551	5,500	5,500	9,450	3,950	71.8%	3,950	71.8%
547000 PRINTING AND BINDING	18,901	28,000	28,000	28,000	0	0.0%	0	0.0%
<i>Outsourced printing and mailing of utility bills</i>								
551000 OFFICE SUPPLIES	200	2,500	1,500	2,500	0	0.0%	1,000	66.7%
552000 OPERATING SUPPLIES	590	1,500	1,000	1,500	0	0.0%	500	50.0%
552070 UNIFORMS & OTHER CLOTHING	356	450	667	667	217	48.2%	0	0.0%
559000 DEPRECIATION	8,290	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$197,110	\$237,450	\$232,322	\$238,272	\$822	0.3%	\$5,950	2.6%
	\$712,280	\$755,539	\$750,772	\$800,922	\$45,383	6.0%	\$50,150	6.7%

CAPITAL IMPROVEMENT PROJECTS

WATER SEWER FUND 420

CIP PROJECT NUMBER DESCRIPTION	Requested 2022-23	2023-24	2024-25	2025-26	2026-27
Water Production					
23K11 Water Treatment Plant Pumps	130,000	130,000	130,000	130,000	130,000
23K10 Filter Bed Replacement (2 per year)	180,000	180,000	0	0	0
23K02 Infrastructure Repairs - Water Plant	150,000	100,000	100,000	100,000	100,000
23K15 Raw Water Production Wells - Golden Gate Wellfield	5,000,000	0	0	0	0
23K19 Slaker Replacements	450,000	0	0	0	0
Loader Replacement (Lime Operation)	0	55,000	0	0	0
Service Truck Replacement	0	40,000	0	0	0
Paving Improvements (Employee Parking & Storage L	0	100,000	0	0	0
Clearwell Rehabs (underground water storage)	0	200,000	100,000	150,000	300,000
Golden Gate Well Replacements	0	0	2,500,000	0	2,500,000
TOTAL WATER PRODUCTION	5,910,000	805,000	2,830,000	380,000	3,030,000
Water Distribution					
23L02 Water Transmission Mains	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
23L02 Water Transmission Mains (Unsewered Areas 1, 2, 3,	6,000,000	0	4,800,000	0	5,300,000
23L06 Service Truck Replacements (2)	135,000	90,000	90,000	90,000	90,000
Collier County Transportation Improvements	0	250,000	0	0	0
Trailer Mounted Water Jet/Tanker	0	35,000	0	0	0
Improvements based on WDSMP	0	TBD	TBD	TBD	TBD
Pipe Locating Equipment - Ground Penetrating Radar	0	0	25,000	0	0
Utilities Administration Facility Improvements	0	0	0	175,000	1,500,000
Dump Truck Replacement	0	0	0	0	0
TOTAL WATER DISTRIBUTION	8,635,000	2,875,000	7,415,000	2,765,000	9,390,000
Wastewater Treatment					
23M07 Wastewater Treatment Plant Pumps	100,000	100,000	100,000	100,000	100,000
23M25 Infrastructure Repairs - Wastewater Plant	450,000	150,000	150,000	150,000	150,000
23M08 Generator Replacements	2,300,000	0	0	0	0
Filter Bed Replacements (Filters 1 & 2)	0	225,000	0	0	0
Service Truck Replacement	0	40,000	0	0	0
Grit Pumps and Classifier Replacements	0	0	250,000	0	0
Biosolids Dewatering Replacement (Design)	0	0	0	300,000	0
NEW - Yard Tractor Purchase	0	0	0	110,000	0
Aeration Blower Replacements	0	0	0	0	0
Laboratory Discrete Analyzer	0	0	0	0	0
TOTAL WASTEWATER TREATMENT	2,850,000	515,000	500,000	660,000	250,000
Wastewater Collections					
23N04 Replace Sewer Mains, Laterals, etc.	1,200,000	2,700,000	3,500,000	2,300,000	1,200,000
20N14* Sanitary Sewer Installations (Unsewered Areas 1, 2, 3,	10,700,000	0	10,800,000	0	10,400,000
22N10 WWC Facility Improvements	150,000	75,000	100,000	0	0
23N15 Mobile Televising Equipment	150,000	0	0	0	0
Sewer Collections System Master Plan (driven by 20-y	0	300,000	0	0	0
Box Blade Tractor Replacement	0	100,000	0	0	0
Service Truck Replacements	0	120,000	90,000	90,000	90,000
Dewatering Pump Replacements	0	50,000	0	0	0
Heavy Equipment Trailer Replacement	0	0	15,000	0	0
Televising Truck/Camera Equipment Replacement	0	0	0	300,000	0
Improvements based on SCSMP	0	0	0	TBD	TBD
High Velocity Jet Truck Replacement	0	0	0	0	0
Pipe Locating Equipment - Ground Penetrating Radar	0	0	0	0	0
TOTAL WASTEWATER COLLECTIONS	12,200,000	3,345,000	14,505,000	2,690,000	11,690,000

CAPITAL IMPROVEMENT PROJECTS WATER SEWER FUND 420

Utilities Maintenance						
23X01	Replace/Upgrade Remote Pumping Facilities	300,000	300,000	300,000	300,000	300,000
23X02	Pump Stations Improvements	475,000	450,000	450,000	450,000	450,000
23X22	Generator Replacements	200,000	200,000	100,000	100,000	100,000
23X04	Submersible Pump Replacements	250,000	250,000	250,000	250,000	250,000
23X07	Power Service Control Equipment Replacements	150,000	150,000	150,000	150,000	150,000
	Equipment Awning Installations (equipment protection)	0	100,000	0	0	0
	Service Truck Replacements (1 per year)	0	100,000	100,000	100,000	100,000
	Irrigation System Control Valves	0	50,000	50,000	50,000	0
	SCADA/Telemetry/Computer Networking Improvement	0	0	120,000	0	160,000
	Odor Control System Replacements	0	0	0	0	75,000
TOTAL UTILITIES MAINTENANCE		1,375,000	1,600,000	1,520,000	1,400,000	1,585,000
Utilities/Finance/Customer Service						
23K09	Service Truck Replacement	38,000	0	38,000	0	0
TOTAL CUSTOMER SERVICE		38,000	0	38,000	0	0
IWRP (Integrated Water Resource Plan)						
	IWRP Improvements (resulting from Plan Update 2022)	0	TBD	TBD	TBD	TBD
23K59	Reclaimed Water Transmission Mains	100,000	100,000	100,000	100,000	100,000
TOTAL IWRP		100,000	100,000	100,000	100,000	100,000
FUND TOTAL		31,108,000	9,240,000	26,908,000	7,995,000	26,045,000

Other capital assets not in CIP 274,900
Total Capital Projects for FY 22-23 31,382,900

Five Year Total 101,296,000

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GULF ACRES ROSEMARY HEIGHTS
FINANCIAL SUMMARY
Fiscal Year 2022-23

Beginning Balance - Fund Balance as of September 30, 2021		\$7,008
Projected Revenues FY 2021-22		1,834,164
Projected Expenditures FY 2021-22		1,669,780
Net Increase/(Decrease) in Net Unrestricted Assets		<u>\$164,384</u>
Expected Fund Balance as of September 30, 2022		\$171,392
 Add Fiscal Year 2022-23 Budgeted Revenues		
Interest	2,000	
Assessments	<u>240,000</u>	<u>\$242,000</u>
 TOTAL AVAILABLE RESOURCES		 \$413,392
 Less Fiscal Year 2022-23 Budgeted Expenditures		
Debt Principal & Interest	219,896	
Transfers Out	<u>0</u>	<u>\$219,896</u>
 BUDGETED CASH FLOW		 \$22,104
Projected Fund Balance as of September 30, 2023		<u><u>\$193,496</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 \$1,578,314.
- State appropriation (Florida Department of Environmental Protection) in the amount of \$1,200,000; an estimated \$1,000,000 of this grant will be used to fund the private connections to the new sanitary sewer system. The remaining balance of the State Appropriation (estimated \$200,000) will be applied to the assessment.
- Collier County Board and staff agreed to fund the City's share of the engineering design (\$313,000).
- A bank loan, in the amount of \$3.38 million will bridge the gap between the time of the project starting and the last payment, expected to be in 20 years.

On March 8, 2021, the sanitary sewer system was substantially completed and accepted by the City of Naples. Contracted services to provide connections (327) to the new sanitary sewer system commenced in May 2021, and were completed in June 2022.

2022-23 Significant Budgetary Issues

The FY 2022-23 budget for the Gulf Acres/Rosemary Heights District is \$219,896 this consists solely of the debt payment.

**FISCAL YEAR 2022-23
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
GULF ACRES/ROSEMARY HEIGHTS**

426-3043-535

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>REVENUE</u>								
325102 ASSESSMENT PAYMENTS	131,006	252,850	252,850	240,000	(252,850)	-100.0%	(12,850)	-5.1%
334101 SFWMD GRANT	1,200,000	0	1,578,314	0	240,000		(1,578,314)	-100.0%
361000 INTEREST	865	0	3,000	2,000	0		(1,000)	-33.3%
TOTAL REVENUE	\$ 1,331,871	\$ 252,850	\$ 1,834,164	\$ 242,000	\$ (12,850)	-5.1%	\$ (1,592,164)	-86.8%
<u>EXPENSES</u>								
531010 PROFESSIONAL SERVICES	3,521	0	0	0	0		0	
560300 CAPITAL PROJECT 17N12	463,354	0	449,270	0	0		(449,270)	-100.0%
570110 DEBT SERVICE/PRINCIPAL	0	139,000	139,000	142,000	(139,000)	-100.0%	3,000	2.2%
570120 DEBT SERVICE/INTEREST	84,127	81,510	81,510	77,896	60,490	74.2%	(3,614)	-4.4%
591420 TRANSFER OUT		900,000	1,000,000	0	(822,104)	-91.3%	(1,000,000)	-100.0%
TOTAL EXPENSES	\$ 551,001	\$ 1,120,510	\$ 1,669,780	\$ 219,896	\$ (900,614)	-80.4%	\$ (1,449,884)	-86.8%
NET	\$ 780,870	\$ (867,660)	\$ 164,384	\$ 22,104	\$ 887,764	-102.3%	\$ (142,280)	-86.6%

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
2020	107,000	71,217	178,217	\$3,270,000
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	\$ 3,377,000	\$ 986,755	\$ 4,363,755	



NAPLES BEACH FUND FINANCIAL SUMMARY Fiscal Year 2022-23

Unrestricted Net Position as of September 30, 2021	\$5,842,922
Projected Revenues FY 2021-22	3,599,250
Projected Expenditures FY 2021-22	5,361,331
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(1,762,081)</u>

Expected Unrestricted Net Position as of September 30, 2022	\$4,080,841
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Add Fiscal Year 2022-23 Budgeted Revenues

Meter Collections	2,200,000	
Lowdermilk Concession Contract	180,000	
Naples Pier Concession Contract	90,000	
Parking Tickets	615,000	
Tourist Development Council	197,000	
Miscellaneous Revenue	30,000	<u>\$3,312,000</u>

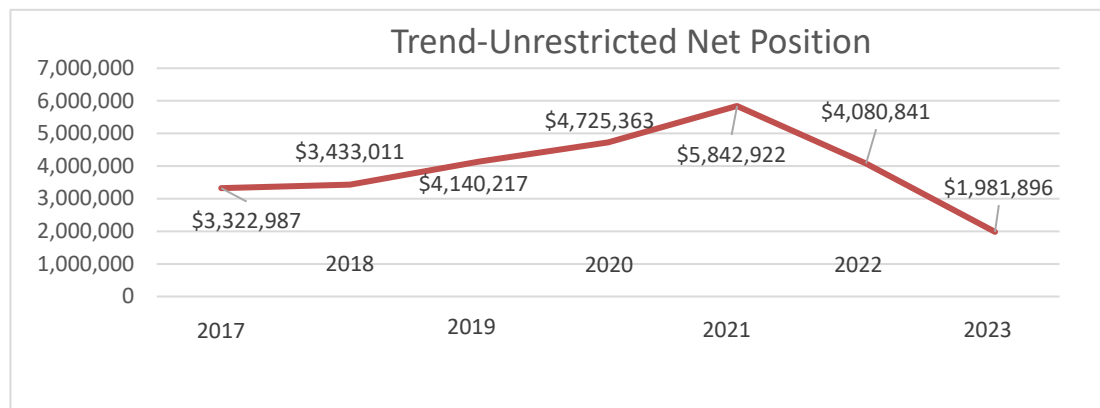
TOTAL AVAILABLE RESOURCES	\$7,392,841
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Less Fiscal Year 2022-23 Budgeted Expenditures

Administration	\$641,907	
Beach Maintenance	1,324,173	
Beach Enforcement	738,552	
Naples Pier	103,493	
Lowdermilk Park	93,900	
Capital projects	2,508,921	<u>\$5,410,946</u>

BUDGETED CASH FLOW	(\$2,098,946)
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Projected Unrestricted Net Position as of September 30, 2023	<u>\$1,981,896</u>
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With working capital of \$6.2 million as of 9/30/21, this fund meets the policy requirement of \$579,000 or 3 months operating expense.



Beach Fund

Community Services, Police and Finance (Fund 430)

Mission Statement:

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

Fund Description

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

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

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

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

FY 2022-23 Goals and Objectives:

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

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

Beach Fund (continued)

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

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

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

2022-23 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$5,410,946 which is an increase of \$2,322,333 over the FY21-22 adopted budget and \$49,615 from estimated actual.

The Naples Beach Fund is projected to have a fund balance of \$1,981,896 at the end of FY 2022-23. 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 budgeted for FY2022-23 are \$3,312,000.

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

The Tourist Development Council (TDC) is expected to continue an operating grant for the beach fund for \$197,000 to reimburse beach maintenance expenditures. Parking tickets and late fees are budget at \$615,000.

Expenditures

Administration Division (Finance Department)

The budget of the Administration Division is \$2,641,907. This represents a \$2,044,974 increase over FY 2021-22 adopted budget and \$4,891 over estimated actual. \$2.0 million of this increase is attributable to the Beach fund's portion of the Phase II North Beach Outfall

Beach Fund (continued)

Project. This Division handles revenue management, parking meter collections and administrative functions for the fund.

Personal Services are budgeted at \$71,106, an increase of \$3,294 over FY21/22 adopted budget and \$4,674 over estimated actual. This department funds 25% of the Utility Billing Manager and 50% of a Meter Technician position, responsible for collecting money from the pay stations and repairing machines as needed.

Operating Expenses are \$570,801, an increase of \$41,680 over the prior year adopted budget and \$10,100 over estimated actual.

The largest expense in Administration is the City Administration, budgeted at \$219,314 an increase of \$20,344. Technology Services charges are budgeted at \$35,670 an increase of \$13,870. These interfund charges represent support for the entire Beach Fund. The cost for credit card transaction fees at the parking pay stations budgeted at \$168,000 an increase of \$13,000 over estimated actual.

Beach Maintenance Division

The budget of the Maintenance Division is \$1,442,688 an increase of \$83,168 from FY 2021-22 adopted budget and \$95,621 over estimated actual.

Personal Services budgeted at \$659,093, a \$54,786 increase over FY 2021-22 adopted budget. This budget includes 9 full-time positions and 2 part-time positions. These position all report to the Community Services Department.

Operating Expenses are budgeted at \$665,080 or \$63,867 more than the FY 2021-22 budget. Major operating expenses include \$208,000 for repair and maintenance which includes parking lot maintenance, dune walkover repairs and paving. Professional services include \$68,000 for fish-kill clean-up, should there be a fish-kill in FY23 that requires a contractor. The Beach Fund budgets \$15,000 in "Storm Repair" for minor storm related repairs and disposal of seaweed.

Capital is detailed at the end of this section and in the Capital Improvement Program for this division total \$118,515.

Enforcement Division

The budget of the Enforcement Division is \$853,958, a \$14,933 decrease over the FY 2021-22 budget. The overall decrease in the FY 2022-23 budget is due to less capital outlay requests.

Personal Services is budgeted at \$668,688, an increase of \$56,900 from FY 21-22. This is mainly due to increasing the Pelican Patrol from seasonal to year-round.

Operating costs are budgeted at \$69,864, an increase of \$12,167 from FY 21-22. Major operating costs are vehicle maintenance and fuel \$37,010, printing for parking tickets and envelopes \$7,989, and supplies \$4,600.

Capital Outlay is budgeted in the amount of \$115,406, which is a decrease of \$84,000 from FY 21-22.

Beach Fund (continued)

Naples Pier Division

The expenditures at the Naples Pier are budgeted at \$278,493, which includes Operating and Non-Operating Expenses at the Pier.

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 \$180,000.

The total budget for this division is \$193,900, a \$26,389 increase from FY 2021-22 budget, due to contractual services, janitorial supplies, and improvements.

The operating costs for Lowdermilk Park are budget at \$93,900 which is level-funded at the FY22 budgeted amount. Operating expenses include electricity at \$10,100, operating supplies \$7,800, contracted maintenance \$35,000, repair and maintenance of buoys and signs \$15,000 and janitorial supplies \$18,000. The FY 2022-23 budget also includes \$100,000 to fund improvements to the concession area.



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

	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET
METER COLLECTION	1,338,876	2,156,062	2,200,000	2,200,000	2,200,000	0
LOWDERMILK CONTRACT	59,635	174,725	160,000	190,000	180,000	20,000
NAPLES PIER CONTRACT	59,838	97,597	90,000	90,000	90,000	0
CAT/BOAT STORAGE FEES	14,461	13,223	5,000	2,000	5,000	0
PARKING TICKETS & LATE FEES	532,595	810,382	600,000	680,250	615,000	15,000
TOURIST DEVEL. TAX	373,373	135,586	175,000	197,000	197,000	22,000
GRANTS	204,234	0	0	200,000	0	0
DONATIONS (Fireworks, Planks and Gala)	25,420	0	0	0	0	0
INTEREST/SALES/MISC	<u>247,420</u>	<u>58,244</u>	<u>50,000</u>	<u>40,000</u>	<u>25,000</u>	<u>(25,000)</u>
TOTAL BEACH FUND	<u>\$2,855,852</u>	<u>\$3,445,819</u>	<u>\$3,280,000</u>	<u>\$3,599,250</u>	<u>\$3,312,000</u>	<u>\$32,000</u>

FUND: 430 BEACH FUND

FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
ADMINISTRATION (1001)				
0	0.25	0.25	Utility Billing Manager (a)	27,247
0.5	0	0	Administrative Specialist	-
0.5	0.5	0.5	Meter Technician (a)	20,595
<u>1</u>	<u>0.75</u>	<u>0.75</u>		<u>47,842</u>
MAINTENANCE (1017)				
1	1	1	Equipment Operator III Grant Funded	50,194
1	1	1	Sr. Custodian	45,498
2	2	2	Custodian	73,156
2	2	2	Landscape Tech II/III	83,182
3	4	4	Service Worker (3 Fulltime and 2 Part-time)	158,951
<u>9</u>	<u>10</u>	<u>10</u>		<u>\$410,981</u>
BEACH ENFORCEMENT (1018)				
5	7	7	Beach Specialist	383,700
0.2	0.75	0.75	Guards / Pelican Patrol *	27,300
<u>5.2</u>	<u>7.8</u>	<u>7.75</u>	<i>*(2 part-time positions to provide coverage for pelican protection year-round)</i>	<u>411,000</u>
15.2	18.5	18.5	Regular Salaries	869,823
			Other Salaries/Authorized compensation	26,827
			Overtime	63,860
			Employer Payroll Expenses	438,377
				<u></u>
			Total PERSONNEL SERVICES	<u><u>\$1,398,887</u></u>

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

**FISCAL YEAR 2022-23
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	610,986	760,136	714,910	869,823	109,687	14.4%	154,913	21.7%
510300 OTHER SALARIES & WAGES	22,608	31,212	30,886	7,827	(23,385)	-74.9%	(23,059)	-74.7%
510305 PERSONAL LEAVE PAYOUTS	14,891	21,164	10,710	19,000	(2,164)	-10.2%	8,290	77.4%
510400 OVERTIME	45,118	63,700	31,657	63,860	160	0.3%	32,203	101.7%
525010 FICA	49,001	67,446	61,049	71,986	4,540	6.7%	10,937	17.9%
525030 RETIREMENT CONTRIBUTIONS	84,170	106,669	95,299	117,842	11,173	10.5%	22,543	23.7%
525040 LIFE/HEALTH INSURANCE	151,653	233,580	233,580	248,429	14,849	6.4%	14,849	6.4%
525070 EMPLOYEE ALLOWANCES	0	0	120	120	120		0	0.0%
TOTAL PERSONNEL SERVICES	\$978,427	\$1,283,907	\$1,178,211	\$1,398,887	\$114,980	9.0%	\$220,676	18.7%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	41,707	66,700	66,701	69,520	2,820	4.2%	2,819	4.2%
530010 CITY ADMINISTRATION	188,900	198,970	198,970	219,314	20,344	10.2%	20,344	10.2%
531010 PROFESSIONAL SERVICES	16,982	68,000	68,000	68,000	0	0.0%	0	0.0%
531100 CREDIT CARD CHARGES	165,004	135,000	155,000	168,000	33,000	24.4%	13,000	8.4%
531040 OTHER CONTRACTUAL SVCS	13,735	19,700	22,652	36,700	17,000	86.3%	14,048	62.0%
531220 INVESTMENT ADVISORY FEES	2,805	2,600	3,000	3,000	400	15.4%	0	0.0%
540000 TRAINING & TRAVEL COSTS	0	2,000	1,000	2,000	0	0.0%	1,000	100.0%
541000 COMMUNICATIONS	22,187	33,300	44,480	44,480	11,180	33.6%	0	0.0%
542100 EQUIP. SERVICES - REPAIRS	18,210	22,500	22,500	26,511	4,011	17.8%	4,011	17.8%
542110 EQUIP. SERVICES - FUEL	11,617	15,000	15,000	25,515	10,515	70.1%	10,515	70.1%
543010 ELECTRICITY	15,957	15,569	15,569	16,193	624	4.0%	624	4.0%
543020 WATER, SEWER, GARBAGE	110,838	115,700	115,700	121,485	5,785	5.0%	5,785	5.0%
544000 RENTALS & LEASES	21,348	44,000	44,000	44,000	0	0.0%	0	0.0%
545220 SELF INSURANCE CHARGE	64,627	88,751	88,751	48,817	(39,934)	-45.0%	(39,934)	-45.0%
546000 REPAIR AND MAINTENANCE	134,827	274,000	264,000	277,500	3,500	1.3%	13,500	5.1%
546070 REPAIR & MAINT: BUOYS & SIGNS	80	15,000	15,000	15,000	0	0.0%	0	0.0%
546050 STORM REPAIR	7,928	15,000	15,000	15,000	0	0.0%	0	0.0%
547000 PRINTING AND BINDING	6,632	6,947	6,947	7,989	1,042	15.0%	1,042	15.0%
547060 DUPLICATING	363	3,000	3,000	3,000	0	0.0%	0	0.0%
549020 TECHNOLOGY SVC CHARGE	20,030	21,800	21,800	35,670	13,870	63.6%	13,870	63.6%
549050 SPECIAL EVENTS	78,530	115,000	115,000	155,000	40,000	34.8%	40,000	34.8%
551000 OFFICE SUPPLIES	413	2,750	2,425	2,865	115	4.2%	440	18.1%
552000 OPERATING SUPPLIES	1,955	4,000	3,000	4,600	600	15.0%	1,600	53.3%
552070 UNIFORMS	2,721	4,060	4,060	4,460	400	9.9%	400	9.9%
552090 OTHER CLOTHING	1,299	1,953	1,519	1,519	(434)	-22.2%	0	0.0%
552100 JANITORIAL SUPPLIES	51,822	63,000	63,178	87,000	24,000	38.1%	23,822	37.7%
559000 DEPRECIATION	400,140	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$1,400,682	\$1,354,300	\$1,376,252	\$1,503,138	\$148,838	11.0%	\$126,886	9.2%
<u>NON-OPERATING EXPENSES</u>								
560200 BUILDING IMPROVEMENTS	2,218	150,000	215,134	0	(150,000)	-100.0%	(215,134)	-100.0%
560300 OTHER IMPROVEMENTS	208,650	237,000	2,518,445	2,325,000	2,088,000	881.0%	(193,445)	-7.7%
560400 MACHINERY EQUIPMENT	1,406	1,406	11,290	1,406	0	0.0%	(9,884)	-87.5%
560700 VEHICLES	43,475	62,000	62,000	182,515	120,515	194.4%	120,515	194.4%
TOTAL NON-OPERATING EXPENSE:	255,749	450,406	2,806,868	2,508,921	2,058,515	457.0%	(297,947)	-10.6%
TOTAL EXPENSES	\$2,634,858	\$3,088,613	\$5,361,331	\$5,410,946	\$2,322,333	75.2%	\$49,615	0.9%

**FISCAL YEAR 2022-23
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	20,257	44,510	44,510	47,842	3,332	7.5%	3,332	7.5%
510305 PERSONAL LEAVE PAYOUTS	0	0	0	0	0		0	
510400 OVERTIME	919	2,500	1,000	2,000	(500)	-20.0%	1,000	100.0%
525010 FICA	1,349	3,584	3,584	3,811	227	6.3%	227	6.3%
525030 RETIREMENT CONTRIBUTIONS	2,786	6,096	6,096	6,209	113	1.9%	113	1.9%
525040 LIFE/HEALTH INSURANCE	6,080	11,122	11,122	11,124	2	0.0%	2	0.0%
525070 EMPLOYEE ALLOWANCES	0	0	120	120	120		0	0.0%
TOTAL PERSONNEL SERVICES	\$31,392	\$67,812	\$66,432	\$71,106	\$3,294	4.9%	\$ 4,674	7.0%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	10,755	7,500	7,500	10,320	2,820	37.6%	2,820	37.6%
530010 CITY ADMINISTRATION	188,900	198,970	198,970	219,314	20,344	10.2%	20,344	10.2%
531110 CREDIT CARD FEE	165,004	135,000	155,000	168,000	33,000	24.4%	13,000	8.4%
531220 INVESTMENT ADVISORY FEES	2,805	2,600	3,000	3,000	400	15.4%	0	0.0%
540000 TRAINING & TRAVEL COSTS	0	1,000	1,000	1,000	0	0.0%	0	0.0%
541000 COMMUNICATIONS	20,185	27,500	38,680	38,680	11,180	40.7%	0	0.0%
<i>Pay station line connections</i>								
545220 SELF INSURANCE CHARGE	64,627	88,751	88,751	48,817	(39,934)	-45.0%	(39,934)	-45.0%
546000 REPAIR AND MAINTENANCE	16,841	41,000	41,000	41,000	0	0.0%	0	0.0%
<i>Warranty / maintenance costs on paystations, coin counter and beach end renumbering</i>								
547060 DUPLICATING	363	3,000	3,000	3,000	0	0.0%	0	0.0%
<i>Beach parking brochures and permits, weatherproof pay station stickers</i>								
549020 TECHNOLOGY SVC CHARGE	20,030	21,800	21,800	35,670	13,870	63.6%	13,870	63.6%
551000 OFFICE SUPPLIES	0	2,000	2,000	2,000	0	0.0%	0	0.0%
554000 BOOKS, PUB, MEMBERSHIPS	26	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$489,544	\$529,121	\$560,701	\$570,801	\$41,680	7.9%	\$ 10,100	1.8%
<u>NON-OPERATING EXPENSES</u>								
560300 OTHER IMPROVEMENTS	0	0	2,000,000	2,000,000	2,000,000		0	0.0%
560400 MACHINERY EQUIPMENT	0	0	9,884	0	0		(9,884)	-100.0%
TOTAL NON-OPERATING	\$ -	\$ -	\$ 2,009,884	\$ 2,000,000	\$ 2,000,000		\$ (9,884)	-0.5%
TOTAL EXPENSES	\$520,936	\$596,933	\$2,637,016	\$2,641,907	\$2,044,974	342.6%	\$4,891	0.2%

**FISCAL YEAR 2022-23
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	324,927	378,921	368,921	410,981	32,060	8.5%	42,060	11.4%
510300 OTHER SALARIES	1,375	6,327	2,327	7,827	1,500	23.7%	5,500	236.4%
<i>On Call Pay</i>					0			
510305 PERSONAL LEAVE PAYOUTS	8,024	8,164	4,000	6,000	(2,164)	-26.5%	2,000	50.0%
510400 OVERTIME	12,775	13,200	13,200	13,860	660	5.0%	660	5.0%
525010 FICA	25,068	32,370	30,370	31,422	(948)	-2.9%	1,052	3.5%
525030 RETIREMENT CONTRIBUTIONS	45,037	46,681	48,681	55,515	8,834	18.9%	6,834	14.0%
525040 LIFE/HEALTH INSURANCE	106,036	118,644	118,644	133,488	14,844	12.5%	14,844	12.5%
TOTAL PERSONNEL SERVICES	\$523,243	\$604,307	\$586,143	\$659,093	\$54,786	9.1%	\$72,950	12.4%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	12,103	30,000	30,001	30,000	0	0.0%	(1)	0.0%
<i>Rules signage replacement, fountain & shower parts, portalet rentals</i>								
531010 PROFESSIONAL SERVICES	16,982	68,000	68,000	68,000	0	0.0%	0	0.0%
542100 EQUIP. SERVICES - REPAIRS	1,888	5,500	5,500	6,511	1,011	18.4%	1,011	18.4%
542110 EQUIP. SERVICES - FUEL	3,763	5,000	5,000	8,505	3,505	70.1%	3,505	70.1%
543020 WATER, SEWER, GARBAGE	110,838	115,700	115,700	121,485	5,785	5.0%	5,785	5.0%
546000 REPAIR AND MAINTENANCE	99,528	208,000	198,000	208,000	0	0.0%	10,000	5.1%
<i>Dune Walkover repairs, Big Belly trash receptacles, parking lot maintenance</i>								
546050 STORM REPAIR	7,928	15,000	15,000	15,000	0	0.0%	0	0.0%
549050 SPECIAL EVENTS	78,530	115,000	115,000	155,000	40,000	34.8%	40,000	34.8%
<i>NYE Fireworks, July 4 Fireworks, Barges</i>					0			
552070 UNIFORMS	1,743	2,060	2,060	2,060	0	0.0%	0	0.0%
552090 OTHER CLOTHING	1,299	1,953	1,519	1,519	(434)	-22.2%	0	0.0%
552100 JANITORIAL SUPPLIES	19,983	35,000	35,017	49,000	14,000	40.0%	13,983	39.9%
TOTAL OPERATING EXPENSES	\$354,585	\$601,213	\$590,796	\$665,080	\$63,867	10.6%	\$74,284	12.6%
<u>NON-OPERATING EXPENSES</u>								
560300 OTHER IMPROVEMENTS	55,756	140,000	156,127	50,000	(90,000)	-64.3%	(106,127)	-68.0%
560400 MACHINERY EQUIPMENT	0	0	0	0	0		0	
560700 VEHICLES	11,778	14,000	14,000	68,515	54,515	389.4%	54,515	389.4%
TOTAL NON-OPERATING EXPENSES	\$ 67,534	\$ 154,000	\$ 170,127	\$ 118,515	\$ (35,485)	-23.0%	\$ (51,612)	-30.3%
TOTAL EXPENSES	\$945,362	\$1,359,520	\$1,347,067	\$1,442,688	\$83,168	6.1%	\$95,621	7.1%

**FISCAL YEAR 2022-23
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	265,802	336,705	301,479	380,200	43,495	12.9%	78,721	26.1%
510300 OTHER SALARIES	21,233	24,885	28,559	30,800	5,915	23.8%	2,241	7.8%
<i>Two part-time Pelican Protection employees</i>								
510305 PERSONAL LEAVE PAYOUTS	6,867	13,000	6,710	13,000	0	0.0%	6,290	93.7%
510400 OVERTIME	31,424	48,000	17,457	48,000	0	0.0%	30,543	175.0%
<i>Includes Holiday Patrol</i>								
525010 FICA	22,584	31,492	27,095	36,753	5,261	16.7%	9,658	35.6%
525030 RETIREMENT CONTRIBUTIONS	36,346	53,892	40,522	56,118	2,226	4.1%	15,596	38.5%
525040 LIFE/HEALTH INSURANCE	39,537	103,814	103,814	103,817	3	0.0%	3	0.0%
525070 EMPLOYEE ALLOWANCES	0	0	0	0	0		0	
TOTAL PERSONNEL SERVICES	\$ 423,792	\$ 611,788	\$ 525,636	\$ 668,688	\$ 56,900	9.3%	\$ 143,052	27.2%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	9,745	11,800	11,800	11,800	0	0.0%	0	0.0%
<i>Parking enforcement software annual license (\$6,700)</i>								
540000 TRAINING & TRAVEL COSTS	0	1,000	0	1,000	0	0.0%	1,000	
541000 COMMUNICATIONS	1,912	4,200	4,200	4,200	0	0.0%	0	0.0%
542100 EQUIP. SERVICES - REPAIRS	16,313	17,000	17,000	20,000	3,000	17.6%	3,000	17.6%
542110 EQUIP. SERVICES - FUEL	7,854	10,000	10,000	17,010	7,010	70.1%	7,010	70.1%
547000 PRINTING AND BINDING	6,632	6,947	6,947	7,989	1,042	15.0%	1,042	15.0%
551000 OFFICE SUPPLIES	413	750	425	865	115	15.3%	440	103.5%
552000 OPERATING SUPPLIES	1,955	4,000	3,000	4,600	600	15.0%	1,600	53.3%
552070 UNIFORMS	978	2,000	2,000	2,400	400	20.0%	400	20.0%
559000 DEPRECIATION	400,140	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$ 445,942	\$ 57,697	\$ 55,372	\$ 69,864	\$ 12,167	21.1%	\$ 14,492	26.2%
<u>NON-OPERATING EXPENSES</u>								
560200 BUILDING IMPROVEMENTS	2,218	150,000	215,134	0	(150,000)	-100.0%	(215,134)	-100.0%
560400 MACHINERY EQUIPMENT	1,406	1,406	1,406	1,406	0	0.0%	0	0.0%
560700 VEHICLES	31,697	48,000	48,000	114,000	66,000	137.5%	66,000	137.5%
TOTAL NON-OPERATING EXPENSES	\$ 35,321	\$ 199,406	\$ 264,540	\$ 115,406	\$ (84,000)	-42.1%	\$ (149,134)	-56.4%
TOTAL EXPENSES	\$905,055	\$868,891	\$845,548	\$853,958	(\$14,933)	-1.7%	\$8,410	1.0%

**FISCAL YEAR 2022-23
BUDGET DETAIL
BEACH FUND
NAPLES PIER**

430.1064.545

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	6,928	9,600	9,600	9,600	0	0.0%	0	0.0%
531040 CONTRACTUAL SERVICES	250	1,700	1,700	1,700	0	0.0%	0	0.0%
541000 COMMUNICATIONS	90	600	600	600	0	0.0%	0	0.0%
543010 ELECTRICITY	6,575	5,858	5,858	6,093	235	4.0%	235	4.0%
544000 RENTALS AND LEASES	21,348	44,000	44,000	44,000	0	0.0%	0	0.0%
<i>FDEP lease fee for the pier</i>								
546000 REPAIR AND MAINTENANCE	17,066	18,000	18,000	21,500	3,500	19.4%	3,500	19.4%
<i>Pier boardwalk repairs, pressure wash facility, bench replacements</i>								
552100 JANITORIAL SUPPLIES	17,883	16,000	16,117	20,000	4,000	25.0%	3,883	24.1%
TOTAL OPERATING EXPENSES	\$ 70,140	\$ 95,758	\$ 95,875	\$ 103,493	\$ 7,735	8.1%	\$ 7,618	7.9%
<u>NON-OPERATING EXPENSES</u>								
560300 IMPROVEMENTS /BUILDING	0	0	200,000	175,000	175,000		(25,000)	-12.5%
560400 MACHINERY AND EQUIPMENT	0	0	0	0	0		0	
TOTAL NON-OPERATING	\$ -	\$ -	\$ 200,000	\$ 175,000	\$ 175,000		\$ (25,000)	-12.5%
TOTAL EXPENSES	\$70,140	\$95,758	\$295,875	\$278,493	\$182,735	190.8%	(\$17,382)	-5.9%

**FISCAL YEAR 2022-23
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1065.545

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	2,176	7,800	7,800	7,800	0	0.0%	0	0.0%
<i>Site furniture replacement</i>								
531040 OTHER CONTRACTUAL SERVICES	13,485	18,000	20,952	35,000	17,000	94.4%	14,048	67.0%
<i>Pressure washing, ADA compliace, and other maintenance</i>								
541000 COMMUNICATIONS	0	1,000	1,000	1,000	0	0.0%	0	0.0%
543010 ELECTRICITY	9,382	9,711	9,711	10,100	389	4.0%	389	4.0%
546000 REPAIR & MAINTENANCE	1,393	7,000	7,000	7,000	0	0.0%	0	0.0%
546070 REPAIR & MAINT: BUOYS & SIGNS	80	15,000	15,000	15,000	0	0.0%	0	0.0%
552100 JANITORIAL SUPPLIES	13,955	12,000	12,045	18,000	6,000	50.0%	5,955	49.4%
TOTAL OPERATING EXPENSES	\$ 40,472	\$ 70,511	\$ 73,508	\$ 93,900	\$ 23,389	33.2%	\$ 20,392	27.7%
<u>NON-OPERATING EXPENSES</u>								
560300 IMPROVEMENTS /BUILDING	152,894	97,000	162,318	100,000	3,000	3.1%	(62,318)	-38.4%
TOTAL ALL EXPENSES	\$193,365	\$167,511	\$235,826	\$193,900	\$26,389	15.8%	(\$41,926)	-17.8%

CAPITAL IMPROVEMENT PROJECTS
BEACH FUND (Fund 430)

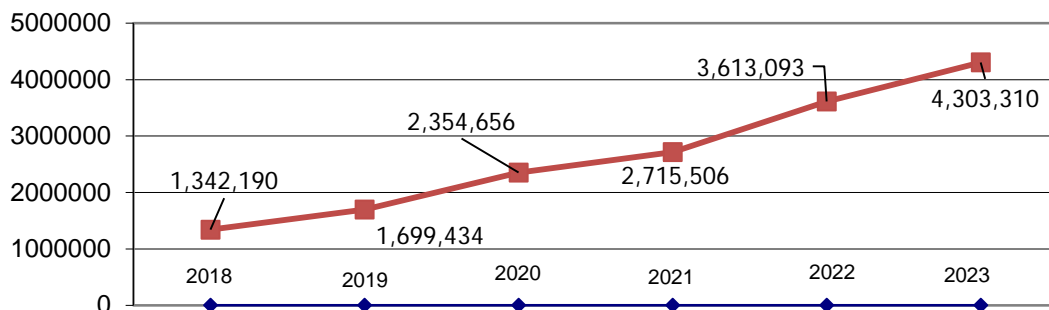
CIP NUMBER	PROJECT DESCRIPTION	Requested				
		2022-23	2023-24	2024-25	2025-26	2026-27
23R15	Beach Maintenance Cart (1)	16,000	16,000	16,500	16,500	16,500
23R03	ADA Improvements - Beach Access	50,000	50,000	50,000	0	0
23R16	Naples Pier Improvements	175,000	275,000	0	250,000	0
23R17	Beach Trash Truck	52,515	0	0	0	0
23R05	Lowdermilk Park Improvements	100,000	50,000	50,000	50,000	50,000
23R13	Beach Specialist Vehicle Replacement	38,000	38,000	0	0	0
23R12	Beach Specialist Vehicle Addition	76,000	0	0	0	0
	Beach Specialist ATV Replacement (1)	0	16,000	0	0	18,000
23V26	Phase II North Beach Outfall Project	2,000,000	0	0	0	0
TOTAL BEACH FUND		2,507,515	445,000	116,500	316,500	84,500



SOLID WASTE FUND FINANCIAL SUMMARY FISCAL YEAR 2022-23

Beginning Balance - Unrestricted Net Position as of September 30, 2021		\$2,715,506
Projected Revenues FY 2021-22		9,197,325
Projected Expenditures FY 2021-22		8,299,738
Net Increase/(Decrease) in Net Unrestricted Assets		<u>897,587</u>
Expected Unrestricted Net Position as of September 30, 2022		\$3,613,093
Add Fiscal Year 2022-23 Budgeted Revenues		
Solid Waste Fees	8,182,000	
Sale of Assets	25,000	
Special Pickups, Rolloff and Other	<u>1,172,000</u>	<u>9,379,000</u>
TOTAL AVAILABLE RESOURCES:		\$12,992,093
Less Fiscal Year 2022-23 Budgeted Expenditures		
Administration	682,905	
Residential Pick-up	1,535,212	
Horticultural Waste	600,250	
Commercial Pick-up	3,059,050	
Recycling Division	1,067,171	
Capital Requests	805,000	
Transfer - Administration	436,532	
Transfer - Self Insurance	157,063	
Payment in Lieu of Taxes	<u>345,600</u>	<u>8,688,783</u>
BUDGETED CASH FLOW		690,217
Projected Unrestricted Net Position as of September 30, 2023		<u>\$4,303,310</u>

Trend - Unrestricted Net Position



Working capital is \$3.35 million as of 9/30/21
Policy requires \$1.8 million or 3 months operating expense.



Solid Waste Fund

Utilities Department/Solid Waste (Fund 450)

Mission Statement: To protect public health and the environment by ensuring proper management of solid and hazardous wastes within the City of Naples.

Department Description

The Utilities Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and Equipment Services Fund. Each Fund will be addressed separately. Solid Waste Fund is an Enterprise Fund. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing the services will be recovered primarily through user charges. The Solid Waste Fund is responsible for providing backdoor residential refuse collection, curbside single stream residential recycling, residential horticultural collection, commercial garbage collection and 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 30 un-repairable dumpsters.
- Replace 1 satellite collection vehicle and 2 large refuse trucks.

In accordance with the Vision Goal 2b (promote community sustainability and environmental conservation); increase participation in residential and nonresidential recycling and compliance with solid waste management rules and regulations:

- Provide onsite visits with nonresidential recycling customers to encourage and enforce non-residential recycling; provide educational material and training to ensure compliance.
- Distribute "garbage grams" informing and educating homeowners concerning the proper recycling and solid waste procedures.

2022-23 Significant Budgetary Issues

Revenues

Revenues into the fund total \$9,379,000. 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 \$8,182,000 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.

Solid Waste Fund (continued)

The rate structure was developed assuming annual rates would be adjusted based on a defined index. The purpose of an index is to ensure that the rates stay sustainable without requiring major rate or structure changes in the future, while assuming no major changes in operations or unrecognized capital improvements. City Code Chapter 32 declares an automatic annual price increase equal to the United States Consumer Product Index (CPI).

Upon staff's review of the US-CPI of the three markets in comparison to last year's indexes, CPI increases range from 8.3% to 9.6%. It is staff's recommendation to implement a 5% rate increase for Solid Waste Collection Rates for FY 2022-23 that will become effective October 1, 2022.

The FY 2022-23 budget does account for Collier County disposal increases that will also become effective October 1, 2022. These increases will impact commercial disposal rates by 3.71%, and residential disposal rates by 4.41%; these disposal rate increases are considered direct pass-through costs to the customers.

The City charges for special pick-ups, such as demolition debris. For FY 2022-23 the Fund is budgeted to collect \$40,000. Commercial roll-offs are budgeted at \$1,112,000.

Interest Earnings are budgeted at \$20,000. The budget also includes \$25,000 from the sale of surplus assets.

Expenditures

There are four (5) separate divisions in the Solid Waste Fund for a total budget of \$8,688,783, an overall increase of \$389,045 from FY 2021-22 estimated actual. There are a total of 29 budgeted positions.

Administration Division

The Administration Division coordinates the activities of this fund and includes the fund-wide overhead costs. The Administration budget is \$2,427,100, a decrease of \$194,970 from the FY 2021-22 estimated actual.

There are four (4) positions budgeted in Administration, no change from prior year. Major costs in this division are General Fund Administrative Charge (\$436,532), Payment in Lieu of Taxes (\$345,600) and Self Insurance (\$157,063).

Horticulture Division

The Horticulture Division is responsible for the collection and disposal of curb side horticulture material. There are four (4) positions budgeted. Total budget for FY 2022-23 is \$600,250 an increase of \$79,135 from FY2021-22 estimated actual.

Residential Division

The Residential Division is responsible for the collection and disposal of all residential solid waste. There are 11 positions in the division. The budget is \$1,535,212; an increase of \$135,227 from the FY 2021-22 estimated actual.

Significant costs include charges for waste taken to the County Landfill (\$338,000), and costs to operate and maintain the solid waste collection vehicles (\$368,055).

Commercial Division

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$3,059,050, an increase of \$222,241 from the FY 2021-22 estimated actual.

The Commercial Division has five (5) employees. Personal Services costs are \$431,395 an increase of \$40,420 from the FY 2021-22 estimated actual.

Solid Waste Fund (continued)

The largest expense in the Commercial Division is the County Landfill, at \$1,768,000. Other significant expenses include: \$284,720 for the hauling of roll off containers, \$406,750 for fuel and maintenance of the solid waste commercial vehicles, \$40,000 for compactor dumpster rentals, and \$110,000 to replace dumpsters and 96-gallon carts for the commercial cart route.

Recycling Division

On October 1, 2010, a single stream recycling program was implemented. Single family residential customers have been provided with 65-gallon carts into which all recycling material may be placed. This comingled method has increased recycling participation and has reduced residential garbage from entering the Collier County landfill. For FY 2021-22 the total budget is \$1,067,171, an increase of \$147,412 from the FY 2021-22 estimated actual.

Personal Services for five (5) employees in this Division is \$461,076, an increase of \$7,039 from the FY 2021-22 estimated actual.

Operating Expenses total \$606,095, which is a \$140,373 increase from FY 2021-22 estimated actual.

Capital Outlay

Total Capital budgeted for FY 2022-23 in the Solid Waste Fund is \$817,000, which includes the current year Capital Improvement Plan budget and \$12,000 for the purchase of roll-off dumpsters.

2022-23 Benchmarking

Description	City of Naples	City of Clearwater	City of Fort Myers	Collier County	Lee County
Annual Residential Solid Waste Fees	\$377.88	\$409.68 (MSW/Recycle combined)	\$235.83	District I \$226.29 District II \$220.97	\$235.88
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	Yes – residents can qualify for medical exemption (or additional \$66.74 per month)	Yes - for medically needy only	Yes – (referred to “Rear Door Service” – Additional charge)	Yes – through a certification process
Horticulture Services – Level of Service	4 Cubic Yard Maximum	40 Cubic Yard Maximum (annually)	10 Cubic Yard Maximum (no limbs longer than 6 feet)	10 Bundle Maximum (material required to be placed in paper bags or personal containers)	Unlimited (collected by franchise haulers)

Solid Waste Fund (continued)

2022-23 Performance Measures

Description	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
Residential Tons Collected	3,536	4,585	4,500	4,600
Commercial Tons Collected	12,139	14,952	15,000	15,500
Roll-off Tons Collected	9,041	9,895	9,000	9,500
Horticulture Collected (Cubic Yards)	17,401	17,137	16,600	17,000
Residential Recycling Tons Collected	3,963	3,278	3,200	3,400
Commercial Missed Collections/Complaints	12	21	20	19
Residential Missed Collections/Complaints and Concerns	58	41	39	37
Cost Per Ton of Waste Disposed (<i>Personnel & Operating Expenses / Total Tonnage</i>)	\$198	\$192	\$192	\$203



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

	<u>FY 19-20 ACTUAL</u>	<u>FY 20-21 ACTUAL</u>	<u>FY 21-22 ADOPTED BUDGET</u>	<u>FY 21-22 ESTIMATED ACTUAL</u>	<u>FY 22-23 PROPOSED BUDGET</u>
SOLID WASTE FEES	6,603,188	7,218,666	8,021,825	8,021,825	8,182,000
SPECIAL PICK-UP FEES	41,083	30,848	50,000	40,000	40,000
OTHER FEES/COMM RLOFF	826,973	988,470	1,090,500	1,090,500	1,112,000
SALE OF SURPLUS ASSETS	30,429	23,519	50,000	25,000	25,000
INVESTMENT INCOME	35,933	25,658	25,000	20,000	20,000
TOTAL SOLID WASTE	<u>\$7,537,605</u>	<u>\$8,287,161</u>	<u>\$9,237,325</u>	<u>\$9,197,325</u>	<u>\$9,379,000</u>

FUND: 450 SOLID WASTE FUND

UTILITIES DEPARTMENT

FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
ADMINISTRATION (1201)				
1	1	1	Solid Waste Superintendent	105,157
1	1	1	Senior Administrative Specialist	37,722
1	1	1	Solid Waste Supervisor	66,945
1	1	1	Customer Service Representative	44,964
<u>4</u>	<u>4</u>	<u>4</u>		<u>254,788</u>
HORTICULTURE (1209)				
0	0	1	Heavy Equipment Operator	41,518
2	3	2	Equipment Operator	89,401
0	0	1	Crew Leader III	44,981
1	1	0	Service Worker I	-
<u>3</u>	<u>4</u>	<u>4</u>		<u>175,900</u>
RESIDENTIAL (1222)				
1	1	1	Equipment Operator III	39,455
3	3	3	Crew Leader III	145,684
8	7	7	Service Worker III	306,337
<u>12</u>	<u>11</u>	<u>11</u>		<u>491,476</u>
COMMERCIAL (1223)				
5	5	5	Heavy Equipment Operator	258,491
<u>5</u>	<u>5</u>	<u>5</u>		<u>258,491</u>
RECYCLING (1224)				
4	4	4	Heavy Equipment Operator	213,901
1	1	1	Recycling Coordinator	74,678
<u>5</u>	<u>5</u>	<u>5</u>		<u>288,579</u>
29	29	29	Regular Salaries	1,469,234
			Other Salaries/Authorize compensation	64,435
			Overtime	96,000
			Employer Payroll Expenses	741,715
			Total Personnel Services	<u><u>\$2,371,384</u></u>

**FISCAL YEAR 2022-23
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	1,295,365	1,367,797	1,421,797	1,469,234	101,437	7.4%	47,437	3.3%
510300 OTHER SALARIES	31	0	8,818	9,126	9,126		308	3.5%
510305 PERSONAL LEAVE PAYOUTS	63,246	65,342	80,336	55,309	(10,033)	-15.4%	(25,027)	-31.2%
510400 OVERTIME	38,330	94,000	58,500	96,000	2,000	2.1%	37,500	64.1%
525010 FICA	103,805	121,488	117,789	106,854	(14,634)	-12.0%	(10,935)	-9.3%
525030 RETIREMENT CONTRIBUTIONS	184,615	188,650	195,650	203,773	15,123	8.0%	8,123	4.2%
525040 LIFE/HEALTH INSURANCE	347,309	430,085	430,085	430,128	43	0.0%	43	0.0%
525070 EMPLOYEE ALLOWANCES	1,060	2,160	2,160	960	(1,200)	-55.6%	(1,200)	-55.6%
TOTAL PERSONNEL SERVICES	\$2,033,761	\$2,269,522	\$2,315,135	\$2,371,384	\$101,862	4.5%	\$56,249	2.4%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	886	2,550	2,550	2,550	0	0.0%	0	0.0%
530010 CITY ADMINISTRATION	397,410	429,950	429,950	436,532	6,582	1.5%	6,582	1.5%
530050 COUNTY LANDFILL	2,179,396	2,083,000	2,025,000	2,106,000	23,000	1.1%	81,000	4.0%
530150 ADMIN CHARGE - UTILITY BILLING	40,000	40,000	40,000	40,000	0	0.0%	0	0.0%
531001 PROF SVCS- CREDIT CARD	28,852	30,000	30,000	30,000	0	0.0%	0	0.0%
531012 PROFESSIONAL SERVICES	3,358	45,000	5,000	30,000	(15,000)	-33.3%	25,000	500.0%
531040 OTHER CONTRACTUAL SERVICES	453,089	645,700	590,000	672,670	26,970	4.2%	82,670	14.0%
531041 HORTICULTURAL SERVICES	152,505	153,000	150,300	170,000	17,000	11.1%	19,700	13.1%
531220 INVESTMENT ADVISORY FEES	1,233	1,000	1,100	1,000	0	0.0%	(100)	-9.1%
538010 PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	345,600	0	0.0%	0	0.0%
540000 TRAINING & TRAVEL COSTS	1,879	2,000	2,000	2,000	0	0.0%	0	0.0%
541000 COMMUNICATIONS	1,058	784	1,300	1,500	716	91.3%	200	15.4%
541010 TELEPHONE	1,339	3,040	1,500	3,040	0	0.0%	1,540	102.7%
542100 EQUIP. SERVICES - REPAIRS	761,944	582,000	569,000	687,500	105,500	18.1%	118,500	20.8%
542110 EQUIP. SERVICES - FUEL	187,132	235,500	239,500	413,595	178,095	75.6%	174,095	72.7%
543010 ELECTRICITY	6,659	7,020	8,100	9,200	2,180	31.1%	1,100	13.6%
543020 WATER, SEWER, GARBAGE	3,749	6,000	5,000	6,000	0	0.0%	1,000	20.0%
544020 EQUIPMENT RENTAL	71,025	77,000	65,000	82,000	5,000	6.5%	17,000	26.2%
545220 SELF INSURANCE CHARGE	233,404	144,776	144,776	157,063	12,287	8.5%	12,287	8.5%
546000 REPAIR AND MAINTENANCE	34,244	44,000	43,500	44,000	0	0.0%	500	1.1%
547000 PRINTING AND BINDING	4,333	2,000	1,500	2,000	0	0.0%	500	33.3%
549020 TECHNOLOGY SVC CHARGE	26,890	26,570	26,570	41,790	15,220	57.3%	15,220	57.3%
551000 OFFICE SUPPLIES	1,488	2,000	1,500	2,000	0	0.0%	500	33.3%
552000 OPERATING SUPPLIES	13,755	34,000	26,500	34,000	0	0.0%	7,500	28.3%
552010 MINOR OPERATING EQUIPMENT	12,884	15,000	23,722	50,000	35,000	233.3%	26,278	110.8%
552070 UNIFORMS	10,014	12,800	13,234	13,668	868	6.8%	434	3.3%
552090 OTHER CLOTHING	4,548	4,991	3,901	4,991	0	0.0%	1,090	27.9%
552100 JANITORIAL SUPPLIES	0	1,000	800	1,000	0	0.0%	200	25.0%
552510 SOLID WASTE DUMPSTERS	83,254	85,000	100,000	110,000	25,000	29.4%	10,000	10.0%
554010 MEMBERSHIPS	0	700	700	700	0	0.0%	0	0.0%
559000 DEPRECIATION	646,402	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$5,708,331	\$5,061,981	\$4,897,603	\$5,500,399	\$438,418	8.7%	\$602,796	12.3%
<u>NON-OPERATING EXPENSES</u>								
560300 IMPROVEMENTS O/T BUILDINGS	0	0	0	0	0		0	
560400 MACHINERY & EQUIPMENT	5,041	12,000	12,000	12,000	0	0.0%	0	0.0%
560700 VEHICLES	823,184	1,075,000	1,075,000	805,000	(270,000)	-25.1%	(270,000)	-25.1%
TOTAL NON-OPERATING EXPENSES	\$828,225	\$1,087,000	\$1,087,000	\$817,000	(\$270,000)	-24.8%	(\$270,000)	-24.8%
TOTAL EXPENSES	\$8,570,317	\$8,418,503	\$8,299,738	\$8,688,783	\$270,280	3.2%	\$389,045	4.7%

**FISCAL YEAR 2022-23
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	195,605	231,728	235,728	254,788	23,060	10.0%	19,060	8.1%
510300 OTHER SALARIES	0	0	0	0	0		0	#DIV/0!
510305 PERSONAL LEAVE PAYOUTS	29,342	30,369	30,369	2,844	(27,525)	-90.6%	(27,525)	-90.6%
510400 OVERTIME	7	1,000	500	1,000	0	0.0%	500	100.0%
525010 FICA	17,748	19,087	20,087	18,831	(256)	-1.3%	(1,256)	-6.3%
525030 RETIREMENT CONTRIBUTIONS	30,223	31,904	32,904	35,990	4,086	12.8%	3,086	9.4%
525040 LIFE/HEALTH INSURANCE	64,239	59,322	59,322	59,328	6	0.0%	6	0.0%
525070 EMPLOYEE ALLOWANCES	580	1,680	1,680	480	(1,200)	-71.4%	(1,200)	-71.4%
TOTAL PERSONNEL SERVICES	\$337,744	\$375,090	\$380,590	\$373,261	(\$1,829)	-0.5%	(\$7,329)	-1.9%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	541	550	550	550	0	0.0%	0	0.0%
530010 CITY ADMINISTRATION	397,410	429,950	429,950	436,532	6,582	1.5%	6,582	1.5%
530150 ADMIN CHARGE - UTILITY BILLING	40,000	40,000	40,000	40,000	0	0.0%	0	0.0%
531001 PROF SVCS- CREDIT CARD	28,852	30,000	30,000	30,000	0	0.0%	0	0.0%
531040 OTHER CONTRACTUAL SERVICES	29,610	61,500	35,000	63,750	2,250	3.7%	28,750	82.1%
<i>Recycle material consulting assistance, sorting floor cleaning/maintenance, portable radio repairs, etc</i>								
531220 INVESTMENT ADVISORY FEES	1,233	1,000	1,100	1,000	0	0.0%	(100)	-9.1%
538010 PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	345,600	0	0.0%	0	0.0%
540000 TRAINING & TRAVEL COSTS	1,879	2,000	2,000	2,000	0	0.0%	0	0.0%
541000 COMMUNICATIONS/TELEPHONE	1,058	784	1,300	1,500	716	91.3%	200	15.4%
541010 TELEPHONE	1,339	3,040	1,500	3,040	0	0.0%	1,540	102.7%
542100 EQUIP. SERVICES - REPAIR	798	2,000	2,000	2,500	500	25.0%	500	25.0%
542110 EQUIP. SERVICES - FUEL	1,839	2,500	2,500	3,780	1,280	51.2%	1,280	51.2%
543010 ELECTRICITY	5,387	5,520	6,700	7,600	2,080	37.7%	900	13.4%
543020 WATER, SEWER, GARBAGE	3,749	6,000	5,000	6,000	0	0.0%	1,000	20.0%
544020 EQUIPMENT RENTAL	42,527	42,000	30,000	42,000	0	0.0%	12,000	40.0%
<i>Copy machine lease, rental for loader for recycle material operation, etc.</i>								
545220 SELF INSURANCE CHARGE	233,404	144,776	144,776	157,063	12,287	8.5%	12,287	8.5%
546000 REPAIR AND MAINTENANCE	34,227	39,000	39,000	39,000	0	0.0%	0	0.0%
<i>Building maintenance/repairs and landscape maintenance for the Solid Waste facility</i>								
547000 PRINTING AND BINDING	4,333	2,000	1,500	2,000	0	0.0%	500	33.3%
549020 TECHNOLOGY SVC CHARGE	26,890	26,570	26,570	41,790	15,220	57.3%	15,220	57.3%
551000 OFFICE SUPPLIES	1,488	2,000	1,500	2,000	0	0.0%	500	33.3%
552000 OPERATING SUPPLIES	2,172	7,000	6,000	7,000	0	0.0%	1,000	16.7%
552090 OTHER CLOTHING	217	434	434	434	0	0.0%	0	0.0%
552100 JANITORIAL SUPPLIES	0	1,000	800	1,000	0	0.0%	200	25.0%
554010 MEMBERSHIPS	0	700	700	700	0	0.0%	0	0.0%
559000 DEPRECIATION	13,350	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$1,217,902	\$1,195,924	\$1,154,480	\$1,236,839	\$40,915	3.4%	\$82,359	7.1%
<u>NON-OPERATING EXPENSES</u>								
560300 IMPROVEMENTS O/T BUILDINGS	0	0	0	0	0		0	
560400 MACHINERY & EQUIPMENT	5,041	12,000	12,000	12,000	0	0.0%	0	0.0%
<i>Small equipment and roll-off container replacements</i>								
560700 VEHICLES		1,075,000	1,075,000	805,000	(270,000)	-25.1%	(270,000)	-25.1%
TOTAL NON-OPERATING EXPENSES	\$5,041	\$1,087,000	\$1,087,000	\$817,000	(\$270,000)	-24.8%	\$ (270,000)	-24.8%
TOTAL EXPENSES	\$1,560,688	\$2,658,014	\$2,622,070	\$2,427,100	(\$230,914)	-8.7%	(\$194,970)	-7.4%

**FISCAL YEAR 2022-23
BUDGET DETAIL
SOLID WASTE
HORTICULTURE**

450.1209.534

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	91,436	158,203	178,203	175,900	17,697	11.2%	(2,303)	-1.3%
510300 OTHER SALARIES	0	0	212	520	520		308	145.3%
510305 PERSONAL LEAVE PAYOUTS	0	0	3,059	3,212	3,212		153	5.0%
510400 OVERTIME	2,359	8,000	13,000	10,000	2,000	25.0%	(3,000)	-23.1%
525010 FICA	6,693	12,088	14,088	12,382	294	2.4%	(1,706)	-12.1%
525030 RETIREMENT CONTRIBUTIONS	12,141	20,497	23,497	23,640	3,143	15.3%	143	0.6%
525040 LIFE/HEALTH INSURANCE	26,620	59,322	59,322	59,328	6	0.0%	6	0.0%
TOTAL PERSONNEL SERVICES	\$139,249	\$258,110	\$291,381	\$284,982	\$26,872	10.4%	(\$6,399)	-2.2%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	0	500	500	500	0	0.0%	0	0.0%
531012 PROFESSIONAL SERVICES	3,358	45,000	5,000	30,000	(15,000)	-33.3%	25,000	500.0%
531041 HORTICULTURAL SERVICES	152,505	153,000	150,300	170,000	17,000	11.1%	19,700	13.1%
542100 EQUIP.SERVICES - REPAIR	47,255	53,000	40,000	60,000	7,000	13.2%	20,000	50.0%
542110 EQUIP.SERVICES - FUEL	19,753	23,000	27,000	45,400	22,400	97.4%	18,400	68.1%
552000 OPERATING SUPPLIES	318	7,000	5,000	7,000	0	0.0%	2,000	40.0%
552070 UNIFORMS	0	1,500	1,934	2,368	868	57.9%	434	22.4%
TOTAL OPERATING EXPENSES	\$223,189	\$283,000	\$229,734	\$315,268	\$32,268	11.4%	\$85,534	37.2%
TOTAL EXPENSES	\$362,438	\$541,110	\$521,115	\$600,250	\$59,140	10.9%	\$79,135	15.2%

**FISCAL YEAR 2022-23
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	486,876	472,563	482,563	491,476	18,913	4.0%	8,913	1.8%
510300 OTHER SALARIES	0	0	3,536	3,536	3,536	0.0%	0	0.0%
510305 PERSONAL LEAVE PAYOUTS	13,534	14,008	24,700	25,935	11,927	85.1%	1,235	5.0%
510400 OVERTIME	17,879	35,000	18,000	35,000	0	0.0%	17,000	94.4%
525010 FICA	38,349	38,345	40,345	35,963	(2,382)	-6.2%	(4,382)	-10.9%
525030 RETIREMENT CONTRIBUTIONS	65,662	62,873	65,873	65,608	2,735	4.4%	(265)	-0.4%
525040 LIFE/HEALTH INSURANCE	116,126	163,135	163,135	163,152	17	0.0%	17	0.0%
TOTAL PERSONNEL SERVICES	\$738,426	\$785,924	\$798,152	\$820,670	\$34,746	4.4%	\$22,518	2.8%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	150	500	500	500	0	0.0%	0	0.0%
530050 COUNTY LANDFILL	312,478	346,000	325,000	338,000	(8,000)	-2.3%	13,000	4.0%
<i>Accounts for a 4.0% increase in landfill tipping fees</i>								
542100 EQUIP.SERVICES - REPAIR	243,223	197,000	197,000	235,000	38,000	19.3%	38,000	19.3%
542110 EQUIP.SERVICES - FUEL	60,854	70,000	70,000	130,055	60,055	85.8%	60,055	85.8%
552000 OPERATING SUPPLIES	1,160	3,000	2,000	3,000	0	0.0%	1,000	50.0%
552070 UNIFORMS	4,963	5,600	5,600	5,600	0	0.0%	0	0.0%
552090 OTHER CLOTHING	2,382	2,387	1,733	2,387	0	0.0%	654	37.7%
559000 DEPRECIATION	16,486	0	0	0	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$641,694	\$624,487	\$601,833	\$714,542	\$90,055	14.4%	\$112,709	18.7%
TOTAL EXPENSES	\$1,380,120	\$1,410,411	\$1,399,985	\$1,535,212	\$124,801	8.8%	\$135,227	9.7%

**FISCAL YEAR 2022-23
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1223.534

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	252,399	239,459	239,459	258,491	19,032	7.9%	19,032	7.9%
510300 OTHER SALARIES	0	0	1,040	1,040	1,040		0	0.0%
510305 PERSONAL LEAVE PAYOUTS	10,476	10,843	11,536	12,113	1,270	11.7%	577	5.0%
510400 OVERTIME	10,655	30,000	10,000	30,000	0	0.0%	20,000	200.0%
525010 FICA	20,259	30,699	20,000	18,935	(11,764)	-38.3%	(1,065)	-5.3%
525030 RETIREMENT CONTRIBUTIONS	36,823	34,787	34,787	36,656	1,869	5.4%	1,869	5.4%
525040 LIFE/HEALTH INSURANCE	52,320	74,153	74,153	74,160	7	0.0%	7	0.0%
TOTAL PERSONNEL SERVICES	\$382,933	\$419,941	\$390,975	\$431,395	\$11,454	2.7%	\$40,420	10.3%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	170	500	500	500	0	0.0%	0	0.0%
530050 COUNTY LANDFILL	1,866,919	1,737,000	1,700,000	1,768,000	31,000	1.8%	68,000	4.0%
<i>Accounts for a 4.0% increase in landfill tipping fees</i>								
531040 OTHER CONTRACTUAL SERVICES	263,099	260,000	265,000	284,720	24,720	9.5%	19,720	7.4%
<i>Subcontracted services for the hauling of open top roll-off containers and self contained compactors</i>								
542110 EQUIP.SERVICES - REPAIR	345,849	250,000	250,000	265,000	15,000	6.0%	15,000	6.0%
542110 EQUIP.SERVICES - FUEL	64,852	80,000	80,000	141,750	61,750	77.2%	61,750	77.2%
543010 ELECTRICITY	1,273	1,500	1,400	1,600	100	6.7%	200	14.3%
544020 EQUIPMENT RENTAL	28,499	35,000	35,000	40,000	5,000	14.3%	5,000	14.3%
<i>Rental of self contained compactors (8 units)</i>								
546000 REPAIR & MAINTENANCE	16	2,000	2,000	2,000	0	0.0%	0	0.0%
552000 OPERATING SUPPLIES	5,479	10,000	8,500	10,000	0	0.0%	1,500	17.6%
552070 UNIFORMS	2,659	3,000	3,000	3,000	0	0.0%	0	0.0%
552090 OTHER CLOTHING	866	1,085	434	1,085	0	0.0%	651	150.0%
552510 SOLID WASTE DUMPSTERS	83,254	85,000	100,000	110,000	25,000	29.4%	10,000	10.0%
559000 DEPRECIATION	367,974	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$3,030,909	\$2,465,085	\$2,445,834	\$2,627,655	\$162,570	6.6%	\$181,821	7.4%
TOTAL EXPENSES	\$3,413,842	\$2,885,026	\$2,836,809	\$3,059,050	\$174,024	6.0%	\$222,241	7.8%

**FISCAL YEAR 2022-23
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1224.534

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	269,049	265,844	285,844	288,579	22,735	8.6%	2,735	1.0%
510300 OTHER SALARIES	31	0	4,030	4,030	4,030		0	0.0%
510305 PERSONAL LEAVE PAYOUTS	9,893	10,122	10,672	11,205	1,083	10.7%	533	5.0%
510400 OVERTIME	7,430	20,000	17,000	20,000	0	0.0%	3,000	17.6%
525010 FICA	20,757	21,269	23,269	20,743	(526)	-2.5%	(2,526)	-10.9%
525030 RETIREMENT CONTRIBUTIONS	39,765	38,589	38,589	41,879	3,290	8.5%	3,290	8.5%
525040 LIFE/HEALTH INSURANCE	88,004	74,153	74,153	74,160	7	0.0%	7	0.0%
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$435,408	\$430,457	\$454,037	\$461,076	\$30,619	7.1%	\$7,039	1.6%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	25	500	500	500	0	0.0%	0	0.0%
531040 CONTRACT SERVICES	160,380	324,200	290,000	324,200	0	0.0%	34,200	11.8%
<i>Recyclable material processing costs (\$176,000), hauling cost for recyclables (\$146,200), electronic equip disposal</i>								
541200 EQUIP. SERVICES - REPAIRS	124,820	80,000	80,000	125,000	45,000	56.3%	45,000	56.3%
542110 EQUIP. SERVICES - FUEL	39,834	60,000	60,000	92,610	32,610	54.4%	32,610	54.4%
546000 REPAIR & MAINTENANCE	0	3,000	2,500	3,000	0	0.0%	500	20.0%
552000 OPERATING SUPPLIES	4,626	7,000	5,000	7,000	0	0.0%	2,000	40.0%
552010 OPERATING EQUIPMENT	12,884	15,000	23,722	50,000	35,000	233.3%	26,278	110.8%
<i>Recycle cart replacements</i>								
552070 UNIFORMS	2,393	2,700	2,700	2,700	0	0.0%	0	0.0%
552090 OTHER CLOTHING	1,083	1,085	1,300	1,085	0	0.0%	(215)	-16.5%
559000 DEPRECIATION	248,592	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$594,637	\$493,485	\$465,722	\$606,095	\$112,610	22.8%	\$140,373	30.1%
TOTAL EXPENSES	\$1,030,045	\$923,942	\$919,759	\$1,067,171	\$143,229	15.5%	\$147,412	16.0%

CAPITAL IMPROVEMENT PROJECTS SOLID WASTE FUND 450

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2023-24	2024-25	2025-26	2026-27
		2022-23				
23P01	Large Refuse Truck Replacements	660,000	330,000	330,000	330,000	660,000
23P02	Rebuild Solid Waste Refuse Trucks	100,000	100,000	100,000	100,000	100,000
23P21	Satellite Collection Vehicle Replacement	45,000	45,000	45,000	45,000	45,000
	Service Vehicle Replacement	0	45,000	45,000	0	0
	Roll-off Truck Replacement	0	190,000	0	0	0
	Generator Installation for Solid Waste Facility	0	0	150,000	0	0
FUND TOTAL		805,000	710,000	670,000	475,000	805,000



DOCK FUND

FINANCIAL SUMMARY

Fiscal Year 2022-23

Beginning Balance - Unrestricted Net Position as of September 30, 2021	(\$3,455,450)
Adjusted for Interfund Loan	\$4,270,000
Adjusted Unrestricted Net Position	\$814,550
 Projected Revenues FY 2021-22	 \$3,546,200
Projected Expenditures FY 2021-22	\$3,146,795
Net Increase/(Decrease) in Net Unrestricted Assets	\$399,406

Expected Unrestricted Net Position as of September 30, 2022 **\$1,213,956**

Add Fiscal Year 2022-23 Budgeted Revenues

Monthly Dock Rentals	500,000	
Transient Rentals	320,000	
Fuel Sales	2,600,000	
Bait & Misc. Sales	50,000	
Naples Landing	80,000	
City Fines	950	
Mooring Ball Rentals	3,000	
Non-refundable application fees	3,000	
Other Charges	2,000	
Interest Income	12,000	
		<u>\$3,570,950</u>

TOTAL AVAILABLE RESOURCES:

\$4,784,906

Less Fiscal Year 2022-23 Budgeted Expenditures

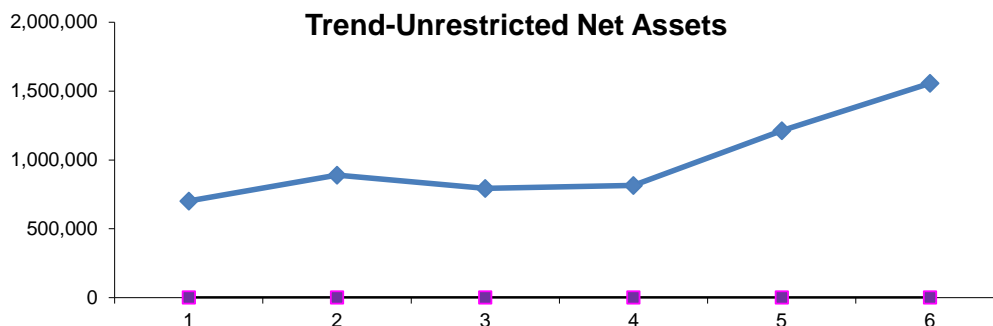
Personnel Services	331,569	
Fuel Purchases	2,000,000	
Resale Inventory	45,000	
Operations & Maintenance	263,315	
Transfer - Administration	83,681	
Transfer - Self Insurance	24,324	
Debt (Principal & Interest) Payment	370,422	
Capital Projects	110,000	
		<u>\$3,228,311</u>

BUDGETED CASH FLOW

\$342,639

Projected Unrestricted Net Position as of September 30, 2023

\$1,556,595



With working capital of \$595,000 as of 9/30/21, this fund meets the policy requirement of \$469,000 or 3 months operating expense.



City Dock Fund

City Services Department (Fund 460)

Mission Statement:

The new Naples City Dock aims to provide residents and visiting boaters with state-of-the-art facilities and a high level of customer service at a reasonable cost.

The Naples City Dock also seeks to:

- Act as ambassador for the City of Naples to the boating industry by promoting tourism and local business patronage.
- Promote Clean Marina practices.
- Maintain an environment that upholds integrity, creditability, quality service and responsible future planning.

Department Description

The Naples City Dock is located at 880 12th Ave South, at the end of the cul-de-sac, situated just west of marker 35 on Naples Bay. The dock monitors VHF channel 16 and assists all boaters in directions, emergencies, weather information, etc. Water depth at the T-head is approximately 14', the main channel is about 10'. Reservations are recommended for overnight slip stays; mooring balls are a first come first serve basis. The dock has restrooms with showers, a laundry room, bait, ice, and a Dock Masters office with assorted items. Fuel is available, both gasoline (ethanol free) and diesel. The dock is open from 7:00 am to 5:00 pm seven days a week except Christmas Day. The City Dock is located in Crayton Cove with many commercial enterprises including restaurants, art galleries, and shops.

FY 2021-22 Accomplishments:

- Fuel system Improvements - replaced fuel pumps

FY 2022-23 Goals and Objectives:

- 1. In accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):**
 - a. Act as Ambassadors and provide information and direction for the boating community.
 - b. Continue implementing the City Dock business plan to maintain a high level of occupancy.
 - c. Maintain a marketing program for fuel sales.
 - d. Promote the City Dock as the “go to” marina for all boaters.
- 2. In accordance with Vision Goal – Our Nature (Environmental Sensitivity):**
 - a. Continue to qualify for and fly the flag of the DEP Clean Marina.
 - b. Work with the DEP to encourage other marinas to join the Clean Marina program.
 - c. Act as a leader in educating the public on environment issues.
 - d. Work with Natural Resources to establish on-going Bay clean-up procedures.
- 3. In accordance with Vision Goal – Our Governance (High Performing Government):**

Dock Fund (continued)

- a. Maintain a partnership with Law Enforcement, Coast Guard, FWC, and Fire Patrol.
- b. Be the contact location for the Fort Myers Department of Environmental Protection.
- c. Act as a reference point for individuals attempting projects that require permits.
- d. Maintain a calendar of waterfront activities in the City.
- e. Assist the Community Services Department with improving performance measurements that will include the quantification of services provided and customer satisfaction with Dock services.

2022-23 Significant Budgetary Changes

Revenue

Total revenue for FY 2022-23 is budgeted at \$3,570,950 which is an increase of \$1,205,000 over the FY 2021-22 budgeted revenue.

Expenses

Total expenditures of the fund are budgeted at \$3,228,3110 an increase of \$918,003 from FY 2021-22 adopted budget and a decrease of \$81,516 from estimated actual.

Personal Services are budgeted at \$331,569 an increase of \$56,032 from FY 2021-22 adopted budget and \$19,545 over estimated actual

The FY 2022-23 Operating Expenses are \$2,416,320 an increase \$817,069 over the adopted budget for FY 2021-22 and an increase of \$17,069 over estimated actual. This fluctuation relates to fuel costs.

Non-Operating Expenses are budgeted at \$480,422. This includes \$110,000 for Wi-Fi installation and dredging at the commercial dock area in Naples Landing. It also includes principal and interest payments on outstanding debt of \$370,422.





**FISCAL YEAR 2022-23
CITY DOCK FUND
REVENUE SUMMARY**

	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET
DOCK RENTALS	489,699	500,348	495,000	495,000	500,000	5,000
TRANSIENT RENTALS	287,446	325,090	300,000	300,000	320,000	20,000
FUEL SALES	1,016,218	1,531,508	1,400,000	2,600,000	2,600,000	1,200,000
BAIT & MISC. SALES	51,913	56,134	55,000	50,000	50,000	(5,000)
NAPLES LANDINGS REV	91,875	101,731	80,000	80,000	80,000	0
MOORING BALL RENTAL	3,054	3,209	5,000	3,000	3,000	(2,000)
NON-REFUNDABLE APPLICATION FEE	3,415	4,438	2,000	3,250	3,000	1,000
CITY FINES	1,904	375	950	950	950	0
OTHER CHARGES	9,821	1,421	13,000	2,000	2,000	(11,000)
INVESTMENT EARNINGS	22,149	14,078	15,000	12,000	12,000	(3,000)
TOTAL CITY DOCK	\$1,977,494	\$2,538,330	\$2,365,950	\$3,546,200	\$3,570,950	\$1,205,000

FUND 460: DOCK FUND**FISCAL YEAR 2022-23**

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
0.15	0.15	0.15	Community Services Director (a)	24,574
1	1	1	Dockmaster	74,453
2	2	2	Dockkeeper	90,555
0.5	0.5	0	Dockkeeper (b)	-
3.7	3.7	3.2	Regular Salaries	189,582
			Other Authorized Compensation	39,614
			Overtime	7,000
			Employer Payroll Expenses	95,373
			Total Personnel Expenses	\$331,569

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

(b) Part-time temp position moved to 510300

**FISCAL YEAR 2022-23
BUDGET DETAIL
CITY DOCK FUND**

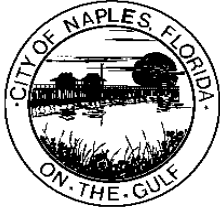
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	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	163,264	167,486	208,486	189,582	22,096	13.2%	(18,904)	-9.1%
510300 OTHER SALARIES	88	18,397	1,000	32,614	14,217	77.3%	31,614	3161.4%
510305 PERSONAL LEAVE PAYOUTS	4,667	4,831	9,252	7,000	2,169	44.9%	(2,252)	-24.3%
510400 OVERTIME	10,397	4,202	7,000	7,000	2,798	66.6%	0	0.0%
525010 FICA	12,929	13,705	16,470	20,915	7,210	52.6%	4,445	27.0%
525030 RETIREMENT CONTRIBUTIONS	19,131	20,078	22,978	27,737	7,659	38.1%	4,759	20.7%
525040 LIFE/HEALTH INSURANCE	18,678	46,838	46,838	46,721	(117)	-0.3%	(117)	-0.3%
TOTAL PERSONNEL SERVICES	\$229,155	\$275,537	\$312,024	\$331,569	\$56,032	20.3%	\$19,545	6.3%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	9,480	14,000	14,000	18,000	4,000	28.6%	4,000	28.6%
Oil spill pads, printing, dock master boat supplies, rope, piling caps, deck cleats, etc.							0	
530010 CITY ADMINISTRATION	79,040	82,740	82,740	83,681	941	1.1%	941	1.1%
531001 CREDIT CARD BANK FEE	66,018	42,000	42,000	42,000	0	0.0%	0	0.0%
531040 OTHER CONTRACTED SERVICES	0	29,000	29,000	29,000	0	0.0%	0	0.0%
540000 TRAINING AND TRAVEL COSTS	0	1,200	1,200	1,200	0	0.0%	0	0.0%
541000 COMMUNICATIONS	2,127	5,000	5,000	5,000	0	0.0%	0	0.0%
Cellular and iPad service							0	
543010 ELECTRICITY	34,698	29,000	29,000	30,160	1,160	4.0%	1,160	4.0%
543020 WATER, SEWER, GARBAGE	42,110	45,300	45,300	47,565	2,265	5.0%	2,265	5.0%
544000 RENTALS & LEASES	28,513	30,600	30,600	30,600	0	0.0%	0	0.0%
Annual lease of Dock / property from DEP							0	
545220 SELF INSURANCE CHARGE	23,120	23,531	23,531	24,324	793	3.4%	793	3.4%
546000 REPAIR AND MAINTENANCE	13,601	35,000	35,000	35,000	0	0.0%	0	0.0%
Repair / maintenance of decking & pilings, safety, electrical, deck, fuel tank, fire protection, signage							0	
549020 TECHNOLOGY SVC CHARGE	15,390	14,880	14,880	22,790	7,910	53.2%	7,910	53.2%
551000 OFFICE SUPPLIES	1,548	1,000	1,000	1,000	0	0.0%	0	0.0%
551060 RESALE SUPPLIES	32,667	45,000	45,000	45,000	0	0.0%	0	0.0%
552020 FUEL	1,205,864	1,200,000	2,000,000	2,000,000	800,000	66.7%	0	0.0%
552090 OTHER CLOTHING	434	1,000	1,000	1,000	0	0.0%	0	0.0%
559000 DEPRECIATION/AMORTIZATION	311,609	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$1,866,218	\$1,599,251	\$2,399,251	\$2,416,320	\$817,069	51.1%	\$17,069	0.7%
<u>NON-OPERATING EXPENSES</u>								
560300 IMPROVEMENTS O/T BUILDINGS	0	50,000	50,000	110,000	60,000	120.0%	60,000	120.0%
560400 MACHINERY EQUIP	31,185	0	0	0	0		0	
570110 PRINCIPAL ON DEBT	0	305,000	305,000	305,000	0	0.0%	0	0.0%
570120 INTEREST ON DEBT	80,520	80,520	80,520	65,422	(15,098)	-18.8%	(15,098)	-18.8%
TOTAL NON-OPERATING	\$111,705	\$435,520	\$435,520	\$480,422	\$44,902	10.3%	\$44,902	10.3%
TOTAL EXPENSES	\$2,207,079	\$2,310,308	\$3,146,795	\$3,228,311	\$918,003	39.7%	\$81,516	2.6%

CAPITAL IMPROVEMENT PROJECTS

DOCK FUND (Fund 460)

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2022-23	2023-24	2024-25	2025-26	2026-27
23Q05	WIFI Installation	25,000	0	0	0	0
23Q06	Dredge Naples Landing Dock	85,000	0	0	0	0
	Fuel System Improvements	0	25,000	0	25,000	0
TOTAL DOCK FUND		110,000	25,000	0	25,000	0



City Dock Fund Outstanding Loan Amortization

Interest Rate: Variable up to 2.5%
 Term: 20 years
 Original Loan: \$ 6,500,000

Annual Schedule	Year	Rate	Total Pymt	Int	Prin	\$ 6,500,000
Year 1	2018	0.50%	\$ 737,500.00	\$ 32,500.00	\$ 705,000	\$ 5,795,000
Year 2	2019	1.65%	\$ 400,617.50	\$ 95,617.50	\$ 305,000	\$ 5,490,000
Year 3	2020	1.65%	\$ 700,585.00	\$ 90,585.00	\$ 610,000	\$ 4,880,000
Year 4	2021	1.65%	\$ 690,520.00	\$ 80,520.00	\$ 610,000	\$ 4,270,000
Year 5	2022	1.65%	\$ 375,455.00	\$ 70,455.00	\$ 305,000	\$ 3,965,000
Year 6	2023	1.65%	\$ 370,422.50	\$ 65,422.50	\$ 305,000	\$ 3,660,000
Year 7	2024	1.65%	\$ 365,390.00	\$ 60,390.00	\$ 305,000	\$ 3,355,000
Year 8	2025	1.65%	\$ 360,357.50	\$ 55,357.50	\$ 305,000	\$ 3,050,000
Year 9	2026	1.65%	\$ 355,325.00	\$ 50,325.00	\$ 305,000	\$ 2,745,000
Year 10	2027	1.65%	\$ 350,292.50	\$ 45,292.50	\$ 305,000	\$ 2,440,000
Year 11	2028	1.65%	\$ 345,260.00	\$ 40,260.00	\$ 305,000	\$ 2,135,000
Year 12	2029	1.65%	\$ 340,227.50	\$ 35,227.50	\$ 305,000	\$ 1,830,000
Year 13	2030	1.65%	\$ 335,195.00	\$ 30,195.00	\$ 305,000	\$ 1,525,000
Year 14	2031	1.65%	\$ 330,162.50	\$ 25,162.50	\$ 305,000	\$ 1,220,000
Year 15	2032	1.65%	\$ 325,130.00	\$ 20,130.00	\$ 305,000	\$ 915,000
Year 16	2033	1.65%	\$ 320,097.50	\$ 15,097.50	\$ 305,000	\$ 610,000
Year 17	2034	1.65%	\$ 315,065.00	\$ 10,065.00	\$ 305,000	\$ 305,000
Year 18	2035	1.65%	\$ 310,032.50	\$ 5,032.50	\$ 305,000	\$ -
Year 19	2036	1.65%	\$ -	\$ -		\$ -
Year 20	2037	1.65%	\$ -	\$ -		\$ -
			\$ 7,327,635.00	\$ 827,635.00	\$ 6,500,000	

Actual Interest rate will vary.

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

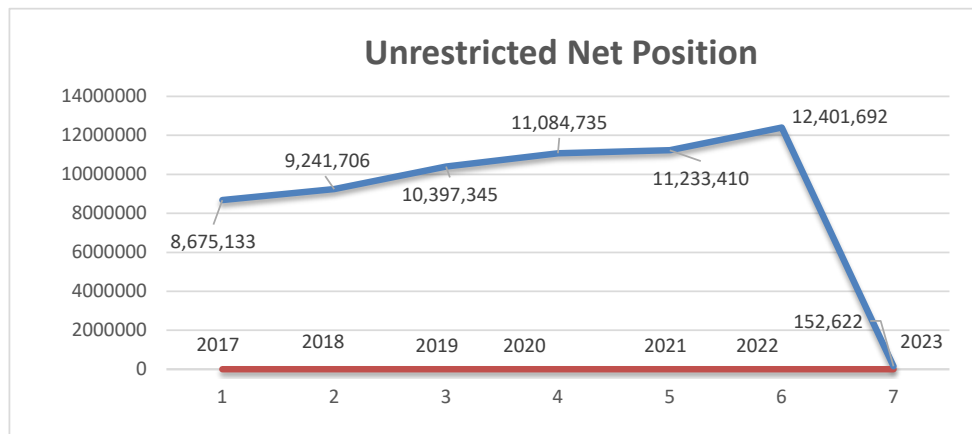


STORMWATER FUND

FINANCIAL SUMMARY

Fiscal Year 2022-23

Beginning Balance - Unrestricted Net Position as of Sept. 30, 2021		11,233,410
Projected Revenues FY 2021-22		\$12,219,100
Projected Expenditures FY 2021-22		<u>\$11,050,818</u>
Net Increase/(Decrease) in Net Unrestricted Assets		\$1,168,282
Expected Unrestricted Net Position as of Sept. 30, 2022		\$12,401,692
Add Fiscal Year 2022-23 Budgeted Revenues		
Stormwater Fees	5,780,412	
Other	5,754,000	
Interest Income	<u>80,000</u>	<u>\$11,614,412</u>
Less Fiscal Year 2022-23 Budgeted Expenditures		
Stormwater Division	2,435,630	
Natural Resources Division	847,852	
Debt - Principal and Interest	0	
Capital Projects	<u>20,580,000</u>	<u>\$23,863,482</u>
BUDGETED CASH FLOW		(\$12,249,070)
Projected Unrestricted Net Position as of September 30, 2023		<u>\$152,622</u>



There is a decline in Unrestricted Net Position due to the appropriation of capital projects. Working capital is \$11.5 million as of 9/30/21. Policy requires \$596,000 or 3 months of operating expense.

Stormwater fund balance may be affected by Council's decisions relating to Beach Outfall projects' pump station design & construction as well as their decision on the use of ARRA funds (\$2.5M) and Grant money received.



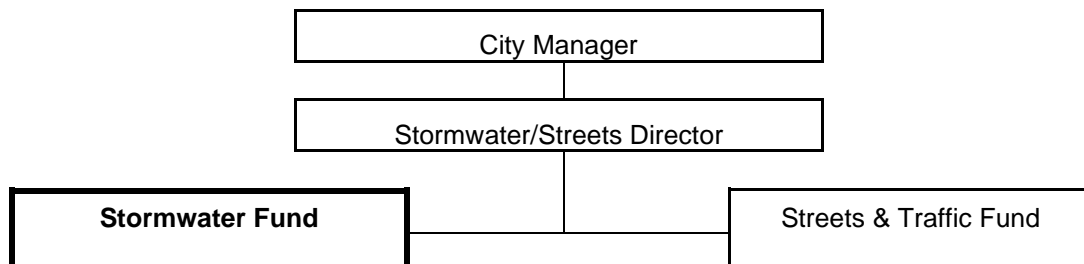
Stormwater Fund

Streets & Stormwater Department (Fund 470)

Mission Statement: The mission of the Stormwater and Natural Resources Divisions is to protect people and property against flood by maintaining and improving the public stormwater management system, while protecting and restoring ecological systems that work naturally to improve water quality, the environment, and quality of life for residents and visitors.

Department Description

The Streets and Stormwater Department operates in two funds: Streets and Traffic Fund and Stormwater Fund. These functions are combined under one Director yet operate out of two separate and independent funds. The Stormwater Fund operates as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business. The Stormwater Fund, established in 1993, is responsible for maintaining and improving the stormwater management system which includes storm drainage, flood protection, ecological systems, and water quality infrastructure and programs.



2021-22 Department Major Accomplishments

- Began Swan Lake Water Quality Pilot Program
- Completed 90% draft design plans for the South System of the Beach Restoration and Water Quality Improvement Project (a.k.a. Beach Outfall Removal Project) and completed 75% design plans for the North System.
- The Lakes Restoration Spring, East and Fleischmann Lakes were completed.
- Continued construction on East Naples Bay dredging project.
- Continued the multi-basin stormwater assessment.
- Completed design of Gulf Shore Blvd. North seawall replacement
- Began design of North/South Lake restoration project
- Completed 20-year Stormwater needs analysis as required by state statute (House Bill 53)

Stormwater Fund (continued)

2022-23 Department Goals and Objectives

The City's 10-Year Stormwater Master Plan guides the development of the 5-Year Capital Improvement Plan and operating budget. The overall objective is to manage stormwater in ways to reuse, store, recharge the aquifer, improve water quality, and achieve the drainage level of service as provided for within the City's Comprehensive Plan, thereby protecting public health, property, and the environment.

To comply with the **City of Naples Vision Plan**, the Stormwater Fund has several capital projects that strive to achieve the following:

Restore Naples Bay, protect beaches and other key waters:

- Restore Naples Bay and other receiving waters by constructing artificial reefs, seagrass and oyster beds, and expanding mangrove forests. Also, the City continues to work with Collier County and the Big Cypress Basin to design a project that diverts fresh water conveyed by the Golden Gate Canal away from Naples Bay and into the North Belle Meade area.
- Improve flood protection and enhance water quality treatment through the construction of rain gardens and filter marshes, as well as expansion of reclaimed swales and installation of aerators and vegetated floating mats in stormwater ponds.

Maintain and improve public amenities for residents and Vision Goal 3(b) (Promote community health, improve stormwater conveyance system (swales, gutters, pipes, etc.) and reduce localized flooding.

- Continue the citywide swale restoration program.
- Repair and replace cracked, leaking, undersized piping.
- Continue to strengthen the City's leadership role in environmental protection and regional/community sustainability.
- Identify and evaluate potential alternatives regarding the drainage system in Basin II that depends heavily on beach outfalls, and continue progress on the Beach Restoration and Water Quality Improvement Project (a.k.a. Beach Outfall Removal Project)

Maintain and enhance public safety.

- Continue with public outreach/education program.
- Continue to monitor water quality throughout the stormwater management system to gauge impacts of Division projects and programs.
- Replace undersized, non-functional drain inlets and manholes.
- Install flap gates and other backflow preventers to minimize tidal backflows into the storm sewer system.
- Continue progress on the 2019 Lakes Management Plan.
- Expand the installation of aerators, fountains, and/or other mechanisms that improve water quality in lakes prior to discharge.

Strengthen the economic health and vitality of the City, enhance the stormwater management system.

- Continue to evaluate stormwater treatment and storage technology.
- Continue to enhance street sweeping operations to provide additional debris recovery around stormwater lakes.
- Clean out drainage inlets, pipes, and manholes citywide.
- Improve the operational efficiency and pollution removal efforts at all pump stations.

Stormwater Fund (continued)

2022-23 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 2022-23 is \$23,863,482, an increase of \$12,812,664 over the FY 2021-22 estimated actual a result of capital expenditures.

Revenues

Revenues into the fund total \$11,614,412. The primary revenue to the fund is the stormwater fee, collected via the bi-monthly utility bill. Included here is a \$5,500,000 loan for the Beach Outfall project

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 June 2022 is 9.6%, meaning the monthly fee will increase from \$14.50 per Equivalent Residential Unit to \$15.89.

Interest earnings are projected at \$80,000.

Expenditures

Personnel Services cost is \$1,992,605, an increase of \$466,306 from estimated actual. This is primarily due to yearly salary increases and cost savings from vacant positions. Several positions are shared with the Streets fund (Fund 190).

Operating expenditures total \$1,290,571, a decrease of \$21,687 from FY 2020-21 estimated actual.

The largest of the expenses in this fund are listed below:

City Administration (General Fund Reimbursement)	\$201,363
Utility Billing Admin Fee	\$40,000
Water Quality Services	\$300,000
Professional Services	\$200,000
Road Repairs	\$75,000
Operating Supplies	\$50,000
Equipment Services Repair	\$64,322
County Landfill (for disposal of street sweeping)	\$10,000
Technology Service Charge	\$74,130

Non-operating expenditures total \$20,580,000. The debt service (principal and interest) related to a debt issue where the State Revolving Loans were refinanced in 2013 has now been paid in full. Capital costs make up the full total of \$20,580,000, with a large portion of this being the Lake Management & Restoration Improvements at \$375,000, the Citywide Stormwater Improvements at \$1,000,000, the South Beach Outfall Project at \$5,300,000. Additional detail of the \$8,115,000 in capital improvements is listed on the page that follows the line-item budget. Of the items in the FY 2021-22 Capital Improvement Program, none are expected to have an impact on the operating expenditures of this fund, as they are either major maintenance or enhancements to current infrastructure. It is important to note that revenue generated from the one-cent sales tax referendum that was approved in 2018 has been allocated to support projects within the Stormwater Capital Improvement Program.

Stormwater Fund (continued)

2022-23 Performance Measures and Benchmarking

Performance Measures	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
Cleaning & Desilting of Storm Sewer / Drainage Inlets (Man-hours).(a)	275	886	422	885	895
Street Sweeping (Miles Per Year)	2,281	5846	6,045	8,100	10,500

(a) The hours tracked from 2019 to 2022 also include cleaning & desilting of inlet filter baskets and vac truck usage.



CITY OF NAPLES STORMWATER FUND REVENUE SUMMARY

	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET
Permits	0	0	0	254,000	254,000
Stormwater Fees	5,162,750	5,141,435	5,385,100	5,385,100	5,780,412
Loan Proceeds **	0	0	0	0	5,500,000
Interest Earned	164,298	125,045	80,000	80,000	80,000
Grants*	150,000	75,000	0	6,500,000	0
FEMA	(184,112)	(12,750)	0	0	0
Other and Sales of Assets	76,589	4,895	0	0	0
TOTAL STORMWATER	\$5,369,526	\$5,333,625	\$5,465,100	\$12,219,100	\$11,614,412

* Includes estimated \$5.0 million Phase I Outfall Project and \$1.5 million Lake Restoration from State of Florida

** The City will evaluate both internal and external financing options dependent upon required funding needed in conjunction with grants received.

FUND: 470 STORMWATER FUND
STORMWATER DEPARTMENT
FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
NATURAL RESOURCES (6061)				
1	1	1	Natural Resources Manager	94,825
1	1	1	Environmental Specialist	90,515
0	1	1	Environmental Analyst (b)	50,557
0	1	1	Project Manager (Lakes) (b)	89,250
0.5	0.5	0.5	Project Coordinator / Public Outreach	30,239
2.5	4.5	4.5		355,386
STORMWATER DIVISION (6002)				
0.75	0.75	0.75	Stormwater/Streets Director (a)	114,432
0.5	0.5	0.50	Project Coordinator / Public Outreach	30,077
0	0.75	0.75	Stormwater/Streets Deputy Director	87,994
0.75	0.00	0.00	Engineering Manager	0
0.00	1.00	1.00	Engineering Aide (b)	51,915
0.00	1.00	1.00	Plans Review Engineer (b)	88,635
0.75	0.75	0.75	Construction Project Manager (a)	84,590
1.00	1.00	1.00	Operations Supervisor	63,773
2.00	2.00	2.00	Project Manager	176,195
1.00	2.00	2.00	Heavy Equipment Operator	101,041
1.00	1.00	1.00	Utility Technician Sr	51,809
2.00	3.00	3.00	Utility Technician II	130,714
0.75	0.75	0.75	Administrative Coordinator (a)	35,038
10.50	14.50	14.50		1,016,212
13.00	19.00	19.00	Regular Salaries	1,371,598
			Other Salaries	29,674
			Overtime	4,000
			Employer Payroll Expenses	587,639
			Total Personnel Services	\$1,992,911

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

(b) Position added during FY21/22

**FISCAL YEAR 2022-23
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY**

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	812,358	1,088,601	990,485	1,371,598	282,998	26.0%	381,113	38.5%
510300 OTHER SALARIES	23,444	30,140	18,140	13,154	(16,986)	-56.4%	(4,986)	-27.5%
510305 PERSONAL LEAVE PAYOUTS	38,734	18,308	48,870	16,520	(1,788)	-9.8%	(32,350)	-66.2%
510330 EDUCATION REIMBURSEMENT	0	0	0	0	0		0	
510040 OVERTIME	32,716	7,500	3,500	4,000	(3,500)	-46.7%	500	14.3%
525010 FICA	62,230	85,205	86,918	106,920	21,715	25.5%	20,002	23.0%
525030 RETIREMENT CONTRIBUTIONS	120,689	155,434	145,434	194,111	38,677	24.9%	48,677	33.5%
525040 LIFE/HEALTH INSURANCE	192,357	222,458	222,458	281,808	59,350	26.7%	59,350	26.7%
525070 EMPLOYEE ALLOWANCES	9,840	10,800	10,800	4,800	(6,000)	-55.6%	(6,000)	-55.6%
TOTAL PERSONNEL SERVICES	\$1,292,368	\$1,618,446	\$1,526,605	\$1,992,911	\$374,466	23.1%	466,306	30.5%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	17,809	26,800	24,400	26,400	(400)	-1.5%	2,000	8.2%
530010 CITY ADMINISTRATION	193,520	195,260	195,260	201,363	6,103	3.1%	6,103	3.1%
530050 COUNTY LANDFILL	0	40,000	10,000	10,000	(30,000)	-75.0%	0	0.0%
530070 SMALL TOOLS	2,964	3,500	2,750	3,500	0	0.0%	750	27.3%
530150 UTILITY BILLING ADMIN FEE	40,000	40,000	40,000	40,000	0	0.0%	0	0.0%
531000 PROF. SERV/WATER QUALITY	156,105	359,000	425,000	300,000	(59,000)	-16.4%	(125,000)	-29.4%
531010 PROFESSIONAL SERVICES	161,247	44,650	200,000	200,000	155,350	347.9%	0	0.0%
531005 CREDIT CARD FEES	21,248	24,000	24,000	24,000	0	0.0%	0	0.0%
531040 OTHER CONTRACTUAL SERVICES	9,875	11,000	12,000	20,000	9,000	81.8%	8,000	66.7%
531430 LAWN & LANDSCAPE CERTIFICATION	0	0	0	0	0		0	
531220 INVESTMENT ADVISORY FEES	5,241	6,000	6,000	6,000	0	0.0%	0	0.0%
540000 TRAINING & TRAVEL COSTS	4,643	8,000	5,000	8,000	0	0.0%	3,000	60.0%
541000 COMMUNICATIONS	1,390	2,000	1,500	1,700	(300)	-15.0%	200	13.3%
541010 TELEPHONE	3,219	4,750	3,000	4,000	(750)	-15.8%	1,000	33.3%
542100 EQUIP. SERVICES - REPAIR	37,283	54,000	54,000	64,322	10,322	19.1%	10,322	19.1%
542110 EQUIP. SERVICES - FUEL	7,593	9,000	9,000	14,230	5,230	58.1%	5,230	58.1%
543010 ELECTRICITY	33,847	30,000	33,000	35,000	5,000	16.7%	2,000	6.1%
543020 WATER, SEWER, GARBAGE	2,275	2,000	2,000	2,000	0	0.0%	0	0.0%
545220 SELF INSURANCE CHARGE	33,881	38,098	38,098	51,907	13,809	36.2%	13,809	36.2%
546000 REPAIR & MAINTENANCE	4,747	8,000	7,500	9,000	1,000	12.5%	1,500	20.0%
546040 EQUIPMENT MAINTENANCE	6,731	10,000	7,500	10,000	0	0.0%	2,500	33.3%
546080 LAKE MAINTENANCE	23,349	35,000	30,000	35,000	0	0.0%	5,000	16.7%
546120 ROAD REPAIRS	52,093	79,000	75,000	75,000	(4,000)	-5.1%	0	0.0%
547010 LEGAL ADS	0	500	250	500	0	0.0%	250	100.0%
549020 TECHNOLOGY SVC CHARGE	43,650	46,500	46,500	74,130	27,630	59.4%	27,630	59.4%
551000 OFFICE SUPPLIES	6,409	9,850	5,000	7,000	(2,850)	-28.9%	2,000	40.0%
552000 OPERATING SUPPLIES	27,424	50,000	40,000	50,000	0	0.0%	10,000	25.0%
552020 FUEL	2,288	12,500	7,500	7,500	(5,000)	-40.0%	0	0.0%
552070 UNIFORMS	1,990	3,000	3,000	3,000	0	0.0%	0	0.0%
552090 OTHER CLOTHING	1,299	1,085	1,500	1,519	434	40.0%	19	1.3%
554010 MEMBERSHIPS	2,550	5,200	3,500	5,500	300	5.8%	2,000	57.1%
559000 DEPRECIATION	2,172,590	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$3,077,260	\$1,158,693	\$1,312,258	\$1,290,571	\$131,878	11.4%	(21,687)	-1.7%
<u>NON-OPERATING EXPENSES</u>								
560300 IMPROVEMENTS O/T BUILDING	60,394	7,550,000	7,549,308	20,480,000	12,930,000	171.3%	12,930,692	171.3%
560400 MACHINERY/ EQUIPMENT	53,922	125,000	222,647	0	(125,000)	-100.0%	(222,647)	-100.0%
560700 VEHICLES	0	440,000	440,000	100,000	(340,000)	-77.3%	(340,000)	-77.3%
570110 PRINCIPAL	0	0	0	0	0		0	
570120 INTEREST	1,658	0	0	0	0		0	
TOTAL NON-OPERATING EXPENSES	115,973	8,115,000	8,211,955	20,580,000	12,465,000	153.6%	12,368,045	150.6%
TOTAL EXPENSES	\$4,485,602	\$10,892,139	\$11,050,818	\$23,863,482	\$12,971,344	119.1%	\$12,812,664	115.9%

**FISCAL YEAR 2022-23
BUDGET DETAIL
STORMWATER DIVISION**

470.6002.539

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	660,130	859,841	821,038	1,016,212	156,372	18.2%	195,174	23.8%
510300 OTHER SALARIES	7,457	10,140	10,140	12,140	2,000	19.7%	2,000	19.7%
<i>On call pay --- nights and weekends</i>								
510305 PERSONAL LEAVE PAYOUTS	9,216	8,633	44,327	11,750	3,117	36.1%	(32,577)	-73.5%
510330 EDUCATION REIMBURSEMENT	0	0	0	0	0		0	
510400 OVERTIME	3,198	7,500	3,500	4,000	(3,500)	-46.7%	500	14.3%
525010 FICA	49,949	65,531	67,244	79,528	13,997	21.4%	12,284	18.3%
525030 RETIREMENT CONTRIBUTIONS	102,876	121,226	111,226	146,267	25,041	20.7%	35,041	31.5%
525040 LIFE/HEALTH INSURANCE	181,161	185,382	185,382	215,064	29,682	16.0%	29,682	16.0%
525070 EMPLOYEE ALLOWANCES	9,160	9,120	9,120	3,120	(6,000)	-65.8%	(6,000)	-65.8%
TOTAL PERSONNEL SERVICES	\$1,023,147	\$1,267,373	\$1,251,977	\$1,488,081	\$220,709	17.4%	\$236,104	18.9%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	4,367	4,400	4,400	4,400	0	0.0%	0	0.0%
530010 CITY ADMINISTRATION	193,520	195,260	195,260	201,363	6,103	3.1%	6,103	3.1%
530050 COUNTY LANDFILL	0	40,000	10,000	10,000	(30,000)	-75.0%	0	0.0%
<i>Disposal of street sweepings and storm drain debris</i>								
530070 SMALL TOOLS	2,964	3,500	2,750	3,500	0	0.0%	750	27.3%
531001 PROF SERC/CREDIT CARD	21,248	24,000	24,000	24,000	0	0.0%	0	0.0%
531010 PROFESSIONAL SERVICES	161,247	44,650	200,000	200,000	155,350	347.9%	0	0.0%
<i>Professional surveying, design, permitting, and inspection services, continue water quality monitoring</i>								
530150 UTILITY BILLING ADMIN FEE	40,000	40,000	40,000	40,000	0	0.0%	0	0.0%
531040 CONTRACTUAL SERVICES	9,875	11,000	12,000	20,000	9,000	81.8%	8,000	66.7%
<i>Street sweeper hauling, video inspection software</i>								
531220 INVESTMENT ADVISORY FEES	5,241	6,000	6,000	6,000	0	0.0%	0	0.0%
<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	2,418	5,000	3,000	5,000	0	0.0%	2,000	66.7%
541000 TELEPHONE/COMMUNICATIONS	3,219	4,750	3,000	4,000	(750)	-15.8%	1,000	33.3%
542100 EQUIP. SERVICES - REPAIR	33,520	50,000	50,000	60,000	10,000	20.0%	10,000	20.0%
542110 EQUIP. SERVICES - FUEL	6,955	8,000	8,000	13,230	5,230	65.4%	5,230	65.4%
543010 ELECTRICITY	33,847	30,000	33,000	35,000	5,000	16.7%	2,000	6.1%
543020 WATER, SEWER, GARBAGE	2,275	2,000	2,000	2,000	0	0.0%	0	0.0%
545220 SELF INSURANCE CHARGE	33,881	38,098	38,098	51,907	13,809	36.2%	13,809	36.2%
546000 REPAIR & MAINTENANCE	2,215	5,000	5,000	5,000	0	0.0%	0	0.0%
546040 EQUIPMENT MAINTENANCE	6,731	10,000	7,500	10,000	0	0.0%	2,500	33.3%
546080 LAKE MAINTENANCE	23,349	35,000	30,000	35,000	0	0.0%	5,000	16.7%
<i>Floating island maintenance, aerator maintenance, exotic vegetation treatment of lakes</i>								
546120 ROAD REPAIRS	52,093	79,000	75,000	75,000	(4,000)	-5.1%	0	0.0%
549020 TECHNOLOGY SVC CHARGE	43,650	46,500	46,500	74,130	27,630	59.4%	27,630	59.4%
551000 OFFICE SUPPLIES	5,364	6,850	3,500	4,000	(2,850)	-41.6%	500	14.3%
552000 OPERATING SUPPLIES	27,424	50,000	40,000	50,000	0	0.0%	10,000	25.0%
<i>Pipe fittings, valves, manhole covers, inlets, and supplies. Landscape restoration products and services</i>								
552020 FUEL	2,288	12,500	7,500	7,500	(5,000)	-40.0%	0	0.0%
552070 UNIFORMS/CLOTHING	1,990	3,000	3,000	3,000	0	0.0%	0	0.0%
552090 OTHER CLOTHING	1,299	1,085	1,500	1,519	434	40.0%	19	1.3%
554010 MEMBERSHIPS	1,691	1,700	1,500	2,000	300	17.6%	500	33.3%
559000 DEPRECIATION	2,172,590	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$2,895,262	\$757,293	\$852,508	\$947,549	\$190,256	25.1%	\$95,041	11.1%
<u>NON-OPERATING EXPENSES</u>								
560300 IMPROVEMENTS O/T BUILDING	0	7,550,000	7,519,308	20,205,000	12,655,000	167.6%	12,685,692	168.7%
560400 MACH EQUIP	0	125,000	125,000	0	(125,000)	-100.0%	(125,000)	-100.0%
560700 VEHICLES	0	440,000	440,000	100,000	(340,000)	-77.3%	(340,000)	-77.3%
570110 PRINCIPAL	0	0	0	0	0		0	
570120 INTEREST	1,658	0	0	0	0		0	
TOTAL NON-OPERATING EXPENSES	1,658	8,115,000	8,084,308	20,305,000	12,190,000	150.2%	12,220,692	151.2%
TOTAL EXPENSES	\$3,920,067	\$10,139,666	\$10,188,793	\$22,740,630	\$12,600,965	124.3%	\$12,551,837	123.2%

**FISCAL YEAR 2022-23
BUDGET DETAIL
NATURAL RESOURCES DIVISION**

470.6061.537

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	152,228	228,760	169,447	355,386	126,626	55.4%	185,939	109.7%
510300 OTHER SALARIES	15,987	20,000	8,000	1,014	(18,986)	-94.9%	(6,986)	-87.3%
510305 PERSONAL LEAVE PAYOUTS	29,518	9,675	4,543	4,770	(4,905)	-50.7%	227	5.0%
525010 FICA	12,280	19,674	19,674	27,392	7,718	39.2%	7,718	39.2%
525030 RETIREMENT CONTRIBUTIONS	17,813	34,208	34,208	47,844	13,636	39.9%	13,636	39.9%
525040 LIFE/HEALTH INSURANCE	11,197	37,076	37,076	66,744	29,668	80.0%	29,668	80.0%
525070 EMPLOYEE ALLOWANCES	680	1,680	1,680	1,680	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$239,703	\$351,073	\$274,628	\$504,830	\$153,757	43.8%	\$230,202	83.8%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	13,442	22,400	20,000	22,000	(400)	-1.8%	2,000	10.0%
<i>Signs, buoys, markers, water quality supplies, outreach/ education materials and supplies, City Dock slip rental</i>								
531000 PROF SERV/WATER QUALITY	156,105	359,000	425,000	300,000	(59,000)	-16.4%	(125,000)	-29.4%
<i>Oyster Reef Monitoring, Water Quality Sampling & Analysis; Naples Bay trawling; FY20-21 Climate Vulnerability Study</i>								
540000 TRAINING & TRAVEL COSTS	2,225	3,000	2,000	3,000	0	0.0%	1,000	50.0%
<i>Conference and Seminars</i>								
541000 COMMUNICATIONS	1,390	2,000	1,500	1,700	(300)	-15.0%	200	13.3%
542100 EQUIP. SERVICES - REPAIR	3,763	4,000	4,000	4,322	322	8.1%	322	8.1%
542110 EQUIP. SERVICES - FUEL	638	1,000	1,000	1,000	0	0.0%	0	0.0%
546000 REPAIR & MAINTENANCE	2,531	3,000	2,500	4,000	1,000	33.3%	1,500	60.0%
547010 LEGAL ADS	0	500	250	500	0	0.0%	250	100.0%
551000 OFFICE SUPPLIES	1,045	3,000	1,500	3,000	0	0.0%	1,500	100.0%
554010 MEMBERSHIPS	859	3,500	2,000	3,500	0	0.0%	1,500	75.0%
TOTAL OPERATING EXPENSES	\$181,998	\$401,400	\$459,750	\$343,022	(\$58,378)	-14.5%	(\$116,728)	-25.4%
<u>NON-OPERATING EXPENSES</u>								
560300 IMPROVEMENTS O/T BUILDING	60,394	0	30,000	275,000	275,000		245,000	816.7%
560400 MACHINERY & EQUIPMENT	53,922	0	97,647	0	0		(97,647)	-100.0%
560700 VEHICLES	0	0	0	0	0		0	
TOTAL NON-OPERATING EXPENSES	114,315	-	127,647	275,000	275,000		\$147,353	115.4%
TOTAL EXPENSES	\$536,017	\$752,473	\$862,025	\$1,122,852	\$370,379	49.2%	\$260,827	30.3%

CAPITAL IMPROVEMENT PROJECTS
FUND 470 - STORMWATER ENTERPRISE FUND

CIP NUMBER	PROJECT DESCRIPTION	Requested 2022-23	2023-24	2024-25	2025-26	2026-27
23V02	Citywide Stormwater Improvements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	Phase I South Beach Outfall Removal & Water Quality Project	0	0	0	0	0
23V26	Phase II North Beach Outfall Removal & Water Quality Project	13,500,000	0	0	0	0
23V27	Citywide Lake Management & Restoration Improvements	3,500,000	350,000	3,400,000	400,000	5,000,000
23V05	Stormsewer Pipe Lining	125,000	125,000	125,000	125,000	125,000
23V04	Basin IV Drainage Improvements	320,000	225,000	225,000	225,000	225,000
23V13	Basin IV Pump Station	1,000,000	0	0	0	0
23V14	Basin Assessments & Improvements	500,000	500,000	500,000	500,000	500,000
23V11	Lantern Lane Drainage & Street Resurfacing Project	260,000	0	0	0	0
23V21	Vehicle Replacement-Small Debris Dump Truck	100,000	0	0	0	0
23V12	Oyster Reef Restoration	275,000	0	0	0	0
	Cove Bar Screen	0	1,500,000	0	0	0
	Jet Vac Truck Replacement	0	500,000	0	0	0
	Cove Pump Station Generator	0	135,000	0	0	0
	Stormwater Utility Truck #1 Replacement	0	0	100,000	0	0
	Street Sweeper #1 Replacement	0	0	400,000	0	0
TOTAL STORMWATER FUND		20,580,000	4,335,000	5,750,000	2,250,000	6,850,000

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TENNIS FUND

FINANCIAL SUMMARY

Fiscal Year 2022-23

Beginning Balance - Unrestricted Net Position as of September 30, 2021	\$678,380
Projected Revenues FY 2021-22	992,500
Projected Expenditures FY 2021-22	849,387
Net Increase/(Decrease) in Net Unrestricted Assets	143,113

Expected Unrestricted Net Position as of September 30, 2022 **\$821,493**

Add Fiscal Year 2022-23 Budgeted Revenues

Memberships	\$215,000	
Daily Play	95,000	
Lessons	492,000	
Ball Machine/Other Income	28,000	
Tournaments	50,000	
Sponsorships	30,000	
Retail Sales	25,000	
Investment Income	6,000	
		<u>941,000</u>

TOTAL AVAILABLE RESOURCES **\$1,762,493**

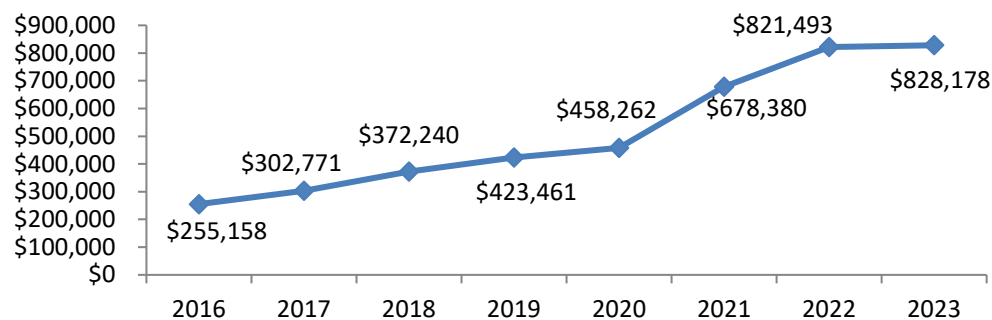
Less Fiscal Year 2022-23 Budgeted Expenditures

Personnel Services	\$339,295	
Operating Expenses	479,075	
Capital Expenditures	50,000	
Transfer - Administration	56,706	
Transfer - Self Insurance	9,239	
		<u>934,315</u>

BUDGETED CASH FLOW **\$6,685**

Projected Unrestricted Net Position as of September 30, 2023 **\$828,178**

Trend - Unrestricted Net Position



With working capital of \$776,000 as of 9/30/21, this fund meets the policy requirement of \$187,000 or 3 month operating expense.



Tennis Fund

Community Services Department (Fund 480)

Mission Statement

To provide an attractive, fully programmed tennis facility that delivers exceptional services and promotes healthy active lifestyles for the Naples community and our patrons.

Vision Statement

The Arthur Allen Tennis Center will serve as Southwest Florida's premiere Tennis facility.

Fund Description

The Tennis Fund is an Enterprise Fund established to monitor the revenues and expenditures of the Arthur L. Allen Tennis Center at Cambier Park. The facility includes twelve (12) hydro-grid Har-Tru clay courts (lit) and pro shop with an elevated viewing area. Chickee Hut shade structures with cold water fountains are located between each court. The full-service center is professionally staffed and delivers youth and adult programs for novice through advanced players. In addition, the Allen Tennis Center provides leagues, clinics, lessons and other social events for residents and visitors. It has been recognized as one of the most dynamic and beautiful public tennis facilities in the country.

FY 2021-22 Accomplishments:

- Completely renovated the upstairs restrooms at the tennis center.
- Replaced the tennis court maintenance vehicle.
- Resurfaced, leveled and relined courts 1,2,5 & 6.
- Reached an all-time high in membership number totaling 826 members.
- Hosted twelve (13) USTA Junior and Adult Sanctioned Tournaments drawing over 1,155 participants from the local and south-east region.

Goals and Objectives and Performance Measures

FY 2022-2023 Goals and Objectives:

1. **In accordance with Vision Goal – Our Governance (High Performing Government):**
 - a. Continue to develop and maintain a long-term facility plan in collaboration with members, the CSAB and staff.
 - b. Continue to maintain quarterly program development plans for all tennis programs to ensure cost effective management of all recreation programming.
 - c. Maintain quarterly and annual reports for revenue/expenditures for tennis center programs and services.
2. **In accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):**
 - a. Monitor and maintain the courts and facilities at the highest possible level.
 - i. Continue quarterly review of all tennis facilities and grounds with designated tennis staff and facility staff by utilizing the established



Tennis Fund

Community Services Department (Fund 480)

inspection process as determined by Community Services Department.

- ii. Implement plan of action to maintain and upgrade tennis facilities based on quarterly review.
- b. Expeditiously manage capital improvement projects.

3. In accordance with Vision Goal – Our Governance (High Performing Government):

- a. Assist the Community Services Department with accreditation requirements.
- b. Assist the Community Services Department with improving performance measurements that will include the quantification of services provided and customer satisfaction with department services.

2022-2023 Significant Budgetary Issues

Revenue

Total Tennis Fund revenues are \$941,000. The two primary revenue items to the fund are Membership fees \$215,000 and Lessons/Clinics \$492,000.

In addition to these, the Fund charges for daily play, league fees, clinics, and tournaments. There is also \$25,000 expected from the resale of merchandise, which includes racquets, shirts, towels and vending items, and \$28,000 for racquet restringing & ball machine rental.

Expenditures

Expenditures for FY 2022-23 are \$934,315, an increase of \$105,306 over the FY 2021-22 budget and \$84,928 over estimated actual.

Personal Services total \$339,295, a \$62,891 increase from FY 2021-22 and \$41,313 over estimated actual. This includes adjusting (2.5) part-time employees from 20 hours to (1) 40-hour full time position.

Operating Expenses total \$545,020, which is a \$52,415 increase over the FY 2021-22 budget, and \$53,615 over estimated actual. This is directly related to the cost of professional services.

Other major costs include Repair & Maintenance at \$33,000 and tournament costs (Special Events) for \$25,000. The remaining costs in this budget are primarily related to the facility operations.

This budget includes capital improvement projects totaling \$50,000 for Tennis Center renovations.



Tennis Fund

Community Services Department (Fund 480)

2022-2023 Performance Measures and Benchmarking

Community Services

Performance Measures – Page 1- Arthur Allen Tennis Center

Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY 2023 Target	Trend
Recreation – Tennis Members-Adult	295	296	344	385	385	↑
<i>Measures the number of adult City resident memberships at the Arthur Allen Tennis Center</i>						
Recreation - Tennis Members-Adult	65	76	81	100	100	↑
<i>Measures the number of adult County resident memberships at the Arthur Allen Tennis Center</i>						
Recreation – Tennis Members-Youth	95	84	133	110	110	↑
<i>Measures the number of youth City members at the Arthur Allen Tennis Center.</i>						
Recreation – Tennis Members- Youth	35	29	65	55	55	↑
<i>Measures the number of youth County members at the Arthur Allen Tennis Center</i>						
Recreation – Tennis Members-Executive	75	78	86	100	100	↑
<i>Measures the number of executive City members at the Arthur Allen Tennis Center.</i>						
Recreation – Tennis Members- Executive	15	17	28	25	25	↑
<i>Measures the number of executive County members at the Arthur Allen Tennis Center</i>						
Recreation – Tennis Tournaments	2050	775	1950	2000	2100	↔
<i>Measures the number of tournament participants</i>						
Recreation – Racquet Restrings	473	573	753	700	700	↑
<i>Measures the number of tennis racquet restrings staff completes</i>						
Recreation – Guest Tennis Players	4800	6000	6900	6800	7000	↑
<i>Measures the number of guest players at the Arthur Allen Tennis Center</i>						



**CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY**

Fund 480	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ESTIMATED ACTUAL	% CHANGE
Memberships	192,550	221,945	195,000	220,000	215,000	(5,000)	-2.3%
Daily Play	65,872	98,680	80,000	90,000	95,000	5,000	5.6%
Tournament Play	26,777	47,734	45,000	51,000	50,000	(1,000)	-2.0%
Lessons/Clinics	328,363	436,747	442,000	490,000	492,000	2,000	0.4%
Ball Machine/Other	8,225	11,365	11,000	11,000	11,000	0	0.0%
Retail Sales	23,673	26,717	20,000	26,000	25,000	(1,000)	-3.8%
Restrings	14,018	18,444	17,000	17,000	17,000	0	0.0%
Sponsorships	11,580	31,387	28,000	34,000	30,000	(4,000)	-11.8%
Transfer from the Gen. Fund	47,500	47,500	47,500	47,500	0	(47,500)	-100.0%
Investment/Misc Income	10,704	7,320	6,000	6,000	6,000	0	0.0%
TOTAL TENNIS FUND	\$729,262	\$947,839	\$891,500	\$992,500	\$941,000	(\$51,500)	-5.2%

FUND: 480 TENNIS FUND
TENNIS FUND
FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
1	1	1	Tennis Services Manager	81,662
1	1	1	Tennis Assistant Manager	59,953
2.0	2.3	2.5	Recreation Assistant*	83,502
4.0	4.3	4.5	Regular Salaries	225,117
			Other Salaries/Authorized Compensation	8,900
			Overtime	0
			Employer Payroll Expenses	105,278
			Total Personnel Services	\$339,295

* Represents 2 full time , 1 part time position

**FISCAL YEAR 2022-23
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS FUND**

480.0912.572

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	165,469	186,880	188,880	225,117	38,237	20.5%	36,237	19.2%
510300 OTHER SALARIES	23	3,744	12,100	2,000	(1,744)	-46.6%	(10,100)	-83.5%
510305 PERSONAL LEAVE PAYOUTS	5,404	5,030	7,752	6,900	1,870	37.2%	(852)	-11.0%
510400 OVERTIME	2,552	1,500	5,000	0	(1,500)	-100.0%	(5,000)	-100.0%
525010 FICA	13,271	13,858	14,858	17,246	3,388	24.4%	2,388	16.1%
525030 RETIREMENT CONTRIBUTIONS	22,775	20,420	24,420	28,224	7,804	38.2%	3,804	15.6%
525040 LIFE/HEALTH INSURANCE	25,518	44,492	44,492	59,328	14,836	33.3%	14,836	33.3%
525070 EMPLOYEE ALLOWANCES	480	480	480	480	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$235,493	\$276,404	\$297,982	\$339,295	\$62,891	22.8%	\$41,313	13.9%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	9,271	6,200	6,200	13,000	6,800	109.7%	6,800	109.7%
<i>First aid supplies, trophies, awards</i>							0	
530010 CITY ADMINISTRATION	51,350	54,180	54,180	56,706	2,526	4.7%	2,526	4.7%
531010 PROFESSIONAL SERVICES	315,897	336,000	336,000	376,000	40,000	11.9%	40,000	11.9%
<i>Court reservation system, Instructors and officials for clinics, camps lessons and tournaments.</i>								
540000 TRAVEL & TRAINING	2,656	2,700	2,700	2,700	0	0.0%	0	0.0%
541000 COMMUNICATIONS	270	2,000	800	800	(1,200)	-60.0%	0	0.0%
542100 EQUIP. SERVICES - REPAIRS	1,693	1,500	1,500	1,750	250	16.7%	250	16.7%
543020 WATER, SEWER, GARBAGE	1,071	1,300	1,300	1,365	65	5.0%	65	5.0%
545220 SELF INSURANCE CHARGE	17,383	18,855	18,855	9,239	(9,616)	-51.0%	(9,616)	-51.0%
546000 REPAIR AND MAINTENANCE	7,326	8,250	8,250	10,000	1,750	21.2%	1,750	21.2%
546340 REPAIR & MAINT/LEVEL OF SVC	21,953	20,000	20,000	23,000	3,000	15.0%	3,000	15.0%
<i>Tennis court renovations</i>								
549020 TECHNOLOGY SVC CHARGE	3,790	3,670	3,670	6,410	2,740	74.7%	2,740	74.7%
549050 SPECIAL EVENTS	17,375	23,000	23,000	25,000	2,000	8.7%	2,000	8.7%
551000 OFFICE SUPPLIES	902	1,000	1,000	1,500	500	50.0%	500	50.0%
551060 RESALE SUPPLIES	8,834	9,500	9,500	12,000	2,500	26.3%	2,500	26.3%
551070 RESALE SUPPLIES/RESTRINGS	4,275	4,000	4,000	5,000	1,000	25.0%	1,000	25.0%
554010 MEMBERSHIPS/BOOKS	44	450	450	550	100	22.2%	100	22.2%
559000 DEPRECIATION/AMORTIZATION	54,949	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$519,039	\$492,605	\$491,405	\$545,020	\$52,415	10.6%	\$53,615	10.9%
<u>NON-OPERATING EXPENSES</u>								
560300 IMPROVEMENTS O/T BUILDINGS	23,991	45,000	45,000	50,000	5,000	11.1%	5,000	11.1%
560400 MACHINERY EQUIP	0	15,000	15,000	0	(15,000)	-100.0%	(15,000)	-100.0%
TOTAL NON-OPERATING	\$23,991	\$60,000	\$60,000	\$50,000	(\$10,000)	-16.7%	(\$10,000)	-16.7%
TOTAL EXPENSES	\$778,523	\$829,009	\$849,387	\$934,315	\$105,306	12.7%	\$84,928	10.0%

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

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2023-24	2024-25	2025-26	2026-27
		2022-23				
23G03	Chickee Hut Thatch & Electrical Refurbishment	50,000	0	0	0	0
	Tennis Court Irrigation/Surface Replacement (2 Cts)	0	0	100,000	100,000	100,000
	Tennis Facility Drainage Study	0	50,000	0	0	0
TOTAL TENNIS FUND		50,000	50,000	100,000	100,000	100,000



RISK MANAGEMENT FUND

FINANCIAL SUMMARY

Fiscal Year 2022-23

Beginning Balance - Unrestricted Net Assets as of September 30, 2021	\$5,032,691
Projected Revenues FY 2021-22	3,543,210
Projected Expenditures FY 2021-22	3,941,858
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(398,648)</u>

Expected Unrestricted Net Position as of September 30, 2022 **\$4,634,043**

Add Fiscal Year 2022-23 Budgeted Revenues

Charges for Services	3,565,158	
Interest Earnings	75,000	<u>3,640,158</u>

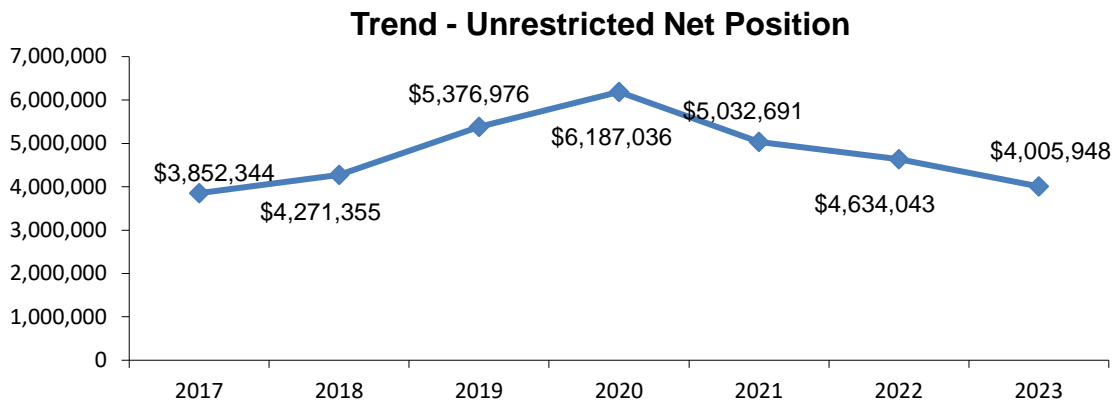
TOTAL AVAILABLE RESOURCES **\$8,274,201**

Less Fiscal Year 2022-23 Budgeted Expenditures

Premiums and Claims	3,959,031	
Claims Management Services	95,230	
Reimbursements & Refunds	(100,000)	
Personnel Services	204,218	
Operating Expenses	17,806	
Transfer - Administration	91,968	<u>4,268,253</u>

BUDGETED CASH FLOW **(628,095)**

Projected Unrestricted Net Position as of September 30, 2023 **\$4,005,948**



Note: Does not include reserve for future claims of \$4.086 million



Risk Management Fund

Human Resources Department (Fund 500)

Mission Statement: the City's risk and exposure to loss related to the activities of the City, its departments and employees.

Department Description

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

2021-22 Department Accomplishments

- Processed property damage claims totaling \$471,122; recovered \$119,081 for City property damage caused by third parties during FY 2020-21.
- Processed property damage claims totaling \$110,201; recovered \$35,103 for City property damage caused by third parties for FY 2021-22 (as of April 30, 2022).

2022-23 Departmental Goals and Objectives

As part of Vision Goal – Our Economy (Economic Health and Vitality of the City) ensure the Risk Management Fund is fiscally sound and compliant with State and Federal regulations

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

2022-23 Significant Budgetary Issues

The budget for the Risk Management Fund is \$4,268,253, a \$306,968 increase over the FY 2022-23 budget.

Unrestricted net position is projected to be \$4.0 million at the end of FY 2022-23. In addition to this amount, the fund has \$4.08 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 \$75,000 of revenue budgeted for interest on reserves. The revenue for FY 2022-23 is \$3,640,158, an increase of \$81,948.

Expenditures

Personal Services

Personal Services are budgeted at \$204,218, an increase of \$31,016 from FY 2021-22 budget.

Operating Expenses

Operating costs for the Risk Management Fund are \$4,064,035 a \$275,952 increase over the FY 2021-22 budget. There are two components of the operating costs of this fund.

Risk Management Fund

Human Resources Department (continued)

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

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

Professional Services

Brokerage Service Fee	\$45,000
Third Party Administrator	\$45,980
Actuarial Analyses	\$4,250

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	\$12,000
Workers Comp – Current Year Claims	\$928,287
FF Cancer Bill	\$10,100
General Liability	\$948,776
Auto and Collision	\$474,781
Property Damage	\$1,581,587
Unemployment Compensation	\$3,500

Budgeted as a contra-expense is \$100,000 for insurance claim refunds and reimbursements. Increases to workers' compensation, general liability, auto and property are the result of anticipated premium increases at renewal due to increased coverage limits.

2021-22 Performance Measures

Description	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
Incident Reports Processed	221	275	200	150
Preventable Employee Injuries	15	6	8	8
Preventable Vehicle Accidents	10	11	8	5
Work Comp Medical only Claims	42	24	22	25
Work Comp Lost Time Claims	14	7	5	4
Average Cost per Claim Work Comp Med Only	\$1,021	\$703	\$750	\$1,000
Average Cost per Claim Work Comp Lost Time	\$23,504	\$42,420	\$20,000	\$20,000

**FISCAL YEAR 2022-23
RISK MANAGEMENT**

	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	% CHANGE
Charges for Services:							
General Fund	1,293,455	1,418,480	1,734,926	1,734,926	1,797,539	62,613	3.6%
Building Permits Fund	83,783	90,415	92,929	92,929	93,238	309	0.3%
CRA Fund	56,065	60,958	67,678	67,678	70,280	2,602	3.8%
Streets Fund	216,713	267,605	321,850	321,850	340,436	18,586	5.8%
Water & Sewer Fund	738,723	822,327	886,045	886,045	875,689	(10,356)	-1.2%
Beach Fund	48,680	64,627	88,751	88,751	48,817	(39,934)	-45.0%
Solid Waste Fund	214,132	233,404	144,776	144,776	157,063	12,287	8.5%
City Dock Fund	19,592	23,120	23,531	23,531	24,324	793	3.4%
Stormwater Fund	28,144	33,881	38,098	38,098	51,907	13,809	36.2%
Tennis Fund	9,996	17,383	18,855	18,855	9,239	(9,616)	-51.0%
Technology Services Fund	11,314	10,465	11,241	11,241	11,438	197	1.8%
Equipment Services Fund	20,683	38,511	44,530	44,530	85,188	40,658	91.3%
Subtotal	2,741,280	3,081,176	3,473,210	3,473,210	3,565,158	91,948	2.6%
Interest Earnings	136,348	80,860	85,000	70,000	75,000	5,000	7.1%
Total	\$2,877,628	\$3,162,036	\$3,558,210	\$3,543,210	\$3,640,158	\$ 96,948	2.7%

**RISK MANAGEMENT
FISCAL YEAR 2022-23**

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
1	1	1	Risk Manager	\$149,271
1	1	1	Regular Salaries	\$149,271
			Employer Payroll Expenses	54,947
			Total Personnel Services	\$204,218

**FISCAL YEAR 2022-23
RISK MANAGEMENT**

500.7101.519

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	129,501	124,272	138,418	149,271	24,999	20.1%	10,853	7.8%
510305 PERSONL LEAVE PAYOUT	492	494	494	1,000	506	102.4%	506	102.4%
525010 FICA	9,713	9,603	10,512	11,368	1,765	18.4%	856	8.1%
525030 RETIREMENT CONTRIBUTIONS	19,682	18,602	20,612	22,348	3,746	20.1%	1,736	8.4%
525040 LIFE/HEALTH INSURANCE	17,047	14,831	14,831	14,831	0	0.0%	0	0.0%
525070 EMPLOYEE ALLOWANCES	5,435	5,400	5,400	5,400	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$181,870	\$173,202	\$190,267	\$204,218	\$31,016	17.9%	\$13,951	7.3%
<u>OPERATING EXPENSES</u>								
530010 CITY ADMINISTRATION	83,450	88,500	88,500	91,968	3,468	3.9%	3,468	3.9%
531040 OTHER CONTRACTUAL SVCS	85,527	94,980	105,770	95,230	250	0.3%	(10,540)	-10.0%
<i>Broker fee \$45,000, TPA fee \$45,980, actuary \$4,250</i>								
531070 MEDICAL SERVICES	5,102	5,000	5,013	5,000	0	0.0%	(13)	-0.3%
531220 INVESTMENT ADVISORY FEES	3,887	4,500	4,500	4,500	0	0.0%	0	0.0%
540000 TRAINING & TRAVEL COSTS	752	5,000	5,000	5,000	0	0.0%	0	0.0%
<i>Travel to mediations, seminars and conferences</i>								
541010 TELEPHONE	45	306	306	306	0	0.0%	0	0.0%
545010 UNEMP. COMPENSATION (CITYWIDE)	8,601	5,000	5,000	3,500	(1,500)	-30.0%	(1,500)	-30.0%
545100 WORKERS COMP STATE ASSESSMENT	6,316	18,000	10,000	12,000	(6,000)	-33.3%	2,000	20.0%
545110 WORKERS COMP CURRENT YEAR	1,414,739	779,836	779,836	928,287	148,451	19.0%	148,451	19.0%
545120 INSURANCE - CANCER BILL	0	50,000	9,180	10,100	(39,900)	-79.8%	920	10.0%
545200 GEN. LIABILITY & BUS PKG	505,330	900,637	900,637	948,776	48,139	5.3%	48,139	5.3%
545210 AUTO COLLISION	168,850	447,475	458,595	474,781	27,306	6.1%	16,186	3.5%
545250 PROPERTY AND FLOOD INSURANCE	1,186,338	1,485,849	1,507,716	1,581,587	95,738	6.4%	73,871	4.9%
545230 REIMBURSEMENT & REFUNDS	(79,011)	(100,000)	(131,462)	(100,000)	0	0.0%	31,462	-23.9%
551000 OFFICE SUPPLIES	0	1,500	1,500	1,500	0	0.0%	0	0.0%
552000 OPERATING SUPPLIES	635	500	500	500	0	0.0%	0	0.0%
554010 MEMBERSHIPS	0	1,000	1,000	1,000	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$3,390,560	\$3,788,083	\$3,751,591	\$4,064,035	\$275,952	7.3%	\$312,444	8.3%
<u>NON-OPERATING EXPENSES</u>								
560400 MACHINERY & EQUIPMENT	3,700	0	0	0	0		0	
TOTAL NON-OPERATING EXPENSES	\$3,700	\$0	\$0	\$0	\$0		\$0	
TOTAL EXPENSES	\$3,576,130	\$3,961,285	\$3,941,858	\$4,268,253	\$306,968	7.7%	\$326,395	8.3%



HEALTH AND EMPLOYEE BENEFITS FINANCIAL SUMMARY Fiscal Year 2022-23

Beginning Balance - Unrestricted Net Assets as of September 30, 2021	\$2,557,341
Projected Revenues FY 2021-22	9,854,372
Projected Expenditures FY 2021-22	9,347,515
Net Increase/(Decrease) in Net Unrestricted Assets	<u>506,857</u>

Expected Unrestricted Net Assets as of September 30, 2022 **\$3,064,198**

Add Fiscal Year 2022-23 Budgeted Revenues

Health Coverage:	City Paid	6,760,229	
	Employee Paid	1,192,982	
Dental Coverage:	City Paid	192,970	
	Employee Paid	214,202	
Retiree & COBRA	Employee Paid	540,230	
Flexible Spending	Employee Paid	138,655	
Dependent Care	Employee Paid	18,500	
Life Insurance:	City Paid	199,050	
	Employee Paid	115,224	
Vision Insurance	Employee Paid	39,390	
Long Term Disability	City Paid	97,638	
Interest Earnings		20,000	
			<u>9,529,070</u>

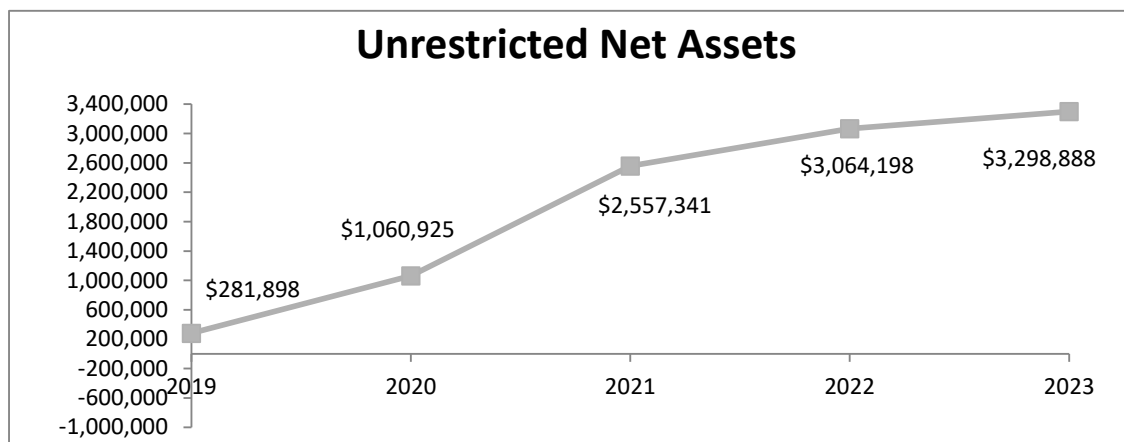
TOTAL AVAILABLE RESOURCES: **\$12,593,268**

Less Fiscal Year 2022-23 Budgeted Expenditures

Transfer-Administration	195,803	
Contractual Services	334,366	
Dental Premium	437,830	
Stop Loss	1,287,536	
Healthcare Reimbursement	600,000	
Life/Vision/Long Term Disability	547,290	
Health Paid Claims	4,600,000	
Prescription Claims	1,200,000	
Other Expenditures	91,555	
		<u>9,294,380</u>

BUDGETED CASH FLOW **234,690**

Projected Unrestricted Net Assets as of September 30, 2023 **\$3,298,888**



Unrestricted Net Assets complies with Fund Balance Policy



Health & Employee Benefits Fund

Human Resources Department (Fund 510)

Mission Statement:

To ensure City resources are effectively used to serve its employees, retirees and eligible dependents. The Employee Benefits Fund strives to design a plan that offers comprehensive benefits at a cost that is competitive to most private plans. The philosophy is to provide quality healthcare services in a cost-effective manner, and to offer innovative, cutting edge benefits and a wellness program.

Department Description

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

- Health Insurance The City is self insured for health insurance.
- Dental Insurance The City contracts for this service.
- Life Insurance The City contracts for this service.
- Vision Insurance The City contracts for this service.
- Long Term Disability The City contracts for this service.

2021-22 Department Accomplishments

- Conducted on-site biometric screenings for employees with 94.2% participation.
- Received the 2021 American Heart Association SILVER Workplace Health Achievement Award.
- Received the 2021 Cigna Well-Being Award – Honorable Culture of Well-Being

2022-23 Goals and Objectives

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

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

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

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

Health & Employee Benefits Fund

Human Resources Department (continued)

2022-23 Significant Budgetary Issues

Revenues

The budgeted revenues to this fund total \$9,529,070. 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 \$7,249,887, are from the Personal Services section of each department. Employee (or former employee) contributions budgeted at \$2,259,183 are deducted from an employee's pay or are billed. In addition to premiums, there is \$20,000 budgeted in interest earnings.

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

This budget assumes no increase 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 \$9,294,380, a decrease of \$53,135 from the FY 2021-22 budget.

Current contracts for the following services and lines of insurance coverage are in place:

- ✓ Third party Administrator for Self-Insured Health Claims
- ✓ Health Insurance Stop Loss Coverage
- ✓ Prescription Insurance for Self-Insured Health Plan
- ✓ Dental Insurance
- ✓ Vision Insurance
- ✓ Basic Life
- ✓ Supplemental Life Insurance
- ✓ Long Term Disability Insurance
- ✓ Accidental Death & Disability (AD&D)

Health Claims expenses, the largest expense in this fund, are budgeted at \$4.6 million. Prescription Claims are budgeted at \$1.2 million. Budgeted costs are determined through annual actuarial studies.

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

2022-23 Performance Measures

Description	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
Healthy Habits Reimbursement Participation	84	84	85	86	80
Total Health Engagement	61%	64%	61%	50%	55%
Preventative Care Utilization	58%	58%	55%	56%	60%
EAP utilization/Overall Presentation Rate	18.9%	18.9%	34%	79.5%	80%

**FISCAL YEAR 2022-23
REVENUE DETAIL
EMPLOYEE BENEFITS FUND**

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	FROM ADOPTED BUDGET	% CHANGE
CITY FUNDED BENEFITS						
Health Insurance	6,791,371	7,088,294	7,088,294	6,760,229	(328,065)	-4.6%
Life Insurance	185,902	183,885	183,885	199,050	15,165	8.2%
Long-Term Disability	43,152	90,106	90,106	97,638	7,532	8.4%
Dental	183,479	186,456	186,456	192,970	6,514	3.5%
Total City Funded Portion	\$7,203,904	\$7,548,741	\$7,548,741	\$7,249,887	-\$298,854	-4.0%
EMPLOYEE- FUNDED BENEFITS						
Health Insurance (Employee Portion)	1,237,313	1,250,875	1,250,875	1,192,982	(57,893)	-4.6%
Employee Flexible Spending	153,677	150,420	150,420	138,655	(11,765)	-7.8%
Retiree/Cobra Premiums	447,960	489,474	489,474	540,230	50,756	10.4%
Dependent Care	23,337	23,250	23,250	18,500	(4,750)	-20.4%
Life Insurance	104,491	104,094	104,094	115,224	11,130	10.7%
Tobacco Use Surcharge	0	0	0	0	0	
Vision Insurance	40,701	39,404	39,404	39,390	(14)	0.0%
Dental	248,010	228,114	228,114	214,202	(13,912)	-6.1%
Total Employee Funded Portion	\$2,255,488	\$2,285,631	\$2,285,631	\$2,259,183	-\$26,448	-1.2%
OTHER REVENUE						
Interest Earnings	25,909	20,000	20,000	20,000	0	0.0%
Total Other	\$25,909	\$20,000	\$20,000	\$20,000	\$0	0.0%
Total All Sources	\$9,485,301	\$9,854,372	\$9,854,372	\$9,529,070	-\$325,302	-3.3%

**FISCAL YEAR 2022-23
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

510.7173.519

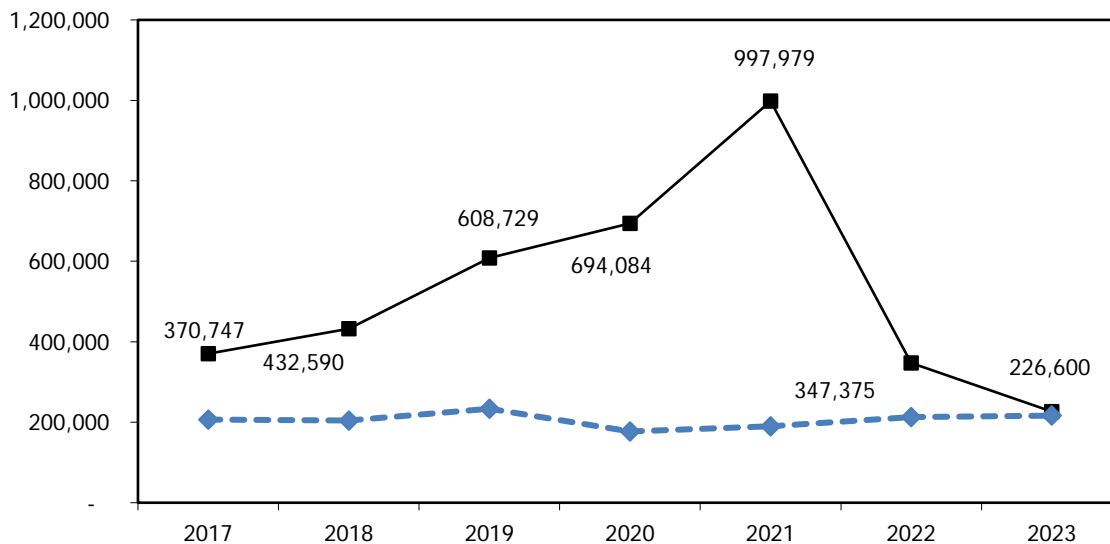
	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>OPERATING EXPENSES</u>								
530010 CITY ADMINISTRATION	165,170	189,700	189,700	195,803	6,103	3.2%	6,103	3.2%
531040 OTHER CONTRACTUAL SERVICES	317,263	332,978	332,978	334,366	1,388	0.4%	1,388	0.4%
<i>Broker Fee \$75,000; ASO Fee \$230,368; EAP \$4,835; PPACA \$2,788; Embarc \$11,381; PSST \$2,325</i>								
531080 DENTAL INSURANCE	426,480	450,385	450,385	437,830	(12,555)	-2.8%	(12,555)	-2.8%
531130 STOP LOSS PREMIUM	1,138,001	1,346,781	1,346,781	1,287,536	(59,245)	-4.4%	(59,245)	-4.4%
531140 LONG TERM DISABILITY	87,161	90,106	90,106	97,638	7,532	8.4%	7,532	8.4%
531150 LIFE INSURANCE	388,308	391,891	391,891	410,262	18,371	4.7%	18,371	4.7%
531160 VISION INSURANCE	39,193	39,404	39,404	39,390	(14)	0.0%	(14)	0.0%
531220 INVESTMENT ADVISORY FEES	1,254	2,000	2,000	2,000	0	0.0%	0	0.0%
545020 HEALTH PAID CLAIMS	4,905,255	4,600,000	4,600,000	4,600,000	0	0.0%	0	0.0%
545030 SCRIPT CARD EXPENSES	238,852	1,200,000	1,200,000	1,200,000	0	0.0%	0	0.0%
545050 HEALTHCARE REIMBURSEMENT	542,320	600,000	600,000	600,000	0	0.0%	0	0.0%
545060 EMPLOYEE FLEX	178,346	173,670	173,670	157,155	(16,515)	-9.5%	(16,515)	-9.5%
545090 HEALTH REIMBURSE/FITNESS	29,340	30,600	30,600	32,400	1,800	5.9%	1,800	5.9%
545230 REIMBURSEMENTS & REFUNDS	(478,420)	(100,000)	(100,000)	(100,000)	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	\$7,978,522	\$9,347,515	\$9,347,515	\$9,294,380	(\$53,135)	-0.6%	(\$53,135)	-0.6%
TOTAL EXPENSES	\$7,978,522	\$9,347,515	\$9,347,515	\$9,294,380	(\$53,135)	-0.6%	(\$53,135)	-0.6%



TECHNOLOGY SERVICES FINANCIAL SUMMARY FISCAL YEAR 2022-23

Beginning Balance - Unrestricted Net Position as of September 30, 2021		997,979
Projected Revenues FY 2021-22		\$1,856,840
Projected Expenditures FY 2021-22		2,507,444
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(\$650,604)</u>
Expected Unrestricted Net Position as of September 30, 2022		\$347,375
Add Fiscal Year 2022-2023 Budgeted Revenues		
Charges for Services	3,054,750	
Interest Earnings	10,000	
		<u>3,064,750</u>
TOTAL AVAILABLE RESOURCES		\$3,412,125
Less Fiscal Year 2022-23 Budgeted Expenditures		
Personnel Services	787,038	
Operating Expenses	1,165,500	
Transfer - City Administration	76,549	
Transfer - Self Insurance	11,438	
Capital Expenditures	1,145,000	
		<u>\$3,185,525</u>
BUDGETED CASH FLOW		(\$120,775)
Projected Unrestricted Net Position as of September 30, 2023		<u><u>\$226,600</u></u>

Trends - Unrestricted Net Position
(Minimum Recommended is shown as the dotted line)



Unrestricted Net Assets complies with Fund Balance Policy



Technology Services Fund

Technology Services Department (Fund 520)

Mission Statement:

Technology Services is dedicated to using technology that is flexible and responsive to the citizens we serve, enhancing their quality of life and improving the responsiveness of their government.

Fund Description

Technology Services is responsible for maintaining the City's computer network operations, network security and communications equipment as well as providing strategic planning for the implementation of new technologies. Department staff are skilled in the disciplines of computer support, network operations, cyber security and dissemination of information through Geographic Information Systems (GIS).

As an Internal Services Fund, Technology Services primarily focuses on maintaining and enhancing governance as defined by the Naples Vision Plan, as well as supporting all other City Departments as they meet their goals by providing them with the tools needed to improve their efficiency, work products and ways to communicate with the public.

To support our mission and the goals of the Naples Vision Plan, Technology Services does the following:

- Partner with internal and external stakeholders to understand their technology needs and implement initiatives to enhance governance capacity, environmental sensitivity and maintaining an extraordinary quality of life for our residents.
- Lead efforts to implement emerging technologies for Public Safety, improving government service reliability through Artificial Intelligence (AI), edge and cloud computing and cyber security enhancements.
- Ensure the security, integrity, reliability and availability of the City's networks and data.
- Demonstrate technical and operational excellence through a commitment to professionalism and continuous improvement.
- Maintain the highest level of protection of technology assets with a goal to reduce the threats that the City faces.

Our Customers

Technology Services understands that the services we provide are for the citizens of the City. Our direct interactions with the residents are typically unnoticed as we ensure that residents can access City information online or communicate with staff and their elected officials through phones, video conferences and email. City staff have more direct, daily interactions with Technology Services staff as we maintain their computers, operate the City's Technology Help Desk, maintain phones, network operations and internet access. Technology Services supports every department within the City, including providing 24x7 support for Public Safety operations.

Technology Services Fund

Technology Services Department (continued)

Cooperation with Other Government Agencies

The need for governmental cooperation in the area of information, infrastructure, software and security intelligence sharing has never been greater. Technology Services understands these initiatives and is working closely with the Collier County Sheriff's Office (CCSO) in support of Public Safety services and is actively seeking closer ties with other governmental organizations within Collier County.

Strategic Goals and Objectives

To meet Technology Services goals of staying ahead of future technologies, serving our customers, enhancing governance capacity, and assisting other City Departments meet their goals as part of the Naples Vision Plan, this Department must meet the following objectives:

- Ensure that the City's network and technology equipment is maintained with maximum performance, ease of access, reliability and survivability.
- Continue with the goal of connecting all City facilities to a City-owned underground fiberoptic network that is secure and hardened against storm and flooding events.
- Support the core technologies of data networks, telephone services, application systems, and Police and Fire communication systems with 24x7 support.
- Plan, practice and provide for disaster recovery services in the event catastrophic failures from hurricanes, floods, pandemics and cyber related attacks.
- Continue to standardize technology acquisition processes by working with the City Purchasing Department and following the City of Naples procurement procedures.
- Empower users to make decisions quickly and effectively.
- Continue to evolve a comprehensive end-user cyber security training and education program using various learning techniques and tools.
- Protect and secure the City's networks and data by providing improved security training, tools and procedures.
- Continue to monitor GPS electric/communications infrastructure located within the City controlled intersections.
- Integrate additional live feeds into the City self-developed SharePoint EOC solution. (Traffic and SCADA).
- Provide technology solutions and infrastructure that are resistant to the effects of climate change and assist the City in identifying mitigation strategies.
- Work with City Departments to identify their physical assets in the field that should be mapped to better track their usage and potential vulnerability to natural forces.
- Deploy real time monitoring of City assets where appropriate so that they can be managed efficiently.

Emerging Technologies / Challenges

There is a general expectation that many local government functions are available 24 x 7 through applications or the internet. In an age of automation and application services, this is not only feasible, but reasonable. Our residents are able to pay their utility bills at any time of the day or night, check a permit status, pay for business licenses, and pay parking

Technology Services Fund

Technology Services Department (continued)

tickets online. They can report issues to City Council, the City Manager, Code Enforcement or special hotlines as they see them. Technology Services must continue to work with each department within the City to ensure that the City's residents have secure access to its services whenever needed and ensure that citizens can receive feedback in a timely manner.

As a coastal community, Naples is at an increased risk of suffering the effects of rising tides and water quality issues. As the stewards of the City's spatial data, Technology Services has been proactively working with departments to identify at risk infrastructure based on elevation and flood plain maps and producing simple flood inundation models based on storm predictions to assist emergency managers in planning the staging of equipment needed for responses to storms.

Another major technology trend is cloud computing and SaaS (software as a service). Technology Services looks at every business need to determine the most efficient solution and platform. We continue to evaluate the use of Cloud computing where it is smart to do so and where it has proven successful.

Virtualization is an effective way to reduce IT expenses while being more efficient and agile to handle today's Technology demands. Both server and desktop virtualization have become a proven technological advancement in addition to leaving a smaller footprint for green initiatives.

Cyber Threats

The Technology Services department is continuously focusing on securing the City's networks against the increasing number of cyber threats that are occurring on a daily basis. COVID-19 pandemic fraud remains a persistent threat with over 469,646 cases of Covid fraud being reported to the Federal Trade Commission and over \$421.14 Million in damages in the United States. Ransomware is also on the rise with cyber criminal targeting critical infrastructure and government agencies. 396 attacks were identified against critical infrastructure in 2020, and 62 as of the end of April. Cyber criminal activity is high across the nation; however, locally, there are attacks as well with the Lee County Public Defender's Office and Broward County Public Schools both falling victim to different cyber-attacks.

The Technology Services department is continuing to invest in solutions to make sure it is prepared to support our evolving information, cybersecurity, and technology needs. Technology Services will continue to protect sensitive data through robust security and privacy programs, implement and monitor compliance with security and privacy policies, standards, and practices, raise awareness of information security risks and train and educate technology users, and implement next generation security tools. All employees now have regular security awareness training and testing that is managed by the Technology Services department.

The department is constantly monitoring the network for vulnerabilities and threats using the most updated software. The following protective measures are also in place:

- Web Filtering – Monitoring and restricting internet access and blocking malicious web sites.

Technology Services Fund

Technology Services Department (continued)

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

FUND: 520 TECHNOLOGY SERVICES

TECHNOLOGY SERVICES

FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
1	1	1	Technology Services Director	160,000
1	1	1	Sr. Network Specialist	84,325
1	1	1	Network Specialist	79,103
0	0	1	Security Administrator	85,000
0	0	1	GIS Coordinator	70,000
0	0	1	Administrative Specialist II	50,000
				<hr/>
3	3	6	Regular Salaries	\$528,428
			Other Salaries & Wages	30,770
			Overtime	15,000
			Employer Payroll Expenses	212,840
				<hr/>
Total Personnel Services				<u><u>\$787,038</u></u>

**FISCAL YEAR 2022-23
BUDGET DETAIL
TECHNOLOGY SERVICES**

FUND 520
520.8082.590

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	265,115	264,415	264,415	528,428	264,013	99.8%	264,013	99.8%
510300 OTHER SALARIES (On-Call Pay)	10,202	10,450	10,450	11,470	1,020	9.8%	1,020	9.8%
510305 PERSONAL LEAVE PAYOUTS	17,742	18,363	36,127	19,300	937	5.1%	(16,827)	-46.6%
510400 OVERTIME	53,603	30,000	50,000	15,000	(15,000)	-50.0%	(35,000)	-70.0%
525010 FICA	25,598	20,424	30,424	43,477	23,053	112.9%	13,053	42.9%
525030 RETIREMENT CONTRIBUTIONS	36,345	34,270	34,270	70,297	36,027	105.1%	36,027	105.1%
525040 LIFE/HEALTH INSURANCE	80,177	59,324	59,324	88,986	29,662	50.0%	29,662	50.0%
525070 EMPLOYEE ALLOWANCES	7,000	6,960	6,960	10,080	3,120	44.8%	3,120	44.8%
TOTAL PERSONNEL SERVICES	\$495,780	\$444,206	\$491,970	\$787,038	\$342,832	77.2%	\$295,068	60.0%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	1,124	3,600	1,500	3,600	0	0.0%	2,100	140.0%
530010 CITY ADMINISTRATION	86,100	81,350	81,350	76,549	(4,801)	-5.9%	(4,801)	-5.9%
531010 PROFESSIONAL SERVICES	203,779	250,000	320,000	290,000	40,000	16.0%	(30,000)	-9.4%
<i>Managed Services (\$250,000), Network wiring additional & lightning protection (\$25,000), Application Development (\$15,000)</i>								
540000 TRAINING & TRAVEL COSTS	0	7,800	1,500	7,800	0	0.0%	6,300	420.0%
<i>Tyler Conference, Online training</i>								
541000 COMMUNICATIONS	410	385	400	500	115	29.9%	100	25.0%
541020 TECHNOLOGY COMMUNICATIONS	68,331	58,860	58,000	66,600	7,740	13.1%	8,600	14.8%
<i>ISP for primary, redundant fiber, fiber to city facilities and wireless carrier</i>								
542100 EQUIP. SERVICES - REPAIRS	5	400	400	1,500	1,100	275.0%	1,100	275.0%
542110 EQUIP. SERVICES - FUEL	180	200	350	2,000	1,800	900.0%	1,650	471.4%
545220 SELF INSURANCE CHARGE	10,465	11,241	11,241	11,438	197	1.8%	197	1.8%
546000 REPAIR & MAINTENANCE	163,563	180,451	172,451	225,000	44,549	24.7%	52,549	30.5%
<i>Tyler maintenance for all modules, security camera maintenance & repairs</i>								
546160 HARDWARE MAINTENANCE	58,708	56,555	61,000	70,000	13,445	23.8%	9,000	14.8%
546170 SOFTWARE MAINTENANCE	364,479	397,637	400,000	469,000	71,363	17.9%	69,000	17.3%
<i>Microsoft Office 365 & Data Center (\$225,000), Text Message Archiving (\$60,000), Cyber Security Training & software (\$54,000)</i>								
<i>Network security software (\$45,000), ESRI (\$30,000), ONSSI (\$35,000), Phone support (\$20,000)</i>								
546190 PRINTERS	1,491	7,500	3,000	7,500	0	0.0%	4,500	150.0%
552000 OPERATING SUPPLIES	4,254	4,250	5,000	5,000	750	17.6%	0	0.0%
552520 MINOR OPERATING EQUIPMENT	19,933	15,000	18,000	17,000	2,000	13.3%	(1,000)	-5.6%
TOTAL OPERATING EXPENSES	\$982,820	\$1,075,229	\$1,134,192	\$1,253,487	\$178,258	16.6%	\$119,295	10.5%
<u>NON-OPERATING EXPENSES</u>								
560300 BUILDING AND IMPROVEMENTS	34,220	0	15,559	1,000,000	1,000,000		984,441	6327.1%
560400 MACHINERY & EQUIPMENT	62,877	430,000	865,723	35,000	(395,000)	-91.9%	(830,723)	-96.0%
560800 COMPUTER SOFTWARE	0	0	0	110,000	110,000		110,000	
TOTAL NON-OPERATING EXPENSES	\$97,097	\$430,000	\$881,282	\$1,145,000	\$715,000	166.3%	\$263,718	29.9%
TOTAL EXPENSES	\$1,575,698	\$1,949,435	\$2,507,444	\$3,185,525	\$1,236,090	63.4%	\$678,081	27.0%

**CAPITAL IMPROVEMENT PROJECTS
TECHNOLOGY SERVICES FUND (Fund 520)**

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2022-23	2023-24	2024-25	2025-26	2026-27
23T15	Security Enhancements	110,000	0	0	0	0
23T01	Upgrade Technology Infrastructure	1,000,000	0	0	0	0
	PC Replacment Program	0	0	0	360,000	0
	Laptop Replacement Program	0	0	67,500	0	0
	Hyper-V Virtual Host Servers	0	50,000	0	0	0
	Storage Area Network	0	95,000	0	0	0
	Security Camera Storage Replacement	0	0	90,000	0	0
	Wi-Fi Hardware Replacement	0	0	34,000	0	0
	Network Switch Replacement	0	0	0	0	200,000
TOTAL TECHNOLOGY SERVICES FUND		1,110,000	145,000	191,500	360,000	200,000

Other major projects managed

Camera Infrastructure/Fiber Optics	0	138,000	228,000	0	0
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**FISCAL YEAR 2022-23
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION**

Charges to	BUDGET FY 18-19	BUDGET FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22	BUDGET FY 22-23	Increase/ (Decrease)
General Fund	1,011,890	1,184,410	1,220,590	1,194,110	1,975,030	780,920
Building Permits Fund	197,300	225,270	232,540	222,360	361,610	139,250
CRA Fund	1,460	1,640	1,740	1,690	2,900	1,210
Streets Fund	35,160	40,590	40,220	43,400	73,210	29,810
Water & Sewer Fund	208,840	235,880	247,430	247,260	422,060	174,800
Beach Parking Fund	17,440	23,050	20,030	21,800	35,670	13,870
Solid Waste Fund	26,440	26,520	26,890	26,570	41,790	15,220
City Dock Fund	13,770	14,990	15,390	14,880	22,790	7,910
Storm Water Fund	43,480	45,660	43,650	46,500	74,130	27,630
Tennis Fund	3,260	3,660	3,790	3,670	6,410	2,740
Equipment Services Fund	25,860	27,960	26,590	24,600	39,150	14,550
Total	1,584,900	1,829,630	1,878,860	1,846,840	3,054,750	1,207,910

	Expected	Budgeted
Interest Earnings	10,000	10,000
Transfer In from Public Service Tax	0	0
Total Revenue	1,856,840	3,064,750

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 2022-23

Beginning Balance - Unrestricted Net Position as of September 30, 2021 **(\$128,935)**

Projected Revenues FY 2021-22	2,449,923
Projected Expenditures FY 2021-22	2,560,375
Net Increase/(Decrease) in Net Unrestricted Assets	(\$110,452)

(Negative net position was due to \$154,179 Net Pension Liability)

Expected Unrestricted Net Position as of September 30, 2022 **(\$239,387)**

Add Fiscal Year 2022-23 Budgeted Revenues

Charges for Services:

Charges to Other Funds/Fuel	1,062,920	
Charges to Other Funds/Maintenance	1,930,753	
Collier EMS/Naples Airport	109,450	
Other Revenue	0	3,103,123

TOTAL AVAILABLE RESOURCES

\$2,863,736

Less Fiscal Year 2022-23 Budgeted Expenditures

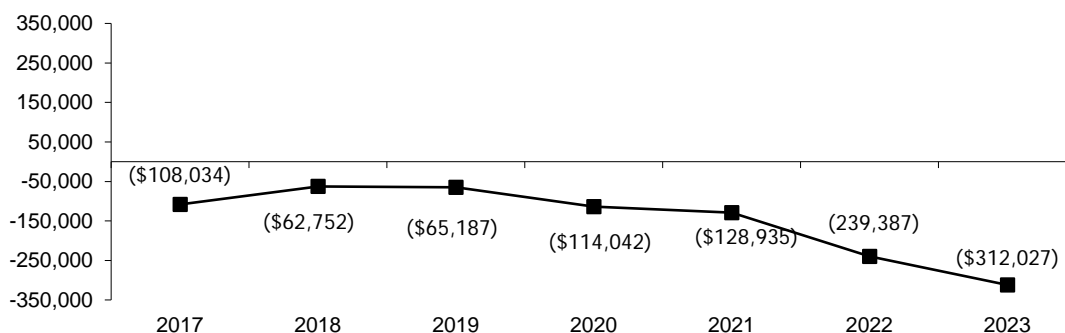
Personnel Services	822,028	
Operations & Maintenance	1,885,123	
Transfer - Self Insurance	85,188	
Administrative Fee - General Fund	134,274	
Transfer - Technology Services	39,150	
Capital Expenditures	210,000	3,175,763

BUDGETED CASH FLOW

(\$72,640)

Projected Unrestricted Net Position as of September 30, 2023 **(\$312,027)**

Trend - Unrestricted Net Position



This fund continues to operate below the required unrestricted net position
however, there is adequate working capital as of 9/30/21 of \$160,101.



Equipment Services Fund

Utilities Department (Fund 530)

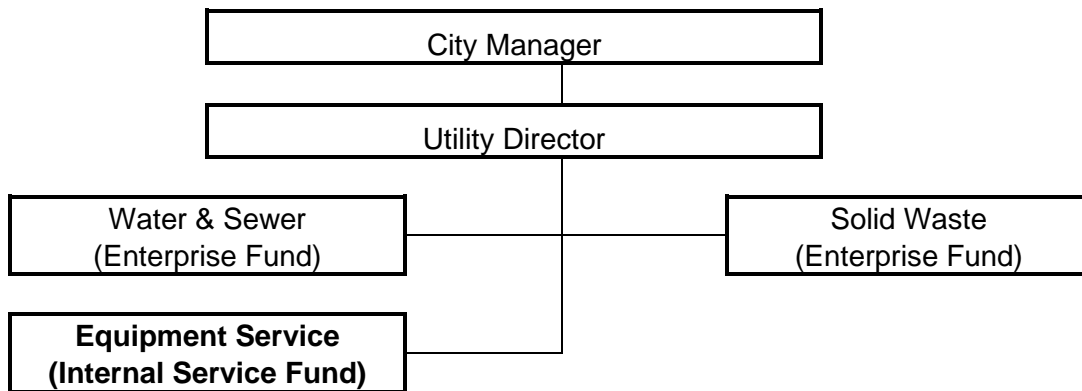
Mission Statement:

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.

**2022-23 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

2022-23 Benchmarks

	Naples	Boynton Beach	Palm Beach Gardens	Collier County
Total Light Duty Vehicles up to 26,000 LB	184	447	349	861
Total Heavy-Duty Vehicles 26,000 – 80,000 LB	45	62	111	95 (lease)
Total Fuel Used	242,970	435,617	292,007	1,305,920
Total Fleet Technician Employees	5	12	8	19
Percentage of labor hours billed compared to employee hours paid	64%*	73%	71%	70%

2022-23 Performance Measures

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
Preventive Maintenance services performed annually	257	188*	200	250
Work orders completed annually	2,045	1,826	2,500	2,500
Number of vehicles/equipment replaced annually	35	23	22	25

*One mechanic on light duty for FY 20-21 resulted in a decrease in work orders and change in percentage of labor hours billed compared to employee hours paid.

2022-23 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$3,175,763, an increase of \$615,388 from the FY 2021-22 estimated actual.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. The total revenue is budgeted at \$3,103,123. 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

Equipment Services Fund (continued)

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 135,000 gallons of gasoline and 103,000 gallons of diesel respectively. Actual charges for the year are tracked using a computerized fuel card system, which tracks vehicle, driver, mileage and usage.

Equipment Services also provides fuel to the Collier County Emergency Management Department and equipment repair services for the Naples Airport Authority. The Collier County EMS and Naples Airport will reimburse this fund an estimated \$109,450.

Expenditures

Personal Services

This fund has eight full-time employees and one part-time position. The FY 2022-23 budget for personal services is \$822,028 which is a \$25,094 increase from FY 2021-22 estimated actual.

Operating Costs

Operating and capital expenditures of this fund total \$2,353,735 which is a \$590,294 increase over FY 2021-22 estimated actual. The primary reason for this increase is mainly related to the cost of fuel and capital expenditures, which accounts for 83% of the total increase.

The most significant expenses are:

Sublet repairs	\$ 245,000
Operating Supplies	\$ 265,000
Fuel	\$1,135,270
City Administrative Costs	\$ 134,274
Tires	\$ 140,000

FUND 530 EQUIPMENT SERVICES
UTILITIES DEPARTMENT
FISCAL YEAR 2022-23

2021 Adopted	2022 Adopted	2023 Proposed	JOB TITLE	FY 2023 Proposed
1	1	1	Equipment Services Superintendent	118,584
1	1	1	Service Coordinator	56,663
3	3	3	Lead Mechanic	201,280
2	2	2	Mechanic	94,334
1	1	1	Auto Parts Controller	45,403
0.5	0.5	0.5	Service Worker III	19,363
8.5	8.5	8.5	Regular Salaries	\$535,627
			Other Salaries/Authorized Compensation	33,758
			Overtime	15,000
			Employer Payroll/Other Expenses	237,643
			Total Personnel Services	\$822,028

Equipment Services Fund
Revenue and Interdepartmental Billings

Fund	FY 19- 120ACTUAL	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET
General Fund	813,895	785,285	887,900	887,900	1,035,205
Building Permits	36,993	39,194	34,000	34,000	57,250
Streets Fund	38,877	51,217	45,000	45,000	47,680
Water & Sewer Fund	322,579	307,151	467,500	467,500	607,115
Beach Fund	28,617	27,682	37,500	37,500	52,026
Solid Waste Fund	706,387	880,817	817,500	817,500	1,101,095
City Dock Fund	1,155	0	0	0	0
Storm Water Fund	29,950	41,648	63,000	63,000	78,552
Tennis Fund	755	1,571	1,500	1,500	1,750
Technology Services Fund	207	171	600	600	3,500
Equipment Services Fund	4,577	5,676	6,500	6,500	9,500
Total Chargebacks	1,983,992	2,140,413	2,361,000	2,361,000	2,993,673
Collier EMS/Naples Airport	18,582	22,916	88,913	88,913	109,450
Total Charges	\$2,002,574	\$2,163,329	\$2,449,913	\$2,449,913	\$3,103,123
Other Revenue Sources					
Interest Income	1,067	136	500	10	0
Other Miscellaneous	22	0	0	0	0
Total Other Sources	\$1,089	\$136	\$500	\$10	\$0
Total All Sources	\$2,003,663	\$2,163,464	\$2,450,413	\$2,449,923	\$3,103,123

**FISCAL YEAR 2022-23
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

530.1302.590

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
<u>PERSONNEL SERVICES</u>								
510200 REGULAR SALARIES & WAGES	499,814	490,792	520,792	535,627	44,835	9.1%	14,835	2.8%
510300 OTHER SALARIES	10,210	20,140	20,140	24,196	4,056	20.1%	4,056	20.1%
<i>Standby pay \$195 x 52 weeks and ASE/EVT certification bonuses per union contract</i>								
510305 PERSONAL LEAVE PAYOUT	9,671	9,562	9,562	9,562	0	0.0%	0	0.0%
510400 OVERTIME	16,329	15,000	13,000	15,000	0	0.0%	2,000	15.4%
525010 FICA	37,879	35,634	37,934	39,386	3,752	10.5%	1,452	3.8%
525030 RETIREMENT CONTRIBUTIONS	74,710	72,002	75,902	78,649	6,647	9.2%	2,747	3.6%
525040 LIFE/HEALTH INSURANCE	118,646	118,644	118,644	118,648	4	0.0%	4	0.0%
525070 EMPLOYEE ALLOWANCES	960	960	960	960	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	\$768,219	\$762,734	\$796,934	\$822,028	\$59,294	7.8%	\$25,094	3.1%
<u>OPERATING EXPENSES</u>								
530000 OPERATING EXPENDITURES	2,562	3,000	3,000	3,000	0	0.0%	0	0.0%
530010 CITY ADMINISTRATION	127,660	132,710	132,710	134,274	1,564	1.2%	1,564	1.2%
530070 TOOL ALLOWANCE	1,879	2,000	2,000	2,000	0	0.0%	0	0.0%
531040 OTHER CONTRACTUAL SVCS	11,638	12,855	12,855	14,150	1,295	10.1%	1,295	10.1%
<i>Annual software support - FASTER Fleet, Mack Truck, Mitchell On-Demand (repair manuals), Ford, MyEcos</i>								
540000 TRAINING & TRAVEL COSTS	239	3,500	2,500	3,500	0	0.0%	1,000	40.0%
541000 COMMUNICATIONS	1,494	2,350	2,350	2,350	0	0.0%	0	0.0%
542100 EQUIP. SERVICES -REPAIRS	4,752	4,000	3,500	5,000	1,000	25.0%	1,500	42.9%
542110 EQUIP. SERVICES -FUEL	1,363	2,500	2,500	4,500	2,000	80.0%	2,000	80.0%
543010 ELECTRICITY	12,436	16,750	16,200	17,200	450	2.7%	1,000	6.2%
543020 WATER, SEWER, GARBAGE	13,155	14,000	16,000	16,000	2,000	14.3%	0	0.0%
545220 SELF INSURANCE CHARGE	38,511	44,530	44,530	85,188	40,658	91.3%	40,658	91.3%
546000 REPAIR AND MAINTENANCE	9,994	10,000	9,543	10,000	0	0.0%	457	4.8%
<i>Fuel site, building and wash rack maintenance & repairs</i>								
546030 EQUIP. MAINTENANCE	2,736	4,000	4,000	4,000	0	0.0%	0	0.0%
<i>Annual fire system testing/maintenance (fuel site) and air compressor maintenance</i>								
546100 SUBLET REPAIRS	218,088	225,000	240,000	245,000	20,000	8.9%	5,000	2.1%
<i>Hydraulic repairs, pump testing, welding, body repairs, transmission rebuilds, engine repairs, generator maintenance</i>								
549020 TECHNOLOGY SVC CHARGE	26,590	24,600	24,600	39,150	14,550	59.1%	14,550	59.1%
549080 HAZARDOUS WASTE DISPOSAL	3,081	3,000	2,000	3,000	0	0.0%	1,000	50.0%
551000 OFFICE SUPPLIES	285	500	500	500	0	0.0%	0	0.0%
552000 OPERATING SUPPLIES	237,886	240,000	240,000	265,000	25,000	10.4%	25,000	10.4%
<i>Repair parts for City vehicles and equipment; brakes, lubricants, filters, wipers, headlights, steering/suspension, etc</i>								
552020 FUEL	586,200	673,318	825,000	1,135,270	461,952	68.6%	310,270	37.6%
<i>Est. 135,000 gallons of gas @ \$3.72 per gallon; 103,000 gallons of diesel @ \$4.69; includes 15% contingency</i>								
552060 TIRES	37,445	120,000	135,000	140,000	20,000	16.7%	5,000	3.7%
552070 UNIFORMS	2,694	3,700	3,700	3,700	0	0.0%	0	0.0%
552080 SHOP SUPPLIES	14,621	9,000	9,000	9,000	0	0.0%	0	0.0%
552090 OTHER CLOTHING	1,949	1,953	1,953	1,953	0	0.0%	0	0.0%
559000 DEPRECIATION	41,632	0	0	0	0		0	
TOTAL OPERATING EXPENSES	\$1,398,890	\$1,553,266	\$1,733,441	\$2,143,735	\$590,469	38.0%	\$410,294	23.7%
<u>NON-OPERATING EXPENSES</u>								
560700 VEHICLE	0	0	0	0	0		0	
560300 CAPITAL IMPROVEMENTS	0	100,000	20,000	200,000	100,000	100.0%	180,000	90.0%
560400 MACHINERY & EQUIPMENT	95,821	10,000	10,000	10,000	0	0.0%	0	0.0%
TOTAL NON-OPERATING EXPENSES	\$95,821	\$110,000	\$30,000	\$210,000	\$100,000	90.9%	\$180,000	600.0%
TOTAL EXPENSES	\$2,262,930	\$2,426,000	\$2,560,375	\$3,175,763	\$749,763	30.9%	\$615,388	24.0%

**CAPITAL IMPROVEMENT PROJECTS
EQUIPMENT SERVICES FUND (Fund 530)**

CIP NUMBER	PROJECT DESCRIPTION	Dept Request	2023-24	2024-25	2025-26	2026-27
		2022-23				
23S04	Fuel Site Improvements	200,000	0	0	0	0
	Forklift Replacement	0	45,000	0	0	0
	Fuel Tracking Software Upgrades (Ring Technology)	0	0	50,000	0	0
	Service Truck Replacement	0	0	0	35,000	0
	Office/Facility Upgrades	0	0	0	0	50,000
TOTAL EQUIPMENT SERVICES FUND		200,000	45,000	50,000	35,000	50,000



City of Naples, Florida

Capital Improvements Budget

Program Description

By June 1, in accordance with Chapter 2, Section 691 of the City Code of Ordinances, the City Manager presents City Council with a Five-Year Capital Improvement Program (CIP). This program generally includes items with an expected life of more than 2 years and a project cost of more than \$10,000. The CIP is a separate document, available online or in the Finance Department. The summary in the operating budget is less detailed, but identifies the projects specifically budgeted for FY 2022-23.

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
- City Dock Fund
- Tennis Fund
- Beach Fund
- Technology Services Fund
- Equipment Services Fund
- One Cent Sales Tax

2022-23 Significant Budgetary Issues

The capital budget for FY 2022-23 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 \$229.3 million in projects. Capital projects for FY 2022-23 total \$83.9 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	\$3,300,000
Propane Gas	\$205,000
Natural Gas	\$60,000
Telecommunications	\$870,530

The City imposes a 5.22% Communications Services Tax, as allowed by Florida Statute Chapter 202. The City allocates these revenues to:

General Fund	1,254,975
Public Services Tax Fund	870,530
<u>Streets Fund</u>	<u>1,000,000</u>
Total	\$3,125,505

Interest income is estimated at \$15,000.

Expenditures

The majority of the expenditures in this fund are for debt service obligations.

The City of Naples has the following debt and required payments, excluding the Water/Sewer and Stormwater funds' debt, which are reflected separately in those funds:

Type	Amount outstanding	2022-23 payment
Series 2018 Capital Improvement Note	\$2,116,685	\$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 2022-23, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is \$4,100,000. This leaves projected unrestricted net assets in this fund of \$694 thousand at the end of FY 2022-23.

Capital Improvement Budget (continued)

Public Service Tax - Capital Improvement Fund (Fund 340)

Revenues

The Capital Improvement Fund's primary source of funds is the \$4,100,000 transfer-in from the Debt Service Fund.

Expenditures

The City's Capital Improvement Program was presented to City Council at two separate workshops in May of 2022. 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 \$5,903,500. The following is a list of changes enacted during City Council workshops, resulting in a final budget total of \$5,170,380.

23H05	Marked Vehicle Addition	(\$653,120)	Police Department
23H08	Unmarked Vehicle Addition	(\$80,000)	Police Department
	Total Changes	(\$733,120)	

The Public Service Tax fund (the 340 fund) incurs a \$103,884 Administrative Charge for overhead costs.

All Funds Summary

Refer to the next section for a listing of the projects funded for FY 22-23 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 May totaled \$83,099,015. The total shown on the chart on the following pages is \$83,915,895, a total increase of \$816,880. In addition to the changes above, the following capital projects have been adjusted since the City Council workshops.

Capital Improvement Budget (continued)

n/a	Annual Paving	\$250,000	Streets & Traffic Fund
23U04	Crew Truck addition	(\$50,000)	Streets & Traffic Fund
23M25	Infrastructure Repairs – Wastewater plant	\$300,000	Water Sewer Fund
23V26	Phase II North Beach Outfall	(\$2,000,000)	Stormwater Fund
23V26	Phase II North Beach Outfall	\$2,000,000	Beach Fund
23Q06	Dredge Naples Landing	\$85,000	Dock Fund
23T01	Technology Infrastructure Upgrades	\$1,000,000	Technology Fund
23T03	Security Camera Project	(\$35,000)	Technology Fund
	Total Changes	\$816,880	Note: total includes PST

As part of the City's capital improvement process, any expected increase in operating costs is reviewed and included with the Capital Improvement Program. When needed, these operating costs are included in the operating budget. Because the City's projects are primarily replacements or major repairs, few have an operating impact. A summary of any indicated operating costs is shown following the list of projects in the Capital Improvement Program.

**PUBLIC SERVICE TAX
DEBT SERVICE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2022-23**

Fund 200

Beginning Fund Balance - Unrestricted September 30, 2021 **2,130,195**

Projected Revenues FY 2021-22		4,698,647
Projected Expenditures FY 2021-22		4,981,593
Net Increase/(Decrease) in Net Unrestricted Assets		(282,946)

Expected Unrestricted Net Assets as of September 30, 2022 **\$1,847,249**

Add Fiscal Year 2022-23 Budgeted Revenues

Public Service Taxes		
Electric (FPL)	3,300,000	
Propane Gas	205,000	
Natural Gas	60,000	
Local Telecommunication Tax	870,530	
Interest Earned	15,000	
Transfer - CRA Bonds	0	4,450,530

TOTAL AVAILABLE RESOURCES **\$6,297,779**

Less Fiscal Year 2022-23 Budget Expenditures

Public Service Tax Debt Service	387,503	
CRA Debt Service	0	
General Fund Admin. Reimbursement	32,496	
<i>Transfer to Capital Projects Fund</i>	<i>4,100,000</i>	4,519,999

BUDGETED CASH FLOW **(\$69,469)**

Projected Unrestricted Net Assets as of September 30, 2023 **\$1,777,780**

**PUBLIC SERVICE TAX
CAPITAL PROJECTS FUND
FINANCIAL SUMMARY
FISCAL YEAR 2022-23**

Fund 340

Beginning Fund Balance - Unrestricted September 30, 2021 **\$4,610,396**

Projected Revenues FY 2021-22	4,679,954
Projected Expenditures FY 2021-22	7,678,227
Net Increase/(Decrease) in Net Assets	(2,998,273)

Expected Fund Balance as of September 30, 2022 **\$1,612,123**

Add Fiscal Year 2022-23 Budgeted Revenues

Transfer - Public Service Tax	\$4,100,000	
Interest Earned	50,000	
Surplus property	40,000	
Assessments	166,685	
		4,356,685

TOTAL AVAILABLE RESOURCES **\$5,968,808**

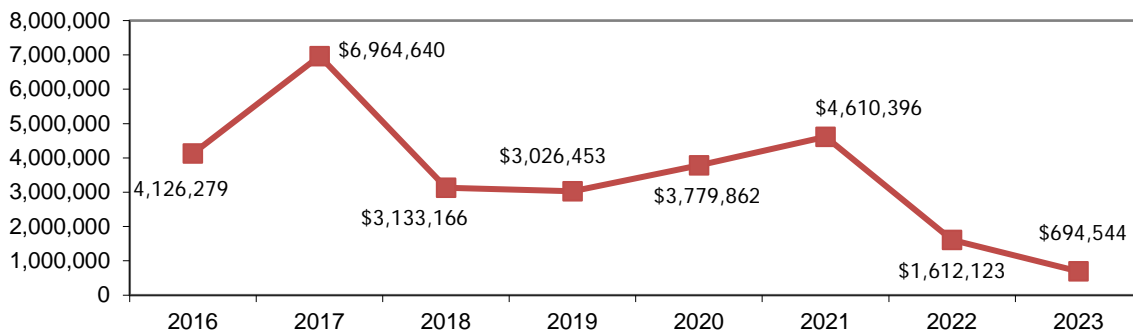
Less Fiscal Year 2022-23 Budgeted Expenditures

Capital Projects	5,170,380	
General Fund Admin. Reimbursement	103,884	
		5,274,264

BUDGETED CASH FLOW **(917,579)**

Projected Fund Balance as of September 30, 2023 **\$694,544**

Fund Balance Trend



**PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	2021 ACTUAL	2022 ADOPTED	2022 ESTIMATED	2023 BUDGETED
Special Assessments	118,126	140,000	436,955	166,685
Electric Public Service Tax	3,304,505	3,200,000	3,300,000	3,300,000
Propane/Gas Public Service Tax	211,144	175,000	195,000	205,000
Natural Gas Tax	66,837	45,000	55,000	60,000
Local Communications	947,585	870,530	870,530	870,530
Interest Income	19,040	18,000	14,000	15,000
Sale of Fixed Assets	145,279	40,000	85,411	40,000
Other Interest Income	51,567	60,000	45,000	50,000
Interfund Loan Transfers	60,078	0	0	0
Transfer CRA Bonds	1,035,761	264,117	264,117	0
COMBINED REVENUES	<u>\$5,959,921</u>	<u>\$4,812,647</u>	<u>\$5,266,013</u>	<u>\$4,707,215</u>
SOURCE: Fund 200	5,584,871	4,572,647	4,698,647	4,450,530
SOURCE: Fund 340	375,050	240,000	567,366	256,685
Combined Revenues	\$5,959,921	\$4,812,647	\$5,266,013	\$4,707,215



CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND FISCAL YEARS 2023-27

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2022-23	2023-24	2024-25	2025-26	2026-27
POLICE DEPARTMENT						
23H04	Portable Radio Lifecycle Replacement (22)	97,000	98,455	99,932	101,431	102,952
23H05	Marked Vehicle Addition (2)	163,280	0	0	0	0
23H20	LPR Camera Replacements (12)	80,000	0	0	120,000	0
23H18	Marine Outboard Motor Replacement (2)	50,000	0	0	0	55,000
23H09	Traffic Mgmt/Speed Measurement Devices (add 2)	40,000	40,000	0	0	0
23H15	Agency Handguns/Holsters (77)	80,000	0	0	0	0
23H10	Secure Digital Storage (RAID)	20,000	0	0	0	0
23H07	Carpet & Ceiling Tile Replacement	17,000	0	0	0	0
	Communications Chairs/Furniture	0	17,000	0	0	0
	AED Replacements (10)	0	12,000	0	0	0
	Taser Replacement (26)	0	42,100	42,100	0	0
	Tactical Body Armor & Helmet Replacement (12)	0	30,000	10,000	0	0
	CID Tech Room Furniture	0	15,000	0	0	0
	Unmarked Police Vehicle Replacement	0	83,200	129,600	45,000	46,800
	Marked Vehicle Replacement	0	0	264,903	367,332	760,848
	Motorcycle Replacement (2)	0	0	72,000	0	0
	Communications Center Renovation	0	0	0	50,000	0
	Facility Lighting Replacement	0	0	0	10,000	0
	Equipment Storage Garage	0	0	0	350,000	0
	Bathroom, Stairwell, Locker Room Renovations	0	0	0	0	100,000
	Marine Vessel Replacement (1)	0	0	0	0	210,000
	CSI Photography Equipment Replacement	0	0	0	0	10,000
TOTAL POLICE DEPARTMENT		547,280	337,755	618,535	1,043,763	1,285,600
FIRE AND RESCUE DEPARTMENT						
23E03	Portable Radios	60,000	60,000	0	0	0
23E21	Lucas II Chest Compression Devices	96,000	0	0	0	0
23E02	Squad Two replacement truck	315,000	0	0	0	0
23E15	Hazardous Identification Devices	125,000	0	0	0	0
23E20	Extrication Equipment	60,000	60,000	0	0	0
23E16	Prevention Vehicles (2)	100,000	130,000	0	0	0
23E11	Multi-Force Training Doors	15,000	0	0	0	0
23E09	Fitness Equipment for Wellness Pgm - St #2	35,000	35,000	0	0	0
	Emergency Services Marine Dock	0	350,000	0	0	0
	Squad Two replacement truck POPUP	0	330,000	0	0	0
	Bunker Gear Replacement	0	0	0	0	80,000
	CCEMS area upgrades at Fire Station #2	0	125,000	0	0	0
	Light Air and Special Operation Vehicle	0	550,000	0	0	0
	Mecury 250 Verado Motors for Fire Boat	0	60,000	0	0	0
	Scott Sight Thermal Imager	0	80,000	0	0	0
	New Training Classroom at Water Trtmt Plant	0	0	200,000	0	0
	Tower 2 Fully equipped (Repl.)	0	0	1,500,000	0	0
	Engine Co. 2 - Fully Equipped (Repl.)	0	0	0	850,000	0
	SCBA Masks and Regulators	0	0	0	90,000	0
	Technical Rescue Equipment	0	0	0	65,000	65,000
	Ladder One fully equipped replacement	0	0	0	0	1,500,000
	Staff vehicles (2)	0	0	0	0	150,000
TOTAL FIRE RESCUE		806,000	1,780,000	1,700,000	1,005,000	1,795,000



CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND FISCAL YEARS 2023-27

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2022-23	2023-24	2024-25	2025-26	2026-27
COMMUNITY SERVICES DEPARTMENT						
Landscaping/Parks & Parkways Continuing and New Projects						
23F03	Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000
23F32	Landscape Median Restoration	300,000	300,000	250,000	150,000	75,000
23F01	Vehicle Replacement - Pk/Pkwys	54,100	50,000	50,000	50,000	50,000
23F02	Small Equipment Replacement - Pk/Pkwys	93,000	50,000	50,000	50,000	50,000
Recreation Facilities Continuing and New Projects						
23G08	Cambier Park Master Plan Development	350,000	250,000	250,000	250,000	150,000
23G24	River Park Community Center & Park Improvements	190,000	200,000	50,000	50,000	50,000
23G25	Norris Center Improvements/Cambier Park	25,000	50,000	75,000	50,000	75,000
23G11	Fleischmann Pk Design Development	1,300,000	1,000,000	1,000,000	1,000,000	0
23G09	Fleischmann Pk Playground Replacement	800,000	0	0	0	0
23G13	Anthony Park Master Plan Development	300,000	900,000	0	0	0
23G07	Naples Preserve Improvements	20,000	0	0	0	50,000
23G26	Seagate Linear Boardwalk Restoration	35,000	0	0	0	0
	Skate Park Improvements	0	250,000	0	0	0
	River Park Aquatic Center - Improvements	0	20,000	20,000	20,000	50,000
	Van Replacement (1) - Recreation (Norris)	0	0	0	0	30,000
City Facilities Continuing and New Projects						
23I21	Naples Landing Improvements	50,000	0	0	0	0
	City Space/Facilities Feasibility Study	0	100,000	0	0	0
	New Vehicle - Facilities Maintenance	0	35,000	0	35,000	0
TOTAL COMMUNITY SERVICES DEPARTMENT		3,817,100	3,505,000	2,045,000	1,955,000	880,000
TOTAL PUBLIC SERVICE TAX						
		5,170,380	5,622,755	4,363,535	4,003,763	3,960,600

**CITY OF NAPLES
FIVE YEAR CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS**

	Amended Budget 2021-22	Request 2022-23	2023-24	2024-25	2025-26	2026-27
Public Service Tax/Capital Projects Fund						
Administrative Departments	285,000	0	0	0	0	0
Police Department	1,081,988	547,280	337,755	618,535	1,043,763	1,285,600
Fire and Rescue Department	700,000	806,000	1,780,000	1,700,000	1,005,000	1,795,000
Community Services Department	3,547,000	3,817,100	3,505,000	2,045,000	1,955,000	880,000
Streets & Stormwater	0	0	0	0	0	0
Public Service Tax Fund Subtotal	5,613,988	5,170,380	5,622,755	4,363,535	4,003,763	3,960,600
Water Sewer Fund	13,910,000	31,108,000	9,240,000	26,908,000	7,995,000	26,045,000
Community Redevelop. Agency (CRA)	2,080,000	18,150,000	9,500,000	6,300,000	1,350,000	5,500,000
Streets & Traffic Fund	1,365,000	1,780,000	1,315,000	1,280,000	930,000	930,000
Solid Waste Fund	1,075,000	805,000	710,000	670,000	475,000	805,000
Stormwater Fund	7,300,000	20,580,000	4,335,000	5,750,000	2,250,000	6,850,000
Dock Fund	50,000	110,000	25,000	0	25,000	0
Tennis Fund	60,000	50,000	50,000	100,000	100,000	100,000
Beach Fund	449,000	2,507,515	445,000	116,500	316,500	84,500
Technology Services Fund	430,000	1,110,000	145,000	191,500	360,000	200,000
Equipment Services	20,000	200,000	45,000	50,000	35,000	50,000
East Naples Bay Dredging	0	0	0	0	0	0
Community Development Block Grant	0	0	0	0	0	0
One Cent Sales Tax	16,361,549	1,725,000	3,138,000	2,328,000	300,000	0
TOTAL ALL CAPITAL PROJECTS	49,044,537	83,915,895	34,605,755	48,092,535	18,175,263	44,560,100

Five Year Total	\$ 229,349,548
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The above list shows, by funding source, the projected Five Year Capital Improvement Program. For reference, the current budget of FY 20-21 is provided.



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2023-27**

PROJECT DESCRIPTION	Budget	REQUEST	2023-24	2024-25	2025-26	2026-27
	2021-22	2022-23				
ADMINISTRATION DEPARTMENTS						
22A01 Peak Agenda Replacment	180,000	0	0	0	0	0
22A02 Launch new City website and develop mobile app	105,000	0	0	0	0	0
TOTAL ADMINISTRATION	285,000	0	0	0	0	0
POLICE SERVICES						
23H04 Portable Radio Lifecycle Replacement (22)	110,000	97,000	98,455	99,932	101,431	102,952
23H05 Marked Vehicle Addition (2)	0	163,280	0	0	0	0
23H20 LPR Camera Replacements (12)	0	80,000	0	0	120,000	0
23H18 Marine Outboard Motor Replacement (2)	0	50,000	0	0	0	55,000
23H09 Traffic Management/Speed Measurement Devices	50,000	40,000	40,000	0	0	0
23H15 Agency Handguns/Holsters (77)	0	80,000	0	0	0	0
23H10 Secure Digital Storage (RAID)	0	20,000	0	0	0	0
23H07 Carpet & Ceiling Tile Replacement	0	17,000	0	0	0	0
Communications Chairs/Furniture	0	0	17,000	0	0	0
AED Replacements (10)	0	0	12,000	0	0	0
Taser Replacement (26)	0	0	42,100	42,100	0	0
Tactical Body Armor & Helmet Replacement (12)	0	0	30,000	10,000	0	0
CID Tech Room Furniture	0	0	15,000	0	0	0
Unmarked Police Vehicle Replacement	160,000	0	83,200	129,600	45,000	46,800
Marked Vehicle Replacement	240,000	0	0	264,903	367,332	760,848
Motorcycle Replacement (2)	0	0	0	72,000	0	0
Communications Center Renovation	0	0	0	0	50,000	0
Facility Lighting Replacement	10,000	0	0	0	10,000	0
Equipment Storage Garage	0	0	0	0	350,000	0
Bathroom, Stairwell, Locker Room Renovations	0	0	0	0	0	100,000
Marine Vessel Replacement (1)	195,000	0	0	0	0	210,000
CSI Photography Equipment Replacement	0	0	0	0	0	10,000
Police Notebook-MDTs Replacements (25)	85,000	0	0	0	0	0
Mobile Radio (Vehicle) Lifecycle Replacement	39,500	0	0	0	0	0
Administration Building Furniture Replacement	40,000	0	0	0	0	0
Records Division Renovation: Flooring/Furniture	40,000	0	0	0	0	0
Crime Suppression Unit (CST) Renovation	50,000	0	0	0	0	0
Administration Building Kitchen Renovation	23,320	0	0	0	0	0
Less Lethal Launchers/Accessories (6)	19,168	0	0	0	0	0
Criminal Investigations Forensic Workstation	20,000	0	0	0	0	0
TOTAL POLICE DEPARTMENT	1,081,988	547,280	337,755	618,535	1,043,763	1,285,600
FIRE AND RESCUE DEPARTMENT						
23E03 Portable Radios	60,000	60,000	60,000	0	0	0
23E21 Lucas II Chest Compression Devices	0	96,000	0	0	0	0
23E02 Squad One replacement truck	0	315,000	0	0	0	0
23E15 Hazardous Identification Devices	0	125,000	0	0	0	0
23E20 Extrication Equipment	0	60,000	60,000	0	0	0
23E16 Prevention Vehicles (5)	0	100,000	130,000	0	0	0
23E11 Multi-Force Training Doors	0	15,000	0	0	0	0
23E09 Fitness Equipment for Wellness Pgm - St #2	0	35,000	35,000	0	0	0
Bunker Gear Replacement	60,000	0	0	0	0	80,000
Fire-Rescue Notebook - Mobile Data Terminals	65,000	0	0	0	0	0
Fire Station No. 2 Generator Replacement	60,000	0	0	0	0	0
Training Tower / Live Fire Burn Building	300,000	0	0	0	0	0
Special Operations Trailers	75,000	0	0	0	0	0
Training Center Renovations	40,000	0	0	0	0	0
Command and Control console	40,000	0	0	0	0	0
Emergency Services Marine Dock	0	0	350,000	0	0	0
Squad Two replacement truck	0	0	330,000	0	0	0
CCEMS area upgrades at Fire Station #2	0	0	125,000	0	0	0
Light Air and Special Operation Vehicle	0	0	550,000	0	0	0
Mecury 250 Verado Motors for Fire Boat	0	0	60,000	0	0	0
Scott Sight Thermal Imager	0	0	80,000	0	0	0
New Training Classroom at Water Trtmt Plant	0	0	0	200,000	0	0
Tower 2 Fully equipped (Repl.)	0	0	0	1,500,000	0	0



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2023-27**

PROJECT DESCRIPTION	Budget	REQUEST	2023-24	2024-25	2025-26	2026-27
	2021-22	2022-23				
Engine Co. 2 - Fully Equipped (Repl.)	0	0	0	0	850,000	0
SCBA Masks and Regulators	0	0	0	0	90,000	0
Technical Rescue Equipment	0	0	0	0	65,000	65,000
Ladder One fully equipped replacement	0	0	0	0	0	1,500,000
Staff vehicles (2)	0	0	0	0	0	150,000
TOTAL FIRE RESCUE	700,000	806,000	1,780,000	1,700,000	1,005,000	1,795,000
COMMUNITY SERVICES DEPARTMENT						
Landscaping/Parks & Parkways Continuing and New Projects						
23F03 Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000	300,000
23F32 Landscape Median Restoration	300,000	300,000	300,000	250,000	150,000	75,000
23F01 Vehicle Replacement - Pk/Pkways	50,000	54,100	50,000	50,000	50,000	50,000
23F02 Small Equipment Replacement - Pk/Pkways	50,000	93,000	50,000	50,000	50,000	50,000
Recreation Facilities Continuing and New Projects						
23G08 Cambier Park Master Plan Development	250,000	350,000	250,000	250,000	250,000	150,000
23G24 River Park Community Center & Park Improvements	40,000	190,000	200,000	50,000	50,000	50,000
23G25 Norris Center Improvements/Cambier Park	100,000	25,000	50,000	75,000	50,000	75,000
23G11 Fleischmann Pk Design Development	200,000	1,300,000	1,000,000	1,000,000	1,000,000	0
23G09 Fleischmann Pk Playground Replacement	0	800,000	0	0	0	0
23G13 Anthony Park Master Plan Development	1,500,000	300,000	900,000	0	0	0
23G07 Naples Preserve Improvements	0	20,000	0	0	0	50,000
23G26 Seagate Linear Boardwalk Restoration	0	35,000	0	0	0	0
Fleischmann Park Improvements Project	60,000	0	0	0	0	0
Seagate Master Plan Development	75,000	0	0	0	0	0
Skate Park Improvements	25,000	0	250,000	0	0	0
River Park Aquatic Center - Improvements	25,000	0	20,000	20,000	20,000	50,000
Van Replacement (1) - Recreation (Norris)	50,000	0	0	0	0	30,000
City Facilities Continuing and New Projects						
23I21 Naples Landing Improvements	400,000	50,000	0	0	0	0
City Space/Facilities Feasibility Study	0	0	100,000	0	0	0
New Vehicle - Facilities Maintenance	32,000	0	35,000	0	35,000	0
Council Chamber Video and Broadcast System Upgrade	90,000	0	0	0	0	0
TOTAL COMMUNITY SERVICES DEPARTMENT	3,547,000	3,817,100	3,505,000	2,045,000	1,955,000	880,000
TOTAL PUBLIC SERVICE TAX	5,613,988	5,170,380	5,622,755	4,363,535	4,003,763	3,960,600
WATER SEWER FUND (Fund 420)						
Water Production						
23K11 Water Treatment Plant Pumps	130,000	130,000	130,000	130,000	130,000	130,000
23K10 Filter Bed Replacement (2 per year)	250,000	180,000	180,000	0	0	0
23K02 Infrastructure Repairs - Water Plant	100,000	150,000	100,000	100,000	100,000	100,000
23K15 Raw Water Production Wells - Golden Gate Wellfield	300,000	5,000,000	0	0	0	0
23K19 Slaker Replacements	0	450,000	0	0	0	0
Loader Replacement (Lime Operation)	0	0	55,000	0	0	0
Service Truck Replacement	0	0	40,000	0	0	0
Paving Improvements (Employee Parking & Storage Lot)	0	0	100,000	0	0	0
Clearwell Rehabs (underground water storage)	0	0	200,000	100,000	150,000	300,000
Golden Gate Well Replacements	1,000,000	0	0	2,500,000	0	2,500,000
CO2 System Replacement	800,000	0	0	0	0	0
TOTAL WATER PRODUCTION	2,580,000	5,910,000	805,000	2,830,000	380,000	3,030,000
Water Distribution						
23L02 Water Transmission Mains	3,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
23L02 Water Transmission Mains (Unsewered Areas 1, 2, 3, 6)	0	6,000,000	0	4,800,000	0	5,300,000
23L06 Service Truck Replacements (2)	75,000	135,000	90,000	90,000	90,000	90,000
Collier County Transportation Improvements	0	0	250,000	0	0	0
Trailer Mounted Water Jet/Tanker	0	0	35,000	0	0	0
Improvements based on WDSMP	0	0	TBD	TBD	TBD	TBD
Pipe Locating Equipment - Ground Penetrating Radar	0	0	0	25,000	0	0
Utilities Administration Facility Improvements	0	0	0	0	175,000	1,500,000
Dump Truck Replacement	140,000	0	0	0	0	0
TOTAL WATER DISTRIBUTION	3,715,000	8,635,000	2,875,000	7,415,000	2,765,000	9,390,000



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2023-27**

PROJECT DESCRIPTION	Budget	REQUEST	2023-24	2024-25	2025-26	2026-27
	2021-22	2022-23				
Wastewater Treatment						
23M07 Wastewater Treatment Plant Pumps	100,000	100,000	100,000	100,000	100,000	100,000
23M25 Infrastructure Repairs - Wastewater Plant	175,000	450,000	150,000	150,000	150,000	150,000
23M08 Generator Replacements	150,000	2,300,000	0	0	0	0
Filter Bed Replacements (Filters 1 & 2)	0	0	225,000	0	0	0
Service Truck Replacement	0	0	40,000	0	0	0
Grit Pumps and Classifier Replacements	0	0	0	250,000	0	0
Biosolids Dewatering Replacement (Design)	0	0	0	0	300,000	0
NEW - Yard Tractor Purchase	0	0	0	0	110,000	0
Aeration Blower Replacements	1,000,000	0	0	0	0	0
Laboratory Discrete Analyzer	50,000	0	0	0	0	0
TOTAL WASTEWATER TREATMENT	1,475,000	2,850,000	515,000	500,000	660,000	250,000
Wastewater Collections						
23N04 Replace Sewer Mains, Laterals, etc.	1,000,000	1,200,000	2,700,000	3,500,000	2,300,000	1,200,000
20N14' Sanitary Sewer Installations (Unsewered Areas 1, 2, 3, 6)	2,200,000	10,700,000	0	10,800,000	0	10,400,000
22N10 WWC Facility Improvements	100,000	150,000	75,000	100,000	0	0
23N15 Mobile Televising Equipment	0	150,000	0	0	0	0
Sewer Collections System Master Plan (driven by 20-year need)	0	0	300,000	0	0	0
Box Blade Tractor Replacement	0	0	100,000	0	0	0
Service Truck Replacements	0	0	120,000	90,000	90,000	90,000
Dewatering Pump Replacements	0	0	50,000	0	0	0
Heavy Equipment Trailer Replacement	0	0	0	15,000	0	0
Televising Truck/Camera Equipment Replacement	0	0	0	0	300,000	0
Improvements based on SCSMP	0	0	0	0	TBD	TBD
High Velocity Jet Truck Replacement	315,000	0	0	0	0	0
Pipe Locating Equipment - Ground Penetrating Radar	25,000	0	0	0	0	0
TOTAL WASTEWATER COLLECTIONS	3,640,000	12,200,000	3,345,000	14,505,000	2,690,000	11,690,000
Utilities Maintenance						
23X01 Replace/Upgrade Remote Pumping Facilities	300,000	300,000	300,000	300,000	300,000	300,000
23X02 Pump Stations Improvements	375,000	475,000	450,000	450,000	450,000	450,000
23X22 Generator Replacements	200,000	200,000	200,000	100,000	100,000	100,000
23X04 Submersible Pump Replacements	250,000	250,000	250,000	250,000	250,000	250,000
23X07 Power Service Control Equipment Replacements	900,000	150,000	150,000	150,000	150,000	150,000
Equipment Awning Installations (equipment protection)	0	0	100,000	0	0	0
Service Truck Replacements (1 per year)	175,000	0	100,000	100,000	100,000	100,000
Irrigation System Control Valves	0	0	50,000	50,000	50,000	0
SCADA/Telemetry/Computer Networking Improvements	140,000	0	0	120,000	0	160,000
Odor Control System Replacements	60,000	0	0	0	0	75,000
TOTAL UTILITIES MAINTENANCE	2,400,000	1,375,000	1,600,000	1,520,000	1,400,000	1,585,000
Utilities/Finance/Customer Service						
23K09 Service Truck Replacement	0	38,000	0	38,000	0	0
TOTAL CUSTOMER SERVICE	0	38,000	0	38,000	0	0
IWRP (Integrated Water Resource Plan)						
IWRP Improvements (resulting from Plan Update 2022)	0	0	TBD	TBD	TBD	TBD
23K59 Reclaimed Water Transmission Mains	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL IWRP	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL UTILITIES FUND	13,910,000	31,108,000	9,240,000	26,908,000	7,995,000	26,045,000
BUILDING FUND (Fund 110)						
23B04 Vehicle Replacement Program	30,000	70,000	35,000	35,000	35,000	35,000
23B25 Building Renovations	300,000	300,000	0	0	0	0
23B12 Electronic Permitting	0	250,000	0	0	0	0
TOTAL BUILDING FUND	330,000	620,000	35,000	35,000	35,000	35,000



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2023-27**

PROJECT DESCRIPTION	Budget	REQUEST	2023-24	2024-25	2025-26	2026-27
	2021-22	2022-23				
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)						
23C15 Parking Garage Partnership	980,000	13,000,000	0	0	0	0
23C16 Affordable Housing Projects	0	3,000,000	2,000,000	2,000,000	1,000,000	0
23C04 41-10 Master Plan: Naples Design District	500,000	1,500,000	3,500,000	3,500,000	0	0
23C02 1st Ave S Improvements *	0	400,000	2,000,000	0	0	0
23C03 North Garage Painting and Joint Sealing	350,000	250,000	0	0	0	0
Neighborhood Plan Project Funding	250,000	0	0	0	0	0
Sugden Plaza Improvements	0	0	0	0	0	1,500,000
6th Avenue South Improvements	0	0	0	800,000	0	0
South Garage Painting and Sealing	0	0	0	0	350,000	0
Land Acquisition/Parking Lot Development	0	0	2,000,000	0	0	0
5th Avenue South Streetscape	0	0	0	0	0	4,000,000
TOTAL CRA FUND	2,080,000	18,150,000	9,500,000	6,300,000	1,350,000	5,500,000
STREETS & TRAFFIC FUND (Fund 190)						
Annual Pavement Resurfacing Program	700,000	1,000,000	750,000	750,000	750,000	750,000
23U08 Traffic Management Center & System Improvements	25,000	25,000	30,000	30,000	30,000	30,000
23U29 Pedestrian & Bicycle Master Plan Projects (2)	140,000	175,000	150,000	150,000	150,000	150,000
23U01 Intersection/Signal System Improvements (4)	475,000	375,000	295,000	350,000	0	0
23U09 CRA Improvements - Pavement Markings, Signage	0	125,000	75,000	0	0	0
23U05 Lantern Lane Drainage & Street Resurfacing Project (3)	25,000	80,000	0	0	0	0
Trailer Replacement	0	0	15,000	0	0	0
TOTAL STREETS AND TRAFFIC FUND	1,365,000	1,780,000	1,315,000	1,280,000	930,000	930,000
SOLID WASTE FUND (Fund 450)						
23P01 Large Refuse Truck Replacements	649,000	660,000	330,000	330,000	330,000	660,000
23P02 Rebuild Solid Waste Refuse Trucks	200,000	100,000	100,000	100,000	100,000	100,000
23P21 Satellite Collection Vehicle Replacement	35,000	45,000	45,000	45,000	45,000	45,000
Service Vehicle Replacement	70,000	0	45,000	45,000	0	0
Roll-off Truck Replacement	0	0	190,000	0	0	0
Generator Installation for Solid Waste Facility	0	0	0	150,000	0	0
Grapple Trucks	121,000	0	0	0	0	0
TOTAL SOLID WASTE FUND	1,075,000	805,000	710,000	670,000	475,000	805,000
STORMWATER FUND (Fund 470)						
23V02 Citywide Stormwater Improvements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Phase I South Beach Outfall Removal & Water Quality Pro	5,300,000	0	0	0	0	0
23V26 Phase II North Beach Outfall Removal & Water Quality Pro	0	13,500,000	0	0	0	0
23V27 Citywide Lake Management & Restoration Improvements	375,000	3,500,000	350,000	3,400,000	400,000	5,000,000
23V05 Stormsewer Pipe Lining	125,000	125,000	125,000	125,000	125,000	125,000
23V04 Basin IV Drainage Improvements	325,000	320,000	225,000	225,000	225,000	225,000
23V13 Basin IV Pump Station	125,000	1,000,000	0	0	0	0
23V14 Basin Assessments & Improvements	0	500,000	500,000	500,000	500,000	500,000
23V11 Lantern Lane Drainage & Street Resurfacing Project (1)	50,000	260,000	0	0	0	0
23V21 Vehicle Replacement-Small Debris Dump Truck	0	100,000	0	0	0	0
23V21 Oyster Reef Restoration	0	275,000	0	0	0	0
Cove Bar Screen	0	0	1,500,000	0	0	0
Jet Vac Truck Replacement	0	0	500,000	0	0	0
Cove Pump Station Generator	0	0	135,000	0	0	0
Stormwater Utility Truck #1 Replacement	0	0	0	100,000	0	0
Street Sweeper #1 Replacement	0	0	0	400,000	0	0
TOTAL STORMWATER FUND	7,300,000	20,580,000	4,335,000	5,750,000	2,250,000	6,850,000
CITY DOCK FUND (Fund 460)						
23Q05 WIFI Installation	0	25,000	0	0	0	0
23Q06 Dredge Naples Landing Dock	0	85,000	0	0	0	0
Fuel System Improvements	50,000	0	25,000	0	25,000	0
TOTAL NAPLES CITY DOCK FUND	50,000	110,000	25,000	0	25,000	0



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2023-27**

	Budget	REQUEST				
PROJECT DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
TENNIS FUND (Fund 480)						
23G03 Chickee Hut Thatch & Electrical Refurbishment	0	50,000	0	0	0	0
Tennis Center Renovations and Replacement	60,000	0	0	0	0	0
Tennis Court Irrigation/Surface Replacement (2 Cts)	0	0	0	100,000	100,000	100,000
Tennis Facility Drainage Study	0	0	50,000	0	0	0
TOTAL TENNIS FUND	60,000	50,000	50,000	100,000	100,000	100,000
BEACH FUND (Fund 430)						
23R15 Beach Maintenance Cart (1)	14,000	16,000	16,000	16,500	16,500	16,500
23R03 ADA Improvements - Beach Access	50,000	50,000	50,000	50,000	0	0
23R16 Naples Pier Improvements	0	175,000	275,000	0	250,000	0
23R17 Beach Trash Truck	0	52,515	0	0	0	0
23R05 Lowdermilk Park Improvements	97,000	100,000	50,000	50,000	50,000	50,000
23R13 Beach Specialist Vehicle Replacement	32,000	38,000	38,000	0	0	0
23R12 Beach Specialist Vehicle Addition	0	76,000	0	0	0	0
Beach Specialist ATV Replacement (1)	16,000	0	16,000	0	0	18,000
ATV Stporage Garage Replacement	150,000	0	0	0	0	0
Dune Vegetation Improvements	90,000	0	0	0	0	0
23V26 Phase II North Beach Outfall Project	0	2,000,000	0	0	0	0
TOTAL BEACH FUND	449,000	2,507,515	445,000	116,500	316,500	84,500
TECHNOLOGY FUND (Fund 520)						
23T15 Security Enhancements	0	110,000	0	0	0	0
23T01 Upgrade Technology Infrastructure	0	1,000,000	0	0	0	0
Time Clock Replacement	40,000	0	0	0	0	0
PC Replacment Program	360,000	0	0	0	360,000	0
Laptop Replacement Program	0	0	0	67,500	0	0
Phone System Upgrade	0	0	0	0	0	0
Storage Area Network	0	0	95,000	0	0	0
Security Camera Storage Replacement	0	0	0	90,000	0	0
Wi-Fi Hardware Replacement	0	0	0	34,000	0	0
Network Switch Replacement	0	0	0	0	0	200,000
Security Camera Project	30,000	0	0	0	0	0
TOTAL TECHNOLOGY SERVICES FUND	430,000	1,110,000	145,000	191,500	360,000	200,000
EQUIPMENT SERVICES (Fund 530)						
23S04 Fuel Site Improvements *	20,000	200,000	0	0	0	0
Forklift Replacement	0	0	45,000	0	0	0
Fuel Tracking Software Upgrades (Ring Technology)	0	0	0	50,000	0	0
Service Truck Replacement	0	0	0	0	35,000	0
Office/Facility Upgrades	0	0	0	0	0	50,000
TOTAL EQUIPMENT SERVICES FUND	20,000	200,000	45,000	50,000	35,000	50,000
ONE CENT SALES TAX (Fund 350)						
22Z07 Fire Station No. 2 Bay Hardening/Renovations	75,000	1,425,000	0	0	0	0
22Z21 ADA Infrastructure Improvements	250,000	300,000	300,000	300,000	300,000	0
19Z02 ADA and Mobility Improvements to City Buildings	464,508	0	500,000	600,000	0	0
19Z03 City Hall Improvements	3,284,221	0	0	0	0	0
20Z06 Government Buildings Hardening Program	0	0	2,200,000	1,200,000	0	0
21V25 Phase I - South Beach Outfall Removal & Water Quality	11,973,713	0	0	0	0	0
21V26 Phase II - North Beach Outfall Removal & Water Quality	160,000	0	0	0	0	0
20Z08 Camera Infrastructure/Fiber Optics	154,107	0	138,000	228,000	0	0
TOTAL ONE CENT SALES TAX	16,361,549	1,725,000	3,138,000	2,328,000	300,000	0
TOTAL ALL CAPITAL PROJECTS	49,044,537	83,915,895	34,605,755	48,092,535	18,175,263	44,560,100

Capital Projects - All Funds
Operating Budget Impact
Fiscal Year 2022-23

		Impact in 2022-23	Comment
POLICE SERVICES			
23H04	Portable Radio Lifecycle Replacement (22)	0	Replacement - no impact on operating budget
23H05	Marked Vehicle Addition (2)	2,800	Annual maintenance expenses and fuel
23H20	LPR Camera Replacements (12)	0	Replacement - no impact on operating budget
23H18	Marine Outboard Motor Replacement (2)	0	Replacement - no impact on operating budget
23H09	Traffic Management/Speed Measurement Devices	0	Future year maintenance
23H15	Agency Handguns/Holsters (77)	0	Not yet determined
23H10	Secure Digital Storage (RAID)	0	Future year annual maintenance
23H07	Carpet & Ceiling Tile Replacement	0	Replacement - no impact on operating budget
FIRE AND RESCUE DEPARTMENT			
23E03	Portable Radios	0	Replacement - no impact on operating budget
23E21	Lucas II Chest Compression Devices	0	Replacement - no impact on operating budget
23E02	Squad One replacement truck	0	Replacement - no impact on operating budget
23E15	Hazardous Identification Devices	0	Future year maintenance
23E20	Extrication Equipment	0	Replacement - no impact on operating budget
23E16	Prevention Vehicles (5)	0	Replacement - no impact on operating budget
23E11	Multi-Force Training Doors	0	Future year maintenance
23E09	Fitness Equipment for Wellness Pgm - St #2	0	Replacement - no impact on operating budget
COMMUNITY SERVICES DEPARTMENT			
Landscaping/Parks & Parkways Continuing and New Projects			
23F03	Tree Fill In and Replacement Program	0	Annual maintenance of trees
23F32	Landscape Median Restoration	0	Replacement - no impact on operating budget
23F01	Vehicle Replacement - Pk/Pkwys	0	Replacement - no impact on operating budget
23F02	Small Equipment Replacement - Pk/Pkwys	0	Replacement - no impact on operating budget
Recreation Facilities Continuing and New Projects			
23G08	Cambier Park Master Plan Development	0	No impact on operating budget
23G24	River Park Community Center & Park Improvements	0	Improvements/Replacement - no impact on operating budget
23G25	Norris Center Improvements/Cambier Park	0	Improvements/Replacement - no impact on operating budget
23G11	Fleischmann Pk Design Development	0	No impact on operating budget
23G09	Fleischmann Pk Playground Replacement	0	Improvements/Replacement - no impact on operating budget
23G13	Anthony Park Master Plan Development	0	No impact on operating budget
23G07	Naples Preserve Improvements	0	Improvements/Replacement - no impact on operating budget
23G26	Seagate Linear Boardwalk Restoration	0	Improvements/Replacement - no impact on operating budget
City Facilities Continuing and New Projects			
23I21	Naples Landing Improvements	0	Improvements/Replacement - no impact on operating budget
WATER SEWER FUND (Fund 420)			
Water Production			
23K11	Water Treatment Plant Pumps	0	Replacement - no impact on operating budget
23K10	Filter Bed Replacement (2 per year)	0	Replacement - no impact on operating budget
23K02	Infrastructure Repairs - Water Plant	0	Replacement - no impact on operating budget
23K15	Raw Water Production Wells - Golden Gate Wellfield	0	Future year maintenance
23K19	Slaker Replacements	0	Replacement - no impact on operating budget
Water Distribution			
23L02	Water Transmission Mains	0	No impact on operating budget
23L02	Water Transmission Mains (Unsewered Areas 1, 2, 3, 6)	0	Improvements/Replacement - no impact on operating budget
23L06	Service Truck Replacements (2)	0	Replacement - no impact on operating budget
Wastewater Treatment			
23M07	Wastewater Treatment Plant Pumps	0	Replacement - no impact on operating budget
23M25	Infrastructure Repairs - Wastewater Plant	0	Improvements/Replacement - no impact on operating budget
23M08	Generator Replacements	0	Replacement - no impact on operating budget
Wastewater Collections			
23N04	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
22N10	WWC Facility Improvements	0	Improvements/Replacement - no impact on operating budget
23N15	Mobile Televising Equipment	0	Future year maintenance
Utilities Maintenance			
23X01	Replace/Upgrade Remote Pumping Facilities	0	Replacement - no impact on operating budget
23X02	Pump Stations Improvements	0	Improvements/Replacement - no impact on operating budget
23X22	Generator Replacements	0	Replacement - no impact on operating budget
23X04	Submersible Pump Replacements	0	Replacement - no impact on operating budget
23X07	Power Service Control Equipment Replacements	0	Replacement - no impact on operating budget
Utilities/Finance/Customer Service			
23K09	Service Truck Replacement	0	Replacement - no impact on operating budget

Capital Projects - All Funds
Operating Budget Impact
Fiscal Year 2022-23

		Impact in 2022-23	Comment
IWRP (Integrated Water Resource Plan)			
23K59	Reclaimed Water Transmission Mains	0	Impact offset by reclaimed revenue
BUILDING FUND (Fund 110)			
23B04	Vehicle Replacement Program	0	Replacement - no impact on operating budget
23B25	Building Renovations	0	Improvements/Replacement - no impact on operating budget
23B12	Electronic Permitting	0	Future year annual maintenance
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)			
23C15	Parking Garage Partnership	0	Future year maintenance
23C16	Affordable Housing Projects	0	Not yet determined
23C04	41-10 Master Plan Improvements	0	Not yet determined
23C02	1st Ave S Improvements *	0	Not yet determined
23C03	North Garage Painting and Joint Sealing	0	Not yet determined
STREETS & TRAFFIC FUND (Fund 190)			
23U08	Traffic Management Center & System Improvements	0	No impact on operating budget
23U29	Pedestrian & Bicycle Master Plan Projects (2)	0	No impact on operating budget
23U01	Intersection/Signal System Improvements (4)	0	Improvements/Replacement - no impact on operating budget
23U09	CRA Improvements - Pavement Markings, Signage	0	Improvements/Replacement - no impact on operating budget
23U05	Lantern Lane Drainage & Street Resurfacing Project (3)	0	Improvements/Replacement - no impact on operating budget
SOLID WASTE FUND (Fund 450)			
23P01	Large Refuse Truck Replacements	0	Replacement - no impact on operating budget
23P02	Rebuild Solid Waste Refuse Trucks	0	Improvements/Replacement - no impact on operating budget
23P21	Satellite Collection Vehicle Replacement	0	Replacement - no impact on operating budget
STORMWATER FUND (Fund 470)			
23V02	Citywide Stormwater Improvements	0	No impact on operating budget
23V26	Phase II North Beach Outfall Removal & Water Quality Project	0	Impact not yet determined
23V27	Citywide Lake Management & Restoration Improvements	0	Impact not yet determined
23V05	Stormsewer Pipe Lining	0	No impact on operating budget
23V04	Basin IV Drainage Improvements	0	Impact not yet determined
23V13	Basin IV Pump Station	0	Impact not yet determined
23V14	Basin Assessments & Improvements	0	Impact not yet determined
23V11	Lantern Lane Drainage & Street Resurfacing Project (1)	0	Improvements/Replacement - no impact on operating budget
23V21	Vehicle Replacement-Small Debris Dump Truck	0	Replacement - no impact on operating budget
23V21	Oyster Reef Restoration	0	No impact on operating budget
CITY DOCK FUND (Fund 460)			
23Q05	WIFI Installation	0	Future repair & maintenance
23Q06	Dredge Naples Landing Dock	0	No impact on operating budget
TENNIS FUND (Fund 480)			
23G03	Chickee Hut Thatch & Electrical Refurbishment	0	Improvements/Replacement - no impact on operating budget
BEACH FUND (Fund 430)			
23R15	Beach Maintenance Cart (1)	0	Replacement - no impact on operating budget
23R03	ADA Improvements - Beach Access	0	No impact on operating budget
23R16	Naples Pier Improvements	0	Improvements/Replacement - no impact on operating budget
23R17	Beach Trash Truck	0	Replacement - no impact on operating budget
23R05	Lowdermilk Park Improvements	0	Improvements/Replacement - no impact on operating budget
23R13	Beach Specialist Vehicle Replacement	0	Replacement - no impact on operating budget
23R12	Beach Specialist Vehicle Addition	4,430	Annual maintenance expenses and fuel
23V26	Phase II North Beach Outfall Project	0	Impact not yet determined
TECHNOLOGY FUND (Fund 520)			
23T15	Security Enhancements	0	Replacement - no impact on operating budget
23T01	Upgrade Technology Infrastructure	0	Not yet determined
EQUIPMENT SERVICES (Fund 530)			
23S04	Fuel Site Improvements *	0	Improvements/Replacement - no impact on operating budget
ONE CENT SALES TAX (Fund 350)			
22Z07	Fire Station No. 2 Bay Hardening/Renovations	0	Improvements/Replacement - no impact on operating budget
22Z21	ADA Infrastructure Improvements	0	Improvements/Replacement - no impact on operating budget



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 the entirety 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.

	9/30/2017	9/30/18	9/30/19	9/30/20	9/30/21	Est. 9/30/22
Total Outstanding Debt Per Capita	\$1,092	\$1,057	\$930	\$745	\$630	\$524
General Obligation Debt per Capita	\$0	\$0	\$0	\$0	\$0	\$0
Per capital personal income	\$89,862	\$99,509	\$100,308	\$110,423	\$114,338	\$118,141
Debt per capita Personal Income. <i>A general guide is that general obligation debt per capita should not exceed 2% of per capital income</i>	0	0	0	0	0	0

Debt Administration Overview

Interfund loans

An **interfund loan** allows borrowing between city funds, with or without an interest component. One fund (or funds) provides cash to another fund for some specified purpose, such as capital, operating or cash flow. The fund that received the cash repays it over time.

Under certain circumstances, the City will create an interfund loan to assist a fund in accomplishing a goal of the City. Generally, interfund loans are of a small dollar amount, and of a short-term nature, such that costs of a bank loan or bond would have been disproportionate. In the case of the City Dock Fund, it was not fiscally prudent to issue a bond or obtain a bank loan before utilizing the other available city government funds. After consideration of the above factors, interfund loan financing of the City Dock Fund was approved with Resolution 17-13935. During FY 2017-18 the Dock project final cost finished lower than budgeted, therefore staff proceeded to adjust the loan by prepaying \$400,000, thus lowering the annual interest cost. With sufficient fund balance at the end of FY 2018-19, additional payments of \$305,000 were applied in both FY2019-20 and FY2020-21.

An interfund loan was approved with the East Naples Bay Taxing District, Resolution 21-14656 in July 2021 in the amount of \$2.9 million payable in annual installments beginning in 2022 with an expected payoff date of 2031.

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 9/30/2022	Expected Payoff
City Dock Fund Interfund Loan	\$3,965,000	2035
East Naples Bay Taxing District Interfund Loan	\$2,610,000	2031

Summary

The City has seven debt obligations outstanding noted below.

Series	Approximate Balance 9/30/2022	Expected Payoff
2012A Water Sewer Revenue	\$3,059,000	2027
2012B Water Sewer Revenue	\$1,768,000	2027
2015 Bembury Special Assessment	\$211,622	2025
2018 Capital Improvement Revenue Note – Station 1	\$2,116,685	2028
2019 Gulf/Rosemary Special Assessment Bond	\$2,996,000	2039

The following pages provide detail of each debt of the City, with a summary of the debt service budgeted for FY 2022-23.

CITY OF NAPLES

COMBINED DEBT SERVICE SCHEDULE ALL FINANCING SOURCES

Year Ending 9/30	Principal	Interest	Total Requirement
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>\$ 10,151,307</u>	<u>\$ 1,362,150</u>	<u>\$ 11,513,457</u>

Includes:

Water Sewer (Series 2012 A & B)
 Bembury Special Assessment Note (2015)
 Capital Improvement Revenue Note (Series 2018) - Fire Station
 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

<u>Year Ending</u> <u>9/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u> <u>Requirement</u>	<u>Balance</u> <u>Remaining</u>
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>\$ 2,116,685</u>	<u>\$ 208,335</u>	<u>\$ 2,325,020</u>	

Purpose: Fire Station #1

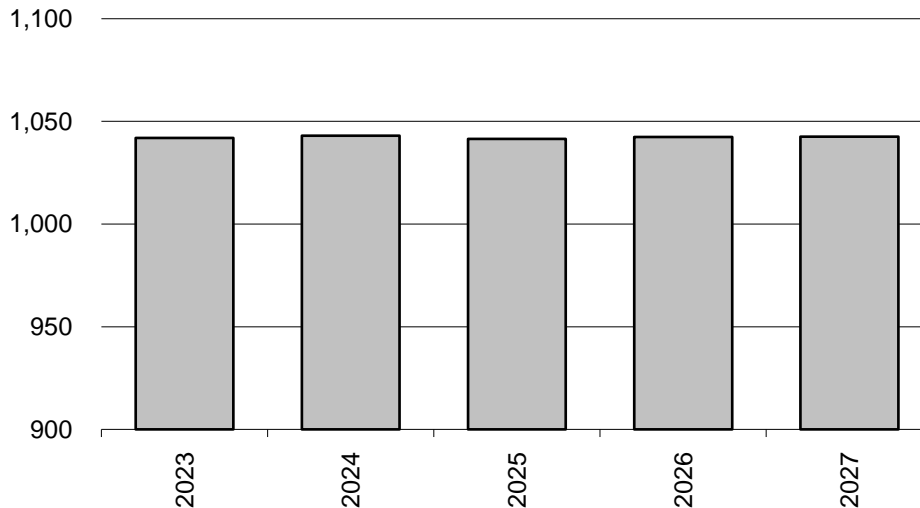
CITY OF NAPLES

WATER & SEWER FUND COMBINED DEBT SERVICE SCHEDULE

Year Ending 9/30	Principal	Interest	Total Requirement
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	1,016,000	26,515	1,042,515
Total	\$ 4,827,000	\$ 384,413	\$ 5,211,413

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
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	<u>644,000</u>	<u>17,066</u>	<u>661,066</u>	\$0
Total	<u>\$ 3,059,000</u>	<u>\$ 247,431</u>	<u>\$ 3,306,431</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

<u>Year Ending</u> <u>9/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u> <u>Requirement</u>	<u>Balance</u> <u>Remaining</u>
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	<u>372,000</u>	<u>9,449</u>	<u>381,449</u>	<u>0</u>
Total	<u>\$ 1,768,000</u>	<u>\$ 136,982</u>	<u>\$ 1,904,982</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
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 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	\$ 211,622	\$ 10,023	\$ 221,645	

*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
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	<u>\$ 2,996,000</u>	<u>\$ 749,008</u>	<u>\$ 3,745,008</u>	



**ONE CENT SALES TAX
FINANCIAL SUMMARY
FISCAL YEAR 2022-23**

Fund 350

Beginning Fund Balance - September 30, 2021		12,146,318
Projected Revenues FY 2021-22		4,950,000
Projected Expenditures FY 2021-22		16,361,549
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(11,411,549)</u>
Expected Unrestricted Net Assets as of September 30, 2022		\$734,769
Add Fiscal Year 2022-2023 Budgeted Revenues		
Capital Use Tax	4,350,000	
Interest Earned	<u>80,000</u>	<u>4,430,000</u>
TOTAL AVAILABLE RESOURCES		\$5,164,769
Less Fiscal Year 2022-2023 Budgeted Expenditures		
Capital Projects	<u>1,725,000</u>	<u>1,725,000</u>
BUDGETED CASH FLOW		\$2,705,000
Projected Unrestricted Net Assets as of September 30, 2023		<u><u>\$3,439,769</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 consecutive years' Capital Improvement Plan process, 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 2022-23
BUDGET DETAIL
ONE CENT SALES TAX**

FUND 350

	FY 20-21 ACTUAL	FY 21-22 ADOPTED BUDGET	FY 21-22 ESTIMATED ACTUAL	FY 22-23 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET
<u>REVENUE</u>					
335161 CAPITAL USE SALES TAX	5,653,369	4,850,000	4,850,000	4,350,000	(500,000)
361000 INTEREST	95,143	80,000	100,000	80,000	0
TOTAL REVENUE	\$ 5,748,512	\$ 4,930,000	\$ 4,950,000	\$ 4,430,000	\$ (500,000)
<u>NON-OPERATING EXPENSES</u>					
560200 BUILDING IMPROVEMENTS	49,376	75,000	539,508	1,425,000	1,350,000
560300 CAPITAL IMPROVEMENTS	34,142	14,951,600	15,667,934	300,000	(14,651,600)
560400 MACHINERY & EQUIPMENT	1,026,287	0	154,107	0	0
TOTAL EXPENSES	\$ 1,109,804	\$ 15,026,600	\$ 16,361,549	\$ 1,725,000	\$ (13,301,600)
NET	\$ 4,638,708	\$ (10,096,600)	\$ (11,411,549)	\$ 2,705,000	\$ 12,801,600



**ONE-CENT SALES TAX CAPITAL PROJECTS
FISCAL YEARS 2019-2026**

PROJECT DESCRIPTION	TOTAL 2019-2026	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Proposed 2022-23	Proposed 2023-24	Proposed 2024-25	Proposed 2025-26
Expected Sales Tax Revenue	25,500,000	3,233,353	4,665,565	5,653,369	4,850,000	4,350,000	2,747,713	0	0
Investment Income		18,259	86,245	99,417	100,000	80,000	20,000	18,000	10,000
Prior Year Carryforward		0	3,251,612	7,503,337	12,146,319	734,770	3,439,770	3,069,483	759,483
Total Available Funds	25,500,000	3,251,612	8,003,422	13,256,123	17,096,319	5,164,770	6,207,483	3,087,483	769,483
POLICE SERVICES									
19Z01 Emergency Stand-By Generator Replacement	358,091	0	358,091	0	0	0	0	0	0
TOTAL POLICE DEPARTMENT	358,091	0	358,091	0	0	0	0	0	0
FIRE AND RESCUE DEPARTMENT									
22Z07 Fire Station No. 2 Bay Hardening/Renovations	1,500,000	0	0	0	75,000	1,425,000	0	0	0
TOTAL FIRE RESCUE	1,500,000	0	0	0	75,000	1,425,000	0	0	0
COMMUNITY SERVICES DEPARTMENT									
19Z02 ADA and Mobility Improvements to City Buildings	1,650,000	0	36,116	49,376	464,508	0	500,000	600,000	0
19Z03 City Hall Improvements	3,370,101	0	51,738	34,142	3,284,221	0	0	0	0
20Z06 Government Buildings Hardening Program	3,414,500	0	14,500	0	0	0	2,200,000	1,200,000	0
TOTAL COMMUNITY SERVICES DEPARTMENT	8,434,600	0	102,354	83,518	3,748,729	0	2,700,000	1,800,000	0
STREETS & TRAFFIC									
22Z21 ADA Infrastructure Improvements	1,450,000	0	0	0	250,000	300,000	300,000	300,000	300,000
19Z04 Emergency Portable Generators for Signalized Intersections	39,640	0	39,640	0	0	0	0	0	0
TOTAL STREETS AND TRAFFIC	1,489,640	0	39,640	0	250,000	300,000	300,000	300,000	300,000
STORMWATER FUND									
21V25 Phase I - Naples Bay Water Quality & Beach Restoration	13,000,000	0	0	1,026,287	11,973,713	0	0	0	0
21V26 Phase II - Naples Beach Hotel	160,000	-	0	0	160,000	0	0	0	0
TOTAL STORMWATER	13,160,000	0	0	1,026,287	12,133,713	0	0	0	0
TECHNOLOGY									
20Z08 Camera Infrastructure/Fiber Optics	520,107	0	0	0	154,107	0	138,000	228,000	0
TOTAL TECHNOLOGY SERVICES	520,107	0	0	0	154,107	0	138,000	228,000	0
TOTAL ONE-CENT CAPITAL PROJECTS	25,462,438	0	500,085	1,109,804	16,361,549	1,725,000	3,138,000	2,328,000	300,000
Ending Balance		3,251,612	7,503,337	12,146,319	734,770	3,439,770	3,069,483	759,483	469,483



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 Tabbie Mortar (a handmade concrete consisting of sand, shells and water), the 3,500 square foot house museum is listed as an historic landmark in the National Register of Historic Places.

In May 2012, Naples was named the ninth best small town in America by Smithsonian Magazine. The magazine cited Naples' music, arts, design, community theater, zoo, and weather in its ranking.

Education and Recreation

Schools in the City are run by the Collier County Public School District. There are four public schools within the City limits: Seagate Elementary, Lake Park Elementary, Gulfview Middle, and Naples High School. St. Ann School is a private school also situated in the City. For post high school studies, located near the City are Florida Gulf Coast University, Hodges University (formerly International College), Ave Maria University, Ave Maria School of Law and Florida Southwestern State College.



The City of Naples has wonderful lodging and dining, as well as world-famous historic shopping districts. Mention areas like “Fifth Avenue”, “Third Street” or “Tin City” and locals and their guests smile with delight from memories of good times had. With nine miles of white sugary sand Gulf beaches and gentle surf, the City of Naples is a wonderful beach destination. Parking is available at the end of

nearly every avenue, making the City beaches the most accessible beaches in the County. The City has excellent fishing; both salt and fresh water and has the famous **Naples Pier** where fishing is free.

The City of Naples and surrounding Collier County have excellent golf and tennis facilities. More than fifty golf courses are in the County, and many are the work of top golf designers such as Tom Fazio and Jack Nicklaus. The City operates a Tennis Center in Cambier Park providing youth and adult recreational and competitive tennis programs and tournaments.

In February 2000, Naples voters approved a referendum to issue \$8.4 million in General Obligation bonds to finance the purchase of “The Naples Preserve”. This 9-acre parcel, located in the center of the City on US 41, is the last large undisturbed tract of land in the City.

The Naples Preserve site contains an older structure housing an Eco-Center that is believed to have been designed by students of Frank Lloyd Wright and utilized by the Chamber of Commerce as its administrative office and visitor information center during the 1960s and 1970s. This building has particular significance because it is further believed to be one of the few remaining commercial structures that survived the 1960 Hurricane Donna. The mission of the Preserve is to retain the property with its native habitats and ground vegetation, provide interpretive programs and allow the site to serve as an outdoor laboratory to enhance environmental education. The site provides linkages to other recreational areas, linear parks, and greenway networks within the City and Collier County.

The Naples Preserve is located on the same street as Fleischmann Park, a popular destination for youth and adult athletic programs, Skate Park, instructional and fitness activities for all ages.

Other park areas managed by the City include the Naples Pier, the beaches, the City Dock, Cambier Park and the Norris Community Center, Seagate Park, Lowdermilk Beach Park, River Park, Baker Park, plus many other smaller neighborhood passive parks. Cambier Park is home to numerous concert bands, art organizations and art shows, professional theatre, a large community-built playground and many community fundraisers benefitting local non-profit and charitable organizations.

Although the City is perfectly poised on the Gulf of Mexico, it is also balanced by Naples Bay as one of its larger water features. Naples Bay, a jewel in its own right, has shaped and defined the City. Prior to development of the City, Naples Bay was a mangrove-lined saltwater estuary with abundant sea grasses, oysters and other marine life. As Naples became recognized for its climate, scenery, and quality of life, the population of both seasonal and year-round residents began to climb. This human population growth began to affect this beautiful estuary. The fringe of red mangroves around the bay, oyster reefs, and the bay's sea grass beds began to show signs of decline. In order to protect the mangroves, sea grasses, and oysters, City Council, staff, and others are making a concentrated effort to preserve and protect the natural beauty of the Bay.



The City Dock, located on the Bay, has a long history in Naples and is the base of operations for the City's working waterfront. Currently, it is a home base for several charter fishing boat captains who operate fishing guide services from this location. Other people take advantage of the opportunity to rent boat slips and call Naples their home port.

In February 2005, John Villani, travel writer, arts critic and author of "The 100 Best Art Towns in America", announced Naples as the number one Art Town in the nation for communities under 30,000. However, he said that Naples could rank as one of the top 10 arts cities in the nation in any population category because of its strong sense of support for the visual arts, performing arts, and music. Naples is a center of art activity, with sophisticated and serious art galleries representing the full spectrum of contemporary and traditional visual art genres. The Naples area has 128 art galleries, more than 500 artists, and at least 25 annual arts festivals.

Economy and Transportation

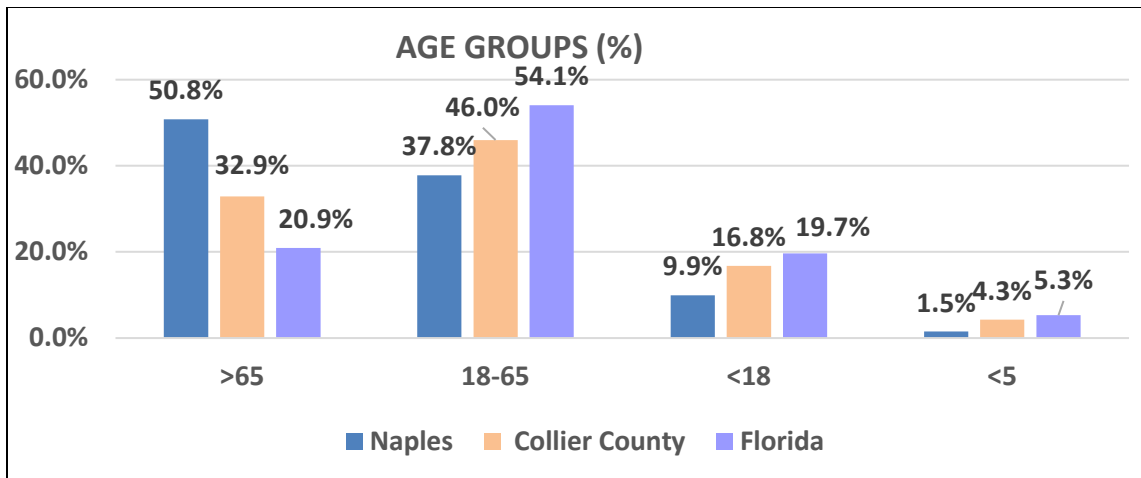
The City of Naples is serviced by the Naples Municipal Airport which is ideally located just minutes from downtown Naples. This 732-acre airport facility is a fully certificated air carrier airport. With two main runways, it is home to private, and charter air carriers, plus fire/rescue services, Mosquito Control, car rental agencies, the Collier County Sheriff's Aviation Unit, flight schools, the Collier County Humane Society, and other aviation and non-aviation businesses. For more general aviation, the Southwest Florida International Airport is thirty miles north of the City, in Lee County. The City is relatively easy to access from Interstate 75, and is about a two-hour drive from Miami or a three-hour drive from Tampa.

Demographics

Information derived from the U.S. Census Bureau (2019) estimates the median household income within the City of Naples at \$107,013, compared to \$69,653 for Collier County and \$55,660 in the State of Florida.

Population for 2020 include 19,115 for the City of Naples, 375,752 in Collier County and 21,538,187 in the State of Florida.

The population in the City of Naples includes 54.7% Female and 45.3% 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 Nancy Stuparich.

The terms of the City Council for the period represented by this report are as follows:

Member	Term Ends
Teresa Heitmann	March 2024
Ray Christman	February 2026
Terry Hutchison	February 2026
Beth Petrunoff	February 2026
Ted Blankenship	March 2024
Michael McCabe	March 2024
Paul Perry	March 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. Jay Boodheshwar serves as the Naples' City Manager.

The duties and responsibilities of the City Manager are outlined in the City Code.

The City's municipal services are authorized by Florida Statutes and by local Charter. Primary services provided by the City are police and fire/rescue emergency services, highways and street construction and maintenance, parks and parkways, recreation, water and sewer, and solid waste (refuse recyclables and yard waste).

The City is the recipient of many awards. Below is a list of many of its recent achievements.

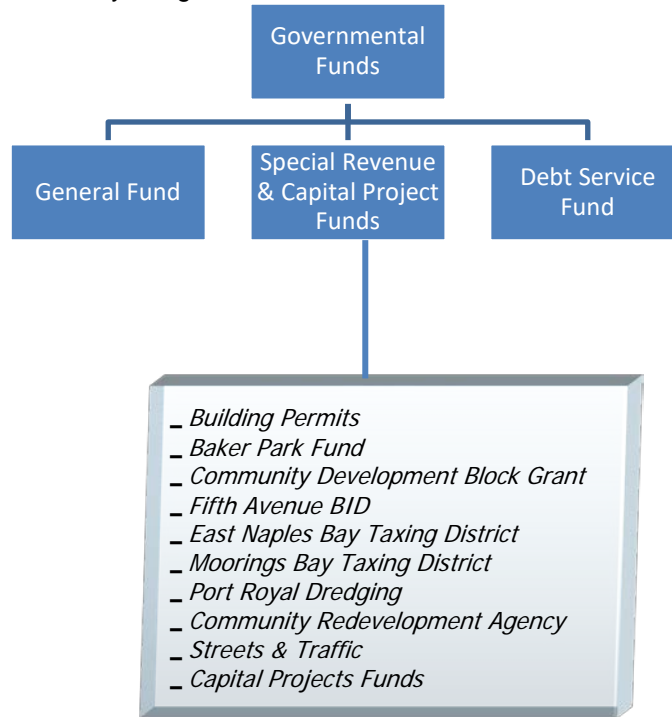
- Kiplinger's Personal Finance, August 2016; Naples was ranked the highest in the Top 12 Great Places to Retire for Good Health, and considered "top grade from the American Lung Association for air quality".
- In 2016, Naples ranked the highest well-being community in the United States by Gallup-Healthways Well Being Index and headlined National NBC News as "the happiest, healthiest city in the US" 2017, 2018 & 2019.
- On September 2015, USA Today named the City of Naples the "Best Destination for Luxury Travelers".
- CIGNA Well-being Award – 2017
- 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 25 years, Growth Award 15 years
- 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:



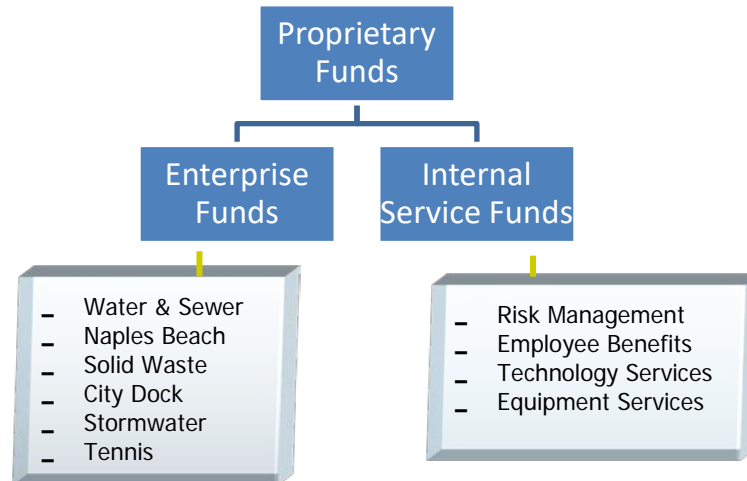
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

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 at least three years as well as any incomplete projects from the prior year. At the same time, Finance staff will begin assessing available and potential revenue sources to fund the requests.

The City's Five-Year Capital Improvement Program (CIP) is presented in June, in accordance with the City Code. Each page of the CIP represents a single project, and includes costs estimates, department priority, estimated recurring costs, potential savings, proposed funding sources, and justifications. The CIP is reviewed in a public meeting during June. All capital items submitted at the workshop are considered in the proposed budget document, and if approved, included in the final budget.

During April, departments begin preparing their budget requests using line-item budget formats. In addition, the departments establish goals and objectives, which become the department's work plan. The departmental work plans incorporate much of the vision plans. Departments are also asked to submit performance measures, using a *Family of Measures* approach that includes input (value of resources used to produce an output), output (quantity of units produced), efficiency, service quality and outcome. After that information is provided, the Finance Department prepares for each department a summary of significant budget issues, highlighting key information for the budget document. This usually focuses on the major categories of expense:

- Personal Services-Salaries, overtime, other pay, FICA, life/health insurance, retirement contributions and employee allowances,
- Operating Expenses-services, contracts, repairs, supplies and other costs,
- Non-Operating Expenses-Capital outlay, operating contingency, transfers in and out of the fund.

The proposed budget, a balanced and complete document, is presented to the City Council for their review and discussion at August workshops. A balanced budget is represented when recurring revenue plus use of fund balance equals or exceeds recurring expenditures. Fund balance, and one-time revenues such as grants, bond proceeds, and gifts may be budgeted to be used for one-time expenditures, such as capital or equipment purchases, but may also be used as a conscientiously applied program towards operations. Expenditures, revenues, and any rate changes are discussed during the August workshops. After final consensus, the budget and tax rate are adopted at public hearings in September.

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

Council approved budget resolutions are published on the Finance Department's webpage, in addition to being recorded with all other Council actions with the City Clerk.

The Finance Department provides quarterly reports of financial condition to the Council, showing comparisons to last year's actual and to current year budget. In addition, all department heads provide to City Council quarterly updates on the status of their goals and objectives.



City of Naples Vision

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

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Background

In 2019, the City of Naples began a visioning process that started with four public workshops followed by an online survey that was noticed Citywide. The process focused on assessing the 2007 Vision to determine if the City had been successful in implementation and to decide if a change in direction or priorities was warranted.

During the workshops, the participants were asked to identify the current features and issues in the City of Naples and assess them in contrast to the 2007 Vision. The attendees were requested to develop seven-word aspirational statements. These responses were included in the final assessment and were used to develop the online survey. The online survey asked respondents to rate the level of importance of each feature and issue that had been identified in the 2007 Vision and to rate their level of satisfaction as to whether the features and issues had been addressed.

Additionally, respondents were asked to choose their top ten features and issues from a list that included both the features and issues of the 2007 Vision and the additional features and issues identified during the public workshops. The quantitative and qualitative results of this survey are attached hereto as Appendix A.

The results of the Vision Assessment concluded the residents place a high level of importance on features such as:

- The high-quality image of the City;
- The beauty and accessibility of the beaches;
- The cleanliness of the City; and
- The quality of medical care.

Regarding the issues, respondents placed a high level of importance upon the cleanup of Naples Bay and other water bodies, beach maintenance, red tide and erosion, transportation concerns, and redevelopment in the downtown including its impact on residential neighborhoods.

Among the highest levels of dissatisfaction were with the City's efforts to address transportation and traffic concerns, workforce housing, the water quality of Naples Bay, redevelopment , and beach related issues. These results provided clear direction for the City to target the following:

- Redevelopment must be measured to address the preservation of the City's character;
- Environmental issues such as the impact of stormwater runoff on water bodies and an emphasis on the preservation of the beaches and natural water bodies; and
- Community impacts to the residents of governmental actions.

The respondents indicated these goals be accomplished without negatively impacting the City's economy.

Initiatives and Priorities

The City Council has reviewed the resulting document and determined that the following initiatives and priorities are appropriate to provide guidance to the elected officials, appointed boards and committees, and City staff in making decisions relative to capital projects, the City's annual budget, and the review of private development.

OUR PLACE – Preserve Small Town Character and Culture

We believe in maintaining and embracing the features that make Naples special: a town of residential neighborhoods, waterfronts, green spaces, boutique shopping areas, thriving arts, diverse special events, and friendly people.

SCALE OF DEVELOPMENT AND REDEVELOPMENT

- We support our pattern of predominantly low-rise buildings that are designed with open space and greenery, and that are sized to be comfortable for people and in scale with the surrounding community and mitigate impacts on our environment.
- We support the provision of resources and infrastructure to meet existing needs, and we support continued evaluation of our infrastructure's adequacy to meet future needs.
- We will maintain the features of our shopping and dining districts that provide a unique sense of place, including comfortable and safe walking environments, high architectural standards, and non-intrusive structures.

HISTORIC ASSETS

- Our City Pier, City Dock, Historic District within Old Naples, and historic buildings help convey the character of our community. We support the continued preservation, maintenance, and protection of these assets.
- We will advocate for the preservation of historic houses in the City, especially in the historic district.

SAFER STREETS AND TRAFFIC CALMING

- Our streets will be scaled to accommodate opportunities for safe and comfortable walking and bicycling and calm vehicular flow.
- We will employ traffic management strategies for our major intersections with a focus on improving mobility and safety for pedestrians, bicyclists, and vehicles.

ZONING AND BUILDING CODE ENFORCEMENT

- Our adopted plans and zoning code are blueprints for our community. We will ensure that any proposed additions or changes to the built environment adhere to our adopted plans and zoning code, and that standards for environmental responsibility are applied to construction activities.
- We will keep our plans and zoning code up to date to ensure they always reflect the values of our community and serve the interests of the residents.

OUR NATURE – Environmental Sensitivity

We believe in the stewardship of our land and protection of our beaches, bays, river, estuaries, and lakes through education and investment that supports clean water, clean technology, and resilient coastlines.

WATER QUALITY

- Our natural environment is the cornerstone of our economy, and its preservation is an overarching priority for our community's well-being and sustainability.
- Our Gulf beach, bays, and lakes are our community's premiere assets, and we will restore and sustain their health for future generations.
- To address the threats of harmful algal blooms, we will provide for adoption, education, and enforcement of water quality standards that strictly control detrimental impacts caused by human activity such as pollution generated by fertilizers, litter, and runoff.

RECYCLING AND WATER RECLAMATION PROGRAMS

We will maintain our recycling and water reclamation programs and improve them with available knowledge, technology, and resources.

ENVIRONMENTAL ENHANCEMENT AND MONITORING

- We support evaluating plans for new vegetation based on the right tree, right place philosophy to protect and enhance the health of flora and fauna in our community.
- We support monitoring the health of our coastlines, water bodies, drinking water, urban forest, and habitats to inform the design and implementation of maintenance and enhancement programs.

STORMWATER MANAGEMENT

- New public and private stormwater management systems will be designed, and older infrastructure improved, so that retention and treatment mimic natural systems to improve water quality and mitigate the impact of water quantity on City systems.
- Strategically address mitigation efforts to improve resiliency and protect against sea level rise.

DRINKING WATER

We will continue to invest in our potable water system to ensure the supply and distribution of Naples drinking water exceeds state and local capacity and quality standards.

BEACH MAINTENANCE AND WATERBODY EROSION

We will invest in programs for responsible re-nourishment and enhancement of the Gulf coast, bay, estuarine, and lake waters.

RESILIENCY

We will work with Collier County and the State on issues pertaining to sea level rise and flood prevention to preserve the long-term investment of property owners.

OUR EXPERIENCE – Extraordinary Quality of Life for Residents

We value keeping our community safe, clean, healthy, and balanced with opportunities for living, working, enrichment, and play.

SAFETY

We support the maintenance of police and fire services that proactively ensure the safety of every resident through diligence, helpfulness, and performance at the highest standards.

CLEANLINESS

We will continue to invest in maintaining a clean and manicured appearance of our community.

AFFORDABILITY

We seek to maintain a cost of living that allows our community to be made up of people of all generations.

COMFORT AND PEACEFULNESS

- We will continue protecting the peace and quiet of residential neighborhoods from intrusive activities and from large-scale development.
- We seek to mitigate and control effects of noise from factors such as airplanes, lawn and construction equipment, and traffic.
- We will manage conflicting interests of tourists and residents by prioritizing peace and comfort of residents.
- We will balance the impacts of special events by assessing and managing the geographic locations and levels of activity associated with events so that the comfort and convenience of residents is maintained.
- We are proud to be a Blue Zone community and support initiatives that foster healthy lifestyles.

GREENSPACE, RECREATION, AND WATER ACCESS

- We support the maintenance and creation of green spaces, parks, paths, trails, and public access to the waterfront to provide connections to nature and allow for enjoyment of the outdoors.
- Access to the beach will be maintained in a way that does not compromise the protection of this resource.

COMMUNITY FABRIC AND THE ARTS

- We support keeping the fabric of our community made up of families sharing in the warm weather, friendly people, and gentle pace of life.
- We value the visual and performing arts facilities that enrich the lives of residents.

LANDSCAPING AND SPACIOUSNESS

- Hallmarks of our community are the Gulf front ambiance and predominance of greenery. We will maintain the tradition of providing beach access, passive green spaces, natural green space, parks, and colorful landscapes throughout Naples in an environmentally sensitive way.
- We will maintain the designation of Naples as a Tree City USA, and we will continue maintaining and enhancing the health and size of our urban forest.

EMERGENCY SERVICES

- We will maintain the closest unit fire response system to ensure protective care of life and property is provided by the closest available service provider.
- We will continue to uphold and equip a Fire-Rescue Department comprised of highly qualified and trained emergency personnel.

OUR ECONOMY – Economic Health and Vitality

We value the businesses and health care industry that enhance our small-town character as amenities that contribute to our collective success and well-being.

HEALTH CARE

We support efforts to maintain and enhance the medical business community that makes Naples a leader in health care.

BUSINESSES

- We aim to keep our economy vibrant by supporting local businesses that enhance our small-town character.
- We seek to maintain the established geographical diversification of commercial areas that are in scale with surrounding neighborhoods.
- We support maintaining the distinct character and charm that distinguish our commercial districts as premier, mixed-use environments for strolling, dining, and shopping for goods and services in scale with surrounding neighborhoods.
- We will continue balancing the interests of businesses and tourism with the needs of residents.

AIRPORT

We recognize the importance of the airport in the local economy and the convenience of the residents in the community while also acknowledging the need to curb the noise impacts for the peaceful enjoyment of our homes.

OUR GOVERNANCE – High performing government

We support our City government to be proactive, engaging, and responsive to ensure high levels and quality of service for current and future generations of residents.

ENGAGED AND COLLABORATIVE WITH LOCAL AND REGIONAL PARTNERS

- Our government will be engaged with community and regional partners to ensure a collaborative approach to addressing matters related to our environment, quality of life, and municipal assets.
- We will have ongoing coordination and communication with adjoining jurisdictions so that potential impacts of activities proposed along City borders are identified and discussed to reduce impacts on the City.
- We will work with other local governments to preserve our home rule authority.

TRANSPARENCY

We seek to have our city officials maintain strong connections with residents through regular engagement in both formal and informal settings.

ETHICS

- Operation of our government is by the people and for the people, with ethics above all else.
- We count on our government officials and decision makers to be fiscally responsible and to consider residents at the forefront of every decision.

INFRASTRUCTURE SENSITIVE TO THE LOOK AND FEEL OF NAPLES

- Infrastructure replacements or additions will be designed and constructed with sensitivity to neighborhood ambiance and to the environment.
- We will evaluate the amount and location of vehicle parking for commercial, institutional, and mixed-use districts so that comfort and convenience of residents is maintained.
- We will continue evolving our transportation system with multimodal solutions to control congestion.
- Our government will continue to pro-actively ensure our community is prepared and equipped for natural disasters and hazards.
- We strive to facilitate undergrounding of powerlines for the future resilience and overall appearance of our community.

Strategic Steps

TOP PRIORITY INITIATIVES

1. Water Quality-Clean up the lakes system and Naples Bay and keep them clean.
2. Review and amend the planning and building codes which would ensure our small-town feel and charm.
3. Facilitate the re-nourishment of our beaches and sustain them.
4. Balance redevelopment and parking issues with community character and environmental conditions Citywide.
5. Invest in improving the levels of service infrastructure for water quality, resiliency, and sea level rise mitigation.

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

Financial Policy



The Government Finance Officers Association (GFOA) encourages an active and ongoing discussion of the financial policies of the City, and recommends the policies be included in the budget.

The purpose of the policies is to demonstrate to the relevant parties that the City is committed to strong financial operations, and to provide a strong precedent for future policy makers and financial managers on the city's financial goals and strategies.

I. Budgetary and Financial Planning Policies

1. The budget must be balanced for all funds. Total anticipated revenues and use of fund balance must equal total estimated expenditures for each fund (Section 166.241 of Florida Statutes requires that all budgets be balanced.) A balanced budget requires each operating fund to have revenues fully cover expenditures. Fund balance, if used as a source of revenue, may only be used in accordance with the City's fund balance policy.
2. The City will avoid procedures that balance current operating expenditures at the expense of meeting future year's expenses, such as postponing expenditures or accruing future years' revenues.
3. The budget will provide adequate funding for maintenance and replacement of capital, plant and equipment.
4. The budget will provide full funding for employees and their related costs.
5. Annually, the Finance Department will establish an indirect cost allocation plan to charge all operating funds of the City where it is legal. The method used shall fairly cover the overhead and administrative costs of the General Fund that provide service to non-general fund departments. Departments and Council will have a chance to review all charges annually. Council may determine exemptions or reductions for a public purpose. The cost allocation methodology should be reviewed during every odd numbered year.
6. A Payment in Lieu of Taxes (PILOT) will be charged to enterprise funds where the intent of the fund is to track full cost accounting. The purpose is to offset City services including Police and Fire which are services provided to every taxpayer and resident. Payments to the General Fund in lieu of taxes will be based on 6% of gross earned revenue or a negotiated fee.
7. The City's budget will be adopted by resolution and in accordance with section 166.241 Florida Statutes.
8. In accordance with FS 166.241, the proposed budget that will be heard by City Council must be posted to the City's website at least 2 days before the first budget.

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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.

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6. Land and depreciable fixed assets shall be reported at their historical cost, including: (1) charges to place the asset in its intended location (for example, freight); (2) charges to place the asset in its intended condition for use (for example, installation, training or site preparation); and (3) subsequent additions or improvements that enhance the asset's functionality or extends its expected useful life. Expenditures for maintenance agreements and repairs are not included in historical cost. Donated assets are recorded at the value at the date of donation.
7. Capital assets shall be depreciated according to the following schedule. Land is not depreciated.

Type	Years
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.

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- 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.A.
Meeting of 9/21/22**

RESOLUTION 2022-14942

A RESOLUTION DETERMINING AND FIXING THE 2022 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 Thirty-One Billion, Two Hundred Ninety-Nine Million, Twenty-Six Thousand, Three Hundred Sixty Three Dollars (\$31,299,026,363); and

WHEREAS, Section 200.065(2)(a), Florida Statutes (2021), requires the taxing authority to compute a proposed millage rate necessary to fund the budget, other than the portion funded from sources other than ad valorem taxes, and that in computing proposed or final millage rates, the taxing authority must utilize not less than Ninety-Five percent (95%) of the certified taxable value; and

WHEREAS, the City of Naples, Florida has performed the necessary millage calculation and found it to be 1.1500 mills; and

WHEREAS, Section 200.065(1), Florida Statutes (2021), requires the taxing authority to compute a rolled back millage rate; and

WHEREAS, the City of Naples, Florida has performed the rolled back millage calculation as required by law and found the 2022-23 aggregate millage rate of 1.1666 to be 14.64 percent greater than the aggregate rolled back rate of 1.0176 mills; and

WHEREAS, the City of Naples, Florida conducted a public hearing for the tentative millage rate as required by Section 200.065, Florida Statutes (2021), on September 7, 2022; and

WHEREAS, the City of Naples, Florida conducted a public hearing for the final millage rate as required by Section 200.065, Florida Statutes (2021), on September 21 2022; and

WHEREAS, pursuant to state law, the City must adopt a tentative or final millage rate prior to adopting a tentative budget;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Resolution 2022-14942

Page 2

Section 1. That the 2022 tax levy and operating millage rate for the City of Naples, Florida is tentatively adopted at 1.1500 mills.

Section 2. That the 2022-23 aggregate millage rate is 1.1666 or 14.64 percent greater than the aggregate rolled back rate of 1.0176 mills.

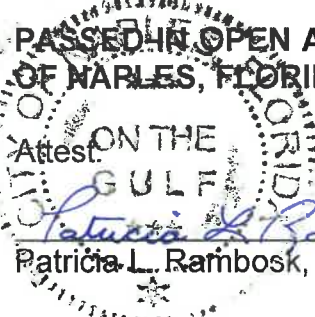
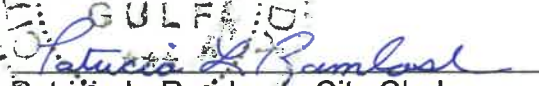
Section 3. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Total General Fund and Community Redevelopment Agency Operations:
At 1.1500 millage rate \$35,993,880
Adjusted for discount per statute \$34,194,186.

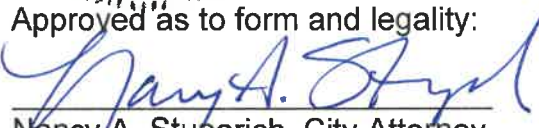
Section 4. If any word, phrase, clause, subsection or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this resolution. All resolutions or parts of resolutions in conflict herewith are hereby 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 2022.

Attest:  ON THE
GULF

Patricia L. Rambosk, City Clerk


Teresa Lee Heitmann, Mayor

Approved as to form and legality:

Nancy A. Stuparich, City Attorney

Date filed with City Clerk: 9-22-22

Agenda Item 4.B
Meeting of 9/21/22

RESOLUTION 2022-14943

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, FLORIDA EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; 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 14, 2022 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 15, 2022, 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 15, 2022, September 1, 2022 (CRA), 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 2022-23 budget on September 7, 2022; and

WHEREAS, the City of Naples has conducted a 2nd public hearing on the fiscal year 2022-23 budget on September 21, 2022;

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 2022-23 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 tentatively 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

Resolution 2022-14943**Page 2**

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 2022 in accordance with the City Charter. Approved Capital Improvement Projects are included in the 2022-23 budget. Budget adjustments, which modify the intent of the Capital Improvement Budget for Fiscal Year 2022-23, require City Council approval by resolution.
- Section 7.** On October 1, 2022, 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 f i s c a l year ending September 30, 2022.
- 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 moneys 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.

Resolution 2022-14943

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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, 2022.



Patricia L. Rambosk
Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann
Teresa Lee Heitmann, Mayor

Approved as to form and legality:

Nancy A. Stuparich
Nancy A. Stuparich, City Attorney

Date filed with City Clerk: 9-22-22

Appendix A

This is the 356-page Proposed Budget document that was presented to City Council in August 2022.

(On file in the City Clerk's Office)

Appendix B

Summary of Proposed Budget (see Page 5 of Proposed Budget Book)

During the budget workshop and subsequent meetings, 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.

The following table outlines the specific changes made since the budget workshop.

FY22/23 - Changes to Budget since Budget Workshop 8/15/22

	\$ Revenue	\$ Expenses	Description
General Fund (001)			
Proposed Budget	49,450,678	50,078,627	
	563,967		Millage from 1.13 to 1.15
		(47,500)	Remove GF contribution to Tennis Fund
		47,500	Add Centennial Celebration Expense
		(10,951)	Ethics Commission back to level funding
		(44,194)	Mayor & Council - correct FICA expense
			City Attorney - update \$ City Attorney contract; adjust Other
		(124,000)	Legal Services
Final Budget	50,014,645	49,899,482	
Building (110)			
Proposed Budget	5,851,925	6,770,880	
Final Budget	5,851,925	6,770,880	No Change
5th BID (138)			
Proposed Budget	644,866	644,866	
Final Budget	644,866	644,866	No Change
ENB (150)			
Proposed Budget	475,073	344,065	
Final Budget	475,073	344,065	No Change
MB (151)			
Proposed Budget	44,302	32,500	
Final Budget	44,302	32,500	No Change
CRA (180)			
Proposed Budget	16,643,805	20,010,366	
	32,331		352 Millage from 1.13 to 1.15

Resolution 2022-14943**Page 6**

Final Budget	16,676,136	20,010,366	
Streets (190)			
Proposed Budget	3,479,593	4,643,902	
Final Budget	3,479,593	4,643,902	No Change
Debt Service (200)			
Proposed Budget	4,450,530	4,519,999	
Final Budget	4,450,530	4,519,999	No Change
Capital Projects (340)			
Proposed Budget	4,356,685	5,274,264	
Final Budget	4,356,685	5,274,264	No Change
One Cent Sales Tax (350)			
Proposed Budget	4,430,000	1,725,000	
Final Budget	4,430,000	1,725,000	No Change
Water & Sewer (420)			
Proposed Budget	48,883,682	58,738,665	
		487,586	Water Production Division - increase "Chemicals..." expense
		227,290	Water Treatment Division - increase "Chemicals..." expense
		300,000	CIP 23M25 Infrastructure repairs at Wastewater Plant
Final Budget	48,883,682	59,753,541	
Gulf Acres (426)			
Proposed Budget	242,000	219,896	
Final Budget	242,000	219,896	No Change
Beach (430)			
Proposed Budget	3,312,000	5,410,946	
Final Budget	3,312,000	5,410,946	No Change
Solid Waste (450)			
Proposed Budget	9,379,000	8,688,783	
Final Budget	9,379,000	8,688,783	No Change
Dock (460)			
Proposed Budget	2,570,950	2,728,311	
	1,000,000	353	Fuel Sales
		500,000	Fuel Expense

Resolution 2022-14943**Page 7**

Final Budget	3,570,950	3,228,311	
Stormwater (470)			
Proposed Budget	11,614,412	23,619,198	
		121,771	Stormwater Division -Plans Review Eng. add vacancy not rolled into budget
		122,513	Natural Resources Division -Project Mgr. add vacancy not rolled into budget
Final Budget	11,614,412	23,863,482	
Tennis (480)			
Proposed Budget	988,500	934,315	
	(47,500)		Remove GF contribution to Tennis Fund
Final Budget	941,000	934,315	
Risk (500)			
Proposed Budget	3,640,158	4,268,253	
Final Budget	3,640,158	4,268,253	No Change
Benefits (510)			
Proposed Budget	9,529,070	9,294,380	
Final Budget	9,529,070	9,294,380	No Change
Technology (520)			
Proposed Budget	3,064,750	3,185,525	
Final Budget	3,064,750	3,185,525	No Change
Equipment Services (530)			
Proposed Budget	3,103,123	3,175,763	
Final Budget	3,103,123	3,175,763	No Change
Proposed Budget	186,155,102	214,308,503	
Changes	1,548,798	1,580,015	
Final Budget	187,703,900	215,888,517	

FY21/22 - Changes to Budget since Budget Workshop 8/16/21

	\$ Revenue	\$ Expenses	Description
General Fund (001)			
Proposed Budget	43,355,002	43,441,451	
City Clerk		(480)	Delete phone allowance for A. Duran
City Mgr		105,991	Add Executive Asst position (V. Smith)
City Mgr - Code Enf.		(58,172)	Delete Administrative Specialist position
CS - Parks & Pkwy		5,000	Increase Prof Svcs (531040) - median restoration
CS - Fleischmann		(44,000)	Update Electricity (543010)
CS - River Park		10,000	Increase for additional Lifeguards
CS - Baker Park	15,000		Add for Camp & Other Fees
Non-Dept		(40,000)	Remove \$40K for Codification of Ordinances (531010)
Non-Dept		(126,990)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge
Ethics		266,627	Added Budget
Final Budget	43,370,002	43,559,427	
Building (110)			
Proposed Budget	6,047,389	6,198,237	
		(110,000)	Delete outside eng svcs
		(23,950)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge
Final Budget	6,047,389	6,064,287	
5th BID (138)			
Proposed Budget	619,308	619,308	
	(36,477)	(36,477)	Changes to Final Taxable Value & offsetting payment to 5th BID
Final Budget	582,831	582,831	
ENB (150)			
Proposed Budget	388,352	374,850	
Final Budget	388,352	374,850	No Change
MB (151)			
Proposed Budget	43,595	97,500	
Final Budget	43,595	97,500	No Change
CRA (180)			
Proposed Budget	14,288,050	12,361,087	
	(4,000,000)	355	Reduce Loan proceeds from \$8M to \$4M

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		(140)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge
Final Budget	10,288,050	12,360,947	
Streets (190)			
Proposed Budget	3,465,121	4,076,230	
		(75,000)	Remove CIP 22U06 - 5th Ave Sidewalk Impr
		(4,510)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge
Final Budget	3,465,121	3,996,720	
Debt Service (200)			
Proposed Budget	4,572,647	4,981,593	
Final Budget	4,572,647	4,981,593	No Change
Capital Projects (340)			
Proposed Budget	12,340,000	14,053,608	
	(8,000,000)	(8,000,000)	Pull out \$8M in Loan Proceeds & \$8M project 22U30 Seawalls
Final Budget	4,340,000	6,053,608	
One Cent Sales Tax (350)			
Proposed Budget	4,930,000	14,866,600	
		5,000,000	Update funding for 21V25 Phase I South Beach Outfall
		(4,840,000)	Update funding for 21V26 Phase II North Beach Outfall
Final Budget	4,930,000	15,026,600	No Change
Water & Sewer (420)			
Proposed Budget	39,672,182	39,360,210	
		(26,120)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge
Final Budget	39,672,182	39,334,090	
Gulf Acres (426)			
Proposed Budget	252,850	1,120,510	
Final Budget	252,850	1,120,510	No Change
Beach (430)			
Proposed Budget	2,365,000	3,090,993	
	915,000		update revenue (Meter, Parking, Lowdermilk, Pier)
		(2,380)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge
Final Budget	3,280,000	3,088,613	

Resolution 2022-14943**Page 10****Solid Waste (450)**

Proposed Budget	9,237,325	8,421,323
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(2,820)

Updated Tech Svc Charges re deletion of GIS mgr& other net charge

Final Budget	9,237,325	8,418,503
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Dock (460)

Proposed Budget	2,195,950	2,196,859
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170,000

update revenue (fuel sales)

114,709

update expenses (fuel & other)

(1,260)

Updated Tech Svc Charges re deletion of GIS mgr& other net charge

Final Budget	2,365,950	2,310,308
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Stormwater (470)

Proposed Budget	25,465,100	25,904,089
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(20,000,000)

Remove Funding for Capital Projects

(4,507,000)

Adjust CIP for Phase I Beach Outfall Proj

(10,500,000)

Adjust CIP for Phase II Beach Outfall Proj

(4,950)

Updated Tech Svc Charges re deletion of GIS mgr& other net charge

Final Budget	5,465,100	10,892,139
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Tennis (480)

Proposed Budget	829,500	793,329
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62,000

update revenue - Lessons/Clinics

36,000

update expenses - 510300 (& fc), 541000, 542100, 542110, 552020

(320)

Updated Tech Svc Charges re deletion of GIS mgr& other net charge

Final Budget	891,500	829,009
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Risk (500)

Proposed Budget	3,558,210	3,961,285
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Final Budget	3,558,210	3,961,285
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No Change

Benefits (510)

Proposed Budget	9,854,372	9,347,515
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Final Budget	9,854,372	9,347,515
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No Change

Technology (520)

Proposed Budget	2,050,590	2,078,882
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(129,447)

Pull out GIS mgr

(193,750)

Update Technology Chg to departments / Revenue to Tech re chgs i

Final Budget	1,856,840	1,949,685
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Resolution 2022-14943**Page 11****Equipment Services
(530)**

Proposed Budget	2,453,413	2,428,460	
	(3,000)		Update Revenue re chgs to 542100/542110 in Dock
		(2,460)	Updated Tech Svc Charges re deletion of GIS mgr& other net charge
Final Budget	2,450,413	2,426,000	
Proposed Budget	187,983,956	199,773,919	
Changes	(31,071,227)	(22,998,151)	
Final Budget	156,912,729	176,775,768	

Appendix B (continued)

Fund Title	Actual	Projected	FY 22-23 Budget		Change in	Budgeted
	9/30/2021 Fund Balance	9/30/2022 Fund Balance	Revenues	Expenditures	Fund Balance	9/30/2023 Fund Balance
General Fund	20,144,800	20,439,909	50,014,645	49,899,482	115,163	20,555,072
Special Revenue Funds						
Building Permits (110)	5,525,266	5,508,343	5,851,925	6,770,880	(918,955)	4,589,388
Fifth Avenue Business (138)	5,048	5,048	844,866	844,866	0	5,048
East Naples Bay District (150)	1,389,184	307,302	475,073	344,065	131,008	438,310
Moorings Bay District (151)	1,270,984	1,278,059	44,302	32,500	11,802	1,289,861
Community Redevelopment (180)	6,780,678	6,426,896	16,676,136	20,010,366	(3,334,230)	3,092,665
Streets and Traffic (190)	3,363,324	2,586,953	3,479,593	4,643,902	(1,164,309)	1,422,645
Utility Tax/ Debt Service (200)	2,130,195	1,847,249	4,450,530	4,519,999	(69,469)	1,777,780
Capital Projects Fund (340)	4,610,396	1,612,123	4,356,685	5,274,264	(917,579)	694,544
One Cent Sales Tax (350)	12,146,318	734,769	4,430,000	1,725,000	2,705,000	3,439,769
Total Capital, Debt and Special Revenue Funds	37,221,373	20,306,742	40,409,110	43,965,841	(3,556,731)	16,750,011
Enterprise Funds						
Water and Sewer (420)	44,857,501	37,945,216	48,883,682	59,753,541	(10,869,859)	27,075,357
Gulf Acres Rosemary Heights (426)	7,008	171,392	242,000	219,896	22,104	193,496
Naples Beach Fund (430)	5,842,922	4,080,841	3,312,000	5,410,946	(2,098,946)	1,981,896
Solid Waste Fund (450)	2,715,506	3,613,093	9,379,000	8,688,783	690,217	4,303,310
City Dock Fund (460)	814,550	1,213,958	3,570,950	3,228,311	342,639	1,556,595
Storm Water Fund (470)	11,233,410	12,401,692	11,614,412	23,863,482	(12,249,070)	152,622
Tennis Fund (480)	678,380	821,493	941,000	934,315	6,685	828,178
Total Enterprise Funds	66,149,277	60,247,682	77,943,044	102,099,274	(24,156,230)	36,091,453
Internal Service Funds						
Risk Management (500)	5,032,691	4,634,043	3,640,158	4,268,253	(628,096)	4,005,948
Employee Benefits (510)	2,557,341	3,064,198	9,529,070	9,294,380	234,690	3,298,888
Technology Services (520)	997,979	347,375	3,064,750	3,185,525	(120,775)	226,600
Equipment Services (530)	(128,935)	(239,387)	3,103,123	3,175,763	(72,640)	(312,027)
Total Internal Service Funds	8,459,076	7,806,229	19,337,101	19,923,921	(566,820)	7,219,409
TOTAL	131,974,526	108,800,561	187,703,900	215,888,517	(28,184,617)	80,615,944

Resolution 2022-14943

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Appendix C

This is the 180-page Capital Improvement document that was presented to City Council
in May 2022.

(On file in the City Clerk's Office)

**Agenda Item 4.C.
Meeting of 9/21/22**

RESOLUTION 2022-14944

A RESOLUTION DETERMINING AND FIXING THE 2022 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 millage rate as required by Section 200.065, Florida Statute (2021) on September 7, 2022; and

WHEREAS, the City of Naples, Florida conducted a 2nd public hearing for the millage rate as required by Section 200.065, Florida Statute (2021) on September 21, 2022; 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 2022-23 aggregate millage rate (the applied rate for the General Fund and the special districts) is 1.1666 which is 14.64 percent greater than the aggregate rolled back rate of 1.0176 mills; and

WHEREAS, the gross taxable value, for operating purposes, not exempt from taxation, and within the East Naples Bay Special Taxing District, has been certified by the County Property Appraiser as Nine Hundred Sixty-Eight Million, Five Hundred Seventy-Three Thousand, Seven Hundred Eleven Dollars (\$968,573,711);

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2022 tax levy and millage rate for the East Naples Bay Special Taxing District is adopted at 0.5000 mills, which is the same as FY 2021-22.

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	\$484,287
Adjusted for discount per statute	\$460,073.

Resolution 2022-14944

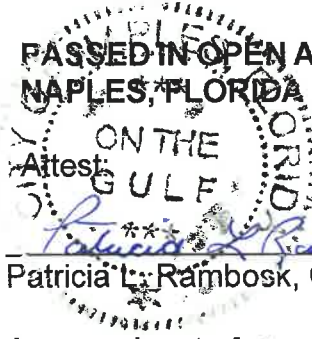

Page 2

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 shall take effect immediately upon adoption.

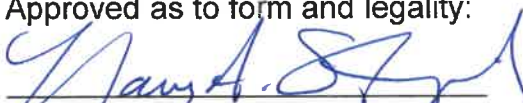
PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 21ST DAY OF SEPTEMBER 2022.

Attest:



Patricia L. Rambosk, City Clerk


Teresa Lee Heitmann, Mayor

Approved as to form and legality:


Nancy A. Stuparich, City Attorney

Date filed with City Clerk: 9-22-22

Agenda Item 4.E.
Meeting of 9/21/22

RESOLUTION 2022-14946

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE EAST NAPLES BAY SPECIAL TAXING DISTRICT, FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; 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 public hearings on the fiscal year 2022-23 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, 2022 and ending September 30, 2023 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, 2023, 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. \$344,065

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, 2022 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, 2022.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account.

Resolution 2022-14946

Page 2


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 shall 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 2022.

Attest:

 ON THE
GULF COUNTY
Patricia L. Rambosk
Patricia L. Rambosk, City Clerk


Teresa Lee Heitmann, Mayor

Approved as to form and legality:


Nancy A. Stuparich, City Attorney

Date filed with City Clerk: 9-22-22

Agenda Item 4.D
Meeting of 9/21/22

RESOLUTION 2022-14945

A RESOLUTION DETERMINING AND FIXING THE 2022 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 millage rate as required by Section 200.065, Florida Statutes (2021), on September 7, 2022; and

WHEREAS, the City of Naples, Florida conducted a 2nd public hearing for the millage rate as required by Section 200.065, Florida Statute (2021) on September 21, 2022; 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 2022-23 aggregate millage rate (the applied rate for the General Fund and the special districts) is 1.1666 mills, which is 14.64 percent greater than the aggregate rolled back rate of 1.0176 mills; and

WHEREAS, the gross taxable value, for operating purposes, not exempt from taxation, and within the Moorings Bay Special Taxing District, has been certified by the County Property Appraiser as Two Billion, Seven Hundred Twenty Million, One Hundred Forty Thousand, Four Hundred Thirty-One Dollars (\$2,720,140,431);

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2022 tax levy and millage rate for the Moorings Bay Special Taxing District is adopted at 0.0125 mills, which is the same as FY 2021-22.

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.	\$34,002
Adjusted for discount per statute	\$32,302.

Resolution 2022-14945

Page 2

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 2022.

Attest:
ON THE
GULF


Patricia L. Rambosk, City Clerk


Teresa Lee Heitmann, Mayor

Approved as to form and legality:


Nancy A. Stuparich, City Attorney

Date filed with City Clerk: 9-22-22

Agenda Item 4.F.
Meeting of 9/21/22

RESOLUTION 2022-14947

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; 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 hearings on the fiscal year 2022-23 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, 2022 and ending September 30, 2023 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, 2023, 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. \$32,500

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, 2022, 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, 2022.

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 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 2022.

Attest:
ON THE
FILE
Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann, Mayor

Approved as to form and legality:

Nancy A. Stuparich, City Attorney

Date filed with City Clerk: 9-22-22

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