Adopted Budget

City of Naples, Florida

Fiscal Year 2023-2024

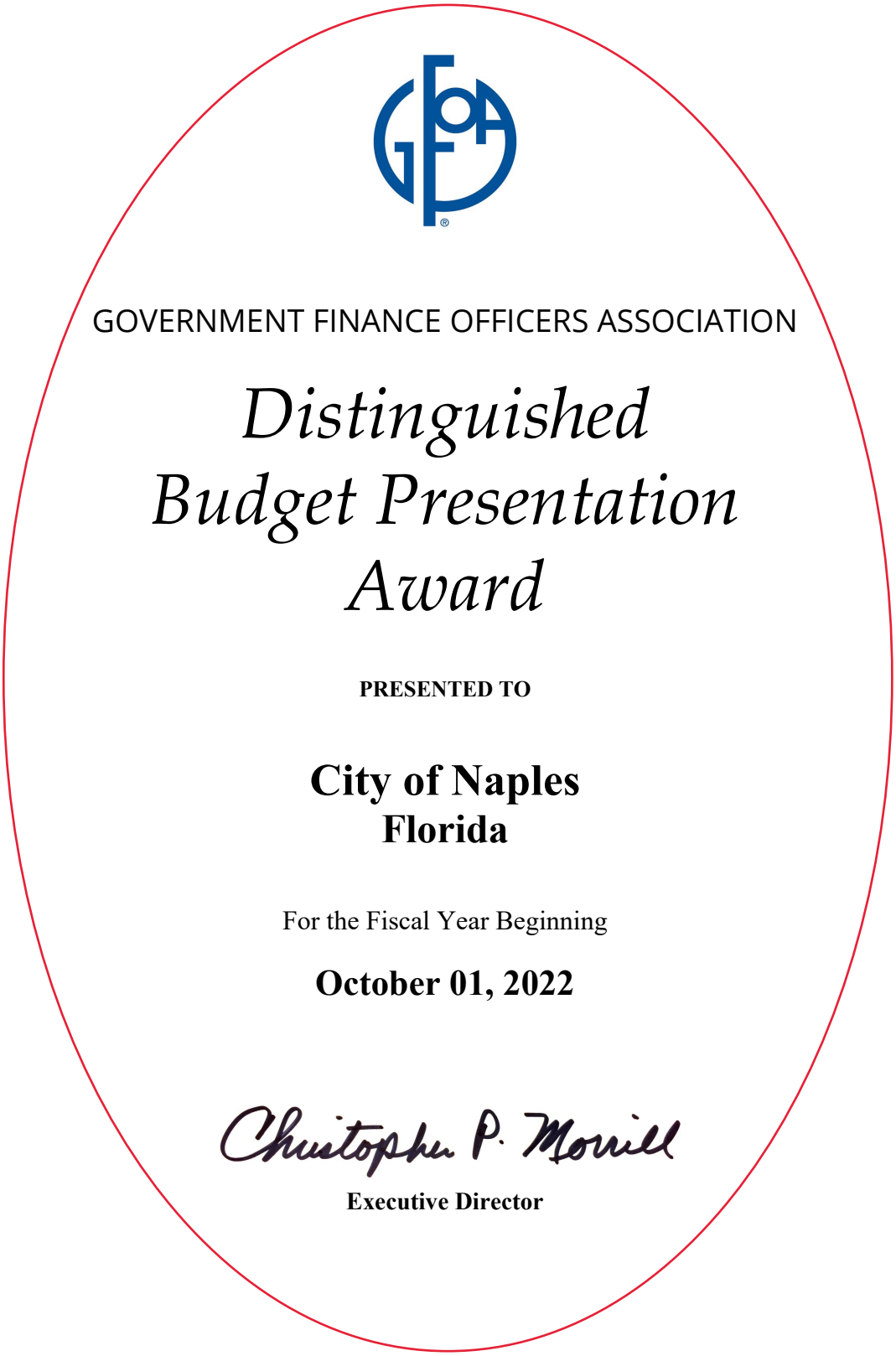
City of Naples

Principal Officers

Mayor	Teresa Heitmann
Vice-Mayor	Michael McCabe
Council Member	Ted Blankenship
Council Member	Raymond Christman
Council Member	Terry Hutchison
Council Member	Paul Perry
Council Member	Beth Petrunoff
City Manager	Jay Boodheshwar
City Attorney	Nancy Stuparich
City Clerk	Patricia L. Rambosk

Senior Leadership Team

Deputy City Manager	Mari Gallet
Deputy City Manager / CFO - Finance Director	Gary Young
Building Services Director	Stephen Beckman
Parks, Recreation & Facilities Director	Chad Merritt
Fire Chief	Phillip Pennington
Human Resources Director	Charlotte Loewel
Planning Director	Erica Martin
Police Chief	Vacancy
Public Works Director	Robert Middleton
Information Technology Director	Andrew Hunter



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Naples
Florida

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morrill

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.

Naples Centennial
Celebrating the Present and Shaping the future -
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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, 2023

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, 2023, and ending September 30, 2024. 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 1.17 mills, an increase of .02 mills from FY 2022-23.

The Collier County Property Appraiser estimates an increase of 12.02% in taxable values; FY 2023-24 taxable value is estimated at $34.970 billion, as compared to $31.217 billion in FY 2022-23. Adjusted for the Community Redevelopment Agency's tax increment, the taxable value increase is 11.48%.

The gross budgeted expenditures in this document are $197.19 million, compared to the FY 2022-23 adopted budget of $215.89 million, a decrease of $18.70 million. This includes an increase of $5.98 million in personnel expenses, $7.44 million in operating expenses and a decrease of $32.12 million in capital expenses.

Highlights of the budget:

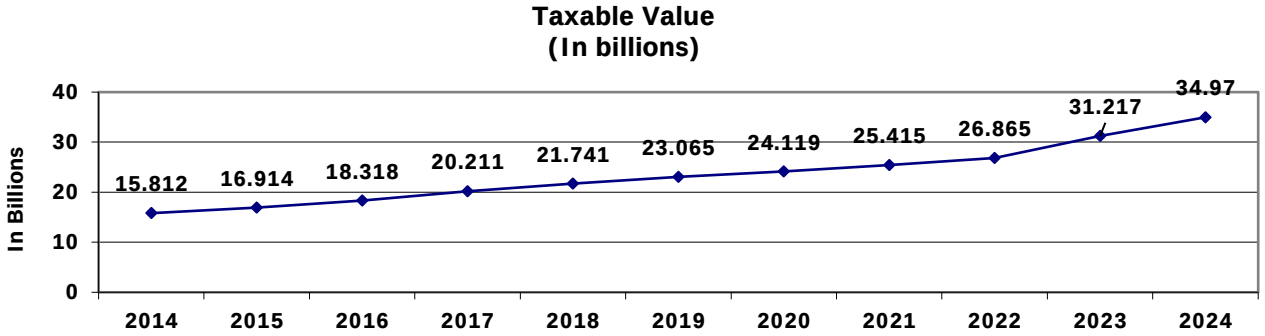
- General Fund recommended millage rate is 1.1700.
- The East Naples Bay Taxing District and the Moorings Bay Taxing District will remain at their current millage rates of 0.5000 and 0.0125, respectively.
- The gross budgeted expenditures in this document are $197.19 million, compared to the FY 2022-23 adopted budget of $215.89 million, a decrease of $18.70 million.
- No increase in health insurance rates.
- The budget invests $51.57 million into the community with capital improvements in water/sewer utility systems and stormwater system upgrades and enhancements, affordable housing, roads, intersections and transportation

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

- There is a net increase of 13.79 Full Time Equivalent (FTE) positions from the current approved staffing level. These positions are proposed to maintain service levels and/or to provide additional staff support to achieve the City Council's established priorities.
- City pension contribution rates are budgeted at 13% of salaries for General employees, 46% for Police Officers, and, 48% for Firefighters.
- Required principal and interest payments are $2.41 million.

Millage Rate

Taxable value for the City increased 12.02%; FY2023-24 taxable value is $34.970 billion, as compared to FY22-23 which was $31.217 billion.

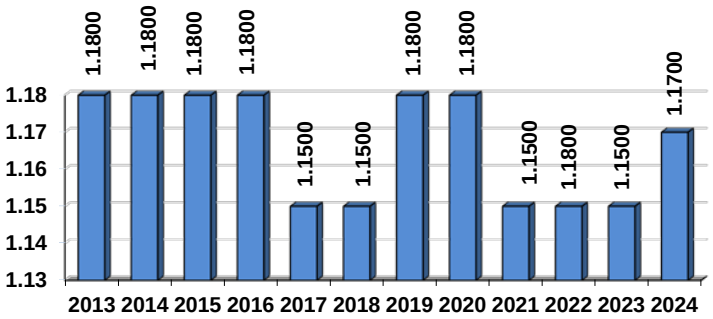


Property tax revenue is calculated by multiplying the taxable value by the millage rate. A collection rate of 95% is assumed and budgeted, as allowed by state law.

At the June 19, 2023, City Council meeting, there was a consensus to proceed with the maximum millage rate of 1.170. Property tax revenue, using the millage rate of 1.1700, is calculated as follows:

	Rate	Total Levy	Amount to CRA	General Fund Amount	Budgeted General Fund 95%
Millage Rate	1.1700	$40,915,139	$2,409,320	$38,505,819	$36,580,528

General Fund		
Gross Taxable Value	$ 34,970,203,869	
	Current	Rolled back Rate
Millage	1.17	1.0316
	$ 40,915,139	$ 36,075,262
Less amt to CRA	$ 2,409,320	$ 2,124,320
	$ 38,505,819	$ 33,950,942
95%	$ 36,580,528	$ 32,253,395
Difference from 1.17		$ (4,327,133)



	Millage	
	Current	Rolled Back Rate
Taxable Value	1.17	1.0316
$ 1,000,000	$ 1,170	$ 1,032
$ 5,000,000	$ 5,850	$ 5,158
$ 10,000,000	$ 11,700	$ 10,316

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 1.1872. The aggregate rolled back rate is 1.0473. The current year proposed rate is 13.36% 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 4% 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 2023-24. 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 FY2023-24. 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 shares the appropriate costs to all operating funds hiring eligible employees.

For FY 2023-24 there is a net increase of 13.79 FTE's.

The following list summarizes the changes by Fund/Department.

New Position	Fund/Dept	FTE	Salary	Total Salary & Benefits
Administrative Coordinator	GF - City Manager (shared with CRA)	0.50	27,500	40,595
Administrative Specialist	GF - Community Services	1.00	42,958	66,661
Planner II	GF - Planning	1.00	63,390	91,312
Fire Inspector *	GF - Fire Rescue	1.00	60,182	87,442
Administrative Coordinator	GF - HR	1.00	50,000	75,157
	TOTAL - GENERAL FUND	**4.50**	**216,530**	**320,571**
Chief Inspector	Building Fund	1.00	105,000	141,515
Chief Plans Examiner	Building Fund	1.00	105,000	141,515
Administrative Coordinator	CRA (shared w/GF CM)	0.50	27,500	40,595
Business Analyst	Water/Sewer Fund	1.00	62,005	89,641
Utilities Permit Coordinator	Water/Sewer Fund	1.00	64,200	92,289
Construction Project Manager	Water/Sewer Fund	1.00	89,010	122,223
Project Manager	Water/Sewer Fund	1.00	102,806	138,867
Utilities Locator	Water/Sewer Fund	1.00	57,610	84,338
IT Technician	Technology Services	1.00	75,000	105,320
Mechanic	Equipment Services	1.00	57,611	84,340
	TOTAL - OTHER FUNDS	**9.50**	**745,742**	**1,040,642**
	GRAND TOTAL	**14.00**	**962,272**	**1,361,213**

* This position is fully refunded by the Building Fund

OTHER:	
General Fund (Police) adjustment to crossing guards	(0.21)
OTHER	**(0.21)**
NET FTE CHANGE	**13.79**

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 9/30/20	Actual 9/30/21	Actual 9/30/22	Estimated 9/30/23	Budgeted 9/30/24
Total Fund Balance	21,563,185	26,368,912	27,572,888	21,821,798	22,223,417
Unassigned (Plus Prepaid)	**16,262,718**	**20,144,800**	**19,073,244**	**15,381,850**	**15,292,161**
Emergency	4,164,759	4,344,507	4,443,788	4,989,948	5,481,256
Nonspendable	897,374	1,679,974	1,462,574	1,200,000	1,200,000
Other	238,334	215,755	2,593,282	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 no funds are projected to have a fund balance that does not fall within the policy requirements.

The Stormwater Fund balance as presented includes State Grants of $13.9 million for FY23-24 following $6.5 million for FY 2022-23. The Stormwater Fund FY2023-24 budget continues the Citywide Lake Management & Restoration Improvements Plan and Beach Restoration and Water Quality Improvement Outfall Project. The City's original estimate cost of $34.2 includes design and construction and 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. The Stormwater Fund balance as presented is likely to be negatively affected by the increase expected in the final construction budget required to complete the project. Once the final construction cost is revealed the City will assess the potential need for issuing debt related to the project

The City has authorized and is undergoing a rate study to be finalized in FY 2023-24 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.

On September 28, 2022, Hurricane Ian battered the shoreline and beaches of Naples, causing flooding that destroyed beachfront hotels and homes leaving debris scattered all over areas of the city. While much progress has been made with the removal of debris and re-opening beach access points, recovery continues.

The city's three pension funds are funded at 81.1% for Police, 85.1% for Fire and 87.8% for General employee pension funds. The pension boards maintain an assumed rate of return of 7.0%, this increases the actuarial unfunded liability. The unfunded liability for all three pensions totals $36.3 million as of 9/30/2022.

City pension contribution rates are budgeted in FY 2023-24 at 46% of salaries for Police, 48% for Firefighters, and 13% for General employees. The actuarial report required 34.99% of salaries for Police, 38.91% for Firefighters, and 10.49% for General employees. The City estimates these rates will result in an additional $1,844,000 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 for City Hall improvements, and $1.6 million to ADA and mobility improvement to City facilities. FY 2023-24 budget includes $3.1 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 State of Florida via Legislative Appropriations has approved over $13.9 million for FY23-24, following the approval of $6.5 million for FY2022-23, to help fund Outfall Improvement Projects and Stormwater Lake Restoration improvement projects within the City.

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. This

millage discussion included the financial impacts of the Hurricane Ian recovery and the expected impact on the General Fund unrestricted fund balance by the end of FY2023.

Capital

Public discussion for this budget occurred in May 2023. 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 resulted in an increase of $1,527,500, from $50,041,500 to $51,569,000. 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) Healthcare
    (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, Deputy City Manager/CFO - 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

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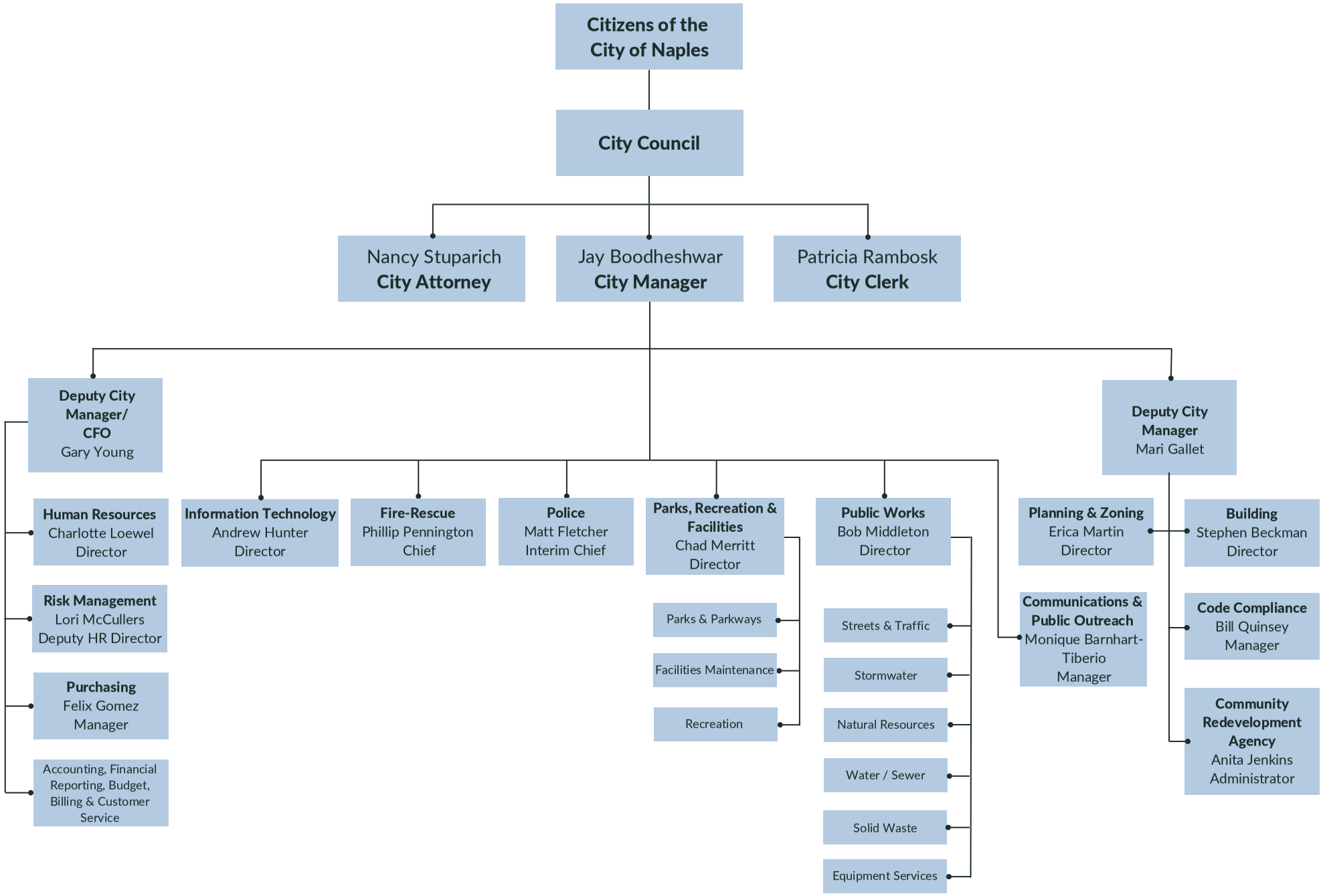

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City of Naples

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	☒																			
City Clerk	☒																			
City Manager	☒		☒			☒		☒	☒					☒						
CRA						☒														
City Attorney	☒																			
Planning	☒																			
Human Resources	☒																☒	☒		
Building Permits		☒																		
Finance	☒									☒	☒	☒								
Parks, Rec. & Facilities	☒					☒						☒				☒				
Streets & Stormwater				☒	☒		☒								☒					
Police	☒					☒						☒								
Fire Rescue	☒																			
Utilities										☒	☒		☒							☒
Technology Services																			☒	

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	Parks, Rec. & Facilities	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		

Table of Contants

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City of Naples

All Fund Revenue and Expenditure Analysis

Fund Overview

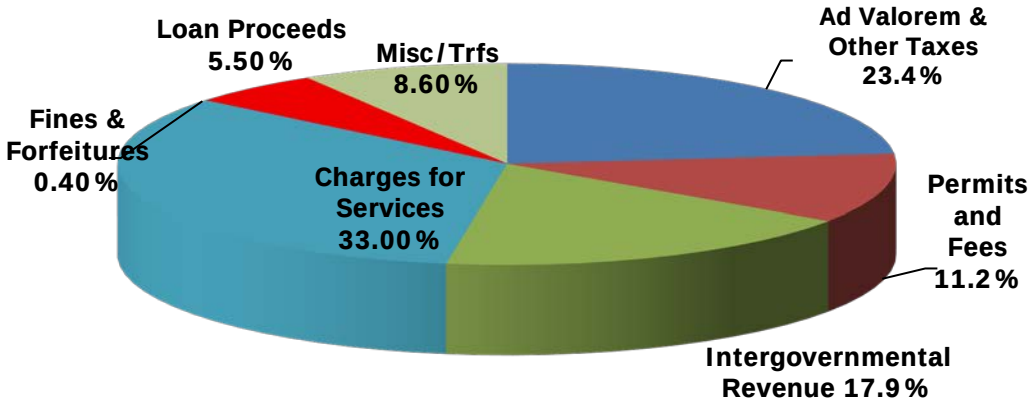
The City of Naples budget is structured based on 21 individual funds. The account structure follows the State of Florida's Uniform Accounting System. Each fund is a distinct financial entity with its own revenues and expenses. The FY 2023-24 budget is balanced in accordance with the City's Code of Ordinances. Total revenues are budgeted at $219,642,856 and expenditures are budgeted at $197,190,399, an increase in fund balance of $22,452,457.

Revenue Overview

The combined FY 2023-24 revenues of the City's budgeted funds are as follows:

All Fund Revenue Analysis by Source

	FY 2022-23 Budget	%	FY 2023-24 Budget	%
Ad Valorem & Other Taxes	46,407,617	24.7%	51,389,036	23.4%
Permits and Fees	22,504,376	12.0%	24,664,323	11.2%
Intergovernmental Revenue	17,813,718	9.5%	39,333,951	17.9%
Charges for Services	69,586,487	37.1%	72,422,084	33.0%
Fines and Forfeitures	777,950	0.4%	925,950	0.4%
Loan Proceeds	14,500,000	7.7%	12,000,000	5.5%
Miscellaneous/Transfers	16,113,752	8.6%	18,907,512	8.6%
Total	**$187,703,900**		**$219,642,856**	

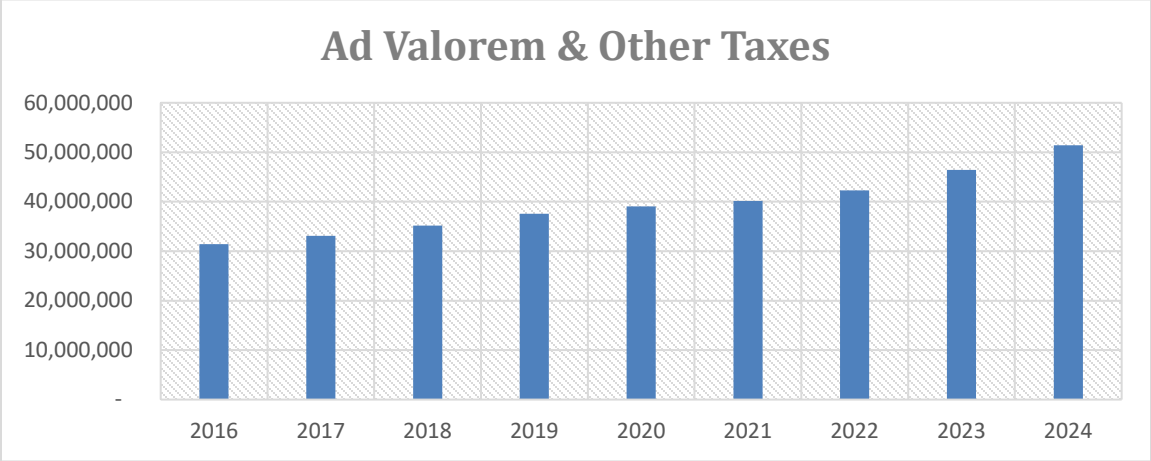


Ad Valorem & Other Taxes ($51,389,036)

City wide, taxes make up 23.4% of the City's revenues, with Ad Valorem Taxes being the largest tax, at $39,439,931. For FY 2023-24, the General Fund Operating Millage Rate is 1.170, an increase of .02 mills from FY 2022-23. 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 has been allocated in the past to General Fund, Streets Fund, and Public Service Tax. In FY 2023-24 the

General Fund $1.5 million allocation has been redirected to Street Fund.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 ($24,664,323)

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 11.2% of the City's revenues. The City is budgeted to collect $24.66 million in this segment. Building Permits are budgeted at $7.9 million.

Franchise fees, budgeted at $4.29 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.

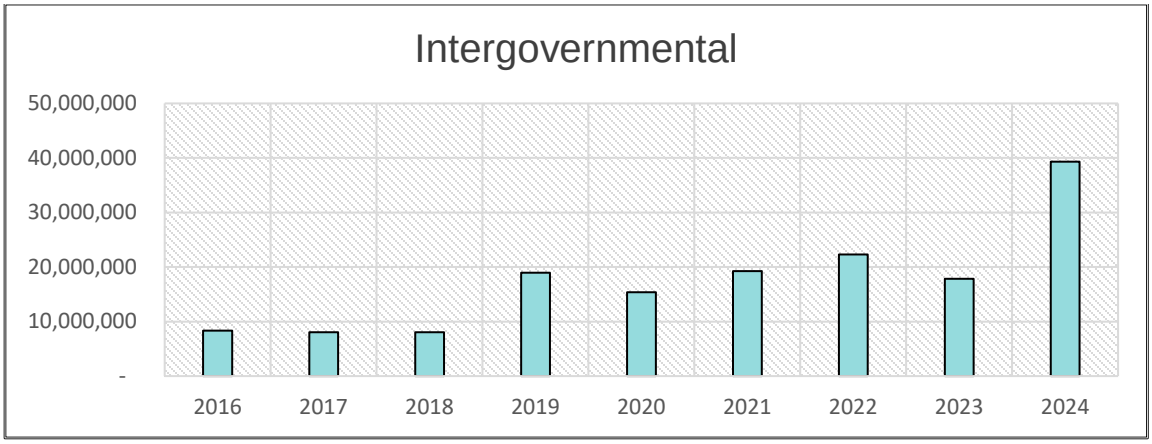
Impact fees, at $200,000, reflect the City's share of the Collier County Road Impact fee, which is collected by the Building Department as part of the permitting process. The City retains the first $200,000, and collections greater than that are forwarded to Collier County quarterly.

Special Assessment Bonds and assessment payments budgeted at $12.09 million includes an anticipated $10.96 million for Septic to Sewer Phase 2 construction bond and corresponding assessment for repayment.

Intergovernmental ($39,333,951)

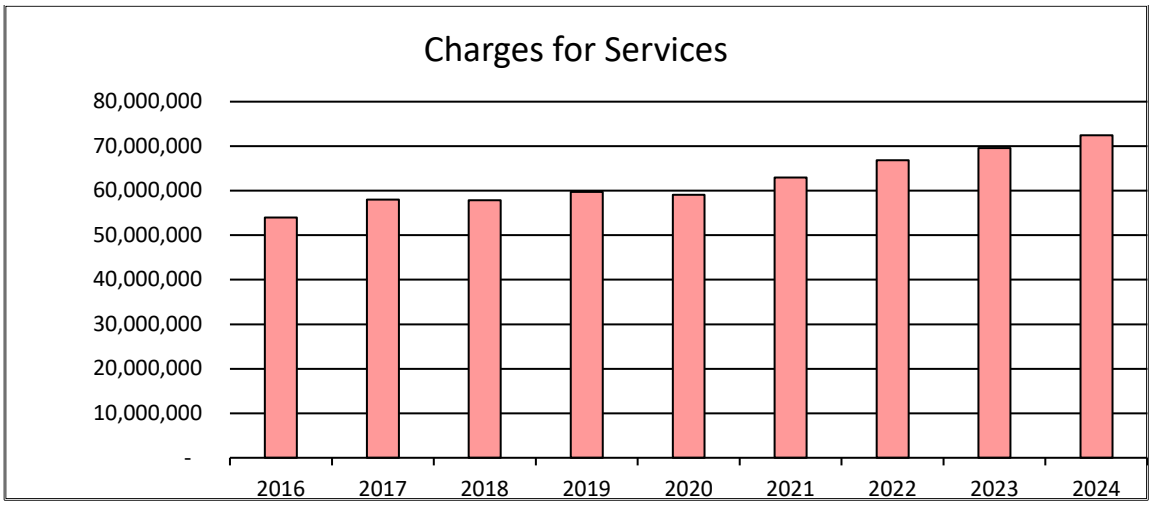
Intergovernmental Revenue includes revenue from Federal or State grants, state revenue sharing and Collier County agreements. Funds from Collier County include a $1.5 million Interlocal Agreement that provides funding for recreation programs, including beach operations that serve the County residents. This also includes the Community Redevelopment Agency (CRA)'s Tax Increment revenue from Collier County, budgeted at $6.268 million. General Use Sales Tax ($3.5 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 2021-24 as reflected in the chart below.



Charges for Services ($72,422,084)

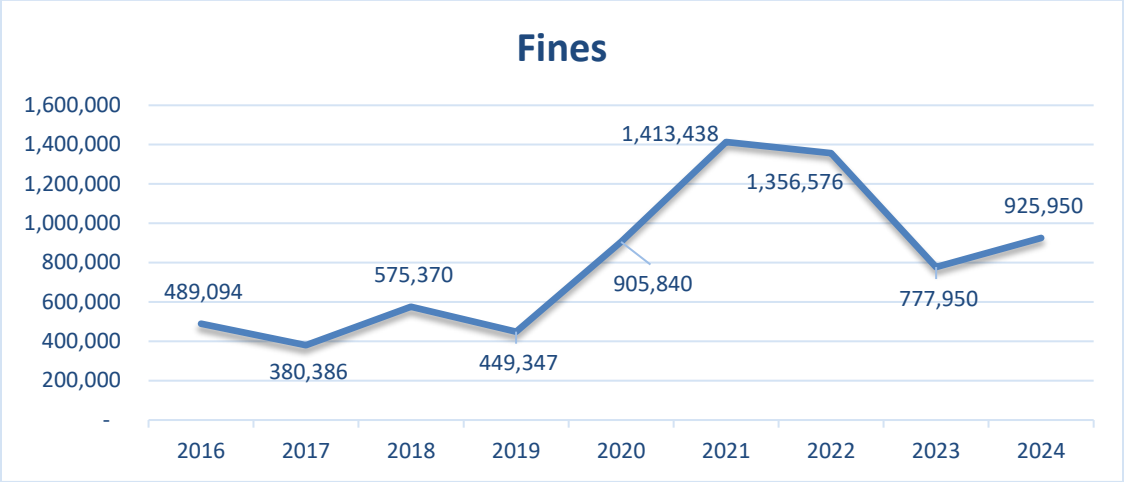
Making up 33.0% of City revenues, Charges for Services represents the largest source of budgeted revenues City-wide. The largest portions include charges to Water/Sewer customers ($35.9 million), Solid Waste customers ($9.8 million), City Dock customers ($3.5 million) and Stormwater customers ($5.6 million). This year's charges for services are based on the history of the revenue source.



Fines ($925,950)

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.

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.

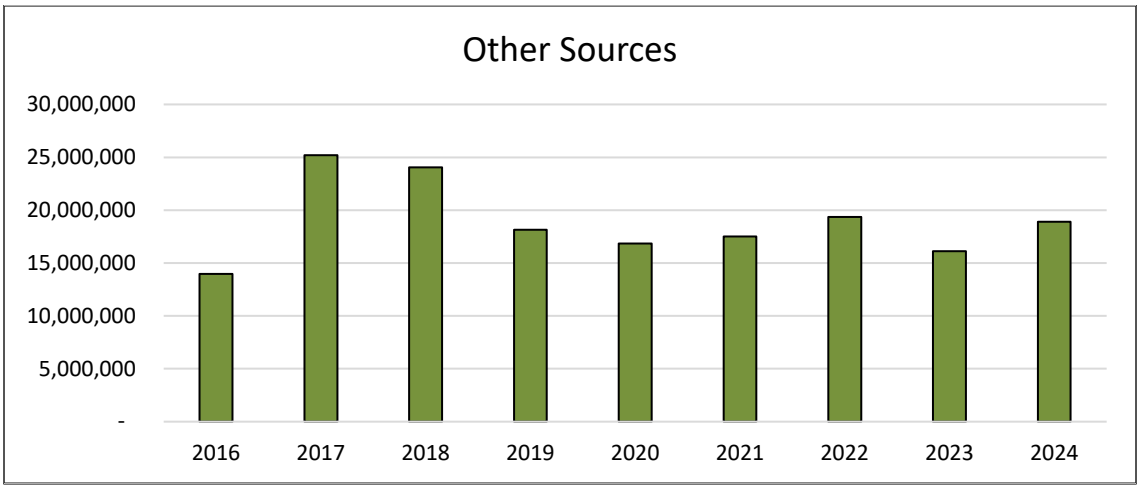


Loan Proceeds ($12,000,000)

The final size and scope of projects and related financing will be vetted in FY 2023-24 along with reasonable consideration the use of fund balance as prudent and consistent with Council's priorities. This includes a $12.0 million estimate related to CRA Parking Garage.

Miscellaneous/Other Sources ($18,907,512)

The City is projected to earn $2.53 million in interest earnings in FY 2023-24. 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 $9.37 million (Internal Service Fund), Water Sewer System Development Fees and auction income.

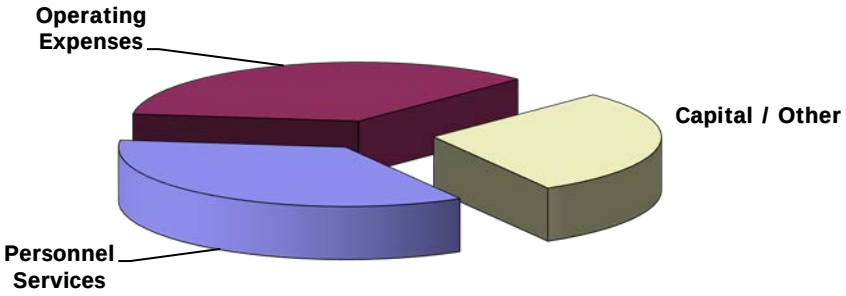


Expenditure Overview

The appropriations of the twenty-one budgeted funds are $197,190,399. The following chart shows a summary of the combined budget by category:

	FY 2022-23 Budget	%	FY 2023-24 Budget	%
Personnel Services	$63,558,396	29.4%	$69,542,365	35.3%
Operating Expenses	62,400,181	28.9%	69,843,043	35.4%
Capital Expenses/Other	89,929,940	41.7%	57,804,991	29.3%
Total Expenditures	**$215,888,517**		**$197,190,399**	

Where the Money Goes



Personnel Services ($69,542,365)

Personnel Services budgeted at $69,542,365 and includes all salaries and benefits for City employees. Salaries and benefits, city wide, increased $5,983,969 over adopted budget, 9.4%. 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 2023-24 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 2023-24 budgeted above the actuarial amount in all funds is estimated at $1,844,000.

FY 2023-24 Pension Contributions				
All Funds	Funded Ratio 10/1/2021	Budgeted Contribution Rate	Actuarial Rate	% Diff
Police	81.10%	46.00%	34.99%	11.01%
Fire	85.10%	48.00%	38.91%	9.09%
General	87.80%	13.00%	10.49%	2.51%

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 $1,021,313 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 13.79, however, there are a total of 14 new positions requested, see chart below for new positions requested.

New Position	Fund/Dept	FTE	Salary	Total Salary & Benefits
Administrative Coordinator	GF - City Manager (shared with CRA)	0.50	27,500	40,595
Administrative Specialist	GF - Community Services	1.00	42,958	66,661
Planner II	GF - Planning	1.00	63,390	91,312
Fire Inspector *	GF - Fire Rescue	1.00	60,182	87,442
Administrative Coordinator	GF - HR	1.00	50,000	75,157
	TOTAL - GENERAL FUND	**4.50**	**216,530**	**320,571**
Chief Inspector	Building Fund	1.00	105,000	141,515
Chief Plans Examiner	Building Fund	1.00	105,000	141,515
Administrative Coordinator	CRA (shared w/GF CM)	0.50	27,500	40,595
Business Analyst	Water/Sewer Fund	1.00	62,005	89,641
Utilities Permit Coordinator	Water/Sewer Fund	1.00	64,200	92,289
Construction Project Manager	Water/Sewer Fund	1.00	89,010	122,223
Project Manager	Water/Sewer Fund	1.00	102,806	138,867
Utilities Locator	Water/Sewer Fund	1.00	57,610	84,338
IT Technician	Technology Services	1.00	75,000	105,320
Mechanic	Equipment Services	1.00	57,611	84,340
	TOTAL - OTHER FUNDS	**9.50**	**745,742**	**1,040,642**
	GRAND TOTAL	**14.00**	**962,272**	**1,361,213**

* This position is fully refunded by the Building Fund

OTHER:	
General Fund (Police) adjustment to crossing guards	(0.21)
OTHER	**(0.21)**
NET FTE CHANGE	**13.79**

Operating Expenses ($69,843,043)

Operating Expenditures increased by $7,442,862, 11.9% over adopted budget. Significant changes will be discussed within each fund's narrative.

Non-Operating: Capital Outlay, Debt, and Other Expenditures ($57,804,991)

The FY 2023-24 budget includes $57,804,991 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 $51.57 million. Information on the projects specifically budgeted for FY 2023-24 are included in each funds' schedules and in the Capital Section of this document.

The city's debt service payments total $2.43 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

All Funds
Changes in Fund Balance
Fiscal Year 2023-24

The following spreadsheet shows the actual September 2022 fund balance and the projected fund balance for September 2023. The budgeted September 30, 2024 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 9/30/2022 Fund Balance	Projected 9/30/2023 Fund Balance	FY 23-24 Budget Revenues	FY 23-24 Budget Expenditures	Change in Fund Balance	Budgeted 9/30/2024 Fund Balance
General Fund	**19,089,368**	**15,449,850**	**54,654,871**	**54,812,560**	**(157,689)**	**15,292,161**
Special Revenue Funds						
Building Permits (110)	6,032,394	4,307,256	7,517,911	8,087,559	(569,648)	**3,737,607**
Fifth Avenue Business (138)	3,613	3,613	716,897	716,897	0	**3,613**
East Naples Bay District (150)	2,140,880	(168,198)	573,025	339,280	233,745	**65,547**
Moorings Bay District (151)	1,115,412	1,091,964	49,524	162,500	(112,976)	**978,988**
Community Redevelopment (180)	10,306,439	6,767,562	20,711,379	27,195,408	(6,484,029)	**283,534**
Streets and Traffic (190)	3,666,683	1,108,372	4,884,305	5,297,481	(413,176)	**695,196**
Utility Tax/ Debt Service (200)	2,130,195	2,070,726	4,666,530	4,508,373	158,157	**2,228,883**
Capital Projects Fund (340)	5,314,915	2,318,435	4,369,115	6,144,500	(1,775,385)	**543,050**
One Cent Sales Tax (350)	18,753,468	5,629,322	1,455,383	3,138,000	(1,682,617)	**3,946,705**
Total Capital, Debt and Special Revenue Funds	**49,463,999**	**23,129,053**	**44,944,069**	**55,589,998**	**(10,645,929)**	**12,483,123**
Enterprise Funds						
Water and Sewer (420)	46,372,189	16,050,119	52,107,242	40,596,110	11,511,132	**27,561,251**
Gulf Acres Rosemary Heights (426)	7,008	68,459	248,000	224,229	23,771	**92,230**
Naples Beach Fund (430)	6,911,733	4,499,034	4,088,765	3,525,591	563,174	**5,062,208**
Solid Waste Fund (450)	2,715,506	2,920,728	9,949,000	10,356,275	(407,275)	**2,513,453**
City Dock Fund (460)	781,509	845,980	3,579,950	3,208,915	371,035	**1,217,015**
Storm Water Fund (470)	8,507,471	(18,447,292)	27,320,307	6,795,860	20,524,447	**2,077,155**
Tennis Fund (480)	831,332	527,336	963,000	989,196	(26,196)	**501,140**
Total Enterprise Funds	**66,126,748**	**6,464,363**	**98,256,264**	**65,696,176**	**32,560,088**	**39,024,450**
Internal Service Funds						
Risk Management (500)	4,197,464	3,703,091	5,052,533	4,862,153	190,380	**3,893,471**
Employee Benefits (510)	4,488,944	4,911,235	9,393,718	9,139,227	254,491	**5,165,726**
Technology Services (520)	847,002	701,796	4,376,020	4,005,301	370,719	**1,072,515**
Equipment Services (530)	(24,953)	481,695	2,965,381	3,084,983	(119,602)	**362,093**
Total Internal Service Funds	**9,508,457**	**9,797,817**	**21,787,652**	**21,091,664**	**695,988**	**10,493,805**
TOTAL	**144,188,572**	**54,841,083**	**219,642,856**	**197,190,399**	**22,452,457**	**77,293,539**

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	Future planned capital projects
East Naples Bay	Capital projects will use fund balance as planned
Community Redev. Agency	Capital projects will use fund balance as planned
Streets & Traffic Fund	Planned capital projects
Capital Project Funds	Capital projects will use fund balance as planned
One Cent Sales Tax	Capital projects will use fund balance as planned
Solid Waste Fund	Planned capital projects
Storm Water Fund	Planned capital projects

Table of Contants

City of Naples
FY 2023-24 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	40,236,128	4,551,500	5,878,500	2,711,243	157,000	1,120,500	54,654,871
110	Building Permits Fund	0	7,446,811	0	100	0	71,000	7,517,911
138	Business Imp. District	0	716,897	0	0	0	0	716,897
150	East Naples Bay District	536,025	0	0	0	0	37,000	573,025
151	Moorings Bay District	34,524	0	0	0	0	15,000	49,524
180	Community Redevelopment	2,288,854	0	6,268,525	0	0	12,154,000	20,711,379
190	Streets and Traffic	3,647,975	292,000	898,330	0	0	46,000	4,884,305
200	Debt Service	4,645,530	0	0	0	0	21,000	4,666,530
340	Capital Project Fund	0	178,115	0	0	0	4,191,000	4,369,115
350	One Cent Sales Tax	0	0	1,255,383	0	0	200,000	1,455,383
420	Water and Sewer Fund	0	10,965,000	1,949,948	35,932,000	0	3,260,294	52,107,242
426	Gulf Acres/Rosemary Hts	0	230,000	0	0	0	18,000	248,000
430	Naples Beach Fund	0	0	857,765	2,381,000	768,000	82,000	4,088,765
450	Solid Waste Fund	0	0	0	9,882,000	0	67,000	9,949,000
460	City Dock Fund	0	0	0	3,564,000	950	15,000	3,579,950
470	Storm Water Fund	0	284,000	21,397,500	5,550,807	0	88,000	27,320,307
480	Tennis Fund	0	0	0	952,000	0	11,000	963,000
500	Risk Management	0	0	0	4,951,533	0	101,000	5,052,533
510	Health Benefits	0	0	0	0	0	9,393,718	9,393,718
520	Technology Services	0	0	828,000	3,532,020	0	16,000	4,376,020
530	Equipment Services	0	0	0	2,965,381	0	-	2,965,381
	Total	**$ 51,389,036**	**$ 24,664,323**	**$ 39,333,951**	**$ 72,422,084**	**$ 925,950**	**$ 30,907,512**	**$ 219,642,856**

	Fund and Description	Total	Transfers In	Internal Services	Net Revenues
1	General Fund	54,654,871	4,522,510	37,000	50,095,361
110	Building Permits Fund	7,517,911	0	0	7,517,911
138	Business Imp. District	716,897	0	0	716,897
150	East Naples Bay District	573,025	0	0	573,025
151	Moorings Bay District	49,524	0	0	49,524
180	Community Redevelopment	20,711,379	0	0	20,711,379
190	Streets and Traffic	4,884,305	0	0	4,884,305
200	Debt Service	4,666,530	0	0	4,666,530
340	Capital Project Fund	4,369,115	4,100,000	0	269,115
350	One Cent Sales Tax	1,455,383	0	0	1,455,383
420	Water and Sewer Fund	52,107,242	73,882	0	52,033,360
426	Gulf Acres/Rosemary Hts	248,000	0	0	248,000
430	Naples Beach Fund	4,088,765	0	0	4,088,765
450	Solid Waste Fund	9,949,000	0	0	9,949,000
460	City Dock Fund	3,579,950	0	0	3,579,950
470	Storm Water Fund	27,320,307	0	0	27,320,307
480	Tennis Fund	963,000	0	0	963,000
500	Risk Management	5,052,533	0	4,951,533	101,000
510	Health Benefits	9,393,718	0	0	9,393,718
520	Technology Services	4,376,020	0	3,532,020	844,000
530	Equipment Services	2,965,381	0	2,857,223	108,158
	Total	**$ 219,642,856**	**$ 8,696,392**	**$ 11,377,776**	**$ 199,568,688**

Table of Contants

City of Naples
FY 2023-24 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	43,249,632	11,389,928	173,000	**54,812,560**	0	10,061,808	**44,750,752**
110	Building Permits Fund	4,096,002	2,956,557	1,035,000	**8,087,559**	493,070	1,122,276	**6,472,214**
138	Business Imp. District	0	716,897	0	**716,897**	0	0	**716,897**
150	East Naples Bay District	0	11,000	328,280	**339,280**	0	0	**339,280**
151	Moorings Bay District	0	162,500	0	**162,500**	0	0	**162,500**
180	Community Redevelopment	953,953	1,241,455	25,000,000	**27,195,408**	119,610	214,203	**26,861,595**
190	Streets and Traffic	1,090,401	3,332,080	875,000	**5,297,481**	152,130	547,582	**4,597,769**
200	Debt Service	0	20,870	4,487,503	**4,508,373**	4,120,870	0	**387,503**
340	Capital Project Fund	0	110,000	6,034,500	**6,144,500**	110,000	0	**6,034,500**
350	One Cent Sales Tax	0	0	3,138,000	**3,138,000**	0	0	**3,138,000**
420	Water and Sewer Fund	10,741,110	20,065,653	9,789,348	**40,596,110**	1,876,800	3,837,342	**34,881,969**
426	Gulf Acres/Rosemary Hts	0	4,025	220,204	**224,229**	0	0	**224,229**
430	Naples Beach Fund	1,500,136	1,462,549	562,906	**3,525,591**	250,260	399,752	**2,875,579**
450	Solid Waste Fund	2,608,820	5,992,455	1,755,000	**10,356,275**	512,060	1,731,050	**8,113,165**
460	City Dock Fund	359,813	2,442,852	406,250	**3,208,915**	94,320	105,932	**3,008,663**
470	Storm Water Fund	2,148,517	1,822,343	2,825,000	**6,795,860**	203,500	573,184	**6,019,176**
480	Tennis Fund	389,498	549,698	50,000	**989,196**	64,020	79,552	**845,624**
500	Risk Management	208,346	4,653,807	0	**4,862,153**	98,730	1,859,540	**2,903,883**
510	Health Benefits	0	9,139,227	0	**9,139,227**	200,210	0	**8,939,017**
520	Technology Services	1,203,118	1,787,183	1,015,000	**4,005,301**	95,320	156,851	**3,753,130**
530	Equipment Services	993,019	1,981,964	110,000	**3,084,983**	148,770	357,143	**2,579,070**
	Total	**$ 69,542,365**	**$ 69,843,043**	**$ 57,804,991**	**$ 197,190,399**	**$ 8,539,670**	**$ 21,046,214**	**$ 167,604,515**

FISCAL YEAR 2023-24
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Ad Valorem Taxes-Current	30,189,027	34,779,512	34,779,512	**39,439,931**	4,660,419		4,660,419	
Local Option Fuel Tax	838,064	760,000	760,000	**790,000**	30,000		30,000	
5th Cent County Gas Tax	639,053	580,000	580,000	**603,000**	23,000		23,000	
Fire Insurance Premium	609,491	600,000	600,000	**600,000**	0		0	
Casualty Insurance Premium	836,870	700,000	700,000	**750,000**	50,000		50,000	
Payment in Lieu of Taxes	2,067,600	2,067,600	2,067,600	**2,067,600**	0		0	
Public Service Tax/Electric	3,606,996	3,300,000	3,300,000	**3,500,000**	200,000		200,000	
Public Service Tax/ Propane	244,979	205,000	205,000	**210,000**	5,000		5,000	
Public Service Tax/Gas	80,320	60,000	60,000	**65,000**	5,000		5,000	
Local Communication Tax	2,953,425	3,125,505	3,125,505	**3,125,505**	0		0	
City Business Tax	212,221	200,000	200,000	**210,000**	10,000		10,000	
City Bus Tax/Changes	1,935	4,000	2,000	**2,000**	(2,000)		0	
City Bus Tax/Insurance	730	1,000	1,000	**1,000**	0		0	
City Bus Tax/Collier County	28,757	25,000	25,000	**25,000**	0		0	
Total Ad Valorem & Other Taxes	**$ 42,309,469**	**$ 46,407,617**	**$ 46,405,617**	**$ 51,389,036**	**$ 4,981,419**	**10.7%**	**$ 4,983,419**	**10.74%**
Building Permits	6,787,417	6,176,541	5,894,189	**7,881,716**	1,705,175		1,987,527	
Franchise Fees-FPL	4,079,398	3,800,000	4,100,000	**4,150,000**	350,000		50,000	
Franchise Fees-Natural Gas	157,891	140,000	140,000	**145,000**	5,000		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	653,505	11,371,685	617,426	**11,373,115**	1,430		10,755,689	
Special Assessment Port Royal	0	0	0	**0**	0		0	
Special Assess./Bus Impr Distrct	581,697	644,866	644,866	**716,897**	72,031		72,031	
Permits/Special	14,186	10,000	10,000	**10,000**	0		0	
Permits/Temp Use Permit	12,270	16,284	10,995	**12,595**	(3,689)		1,600	
Permits/Outdoor	11,716	11,000	500	**1,000**	(10,000)		500	
Permits/Coastal Construction	884,925	4,000	3,000	**4,000**	0		1,000	
Planning Fees/Zoning Fee	167,862	125,000	155,000	**165,000**	40,000		10,000	
Tree Protection Application Fee	4,575	2,000	2,000	**2,000**	0		0	
Total Permits and Fees	**$ 13,558,442**	**$ 22,504,376**	**$ 11,780,976**	**$ 24,664,323**	**$ 2,159,947**	**9.6%**	**$ 12,883,347**	**109.36%**
Grants	2,657,817	599,593	1,339,245	**23,814,543**	23,214,950		22,475,298	
State Revenue Sharing	1,071,086	885,000	975,000	**975,000**	90,000		0	
Mobile Home Licenses	12,231	8,000	11,000	**10,500**	2,500		(500)	
Alcohol Beverage Licenses	75,133	60,000	68,000	**60,000**	0		(8,000)	
General Use Sales Tax	3,633,221	3,300,000	3,300,000	**3,500,000**	200,000		200,000	
Capital Use Sales Tax	6,707,330	4,350,000	4,350,000	**1,255,383**	(3,094,617)		(3,094,617)	
Firefighters Education	21,954	18,000	18,000	**18,000**	0		0	
Fuel Tax Refund	35,645	34,000	34,000	**35,000**	1,000		1,000	
Collier County	6,203,343	8,362,125	8,080,997	**9,468,525**	1,106,400		1,387,528	
Collier County/CDBG	0	0	0	**0**	0		0	
TDC Beach Maintenance	197,000	197,000	203,000	**197,000**	0		(6,000)	
Other Grants	1,675,877	0	0	**0**	0		0	
Total Intergovernmental Revenue	**$ 22,290,636**	**$ 17,813,718**	**$ 18,379,242**	**$ 39,333,951**	**$ 21,520,233**	**120.8%**	**$ 20,954,709**	**114.01%**
City Fees/Maps, Codes & Copies	2,399	1,100	1,650	**1,100**	0		(550)	
City Fees/Election Fee	2,305	0	0	**0**	0		0	
City Fees/County Billing	36,000	36,000	36,000	**36,000**	0		0	
Internal Svc Fee/Equipment Services	1,623,216	1,930,753	1,938,174	**1,986,463**	55,710		48,289	
Internal Svc Fee/Technology Svc	1,846,840	3,054,750	3,054,750	**3,532,020**	477,270		477,270	
Internal Svc Fee/External Charges	0	109,450	109,450	**108,158**	(1,292)		(1,292)	
Internal Service Fuel	532,524	1,062,920	1,066,714	**870,760**	(192,160)		(195,954)	
Insurance Fees/ Internal Service	3,473,210	3,565,158	3,565,158	**4,951,533**	1,386,375		1,386,375	
False Alarms & Fingerprinting	29,318	20,000	20,000	**22,000**	2,000		2,000	
Investigation Fees	29,665	20,000	20,000	**20,000**	0		0	
Police Security Services	312,338	280,511	280,511	**280,000**	(511)		(511)	
911 Salary Subsidy	78,299	65,000	65,000	**65,000**	0		0	

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FISCAL YEAR 2023-24
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Fire Contract Services	851,339	963,503	963,503	**1,021,313**	57,810		57,810	
EMS Space Rental	41,400	41,400	41,400	**41,400**	0		0	
Water Sales	17,145,392	17,161,500	17,161,500	**17,500,000**	338,500		338,500	
Hydrant Services	79,707	46,000	78,753	**75,000**	29,000		(3,753)	
Tapping fees	219,538	114,000	114,000	**118,000**	4,000		4,000	
Reinstall Fees	45,581	20,000	26,718	**28,000**	8,000		1,282	
Connection Charges	204,054	140,000	140,000	**145,000**	5,000		5,000	
Water Surcharge	1,361,427	1,350,000	1,350,000	**1,370,000**	20,000		20,000	
Water Delinquent Fees	191,811	100,000	100,000	**100,000**	0		0	
Water Miscellaneous Fees	20,832	25,000	20,000	**20,000**	(5,000)		0	
Plan Review Fees	72,410	40,000	40,000	**40,000**	0		0	
Application Fees	23,200	18,000	18,000	**18,000**	0		0	
Water Inspection Fees	8,040	6,000	6,000	**6,000**	0		0	
Garbage/Trash	8,236,736	8,182,000	8,182,000	**8,918,000**	736,000		736,000	
Special Pick-up	38,378	40,000	40,000	**40,000**	0		0	
Recycle Material	0	0	0	**0**	0		0	
Commercial Roll Offs	839,857	1,112,000	856,000	**924,000**	(188,000)		68,000	
Sewer Service Charges	13,773,748	13,750,000	13,750,000	**13,885,000**	135,000		135,000	
Connection Charges	(1,311)	10,000	5,000	**5,000**	(5,000)		0	
Inspection Charges	4,700	3,000	3,000	**4,000**	1,000		1,000	
Surcharge Sewer	694,997	670,000	670,000	**680,000**	10,000		10,000	
Irrigation/Reclaimed Water	1,954,343	1,895,000	1,895,000	**1,930,000**	35,000		35,000	
Application Fees	11,750	8,000	8,000	**8,000**	0		0	
Phy Env/Stormwater Fee	5,298,003	5,780,412	5,441,968	**5,550,807**	(229,605)		108,839	
Lot Mowing Fees	2,515	1,200	1,286	**1,200**	0		(86)	
Parking Facilities/Meter	2,065,811	2,200,000	1,800,000	**2,200,000**	0		400,000	
Economic Env/CDBG Revenue	70,096	0	0	**0**	0		0	
Fac Prog/Sponsorship N	5,000	5,000	5,090	**5,000**	0		(90)	
Fleischmann Park Revenue	512,549	394,000	565,365	**570,000**	176,000		4,635	
Skate Park Memberships	37,285	40,000	40,000	**40,000**	0		0	
Norris Center Revenue	367,727	241,500	319,000	**304,000**	62,500		(15,000)	
River Park Revenue	118,609	106,000	101,000	**102,000**	(4,000)		1,000	
Baker Park Revenue	77,126	77,000	75,000	**70,000**	(7,000)		(5,000)	
Aquatic Center Classes	42,060	26,500	27,430	**26,500**	0		(930)	
Lowdermilk Park Revenue	252,964	180,000	25,000	**180,000**	0		155,000	
Fishing Pier Revenue	138,556	90,000	0	**0**	(90,000)		0	
Boat Dock Rent	757,962	820,000	800,000	**820,000**	0		20,000	
Boat Dock Fuel	2,024,400	2,600,000	2,000,000	**2,600,000**	0		600,000	
Bait Sales	15,793	20,000	20,000	**20,000**	0		0	
Misc. Dock Revenue	28,454	30,000	30,000	**30,000**	0		0	
Naples Landings	116,078	80,000	80,000	**85,000**	5,000		5,000	
Mooring Ball Rental	2,558	3,000	3,200	**3,500**	500		300	
Cat/Boat Storage Fee	130	5,000	5	**1,000**	(4,000)		995	
Electric Recovery Revenue	0	0	0	**0**	0		0	
Water Recovery Revenue	1,372	2,000	1,500	**1,500**	(500)		0	
Non Refundable Applications	5,050	3,000	3,500	**4,000**	1,000		500	
Tennis Courts Membership	255,452	215,000	215,000	**220,000**	5,000		5,000	
Tennis Courts Daily Play	93,677	95,000	95,000	**95,000**	0		0	
Tennis Courts Tournaments	52,610	50,000	50,000	**50,000**	0		0	
Tennis Courts Lessons	504,308	492,000	492,000	**501,000**	9,000		9,000	
Tennis Courts Ball Machine	10,145	11,000	11,000	**11,000**	0		0	
Tennis Courts Retail Sales	29,613	25,000	25,000	**25,000**	0		0	
Tennis Courts Restring	16,002	17,000	18,762	**15,000**	(2,000)		(3,762)	
Tennis Courts Sponsors	33,712	30,000	33,655	**35,000**	5,000		1,345	
Pensions Reimb	105,830	105,830	105,830	**105,830**	0		0	
Total Charges for Services	**$ 66,825,486**	**$ 69,586,487**	**$ 68,011,872**	**$ 72,422,084**	**$ 2,835,597**	**4.1%**	**$ 4,410,212**	**6.48%**
County Court Fines	48,161	40,000	40,000	**40,000**	0		0	
Police Training Fees	4,470	4,000	5,000	**4,000**	0		(1,000)	
City Fines	1,104,303	675,750	825,750	**825,750**	150,000		0	
Handicap accessibility	10,500	4,000	4,000	**4,000**	0		0	
Late Fees	51,925	23,200	23,200	**26,200**	3,000		3,000	
Code Enforcement Fines	42,151	15,000	15,000	**10,000**	(5,000)		(5,000)	
Civil Ordinance Infrac	38,400	1,000	5,500	**1,000**	0		(4,500)	
Parking Crossing Guard	56,666	15,000	15,000	**15,000**	0		0	
Total Fines and Penalties	**$ 1,356,576**	**$ 777,950**	**$ 933,450**	**$ 925,950**	**$ 148,000**	**19.0%**	**$ (7,500)**	**-0.80%**

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FISCAL YEAR 2023-24
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Misc. Revenue/Interest	1,792,966	1,262,000	2,782,697	**2,530,000**	1,268,000		(252,697)	
Rents	48,300	48,300	48,300	**48,300**	-		0	
Scrap Surplus	1,387	500	500	**500**	-		0	
Scrap/Auction Proceeds	275,071	100,000	100,000	**70,000**	(30,000)		(30,000)	
Misc. Revenue	409,977	0	21,634	**0**	-		(21,634)	
Other Donation Revenues	97,350	0	0	**0**	-		0	
Other Misc. Income	874,154	20,000	72,050	**20,000**	-		(52,050)	
Health Insurance Fund Revenue	9,766,170	9,509,070	9,509,070	**9,368,718**	(140,352)		(140,352)	
Insurance Reimbursements	0	0	2,774,238	**1,696,112**	1,696,112		(1,078,126)	
Loan Proceeds	0	14,500,000	0	**12,000,000**	(2,500,000)		12,000,000	
Interfund Transfers	4,559,381	4,173,882	4,173,882	**4,173,882**	-		0	
Water System Development	843,507	500,000	500,000	**500,000**	-		0	
Sewer System Development	688,646	500,000	500,000	**500,000**	-		0	
Total Misc Revenue and Transfers	**$ 19,356,909**	**$ 30,613,752**	**$ 20,482,371**	**$ 30,907,512**	**$ 293,760**	**1.0%**	**$ 10,425,141**	**50.90%**
Total All Fund Revenue by Type	**$ 165,697,520**	**$ 187,703,900**	**$ 165,993,528**	**$ 219,642,856**	**$ 31,938,956**	**17.0%**	**$ 53,649,328**	**32.32%**

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

	ACCOUNT DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL EXPENSES									
510200	REGULAR SALARIES & WAGES	31,279,331	36,111,687	35,131,380	**39,782,903**	3,671,216		4,651,523	
510300	OTHER SALARIES	1,092,058	1,441,176	1,412,371	**2,304,464**	863,288		892,093	
510305	PERSONAL LEAVE PAYOUTS	1,411,195	1,097,273	1,188,844	**1,160,576**	63,303		(28,268)	
510320	STATE INCENTIVE PAY	83,233	90,660	90,370	**86,700**	(3,960)		(3,670)	
510330	EDUCATION REIMBURSEMENT	32,634	82,500	62,500	**82,000**	(500)		19,500	
510400	OVERTIME	1,545,881	1,543,965	1,801,401	**1,739,450**	195,485		(61,951)	
510410	SPECIAL DUTY PAY	258,942	356,311	285,800	**356,311**	0		70,511	
510420	HOLIDAY PAY	396,261	559,869	487,283	**578,587**	18,718		91,304	
510440	NAA OVERTIME	764,512	963,503	963,503	**1,021,313**	57,810		57,810	
525010	FICA	2,694,655	2,991,255	3,064,181	**3,296,720**	305,465		232,539	
525030	RETIREMENT CONTRIBUTIONS	7,086,204	9,194,745	8,937,263	**9,636,348**	441,603		699,085	
525040	LIFE/HEALTH INSURANCE	7,564,636	7,638,156	7,638,156	**7,754,682**	116,526		116,526	
525070	EMPLOYEE ALLOWANCES	137,832	237,297	224,427	**492,311**	255,014		267,884	
525220	STATE INSURANCE PREMIUM TAX	1,446,361	1,250,000	1,250,000	**1,250,000**	0		0	
529000	OTHER	10,570	0	0		0		0	
	TOTAL PERSONAL EXPENSES	**$ 55,804,306**	**$ 63,558,396**	**$ 62,537,479**	**$ 69,542,365**	**$ 5,983,969**	**9.4%**	**$ 7,004,886**	**11.20%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	920,871	1,164,395	3,507,244	**1,153,210**	(11,185)		(2,354,034)	
530010	CITY ADMINISTRATION	0	0	0	**0**	0		0	
530050	COUNTY LANDFILL	2,085,563	2,116,000	2,035,000	**2,052,400**	(63,600)		17,400	
530070	SMALL TOOLS	27,852	31,800	32,500	**32,800**	1,000		300	
530080	CORE VALUES	2,522	10,000	10,000	**20,000**	10,000		10,000	
530110	DOG PARK	4,048	15,000	15,000	**0**	(15,000)		(15,000)	
530200	FIELD TRIPS	8,490	10,100	10,100	**10,100**	0		0	
530310	TV PRODUCTION EXPENDITURE	48,357	60,000	60,000	**30,000**	(30,000)		(30,000)	
531000	PROFESSIONAL SERVICES	428,410	305,000	390,134	**580,000**	275,000		189,866	
531001	CREDIT CARD ACCEPTANCE	748,360	746,000	705,000	**817,720**	71,720		112,720	
531010	PROFESSIONAL SERVICES-OTHER	3,513,254	3,317,766	4,306,488	**4,561,797**	1,244,031		255,309	
531020	ACCOUNTING & AUDITING	118,500	118,500	127,110	**118,500**	0		(8,610)	
531040	OTHER CONTRACTUAL SERVICES	4,916,275	5,908,501	6,252,777	**7,431,903**	1,523,402		1,179,126	
531041	HORTICULTURE SERVICES CONTRACT	153,000	170,000	95,000	**187,000**	17,000		92,000	
531042	ETHICS INVESTIGATIONS	4,765	30,000	10,000	**25,000**	(5,000)		15,000	
531070	MEDICAL/TOBACCO SERVICES	44,324	45,000	48,059	**50,000**	5,000		1,941	
531080	DENTAL PROGRAM	420,158	437,830	437,830	**437,485**	(345)		(345)	
531110	PROF SVCS - CONSERV EASEMENT	0	0	0	**150,000**	150,000		150,000	
531130	STOP LOSS PREMIUMS	1,220,637	1,287,536	1,287,536	**1,526,997**	239,461		239,461	
531140	LONG TERM DISABILITY	110,041	97,638	97,638	**67,034**	(30,604)		(30,604)	
531150	LIFE INSURANCE	380,906	410,262	410,262	**282,104**	(128,158)		(128,158)	
531160	VISION INSURANCE	39,192	39,390	39,404	**39,197**	(193)		(207)	
531220	INVESTMENT ADVISORY SERVICE	61,026	59,000	57,500	**60,000**	1,000		2,500	
531230	CULTURAL ARTS-THEATRE	26,920	51,500	51,500	**51,500**	0		0	
531300	CITY MANAGER SEARCH	72,581	0	18,782	**0**	0		(18,782)	
531420	GAS TAX OVERLAY	491,068	1,000,000	1,200,000	**1,500,000**	500,000		300,000	
531430	LAWN LANDSCAPE CERTIFICATION	0	0	0	**0**	0		0	
531500	ELECTION EXPENSE	71,804	0	0	**75,000**	75,000		75,000	
531510	DOCUMENT IMAGING	155	7,000	5,000	**7,000**	0		2,000	
532010	CITY ATTORNEY	426,000	426,000	576,000	**510,000**	84,000		(66,000)	
532040	OTHER LEGAL SERVICES	302,185	230,500	72,272	**230,500**	0		158,228	
532100	LITIGATION SERVICES	0	35,000	35,000	**30,000**	(5,000)		(5,000)	
532120	LABOR ATTORNEY	0	0	0	**0**	0		0	
534010	UNSAFE STRUCTURE	0	50,000	50,000	**50,000**	0		0	
538010	PAYMENT IN LIEU OF TAXES	2,067,600	2,067,600	2,067,600	**2,067,600**	0		0	
540000	TRAINING & TRAVEL COSTS	260,195	401,185	382,115	**497,485**	96,300		115,370	
541000	COMMUNICATIONS	225,707	299,462	306,700	**321,391**	21,929		14,691	
541010	TELEPHONE	55,374	62,826	58,000	**65,070**	2,244		7,070	
541020	TECHNOLOGY COMMUNICATIONS	54,261	66,600	66,600	**118,200**	51,600		51,600	
542000	TRANSPORTATION	0	10,100	10,100	**10,100**	0		0	
542020	POSTAGE & FREIGHT	89,742	97,000	97,000	**97,000**	0		0	
542100	EQUIP. SERVICES - REPAIRS	1,489,651	1,930,753	1,938,174	**1,986,463**	55,710		48,289	
542110	EQUIP. SERVICES - FUEL	869,169	1,062,920	1,066,714	**870,760**	(192,160)		(195,954)	
543010	ELECTRICITY	2,981,710	3,475,385	3,326,683	**3,676,639**	201,254		349,956	
543020	WATER, SEWER, GARBAGE	900,904	973,536	946,156	**977,446**	3,910		31,290	
544000	RENTALS & LEASES	85,312	119,270	148,020	**122,900**	3,630		(25,120)	
544020	EQUIPMENT RENTAL	169,323	208,200	212,500	**404,900**	196,700		192,400	
545010	UNEMPLOYMENT COMPENSATION	54	3,500	3,500	**3,000**	(500)		(500)	
545020	HEALTH CLAIMS PAID	4,485,476	4,600,000	4,600,000	**4,400,000**	(200,000)		(200,000)	
545030	PRESCRIPTION CLAIMS	305,275	1,200,000	1,200,000	**1,100,000**	(100,000)		(100,000)	
545050	HEALTHCARE REIMBURSEMENT	578,136	600,000	600,000	**600,000**	0		0	
545060	EMPLOYEE FLEX PLAN	153,826	157,155	157,155	**216,250**	59,095		59,095	
545090	HEALTH/FITNESS REIMBURSEMENT	27,450	32,400	32,400	**28,800**	(3,600)		(3,600)	

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

	ACCOUNT DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
545100	WORKERS COMP STATE ASSESS	8,737	12,000	12,000	**12,000**	0		0	
545110	WORKERS COMPENSATION	628,363	928,287	928,287	**1,114,024**	185,737		185,737	
545120	CANCER BILL	9,180	10,100	10,100	**10,100**	0		0	
545200	GENERAL LIABILITY	563,325	948,776	948,776	**1,036,686**	87,910		87,910	
545210	AUTO COLLISION	455,347	474,781	474,781	**509,579**	34,798		34,798	
545220	SELF INSURANCE CHARGE	3,473,210	3,565,158	3,565,158	**4,951,533**	1,386,375		1,386,375	
545230	REIMBURSEMENTS/REFUNDS	(742,531)	(200,000)	(466,750)	**(200,000)**	0		266,750	
545250	PROPERTY/FLOOD INSURANCE	1,267,914	1,581,587	1,581,587	**1,844,708**	263,121		263,121	
545290	DISASTER DATA RECOVERY	0	0	0	**0**	0		0	
546000	REPAIR AND MAINTENANCE	1,583,225	1,687,663	1,695,715	**1,869,464**	181,801		173,749	
546020	BUILDINGS & GROUND MAINT.	346,864	359,800	337,050	**395,510**	35,710		58,460	
546030	EQUIP. MAINT. CONTRACTS	40,126	64,000	75,000	**81,000**	17,000		6,000	
546040	EQUIP. MAINTENANCE	649,744	668,500	762,020	**706,000**	37,500		(56,020)	
546050	STORM REPAIR COSTS	0	25,000	5,000	**25,000**	0		20,000	
546060	OTHER MAINTENANCE	219,862	245,000	275,000	**245,000**	0		(30,000)	
546070	BUOYS AND MARKERS	3,321	15,000	12,000	**15,000**	0		3,000	
546080	LAKE MAINTENANCE	27,802	35,000	30,000	**35,000**	0		5,000	
546090	STREET LIGHT & POLE MAINTENANCE	35,184	90,000	75,000	**90,000**	0		15,000	
546100	SUBLET REPAIR COSTS	227,629	245,000	230,000	**245,000**	0		15,000	
546120	ROAD REPAIRS	207,614	247,000	277,000	**500,000**	253,000		223,000	
546130	ROAD REPAIRS	304,470	400,000	350,000	**400,000**	0		50,000	
546140	HYDRANT MAINTENANCE	4,093	3,700	3,700	**4,700**	1,000		1,000	
546160	HARDWARE MAINTENANCE	186,297	60,000	113,090	**150,000**	90,000		36,910	
546170	SOFTWARE MAINTENANCE	844,707	904,805	1,152,207	**897,641**	(7,164)		(254,566)	
546190	PRINTERS	787	7,500	7,500	**8,300**	800		800	
546340	REPAIR & MAINT LEVEL OF SERVICE	401,076	495,000	431,642	**522,000**	27,000		90,358	
547000	PRINTING AND BINDING	30,829	80,000	81,207	**108,700**	28,700		27,493	
547010	LEGAL ADS	35,209	45,000	49,703	**55,550**	10,550		5,847	
547020	ADVERTISING (NON LEGAL)	19,094	38,200	33,270	**40,200**	2,000		6,930	
547060	DUPLICATING	19,940	23,089	22,509	**22,600**	(489)		91	
549000	OTHER CURRENT CHARGES	2,350	13,150	13,150	**8,150**	(5,000)		(5,000)	
549020	TECHNOLOGY SERVICE CHARGE	1,846,840	3,054,750	3,054,750	**3,532,020**	477,270		477,270	
549040	EMPLOYEE DEVELOPMENT	3,384	20,000	10,000	**20,000**	0		10,000	
549050	SPECIAL EVENTS	163,601	217,000	140,017	**199,200**	(17,800)		59,183	
549060	AWARDS	18,027	15,000	15,000	**15,000**	0		0	
549070	EMPLOYEE RECOGNITION	4,000	4,000	4,000	**4,300**	300		300	
549080	HAZARDOUS WASTE DISPOSAL	4,072	5,200	4,700	**5,700**	500		1,000	
551000	OFFICE SUPPLIES	79,280	112,465	112,423	**125,240**	12,775		12,817	
551020	OTHER OFFICE SUPPLIES	4,546	0	0	**0**	0		0	
551060	RESALE SUPPLIES	54,308	57,000	73,155	**57,000**	0		(16,155)	
551070	RESTRING	3,965	5,000	5,000	**5,000**	0		0	
552000	OPERATING SUPPLIES	967,168	1,132,880	1,162,829	**1,220,520**	87,640		57,691	
552020	FUEL	2,569,721	3,261,920	2,347,500	**3,003,068**	(258,852)		655,568	
552030	OIL & LUBE	10,473	11,000	11,000	**11,000**	0		0	
552060	TIRES	22,403	140,000	140,481	**140,000**	0		(481)	
552070	UNIFORMS	164,108	205,951	205,319	**230,910**	24,959		25,591	
552080	SHOP SUPPLIES	(8,475)	9,000	8,500	**9,000**	0		500	
552090	OTHER CLOTHING	35,937	44,947	40,340	**48,379**	3,432		8,039	
552100	JANITORIAL SUPPLIES	166,558	210,040	201,525	**234,760**	24,720		33,235	
552210	NEW INSTALLATION SUPPLIES	829,796	450,000	1,000,000	**750,000**	300,000		(250,000)	
552220	REPAIR SUPPLIES	199,640	310,000	225,000	**310,000**	0		85,000	
552230	VESTS	13,500	22,500	22,500	**20,000**	(2,500)		(2,500)	
552250	BUNKER GEAR	21,528	40,100	45,000	**65,200**	25,100		20,200	
552260	FIRE HOSE & APPLIANCES	18,979	18,850	18,850	**19,100**	250		250	
552270	SPECIALTY TEAM EQUIPMENT	26,613	30,450	30,450	**35,700**	5,250		5,250	
552410	POOL - OPERATING SUPPLIES	33,930	44,000	44,000	**44,000**	0		0	
552510	DUMPSTERS	84,890	110,000	110,000	**110,000**	0		0	
552520	MINOR OPERATING EQUIPMENT	16,511	17,000	24,000	**30,000**	13,000		6,000	
552800	CHEMICALS	2,894,385	4,132,956	4,043,500	**4,134,991**	2,035		91,491	
552990	INVENTORY (OVER/SHORT)	(43,141)	0	0	**0**	0		0	
554000	BOOKS, PUBS, SUBS, MEMBS	2,744	5,418	5,243	**6,348**	930		1,105	
554010	MEMBERSHIPS	52,047	86,448	74,198	**99,911**	13,463		25,713	
554020	BOOKS, PUBS, SUBS.	6,160	5,600	5,600	**2,000**	(3,600)		(3,600)	
559000	DEPRECIATION	0	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$ 52,567,693**	**$ 62,400,181**	**$ 65,433,134**	**$ 69,843,043**	**$ 7,442,862**	**11.9%**	**$ 4,409,909**	**6.74%**
NON-OPERATING EXPENSES									
560200	BUILDINGS	147,563	14,577,000	3,558,878	**15,502,000**	925,000		11,943,122	
560300	IMPROVEMENTS O/T BUILDING	41,150,848	63,262,000	101,203,039	**25,370,000**	(37,892,000)		(75,833,039)	
560400	MACHINERY EQUIP	4,302,070	2,958,306	11,504,155	**3,786,806**	828,500		(7,717,349)	
560700	VEHICLES	3,404,857	2,145,895	7,004,307	**6,396,000**	4,250,105		(608,307)	
560800	COMPUTER SOFTWARE	110,128	360,000	358,750	**116,000**	(244,000)		(242,750)	
570110	PRINCIPAL	766,481	2,051,203	2,051,203	**2,090,878**	39,675		39,675	

Table of Contants

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

	ACCOUNT DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
570120	INTEREST	423,734	375,536	375,536	**343,307**	(32,229)		(32,229)	
591000	INTERFUND TRANSFERS	4,559,381	4,100,000	4,100,000	**4,100,000**	0		0	
599000	CONTINGENCY		100,000	100,000	**100,000**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$ 54,865,062**	**$ 89,929,940**	**$ 130,255,869**	**$ 57,804,991**	**$ (32,124,949)**	**-35.7%**	**$ (72,450,878)**	**-55.62%**
	TOTAL EXPENSES	**$ 163,237,061**	**$ 215,888,517**	**$ 258,226,481**	**$ 197,190,399**	**$ (18,698,118)**	**-8.7%**	**$ (61,036,082)**	**-23.64%**

City of Naples, Florida
Full-Time Equivalent Staffing Levels

Fund	Department	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Proposed FY 23-24	Change from 22-23
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	8.0	8.0	8.0	-
	City Manager's Office	4.7	6.0	3.95	4.35	0.40
	City Manager/Code Enforce	3.0	3.0	4.0	4.0	-
	Purchasing	3.0	4.0	4.0	4.0	-
	Ethics Commission	1.0	1.0	1.0	1.0	-
	Human Resources	5.0	5.0	5.0	6.0	1.00
	Planning Department	6.0	7.0	7.0	8.0	1.00
	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	70.2	(0.21)
	Police Support Services	22.0	22.0	22.0	22.0	-
	Fire Operations *	67.0	69.0	69.0	70.0	1.00
	Community Serv Admin	4.9	4.85	5.85	5.75	(0.10)
	Community Serv Parks/Pkys	16.0	16.0	16.0	16.0	-
	Community Serv Recreation	14.5	14.5	14.5	15.5	1.0
	Facilities Maintenance	18.0	18.0	18.0	18.0	-
	TOTAL FUND	**260.0**	**267.2**	**267.2**	**271.3**	**4.09**
Water & Sewer Fund						
	Administration	10.0	10.0	10.0	14.0	4.00
	Utility Billing/Customer Service	7.0	6.8	6.8	6.8	-
	Water Plant	35.0	35.0	35.0	35.0	-
	Wastewater Plant	37.0	37.0	37.0	38.0	1.00
	Utilities Maintenance	16.0	16.0	16.0	16.0	-
	TOTAL FUND	**105.0**	**104.8**	**104.8**	**109.75**	**5.00**
Solid Waste Fund						
	Administration	4.0	4.0	4.0	4.0	-
	Horticulture	3.0	4.0	4.0	4.0	-
	Residential Collection	12.0	11.0	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	**29.0**	**29.0**	**29.0**	**29.0**	**-**
Stormwater Fund						
	Stormwater	10.5	14.5	14.5	14.0	(0.50)
	Natural Resources	2.5	4.5	4.5	5.0	0.50
	TOTAL FUND	**13.0**	**19.0**	**19.0**	**19.0**	**-**
Streets & Traffic Fund		6.5	8.5	9.0	9.0	-
Building Permits Fund		32.5	34.5	34.0	36.0	2.00
Community Redevelopment Agency		6.3	7.1	7.1	7.7	0.60
City Dock Fund		3.7	3.7	3.15	3.3	0.10
Tennis Fund		4.0	4.3	4.5	4.5	-
Naples Beach Fund		15.2	18.5	18.5	18.5	-
Technology Services Fund		4.0	4.0	8.0	9.0	1.00
Equipment Services Fund		8.5	8.5	9.0	10.0	1.00
Risk Management		1.0	1.0	1.0	1.0	-
GRAND TOTAL		**488.60**	**509.98**	**514.15**	**527.94**	**13.79**

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

* To be reimbursed by Building Fund see Fire Budget line item 534040

Table of Contants

CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2023-24

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

	Taxes	Millage Rate	Percent of Tax Bill
CITY OF NAPLES	**$1,404.00**	**1.1700**	**12.52%**
School District	$5,257.70	4.2920	46.89%
Collier County	$4,145.76	3.4548	36.98%
Water Management/Cypress Basin	$231.12	0.1926	2.06%
Mosquito Control	$173.16	0.1443	1.54%
TOTAL	**$11,211.74**	**9.2537**	

WHERE YOUR TAX DOLLARS GO

City of Naples, $0.13 | School District, $0.47 | Collier County, $0.37 | Other, $0.04

	Millage Rate	Taxable Value $ 1,000,000	$ 5,000,000	$ 10,000,000
CITY OF NAPLES	**1.1700**	**$ 1,170**	**$ 5,850**	**$ 11,700**
School District	4.2920	$ 4,292	$ 21,460	$ 42,920
Collier County	3.4548	$ 3,455	$ 17,274	$ 34,548
Water Management/Cypress Basin	0.1926	$ 193	$ 963	$ 1,926
Mosquito Control	0.1443	$ 144	$ 722	$ 1,443
TOTAL	**9.2537**	**$ 9,254**	**$ 46,269**	**$ 92,537**

City of Naples

BUDGET PLANNING CALENDAR
For Fiscal Year 2023-2024

January 13, 2023	Distribute 2023-2024 Budget Planning Calendar
January 20, 2023	Finance to distribute Capital Improvement Project (CIP) forms
February 27, 2023	CIP Requests due to Finance by noon
April 1, 2023	Draft Capital Improvement Project document to City Manager for review
April 3-7, 2023	Directors meet with City Manager to review submitted CIP
April 13, 2023	Director budget meeting (concurrent with staff meeting)
April 14, 2023	CIP completed and to the printer
April 17, 2023	Finance to distribute Operating Budget forms and instructions to departments
April 28, 2023	Internal Service Fund Budgets with goals and performance measures, due to Finance
May 1, 2023	CIP document deadline for Council agenda packet (CIP due by June 1 per City Code 2-691)
May 5, 2023	Special 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 12, 2023	General Fund budgets with Goals and Objectives due to Finance
May 15, 2023	Council Workshop on CIP #1
May 19, 2023	Water/Sewer Fund, Beach Fund, Solid Waste Fund, Dock Fund, Stormwater Fund and Tennis Fund budget requests with goals and performance measures, due to Finance
June 1, 2023	Tentative receipt of Preliminary Taxable Value from Collier County Property Appraiser
June 12-16, 2023	City Manager meets with Directors on Operating Budgets
June 21, 2023	Agenda item on Council meeting to discuss and obtain direction on maximum millage rate
June 30, 2023	Collier County to Certify Taxable Value (prior to or on July 1)
July 14, 2023	Deliver Preliminary Operating Budget to City Council
August 4, 2023	Deadline to send DR 420 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)

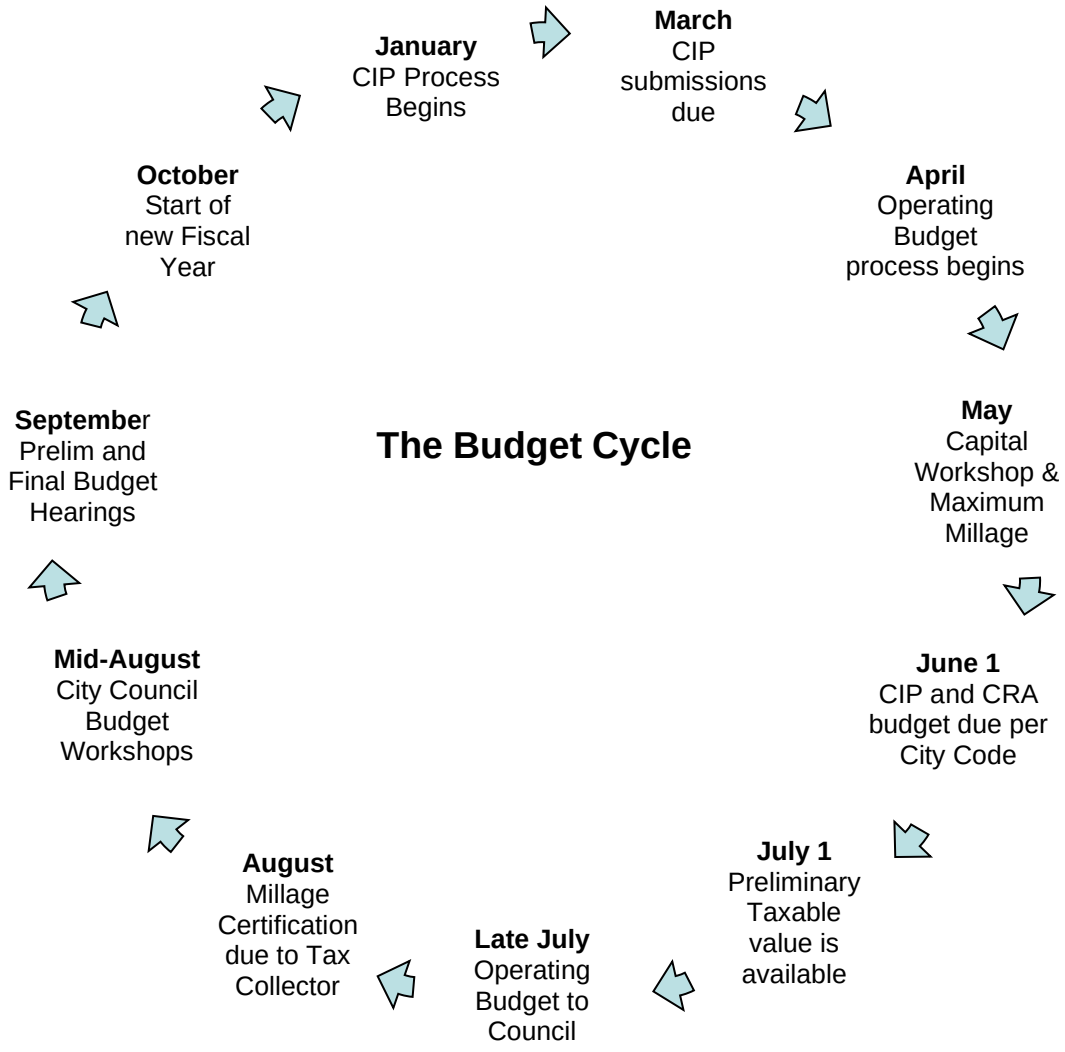
City of Naples

BUDGET PLANNING CALENDAR

August 14, 2023	Budget Workshop #1
August 18, 2022	CRA Board budget meeting
August 24, 2023	TRIM notices mailed by Collier County
September 5, 2023	1st Budget Hearing 5:05 pm
September 15-18, 2023	Dates to advertise the Final Hearing
September 20, 2023	Final Budget Hearing 5:05 pm
October 1, 2023	Start of Fiscal Year 2023-2024

City of Naples

BUDGET PLANNING CALENDAR



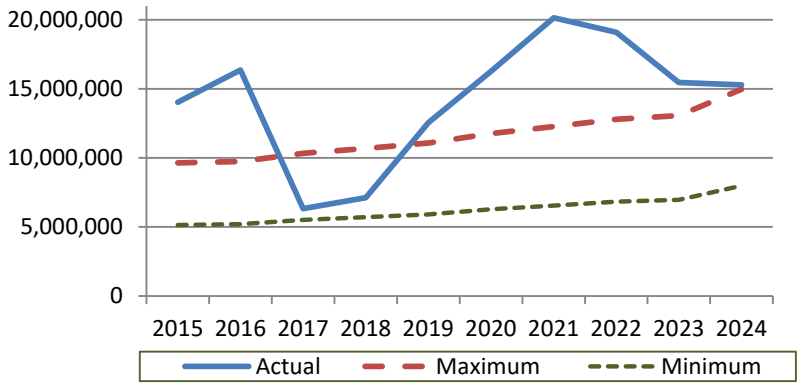
GENERAL FUND

FINANCIAL SUMMARY

Fiscal Year 2023-24

Beginning Unassigned Fund Balance - as of Sept. 30, 2022		**$19,089,368**
Projected Revenues FY 2022-23		52,468,548
Projected Expenditures FY 2022-23		56,108,066
Net Increase/(Decrease) in Fund Balance		**(3,639,518)**
Expected Unassigned Fund Balance as of Sept. 30, 2023		**$15,449,850**
Add Fiscal Year 2023-24 Budgeted Revenues		
Ad Valorem Tax at 1.17	36,580,528	
Other Taxes	3,655,600	
Permits and Fees	4,551,500	
Intergovernmental Revenue	5,878,500	
Charges for Services	2,711,243	
Fines & Other Revenue	1,277,500	
Transfers In	0	54,654,871
TOTAL AVAILABLE RESOURCES:		**$70,104,721**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Mayor and City Council	598,413	
City Attorney	788,552	
City Clerk	1,040,424	
City Manager's Office	2,159,491	
Planning Department	1,419,795	
Finance Department	1,475,743	
Fire Rescue Department	14,165,991	
Parks, Recreation & Facilities	11,980,946	
Police Department	18,155,736	
Human Resources	968,634	
Non Departmental	6,215,334	
Ethics Commission	266,011	
Contingency	100,000	
Reimbursements	(4,522,510)	
Transfers Out	0	54,812,560
BUDGETED CASH FLOW		**($157,689)**
Projected Unassigned Fund Balance as of September 30, 2024		**$15,292,161**

Fund Balance Trend History



Projected Unassigned Fund Balance complies with Fund Balance Policy.

General Fund Discussion

The Budget for the General Fund includes $54,654,871 in revenue and $54,812,560 in expenditures for a projected negative cash flow of $157,689.

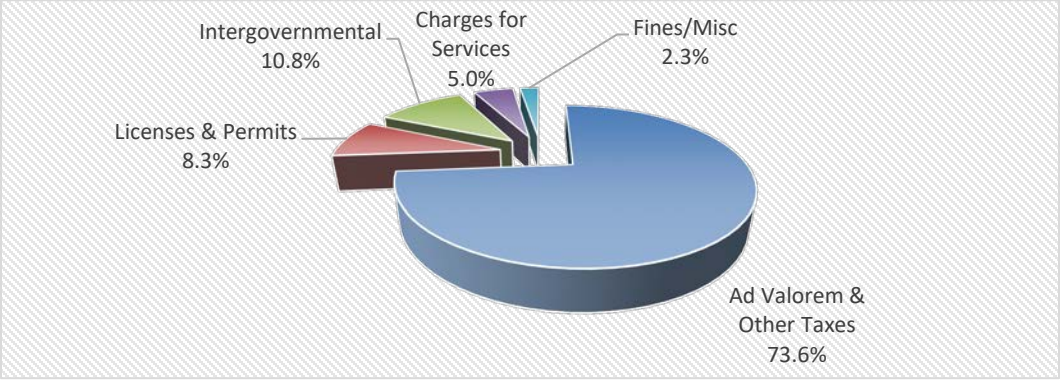
Revenues

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 2023-24 for the General Fund are $55,209,846. Shown below is a comparison to FY 2022-23.

General Fund Revenue Analysis by Source

	FY 2022-23 Budget	%	FY 2023-24 Budget	%
Ad Valorem & Other Taxes	$37,280,701	74.5%	$40,236,128	73.6%
Licenses & Permits	$4,137,000	8.3%	$4,551,500	8.3%
Intergovernmental Revenue	$5,585,000	11.2%	$5,878,500	10.8%
Charges for Services	$2,424,444	4.8%	$2,711,243	5.0%
Fines & Other Sources	$587,500	1.2%	$1,277,500	2.3%
Total	**$50,014,645**		**$54,654,871**	

Where the Money Comes From

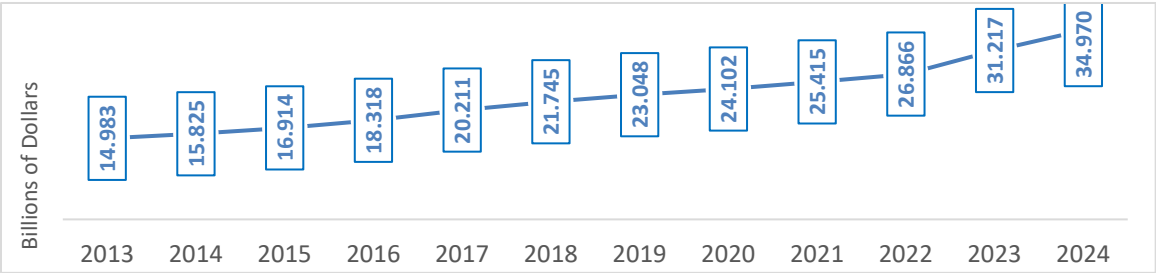


Local Taxes ($40,236,128)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at $36,580,528. 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 2023-24 the taxable value (per Property Appraiser's report DR420) of all properties within the City is **$34,970,203,869.**

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

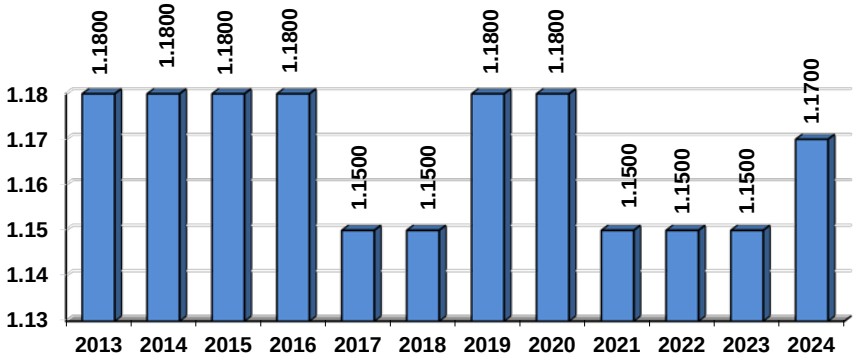


	2016	2017	2018	2019	2020	2021	2022	2023	2024
Change in value	8.2%	10.4%	7.6%	5.9%	4.5%	5.1%	5.8%	16.5%	12.0%

For Fiscal Year 2023-24 the maximum millage rate is set at 1.1700 (or $1.17 per thousand dollars of property value) a change of .02 mils from FY22/23. Based on the 1.1700 millage rate, maximum collected revenue would be $40,915,139. 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 1.1700 FY 2023-24 tax rate, $2,409,320 of the City's Ad Valorem Taxes will be assigned to the CRA. The remaining projected revenue of $38,505,819 is allocated to the General Fund.

The chart below shows the trend for the ad valorem tax rate for Fiscal Year 2023-24 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 2023-24, both fees are charged at approximately 5% of revenues as follows;

Water and Sewer	$1,722,000
Solid Waste	$345,600
	$2,067,600

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 $1,350,000 for FY 2023-24.

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 have no allocation for FY23-24, the Capital Improvement fund portion will be $870,530, and $2,254,975 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 $210,000, based on approximately 3,875 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 $2,000 for Business Tax address changes.

Permits and Fees ($4,551,500)

Total Permits and Fees revenue is estimated at $4,551,500 for FY 2023-24. 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 $4,150,000. In January 2023, 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 just over $12,000 monthly, forecasted revenue for FY 2023-24 in this category is $145,000.

Also included in this category for FY 2023-24 are projected receipts of $10,000 for special event permits, $1,000 for outdoor dining permits, and $165,000 for building permits and zoning fees.

Intergovernmental Revenue ($5,878,500)

Intergovernmental Revenue in the General Fund is budgeted at $5,878,500 with the largest source being the General Use Sales Tax at $3,500,000. 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 $975,000, with $755,000 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 22.56% allocated to the Streets Fund.

Other intergovernmental revenues are:

- Mobile Home Licenses $10,500
  (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 $35,000 (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, 2023, however, for FY 2023-24, 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 FY24.

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 ($2,711,243)

Charges for Services reflect revenues related to services performed for private individuals or outside governmental units. The General Fund is budgeted to collect $2,711,243 in Charges for Services for FY 2023-24.

The City Police and Fire departments charge for services provided for special events. There is $280,000 budgeted for services provided to special events. The budget also includes $1,021,313 for the Naples Airport Authority (NAA) contract related to staffing a fire station at 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	$570,000	$1,193,607	48%
Norris Community Center (Cambier)	$304,000	$642,265	470%
River Park, Anthony Park	$102,000	$835,072	12%
River Park, Aquatic Center (Pool)	$26,500	$575,844	5%
Baker Park	$70,000	$194,148	36%

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 Parks, Recreation and Facilities 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 $236,430 for FY 2023-24.

Fines ($157,000)

The General Fund is budgeted to receive $157,000 in fines for FY 2023-24. 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 2023-24. 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 $10,000 for Code Enforcement violation fines. Two thirds of Handicapped Parking fines must be used for improvements to accessibility. These funds are set up in a reserve account to be used by Streets or Parks, Recreation & Facilities, when budgeted.

Other fines are budgeted at $24,000 for FY 2023-24.

Miscellaneous Income ($1,120,500)

The primary Miscellaneous Income for all funds is Interest Income, budgeted at $1.1 million for FY 2023-24. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For FY 2023-24 the assumed interest rate is 4.03%.

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 2023-24 is $54,812,560, an increase of $4,913,079 compared with FY 2022-23 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.

	9/30/19	9/30/20	9/30/21	9/30/22	Estimated 9/30/23	Projected 9/30/24
Emergency Reserves	$4,051,297	$4,087,299	$4,164,759	$4,344,942	$4,989,948	$5,481,256

The City will utilize $491,308 in FY 2023-24 to increase the Emergency Reserve to $5,481,256 to comply with fund balance policy requirements. The Emergency Reserve is estimated to exceed $4.9 million to begin FY 2023-24 as required by the City's fund balance policy.

Personnel Expense are expected to increase by $2,773,950. The budget for wages and other negotiated compensation is $28.23 million, employee pensions, medical insurance and other benefits is $13.01 million, while $2.01 million is for payroll related taxes.

There is an increase of 4.50 FTE's within the General Fund as depicted in the chart below, however the Fire Inspector position is fully reimbursed by the Building Fund.

New Position	Fund/Dept	FTE	Salary	Total Salary & Benefits
Admin Coord	GF - City Manager (shared with CRA)	0.50	27,500	40,595
Admin Specialist	GF - Community Services	1.00	42,958	66,661
Planner II	GF - Planning	1.00	63,390	91,312
Fire Inspector *	GF - Fire Rescue	1.00	60,182	87,442
Administrative Coord	GF - HR	1.00	50,000	75,157
	TOTAL - GENERAL FUND	**4.50**	**216,530**	**320,571**

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 2023-24 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 2023-24 budget above the actuarial amount in the General Fund is estimated to be $1,300,000.

FY 2023-24 Pension Contributions				
General Fund	Funded Ratio 10/1/22	Budgeted Contribution Rate	Atuarial Rate	% Diff
Police	81.10%	46.00%	34.99%	11.01%
Fire	85.10%	48.00%	38.91%	9.09%
General	87.80%	13.00%	10.49%	2.51%

There is no expected increase in Health Insurance costs for FY 2023-24. 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 continues to use blended rate in the current budgeted year. The blended rate is based on the number of eligible full-time employees authorized in the budget. This will provide a more consistent budget to actual insurance rate contributions and share the appropriate costs to all operating funds hiring eligible employees.

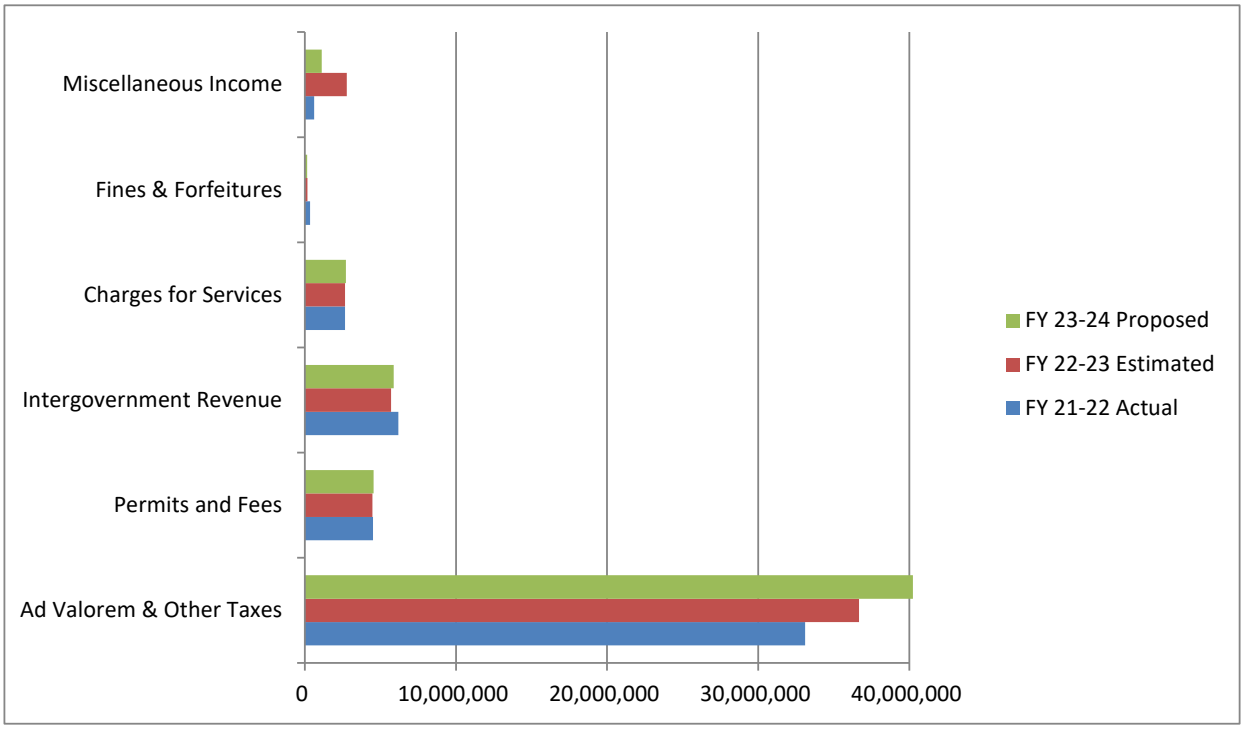
Operating Expenditures total $11,389,928 for FY 2023-24, an increase of $2,120,129. An explanation of costs is included in each department's budget narrative.

Contingency Reserve for FY 2023-24 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 2023-24 is budgeted at $54,654,871 and expenditures are budgeted at $54,812,560, with the ad valorem tax set at 1.1700 mils.

City of Naples
General Fund Revenue Sources



	FY 21-22 Actual	FY 22-23 Adopted	FY 22-23 Estimated	FY 23-24 Proposed	% of General Fund Revenues
Ad Valorem & Other Taxes	33,096,717	37,280,701	36,678,701	40,236,128	73.62%
Permits and Fees	4,517,102	4,137,000	4,480,500	4,551,500	8.33%
Intergovernment Revenue	6,194,931	5,585,000	5,699,024	5,878,500	10.76%
Charges for Services	2,651,431	2,424,444	2,667,915	2,711,243	4.96%
Fines & Forfeitures	339,102	162,000	167,500	157,000	0.29%
Miscellaneous Income	612,352	425,500	2,774,908	1,120,500	2.05%
TOTAL	**$ 47,411,635**	**$ 50,014,645**	**$ 52,468,548**	**$ 54,654,871**	**100%**

Table of Contants

City of Naples General Fund
Fiscal Year 2023-24 Revenue Detail

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
311000	Taxes/ Ad Valorem Taxes	28,256,217	32,428,126	32,428,126	**36,580,528**	4,152,402		4,152,402	
312510	Fire Insurance Premium	609,491	600,000	600,000	**600,000**	0		0	
312520	Police Fire/ Casualty Ins Prem	836,870	700,000	700,000	**750,000**	50,000		50,000	
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*	1,082,895	1,254,975	654,975	**0**	(1,254,975)		(654,975)	
316101	City Business Tax	212,221	200,000	200,000	**210,000**	10,000		10,000	
316102	City Bus Tax/Changes & Penalty	1,935	4,000	2,000	**2,000**	(2,000)		0	
316103	City Bus Tax/Insurance Co.	730	1,000	1,000	**1,000**	0		0	
316104	City Bus Tax/Collier Cty Shrd	28,757	25,000	25,000	**25,000**	0		0	
	Taxes/ Ad Valorem Taxes	**$ 33,096,717**	**$ 37,280,701**	**$ 36,678,701**	**$ 40,236,128**	**$ 2,955,427**	**7.9%**	**$ 3,557,427**	**8.8%**
322400	Building Permits - Zoning	78,474	45,000	70,000	**75,000**	30,000		5,000	
323100	Franchise Fees-FPL	4,079,398	3,800,000	4,100,000	**4,150,000**	350,000		50,000	
323400	Franchise Fees-Natural Gas	157,891	140,000	140,000	**145,000**	5,000		5,000	
323900	Franchise Fees-Trolley	3,000	3,000	3,000	**3,000**	0		0	
329102	Permits/Special Events	14,186	10,000	10,000	**10,000**	0		0	
329103	Permits/ Temp Use Permit	0	1,000	0	**500**	(500)		500	
329104	Permits/Outdoor Dining	11,716	11,000	500	**1,000**	(10,000)		500	
329201	Planning Fees/Zoning Fees	167,862	125,000	155,000	**165,000**	40,000		10,000	
329301	Tree Protection Application Fee	4,575	2,000	2,000	**2,000**	0		0	
	Permits and Fees	**$ 4,517,102**	**$ 4,137,000**	**$ 4,480,500**	**$ 4,551,500**	**$ 414,500**	**10.0%**	**$ 71,000**	**1.6%**
334500	Grants/State/ Other	65,663	0	13,024	**0**	0		(13,024)	
335120	State Revenue Sharing	851,086	665,000	755,000	**755,000**	90,000		0	
335140	Mobile Home Licenses	12,231	8,000	11,000	**10,500**	2,500		(500)	
335150	Alcohol Beverage Licenses	75,133	60,000	68,000	**60,000**	0		(8,000)	
335160	General Use Sales Tax	3,633,221	3,300,000	3,300,000	**3,500,000**	200,000		200,000	
335210	Firefighters Education	21,954	18,000	18,000	**18,000**	0		0	
335401	Fuel Tax Refund	35,645	34,000	34,000	**35,000**	1,000		1,000	
337100	Collier Cty Interlocal	1,500,000	1,500,000	1,500,000	**1,500,000**	0		0	
	Intergovernmental	**$ 6,194,931**	**$ 5,585,000**	**$ 5,699,024**	**$ 5,878,500**	**$ 293,500**	**5.3%**	**$ 179,476**	**3.1%**
341102	City Fees/Xerox Copies	2,066	1,000	1,500	**1,000**	0		(500)	
341103	City Fees/Election Fees	2,305	0	0	**0**	0		0	
341109	City Fees/County Billing Serv	36,000	36,000	36,000	**36,000**	0		0	
342101	False Alarm Fingerprinting Rep	29,318	20,000	20,000	**22,000**	2,000		2,000	
342102	Investigation Fees	29,665	20,000	20,000	**20,000**	0		0	
342103	Police Security Services	312,338	280,511	280,511	**280,000**	(511)		(511)	
342105	911 Salary Subsidy	78,299	65,000	65,000	**65,000**	0		0	
342201	Fire Contract Services	851,339	963,503	963,503	**1,021,313**	57,810		57,810	
342203	EMS Space Rental	41,400	41,400	41,400	**41,400**	0		0	
343901	Lot Mowing Fees	2,515	1,200	1,286	**1,200**	0		(86)	
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	90	0	90	**0**	0		(90)	
347211	Fleischmann Park Classes	99,481	75,000	95,000	**95,000**	20,000		0	
347212	Fleischmann Park Camp Fees	264,314	200,000	350,000	**350,000**	150,000		0	
347214	Fleischmann Park Space Rentals	68,253	60,000	60,000	**60,000**	0		0	
347215	Fleischmann Park Other Fees	490	1,000	2,365	**2,000**	1,000		(365)	
347216	Fleischmann Park Spec Events	2,197	3,000	3,000	**3,000**	0		0	
347217	Fleischmann Park League Fees	77,605	55,000	55,000	**60,000**	5,000		5,000	
347221	Skate Park Memberships	37,285	40,000	40,000	**40,000**	0		0	
347231	Norris Center Classes	14,903	15,000	16,000	**16,000**	1,000		0	
347232	Norris Center Camp Fees	74,458	55,000	75,000	**60,000**	5,000		(15,000)	
347234	Norris Center Space Rental	215,612	120,000	175,000	**175,000**	55,000		0	
347235	Norris Center Other Fees	2,384	1,500	3,000	**3,000**	1,500		0	
347236	Norris Center Theatre Tickets	60,371	50,000	50,000	**50,000**	0		0	
347241	River Park Classes	8,264	10,000	5,000	**5,000**	(5,000)		0	
347242	River Park Camp Fees	81,645	75,000	75,000	**75,000**	0		0	
347244	River Park Space Rentals	18,633	14,000	14,000	**15,000**	1,000		1,000	
347245	River Park Other Fees	1,437	1,000	1,000	**1,000**	0		0	
347247	River Park Fitness Room	8,630	6,000	6,000	**6,000**	0		0	
347262	Baker Park Camp Fees	2,100	10,000	2,000	**5,000**	(5,000)		3,000	

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City of Naples General Fund
Fiscal Year 2023-24 Revenue Detail

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
347264	Baker Park Space Rentals	75,026	65,000	73,000	**65,000**	0		(8,000)	
347265	Baker Park Other Fees	0	2,000	0	**0**	(2,000)		0	
347291	Aquatic Center Class Swim Fee	20,867	12,000	12,000	**12,000**	0		0	
347292	Aquatic Center Camp Fees	616	0	930	**0**	0		(930)	
347294	Aquatic Center Space Rentals	16,804	12,000	12,000	**12,000**	0		0	
347295	Aquatic Center Other Fees	3,773	2,500	2,500	**2,500**	0		0	
348365	Spc Rev Rd Pensions Reimb	105,830	105,830	105,830	**105,830**	0		**0**	
	Charges for Services	**$ 2,651,431**	**$ 2,424,444**	**$ 2,667,915**	**$ 2,711,243**	**$ 286,799**	**11.8%**	**$ 43,328**	**1.6%**
351101	County Court Fines	48,161	40,000	40,000	**40,000**	0		0	
351103	County Fines- Police Training Fee	4,470	4,000	5,000	**4,000**	0		(1,000)	
351201	City Fines	129,054	75,000	75,000	**75,000**	0		0	
351202	Handicap accessibility	10,500	4,000	4,000	**4,000**	0		0	
351203	Late Fees	9,700	8,000	8,000	**8,000**	0		0	
351204	Code Enforcement Fines	42,151	15,000	15,000	**10,000**	(5,000)		(5,000)	
351206	Civil Ordinance Infraction	38,400	1,000	5,500	**1,000**	0		(4,500)	
351207	Parking Crossing Guard Fee	56,666	15,000	15,000	**15,000**	0		0	
	Fines	**$ 339,102**	**$ 162,000**	**$ 167,500**	**$ 157,000**	**$ (5,000)**	**-3.1%**	**$ (10,500)**	**-6.7%**
361000	Misc. Revenue/Interest Earning	378,567	405,000	1,100,000	**1,100,000**	695,000		0	
365000	Scrap Surplus	1,387	500	500	**500**	0		0	
369300	Other Misc. Income	232,398	20,000	92,050	**20,000**	0		(72,050)	
370101	Insurance Reimbursements	0	0	1,582,358	**0**	0		(1,582,358)	
381199	Transfer From/Loan to	0	0	0	**0**	0		0	
389100	Beginning Cash Balance	0	0	0	**0**	0		0	
	Miscellaneous Income	**$ 612,352**	**$ 425,500**	**$ 2,774,908**	**$ 1,120,500**	**$ 695,000**	**163.3%**	**$ (1,654,408)**	**-147.6%**
Total General Fund Revenue		**$ 47,411,635**	**$ 50,014,645**	**$ 52,468,548**	**$ 54,654,871**	**$ 4,640,226**	**9.3%**	**$ 2,186,323**	**4.0%**

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2023-24

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Revenue								
Local Taxes	33,096,717	37,280,701	36,678,701	**40,236,128**	2,955,427		3,557,427	
Permits and Fees	4,517,102	4,137,000	4,480,500	**4,551,500**	414,500		71,000	
Intergovernmental	6,194,931	5,585,000	5,699,024	**5,878,500**	293,500		179,476	
Charges for Service	2,651,431	2,424,444	2,667,915	**2,711,243**	286,799		43,328	
Fines	339,102	162,000	167,500	**157,000**	(5,000)		(10,500)	
Miscellaneous Income	612,352	425,500	2,774,908	**1,120,500**	695,000		(1,654,408)	
TOTAL REVENUE	**$ 47,411,635**	**$ 50,014,645**	**$ 52,468,548**	**$ 54,654,871**	**$4,640,226**	**9.3%**	**$ 2,186,323**	**4.6%**
Expenditures								
Mayor and City Council	558,763	585,830	578,910	**598,413**	12,583	2.1%	19,503	3.4%
City Attorney	800,016	697,107	705,379	**788,552**	91,445	13.1%	83,173	11.8%
City Clerk	878,611	1,016,145	1,019,811	**1,040,424**	24,279	2.4%	20,613	2.0%
City Manager's Office	1,705,602	2,067,241	1,936,096	**2,159,491**	92,250	4.5%	223,395	11.5%
Planning	827,895	969,886	1,034,049	**1,419,795**	449,909	46.4%	385,746	37.3%
Finance Department	1,181,790	1,365,912	1,400,251	**1,475,743**	109,832	8.0%	75,492	5.4%
Fire Rescue	12,199,141	13,734,515	13,488,898	**14,165,991**	431,476	3.1%	677,093	5.0%
Parks, Recreation & Facilities	9,618,965	10,919,558	11,090,761	**11,980,946**	1,061,388	9.7%	890,185	8.0%
Police Services	14,638,258	17,136,515	16,677,787	**18,155,736**	1,019,221	5.9%	1,477,949	8.9%
Human Resources	802,797	915,261	872,451	**968,634**	53,373	5.8%	96,183	11.0%
Non-departmental	4,198,435	4,215,944	11,044,305	**6,215,334**	1,999,390	47.4%	(4,828,971)	-43.7%
Ethics Commission	224,811	266,627	250,426	**266,011**	(616)	-0.2%	15,585	6.2%
Contingency/Emerg. Res.	0	100,000	100,000	**100,000**	0	0.0%	0	0.0%
Transfers	(3,986,310)	(4,091,059)	(4,091,059)	**(4,522,510)**	(431,451)	10.5%	(431,451)	10.5%
TOTAL EXPENDITURES	**$ 43,648,774**	**$ 49,899,482**	**$ 56,108,066**	**$ 54,812,560**	**$4,913,079**	**9.8%**	**$ (1,295,505)**	**-2.6%**
Change in Financial Position	**$ 3,762,861**	**$ 115,163**	**$ (3,639,518)**	**$ (157,689)**				

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	19,091,963	21,393,455	20,877,667	**23,188,946**	1,795,491	8.4%	2,311,279	11.1%
510300 OTHER SALARIES	824,492	1,126,751	1,032,051	**1,143,884**	17,133	1.5%	111,833	10.8%
510305 SPECIALTY PAY AND LONGEVITY	840,889	691,165	728,395	**746,809**	55,644	8.1%	18,414	2.5%
510320 STATE INCENTIVE PAY	81,728	88,140	87,850	**84,180**	(3,960)	-4.5%	(3,670)	-4.2%
510330 EDUCATION REIMBURSEMENT	32,634	82,500	62,500	**82,000**	(500)	-0.6%	19,500	31.2%
510400 OVERTIME	958,035	918,413	1,062,043	**1,038,398**	119,985	13.1%	(23,645)	-2.2%
510410 SPECIAL DUTY PAY	238,692	356,311	285,800	**356,311**	0	0.0%	70,511	24.7%
510420 HOLIDAY PAY	389,380	549,969	477,690	**568,087**	18,118	3.3%	90,397	18.9%
510440 NAA OVERTIME	764,512	963,503	963,503	**1,021,313**	57,810	6.0%	57,810	6.0%
525010 FICA	1,697,365	1,831,771	1,859,635	**2,012,611**	180,840	9.9%	152,976	8.2%
525030 RETIREMENT CONTRIBUTIONS	5,547,337	6,992,745	6,825,513	**7,238,027**	245,282	3.5%	412,514	6.0%
525040 LIFE/HEALTH INSURANCE	4,039,294	4,053,317	4,053,317	**4,087,595**	34,278	0.8%	34,278	0.8%
525070 EMPLOYEE ALLOWANCES	83,302	177,642	164,772	**431,471**	253,829	142.9%	266,699	161.9%
525220 STATE INSURANCE PREMIUM	1,446,361	1,250,000	1,250,000	**1,250,000**	0	0.0%	0	0.0%
529000 GENERAL & MERIT	10,570	-	-	**-**	0		0	
TOTAL PERSONNEL EXPENSES	**$ 36,046,554**	**$ 40,475,683**	**$ 39,730,737**	**$ 43,249,632**	**$ 2,773,950**	**6.9%**	**$ 3,518,896**	**8.9%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	706,976	856,270	1,287,222	**823,870**	(32,400)	-3.8%	(463,352)	-36.0%
530080 CORE VALUES	2,522	10,000	10,000	**20,000**	10,000	100.0%	10,000	100.0%
530010 CITY ADMIN REIMBURSEMENT	(4,033,810)	(4,091,059)	(4,091,059)	**(4,522,510)**	(431,451)	10.5%	(431,451)	10.5%
530110 DOG PARK EXPENSES	4,048	15,000	15,000	**0**	(15,000)	-100.0%	(15,000)	-100.0%
530200 FIELD TRIPS	8,490	10,100	10,100	**10,100**	0	0.0%	0	0.0%
530310 TV PRODUCTION	48,357	60,000	60,000	**0**	(60,000)	-100.0%	(60,000)	-100.0%
531010 PROFESSIONAL SERVICES-OTHER	808,788	686,750	1,034,664	**1,139,750**	453,000	66.0%	105,086	10.2%
531020 ACCOUNTING & AUDITING	109,890	118,500	127,110	**118,500**	0	0.0%	(8,610)	-6.8%
531040 OTHER CONTRACTUAL SVCS	2,558,315	2,884,115	3,146,582	**3,381,236**	497,121	17.2%	234,654	7.5%
531042 ETHICS INVESTIGATION	4,765	30,000	10,000	**25,000**	(5,000)	-16.7%	15,000	150.0%
531070 MEDICAL SERVICES	36,265	40,000	43,059	**45,000**	5,000	12.5%	1,941	4.5%
531110 PROF SVCS - CONSERV EASEMENT	0	0	0	**150,000**	150,000		150,000	
531220 INVESTMENT ADVISORY FEES	19,496	18,000	18,000	**18,000**	0	0.0%	0	0.0%
531230 CULTURAL ARTS - THEATRE	26,920	51,500	51,500	**51,500**	0	0.0%	0	0.0%
531300 CITY MANAGER SEARCH	72,581	0	18,782	**0**	0		(18,782)	-100.0%
531500 ELECTION EXPENSE	71,804	0	0	**75,000**	75,000		75,000	
531510 DOCUMENT IMAGING	155	7,000	5,000	**7,000**	0	0.0%	2,000	40.0%
532010 CITY ATTORNEY	426,000	426,000	576,000	**510,000**	84,000	19.7%	(66,000)	-11.5%
532040 OTHER LEGAL SERVICES	277,413	215,500	64,772	**215,500**	0	0.0%	150,728	232.7%
532100 LITIGATION COUNSEL	0	0	0	**0**	0		0	
534040 CHARGE FOR FIRE INSPECTORS	(402,589)	(422,718)	(422,718)	**(518,783)**	(96,065)	22.7%	(96,065)	22.7%
540000 TRAINING & TRAVEL COSTS	198,700	273,585	291,335	**346,735**	73,150	26.7%	55,400	19.0%
541000 COMMUNICATIONS	157,051	190,474	194,922	**205,884**	15,410	8.1%	10,962	5.6%
542000 TRANSPORTATION	-	10,100	10,100	**10,100**	0	0.0%	0	0.0%
542020 POSTAGE & FREIGHT	44,742	47,000	47,000	**47,000**	0	0.0%	0	0.0%
542100 EQUIP. SERVICES - REPAIRS	529,473	704,920	705,033	**727,000**	22,080	3.1%	21,967	3.1%
542110 EQUIP. SERVICES - FUEL	311,427	330,285	329,334	**280,884**	(49,401)	-15.0%	(48,450)	-14.7%
543010 ELECTRICITY	476,466	535,500	541,596	**577,911**	42,411	7.9%	36,315	6.7%
543020 WATER, SEWER, GARBAGE	603,091	621,121	604,961	**614,361**	(6,760)	-1.1%	9,400	1.6%
544000 RENTALS & LEASES	34,231	44,670	46,420	**48,300**	3,630	8.1%	1,880	4.1%
544020 EQUIPMENT RENTAL	7,150	13,000	12,500	**13,000**	0	0.0%	500	4.0%
545220 SELF INSURANCE CHARGE	1,734,926	1,797,539	1,797,539	**2,652,184**	854,645	47.5%	854,645	47.5%
545290 DISASTER DATA RECOVERY	0	0	0	0	0		0	
546000 REPAIR AND MAINTENANCE	119,100	180,238	187,102	**221,539**	41,301	22.9%	34,437	18.4%
546020 BUILDINGS & GROUND MAINT.	25,170	26,300	27,000	**44,850**	18,550	70.5%	17,850	66.1%
546140 HYDRANT MAINTENANCE	4,093	3,700	3,700	**4,700**	1,000	27.0%	1,000	27.0%
546170 SOFTWARE MAINTENANCE	106,121	85,805	85,805	**56,515**	(29,290)	-34.1%	(29,290)	-34.1%
546340 REPAIR AND MAINT LEVEL OF SERV	319,366	472,000	423,642	**499,000**	27,000	5.7%	75,358	17.8%
547000 PRINTING AND BINDING	12,870	36,500	41,179	**68,200**	31,700	86.8%	27,021	65.6%
547010 LEGAL ADS	35,209	44,500	49,453	**55,050**	10,550	23.7%	5,597	11.3%
547020 ADVERTISING (NON LEGAL)	19,094	35,200	33,200	**40,200**	5,000	14.2%	7,000	21.1%
547060 DUPLICATING	11,073	12,100	11,715	**12,600**	500	4.1%	885	7.6%
549000 OTHER CURRENT CHARGES	2,350	13,150	13,150	**8,150**	(5,000)	-38.0%	(5,000)	-38.0%
549020 TECHNOLOGY SERVICE CHARGE	1,194,110	1,975,030	1,975,030	**2,314,145**	339,115	17.2%	339,115	17.2%
549040 EMPLOYEE DEVELOPMENT	3,384	20,000	10,000	**20,000**	0	0.0%	10,000	100.0%
549050 SPECIAL EVENTS	11,450	37,000	17,517	**17,000**	(20,000)	-54.1%	(517)	-3.0%
549060 AWARDS	18,027	15,000	15,000	**15,000**	0	0.0%	0	0.0%
549070 EMPLOYEE RECOGNITION	4,000	4,000	4,000	**4,300**	300	7.5%	300	7.5%
551000 OFFICE SUPPLIES	51,749	75,400	79,758	**89,675**	14,275	18.9%	9,917	12.4%
552000 OPERATING SUPPLIES	233,519	231,880	271,549	**255,670**	23,790	10.3%	(15,879)	-5.8%

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
552020	FUEL	38,541	52,150	42,000	**52,150**	0	0.0%	10,150	24.2%
552070	UNIFORMS/OTHER CLOTHING	101,279	135,813	135,862	**157,393**	21,580	15.9%	21,531	15.8%
552100	JANITORIAL SUPPLIES	102,930	117,040	116,279	**131,760**	14,720	12.6%	15,481	13.3%
552230	VESTS	13,500	22,500	22,500	**20,000**	(2,500)	-11.1%	(2,500)	-11.1%
552250	BUNKER GEAR	21,528	40,100	45,000	**65,200**	25,100	62.6%	20,200	44.9%
552260	FIRE HOSE & APPLIANCES	18,979	18,850	18,850	**19,100**	250	1.3%	250	1.3%
552270	SPECIALTY TEAM EQUIPMENT	26,613	30,450	30,450	**35,700**	5,250	17.2%	5,250	17.2%
552410	POOL - OPERATING SUPPLIES	33,930	44,000	44,000	**44,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS/BOOKS	36,083	57,941	59,491	**65,509**	7,568	13.1%	6,018	10.1%
	TOTAL OPERATING EXPENSES	**$ 7,407,710**	**$ 9,269,799**	**$ 10,307,985**	**$ 11,389,928**	**$ 2,120,129**	**22.9%**	**$ 1,081,943**	**10.5%**
	NON-OPERATING EXPENSES								
560300	IMPROVEMENTS O/T BUILDINGS	16,931	2,000	2,101,995	**2,000**	0	0.0%	(2,099,995)	**-99.9%**
560400	MACHINERY EQUIP	101,878	52,000	1,475,306	**70,000**	18,000	34.6%	(1,405,306)	**-95.3%**
560700	VEHICLES	28,200	0	2,391,993	**0**	0		(2,391,993)	**-100.0%**
560810	COMPUTER SOFTWARE	28,200	0	50	**1,000**	1,000		950	**1900.0%**
599010	OPERATING CONTINGENCY	0	100,000	100,000	**100,000**	0	0.0%	0	**0.0%**
	TOTAL NON-OPERATING	**$ 222,709**	**$ 154,000**	**$ 6,069,344**	**$ 173,000**	**$ 19,000**	**12.3%**	**$(5,896,344)**	**-97.1%**
	TOTAL EXPENSES	**$ 43,676,974**	**$ 49,899,482**	**$ 56,108,066**	**$ 54,812,560**	**$ 4,913,079**	**9.8%**	**$(1,295,505)**	**-2.3%**

Table of Contants

FISCAL YEAR 2023-24
Full Time Equivalent Positions
GENERAL FUND - ALL DEPARTMENTS

	Adopted 20-21	Adopted 21-22	Adopted 22-23	Proposed 23-24	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	8.0	8.0	8.0	-
City Manager's Office	4.7	6.0	4.0	4.35	0.40
City Manager/Code Enforce	3.0	3.0	4.0	4.0	-
Purchasing	3.0	4.0	4.0	4.0	-
Ethics Commission	1.0	1.0	1.0	1.0	-
Human Resources	5.0	5.0	5.0	6.0	1.0
Planning Department	6.0	7.0	7.0	8.0	1.0
Finance Department	10.5	10.5	10.5	10.5	-
Fire Operations	67.0	69.0	69.0	70.0	1.0
Community Serv Admin	4.9	4.9	5.85	5.75	(0.1)
Community Serv Parks/Pkys	16.0	16.0	16.0	16.0	-
Community Serv Recreation	14.5	14.5	14.5	15.5	1.0
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	70.2	(0.2)
Police Support Services	22.0	22.0	22.0	22.0	-
TOTAL GENERAL FUND	**260.0**	**267.2**	**267.2**	**271.29**	4.09

Position changes are discussed in each department's narrative.

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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.

2022-23 City Council Accomplishments

- Under the guidance of City Council, City staff worked with our lobbying firm and our local State Legislative Representatives for appropriation requests for top-priority projects, receiving $24,728,000 in state appropriations.
- Supported City staff, residents, and the community in the aftermath of Hurricane Ian including swift emergency response, establishing well-coordinated relief centers, providing essential services and supplies, and formulating a comprehensive recovery plan to rebuild a stronger, more resilient city.
- Approved an agreement with Turrell, Hall, & Associates for the redesign of the Naples Pier that was destroyed in Hurricane Ian.
- Approved an agreement to construct the 1st Avenue South public parking garage within the Community Redevelopment Agency.
- Continued to work on Affordable Housing initiatives and alignment with SB102.
- Continue to support 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 the Beach Outfall Project and approved the next set of design plans for the North Outfall Pump Station.
- Continued to support public health and safety initiatives within the community.

General Fund

Mayor and City Council (continued)

2023-24 City Council Goals and Objectives
The Goals and Objectives for the upcoming fiscal year are aligned with the City Vision adopted by City Council in FY2020-21.

Our Place – Preserve Small Town Character and Culture

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

Our Nature – Environmental Sensitivity

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

Our Experience – Extraordinary Quality of Life for Residents

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

General Fund

Mayor and City Council (continued)

- 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.

2023-24 Strategic Steps – From the City of Naples Vision Plan

The City's top priority initiatives are:

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

2023-24 Significant Budgetary Issues

The FY 23-24 budget for the Mayor and City Council's Office is $598,413 which is an increase of $19,003 from the estimated actual for FY 22-23.

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

The budget for Operating Expenses is $43,800, an increase of $5,500 over FY22-23 adopted budget, attributed to Youth Council of $5,000. It is $18,000 more than the estimated actual for FY 22-23 which is attributed to the Training & Travel. Major expenditures budgeted for this office includes $15,000 for Operating Expenditures and $18,000 for City Council Members' training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference and/or the Legislative Action Days).

FUND: 001 GENERAL FUND

MAYOR AND CITY COUNCIL
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE		FY 2024 Proposed
			ADMINISTRATION		
1	1	1	Mayor (elected)	$	54,425
6	6	6	Council Members (elected)		261,750
1	1	1	Senior Administrative Specialist		55,325
8	**8**	**8**			**371,500**
			Regular Salaries		**371,500**
			Employer Payroll Expenses		**183,113**
			Total Personnel Services	**$**	**554,613**

FISCAL YEAR 2023-24
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY

001.0101.511

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	353,159	366,500	366,500	**371,500**	5,000	1.4%	5,000	1.4%
510305	PERSONAL LEAVE PAYOUTS	668	0	0	**0**	0		0	
510400	OVERTIME	63	0	580	**0**	0		(580)	-100.0%
525010	FICA	28,092	27,982	27,982	**29,456**	1,474	5.3%	1,474	5.3%
525030	RETIREMENT CONTRIBUTIONS	5,035	7,500	7,500	**8,601**	1,101	14.7%	1,101	14.7%
525040	LIFE/HEALTH INSURANCE	118,644	118,648	118,648	**118,656**	8	0.0%	8	0.0%
525070	EMPLOYEE ALLOWANCE	25,520	26,400	26,400	**26,400**	0	0.0%	0	0.0%
	TOTAL PERSONNEL EXPENSES	**$ 531,182**	**$ 547,030**	**$ 547,610**	**$ 554,613**	**$ 7,583**	**1.4%**	**$ 7,003**	**1.3%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	14,626	10,000	15,000	**15,000**	5,000	50.0%	0	0.0%
	Lunches/meals for council meetings, proclamation folders, special activity items, Youth Council								
540000	TRAINING & TRAVEL COSTS	4,439	18,000	8,000	**18,000**	0	0.0%	10,000	125.0%
541000	COMMUNICATIONS	1,628	3,000	2,500	**3,000**	0	0.0%	500	20.0%
551000	OFFICE SUPPLIES	6,205	7,000	5,000	**7,000**	0	0.0%	2,000	40.0%
	General office supplies, shipping, business cards								
554010	BOOKS/MEMBERSHIPS	684	800	800	**800**	0	0.0%	0	0.0%
	Florida League of Mayors and books								
	TOTAL OPERATING EXPENSES	**$ 27,581**	**$ 38,800**	**$ 31,300**	**$ 43,800**	**$ 5,000**	**12.9%**	**$12,500**	**39.9%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 558,763**	**$ 585,830**	**$ 578,910**	**$ 598,413**	**$ 12,583**	**2.1%**	**$ 19,503**	**3.4%**

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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.

FY22-23 Department Accomplishments

- Successfully resolved multiple litigation cases, and handled appeals of appealed cases
- Won challenge to Naples' vacation rental prohibition in certain single family zoned areas and handling appeal of that case
- Won challenge to Naples' fertilizer regulations to protect environment and handling appeal of that case
- Provided continued legal counsel regarding Naples Beach Hotel issues, the related Conservation Easement, and multiple related land use matters
- Handled FLUEDRA case regarding lot combinations
- Provided legal counsel in the defense of the myriad of frivolous lawsuits filed by a disgruntled resident – all lawsuits resolved
- Continued to provide legal counsel related to the City's new Public Parking Garage in the Naples Design District
- Assisted with the transition of a new City Manager
- Handled numerous Risk Protection Order cases
- Represented City staff before the Code Enforcement Board
- Represented the Community Redevelopment Agency, and Planning Advisory Board; assisted 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.
- Updated numerous form contracts in use by City departments
- Provided on-going legal assistance and advice to City staff as needed
- Reviewed and approved agreements prior to approval and execution by City
- Negotiated agreements on behalf of the City
- Drafted a plethora of ordinances and resolutions for city council
- Updated city council and city staff as to newly enacted legislation
- Assisted city staff as to pending legal matters

General Fund

City Attorney's Office (continued)

FY23-24 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 represent city staff before 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

2023-24 Significant Budgetary Issues

On September 19, 2022, immediately after the adoption of the FY22/23 budget, (effective October 1, 2022), the City Council approved an increase in the contracted city attorney budget based on the immense volume of legal work needed by the City. The contracted city attorney (Vose Law Firm) is requesting an increase of $35,700 for F23/24,($2,975 per month) which reflects an amount equal to a 4% COLA increase (equal to that granted all non-union city employees), plus a 3% merit increase (which is equal to a "median" merit increase since the merit increase for all city employees is based on a range of 0% to 6%). This will assist the contracted city attorney to appropriately increase its affected employees' salaries to keep pace with inflation and assist in covering increased operating costs associated with the firm's business with the City of Naples.

The only other requested change in the City Attorney budget is for the one City Employee covered by the City Attorney budget (Legal Coordinator) who will be awarded the 4% COLA increase and a merit increase, plus associated employment/overhead expenses totaling an increase of $7,445.

City Attorney

FY23/24 Proposed $788,552
FY22/23 Adopted $697,107 (effectively increased to $781,107 on September 19, 2022)

This represents an overall increase in the budget of $91,445, but $84,000 of this amount was approved on September 19, 2022, immediately after the approval of the 22/23 budget.

General Fund

City Attorney's Office (continued)

City Employee Salary and Employee Overhead/Benefits Expenses
$7,445 increase
Increase due to COLA increase for city employee (Legal Coordinator) plus merit increase and associated overhead.

Contractual – Vose Law Firm
FY22/23 budget of $426,000, but effectively increased/approved by City Council on September 17, 2022 to $510,000
FY23/24 A total of 8 attorneys, 3 paralegals, and one clerical employee of Vose Law Firm regularly assist in the representation of the City of Naples, and the overhead (due to increases in salaries, health insurance, other insurance costs, taxes, rental/occupancy cost increases for Winter Park office as well as Naples' townhouse rent and expenses, etc.) have increased far in excess of the requested increase in this budget line item as allocable to the City of Naples.

Other Legal Services Requested by City Council – Airport, 5G, etc.
FY22/23 $150,000
FY23/24 $150,000 No change

No change in Miscellaneous Expenses

FUND: 001 GENERAL FUND

CITY ATTORNEY

FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
1	0	0	Executive Assistant	$0
0	1	1	Legal Coordinator	$77,069
1	**1**	**1**	**Regular Salaries**	**77,069**
			Personal Leave Payouts	**1,000**
			Employer Payroll Expenses	**32,223**
			Total Personnel Services	**$ 110,292**

FISCAL YEAR 2023-24
BUDGET DETAIL
CITY ATTORNEY

001.0201.514

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	99,386	72,245	72,245	**77,069**	4,824	6.7%	4,824	6.7%
510305	PERSONAL LEAVE PAYOUTS	0	1,000	0	**1,000**	0	0.0%	1,000	
525010	FICA	7,388	5,421	5,421	**5,830**	409	7.5%	409	7.5%
525030	RETIREMENT CONTRIBUTIONS	12,162	9,350	9,350	**11,561**	2,211	23.6%	2,211	23.6%
525040	LIFE/HEALTH INSURANCE	14,831	14,831	14,831	**14,832**	1	0.0%	1	0.0%
	TOTAL PERSONNEL SERVICES	**$ 133,767**	**$ 102,847**	**$ 101,847**	**$ 110,292**	**$ 7,445**	**7.2%**	**$ 8,445**	**8.3%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	0	1,000	1,000	**1,000**	0	0.0%	0	0.0%
531010	PROFESSIONAL SERVICES	2,264	10,000	10,000	**10,000**	0	0.0%	0	0.0%
	Reporting, process serving, transcription services, and expert fees								
532010	CITY ATTORNEY	426,000	426,000	576,000	**510,000**	84,000	19.7%	(66,000)	-11.5%
	City Attorney Contract								
532040	OTHER LEGAL SERVICES	230,863	150,000	9,272	**150,000**	0	0.0%	140,728	1517.8%
	Special legal including public records email redaction (eligible to be transferred to City Attorney fees for pro se litigation)								
540000	TRAINING & TRAVEL COSTS	1,250	1,500	1,500	**2,000**	500	33.3%	500	33.3%
541000	COMMUNICATIONS	949	510	510	**510**	0	0.0%	0	0.0%
551000	OFFICE SUPPLIES	2,278	2,750	2,750	**2,750**	0	0.0%	0	0.0%
554020	BOOKS, PUBS, SUBS.	2,646	2,500	2,500	**2,000**	(500)	-20.0%	(500)	-20.0%
	TOTAL OPERATING EXPENSES	**$ 666,250**	**$ 594,260**	**$ 603,532**	**$ 678,260**	**$ 84,000**	**14.1%**	**$ 74,728**	**12.4%**
	TOTAL EXPENSES	**$ 800,016**	**$ 697,107**	**$ 705,379**	**$ 788,552**	**$ 91,445**	**13.1%**	**$ 83,173**	**11.8%**

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General Fund

City Clerk

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

Code of Ordinances

Sec. 2-141. Office established; duties generally.

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, as required by 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. 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.

2022-2023 Department Accomplishments:

City Council:

Fulfilled all requests for information; provided quarterly reports regarding public records requests; provided Annual Report; provided draft minutes of all meetings; provided Action Reports for Council and Planning Advisory Board meetings; participated in Charter Official meetings as requested; attended Department Director meetings following each Council meeting; updated Council on State adopted legislation affecting the processes of the Clerk's Office; created paper agenda packets and assembled as requested; completed directives regarding board and committee vacancy advertising and extending application deadlines; recorded documents as directed; archived records and emails sent to the Clerk to be included in the record on various meeting topics; prepared Office Budget for FY 2022-23; coordinated processing of Charter Amendment regarding residency requirement with Supervisor of Elections; served as the City's Records Management Liaison Officer with the State of Florida; and completed research projects as assigned.

Meetings:

- Prepared the meeting calendar of the City and posted on the website, as required by the Code and Florida Statutes.
- Clerked and drafted meeting minutes for 128 City Council and board and committee meetings (595 hours) in accordance with Florida Statutes Chapter 286 (Sunshine Law), including the Ethics Commission.
- Drafted and published 66 legal notices for public hearings and the zoning in progress related to Chapter 54 Subdivision Standards in accordance with Florida Statutes.
- Prepared and posted over 300 public notices on the Clerk's webpage for meeting agendas, agenda supplements, meeting cancellations, executive sessions and purchasing bids.
- Invoiced and received $2,116.00 for reimbursement of petitioner related legal advertising costs.
- Served as meeting liaison to administer and coordinate meetings of the Citizens' Police Review Board (CPRB).
- Prepared, distributed to staff and posted on the website an Action Report of Council votes and directives for every Regular, Special and Workshop meeting to assist staff with follow-up action on items and accessibility by the public.
- Maintained an internal tracking spreadsheet to improve the workflow for the minutes preparation process and provide benchmarks for tracking time spent on various functions.
- Reviewed and assisted staff in drafting and formatting proposed legislation for consistency with the Code and Florida Statutes prior to publication of agendas.

City Clerk (continued)

Public Records Requests:

Managed the responses of **4980** public records requests City-wide to ensure timely responses in accordance with Chapter 119, Florida Statutes, including:

- Reviewed and redacted thousands of City records for confidential or exempt information to fulfil **620** public records requests in conformance with Florida Statutes Chapter 119.
- Implemented a redaction tool within JustFOIA and provided webinar training to records administrators of the City.
- Implemented a process for the public to submit a records request from a cell phone through the creation of a QR Code and posted throughout the City.

Records Management:

- Managed the operation of the City's Records Management Center in conformance with the State to facilitate the timely disposal of records meeting retention in accordance with state law.
- Prepared and submitted to the State of Florida annual required disposition forms city-wide in accordance with the State of Florida General Retention Schedules.
- Provided training to records administrators on records management practices and state compliance, including providing the following revised records retention schedules from the State of Florida: GS1-SL (State and Local Government Agencies); GS8 (Fire Departments); and GS14 (Public Utilities).
- Scanned 24 boxes of personnel records for the Human Resources Department to create digital files for long-term record keeping in accordance with the State of Florida retention requirements.
- Digitized permanent records consisting of over 900 large format "as-built" drawings archived at the Records Management Center.
- Reviewed 475 boxes (675 cubic feet) of City records to determine whether retention was met and prepared Records Disposition Forms as required by State Statute.
- Coordinated with the Utilities Department to provide an on-site shredding truck at the Records Management Center to dispose 368 boxes of confidential/exempt records that met retention according to the state retention schedules.
- Assisted staff with research projects and maintained microfilm/microfiche inventory control.
- Maintained inventory and titles for approximately 520 City vehicles.

Election:

Prepared for the 2024 City of Naples General Election including:

- Established the election calendar.
- Calculated the filing dates and qualifying period.
- Updated the Election Handbook and forms.
- Designed a new webpage to include candidate financial reports.
- Responded to numerous citizen inquiries.

Boards and Committees:

- Prepared monthly news releases for board and committee vacancies; responded to numerous inquiries; received and reviewed 66 applications for eligibility requirements with the Code of Ordinances, and prepared applicants for the interview process.
- Prepared agenda items and ballots for appointments of board and committee members.
- Monitored attendance of all board/committee members for compliance with Code requirements.
- Coordinated the selection process for the annual Sam Noe Award, including selecting the award and preparing the news release.
- Updated the Board and Committee Handbook to include the new Ethics Code and training.
- Participated in Leadership Collier's Annual Volunteer Expo to continue to expand the network of leadership connections in the community for the purpose of recruiting board and committee members.
- Maintained and posted on the website a current list of all board, committee and City Council members appointed to boards and committees, including contact information.
- Ensured that Financial Disclosures were filed with the State Ethics Commission for those who are required to do so.
- Provided orientation to approximately 33 newly appointed board and committee members on the Sunshine Law, the Public Records Act and accessing City records, and updated staff liaisons with new member contact information.

Technology: Maintained and/or implemented the following technology:

- **FTR Gold**: Utilized digital recording software to create and maintain backup audio recordings of all meetings.

General Fund

City Clerk (continued)

- **Granicus**: Generated over 75 work orders to troubleshoot technical issues. Maintained the board and committee application workflow for online applications.
- **JustFOIA**: Implemented the use of a redaction tool within the platform that will automatically redact sensitive data to save staff time and resources.
- **Questys:** Continuously maintained and updated the on-line library for public access to records (pending the integration of the final phase of Laserfiche).
- **Laserfiche**: Continued Phase II of the Laserfiche records management implementation project by downloading, scanning, and indexing 14 years of Council minutes.
- **Website:** Maintained and updated URL links on website.

Codification Updates:

- Coordinated with Municipal Code Corporation publication of the Charter Amendment, City Code and Comprehensive Plan supplements; reviewed the supplements for accuracy; disbursed supplement subscriptions and filed supplements in Code Books.

Education and Training:

- Participated in continuing educational programs and webinars through the International Institute of Municipal Clerks and the Florida Association of City Clerks.
- Participated in required employee training for cybersecurity, the Ethics Code, and FEMA.
- Monitored and reviewed changes in laws (public records, elections, and legal notices) affecting office operations and implemented policy or procedural changes as required.
- Provided training to department directors/managers on drafting legislation.

Customer Service: The City Clerk assisted the public and various departments with the following:

- Filled one Administrative Coordinator position.
- Promoted excellence in customer service-based support; assisted staff with research of official records and Spanish translations; administered the Oath of Office to newly hired police officers and firefighters as well as board and committee members.
- Coordinated the City's four Blood Drives.
- Created a QR Code to provide a quick process for lobbyists to register with the city by cell phone; created a webpage for lobbyist information to link with the Ethics Commission; and revised the speaker registration forms to include lobbyists.
- Created, ordered, and distributed Centennial desk calendars.

2023-2024 Department Goals and Objectives

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

Legal Notices:

- Implement new City-wide legal advertising procedures in accordance with HB 7049 to reduce the cost of legal advertising for the City by publishing legal notices on publicly accessible websites.

Election:

- Review and implement 2023 legislative changes regarding annual financial disclosure filing; form of candidate oaths; and others; Manage and participate with the Supervisor of Elections in all election matters to ensure a smooth process for the March 19, 2024, General Election including: (1) serve as the Qualifying Officer; (2) facilitate agreements for the seven polling locations; (3) meet with candidates and monitor receipt of financial reports.

Meeting Management:

- Research and overview other agenda management and minutes solutions and recommend alternatives or other ways to improve efficiency.

Records Management:

- Complete Phase II of implementing the Laserfiche Records Management platform to manage, archive, access, and search City records; terminate Questys; and establish plan for implementation of expanding Laserfiche to other departments.
- Draft a records management resource guide for City employees to follow for maintaining digital records in accordance with State guidelines.
- Implement training through JustFOIA's on-line University to provide certificate of completion for all JustFOIA users.

Professional Development - Education and Training:

- Executive Assistant to continue training toward Certified Municipal Clerk (CMC) Certification and Deputy Clerk to begin Master Municipal Clerk (MMC) Certification with the International Institute of Municipal Clerks.
- Provide records management training to records administrators in accordance with the State guidelines and legislative updates to minimize litigation risk.

General Fund

City Clerk (continued)

Customer Service:

- Deliver excellence in customer service to the public and identify opportunities to enhance services in accordance with the City's Vision.
- Maintain and update records to improve website content for public access.
- Research emerging technologies and trends to provide a more effective customer service experience.
- Apply technology more effectively to increase staff's ability to provide the most efficient service.
- Ensure that the Office operates with fiscal responsibility.

Performance Measures and Benchmarking

Activity	Actual 2022-2023	Projected 2023-2024
Records disposed (cubic feet)	368	675
Board/committee applications processed	33	66
Legislation processed	244	278
Council/ CRA meeting hours logged	397	370
All other Boards/Committees meeting hours logged	216	225
Contracts processed	180	181
Advertising/Legal Notices	41	66
Posting/Public Notices	295	310

Public Records Requests

Hours spent reviewing records/processing requests	-	620
Building	3454	4090
Police	238	270
General	521	620
Total Number of Requests	4213	4980

FUND: 001 GENERAL FUND

CITY CLERK
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
1	1	1	City Clerk *	132,725
2	2	2	Deputy City Clerk	178,940
2	2	2	Executive Assistant	135,570
1	1	1	Records & Fiscal Services Manager	92,197
2	2	2	Administrative Coordinator	104,631
8	**8**	**8**		**644,063**
			Other Salaries/Authorized Compensation	**49,152**
			Overtime	**1,000**
			Employer Payroll Expenses	**256,359**
			Total Personnel Services	**$ 950,574**

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

FISCAL YEAR 2023-24
BUDGET DETAIL
CITY CLERK

001.0301.519

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	532,164	628,050	604,257	**644,063**	16,013	2.5%	39,806	6.6%
510300	OTHER SALARIES	3,152	17,000	5,500	**22,500**	5,500	32.4%	17,000	309.1%
510305	PERSONAL LEAVE PAYOUTS	37,046	23,800	25,628	**26,652**	2,852	12.0%	1,024	4.0%
510330	EDUCATION REIMBURSEMENT	0	5,000	5,000	**5,000**	0	0.0%	0	0.0%
510400	OVERTIME	659	1,000	1,000	**1,000**	0	0.0%	0	0.0%
525010	FICA	41,535	49,701	47,550	**51,988**	2,287	4.6%	4,438	9.3%
525030	RETIREMENT CONTRIBUTIONS	51,009	71,816	69,921	**75,435**	3,619	5.0%	5,514	7.9%
525040	LIFE/HEALTH INSURANCE	118,644	118,648	118,648	**118,656**	8	0.0%	8	0.0%
525070	EMPLOYEE ALLOWANCES	5,100	5,280	5,280	**5,280**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 789,310**	**$ 920,295**	**$ 882,784**	**$ 950,574**	**$ 30,279**	**3.3%**	**$ 67,790**	**7.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	2,428	2,500	2,500	**2,500**	0	0.0%	0	0.0%
	Board member nameplates, commemorative plaques, shredding								
531010	PROFESSIONAL SERVICES	16,005	16,000	25,000	**20,000**	4,000	25.0%	(5,000)	-20.0%
	Supplementary amendments to the Code of Ordinances; Improvements to the JustFOIA Public Records Request Solution								
531510	DOCUMENT IMAGING	155	7,000	5,000	**7,000**	0	0.0%	2,000	40.0%
540000	TRAINING & TRAVEL COSTS	5,069	7,000	5,000	**7,000**	0	0.0%	2,000	40.0%
541000	COMMUNICATIONS	1,064	2,000	1,200	**2,000**	0	0.0%	800	66.7%
544000	RENTALS & LEASES	4,578	5,400	5,400	**5,400**	0	0.0%	0	0.0%
546000	REPAIR AND MAINTENANCE	14,137	15,000	15,000	**15,000**	0	0.0%	0	0.0%
	Records Mgmt/Questys; Improvements to the JustFOIA Public Records Request Solution; Verbatim Transcription Reporting/FTR & Microfilm Reader machine								
547010	LEGAL ADS	12,611	14,000	14,000	**14,000**	0	0.0%	0	0.0%
	Public Hearing Notices for City Council, land use matters, notices of proposed ordinances								
547020	PRINTING/COUNCIL PACKETS	1,345	4,000	4,000	**4,000**	0	0.0%	0	0.0%
547060	DUPLICATING	2,594	1,300	1,300	**1,300**	0	0.0%	0	0.0%
549000	OTHER CURRENT CHARGES	2,000	2,000	2,000	**2,000**	0	0.0%	0	0.0%
	Documents recording in compliance with State and Local Regulations								
551000	OFFICE SUPPLIES	3,485	3,050	3,050	**3,050**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	4,567	4,000	4,000	**4,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS/BOOKS	2,525	2,600	2,600	**2,600**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 72,564**	**$ 85,850**	**$ 90,050**	**$ 89,850**	**$ 4,000**	**4.7%**	**$ (200)**	**-0.2%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	16,738	10,000	46,977	**0**	(10,000)	**-100.0%**	(46,977)	**-100.0%**
	TOTAL NON-OPERATING	**$ 16,738**	**$ 10,000**	**$ 46,977**	**$ -**	**$ (10,000)**	**-100.0%**	**$ (46,977)**	**-100.0%**
	TOTAL EXPENSES	**$ 878,611**	**$ 1,016,145**	**$ 1,019,811**	**$ 1,040,424**	**$ 24,279**	**2.4%**	**$ 20,613**	**2.0%**

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, the Purchasing Division, and Communications and Public Outreach.

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.

The Communications and Public Outreach Manager oversees citywide communications and public outreach initiatives with the goals of enhancing community engagement and fostering transparency, trust, and collaboration between the City of Naples and its constituents. Objectives include ensuring timely and accurate dissemination of information utilizing various channels, promoting public awareness of City policies, projects, and initiatives, creating platforms for meaningful public participation and feedback, and building strong relationships with community stakeholders, media outlets, and other government agencies.

General Fund

City Manager's Office (continued)

2023-24 Department Goals and Objectives

City Manager

In alignment with the Naples' Vision of providing a high performing government, the City Manager's office strives to be proactive, engaging, and responsive, ensuring high levels and quality of service to the community.

One goal of high performing government is to maintain and enhance governance capacity for public service and leadership, strengthening effective Manager/Council relationships through professional and constant communication:

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

As part of the Naples' Vision of providing a high performing government, the goal 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 Naples' Vision of providing a high performing government, the goal 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.

General Fund

City Manager's Office (continued)

As part of the Naples' 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 state funding appropriations for water quality initiatives.
- 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.

Code Enforcement

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

- Reduce printing of Purchase Orders (PO) by sending electronically to vendors. The goal is to have 25% or more of active vendors receive a PO by email. Currently, 1468/2433 active vendors receive POs by email (60%).
- 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 2023 Achievement of Excellence of Procurement (AEP) application.
- Provide ongoing updates to Purchasing's webpage for ease of webpage inquiries.
- Offer formal vendor training opportunities, including one on one vendor training and an annual (RTS) Reverse Trade Show.

2023-24 Significant Budgetary Issues

The budget for the City Manager's Department is $2,159,491 which is $223,395 more than the Fiscal Year 2022-23 estimated actual.

The **Office of the City Manager** has a budget of $1,153,116, an increase of $113,667 mainly attributable to salaries and related benefits and the addition of $150,000 for conservation

General Fund

City Manager's Office (continued)

easement expense. The Video Production Manager position was moved to the Information Technology Department and an Administrative Coordinator Position has been requested to assist the Community Redevelopment Agency (CRA) Administrator and the Communications and Public Outreach Manager.

The budget for the **Code Enforcement Division** is $535,847, an increase of $87,402 from the FY 2022-23 estimated actual, but an increase of four percent from FY2022-23 Adopted Budget. This increase is due to the vacancy of the Code Compliance Manager position.

The budget for the **Purchasing Division** is $470,528 or $22,326 more than the FY 2022-23 estimated actual of $448,202.

Performance Measures

Activity - Purchasing Division	Actual 2020-21	Actual 2021-22	Expected 2022-23	Projected 2023-24
Purchase Orders Issued	1,448	1,454	1,200	1,250
Active Vendors Issued a PO(s)	2,135	2,236	2,433	2,550
VSS – Self Service Status Vendors	1,057	1,137	1,150	1,200
Percentage of Active Vendors to POs	65%	65%	50%	45%
City of Naples Total Vendors	13,536	13,889	14,400	14,800
Bids, FWQs or Solicitations Issued	59	54	50	55
Bid Protests Received	0	0	0	1

Activity - Code Enforcement Division	Actual 2020-21	Actual 2021-22	Expected 2022-23	Projected 2023-24
Number of Cases	1418	1388	1100	1200
Number of Complaints/Inquiries	N/A	N/A	800	900
Violations brought to Code Board Hearing	50	29	14	25
Number of Citations	5	10	20	25
Days from complaint to initial inspection	1	1	1	1

FUND: 001 GENERAL FUND

CITY MANAGER
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
			ADMINISTRATION (0401)	
1	0.95	0.95	City Manager (a)	280,098
0.95	1	0.90	Deputy City Manager (a)	177,480
2	1	1	Executive Assistant	73,225
1	1	1	Communications & Public Outreach Manager	95,620
0	0	0.5	Administrative Coordinator	27,500
1	1	0	Video Programming & Production Manager (b)	-
5.95	**4.95**	**4.35**		**653,923**
			CODE ENFORCEMENT (0405)	
1	1	1	Code Enforcement Manager	102,463
2	2	2	Code Enforcement Officer	107,975
0	1	1	Administrative Coordinator	50,841
3	**4**	**4**		**$261,279**
			PURCHASING (0408)	
1	1	1	Purchasing and Contracts Manager	102,460
1	1	1	Bids and Grants Coordinator	69,173
1	1	1	Purchasing Technician	69,873
1	1	1	Purchasing Coordinator	51,342
4	**4**	**4**		**$292,848**
12.95	**12.95**	**12.35**	**Regular Salaries**	**$1,208,050**
			Other Salaries/Authorized Compensation	**87,452**
			Employer Payroll Expenses	**484,274**
			Total Personnel Services	**$1,779,776**

(a) FY22/23 Adopted - 5% of City Mgr budgeted in Fund 180 (CRA)
FY23/24 Proposed - 5% of City Manager and 10% of Deputy City Manager budgeted in Fund 180(CRA)
(b) moved to Technology Fund

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,018,650	1,273,807	1,129,325	**1,208,050**	(65,757)	-5.2%	78,725	7.0%
510300	OTHER SALARIES	20,880	58,224	39,224	**53,452**	(4,772)	-8.2%	14,228	36.3%
510305	PERSONAL LEAVE PAYOUTS	121,364	12,000	45,045	**27,000**	15,000	125.0%	(18,045)	-40.1%
510330	EDUCATION REIMBURSEMENT	0	7,500	2,500	**0**	(7,500)	-100.0%	(2,500)	-100.0%
510400	OVERTIME	26	1,000	7,000	**7,000**	6,000	600.0%	0	0.0%
525010	FICA	80,131	92,187	88,569	**88,764**	(3,423)	-3.7%	195	0.2%
525030	RETIREMENT CONTRIBUTIONS	129,372	174,141	161,506	**182,864**	8,723	5.0%	21,358	13.2%
525040	LIFE/HEALTH INSURANCE	192,057	192,066	192,066	**183,175**	(8,891)	-4.6%	(8,891)	-4.6%
525070	EMPLOYEE ALLOWANCES	17,800	43,122	43,122	**29,471**	(13,651)	-31.7%	(13,651)	-31.7%
	TOTAL PERSONNEL EXPENSES	**$ 1,580,279**	**$ 1,854,047**	**$ 1,708,357**	**$ 1,779,776**	**$ (74,271)**	**-4.0%**	**$ 71,419**	**4.2%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	17,801	15,900	10,900	**15,900**	0	0.0%	5,000	45.9%
530000	OPERATING EXP. - CENTENNIAL	0	47,500	47,500	**45,000**	(2,500)	-5.3%	(2,500)	-5.3%
531010	PROFESSIONAL SERVICES	0	0	15,000	**0**	0		(15,000)	-100.0%
531020	PROF. SERVICES - AUDITING	11,390	20,000	28,610	**20,000**	0	0.0%	(8,610)	-30.1%
531040	OTHER CONTRACTUAL SERVICES	46,650	53,000	55,370	**50,020**	(2,980)	-5.6%	(5,350)	-9.7%
531110	PROF SVCS - CONSERV EASEMENT	0	0	0	**150,000**	150,000		150,000	
532040	OTHER LEGAL SERVICES	4,500	20,000	10,000	**20,000**	0	0.0%	10,000	100.0%
540000	TRAINING & TRAVEL COSTS	9,577	15,000	12,500	**21,600**	6,600	44.0%	9,100	72.8%
541000	COMMUNICATIONS	5,434	4,220	6,220	**6,220**	2,000	47.4%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	3,079	1,500	1,500	**3,500**	2,000	133.3%	2,000	133.3%
542110	EQUIP. SERVICES - FUEL	4,197	3,024	3,024	**3,115**	91	3.0%	91	3.0%
544000	RENTALS & LEASES	4,442	8,000	10,950	**9,500**	1,500	18.8%	(1,450)	-13.2%
547010	LEGAL ADS	3,143	5,500	5,500	**6,050**	550	10.0%	550	10.0%
547070	PRINTING & BINDING	0	4,000	3,615	**4,500**	500	12.5%	885	24.5%
551000	OFFICE/OPERATING SUPPLIES	5,336	7,450	6,450	**7,750**	300	4.0%	1,300	20.2%
552070	UNIFORMS	112	400	400	**400**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	6,100	7,700	10,200	**11,160**	3,460	44.9%	960	9.4%
	TOTAL OPERATING EXPENSES	**$ 121,760**	**$ 213,194**	**$ 227,739**	**$ 374,715**	**$ 161,521**	**75.8%**	**$ 146,976**	**64.5%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	3,562	0	0	**5,000**	5,000		5,000	
	TOTAL NON-OPERATING EXPENSES	**$ 3,562**	**$ -**	**$ -**	**$ 5,000**	**$ 5,000**		**$ 5,000**	
	TOTAL EXPENSES	**$ 1,705,602**	**$ 2,067,241**	**$ 1,936,096**	**$ 2,159,491**	**$ 92,250**	**4.5%**	**$ 223,395**	**11.5%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE

001.0401.512

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	546,113	687,329	657,329	**653,923**	(33,406)	-4.9%	(3,406)	-0.5%
510300	OTHER SALARIES	1,881	2,000	2,000	**1,000**	(1,000)	-50.0%	(1,000)	-50.0%
510305	PERSONAL LEAVE PAYOUTS	95,123	10,000	28,307	**20,000**	10,000	100.0%	(8,307)	-29.3%
510330	EDUCATION REIMBURSEMENT	0	5,000	0	**0**	(5,000)	-100.0%	0	
525010	FICA	41,741	43,840	43,840	**42,848**	(992)	-2.3%	(992)	-2.3%
525030	RETIREMENT CONTRIBUTIONS	68,874	91,028	91,028	**96,535**	5,507	6.0%	5,507	6.0%
525040	LIFE/HEALTH INSURANCE	88,242	73,418	73,418	**64,519**	(8,899)	-12.1%	(8,899)	-12.1%
525070	EMPLOYEE ALLOWANCES	16,700	40,962	40,962	**27,791**	(13,171)	-32.2%	(13,171)	-32.2%
	TOTAL PERSONNEL EXPENSES	**$ 858,673**	**$ 953,577**	**$ 936,884**	**$ 906,616**	**$ (46,961)**	**-4.9%**	**$ (30,268)**	**-3.2%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	16,959	15,000	10,000	**15,000**	0	0.0%	5,000	50.0%
530000	OPERATING EXP. - CENTENNIAL	0	47,500	47,500	**45,000**	(2,500)	-5.3%	(2,500)	-5.3%
531010	PROFESSIONAL SERVICES	0	0	15,000	**0**	0		(15,000)	-100.0%
531110	PROF SVCS - CONSERV EASEMENT	0	0	0	**150,000**	150,000		150,000	
540000	TRAINING & TRAVEL COSTS	1,260	7,500	6,000	**7,500**	0	0.0%	1,500	25.0%
541000	COMMUNICATIONS	2,995	3,000	3,000	**3,000**	0	0.0%	0	0.0%
544000	RENTALS & LEASES	2,459	4,000	6,950	**5,000**	1,000	25.0%	(1,950)	-28.1%
	Copier lease payments and related costs								
547070	PRINTING & BINDING	0	4,000	3,615	**4,500**	500	12.5%	885	24.5%
551000	OFFICE SUPPLIES	1,155	4,000	3,000	**4,000**	0	0.0%	1,000	33.3%
554010	MEMBERSHIPS	3,574	5,000	7,500	**7,500**	2,500	50.0%	0	0.0%
	ICMA, FCMA, and Miscellaneous								
	TOTAL OPERATING EXPENSES	**$ 28,402**	**$ 90,000**	**$ 102,565**	**$ 241,500**	**$ 151,500**	**168.3%**	**$ 138,935**	**135.5%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	3,562	0	0	**5,000**	5,000		5,000	
	TOTAL NON-OPERATING EXPENSES	**$ 3,562**	**$ -**	**$ -**	**$ 5,000**	**$ 5,000**		**$ 5,000**	
	TOTAL EXPENSES	**$ 890,637**	**$ 1,043,577**	**$ 1,039,449**	**$ 1,153,116**	**$ 109,539**	**10.5%**	**$ 113,667**	**10.9%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
CITY MANAGER
CODE ENFORCEMENT

001.0405.524

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	202,886	266,635	210,948	**261,279**	(5,356)	-2.0%	50,331	23.9%
510300	OTHER SALARIES	17,826	55,224	35,224	**50,452**	(4,772)	-8.6%	15,228	43.2%
510305	PERSONAL LEAVE PAYOUTS	895	1,000	7,671	**2,000**	1,000	100.0%	(5,671)	-73.9%
510400	OVERTIME	0	0	6,000	**6,000**	6,000		0	0.0%
525010	FICA	16,367	24,061	20,443	**23,804**	(257)	-1.1%	3,361	16.4%
525030	RETIREMENT CONTRIBUTIONS	24,301	35,481	31,481	**45,349**	9,868	27.8%	13,868	44.1%
525040	LIFE/HEALTH INSURANCE	44,493	59,324	59,324	**59,328**	4	0.0%	4	0.0%
525070	EMPLOYEE ALLOWANCES	600	960	960	**1,200**	240	25.0%	240	25.0%
	TOTAL PERSONNEL SERVICES	**$ 307,367**	**$ 442,685**	**$ 372,051**	**$ 449,412**	**$ 6,727**	**1.5%**	**$ 77,361**	**20.8%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	842	900	900	**900**	0	0.0%	0	0.0%
531040	OTHER CONTRACTUAL SRVCS	46,650	53,000	55,370	**50,020**	(2,980)	-5.6%	(5,350)	-9.7%
	Typically $75/lot for code related lot mowing services; Short-term rental monitoring software								
532040	OTHER LEGAL SERVICES	4,500	20,000	10,000	**20,000**	0		10,000	100.0%
	Code Enforcement Board								
540000	TRAINING & TRAVEL COSTS	1,636	3,000	2,000	**5,000**	2,000	66.7%	3,000	150.0%
	Code Enforcement Certifications $400 each; Annual Conference $3,000								
541000	COMMUNICATIONS	1,466	500	2,500	**2,500**	2,000	400.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	3,079	1,500	1,500	**3,500**	2,000	133.3%	2,000	133.3%
542110	EQUIP. SERVICES - FUEL	4,197	3,024	3,024	**3,115**	91	3.0%	91	3.0%
551000	OFFICE SUPPLIES	849	700	700	**1,000**	300	42.9%	300	42.9%
552070	UNIFORMS	112	400	400	**400**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 63,331**	**$ 83,024**	**$ 76,394**	**$ 86,435**	**$ 3,411**	**4.1%**	**$ 10,041**	**13.1%**
	TOTAL EXPENSES	**$ 370,698**	**$ 525,709**	**$ 448,445**	**$ 535,847**	**$ 10,138**	**1.9%**	**$ 87,402**	**19.5%**

FISCAL YEAR 2023-24
BUDGET DETAIL
CITY MANAGER
PURCHASING DIVISION

001.0408.513

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	269,651	319,843	261,048	**292,848**	(26,995)	-8.4%	31,800	12.2%
510300	OTHER SALARIES	1,173	1,000	2,000	**2,000**	1,000	100.0%	0	0.0%
510305	PERSONAL LEAVE PAYOUTS	25,347	1,000	9,067	**5,000**	4,000	400.0%	(4,067)	-44.9%
510330	EDUCATION REIMBURSEMENT	0	2,500	2,500	**0**	(2,500)	-100.0%	(2,500)	-100.0%
510400	OVERTIME	26	1,000	1,000	**1,000**	0	0.0%	0	0.0%
525010	FICA	22,022	24,286	24,286	**22,112**	(2,174)	-9.0%	(2,174)	-9.0%
525030	RETIREMENT CONTRIBUTIONS	36,198	47,632	38,997	**40,980**	(6,652)	-14.0%	1,983	5.1%
525040	LIFE/HEALTH INSURANCE	59,322	59,324	59,324	**59,328**	4	0.0%	4	0.0%
525070	EMPLOYEE ALLOWANCES	500	1,200	1,200	**480**	(720)	-60.0%	(720)	-60.0%
	TOTAL PERSONNEL SERVICES	**$ 414,239**	**$ 457,785**	**$ 399,422**	**$ 423,748**	**$ (34,037)**	**-7.4%**	**$ 24,326**	**6.1%**
OPERATING EXPENSES									
531020	PROF. SERVICES - AUDITING	11,390	20,000	28,610	**20,000**	0	0.0%	(8,610)	-30.1%
540000	TRAINING & TRAVEL COSTS	6,681	4,500	4,500	**9,100**	4,600	102.2%	4,600	102.2%
	FAPPO training; NIGP local; Purchasing card conference; and National Conference								
541000	COMMUNICATIONS	972	720	720	**720**	0	0.0%	0	0.0%
544000	RENT/ LEASES	1,983	4,000	4,000	**4,500**	500	12.5%	500	12.5%
	Lease and toner on copier								
547010	LEGAL ADS	3,143	5,500	5,500	**6,050**	550	10.0%	550	10.0%
552000	OPERATING SUPPLIES	3,332	2,750	2,750	**2,750**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	2,526	2,700	2,700	**3,660**	960	35.6%	960	35.6%
	TOTAL OPERATING EXPENSES	**$ 30,028**	**$ 40,170**	**$ 48,780**	**$ 46,780**	**$ 6,610**	**16.5%**	**$ (2,000)**	**-4.1%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 444,267**	**$ 497,955**	**$ 448,202**	**$ 470,528**	**$ (27,427)**	**-5.5%**	**$ 22,326**	**5.0%**

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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.

2023-24 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)

2023-24 Significant Budgetary Issues

The budget of the Planning Department is $1,419,795, a $449,909 increase over the FY 2022-23 estimated actual. This increase in personnel services of $145,109 includes the addition of a Planner II as well as contracted wage increases. Operating expenditures increased $294,800 primarily due to the cost of professional services and increases in legal advertisements and public notices

2023-24 Performance Measures and Benchmarking

Petition Type	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-2023	Projection 2023-2024
Administrative Variance Petitions	9	9	7	8	5	8
Annexation Requests	0	0	0	0	0	0
Comprehensive Plan Amendments	1	1	1	1	0	4
Conditional Use Requests	11	11	11	9	8	10
Development of Significant Environmental Impact	0	0	0	0	0	0
Fence and Wall Waiver Requests	4	1	2	2	0	2
Live Entertainment	8	10	9	8	4	8
Minor Subdivision	7	4	6	4	11	7
Nonconformity Requests	4	7	1	5	1	4
Rezoning Requests	8	2	5	6	3	8
Text Amendment Requests	4	6	11	10	6	10
Variance Requests	8	7	3	8	6	7
Waiver of Distance Requests	1	1	3	1	1	1
Design Review Board Petitions	52	53	57	45	69	60
D-Downtown Waiver Requests	0	0	2	0	0	1
Subdivision Plat Requests	4	4	5	4	1	4
Site Plan Review	15	20	18	25	25	25
Site Plan with Deviations	5	1	N/A	N/A	N/A	N/A
Development Agreement	2	0	1	1	0	1
Parking Allocation D-Downtown	1	1	0	1	1	1
Outdoor Dining Public Property	1	2	2	1	2	-
Outdoor Dining Private Property	10	12	22	8	25	25
Zoning Verification Letters	44	38	52	40	36	42
Total Petitions	195	190	218	187	204	228

FUND: 001 General Fund

PLANNING DEPARTMENT
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
1	1	1	Planning Director	172,411
1	1	1	Deputy Director	128,089
1	1	1	Senior Planner	103,548
1	1	2	Planner II	144,611
1	1	1	Planner I	66,181
1	1	1	Zoning Plans Reviewer	62,657
1	1	1	Planning and Zoning Technician	59,374
7	7	8		$736,871
7	**7**	**8**	**Regular Salaries**	**736,871**
			Other Payroll Expenses	**303,054**
			Total Personnel Services	**$ 1,039,925**

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
PLANNING DEPARTMENT

001.0502.515

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	541,330	639,445	650,885	**736,871**	97,426	15.2%	85,986	13.2%
510300	OTHER SALARIES	704	500	600	**1,000**	500	100.0%	400	66.7%
510305	PERSONAL LEAVE PAYOUTS	11,489	10,000	17,390	**17,000**	7,000	70.0%	(390)	-2.2%
510400	OVERTIME	7,985	2,000	3,000	**3,000**	1,000	50.0%	0	0.0%
525010	FICA	41,104	46,697	48,152	**55,325**	8,628	18.5%	7,173	14.9%
525030	RETIREMENT CONTRIBUTIONS	64,095	85,157	89,114	**100,873**	15,716	18.5%	11,759	13.2%
525040	LIFE/HEALTH INSURANCE	103,814	103,817	103,817	**118,656**	14,839	14.3%	14,839	14.3%
525070	EMPLOYEE ALLOWANCES	6,740	7,200	7,200	**7,200**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 777,260**	**$ 894,816**	**$ 920,158**	**$ 1,039,925**	**$ 145,109**	**16.2%**	**$ 119,767**	**13.0%**
OPERATING EXPENSES								0	
530000	OPERATING EXPENDITURES	6,125	5,500	28,482	**5,500**	0	0.0%	(22,982)	-80.7%
531010	PROFESSIONAL SERVICES	0	5,000	5,000	**250,000**	245,000	4900.0%	245,000	4900.0%
	Scanning of PAB and DRB Files, Comp Plan update, DRB Handbook, consultants for large projects								
540000	TRAINING & TRAVEL COSTS	1,367	7,200	7,200	**7,200**	0	0.0%	0	0.0%
	AICPA Certifications, CEU requirements								
541000	COMMUNICATIONS	1,243	1,520	1,520	**1,820**	300	19.7%	300	19.7%
542100	EQUIP. SERVICES - REPAIRS	240	0	0	**0**	0		0	
544020	EQUIPMENT RENTAL	4,960	7,000	7,000	**7,000**	0	0.0%	0	0.0%
546000	REPAIR AND MAINTENANCE	11,476	12,850	12,850	**12,850**	0	0.0%	0	0.0%
547000	PRINTING AND BINDING	0	1,500	4,698	**32,200**	30,700	2046.7%	27,502	585.4%
	Printing, noticing envelopes, public hearing signs, postage								
547010	LEGAL ADS	19,455	25,000	29,953	**35,000**	10,000	40.0%	5,047	16.8%
551000	OFFICE SUPPLIES	4,411	5,000	12,688	**13,800**	8,800	176.0%	1,112	8.8%
554010	MEMBERSHIPS	1,357	4,500	4,500	**4,500**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 50,634**	**$ 75,070**	**$ 113,891**	**$ 369,870**	**$ 294,800**	**392.7%**	**$ 255,979**	**224.8%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	0	0	0	**10,000**	10,000		10,000	
	TOTAL NON-OPERATING	**$ -**	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**		**$ 10,000**	
	TOTAL EXPENSES	**$ 827,895**	**$ 969,886**	**$ 1,034,049**	**$ 1,419,795**	**$ 449,909**	**46.4%**	**$ 385,746**	**37.3%**

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 pay station maintenance, data collection and the handling of parking tickets.

2022-23 Departmental Accomplishments
- Earned the Certificate of Achievement for Excellence in Financial Reporting Program from the Government Finance Officers Association (GFOA) for the 41st consecutive year.
- GFOA recognized the City's budget with the Distinguished Budget Presentation Award for the 17th consecutive year.
- Successfully rolled out the updated version of Tyler Munis.
- Facilitated with FEMA and insurance companies for the reimbursement of Hurricane Ian related expenses.
- Conducted the Annual Pension Educational Symposium.
- Migrated all paid parking locations to T2 Mobile pay to park providing multiple ways to accommodate the City's beach parking patrons.

2023-24 Departmental Goals and Objectives

In accordance with Vision Goal – Our Economy (Economic Health and Vitality)
- Publish the FY 2023 CAFR and submit to GFOA's Award Program before March 25, 2024, and maintain an unmodified opinion by the independent external auditors.
- Publish the FY 2023-24 Budget and submit to GFOA's Award Program by December 25, 2023.
- Prepare all quarterly and annual financial reports on a timely basis.
- Conduct the Annual Pension Educational Symposium.

General Fund

Finance Department (continued)

- 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 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 2023-24 the Beach Restoration and Water Quality Improvement Project and CRA parking garage.

2023-24 Significant Budgetary Issues

The General Fund budget of the Finance Department is $1,475,743. This total includes all negotiated salary increases for the department's union personnel, similar increases for the department non-bargaining unit employees, and the impact of salary adjustment from the Finance Director assuming the dual role of Deputy City Manager/CFO – Finance Director quantified within the Finance Department budget.

Performance Measures and Benchmarking

Benchmarking	Naples	Fort Myers	Marco Island	Punta Gorda
FY 2023-24 Millage Rate (per TRIM)	1.1700	6.9999	1.3137	3.9500

Performance Measures	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Projected 2023-24
Business Tax Receipts Issued	3,321	3,564	3448	3800	3875
New BTRs Issued	243	311	334	440	400
Utility Customers on IVR	11,281	11,594	10,498	10,800	11,000
Utility Customers on Bank Draft	8,210	8,302	8,392	8,500	8,500
Utility Bills Generated	122,943	102,076	110,300	109,112	115,000
Utility Notification of Shut-offs	3,732	6,058	100	3,500	5,000
General Billing Customers on Bank Draft	210	212	159	163	165
Estoppel Requests	3,215	4,813	3,065	3,926	4,500
Naples Landings Passes (calendar year)	117	171	180	200	250
$ of Utility Accounts over 120 days late	$312,071	$596,478	$431,565	$605,000	$390,000
Retirements processed	16	20	20	22	25
DROP retirements processed	2	2	3	3	3
DROP exits	6	6	3	3	3
Return of Pension Contributions processed	39	53	78	60	45

General Fund

Finance Department (continued)

Performance Measures	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Projected 2023-24
Retirement Estimates processed	34	38	78	60	45
Buyback Calculations processed	3	2	1	2	3
Accounts Payable Printed Checks	3,060	3,709	3011	2658	2710
Accounts Payable EFT payments	1,756	1,691	1667	1424	1495
Purchasing Card Transactions	8,509	8,240	8818	9249	9500
Finance Employees with relevant certifications	3	3	3	3	3
GFOA Awards/Other Certifications	4	4	3	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 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
			ACCOUNTING	
1	1	1	Finance Director	192,725
1	1	1	Deputy Finance Director	129,727
0	0	1	Accounting Manager	109,963
4	3	2	Senior Accountant	191,684
1	1	1	Senior Accounting Clerk	61,204
2	2	2	Accounting Clerk	93,330
0	1	1	Accountant	58,608
1	1	1	Administrative Coordinator	57,915
0.5	0.5	0.5	Billing Collection Specialist (a)	24,746
10.5	10.5	10.5		
			Regular Salaries	**919,902**
			Other Salaries/Authorized Compensation	**36,500**
			Overtime	**18,000**
			Employer Payroll Expenses	**354,225**
			Total Personnel Services	**$ 1,328,627**
			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)

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION

001.0706.513

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	691,887	844,001	863,344	**919,902**	75,901	9.0%	56,558	6.6%
510300 OTHER SALARIES	692	1,000	1,400	**1,500**	500	50.0%	100	7.1%
510305 PERSONAL LEAVE PAYOUT	35,308	25,800	25,800	**35,000**	9,200	35.7%	9,200	35.7%
510330 EDUCATION REIMBURSEMENT	0	0	0	**2,000**	2,000		2,000	
510400 OVERTIME	25,696	15,000	17,900	**18,000**	3,000	20.0%	100	0.6%
525010 FICA	53,915	63,545	69,496	**69,736**	6,191	9.7%	240	0.3%
525030 RETIREMENT CONTRIBUTIONS	79,874	110,060	112,235	**119,553**	9,493	8.6%	7,318	6.5%
525040 LIFE/HEALTH INSURANCE	155,721	155,726	155,726	**155,736**	11	0.0%	11	0.0%
525070 EMPLOYEE ALLOWANCE	5,840	6,000	7,100	**7,200**	1,200	20.0%	100	1.4%
TOTAL PERSONNEL SERVICES	**$ 1,048,933**	**$ 1,221,132**	**$ 1,253,001**	**$ 1,328,627**	**$ 107,496**	**8.8%**	**$ 75,627**	**6.0%**
OPERATING EXPENSES								
531020 ACCOUNTING & AUDITING	98,500	98,500	98,500	**98,500**	0	0.0%	0	0.0%
531040 OTHER CONTRACTUAL SVCS	1,428	1,080	1,670	**2,016**	936	86.7%	346	20.7%
540000 TRAINING & TRAVEL COSTS	4,848	5,000	5,000	**5,000**	0	0.0%	0	0.0%
Training from GFOA, FGFOA, SWFGFOA, and required investment CEU's and annual audit seminar								
541000 COMMUNICATIONS	2,315	2,000	2,400	**2,400**	400	20.0%	0	0.0%
547000 PRINTING AND BINDING	6,173	11,000	12,481	**12,000**	1,000	9.1%	(481)	-3.9%
Printing budgets, CIP, ACFR & Citizen's Guide booklet								
547002 ADVERTISING	1,880	5,200	5,200	**5,200**	0	0.0%	0	0.0%
551000 OFFICE SUPPLIES	2,317	5,500	5,500	**5,500**	0	0.0%	0	0.0%
552000 OPERATING SUPPLIES	15,017	15,000	15,000	**15,000**	0	0.0%	0	0.0%
554010 MEMBERSHIPS	380	1,500	1,500	**1,500**	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	**$ 132,857**	**$ 144,780**	**$ 147,251**	**$ 147,116**	**$ 2,336**	**1.6%**	**$ (135)**	**-0.1%**
NON-OPERATING EXPENSES								
560400 MACHINERY EQUIP	0	0	0	**0**	0		0	
TOTAL NON-OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
TOTAL EXPENSES	**$ 1,181,790**	**$ 1,365,912**	**$ 1,400,251**	**$ 1,475,743**	**$ 109,832**	**8.0%**	**$ 75,492**	**5.4%**

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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 approximately 22,000 residents, which increases well over 35,000 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, medical advance life support treatment, all-hazards rescue operations, aircraft rescue and firefighting, marine firefighting and search & 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.

2022-23 Department Accomplishments

- Fire-Rescue created an Apparatus Replacement Committee to work to develop necessary specifications for new fire apparatus needed to replace apparatus lost due to flood waters during Hurricane Ian. Previous relationships with the manufacturer and sales team provided build spots near the top of the list. Both apparatus are expected to be delivered in 2023 when the current typical lead time is 30-36 months.
- Fire-Rescue was reevaluated by the Insurance Services Organization in late 2022. Fire-Rescue, with the assistance of the Public Works Department and Naples Police Department, once again earned the ISO 1 rating. The continued premier rating assists the property and business owners by lowering insurnace costs.
- Regarding the scope of Fire-Rescue's commitment to the health and safety of our community, Medical Director Dr. Benjamin N. Abo, D.O. has agreed to work with both Fire-Rescue and Police to develop policy and train on Narcan. Historically, Police Officers have not carried Narcan. As the Opiod crisis continues to grow and change, Police Officers will begin to train and carry Narcan in hopes to provide self aid and aid to the public in overdose situations.
- Safety is an ever-evolving topic for public safety professionals. Fire-Rescue and Naples Police Department worked together to develop a communications plan to spec out and begin purchasing new portable radios which enhance the safety of our members. The new radios include the ability to use cellular service and Wi-Fi to communicate when the traditional radio strength is not sufficient. These radios also come with the ability to track the devices on central software which will be accessible by the dispatch center and command officers.
- In hopes of reducing time the public is waiting on first responders, Fire-Rescue worked with partner agencies to implement a universal system for Fire Department access to buildings.

General Fund
Fire-Rescue Department (continued)

This access provides Fire-Rescue and Emergency Medical personnel access to buildings during medical emergencies without causing damage. The new system provides real time tracking and logging of the keys and personnel using the keys to gain access. The County wide universal system will allow supporting Fire-Rescue agencies the same access as the city personnel.

- Training is essential to the development of our personnel and for the future of the department. This year Fire-Rescue brought in the world-renowned leadership consultancy Echelon Front to provide eight hours of leadership and ownership training. This training isn't just vital for the development of our personnel but to continually improve the culture of our department as leaders in the city and community.
- Naples Emergency Operations Center (NEOC) was activated and staffed in response to Hurricane Ian. The comprehensive emergency plan calls for the EOC to be staffed to provide a continuity of leadership for personnel responding to the effects of a storm. Hurricane Ian presented very different challenges than previous storms. The differences required city staff to adapt quickly and change responses from previously planned activities. The leadership of the city utilized the EOC, and resources obtained through the EOC to provide guidance and fulfill the needs of city residents and personnel.

2022-23 Departmental Goals and Objectives

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

- Develop a plan of locations in the city where public access to AED's and Stop the Bleed Kits would provide rapid access and the best outcomes for victims.
- 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.

- Fire-Rescue Medical Director has provided the ability for the department to obtain and utilize additional advanced cardiac life support medications for members of the public experiencing cardiac emergencies.
- 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 the future leaders of the department through hands on training, college education, and professional leadership training. Investing in our personnel will ensure a premier Fire-Rescue agency for years to come.
- Develop a plan to institute a Community Emergency Response Team. This team will provide volunteers with the ability to help their community in times of crisis and need. This program may also serve as a recruitment tool for future members of the department.

General Fund
Fire-Rescue Department (continued)

FY 2023-24 Significant Budgetary Issues

The Fire-Rescue Department's proposed budget for FY 2023-24 is $14,165,991. This represents an increase of $431,476, 3.1% over the FY 2022-23 adopted. This budget includes $1,021,313 for the Naples Airport Authority overtime. This will be the fifth full fiscal year for this item, and it is paid for by the Naples Airport Authority.

Overall operating costs in the Fire-Rescue Department for FY 2023-24 total $1,194,300 an increase of $143,735 over FY 2022-23 estimated actual.

One significant budget challenge is the drastic price increase in the Bunker Gear budget, which includes current inflation in Personal Protective Gear (PPE) and helmet replacements. Salaries are the majority of the budget. The current year 4% increase negotiated for FY 2023-24 accounts for the Fire Department increase. Some other major expenses of the Fire-Rescue Department Operating Budget are:

Bunker Gear	$ 65,200
Contractual Services	$ 210,240
Operating Supplies	$ 88,300
Training and Education	$ 69,450
Utility Costs	$ 89,600

FY 2023-24 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 $35,000 and include new Automatic External Defibrillators, positive pressure fans for ventilation, sled replacement, furniture at Station One and mattress and box springs at Station Two. 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 $2,940,000. The projects include a fully equipped Tower 2, portable radios, the replacement of a Squad, Mercury 250 Verado Motors for the Fire Boat, extrication equipment, and fitness equipment for Fire Station Two.

General Fund
Fire-Rescue Department (continued)

Performance Measures
City of Naples Fire-Rescue Department
2013-2022 Fire Operations Report

City of Naples Fire-Rescue 2013-2022 Fire Operations Report										
Calender Years	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Building Fires	32	37	32	12	29	25	38	41	37	45
Vehicle Fires	9	21	10	11	6	12	9	12	12	18
Aircraft Fire	~	~	~	~	~	~	1	1	0	0
Outside Equipment Fires	5	2	6	1	5	7	8	7	5	0
Cooking Fire, confined to container	~	~	~	8	3	6	12	5	7	9
Boat fires	~	~	~	3	3	1	3	3	1	0
Brush	16	30	34	29	27	35	20	12	19	23
Outside Gas or Vapor Combustion	~	~	~	~	1	1	0	0	0	0
Refuse/Rubbish Fires	7	5	11	12	6	10	13	8	12	11
Special Outside Fires, Other	~	~	~	~	3	1	1	4	2	2
Fires, Others	0	3	3	1	1	4	1	13	0	9
Total Fires	**69**	**98**	**96**	77	84	**102**	106	106	95	117
Contents Loss Total Fire	$ 4,064,055.00	$ 686,500.00	$ 1,710,362.00	$ 90,737.00	$ 1,152,765.00	$ 506,750.00	$574,250.00	$ 156,100.00	$514,220	$1,264,364
Property Loss Total Fire	$ 661,075.00	$ 1,474,750.00	$ 6,698,051.00	$ 1,602,801.00	$ 863,810.00	$ 1,571,688.00	$104,900.00	$ 1,238,500.00	$1,760,500	$3,049,805
Contents Loss Total Non-Fire	0	16,000	0	2,500	15,000	0	11,000	0	$0	$0
Property Loss Total Non-Fire	155,000	20,000	6,000	55,000	1,000	1,050	123,000	0	$0	$0
Total Loss	**$4,880,130.00**	**$2,197,250**	**$8,414,413**	**$1,751,038**	**$2,032,575**	**$2,079,488**	**$813,150**	**$1,394,600**	**$2,274,720**	**$4,314,169**
Overpress Rupture, Explosion, Overheat	~	~	~	7	8	6	10	5	8	8
Hazardous Conditions	153	159	187	212	234	181	185	153	207	294
Car seat installations	~	~	~	~	~	~	8	7	16	15
Service Calls	358	378	352	589	591	552	590	544	665	697
Good Intent Calls	238	282	252	249	550	968	763	736	1074	1247
Total Service Calls	**749**	**819**	**791**	**1057**	**1383**	**1707**	**1556**	**1445**	**1970**	**2261**
Dropped Incident Report	**86**	**81**	**64**	**72**	**87**	**59**	**65**	**28**	**51**	**54**
Aircraft Emergencies	~	~	~	~	~	~	18	23	17	19
Alert 3 drills	11	9	6	10	6	16	13	9	18	21
Total ARFF Responses	~	~	~	~	~	~	**31**	**32**	**35**	**40**
Severe Weather / Lighting Strike	**2**	**1**	**1**	**50**	**14**	**3**	**5**	**1**	**2**	**2**
Fire Alarms	**722**	**758**	**849**	**872**	**958**	**981**	**907**	**899**	**950**	**1153**
Medical Incident Responses	3007	3197	3450	3403	3437	3505	3522	3142	3783	3779
Vehicle Accidents	253	255	257	252	242	288	315	239	259	267
Extrications (Vehicle/Elevator)	63	62	61	60	75	93	77	62	73	61
Water Rescue	25	30	28	23	35	19	20	23	18	11
Electrical Rescues/High Angle	0	0	0	1	0	0	1	1	3	23
Searching for persons on land / water	~	~	~	~	~	~	9	10	8	5
Lock In (removal from a locked vehicle)	~	~	~	~	~	~	7	5	7	7
Total Medical Rescues	**3348**	**3544**	**3796**	**3739**	**3789**	**3905**	**3951**	**3482**	**4151**	**4153**
Patient Contacts	**2819**	**3194**	**3497**	**3633**	**3431**	**3629**	**3605**	**2752**	**3605**	**2752**
Aid Given	45	54	60	60	123	108	163	94	1575	1653
Aid Received	11	15	26	8	120	101	128	49	199	678
Dispatched into GNFD	~	~	~	~	404	822	913	745	987	1039
Dispatched into NCFD	~	~	~	~	245	547	526	434	563	577
Dispatched into MIFD / IFD / Other	~	~	~	~	~	~	35	38	31	37
Total Mutual Aid Calls	**56**	**69**	**86**	**68**	**243**	**209**	**291**	**143**	**1774**	**2331**
Total Calls	**4901**	**5217**	**5539**	**5805**	**6234**	**6714**	**6556**	**5993**	**7254**	**7780**
Non-Medical Responses	**1894**	**2020**	**2089**	**2402**	**2797**	**3209**	**3034**	**2851**	**3471**	**4001**
% Medical Response	**68.31%**	**67.93%**	**68.53%**	**64.41%**	**60.78%**	**58.16%**	**60.27%**	**58.10%**	**57.22%**	**53.38%**
* ~ Previously not reported										

General Fund
Fire-Rescue Department (continued)

Performance Measures
City of Naples Fire-Rescue Department
Fire Prevention Report 2022

Fire Prevention Annual Totals 2022					
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Annual Totals 2022
Fire Investigations	7	3	2	4	16
State Called	1	0	0	1	2
Fire Prevention Inspections					
Initial	764	970	1463	224	3421
Re-Inspections	481	607	959	983	3030
Special	12	10	17	12	51
Incoming Reports	1	11	13	11	36
Night	0	0	0	0	0
Consultations	7	8	13	11	39
Violations Cleared	408	580	1070	1120	3178
Violations Sited	525	605	975	996	3101
New Construction					
Inspection	1040	1040	438	1440	3958
Special	37	11	53	12	113
Plan Review Total	877	572	1030	484	2963
Consultation Total	109	284	265	97	755
Fire Ops Prevention Activities					
Apparatus Display	0	0	3	1	4
Apparatus-Station Tour	3	0	6	0	9
Extinguisher Training	4	0	2	0	6
High Hazard Inspection	10	0	4	0	14
Preplanning	8	0	0	0	8
Lecture	0	0	0	0	0
School Fire Drills	3	0	0	0	3
Safety Inspection	0	0	0	0	0
Total	28	0	15	1	44
Prevention Public Education					
Number of Events	8	4	10	30	52
Attendance	49	9	205	35	298
Special Events	18	54	18	7	97
Special Event Hours	66	218	67	25	376

FUND: 001 GENERAL FUND

FIRE-RESCUE DEPARTMENT

FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
1	1	1	Fire Chief	172,411
2	2	2	Deputy Chief	314,837
4	4	4	Battalion Chief	571,988
1	1	1	Fire Marshal	132,261
15	15	15	Fire Lieutenants	1,631,971
36	36	36	Firefighters	2,800,245
4	4	4	Fire Inspectors	295,748
0	0	1	Sr. Plans Examiner *	74,592
4	4	4	Plans Examiners *	293,931
1	1	1	Records Fiscal Services Manager	91,368
1	1	1	Administrative Specialist I	43,964
69	**69**	**70**		**6,423,316**
			Regular Salaries	6,423,316
			Other Salaries/Authorized Compensation	262,001
			Specialty Pay/Longevity	200,000
			State Incentive Pay	24,960
			Education Reimbursement	45,000
			Overtime	409,272
			Special Event Pay	67,800
			Holiday Pay	287,412
			NAA Overtime	1,021,313
			State Insurance Premium	550,000
			Employer Payroll Expenses	4,164,400
			Reimbursement for Plans Examiners *	(518,783)
			Total Personnel Services	**$ 12,936,691**

* Reimbursement from Building Fund

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
FIRE-RESCUE DEPARTMENT

001.0810.522

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	5,461,715	6,038,733	5,877,185	**6,423,316**	384,583	6.4%	546,131	9.3%
510300	OTHER SALARIES	237,720	249,578	249,578	**262,001**	12,423	5.0%	12,423	5.0%
510305	PERSONAL LEAVE PAYOUTS	263,379	190,000	214,019	**200,000**	10,000	5.3%	(14,019)	-6.6%
510320	STATE INCENTIVE PAY	21,965	21,600	21,600	**24,960**	3,360	15.6%	3,360	15.6%
510330	EDUCATION REIMBURSEMENT	22,853	40,000	40,000	**45,000**	5,000	12.5%	5,000	12.5%
510400	OVERTIME	369,585	386,106	406,106	**409,272**	23,166	6.0%	3,166	0.8%
510410	SPECIAL EVENT OVERTIME	20,585	67,800	67,800	**67,800**	0	0.0%	0	0.0%
510420	HOLIDAY PAY	198,590	271,144	271,144	**287,412**	16,268	6.0%	16,268	6.0%
510440	NAA OVERTIME	764,512	963,503	963,503	**1,021,313**	57,810	6.0%	57,810	6.0%
	Overtime for providing fire service at the Naples Airport Authority (fully reimbursed by NAA)								
525010	FICA	534,973	528,578	538,578	**612,290**	83,712	15.8%	73,712	13.7%
525030	RETIREMENT CONTRIBUTIONS	2,238,946	2,783,014	2,601,329	**2,506,671**	(276,343)	-9.9%	(94,658)	-3.6%
525040	LIFE/HEALTH INSURANCE	1,023,306	1,023,339	1,023,339	**1,038,239**	14,900	1.5%	14,900	1.5%
525070	EMPLOYEE ALLOWANCES	4,700	9,840	9,870	**7,200**	(2,640)	-26.8%	(2,670)	-27.1%
525220	STATE INS. PREMIUM TAX	609,491	550,000	550,000	**550,000**	0	0.0%	0	0.0%
534040	FIRE INSPECTOR REIMBURSE	(402,589)	(422,718)	(422,718)	**(518,783)**	(96,065)	22.7%	(96,065)	22.7%
	TOTAL PERSONNEL SERVICES	**$ 11,369,731**	**$ 12,700,517**	**$ 12,411,333**	**$ 12,936,691**	**$ 236,174**	**1.9%**	**$ 525,358**	**4.2%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	23,655	24,500	24,750	**32,950**	8,450	34.5%	8,200	33.1%
	Small appliances, biohazard disposal supplies, oil dry and LP								
531000	PROFESSIONAL SERVICES	3,360	5,000	40,000	**5,000**	0	0.0%	(35,000)	-87.5%
	HazMat Team Physicals								
531040	OTHER CONTRACTUAL SVCS	100,722	141,575	152,750	**210,240**	68,665	48.5%	57,490	37.6%
	Medical Director, locution, Image Trend, Telestaff, 800 MHZ Radio, Inspection Software, Target Solutions etc.								
540000	TRAINING, EDUC & TRAVEL	46,530	45,550	45,550	**69,450**	23,900	52.5%	23,900	52.5%
541000	COMMUNICATIONS	23,913	25,700	31,548	**33,410**	7,710	30.0%	1,862	5.9%
542100	EQUIP. SERVICES - REPAIRS	231,018	285,000	285,000	**288,000**	3,000	1.1%	3,000	1.1%
542110	EQUIP. SERVICES - FUEL	63,848	85,050	85,050	**66,750**	(18,300)	-21.5%	(18,300)	-21.5%
543010	ELECTRICITY	56,701	58,100	64,196	**59,600**	1,500	2.6%	(4,596)	-7.2%
543020	WATER, SEWER, GARBAGE	21,281	39,400	21,800	**30,000**	(9,400)	-23.9%	8,200	37.6%
544000	RENTALS & LEASES	5,827	7,100	6,700	**7,500**	400	5.6%	800	11.9%
	Copiers all stations								
546000	REPAIR AND MAINTENANCE	19,787	23,350	23,350	**42,450**	19,100	81.8%	19,100	81.8%
	Equipment maintenance, SCBA, SCUBA, AED, fire boat and general maintenance, etc.								
546020	BUILDING MAINTENANCE	25,170	26,300	27,000	**44,850**	18,550	70.5%	17,850	66.1%
546140	HYDRANT MAINTENANCE	4,093	3,700	3,700	**4,700**	1,000	27.0%	1,000	27.0%
	Hydrant markers, graphite, reflective tape, etc							0	
551000	OFFICE SUPPLIES	4,588	3,800	3,800	**4,500**	700	18.4%	700	18.4%
552000	OPERATING SUPPLIES	66,889	73,849	74,000	**88,300**	14,451	19.6%	14,300	19.3%
	Oxygen, disease control, rescue and medical supplies, foam, AED supplies, public education, community outreach, etc.								
552090	OPERATING SUPPLIES OTHER CLOTHING	0	2,184	2,184	**2,500**	316	14.5%	316	14.5%
552070	UNIFORMS	29,127	34,000	34,000	**43,500**	9,500	27.9%	9,500	27.9%
552100	JANITORIAL SUPPLIES	17,865	19,800	18,287	**23,760**	3,960	20.0%	5,473	29.9%
552250	BUNKER GEAR	21,528	40,100	45,000	**65,200**	25,100	62.6%	20,200	44.9%
552260	FIRE HOSE & APPLIANCES	18,979	18,850	18,850	**19,100**	250	1.3%	250	1.3%
552270	SPECIALTY TEAM EQUIPMENT	26,613	30,450	30,450	**35,700**	5,250	17.2%	5,250	17.2%
	HazMat, technical, dive rescue teams and ALS equipment								
554010	BOOKS/MEMBERSHIPS	8,370	13,640	12,600	**16,840**	3,200	23.5%	4,240	33.7%
	TOTAL OPERATING EXPENSES	**$ 819,864**	**$ 1,006,998**	**$ 1,050,565**	**$ 1,194,300**	**$ 187,302**	**18.6%**	**$ 143,735**	**13.7%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	9,545	27,000	27,000	**35,000**	8,000	29.6%	8,000	29.6%
	AED, mattress FS2, ventilation fan, furniture recliner replacement FS1, sled replacement								
	TOTAL NON-OPERATING EXPENSES	**$ 9,545**	**$ 27,000**	**$ 27,000**	**$ 35,000**	**$ 8,000**	**29.6%**	**$ 8,000**	**29.6%**
	TOTAL EXPENSES	**$ 12,199,141**	**$ 13,734,515**	**$ 13,488,898**	**$ 14,165,991**	**$ 431,476**	**3.1%**	**$ 677,093**	**5.0%**

Table of Contants

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

CIP NUMBER	PROJECT DESCRIPTION	Dept Requested 2023-24	2024-25	2025-26	2026-27	2027-28
24E01	Tower 2 Fully equipped (Repl.)	2,200,000	0	0	0	0
24E02	Squad replacement truck	400,000	0	0	0	0
24E03	Portable Radios	185,000	195,000	0	0	0
24E18	Mercury 250 Verado Motors for Fire Boat	60,000	0	0	0	0
24E20	Extrication Equipment	60,000	0	0	0	0
24E09	Fitness Equipment for Wellness Pgm - St #2	35,000	0	0	0	0
	Emergency Services Marine Dock	0	0	350,000	0	0
	Bunker Gear Replacement	0	0	0	90,000	100,000
	CCEMS area upgrades at Fire Station #2	0	125,000	0	0	0
	Engine	0	0	1,000,000	0	0
	Engine Co. 1 - Fully Equipped (Repl.)	0	0	0	1,000,000	0
	Ladder One fully equipped replacement	0	0	0	0	1,500,000
	New Training Classroom at Water Trtmt Plant	0	500,000	0	0	0
	SCBA Masks and Regulators	0	0	90,000	0	0
	Staff vehicles (2, Chief 01 and FM)	0	0	0	200,000	0
	Technical Rescue Equipment	0	0	65,000	65,000	0
	Thermal Imagers	0	100,000	0	0	0
	Zoll heart monitors	0	0	0	0	500,000
TOTAL FIRE RESCUE		**2,940,000**	**920,000**	**1,505,000**	**1,355,000**	**2,100,000**

.

Impact Fees Funded Projects		**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**
	Highwater Rescue Vehicles	150,000	0	0	0	0

General Fund

Parks, Recreation, and Facilities 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 Parks, Recreation, and Facilities 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 Parks, Recreation, and Facilities 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 and Hurricane Ian in 2022), 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
- Cambier Park
- Naples Preserve
- Norris Center
- Naples Dog Park
- Lowdermilk Park
- Fleischmann Park
- Baker Park
- River Park Aquatic Center
- River Park
- Seagate Park

General Fund

Parks, Recreation, and Facilities Department

FY 2022/23 Department Accomplishments

- The department was renamed from Community Services Department to Parks, Recreation, and Facilities Department.
- Worked on Hurricane Ian preparation and recovery efforts throughout the City, which includes clearing streets, repairing facilities and parks, reopening public beach accesses, and leading the rebuilding of the Naples Pier.
- Installation of the first Inclusive Playground at Fleischmann Park.
- Continued to enhance the ADA access by installing another mat at 8th Ave South.
- The Parks and Parkways crew continued to make improvements to the medians and maintain the Urban Forest.
- Facilities Maintenance lead the City Hall roof project and has successfully completed this long-awaited project.
- Lowdermilk Park storage shed project was completed.
- The final phase of the Charlie C. Anthony Park project was launched and should be complete by the end of 2023.
- Fleischmann Park will be converting the football field to artificial turf to increase the programming and decrease the maintenance. This project was approved and should finish in the fall of 2023.
- The Special Events Committee was formed, and the special event application process was refined.
- A ban on smoking in the parks, beach, Naples Pier, and all other City property was prepared and approved.
- Resurfaced all 12 tennis courts at the Arthur Allen Tennis Center after extensive damage from Hurricane Ian.
- Hurricane Ian recovery was a big focus for this fiscal year.

FY 2023/24 Goals and Objectives by Division.

Administration:

1. **In accordance with Vision Goal – Our Governance (High Performing Government):**
    a. Continue to recruit and hire high level professionals for vacant positions so our TEAM can provide top level service to the community.

2. **In accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):**
    a. Seek to update the comprehensive master plan for the department to pave the future path of the department.

3. **In accordance with Vision Goal - Our Experience (Extraordinary Quality of Life for Residents):**
    a. Complete the design of ADA projects at Lowdermilk Park and beach accesses to enhance the quality of life for those with physical disabilities.

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

General Fund

Parks, Recreation, and Facilities Department

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.

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):**

General Fund

Parks, Recreation, and Facilities Department

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. Continue to run the Parks, Recreation and Facilities Department in a fiscally responsible manner.
c. Evaluate expiring contractual agreements to ensure partnership and service contracts are executed in the best interest of City residents.
d. Review current staffing organization for the community centers and parks as a whole to determine the staffing levels required for operation of the facilities.
e. Increase training and education to improve staff qualifications and ensure the highest level of competency for all employees.

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

f. Complete CIP projects on schedule and within budget that meet or exceed the expectations of residents and users.
g. Continually evaluate and seek opportunities to develop new recreation programming to meet the needs of residents in a cost-effective manner.
h. Pursue grants and other sources of funding to sustain the City's parks and recreation facilities and programs.
i. Improve partnerships with other recreation providers to give residents access to a wide variety of cost-effective programs.

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

j. Seek and identify new recreation programming which will provide the highest quality recreation experiences and will enhance the physical, mental, and emotional well-being of residents.
k. Increase program offerings to attract new residents to the Community Centers and Parks.
l. Evaluate opportunities to utilize outdoor spaces for more program offerings.

2023-24 Significant Budgetary Changes

The budgeted operating expenditures for all divisions of the Parks, Recreation, and Facilities Department 001 General Fund is $11,980,946, an increase of $1,061,388 from FY22-23. 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 8.4% or $438,000. Significant changes within the Personnel budgets are summarized in the table below.

General Fund

Parks, Recreation, and Facilities Department

Line-Item	FY23 Budget	FY24 Budget	Change	Change %
Regular Salaries/Wages	3,074,071	3,424,666	350,595	11.4
Other Salaries	475,634	488,799	13,155	2.8
Personal Leave Payouts	58,200	67,200	9,000	15.5
FICA	270,609	286,292	15,683	5.8
Overtime	71,612	79,126	7,514	10.5
Retirement Contributions	427,461	455,992	28,531	6.7
Life/Health Insurance	798,649	812,052	13,403	1.7
Employee Allowances	14,400	14,520	120	0.8
Education Reimbursement	5,000	5,000	0	0

Regular Salaries/Wages saw a 11.4% increase as salary adjustments were made and a new full-time Administrative Specialist position was created. Personnel counts increased slightly from 54.4 FTE in FY23 to 55.3 FTE for FY24. Filling vacancies was a challenge in FY23 and will continue in FY24 due to the increased cost of living.

Personal Leave Payouts increased by 15.5% due to the salary adjustments.

Overtime was increased by 10.5% to account for the pay adjustments and to help provide funding for vacancies.

Retirement Contributions are 6.7% higher due to salary adjustments and the increase in FTE.

Operating Expenses

Overall, the department's FY 2023-24 Operating Expenses in the General Fund budget increased by $623,388. Significant increases and decreases by division include:

Administration: A decrease of $15,000 was executed in the Dog Park Operating Costs due to the donation funds that exist to perform maintenance and projects out of at this location.

Parks and Parkways: Overall increase of $473,494 in Parks and Parkways is due mainly to an increase of $90,599 in the Regular Salaries & Wages, which is the result of salary adjustments. Retirement Contributions increased by $10,879 also, due to the salary adjustments. An increase in Operating Expenditures in the amount of $7,500 were made to account for the increase costs in supplies. Services continue to increase in expense, which is the reason for the increase in the budget for Professional Services in the amount of $10,000. Tree trimming costs are increasing so the $348,280 increase in Other Contractual Services reflects that. Equipment Services – Repairs was increased by $5,000 for the added cost of repairs and parts. There is a decrease in Equipment Services – Fuel in the amount of $8,850, and that adjustment is made by Equipment Services. Uniform costs are increasing, reflected in the $2,715 increase in that line item.

Facilities Maintenance: Overall increase of $163,116 in Facilities Maintenance is due to an increase of $109,700 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 as well. Equipment Services

General Fund

Parks, Recreation, and Facilities Department

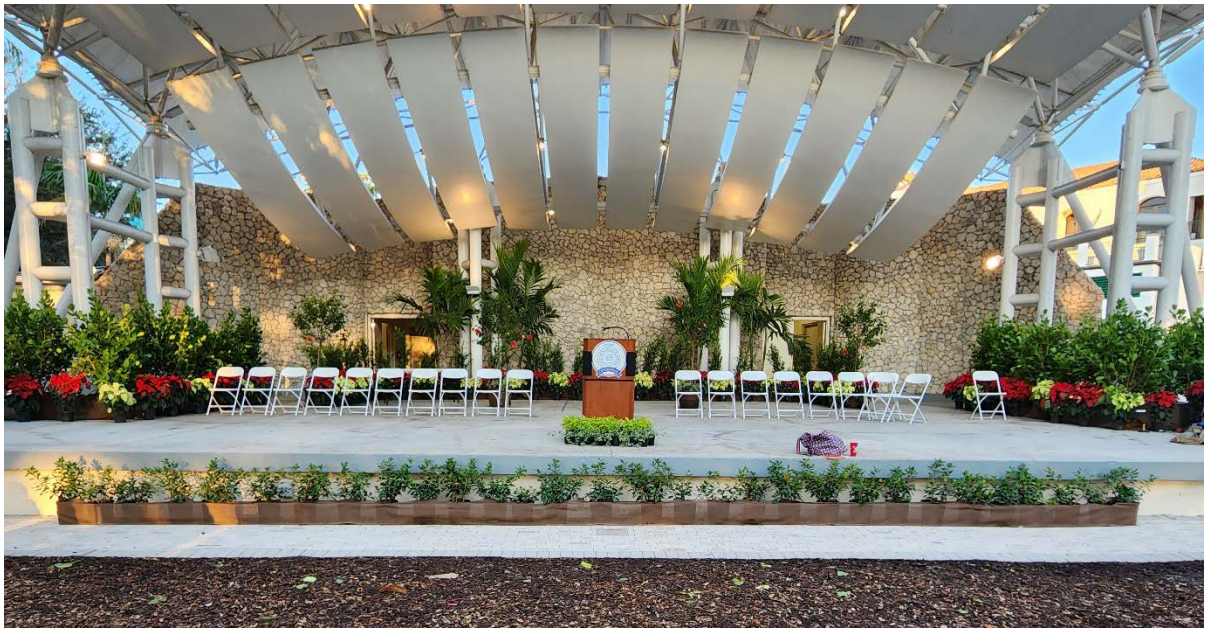
increased the Repairs by $6,500 and decreased Fuel by $4,210. Electricity was adjusted by an increase of $10,164. The increase of $10,000 in Janitorial Supplies is due to the increased cost of goods.

Fleischmann Park: Overall there is a $262,018 increase in this area of the budget. $87,948 of this increase is attributed to the $66,032 increase in Regular Salaries and Wages, $1,000 increase in Other Salaries, $6,000 increase in Personal Leave Payouts, $1,000 increase in Overtime, $2,163 increase in FICA, and a $14,836 increase in Life/Health Insurance that all occurred when salaries were adjusted. Retirement Contributions did see a $3,083 decrease, as projected by Human Resources.

In the Operating Expenses side, there was an increase of $160,000 for Professional Services to account for the increased participation in our programs. These funds are offset by revenue generated from these programs. Consistent with the other areas of the budget, Electricity and Equipment Services – Repairs increased. The Repair and Maintenance line item was increased by $6,864 to account for the increased costs of supplies and services.

Cambier Park/Norris Center: An overall increase of $124,083 is due to $88,087 worth of increases in personnel services, which breaks down to increases in Regular Salaries/Wages by $79,788, Overtime by $1,014, FICA by $4,361, Retirement Contributions by $10,011, and Life/Health Insurance by $14,834. The main reason for these increases is due to salary adjustments, which includes moving an FTE from River Park to here for the Special Events & Marketing Supervisor in FY23.

There is an increase of $28,000 for the Professional Services to cover the increased participation in programs. These funds are offset by revenue generated from these programs and activities. Electricity was increased by $5,351.



General Fund

Parks, Recreation, and Facilities Department

River Park & Anthony Park: Overall increase of $2,805 in this budget. Adjustments were made to the Regular Salaries and Wages which resulted in an increase of $21,732. A reduction of $25,595 was made to the Other Salaries because of the reconfiguration of part-time staff. Equipment Services made adjustments to the Repairs by increasing it by $1,580 and decreased Fuel by $1,256. Electricity was also increased by $3,021, consistent across the other areas.

River Park Aquatic Center: Overall increase is $26,583. The increase of $23,132 in Personnel Services (Other Salaries and FICA) is the main reason for the increase, and this does include salary adjustments for full-time and part-time staff. An FTE was removed from here and relocated to Cambier Park for the Special Event & Marketing Supervisor position. This is why the Regular Salaries and Wages, Retirement Contributions, and Life/Health Insurance decreased.

The Operating Expenditures decreased by $3,000, but those funds were redistributed to Professional Services for a $1,000 increase and Uniforms/Other Clothing for $2,000. Electricity was also increased here by $3,451.

Naples Preserve: An overall increase of $18,930 for Naples Preserve is mainly due to the increase of $8,749 in Regular Salaries & Wages, increase of $3,000 in Personal Leave Payouts, $982 in FICA, and $1,138 in Retirement Contributions. These items were increased because of salary adjustments that were made.

Water, Sewer, and Garbage was increased by $1,640 and the Electricity was increased by $320. The Repair and Maintenance Level of Service was increased by $2,000 to account for the increase costs in supplies and services.

Baker Park: An overall increase of $21,879 was made. There was a decrease in Other Salaries in the amount of $3,900 from updated calculations. Electricity had a $1,078 increase, which is consistent with the other sections. The $25,000 increase for Repair and Maintenance Level of Services is to address some issues with the pavers in the park.

General Fund

Parks, Recreation, and Facilities Department

2023-24 Capital Improvement Projects

Capital projects for the Parks, Recreation and Facilities Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340) and are listed below. The budgeted capital cost is $2,134,500.

CAPITAL IMPROVEMENT PROJECTS
FUND 340 - PARKS, RECREATION & FACILITIES

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 2023-24	2024-25	2025-26	2026-27	2027-28
Landscaping/Parks & Parkways Continuing and New Projects						
24F03	Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000
24F32	Landscape Median Restoration	400,000	450,000	500,000	550,000	550,000
24F01	Vehicle Replacement - Pk/Pkwys	62,500	65,000	65,000	65,000	65,000
24F02	Small Equipment Replacement - Pk/Pkwys	16,000	50,000	50,000	50,000	50,000
	Urban Forest tree inventory update	0	100,000	0	0	0
Recreation Facilities Continuing and New Projects						
24G08	Cambier Park Master Plan Improvements	100,000	400,000	250,000	150,000	0
24G24	River Park Community Center & Park Improvements	175,000	450,000	50,000	100,000	50,000
24G25	Norris Center Improvements/Cambier Park	75,000	75,000	50,000	75,000	0
24G11	Fleischmann Pk Master Plan Improvements	50,000	140,000	100,000	0	0
24G13	Anthony Park Master Plan Improvements	50,000	50,000	0	0	0
24G03	River Park Aquatic Center - Improvements	40,000	100,000	20,000	50,000	20,000
24G15	Small Equipment - 4 Passenger Golf Cart	16,000	0	0	0	0
	Skate Park Improvements	0	250,000	0	0	0
	Naples Preserve Improvements	0	0	0	50,000	0
	Baker Park Improvements	0	150,000	0	0	0
	Van Replacement (1) - Recreation (Norris)	0	0	0	30,000	0
City Facilities Continuing and New Projects						
24I01	City Space/Facilities Feasibility Study	300,000	0	0	0	0
24I12	City Hall HVAC Repair	300,000	0	0	0	0
24I04	City Hall Elevator Repair	250,000	0	0	0	0
	New Vehicle - Facilities Maintenance	0	45,000	45,000	0	0
TOTAL COMMUNITY SERVICES DEPARTMENT		**2,134,500**	**2,625,000**	**1,430,000**	**1,420,000**	**1,035,000**

General Fund

Parks, Recreation, and Facilities Department

Parks, Recreation, and Facilities Performance Measures

The Parks, Recreation, and Facilities Department developed new performance measures for the FY2021/22 Budget. Please see the updated performance measures below:

Parks, Recreation, and Facilities

Performance Measures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Target	Trend
Medians - Total linear feet of landscaped medians maintained.	111,568	111,568	111,568	111,568	111,568	111,568	↔
Measures the total linear feet of lansdscape medians maintained on City, County and State roads.							
Parks - Total acres of park land managed	153	153	153	153	153	153	↔
Measures the total acres of formal park land managed.							
Recreation - Atheltic Teams - Adult	36	14	10	10	13	5	↓
Measures the number of adult athletic teams using City facilities.							
Recreation - Atheltic Teams - Youth	60	20	42	47	45	53	↑
Measures the number of youth athletic teams using City facilities.							
Recreation - Athletic Tournament Teams - Adult	14	14	10	10	13	5	↓
Measures the number of adult athletic teams using City facilities during scheduled tournaments.							
Recreation - Athletic Tournament Teams - Youth	40	40	6	16	24	12	↓
Measures the number of youth athletic teams using City facilities during scheduled tournaments.							
Recreation - Pickleball Members	158	130	335	350	340	330	↓
Measures the number of members participating in the pickleball play at Fleischmann Park.							
Recreation - Athletic Camps/Classes - Participants	2,000	2,000	2,000	2,000	2,000	2,300	↑
Measures the number of participants in athletic programs/camps, etc.							
Recreation - Skate Park Camp Participants	80	80	300	300	325	90	↓
Measures the number of camp participants at the Edge Johnny Nocera Skate Park at Fleischmann Park							
Recreation - After School Programs Participants - Fleischmann Park	45	45	45	45	45	45	↔
Measures the number of average weekly program participants at Fleischmann Park during the school year.							
Recreation - After School Programs Participants - Drop-In at River Park	31	25	16	20	13	20	↑
Measures the number of average weekly drop-in program participants at River Park during the school year.							
Recreation - After School Programs Participants - Drop-In at Anthony Park	10	11	5	5	13	10	↔
Measures the number of average weekly drop-in program participants at Anthony Park during the school year.							
Recreation - Summer Day Camp participants at River Park	80	0	53	65	65	80	↑
Measures the number of weekly summer camp participants at River Park – 10-weeks.							
Recreation - Specialty Camps offered at Fleischmann Park	123	2	65	55	60	55	↔
Measures the number of specialty camps offered at Fleischmann Park throughout the year.							
Recreation - Specialty Camps offered at River Park and Anthony Park	10	0	4	5	5	5	↔
Measures the number of specialty camps offered at River Park and Anthony Park throughout the year.							
Recreation - Specialty Camps offered at River Park Aquatics Center	2	0	2	3	3	3	↔
Measures the number of specialty camps offered at River Park Aquatics Center.							
Recreation - Specialty Camps offered at the Norris Center	28	1	20	20	25	25	↔
Measures the number of specialty camps offered at the Norris Center.							
Recreation - Meetings/clubs offered at Fleischmann Park	2	1	2	2	2	2	↔
Measures the number of meetings/clubs offered at Fleischmann Park throughout the year.							
Recreation - Meetings/clubs offered at River Park	8	8	6	10	8	8	↔
Measures the number of meetings/clubs offered at River Park throughout the year.							

General Fund

Parks, Recreation, and Facilities Department

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Target	Trend
Recreation - Meetings/clubs offered at the Norris Center.	12	12	13	13	13	13	↔
Measures the number of meetings/clubs offered at the Norris Center throughout the year.							
Recreation - Fitness/Aerobics/Yoga participants at Fleischmann Park	30	0	4	4	4	12	↔
Measures the average weekly attendance at fitness/aerobics/yoga classes at Fleischmann Park throughout the year.							
Recreation - Fitness/Aerobics/Yoga participants at River Park	55	184	130	142	150	150	↑
Measures the average weekly attendance at fitness/aerobics/yoga classes at River Park throughout the year.							
Recreation - Gymnastics classes at Fleischmann Park	86	4	0	0	0	0	↓
Measures the average number of gymnastics classes at Fleischmann Park per month.							
Recreation - Dance class participants (youth and adult) at Fleischmann Park	4	4	0	0	0	0	↓
Measures the average number of session participants for dance classes at Fleischmann Park. Session is 6-weeks.							
Recreation - Dance class participants (youth and adult) at River Park	5	2	0	0	0	0	↓
Measures the average number of session participants for dance classes at River Park. Session is 6-weeks.							
Recreation - Martial Arts class offered per session at Fleischmann Park	2	2	2	2	2	2	↔
Recreation - Swim Team participants at River Park Aquatics Center	30	0	37	17	20	20	↑
Measures the number of swim team participants at River Park Aquatics Center.							
Recreation - Swim Lesson participants at River Park Aquatics Center	600	122	447	382	400	400	↔
Measures the number of swim lesson participants at River Park Aquatics Center.							
Recreation - Special Event - Santa's Visit - River Park	131	248	151	215	200	200	↔
Measures the number of participants at the annual Santa's Visit at River Park.							
Recreation - Special Event - Back to School Bash - River Park	250	250	313	335	300	300	↔
Measures the number of participants at the annual Back to School Bash at River Park.							
Recreation - Special Event - Yard Sale at Fleischmann Park	1,000	500	500	500	500	0	↔
Measures the number of participants at two yard sales at Fleischmann Park.							
Recreation - Special Event - Movies in the Park at Cambier Park	1,000	500	1,000	250	250	1,000	↑
Measures the number of participants at Movies in the Park at Cambier Park.							
Special Event - Attendance	426,670	300,000	300,000	300,000	300,000	300,000	↔
Measures the estimated attendance at approved special events.							
Special Event Days Approved	310	270	281	290	295	300	↔
Measures the total number of Special Event Days approved by the City.							
Special Event Permit Applications Processed	269	225	149	200	250	260	↑
Measures the total number of Special Event Permits processed by the Administration Division.							
Special Event Street Closures	64	59	47	53	58	60	↑
Measures the total number of street closures associated with approved Special Events.							
Trees - Total number of trees managed.	20,120	20,782	21,067	20,916	21,100	21,300	↑
Measures the total number of publicly owned trees in parks, ROW, medians, public spaces.							
Trees Planted	1,143	392	240	243	215	160	↓
Measures the total number of trees planted in parks, ROW, medians, public spaces.							

FUND: 001 GENERAL FUND

PARKS, RECREATION & FACILITIES

FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
			ADMINISTRATION - 0901	
0.85	0.85	0.85	Parks, Recreation & Facilities Director *	128,925
1	1	1	Deputy Director	120,783
0	1	1	Recreation Superintendent	89,536
1	1	1	Business Analyst	75,114
1	1	0.9	Administrative Specialist Sr	47,947
1	1	1	Administrative Specialist II	62,361
4.85	5.85	5.75		524,666
** .15 to Dock Fund*				
			PARKS & PARKWAYS - 0913	
1	1	1	P & P Operations Superintendent	106,901
1	1	1	Parks & Parkways Supervisor	75,899
1	1	1	City Arborist / Projects Manager	88,359
2	2	2	Sr Landscape Technician	106,617
4	4	4	Irrigation Technicians	254,579
7	7	7	Landscape Technician II/III	310,577
16	16	16		942,932
			FACILITIES MAINTENANCE - 0917	
1	1	1	Facilities Maintenance Superintendent	106,901
1	1	1	Facilities Maintenance Supervisor	77,680
1	1	1	Contracts Services Manager	73,371
1	1	1	Sr. Custodian	51,513
7	7	7	Custodians	306,415
2	2	2	Sr. Tradesworker	133,033
3	3	3	Tradesworker	162,362
2	2	2	Service Worker III	96,166
18	18	18		1,007,441
			RECREATION/FLEISCHMANN PARK - 0925	
0.5	0	0	Recreation Superintendent	0
0	1	1	Park Manager	78,325
1	0	0	Athletic Supervisor	0
1	1	1	Recreation Supervisor	81,632
2	2	2	Recreation Coordinator	88,920
0	0	1	Administrative Specialist Sr.	42,958
4.5	4	5		291,835

FUND: 001 GENERAL FUND

PARKS, RECREATION & FACILITIES

FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
			RECREATION/CAMBIER PARK & NORRIS - 0926	
0.5	0	0	Recreation Superintendent	0
1	1	1	Recreation Coordinator	57,055
1	1	1	Recreation Supervisor	69,238
0	1	1	Special Event & Marketing Supervisor	66,517
2.5	3	3		192,810
			RECREATION/ RIVER PARK & ANTHONY PARK - 0927	
1	1	1	Parks and Recreation Manager	98,299
1	1	1	Recreation Coordinator	51,070
1	1	1	Recreation Supervisor	83,716
3	3	3		233,085
			RECREATION/ AQUATIC CENTER - 0929	
0.5	0.5	0.5	Recreation Coordinator	22,394
1	1	1	Assistant Aquatic Supervisor	55,488
1	1	1	Aquatic Supervisor	66,676
1	1	1	Lifeguards	40,787
3.5	3.5	3.5		185,345
			NAPLES PRESERVE - 0963	
1	1	1	Recreation Coordinator	46,552
1	1	1		46,552
53.4	**54.4**	**55.3**	**Regular Salaries**	**3,424,666**
			Other Salaries/Authorized Compensation	560,989
			Overtime	79,126
			Employer Payroll Expenses	1,568,856
			Total Personnel Services	**$ 5,633,637**
			Other positions managed by Parks, Recreation and Facilities:	
10.0	10.0	12.0	Beach Fund - Maintenance(Fund 430)	
4.3	4.5	4.5	Naples Tennis Fund (Fund 480)	
3.7	3.2	3.2	Dock Fund (460)	
3.0	3.0	3.0	CRA - Maintenance (Fund 180)	
74.4	**75.0**	**77.9**	**Total**	

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
DEPARTMENT SUMMARY

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	2,792,627	3,074,071	2,920,955	**3,424,666**	350,595	11.4%	503,711	17.2%
510300	OTHER SALARIES	323,329	475,634	458,549	**488,789**	13,155	2.8%	30,240	6.6%
510305	PERSONAL LEAVE PAYOUTS	93,951	58,200	103,086	**67,200**	9,000	15.5%	(35,886)	-34.8%
510330	EDUCATION REIMBURSEMENT	0	5,000	5,000	**5,000**	0	0.0%	0	
510400	OVERTIME	66,660	71,612	80,394	**79,126**	7,514	10.5%	(1,268)	-1.6%
525010	FICA	239,468	270,609	265,338	**286,292**	15,683	5.8%	20,954	7.9%
525030	RETIREMENT CONTRIBUTIONS	344,271	427,461	412,903	**455,992**	28,531	6.7%	43,089	10.4%
525040	LIFE/HEALTH INSURANCE	783,793	798,649	798,649	**812,052**	13,403	1.7%	13,403	1.7%
525070	EMPLOYEE ALLOWANCES	9,513	14,400	14,400	**14,520**	120	0.8%	120	0.8%
	TOTAL PERSONNEL EXPENSES	**$ 4,653,611**	**$ 5,195,637**	**$ 5,059,275**	**$ 5,633,637**	**$ 438,000**	**8.4%**	**$ 574,362**	**11.4%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	550,333	686,870	682,920	**693,520**	6,650	1.0%	10,600	1.6%
530200	FIELD TRIPS	8,490	10,100	10,100	**10,100**	0	0.0%	0	0.0%
531010	PROFESSIONAL SERVICES	428,256	467,500	612,800	**666,500**	199,000	42.6%	53,700	8.8%
531040	OTHER CONTRACTUAL SVCS	2,229,901	2,447,003	2,662,325	**2,795,283**	348,280	14.2%	132,958	5.0%
530110	DOG PARK OPERATING COSTS	4,048	15,000	15,000	**0**	(15,000)	-100.0%	(15,000)	-100.0%
531230	CULTURAL ARTS - THEATRE	26,920	51,500	51,500	**51,500**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	21,506	41,060	36,310	**41,060**	0	0.0%	4,750	13.1%
541000	COMMUNICATIONS	37,500	54,524	52,024	**54,524**	0	0.0%	2,500	4.8%
542000	TRANSPORTATION	0	10,100	10,100	**10,100**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	105,265	143,420	143,533	**155,500**	12,080	8.4%	11,967	8.3%
542110	EQUIP. SERVICES - FUEL	87,284	97,211	96,260	**81,969**	(15,242)	-15.7%	(14,291)	-14.8%
543010	ELECTRICITY	338,762	385,525	385,525	**421,842**	36,317	9.4%	36,317	9.4%
543020	WATER, SEWER, GARBAGE	550,682	548,121	549,561	**549,761**	1,640	0.3%	200	0.0%
544000	RENTALS & LEASES	5,118	6,000	5,200	**6,000**	0	0.0%	800	15.4%
544020	EQUIPMENT RENTAL	2,190	6,000	5,500	**6,000**	0	0.0%	500	9.1%
546000	REPAIR AND MAINTENANCE	26,808	34,000	40,864	**40,864**	6,864	20.2%	0	0.0%
546340	REPAIR & MAINT LEVEL OF SERV	319,366	472,000	423,642	**499,000**	27,000	5.7%	75,358	17.8%
547000	PRINTING AND BINDING	3,942	19,000	19,000	**19,000**	0	0.0%	0	0.0%
547020	ADVERTISING (NON-LEGAL)	15,870	18,500	18,500	**18,500**	0	0.0%	0	0.0%
547060	DUPLICATING	8,479	6,800	6,800	**6,800**	0	0.0%	0	0.0%
549050	SPECIAL EVENTS	10,932	17,000	17,000	**17,000**	0	0.0%	0	0.0%
551000	OFFICE SUPPLIES	15,167	22,700	22,300	**22,700**	0	0.0%	400	1.8%
552070	UNIFORMS	18,767	29,412	29,461	**35,176**	5,764	19.6%	5,715	19.4%
552100	JANITORIAL SUPPLIES	2,166	85,000	85,752	**95,000**	10,000	11.8%	9,248	10.8%
552410	POOL-OPERATING SUPPLIES	33,930	44,000	44,000	**44,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	77,726	5,575	5,510	**5,610**	35	0.6%	100	1.8%
	TOTAL OPERATING EXPENSES	**$ 4,929,406**	**$ 5,723,921**	**$ 6,031,487**	**$ 6,347,309**	**$ 623,388**	**10.9%**	**$ 315,822**	**5.2%**
NON-OPERATING EXPENSES									
560XXX	CAPITAL OUTLAY	35,948	0	0	**0**	**0**		0	
	NON-OPERATING EXPENSES	**$ 35,948**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$ 9,618,965**	**$ 10,919,558**	**$ 11,090,761**	**$ 11,980,946**	**$1,061,388**	**9.7%**	**$ 890,185**	**8.0%**

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
ADMINISTRATION

001.0901.572

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	343,533	537,592	482,893	**524,666**	(12,926)	-2.4%	41,773	8.7%
510300	PERSONAL SERVICES/ OTHER	2,344	2,500	2,500	**4,000**	1,500	60.0%	1,500	60.0%
510305	PERSONAL LEAVE PAYOUTS	20,828	10,000	23,250	**10,000**	0	0.0%	(13,250)	-57.0%
510330	EDUCATION REIMBURSEMENT	0	5,000	5,000	**5,000**	0	0.0%	0	0.0%
510400	OVERTIME	2,528	1,435	1,465	**1,435**	0	0.0%	(30)	-2.0%
525010	FICA	27,537	36,452	36,452	**33,436**	(3,016)	-8.3%	(3,016)	-8.3%
525030	RETIREMENT CONTRIBUTIONS	38,260	64,447	64,447	**63,595**	(852)	-1.3%	(852)	-1.3%
525040	LIFE/HEALTH INSURANCE	71,928	86,761	86,761	**85,284**	(1,477)	-1.7%	(1,477)	-1.7%
525070	EMPLOYEE ALLOWANCES	2,700	7,680	7,680	**7,200**	(480)	-6.3%	(480)	-6.3%
	TOTAL PERSONNEL SERVICES	**$ 509,659**	**$ 751,867**	**$ 710,448**	**$ 734,616**	**$ (17,251)**	**-2.3%**	**$ 24,168**	**3.4%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	12,746	27,000	27,000	**27,000**	0	0.0%	0	0.0%
	Mailing expenses, Ambassador Program, special event ads, barricades								
531001	PROF SERV/CREDIT CARD	80,063	80,000	80,000	**80,000**	0	0.0%	0	0.0%
530110	DOG PARK OPERATING COSTS	4,048	15,000	15,000	**0**	(15,000)	-100.0%	(15,000)	-100.0%
	Moved to donation fund								
531040	OTHER CONTRACTUAL SVCS	5,087	19,750	19,750	**19,750**	0	0.0%	0	0.0%
	Copier maintenance and annual recreation software maintenance								
540000	TRAINING & TRAVEL COSTS	5,376	7,000	7,000	**7,000**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	1,380	950	950	**950**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	7	0	0	**0**	0		0	
543010	ELECTRICITY	5,621	7,776	7,776	**8,508**	732	9.4%	732	9.4%
547000	PRINTING AND BINDING	3,942	19,000	19,000	**19,000**	0	0.0%	0	0.0%
	Bicycle maps, building and landscape reproduction, brochures								
551000	OFFICE SUPPLIES	2,819	6,500	6,500	**6,500**	0	0.0%	0	0.0%
552070	UNIFORMS AND OTHER CLOTHING	438	750	750	**750**	0	0.0%	0	0.0%
	Shirts and Uniforms for administrative staff								
554010	MEMBERSHIPS	840	2,440	2,440	**2,440**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 122,367**	**$ 186,166**	**$ 186,166**	**$ 171,898**	**$ (14,268)**	**-7.7%**	**$ (14,268)**	**-7.7%**
	TOTAL EXPENSES	**$ 632,025**	**$ 938,033**	**$ 896,614**	**$ 906,514**	**$ (31,519)**	**-3.4%**	**$ 9,900**	**1.1%**

FISCAL YEAR 2023-24
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
PARKS & PARKWAYS

001.0913.572

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	804,727	852,333	825,632	**942,932**	90,599	10.6%	117,300	14.2%
510300	OTHER SALARIES	3,246	3,500	3,500	**4,500**	1,000	28.6%	1,000	28.6%
510305	PERSONAL LEAVE PAYOUTS	8,306	10,000	16,726	**10,000**	0	0.0%	(6,726)	-40.2%
510400	OVERTIME	8,956	20,347	24,347	**20,347**	0	0.0%	(4,000)	-16.4%
525010	FICA	59,453	66,564	64,564	**68,711**	2,147	3.2%	4,147	6.4%
525030	RETIREMENT CONTRIBUTIONS	98,528	117,723	112,723	**128,602**	10,879	9.2%	15,879	14.1%
525040	LIFE/HEALTH INSURANCE	237,287	237,296	237,296	**237,312**	16	0.0%	16	0.0%
525070	EMPLOYEE ALLOWANCES	3,823	4,080	4,080	**4,680**	600	14.7%	600	14.7%
	TOTAL PERSONNEL SERVICES	**$ 1,224,326**	**$ 1,311,843**	**$ 1,288,868**	**$ 1,417,084**	**$ 105,241**	**8.0%**	**$ 128,216**	**9.9%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	212,631	284,950	284,000	**292,450**	7,500	2.6%	8,450	3.0%
	Mulch, landscaping and playground: nursery stock; fertilizer and chemicals; irrigation supplies; Fill; Sod: Hardware and Safety Equipment								
531020	PROFESSIONAL SERVICES	10,165	15,000	12,000	**25,000**	10,000	66.7%	13,000	108.3%
	Outsource design work; Project site surveys								
531040	OTHER CONTRACTUAL SVCS	1,960,249	1,989,513	2,259,000	**2,337,793**	348,280	17.5%	78,793	3.5%
	Tree/palm trimming (2 yr. cycle), mulch, sod installation, exotic tree removal, pest control and fertilization, fish kill cleanup								
540000	TRAINING & TRAVEL COSTS	2,343	5,000	4,500	**5,000**	0	0.0%	500	11.1%
541000	COMMUNICATIONS	506	3,500	2,000	**3,500**	0	0.0%	1,500	75.0%
542100	EQUIP. SERVICES - REPAIRS	80,787	115,000	115,000	**120,000**	5,000	4.3%	5,000	4.3%
542110	EQUIP. SERVICES - FUEL	59,949	66,700	66,700	**57,850**	(8,850)	-13.3%	(8,850)	-13.3%
543010	ELECTRICITY	21,813	37,871	37,871	**41,439**	3,568	9.4%	3,568	9.4%
543020	WATER, SEWER, GARBAGE	337,210	330,246	330,246	**330,246**	0	0.0%	0	0.0%
544000	RENTALS & LEASES	5,118	6,000	5,200	**6,000**	0	0.0%	800	15.4%
546340	REPAIR & MAINT LEVEL OF SERV	47,573	75,000	75,000	**75,000**	0	0.0%	0	0.0%
551000	OFFICE SUPPLIES	930	3,000	2,600	**3,000**	0	0.0%	400	15.4%
552070	UNIFORMS	10,255	10,938	10,938	**13,653**	2,715	24.8%	2,715	24.8%
554010	MEMBERSHIPS	851	960	900	**1,000**	40	4.2%	100	11.1%
	TOTAL OPERATING EXPENSES	**$ 2,750,380**	**$ 2,943,678**	**$ 3,205,955**	**$ 3,311,931**	**$ 368,253**	**12.5%**	**$ 105,976**	**3.3%**
NON-OPERATING EXPENSES									
560300	MACHINERY EQUIP	0	0	0	**0**	0		0	
	NON-OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 3,974,706**	**$ 4,255,521**	**$ 4,494,823**	**$ 4,729,015**	**$ 473,494**	**11.1%**	**$ 234,192**	**5.2%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
FACILITIES MAINTENANCE

001.0917.519

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	871,043	897,741	882,741	**1,007,441**	109,700	12.2%	124,700	14.1%
510300	OTHER SALARIES	16,025	5,000	15,000	**16,025**	11,025	220.5%	1,025	6.8%
	Standby pay								
510305	PERSONAL LEAVE PAYOUTS	25,430	15,000	35,000	**15,000**	0	0.0%	(20,000)	-57.1%
510400	OVERTIME	39,502	30,000	32,000	**35,000**	5,000	16.7%	3,000	9.4%
525010	FICA	68,727	67,840	69,840	**74,159**	6,319	9.3%	4,319	6.2%
525030	RETIREMENT CONTRIBUTIONS	107,851	125,968	123,968	**134,519**	8,551	6.8%	10,551	8.5%
525040	LIFE/HEALTH INSURANCE	266,950	266,958	266,958	**266,976**	18	0.0%	18	0.0%
525070	EMPLOYEE ALLOWANCE	2,070	2,160	2,160	**2,160**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 1,397,597**	**$ 1,410,667**	**$ 1,427,667**	**$ 1,551,280**	**$ 140,613**	**10.0%**	**$ 123,613**	**8.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	235,311	260,100	260,100	**260,100**	0	0.0%	0	0.0%
	Maintenance & janitorial supplies, minor repair items								
531010	PROFESSIONAL SERVICES	3,537	25,000	18,000	**25,000**	0	0.0%	7,000	38.9%
531040	OTHER CONTRACTUAL SVCS	244,788	387,965	350,000	**387,965**	0	0.0%	37,965	10.8%
	City wide pest control, window cleaning, HVAC & elevator maintenance, alarm monitoring								
540000	TRAVEL AND TRAINING	161	3,500	3,500	**3,500**	0	0.0%	0	0.0%
	Training for Facilities Maintenance staff								
541000	COMMUNICATIONS	3,221	5,500	4,500	**5,500**	0	0.0%	1,000	22.2%
542100	EQUIP. SERVICES - REPAIRS	19,513	23,500	23,500	**30,000**	6,500	27.7%	6,500	27.7%
542110	EQUIP. SERVICES - FUEL	26,684	26,460	26,460	**22,250**	(4,210)	-15.9%	(4,210)	-15.9%
543010	ELECTRICITY	126,755	107,897	107,897	**118,061**	10,164	9.4%	10,164	9.4%
	Electricity at City Hall locations and 13th St Warehouse								
543020	WATER, SEWER, GARBAGE	85,773	76,669	76,669	**76,669**	0	0.0%	0	0.0%
544020	EQUIPMENT RENTAL	2,190	6,000	5,500	**6,000**	0	0.0%	500	9.1%
546340	REPAIR & MAINT LEVEL OF SERV	112,886	165,000	100,000	**165,000**	0	0.0%	65,000	65.0%
552070	UNIFORMS AND OTHER CLOTHING	3,647	9,474	9,523	**9,523**	49	0.5%	0	0.0%
552100	JANITORIAL SUPPLIES	2,166	85,000	85,752	**95,000**	10,000	11.8%	9,248	10.8%
554010	MEMBERSHIPS	75,248	250	250	**250**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 941,881**	**$ 1,182,315**	**$ 1,071,651**	**$ 1,204,818**	**$ 22,503**	**1.9%**	**$ 133,167**	**12.4%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	2,868	0		**0**	0		0	
	NON-OPERATING EXPENSES	**$2,868**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$ 2,342,346**	**$ 2,592,982**	**$ 2,499,318**	**$ 2,756,098**	**$ 163,116**	**6.3%**	**$ 256,780**	**10.3%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
RECREATION/FLEISCHMANN PARK

001.0925.572

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	268,005	225,803	200,075	**291,835**	66,032	29.2%	91,760	45.9%
510300	OTHER SALARIES	2,861	17,600	15,600	**18,600**	1,000	5.7%	3,000	19.2%
510305	PERSONAL LEAVE PAYOUTS	7,346	8,000	12,000	**14,000**	6,000	75.0%	2,000	*16.7%*
510400	OVERTIME	4,861	5,000	8,000	**6,000**	1,000	20.0%	(2,000)	-25.0%
525010	FICA	20,812	22,452	20,452	**24,615**	2,163	9.6%	4,163	20.4%
525030	RETIREMENT CONTRIBUTIONS	35,897	44,134	35,767	**41,051**	(3,083)	-7.0%	5,284	14.8%
525040	LIFE/HEALTH INSURANCE	66,737	59,324	59,324	**74,160**	14,836	25.0%	14,836	25.0%
525070	EMPLOYEE ALLOWANCES	230	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 406,750**	**$ 382,313**	**$ 351,218**	**$ 470,261**	**$ 87,948**	**23.0%**	**$ 119,043**	**33.9%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	27,582	35,020	35,020	**35,020**	0	0.0%	0	0.0%
531010	PROFESSIONAL SERVICES	249,293	240,000	374,300	**400,000**	160,000	66.7%	25,700	6.9%
	Instructors and teachers for specialty classes i.e. art, gymnastics or dance, Offset by fees.								
531040	OTHER CONTRACTUAL SVCS	2,777	7,000	7,000	**7,000**	0	0.0%	0	0.0%
	Konica copier lease; lightening detector annual maintenance								
540000	TRAINING & TRAVEL COSTS	4,583	4,800	4,800	**4,800**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	11,079	14,200	14,200	**14,200**	0	0.0%	0	0.0%
	Comcast fiber optics cable and Verizon cell phone; wifi service $1000/mo=$12,000								
542100	EQUIP. SERVICES - REPAIRS	1,560	3,300	3,300	**2,300**	(1,000)	-30.3%	(1,000)	-30.3%
542110	EQUIP. SERVICES - FUEL	264	2,350	2,350	**1,424**	(926)	-39.4%	(926)	-39.4%
543010	ELECTRICITY	92,649	91,632	91,632	**100,264**	8,632	9.4%	8,632	9.4%
543020	WATER, SEWER, & GARBAGE	53,617	65,974	65,974	**65,974**	0	0.0%	0	0.0%
546000	REPAIR & MAINTENANCE	18,795	24,000	30,864	**30,864**	6,864	28.6%	0	0.0%
	Maintenance for skate park, football and baseball fields								
547020	ADVERTISING (NON-LEGAL)	3,805	6,000	6,000	**6,000**	0	0.0%	0	0.0%
	Advertising programs for Fleischmann, Skate Park and athletics								
546340	REPAIR & MAINT LEVEL OF SERV	50,000	50,000	50,000	**50,000**	0	0.0%	0	0.0%
551000	OFFICE SUPPLIES	2,634	3,000	3,000	**3,000**	0	0.0%	0	0.0%
552070	UNIFORMS & OTHER CLOTHING	1,377	1,500	1,500	**2,000**	500	33.3%	500	33.3%
554010	MEMBERSHIPS	65	500	500	**500**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 520,078**	**$ 549,276**	**$ 690,440**	**$ 723,346**	**$ 174,070**	**31.7%**	**$ 32,906**	**4.8%**
NON-OPERATING EXPENSES									
560300	CAPITAL IMPROVEMENT/OTHER	0	0	0	**0**	0		0	
	NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$ 926,829**	**$ 931,589**	**$ 1,041,658**	**$ 1,193,607**	**$ 262,018**	**28.1%**	**$ 151,949**	**14.6%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
RECREATION/CAMBIER PARK & NORRIS CENTER

001.0926.572

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	159,184	113,022	116,045	**192,810**	79,788	70.6%	76,765	66.2%
510300	OTHER SALARIES-TEMP	33,396	39,450	39,450	**17,100**	(22,350)	-56.7%	(22,350)	-56.7%
	Temporary employees								
510305	PERSONAL LEAVE PAYOUTS	6,370	5,200	3,440	**5,200**	0	0.0%	1,760	51.2%
510400	OVERTIME	2,380	1,986	3,600	**3,000**	1,014	51.1%	(600)	-16.7%
525010	FICA	14,912	11,988	12,722	**16,349**	4,361	36.4%	3,627	28.5%
525030	RETIREMENT CONTRIBUTIONS	20,396	15,885	16,314	**26,325**	10,440	65.7%	10,011	61.4%
525040	LIFE/HEALTH INSURANCE	37,076	29,662	29,662	**44,496**	14,834	50.0%	14,834	50.0%
525070	EMPLOYEE ALLOWANCES	230	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 273,945**	**$ 217,193**	**$ 221,233**	**$ 305,280**	**$ 88,087**	**40.6%**	**$ 84,047**	**38.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	17,944	17,850	17,850	**20,000**	2,150	12.0%	2,150	12.0%
	Costs of classes and events								
531010	PROFESSIONAL SERVICES	71,571	62,000	88,000	**90,000**	28,000	45.2%	2,000	*2.3%*
	Science, art/nature, Italian language and acting camps and classes; Offset by fees.								
531040	OTHER CONTRACTUAL SVCS	477	2,175	2,175	**2,175**	0	0.0%	0	0.0%
	Copier lease and maintenance								
531230	CULTURAL ARTS THEATRE	26,920	51,500	51,500	**51,500**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	5,679	7,950	5,000	**7,950**	0	0.0%	2,950	59.0%
	FRPA conference & training, NRPA conference, Leadership training/conference.								
541000	COMMUNICATIONS	8,771	13,854	13,854	**13,854**	0	0.0%	0	0.0%
	Comcast Fiber Optic Lease and Verizon cell phones. Wifi service - $12,000 ($1,000/month).								
543010	ELECTRICITY	23,433	56,805	56,805	**62,156**	5,351	9.4%	5,351	9.4%
543020	WATER, SEWER, & GARBAGE	13,713	13,650	13,650	**13,650**	0	0.0%	0	0.0%
544000	RENTALS & LEASES	0	0	0	**0**	0		0	
546340	REPAIR & MAINT LEVEL OF SERV	32,351	55,000	42,235	**55,000**	0	0.0%	12,765	30.2%
547020	ADVERTISING (NON-LEGAL)	11,250	10,000	10,000	**10,000**	0	0.0%	0	0.0%
547060	DUPLICATING	7,174	5,000	5,000	**5,000**	0	0.0%	0	0.0%
551000	OFFICE SUPPLIES	3,473	3,500	3,500	**3,500**	0	0.0%	0	0.0%
552070	UNIFORMS & OTHER CLOTHING	1,008	1,000	1,000	**1,500**	500	50.0%	500	50.0%
554010	MEMBERSHIPS	174	705	700	**700**	(5)	-0.7%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 223,937**	**$ 300,989**	**$ 311,269**	**$ 336,985**	**$ 35,996**	**12.0%**	**$ 25,716**	**8.3%**
NON-OPERATING EXPENSES									
560400	CAPITAL IMPROVEMENT/OTHER	0	0	0	**0**	0		0	
	NON-OPERATING EXPENSES	**$ -**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$ 497,882**	**$ 518,182**	**$ 532,502**	**$ 642,265**	**$ 124,083**	**23.9%**	**$ 109,763**	**20.6%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
RECREATION/RIVER PARK & ANTHONY PARK

001.0927.572

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	186,873	211,353	207,029	**233,085**	21,732	10.3%	26,056	12.6%
510300	OTHER SALARIES	166,422	259,374	229,374	**233,779**	(25,595)	-9.9%	4,405	1.9%
	Temporary counselors								
510305	PERSONAL LEAVE PAYOUTS	24,854	9,000	9,000	**9,000**	0	0.0%	0	0.0%
510400	OVERTIME	5,157	9,362	7,000	**9,362**	0	0.0%	2,362	33.7%
525010	FICA	28,160	36,091	33,796	**36,224**	133	0.4%	2,428	7.2%
525030	RETIREMENT CONTRIBUTIONS	25,931	31,577	31,577	**34,764**	3,187	10.1%	3,187	10.1%
525040	LIFE/HEALTH INSURANCE	44,492	44,493	44,493	**44,496**	3	0.0%	3	0.0%
525070	EMPLOYEE ALLOWANCES	460	480	480	**480**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 482,349**	**$ 601,730**	**$ 562,749**	**$ 601,190**	**$ (540)**	**-0.1%**	**$ 38,441**	**6.8%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	14,287	19,700	16,700	**19,700**	0	0.0%	3,000	18.0%
530020	FIELD TRIPS	8,490	9,600	9,600	**9,600**	0	0.0%	0	0.0%
531010	PROFESSIONAL SERVICES	8,382	27,000	22,000	**27,000**	0	0.0%	5,000	22.7%
	Funding for Independent Contract instructors covered by fees.								
531040	OTHER CONTRACTUAL SVCS	8,193	14,200	12,000	**14,200**	0	0.0%	2,200	18.3%
	Copier maintenance lease, Water cooler svc, Kitchen cleaning & maint., Duck relocation, flooring maint. & piano tuning								
540000	TRAINING & TRAVEL COSTS	2,249	7,660	7,660	**7,660**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	11,987	15,736	15,736	**15,736**	0	0.0%	0	0.0%
	Comcast Fiber Optic Lease and Verizon cell phones. Wifi service - $12,000 ($1,000/month).							0	
542000	TRANSPORTATION	0	10,000	10,000	**10,000**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	3,399	1,620	1,733	**3,200**	1,580	97.5%	1,467	84.7%
542110	EQUIP. SERVICES - FUEL	386	1,701	750	**445**	(1,256)	-73.8%	(305)	-40.7%
543010	ELECTRICITY	21,149	32,072	32,072	**35,093**	3,021	9.4%	3,021	9.4%
543020	WATER, SEWER, & GARBAGE	20,744	19,688	19,688	**19,688**	0	0.0%	0	0.0%
546340	REPAIR & MAINT LEVEL OF SERV	4,868	45,000	45,000	**45,000**	0	0.0%	0	*0.0%*
547060	DUPLICATING	180	800	800	**800**	0	0.0%	0	0.0%
549050	SPECIAL EVENTS	10,932	17,000	17,000	**17,000**	0	0.0%	0	0.0%
	Back to School Bash, Santa's Visit & special event supplies							0	
551000	OFFICE SUPPLIES	4,360	5,200	5,200	**5,200**	0	0.0%	0	0.0%
552070	UNIFORMS	0	3,000	3,000	**3,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	468	560	560	**560**	0	0.0%	0	0.0%
560400	CAPITAL OUTLAY	33,080	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$ 153,155**	**$ 230,537**	**$ 219,499**	**$ 233,882**	**$ 3,345**	**1.5%**	**$ 14,383**	**6.6%**
	TOTAL EXPENSES	**$ 635,504**	**$ 832,267**	**$ 782,248**	**$ 835,072**	**$ 2,805**	**0.3%**	**$ 52,824**	**6.8%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
RECREATION/RIVER PARK AQUATIC CENTER

001.0929.572

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	122,535	198,424	165,809	**185,345**	(13,079)	-6.6%	19,536	11.8%
510300	OTHER SALARIES	65,121	82,510	115,125	**132,385**	49,875	60.4%	17,260	15.0%
	Lifeguards								
510305	PERSONAL LEAVE PAYOUTS	816	1,000	1,000	**1,000**	0		0	0.0%
510400	OVERTIME	3,276	3,482	3,482	**3,482**	0	0.0%	0	0.0%
525010	FICA	14,434	21,302	21,302	**24,195**	2,893	13.6%	2,893	13.6%
525030	RETIREMENT CONTRIBUTIONS	13,207	22,854	22,854	**21,125**	(1,729)	-7.6%	(1,729)	-7.6%
525040	LIFE/HEALTH INSURANCE	44,492	59,324	59,324	**44,496**	(14,828)	-25.0%	(14,828)	-25.0%
	TOTAL PERSONNEL SERVICES	**$263,880**	**$ 388,896**	**$ 388,896**	**$ 412,028**	**$ 23,132**	**5.9%**	**$ 23,132**	**5.9%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	6,926	15,250	15,250	**12,250**	(3,000)	-19.7%	(3,000)	-19.7%
531010	PROFESSIONAL SERVICES	956	3,000	3,000	**4,000**	1,000	33.3%	1,000	33.3%
	Aqua Fitness Instructor & Summer Swin Team Coach								
531040	OTHER CONTRACTUAL SVCS	1,678	2,950	2,950	**2,950**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	1,090	4,150	2,850	**4,150**	0	0.0%	1,300	45.6%
541000	COMMUNICATIONS	513	684	684	**684**	0	0.0%	0	0.0%
543010	ELECTRICITY	32,604	36,637	36,637	**40,088**	3,451	9.4%	3,451	9.4%
543020	WATER, SEWER, & GARBAGE	13,271	18,534	18,534	**18,534**	0	0.0%	0	0.0%
546340	REPAIR & MAINT LEVEL OF SERV	26,308	32,000	59,239	**32,000**	0	0.0%	(27,239)	-46.0%
551000	OFFICE SUPPLIES	490	1,000	1,000	**1,000**	0	0.0%	0	0.0%
552070	UNIFORMS/OTHER CLOTHING	1,792	2,000	2,000	**4,000**	2,000	100.0%	2,000	100.0%
552410	POOL OPERATING SUPPLIES	33,930	44,000	44,000	**44,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	80	160	160	**160**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$119,638**	**$ 160,365**	**$ 186,304**	**$ 163,816**	**$ 3,451**	**2.2%**	**$ (22,488)**	**-12.1%**
NON-OPERATING EXPENSES									
560300	CAPITAL IMPROVEMENT/OTHER	0	0	0	**0**	0		0	
	NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$383,518**	**$ 549,261**	**$ 575,200**	**$ 575,844**	**$ 26,583**	**4.8%**	**$ 644**	**0.1%**

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
RECREATION/NAPLES PRESERVE

001.0963.572

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	36,726	37,803	40,731	**46,552**	8,749	23.1%	5,821	14.3%
510300	OTHER SALARIES	7,146	15,000	7,000	**15,600**	600	4.0%	8,600	122.9%
510305	PERSONAL LEAVE PAYOUTS	0	0	2,670	**3,000**	3,000		330	12.4%
510400	OVERTIME	0	0	500	**500**	500		0	0.0%
525010	FICA	3,385	4,041	3,839	**5,023**	982	24.3%	1,184	30.8%
525030	RETIREMENT CONTRIBUTIONS	4,200	4,873	5,253	**6,011**	1,138	23.4%	758	14.4%
525040	LIFE/HEALTH INSURANCE	14,831	14,831	14,831	**14,832**	1	0.0%	1	0.0%
	TOTAL PERSONNEL SERVICES	**$66,288**	**$ 76,548**	**$ 74,824**	**$ 91,518**	**$ 14,970**	**19.6%**	**$ 16,694**	**22.3%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	10,011	12,000	12,000	**12,000**	0	0.0%		0.0%
	Miscellaneous supplies and equipment, office supplies, Preserve brochure, and special event supplies.								
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	1,450	**3,450**	0	0.0%	2,000	137.9%
	Maintenance such as carpet cleaning and horticultural pickup								
540000	TRAVEL AND TRAINING	25	1,000	1,000	**1,000**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	42	100	100	**100**	0	0.0%	0	0.0%
542000	TRANSPORTATION COST	0	100	100	**100**	0	0.0%	0	0.0%
543010	ELECTRICITY	3,114	3,395	3,395	**3,715**	320	9.4%	320	9.4%
543020	WATER, SEWER, AND GARBAGE	3,508	2,360	3,800	**4,000**	1,640	69.5%	200	5.3%
546000	REPAIR & MAINTENANCE	0	0	0	**0**	0		0	
546340	REPAIR & MAINTENANCE LEVEL OF SVC	22,832	25,000	27,168	**27,000**	2,000	8.0%	(168)	-0.6%
	Exotic plant removal, miscellaneous repairs, sign project								
547020	ADVERTISING (NON-LEGAL)	815	2,500	2,500	**2,500**	0	0.0%	0	0.0%
547060	DUPLICATING	1,125	1,000	1,000	**1,000**	0	0.0%	0	0.0%
551000	OFFICE SUPPLIES	462	500	500	**500**	0	0.0%	0	0.0%
552070	UNIFORMS	0	500	500	**500**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 41,935**	**$ 52,905**	**$ 54,513**	**$ 56,865**	**$ 3,960**	**7.5%**	**$ 2,352**	**4.3%**
	TOTAL EXPENSES	**$108,223**	**$ 129,453**	**$ 129,337**	**$ 148,383**	**$ 18,930**	**14.6%**	**$ 19,046**	**14.7%**

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
BAKER PARK

001.0966.572

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES		0	0	**0**	0		0	
510300	OTHER SALARIES	26,768	50,700	31,000	**46,800**	(3,900)	-7.7%	15,800	51.0%
	Part time staff								
525010	FICA	2,048	3,879	2,371	**3,580**	(299)	-7.7%	1,209	51.0%
525030	RETIREMENT CONTRIBUTIONS	0	0	0	**0**	0		0	
525040	LIFE/HEALTH INSURANCE	0	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 28,815**	**$ 54,579**	**$ 33,371**	**$ 50,380**	**$ (4,199)**	**-7.7%**	**17,009**	**51.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	12,894	15,000	15,000	**15,000**	0	0.0%	0	0.0%
531010	PROFESSIONAL SVCS	4,290	15,000	15,000	**15,000**	0	0.0%	0	0.0%
	Contracted instructors								
531040	OTHER CONTRACTUAL SVCS	6,653	20,000	8,000	**20,000**	0	0.0%	12,000	150.0%
	Maintenance								
543010	ELECTRICITY	11,623	11,440	11,440	**12,518**	1,078	9.4%	1,078	9.4%
543020	WATER, SEWER, AND GARBAGE	22,845	21,000	21,000	**21,000**	0	0.0%	0	0.0%
546000	REPAIR & MAINTENANCE	8,013	10,000	10,000	**10,000**	0	0.0%	0	0.0%
546340	REPAIR & MAINTENANCE LEVEL OF SVC	22,548	25,000	25,000	**50,000**	25,000	100.0%	25,000	100.0%
552070	UNIFORMS	250	250	250	**250**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 89,115**	**$ 117,690**	**$ 105,690**	**$ 143,768**	**$ 26,078**	**22.2%**	**$ 38,078**	**36.0%**
	TOTAL EXPENSES	**$ 117,931**	**$ 172,269**	**$ 139,061**	**$ 194,148**	**$ 21,879**	**12.7%**	**$ 55,087**	**39.6%**

CAPITAL IMPROVEMENT PROJECTS
FUND 340 - PARKS, RECREATION & FACILITIES

The following items are budgeted in the Capital Projects Fund, fund 340, but are part of the Parks, Recreation & Facilities Dpartment.

CIP NUMBER	PROJECT DESCRIPTION	Requested 2023-24	2024-25	2025-26	2026-27	2027-28
Landscaping/Parks & Parkways Continuing and New Projects						
24F03	Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000
24F32	Landscape Median Restoration	400,000	450,000	500,000	550,000	550,000
24F01	Vehicle Replacement - Pk/Pkwys	62,500	65,000	65,000	65,000	65,000
24F02	Small Equipment Replacement - Pk/Pkwys	16,000	50,000	50,000	50,000	50,000
	Urban Forest tree inventory update	0	100,000	0	0	0
Recreation Facilities Continuing and New Projects						
24G08	Cambier Park Master Plan Improvements	100,000	400,000	250,000	150,000	0
24G24	River Park Community Center & Park Improvements	175,000	450,000	50,000	100,000	50,000
24G25	Norris Center Improvements/Cambier Park	75,000	75,000	50,000	75,000	0
24G11	Fleischmann Pk Master Plan Improvements	50,000	140,000	100,000	0	0
24G13	Anthony Park Master Plan Improvements	50,000	50,000	0	0	0
24G03	River Park Aquatic Center - Improvements	40,000	100,000	20,000	50,000	20,000
24G15	Small Equipment - 4 Passenger Golf Cart	16,000	0	0	0	0
	Skate Park Improvements	0	250,000	0	0	0
	Naples Preserve Improvements	0	0	0	50,000	0
	Baker Park Improvements	0	150,000	0	0	0
	Van Replacement (1) - Recreation (Norris)	0	0	0	30,000	0
City Facilities Continuing and New Projects						
24I01	City Space/Facilities Feasibility Study	300,000	0	0	0	0
24I12	City Hall HVAC Repair	300,000	0	0	0	0
24I04	City Hall Elevator Repair	250,000	0	0	0	0
	New Vehicle - Facilities Maintenance	0	45,000	45,000	0	0
TOTAL PARKS, RECREATION & FACILITIES DEPARTMENT		**2,134,500**	**2,625,000**	**1,430,000**	**1,420,000**	**1,035,000**

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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 Criminal Investigations Division, 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.

2023-24 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 crime through the development of planned responses to emerging crime trends.

- Utilize technology, data, and predicative analysis to monitor and assess occurrences of 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, Criminal Investigation Detectives, Traffic Enforcement Officers, and Patrol Officers.
- Community Education Efforts to identify suspicious behavior, encourage reporting, and take steps to safeguard their personal property.
- Increase citizen participation through police attendance at community meetings and utilizing social media.

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 crime reduction, enhancing core values, supporting individuals in need, 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 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 the response times of priority one calls.
- Monitor the average time from 9-1-1 call receipt to officer dispatch of priority 1 calls.

As part of Vision Goal – our Experience (Extraordinary Quality of Life for Residents), monitor criminal case clearance rates.

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

2023-24 Significant Budgetary Issues

The **Police Department's** budget is $18,155,736 which is an increase of $1,019,221 from the FY 22-23 budget. $893,844 or 87.7% is contractual salary increases.

The **Police Administration Bureau's** budget is $1,348,257 which is an increase of $112,510 from the FY 22-23 budget. This increase is due to increases in contractual services for a Police smart phone app and new officer hiring and training costs.

The **Police Operations Bureau's** budget is $13,147,346 which is an increase of $717,490 from the FY22-23 budget. This increase is due to a newly added officer vehicle allowance in the police contract and cost increases to contractual services for necessary software and required specialized police training.

The **Support Services Bureau's** budget is $3,660,133, an increase of $189,221 from the FY 22-23 budget. The increase is primarily due to wage increases and minimal increases in operating expenses.

General Fund

Police Department (continued)

2023-24 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 2023-24 totals $960,000.

Annual Comparative Performance Measures			
	FY 2020-21	**FY 2021-22**	**% Change**
Total Police Incidents Handled	83,848	85,018	2%
Accidents/Traffic Crashes (With or Without Injury)	1,115	1,247	12%
Directed Patrols	37,600	36,334	-3%
Traffic Stops	9,385	10,701	14%
Traffic Written Warnings Issued	5,333	5,473	3%
Traffic Citations Issued	2,084	2,777	33%
Parking Citations Issued	19,073	22,567	18%
Marine Vessel Stops	478	458	-4%
Marine Warnings Issued	346	323	-7%
Marine Vessel Inspections	78	70	-10%
Marine Citations Issued	134	170	27%
Arrests Made	278	318	14%
Incoming Phone Calls Answered (911 and non- emergency)	72,382	71,137	-2%
Average Priority Call Response Time (minutes) Dispatch-Arrived	4	4	0%
Percentage of 911 of calls answered within 10 seconds	96	93	-3%
Average time (seconds) from receipt of 911 to Dispatch of priority 1 call	69	90	30%

General Fund

Police Department (continued)

UNIFORM CRIME REPORT COMPARISON (CALENDAR YEAR)			
Crime Type	**2021**	**2022**	**% Change**
Homicide	0	0	0%
Sex Offense	4	5	25%
Robbery	4	1	-75%
Agg. Assault	12	16	33%
Burglary	8	22	175%
Larceny	228	253	10%
Auto Theft	17	32	88%
Arson	0	0	0%
Total Part 1 Crimes	273	329	21%
Clearance Rate	18%	22%	4% (increase in # of cases cleared)

FUND: 001 GENERAL FUND

POLICE DEPARTMENT
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
			ADMINISTRATION (1101)	
1	1	1	Chief of Police	172,411
1	1	1	Police Lieutenant	122,261
1	1	1	Police Sergeant	115,602
1	1	1	Police Officer	107,727
1	1	1	Executive Assistant	82,952
1	1	1	Professional Standards Coordinator	71,787
6	6	6		$672,740
			POLICE OPERATIONS (1120)	
1	1	1	Assistant Chief	149,938
4	4	4	Police Lieutenants	512,658
10	10	10	Police Sergeant	1,040,091
49	49	49	Police Officers (C.O.P. /Detective)	3,774,025
1	1	1	Crime Scene Analyst	83,242
2	2	2	Administrative Specialist II	113,710
1	1	1	Property & Evidence Technician	68,324
1	1	1	Criminal Research Analyst	78,722
1.4	1.4	1.19	F.T.E. School Crossing Guard (4)	46,373
70.4	70.4	70.19		$5,867,083
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 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
			SUPPORT SERVICES (1121)	
1	1	1	Assistant Chief	149,938
1	1	1	Communications Manager	117,458
1	1	0	Records & Fiscal Services Manager	0
0	0	1	Administrative Services Manager	104,325
3	3	3	Communications Shift Supervisor	269,536
12	12	12	Public Safety Telecommunicator	670,162
1	1	1	Inventory Control Clerk	58,374
1	1	1	Administrative Specialist II	70,410
2	2	2	Records Specialist	118,462
22	22	22		$1,558,665
98.4	**98.4**	**98.19**	**Regular Salaries**	**8,098,488**
			Other Authorized Compensation	589,557
			State Incentive Pay	59,220
			Overtime	521,000
			Special Duty Pay	280,511
			Holiday Pay	288,675
			State Insurance Tax	700,000
			Other Payroll Expenses	6,106,428
			Total Personnel Services	**$ 16,643,879**
			OTHER FUND EMPLOYEES MANAGED BY POLICE DEPT.	
3	3	3	Enforcement Division in CRA Fund 180	
5.2	7.8	7.75	Enforcement Division in Beach Fund 430	
106.6	109.2	108.94	Total Employees	

* This number may fluctuate during the Fiscal Year as new police offices are hired to replace the three officers known to be exiting the DROP during the year.

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
POLICE DEPARTMENT SUMMARY

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	6,675,479	7,905,052	7,530,536	**8,098,488**	193,436	2.4%	567,952	7.5%
510300	SPECIALTY PAY AND LONGEVITY	235,202	246,700	246,700	**226,700**	(20,000)	-8.1%	(20,000)	-8.1%
510305	PERSONAL LEAVE PAYOUTS	251,029	362,365	291,234	**362,857**	492	0.1%	71,623	24.6%
510320	STATE INCENTIVE PAY	59,763	66,540	66,250	**59,220**	(7,320)	-11.0%	(7,030)	-10.6%
510330	EDUCATION REIMBURSEMENT	9,781	25,000	10,000	**25,000**	0	0.0%	15,000	150.0%
510400	OVERTIME	490,464	441,695	545,695	**521,000**	79,305	18.0%	(24,695)	-4.5%
510410	SPECIAL DUTY PAY	214,918	280,511	210,000	**280,511**	0	0.0%	70,511	33.6%
510420	HOLIDAY PAY	190,790	286,825	214,546	**288,675**	1,850	0.6%	74,129	34.6%
525010	FICA	598,477	700,437	700,437	**716,200**	15,763	2.3%	15,763	2.3%
525030	RETIREMENT CONTRIBUTIONS	2,468,876	3,236,903	3,195,503	**3,598,421**	361,518	11.2%	402,918	12.6%
525040	LIFE/HEALTH INSURANCE	1,438,561	1,438,607	1,438,607	**1,438,607**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCE	2,300	59,400	45,400	**328,200**	268,800	452.5%	282,800	622.9%
525220	STATE INSURANCE PREMIUM	836,870	700,000	700,000	**700,000**	0	0.0%	0	0.0%
	TOTAL PERSONNEL EXPENSES	**$ 13,472,510**	**$ 15,750,035**	**$ 15,194,908**	**$ 16,643,879**	**$ 893,844**	**5.7%**	**$1,448,971**	**9.5%**
OPERATING EXPENSES									
531010	OTHER PROFESSIONAL SERVICES	0	3,500	3,500	**3,500**	0	0.0%	0	0.0%
531040	OTHER CONTRACTUAL SERVICES	156,821	209,207	227,217	**250,927**	41,720	19.9%	23,710	10.4%
532040	OTHER LEGAL SERVICES	50	3,500	3,500	**3,500**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	92,060	108,275	151,275	**150,425**	42,150	38.9%	(850)	-0.6%
541000	COMMUNICATIONS	81,762	96,000	96,000	**101,000**	5,000	5.2%	5,000	5.2%
542100	EQUIP. SERVICES - REPAIRS	189,872	275,000	275,000	**280,000**	5,000	1.8%	5,000	1.8%
542110	EQUIP. SERVICES - FUEL	156,098	145,000	145,000	**129,050**	(15,950)	-11.0%	(15,950)	-11.0%
543010	ELECTRICITY	81,003	91,875	91,875	**96,469**	4,594	5.0%	4,594	5.0%
543020	WATER, SEWER, GARBAGE	31,129	33,600	33,600	**34,600**	1,000	3.0%	1,000	3.0%
544000	RENTALS & LEASES	14,266	18,170	18,170	**19,900**	1,730	9.5%	1,730	9.5%
546000	REPAIR AND MAINTENANCE	41,839	66,038	66,038	**81,375**	15,337	23.2%	15,337	23.2%
547000	PRINTING AND BINDING	2,756	3,000	3,000	**5,000**	2,000	66.7%	2,000	66.7%
547020	ADVERTISING	0	7,500	5,500	**7,500**	0		2,000	
549000	OTHER CURRENT CHARGES	350	1,150	1,150	**1,150**	0	0.0%	0	0.0%
549070	EMPLOYEE RECOGNITION	4,000	4,000	4,000	**4,300**	300	7.5%	300	7.5%
551000	OFFICE SUPPLIES	10,025	18,400	18,400	22,875	4,475	24.3%	4,475	24.3%
552000	OPERATING SUPPLIES	135,606	119,232	158,750	**127,620**	8,388	7.0%	(31,130)	-19.6%
552020	FUEL	38,541	52,150	42,000	**52,150**	0	0.0%	10,150	24.2%
552070	UNIFORMS	51,107	69,817	69,817	**75,817**	6,000	8.6%	6,000	8.6%
552100	JANITORIAL SUPPLIES	9,816	12,240	12,240	**13,000**	760	6.2%	760	6.2%
552230	VEST	13,500	22,500	22,500	**20,000**	(2,500)	-11.1%	(2,500)	-11.1%
554010	MEMBERSHIPS/BOOKS	3,233	9,326	9,481	**9,699**	373	4.0%	218	2.3%
	TOTAL OPERATING EXPENSES	**$ 1,113,832**	**$ 1,369,480**	**$ 1,458,013**	**$ 1,489,857**	**$ 120,377**	**8.8%**	**$ 31,844**	**2.2%**
NON-OPERATING EXPENSES									
560200	BUILDING IMPROVEMENTS	1,813	2,000	2,000	**2,000**	0	**0.0%**	0	**0.0%**
560400	MACHINERY/EQUIPMENT	50,104	15,000	22,866	**20,000**	5,000	**33.3%**	(2,866)	**-12.5%**
	TOTAL NON-OPERATING EXPENSES	**$ 51,917**	**$ 17,000**	**$ 24,866**	**$ 22,000**	**$ 5,000**	**29.4%**	**$ (2,866)**	**-11.5%**
	TOTAL EXPENSES	**$ 14,638,258**	**$ 17,136,515**	**$ 16,677,787**	**$ 18,155,736**	**$ 1,019,221**	**5.9%**	**$1,477,949**	**8.9%**

FISCAL YEAR 2023-24
BUDGET DETAIL
POLICE DEPARTMENT
ADMINISTRATION

001.1101.521

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	605,946	646,397	646,397	**672,740**	26,343	4.1%	26,343	4.1%
510300	SPECIALTY PAY AND LONGEVITY	24,961	25,000	25,000	**25,500**	500	2.0%	500	2.0%
510305	PERSONAL LEAVE PAYOUTS	31,137	31,008	45,000	**31,500**	492	1.6%	(13,500)	-30.0%
510320	STATE INCENTIVE PAY	6,843	5,580	6,850	**7,140**	1,560	28.0%	290	4.2%
510330	EDUCATION REIMBURSEMENT	9,781	25,000	10,000	**25,000**	0	0.0%	15,000	150.0%
510400	OVERTIME	12,522	10,000	14,000	**20,000**	10,000	100.0%	6,000	42.9%
510420	HOLIDAY PAY	10,500	23,400	23,293	**25,250**	1,850	7.9%	1,957	8.4%
525010	FICA	49,301	55,842	55,842	**55,858**	16	0.0%	16	0.0%
525030	RETIREMENT CONTRIBUTIONS	184,753	211,139	211,139	**241,898**	30,759	14.6%	30,759	14.6%
525040	LIFE/HEALTH INSURANCE	88,983	88,986	88,986	**88,986**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	2,300	5,400	5,400	**5,400**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$1,027,026**	**$ 1,127,752**	**$ 1,131,907**	**$ 1,199,272**	**$ 71,520**	**6.3%**	**$ 67,365**	**6.0%**
OPERATING EXPENSES									
531010	PROFESSIONAL SERVICES	0	3,500	3,500	**3,500**	0	0.0%	0	0.0%
531040	OTHER CONTRACTUAL SERVICES	9,541	12,065	12,065	**19,155**	7,090	58.8%	7,090	58.8%
	Innovative Solutions - credit checks, Power DMS Standards software maintenance, Entrance Exams								
540000	TRAINING & TRAVEL COSTS	38,459	35,875	78,875	**61,375**	25,500	71.1%	(17,500)	-22.2%
	Training, including new motorola training and accreditation conference, and additional recruiting and testing								
547000	PRINTING AND BINDING	2,756	3,000	3,000	**5,000**	2,000	66.7%	2,000	66.7%
547020	ADVERTISING	0	7,500	5,500	**7,500**	0		2,000	
549070	EMPLOYEE RECOGNITION	4,000	4,000	4,000	**4,300**	300	7.5%	300	7.5%
	Citizens Police Academy, Youth Academy, LEAD Graduation, Employee Recognition								
551000	OFFICE SUPPLIES	0	0	0	**3,000**	3,000		3,000	
552000	OPERATING SUPPLIES	40,818	37,800	37,800	**40,800**	3,000	7.9%	3,000	7.9%
	Ammunition and other operating costs								
554010	MEMBERSHIPS/BOOKS	520	4,255	4,255	**4,355**	100	2.4%	100	2.4%
	TOTAL OPERATING EXPENSES	**$ 96,092**	**$ 107,995**	**$ 148,995**	**$ 148,985**	**$ 40,990**	**38.0%**	**$ (10)**	**0.0%**
NON-OPERATING EXPENSES									
560400	CAPITAL OUTLAY MACHINERY	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$1,123,118**	**$ 1,235,747**	**$ 1,280,902**	**$ 1,348,257**	**$ 112,510**	**9.1%**	**$ 67,355**	**5.3%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
POLICE DEPARTMENT
PATROL / POLICE OPERATIONS

001.1120.521

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	4,829,821	5,779,579	5,458,396	**5,867,083**	87,504	1.5%	408,687	7.5%
510300	OTHER AUTHORIZED COMP.	199,528	209,700	209,700	**190,700**	(19,000)	-9.1%	(19,000)	-9.1%
	*Master Officer Pay ($1,500 *18) & Longevity*								
510305	PERSONAL LEAVE PAYOUTS	193,854	279,357	200,000	**279,357**	0	0.0%	79,357	39.7%
510320	STATE INCENTIVE PAY	52,920	59,400	59,400	**52,080**	(7,320)	-12.3%	(7,320)	-12.3%
510400	OVERTIME	266,816	221,000	321,000	**271,000**	50,000	22.6%	(50,000)	-15.6%
510410	SPECIAL DUTY PAY	214,918	280,511	210,000	**280,511**	0	0.0%	70,511	33.6%
510420	HOLIDAY PAY	180,290	263,425	191,253	**263,425**	0	0.0%	72,172	37.7%
525010	FICA	438,568	516,693	516,693	**524,857**	8,164	1.6%	8,164	1.6%
525030	RETIREMENT CONTRIBUTIONS	2,085,241	2,775,502	2,734,102	**3,055,074**	279,572	10.1%	320,972	11.7%
525040	LIFE/HEALTH INSURANCE	1,023,306	1,023,339	1,023,339	**1,023,339**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCE	0	54,000	40,000	**322,800**	268,800		282,800	707.0%
525220	STATE INSURANCE PREMIUM	836,870	700,000	700,000	**700,000**	0	0.0%	0	0.0%
	Insurance premium is paid to the pension funds within 5 days of receipt, per state law.								
	TOTAL PERSONNEL SERVICES	**$ 10,322,132**	**$ 12,162,506**	**$ 11,663,883**	**$ 12,830,226**	**$ 667,720**	**5.5%**	**$ 1,166,343**	**10.0%**
OPERATING EXPENSES									
531040	OTHER CONTRACTUAL SERVICES	54,534	77,380	77,380	**104,980**	27,600	*35.7%*	27,600	*35.7%*
	Camera licenses, False Alarm Software Maintenance, forensic software, E-Crash, and other software maintenance								
532040	OTHER LEGAL SERVICES	50	3,500	3,500	**3,500**	0	*0.0%*	0	*0.0%*
	State Attorney fees for certain arrests per FSS: 27.34 (1)(a)								
540000	TRAINING & TRAVEL COSTS	51,793	62,400	62,400	**78,050**	15,650	25.1%	15,650	25.1%
	Includes travel costs for investigations and specialty training								
546000	REPAIR AND MAINTENANCE	24,290	35,535	35,535	**37,375**	1,840	5.2%	1,840	5.2%
552000	OPERATING SUPPLIES	84,011	62,975	102,493	**67,450**	4,475	7.1%	(35,043)	-34.2%
	Uniform allowances moved to 525070 for FY22/23, AED batteries, evidence supplies, Crime Scene supplies, Police boat supplies, etc.								
552070	UNIFORMS	5,193	9,817	9,817	**9,817**	0	0.0%	0	0.0%
554010	MEMBERSHIPS/BOOKS	1,380	3,743	3,743	**3,948**	205	5.5%	205	5.5%
	TOTAL OPERATING EXPENSES	**$ 221,252**	**$ 255,350**	**$ 294,868**	**$ 305,120**	**$ 49,770**	**19.5%**	**$ 10,252**	**3.5%**
NON-OPERATING EXPENSES									
560200	BUILDING IMPROVEMENTS	1,813	2,000	2,000	**2,000**	0	0.0%	0	0.0%
560400	MACHINERY & EQUIPMENT	39,433	10,000	17,866	**10,000**	0	0.0%	(7,866)	-44.0%
	TOTAL NON-OPERATING EXPENSES	**$ 41,246**	**$ 12,000**	**$ 19,866**	**$ 12,000**	**$ -**	**0.0%**	**$ (7,866)**	**-39.6%**
	TOTAL EXPENSES	**$ 10,584,629**	**$ 12,429,856**	**$ 11,978,617**	**$ 13,147,346**	**$ 717,490**	**5.8%**	**$ 1,168,729**	**9.8%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
POLICE DEPARTMENT
SUPPORT SERVICES

001.1121.521

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,239,713	1,479,076	1,425,743	**1,558,665**	79,589	5.4%	132,922	9.3%
510300	OTHER AUTHORIZED COMPENSATION	10,713	12,000	12,000	**10,500**	(1,500)	-12.5%	(1,500)	-12.5%
510305	PERSONAL LEAVE PAYOUTS	26,039	52,000	46,234	**52,000**	0	0.0%	5,766	12.5%
510320	STATE INCENTIVE PAY	0	1,560	0	**0**	(1,560)	-100.0%	0	
510400	OVERTIME	211,126	210,695	210,695	**230,000**	19,305	9.2%	19,305	9.2%
525010	FICA	110,608	127,902	127,902	**135,485**	7,583	5.9%	7,583	5.9%
525030	RETIREMENT CONTRIBUTIONS	198,882	250,262	250,262	**301,449**	51,187	20.5%	51,187	20.5%
525040	LIFE/HEALTH INSURANCE	326,272	326,282	326,282	**326,282**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	0	0	0	**0**	0		0	#DIV/0!
	TOTAL PERSONNEL SERVICES	**$ 2,123,352**	**$ 2,459,777**	**$ 2,399,118**	**$ 2,614,381**	**$ 154,604**	**6.3%**	**$ 215,263**	**9.0%**
OPERATING EXPENSES									
531040	OTHER CONTRACTUAL SERVICES	92,745	119,762	137,772	**126,792**	7,030	5.9%	(10,980)	-8.0%
	Telestaff, elevator, radio, fire extinguisher, and A/C maintenance, records mgmt software								
540000	TRAINING & TRAVEL COSTS	1,809	10,000	10,000	**11,000**	1,000	10.0%	1,000	10.0%
	FDLE/CJIS, Accreditation, Conferences and Internal Affairs Training								
541000	COMMUNICATIONS	81,762	96,000	96,000	**101,000**	5,000	5.2%	5,000	5.2%
	Data lines, laptop lines, city phone system, etc								
542100	EQUIP. SERVICES - REPAIRS	189,872	275,000	275,000	**280,000**	5,000	1.8%	5,000	1.8%
542110	EQUIP. SERVICES - FUEL	156,098	145,000	145,000	**129,050**	(15,950)	-11.0%	(15,950)	-11.0%
543010	ELECTRICITY	81,003	91,875	91,875	**96,469**	4,594	5.0%	4,594	5.0%
543020	WATER, SEWER, GARBAGE	31,129	33,600	33,600	**34,600**	1,000	3.0%	1,000	3.0%
544000	RENTALS & LEASES	14,266	18,170	18,170	**19,900**	1,730	9.5%	1,730	9.5%
546000	REPAIR AND MAINTENANCE	17,549	30,503	30,503	**44,000**	13,497	44.2%	13,497	44.2%
	General or non-scheduled repairs, i.e. plumbing, radar, generators, doors								
549000	OTHER CURRENT CHARGES	350	1,150	1,150	**1,150**	0	0.0%	0	0.0%
	Postage ($400), VIPS administrative costs ($600)								
551000	OFFICE SUPPLIES	10,025	18,400	18,400	**19,875**	1,475	8.0%	1,475	8.0%
552000	OPERATING SUPPLIES	10,777	18,457	18,457	**19,370**	913	4.9%	913	4.9%
	Bulbs, batteries, flags, radios and emergency supplies								
552020	FUEL	38,541	52,150	42,000	**52,150**	0	0.0%	10,150	24.2%
	Generator fuel, motorcycle fuel and boat fuel.								
552070	UNIFORMS	45,914	60,000	60,000	**66,000**	6,000	10.0%	6,000	10.0%
552100	JANITORIAL SUPPLIES	9,816	12,240	12,240	**13,000**	760	6.2%	760	6.2%
552230	VESTS	13,500	22,500	22,500	**20,000**	(2,500)	-11.1%	(2,500)	-11.1%
554010	MEMBERSHIPS / BOOKS	1,333	1,328	1,483	**1,396**	68	5.1%	(87)	-5.9%
	TOTAL OPERATING EXPENSES	**$ 796,488**	**$ 1,006,135**	**$ 1,014,150**	**$ 1,035,752**	**$ 29,617**	**2.9%**	**$ 21,602**	**2.1%**
NON-OPERATING EXPENSES									
560400	CAPITAL OUTLAY MACHINERY	10,671	5,000	5,000	**10,000**	5,000	**100.0%**	5,000	**100.0%**
	TOTAL NON-OPERATING EXPENSES	**$ 10,671**	**$ 5,000**	**$ 5,000**	**$ 10,000**	**$ 5,000**	**100.0%**	**$ 5,000**	**100.0%**
	TOTAL EXPENSES	**$ 2,930,511**	**$ 3,470,912**	**$ 3,418,268**	**$ 3,660,133**	**$ 189,221**	**5.5%**	**$ 241,865**	**7.1%**

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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 2023-24	2024-25	2025-26	2026-27	2027-28
24H04	Portable Radio Replacement (12)	382,500	328,738	0	0	0
24H01	Marked Vehicle Replacement (2)	140,000	142,000	507,000	370,000	0
24H07	Tactical Body Armor & Helmet Replacement (12)	30,000	10,000	0	0	30,000
24H03	Unmarked Police Vehicle Replacement (2)	88,000	90,000	138,000	261,000	264,000
24H15	Patrol Rifles and Accessories (34)	51,000	0	0	0	0
24H02	Mobile Radio Replacement *	34,000	61,000	44,100	46,500	50,000
24H05	AED Replacements & Accessories (10)	24,000	26,400	23,000	0	0
24H17	Hand-held Narcotics Analyzer	28,500	0	0	0	0
24H32	Marine Vessel Replacement (1)	50,000	0	0	0	240,000
24H06	Drone - SUAS Replacements and Accessories (2)	40,000	0	44,000	0	0
24H09	Traffic Mgmt/Speed Measurement Devices (2)	42,000	0	0	0	0
24H16	Building Wind and Flood Mitigation	50,000	450,000	0	0	0
	Tasers (72), BWC (72), In-Car Cameras (31) & Acces	0	267,961	262,563	262,563	262,563
	CID Tech Room Furniture and Equipment	0	15,000	0	0	0
	Communications Chairs/Furniture	0	17,000	0	0	0
	Secure Digital Storage (RAID)	0	30,000	0	0	0
	Motorcycle Replacement (2)	0	72,000	0	0	0
	Enclosed Trailer	0	20,000	0	0	0
	LPR Camera Replacements (12)	0	0	120,000	0	0
	Communications Center Renovation	0	0	100,000	0	0
	Facility Lighting Replacement	0	0	10,000	0	0
	Equipment Storage Garage	0	0	350,000	0	0
	Mobile Data/Lap Top Computer Replacements	0	0	0	140,000	145,000
	Marine Outboard Motor Replacement (2)	0	0	0	55,000	0
	Bathroom, Stairwell, Locker Room Renovations	0	0	0	500,000	0
	CSI Photography Equipment Replacement	0	0	0	10,000	0
	Police Specialty Vehicle(Swat)	0	0	0	0	300,000
TOTAL POLICE DEPARTMENT		**960,000**	**1,530,099**	**1,598,663**	**1,645,063**	**1,291,563**

* This project is subject to removal if new portable radios prove effective as expected

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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.

2022-23 Department Accomplishments

- Successful and collaborative collective bargaining sessions and union/management meetings were conducted with the City's five (5) bargaining groups: AFSCME, GSAF/OPEIU, FOP Officers, FOP Supervisors and IAFF between the months of January and July 2023.
- The City negotiated a three-year agreement with GSAF/OPEIU, a one-year contract extension through a memorandum of understanding (MOU) with AFSCME, and a memorandum of understanding (MOU) with the FOP Officers and FOP Supervisors bargaining groups to enhance the members' pay and benefits.
- Configured and implemented electronic annual and probationary performance evaluations through NEOGOV's "Perform" platform. The new system streamlines the process of evaluating employee's performance and empowers supervisors and managers to provide constructive feedback to build a more capable workforce.
- Contracted with Evergreen Solutions LLC to obtain a Southwest Florida market salary survey to assess and address competitive pay and wage compression.
- Live streamed hundreds of City employee announcements, information and wellness tips through the City's fifteen (15) Smart TVs visual networking platform.
- Hosted an interactive, low-impact fitness challenge 'Employee Field Day' event through the City's wellness program.
- Conducted a one-day servant leadership training workshop for the City's management team which included a workbook, team-building exercises, and the key fundamentals of leadership.
- The City's recruitment team attended several local hiring events including the Career Source Regional Expo, Florida Southwestern State College Spring Career Fair and partnered with the Naples Police Department to host an in-house Police Officer Trainee recruitment event.
- Conducted recruitment of approximately 105 positions, including the executive search for the Deputy City Manager, Building Official, and Chief of Police.
- Received and processed over 3000 applications for employment.
- Prepared exit paperwork and processed over 60 employee terminations.
- Provided employees with on-site retirement planning/consulting services with representatives from the City's current 401-A and 457 plan administrator.

General Fund

Human Resources Department

2023-24 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.

- 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, mission, 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.

- Improve recruitment and employee retention through innovative strategies, resources, and tactics to operate at a fully staffed and budgeted level.
- Complete collective bargaining negotiations with AFSCME, FOP Officers, FOP Sergeants and IAFF bargaining groups to implement negotiated terms on October 1, 2023.
- Develop and implement a City-wide compensation policy and philosophy to improve organizational efficiency, engagement and to develop career paths for employees.
- Implement and revise the City of Naples pay & classification plan supported by the 2023 market survey data in accordance with the compensation philosophy and policy to remain competitive and attract and retain top talent.
- Oversee, manage, and administer the City's digital platform performance evaluation and management system.
- 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 $968,634, a $53,373 increase from the 2022-2023 adopted budget. This increase is due to the addition of one (1) full-time equivalent (FTE) and the reclassification of one (1) full-time position in the department. As part of the City's strategic goals and initiatives for employee recruitment and retention, acquiring an in-house talent recruiter is part of the Human Resources action plan to attract, obtain, onboard, develop, engage, and retain high-performing employees. Additional administrative support to Human Resources is pivotal for the City to be recognized and achieve the designation as an employer of choice in Southwest Florida. No significant budgetary issues are expected for FY 2023-24.

General Fund

Human Resources Department

Performance Measures

	FY 21-22 ACTUAL	FY 22-23 PROJECTED	FY 23-24 PROJECTED
Total Number of FTE* Employees	452	480	527
Total Number of Seasonal Employees	37	50	45
Positions Recruited (FTE & Seasonal)	135	105	100
Number of Applicants	4031	3200	3000
In-House Training Programs Offered	4	5	5
Grievances - AFSCME	0	0	0
Grievances - GSAF/OPEIU	0	1	0
Grievances - FOP	2	2	2
Grievances - IAFF	0	0	0
Grievances - Non-Bargaining	0	0	0
Percent Turnover	19.84%	11.09%	10.00%
Average Operating Cost per Employee	$1,709	$1,506	$1,465

**FTE = Full Time Equivalent*

FUND: 001 GENERAL FUND

HUMAN RESOURCES
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
1	1	1	Human Resources Director	$172,411
0	1	1	Talent Acquisition Manager	78,171
2	1	1	Human Resources Generalist	66,570
1	1	1	Employee Relations Manager	101,685
1	1	1	Beneftis Administrator	80,599
0	0	1	Administrative Coordinator	50,325
				549,761
5	**5**	**6**	**Regular Salaries**	**549,761**
			Other Salaries/Authorized Compensation	**8,500**
			Employer Payroll Expenses	**213,858**
			Total Personnel Services	**$772,119**

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FISCAL YEAR 2023-24
BUDGET DETAIL
HUMAN RESOURCES

001.1601.551

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	461,564	478,841	468,841	**549,761**	70,920	14.8%	80,920	17.3%
510300	OTHER SALARIES	2,471	45,500	30,868	**500**	(45,000)	-98.9%	(30,368)	-98.4%
510305	PERSONAL LEAVE PAYOUTS	26,522	8,000	3,693	**8,000**	0	0.0%	4,307	116.6%
525010	FICA	36,849	38,674	38,674	**40,315**	1,641	4.2%	1,641	4.2%
525030	RETIREMENT CONTRIBUTIONS	61,833	71,591	69,591	**78,557**	6,966	9.7%	8,966	12.9%
525040	LIFE/HEALTH INSURANCE	74,153	74,155	74,155	**88,986**	14,831	20.0%	14,831	20.0%
525070	EMPLOYEE ALLOWANCE	5,790	6,000	6,000	**6,000**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 669,183**	**$ 722,761**	**$ 691,822**	**$ 772,119**	**$ 49,358**	**6.8%**	**$ 80,297**	**11.6%**
OPERATING EXPENSES									
531011	PROFESSIONAL SERVICES	24,392	28,000	28,000	**23,000**	(5,000)	-17.9%	(5,000)	-17.9%
	Arbirations, App Testing/Exams, Background screening, Driver License Checks, Fingerprinting, Psych Tests								
531070	MEDICAL SERVICES	36,265	40,000	43,059	**45,000**	5,000	12.5%	1,941	4.5%
	Drug screens, Fit for Duty Exams, pre-employment physicals and flu vaccines, DOT random testing							0	
540000	TRAINING & TRAVEL COSTS	7,911	20,000	15,000	**20,000**	0	0.0%	5,000	33.3%
541000	COMMUNICATIONS	1,243	1,000	1,000	**1,000**	0	0.0%	0	0.0%
546000	REPAIR AND MAINTENANCE	5,052	5,000	5,000	**5,000**	0	0.0%	0	0.0%
546170	SOFTWARE MAINTENANCE	44,039	57,500	57,500	**56,515**	(985)	-1.7%	(985)	-1.7%
	NEOGOV: Government Jobs Agmt, Onboarding, Perfom								
547020	ADVERTISING (NON-LEGAL)	0	0	0	**5,000**	5,000		5,000	
549040	EMPLOYEE DEVELOPMENT	3,384	20,000	10,000	**20,000**	0	0.0%	10,000	100.0%
	Training for employees and supervisors; training materials; instructors								
551020	OTHER OFFICE SUPPLIES	1,271	2,500	2,570	**2,500**	0	0.0%	(70)	-2.7%
552000	OPERATING SUPPLIES	6,743	15,000	15,000	**15,000**	0	0.0%	0	0.0%
	ID Card supplies, Recruitment/Job Fair supplies, miscellaneous office furniture & equipment								
554010	MEMBERSHIPS	3,314	3,500	3,500	**3,500**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 133,614**	**$ 192,500**	**$ 180,629**	**$ 196,515**	**$ 4,015**	**2.1%**	**$ 15,886**	**8.8%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 802,797**	**$ 915,261**	**$ 872,451**	**$ 968,634**	**$ 53,373**	**5.8%**	**$ 96,183**	**11.0%**

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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.

2023-24 Significant Budgetary Issues

Non-Departmental

Non-Departmental has a budget of $6,215,334. Several significant items include:

- The City has budgeted a total of $827,559 in this division for merit raises for non-bargaining employees.
- Self-insurance charges of $2,652,184 represents an increase of $854,645.
- Technology Service Charge of $2,310,291 increased $339,991. This relates to the addition of 1.0 FTE and the continued investment in Capital Improvement Projects.

Contingency and Transfers

Contingency is budgeted at $100,000. 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 $4,522,510 and increase of $431,451. 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.

The following list represents the funds participating in the Administrative Reimbursement, and the change in the reimbursement from FY 2022-23.

General Fund

Non-Departmental, Transfers and Contingency

DESCRIPTION	FY22-23 Budget	FY23-24 Budget	Change
Building Fund	458,792	493,070	7%
CRA Fund	116,993	119,610	2%
Streets Fund	124,445	152,130	22%
Public Service Tax/Debt Fund	32,496	20,870	-36%
Public Service Tax/Capital Fund	103,884	110,000	6%
Water/Sewer Fund	1,758,249	1,956,800	11%
Beach Fund	219,314	250,260	14%
Solid Waste Fund	436,532	472,060	8%
City Dock Fund	83,681	94,320	13%
Stormwater Fund	201,363	246,340	22%
Tennis Fund	56,706	64,020	13%
Risk Management Fund	91,968	98,730	7%
Health Insurance Fund	195,803	200,210	2%
Technology Services Fund	76,549	95,320	25%
Equipment Services Fund	134,274	148,770	11%
General Fund	(4,091,049)	(4,522,510)	11%

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 2023-24
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL

001.1480.519

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	362,099	0	286,569	**685,917**	685,917		399,348	139.4%
525010	FICA	27,645	0	21,251	**52,473**	52,473		31,222	146.9%
525030	RETIREMENT CONTRIBUTIONS	78,379	0	80,507	**89,169**	89,169		8,662	10.8%
525040	LIFE/ HEALTH INSURANCE	939	0	0	**0**	0		0	#DIV/0!
529000	OTHER GENERAL INCREASE	10,570	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 479,633**	**$ -**	**$ 388,327**	**$ 827,559**	**$ 827,559**		**$ 439,232**	**113.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	92,008	62,500	474,170	**12,500**	(50,000)	-80.0%	(461,670)	-97.4%
	Memorial florals/donations per policy, City facility AED Batteries; Laws of Life Banquet								
530080	NAPLES CORE VALUES	2,522	10,000	10,000	**20,000**	10,000	100.0%	10,000	*100.0%*
	Employee Appreciation Events							0	
530310	TV AND COMM. PRODUCTION	48,357	60,000	60,000	**0**	(60,000)	-100.0%	(60,000)	*-100.0%*
	Moved to Fund 520 for FY23/24							0	
531001	CREDIT CARD/BANK FEE	17,528	17,000	17,000	**17,000**	0	0.0%	0	*0.0%*
531010	PROFESSIONAL SERVICES	249,058	125,000	175,000	**135,000**	10,000	8.0%	(40,000)	-22.9%
	Lobbying Services ($25,000), Public Relations/Communications ($50,000), Labor Atty ($50,000), Retirement Plan Consult $$10,000)								
531010	PROF. SERVICES - SeaWall	67,926	0	93,614	**0**	0		(93,614)	-100.0%
531040	OTHER CONTRACTUAL SVCS	20,270	27,000	42,000	**74,500**	47,500	175.9%	32,500	77.4%
	Laserfische subscription, Managed Cloud, Minicode website								
531220	INVESTMENT ADVISORS	19,496	18,000	18,000	**18,000**	0	0.0%	0	0.0%
531300	CITY MANAGER SEARCH	72,581	0	18,782	**0**	0		(18,782)	-100.0%
531500	ELECTION EXPENSE	71,804	0	0	**75,000**	75,000		75,000	
542020	POSTAGE & FREIGHT	44,742	47,000	47,000	**47,000**	0	0.0%	0	0.0%
545220	SELF INSURANCE CHARGE	1,734,926	1,797,539	1,797,539	**2,652,184**	854,645	47.5%	854,645	47.5%
545290	DISASTER DATA RECOVERY	0	0	0	**0**	0		0	
546170	SOFTWARE MAINTENANCE	62,082	28,305	28,305	**0**	(28,305)		(28,305)	-100.0%
547000	PRINTING & BINDING	0	2,000	2,000	**0**	(2,000)	-100.0%	(2,000)	-100.0%
549000	OTHER CURRENT CHARGES	0	10,000	10,000	**5,000**	(5,000)	-50.0%	(5,000)	*-50.0%*
	Emergency supplies, Special Assessment Costs and Tax Roll Expenses								
549020	TECHNOLOGY SVC CHARGE	1,191,960	1,970,300	1,970,300	**2,310,291**	339,991	17.3%	339,991	17.3%
549050	SPECIAL EVENTS	518	20,000	517	**0**	(20,000)	-100.0%	(517)	-100.0%
	Security and support for approved special events								
549060	EMPLOYEE AWARDS	18,027	15,000	15,000	**15,000**	0	0.0%	0	0.0%
	Employee awards and appreciation for years of service								
552000	OPERATING SUPPLIES	0	0	0	**0**	0		0	
554010	MEMBERSHIPS	4,997	6,300	6,300	**6,300**	0	0.0%	0	0.0%
	Florida League of Cities, SWFLC, Chamber of Commerce, Amazon Prime								
560300	CAPITAL OUTLAY	0	0	5,870,451	**0**	0		(5,870,451)	
	Seawall Settlement Project, Hurricane IAN								
	TOTAL OPERATING EXPENSES	**$ 3,718,802**	**$ 4,215,944**	**$ 10,655,978**	**$ 5,387,775**	**$ 1,171,831**	**27.8%**	**$ (5,268,203)**	**-49.4%**
	TOTAL EXPENSES	**$ 4,198,435**	**$ 4,215,944**	**$ 11,044,305**	**$ 6,215,334**	**$ 1,999,390**	**47.4%**	**$ (4,828,971)**	**-43.7%**

FISCAL YEAR 2023-24
BUDGET DETAIL
CONTINGENCY

001.7272.582

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET
NON-OPERATING EXPENSES						
591911	TRANSFER TO EMER. RESERVE	0	0	0	0	0
599010	OPERATING CONTINGENCY	0	100,000	100,000	100,000	0
	TOTAL EXPENSES	**$ -**	**$ 100,000**	**$100,000**	**$ 100,000**	**$ -**

TRANSFERS IN AND OUT

001.7575.582

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET
NON-OPERATING EXPENSES						
530010	CITY ADMIN REIMBURSEMENT	(4,033,810)	(4,091,059)	(4,091,059)	(4,522,510)	(431,451)
591480	TENNIS FUND	47,500	0			0
	TOTAL EXPENSES	**$(3,986,310)**	**$ (4,091,059)**	**$ (4,091,059)**	**$(4,522,510)**	**$ (431,451)**

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 we 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.

2022-23 Department Accomplishments

- In December 2022, the Ethics Commission’s independent, informative website went live after several months of planning and design work.
- Amended the City’s Ethics Code provisions regarding bids and contracts, post-employment restrictions and added a section on cone of silence which were unanimously adopted and approved by City Council on January 18, 2023.
- The Ethics Commission held ten (10) public meetings between February and December 2022 and three (3) meetings between February and April 2023.
- We amended our Rules of Procedure regarding adjudication of complaints after a finding of probable cause and our policy for self-initiated investigations.

General Fund
Ethics Commission (continued)

- In November 2022, we adjudicated one (1) formal complaint, C22-01-05 which was dismissed with the issuance of a letter of advice, and we currently have one complaint C23-01-03 pending.
- Issued six (6) informal requests for opinion in calendar year 2022 and three (3) in 2023.
- Issued one (1) formal opinion in 2022 and one (1) in 2023.
- Received and evaluated information in eight (8) matters in 2022 and four (4) in 2023 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 in 2022 and one (1) in 2023.
- Conducted outreach, particularly with the legal community, through the Collier County Bar Association and Collier County Women’s Bar Association.
- In 2022, conducted in-person ethics training for approximately four hundred and fifty-nine (459) City employees and sixty-four (64) board and committee members, also participated in four hour ethics training for elected officials with the City Attorney. In 2023, conducted four (4) in-person ethics training sessions and began development of on-line training.
- In cooperation with the Collier County Sheriff, the State Attorney’s Office and the Miami-Dade and Palm Beach County ethics commissions, organized a successful and well attended ethics conference which delivered ethics education to the public and other interested parties.

2023-24 Departmental Goals and Objectives

Consistent with the City’s Vision Plan, the Ethics Commission is committed to continuing to establish strong connections with residents and other stakeholders through both formal and informal settings.

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

Complete the process of establishing on-line lobbyist registration with a user-friendly ability for members of the public to access registered lobbyist information.

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 23-24 Significant Budgetary Issues

The Ethics Commission proposed budget for FY 2023-24 is $266,011.

FUND: 001 GENERAL FUND

ETHICS COMMISSION

FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
1	1	1	Executive Director	$109,525
1	**1**	**1**	**Regular Salaries**	**109,525**
			Employer Payroll Expenses	**43,632**
			Total Personnel Services	**$ 153,157**

FISCAL YEAR 2023-24
BUDGET DETAIL
GENERAL FUND
ETHICS COMMISSION

001.1490.519

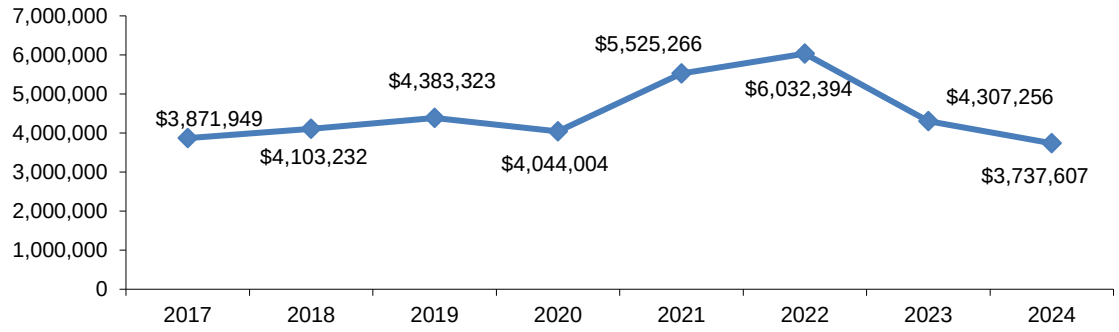
		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	102,463	105,325	107,025	**109,525**	4,200	4.0%	2,500	2.3%
510305	PERSONAL LEAVE PAYOUTS	0	0	2,500	**2,100**				
525010	FICA	7,788	7,940	8,187	**8,547**	607	7.6%	360	4.4%
525030	RETIREMENT CONTRIBUTIONS	13,484	15,752	16,054	**18,154**	2,402	15.2%	2,100	13.1%
525040	LIFE/ HEALTH INSURANCE	14,831	14,831	14,831	**14,831**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 138,566**	**$ 143,848**	**$ 148,597**	**$ 153,157**	**$ 7,209**	**5.0%**	**$ 4,960**	**3.3%**
OPERATING EXPENSES									
531040	OTHER CONTRACTUAL SVCS	2,523	15,000	15,000	**8,000**	(7,000)	-46.7%	(7,000)	-46.7%
531042	INVESTIGATION EXPENSE	4,765	30,000	10,000	**25,000**	(5,000)	-16.7%	15,000	150.0%
532040	LEGAL SERVICES	42,000	42,000	42,000	**42,000**	0	0.0%	0	0.0%
540000	TRAVEL & TRAINING EXPENSE	4,143	5,000	4,000	**5,000**	0	0.0%	1,000	25.0%
546000	MAINTENANCE	0	24,000	24,000	**24,000**	0		0	0.0%
549020	TECHNOLOGY SVC CHARGE	2,150	4,730	4,730	**3,854**	(876)	-18.5%	(876)	-18.5%
552000	OPERATING SUPPLIES	1,365	2,049	2,049	**3,000**	951	46.4%	951	46.4%
554010	MEMBERSHIPS	0	0	0	**1,000**	1,000		1,000	#DIV/0!
560400	CAPITAL - MACHINERY & EQUIP	1,100	0	0	**0**	0		0	
560810	CAPITAL - SOFTWARE	28,200	0	50	**1,000**	1,000	#DIV/0!	950	1900.0%
	TOTAL OPERATING EXPENSES	**$ 86,245**	**$ 122,779**	**$ 101,829**	**$ 112,854**	**$ (9,925)**	**-8.1%**	**$ 11,025**	**10.8%**
	TOTAL EXPENSES	**$ 224,811**	**$ 266,627**	**$ 250,426**	**$ 266,011**	**$ (2,716)**	**-1.0%**	**$ 15,985**	**6.4%**

BUILDING PERMIT FUND
FINANCIAL SUMMARY
Fiscal Year 2023-24

Beginning Fund Balance - As of September 30, 2022		**$ 6,032,394**
Projected Revenues FY 2022-23		5,631,348
Projected Expenditures FY 2022-23		6,356,487
Net Increase/(Decrease) in Fund Balance		**(725,139)**
Move to Restricted for Building Renovation/Replacement		**(1,000,000)**
Expected Fund Balance as of September 30, 2023		**$4,307,256**
Add Fiscal Year 2023-24 Budgeted Revenues		
Building Permits	7,446,811	
Charges for Services	100	
Interest Income	71,000	
Grants and Miscellaneous Revenue	0	7,517,911
TOTAL AVAILABLE RESOURCES		**11,825,167**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Personnel Services	4,096,002	
Operating Expenses	1,408,853	
Technology Services	420,687	
Transfer - Self-Insurance	115,164	
Transfer - Administration & Fire Inspectors	1,011,853	
Capital Expenses	1,035,000	8,087,559
BUDGETED CASH FLOW		**(569,648)**
Projected Fund Balance as of September 30, 2024		**$3,737,607**

Trend-Fund Balance

Recommended fund balance range is $2.7 million to $5.7 million



Projected Fund Balance complies with Fund Balance Policy

Building Permit Fund

Building Department

2

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 after hurricane Ian. 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.
- Implemented an Emergency permitting process for hurricane Ian related permits, issuing permits within 24 hours of application when a complete and sufficient application was submitted.
- 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.
- Continued meeting 5 day review workflow and next day inspections with increased work load from hurricane Ian.
- 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).
- Obtained approval on 6/9/2023 from the Building Code Administrators and Inspectors Board for an Internship Program for all Plans Examiner and Inspectors licenses.

Building Permit Fund

Building Department (continued)

2023-24 Department Goals and Objectives

As part of the 2021 City of Naples Vision:

- **Preserve Small town Character and Culture:** Diligent enforcement of Local codes and Florida Building Codes, maintaining a focus on customer service, will ensure we maintain the character, culture while improving resiliency in our built community.
- **Our Nature-Environmental Sensitivity:** Proactively, through community outreach, educate our residents on flood prevention and flood protection of their homes, and care of our coastline.
- **Our Experience-Extraordinary Quality of Life for Residents:** Ensuring that the City of Naples has a highly trained and educated Building Code staff, with an emphasis on customer service. This is accomplished through diligent continuing education on current and best practices.
- **Our Economy-Economic Health and Vitality:** The Building Department will continue to evaluate and refine the permitting process to gain every efficiency possible while providing industry best services for plan review and inspections.
- **Our Governance-High performing government:** The Building Department will continue to provide the highest of levels of service possible with timely application processing and next day inspections as the building industry desires. Timely responsive services directly impact the costs our residents pay on their construction projects. Through regular meetings with local design professionals and building contractors, work to streamline processes in the Building Department.
- **Strategic Steps Top Priority Initiatives:** Review and amend building codes which ensure small town feel and charm while improving resiliency to storms and floods.

2023-24 Significant Budgetary Issues

The FY 23-24 budget for the Building Permit Fund anticipates revenue totaling $7,517,911 and expenditures totaling $8,087,559 The budget shows a negative cash flow of $569,648 due to moving $1, 000,000 to a restricted Building replacement/addition fund, resulting in a decrease to the fund balance. The fund remains sufficient, in excess of the minimum requirements of the fund balance policy, and also remains below the maximum allowable per Florida Statute 553.80(7)(a).

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 23-24 budget are $8,087,559, a $1,731,073 increase from the FY 22-23 estimated actual.

Personal Services
Personal Services are budgeted at $4,096,002, a $448,386 increase over the FY 22-23 estimated actual.

Building Permit Fund

Building Department (continued)

Operating Expenses

Operating Expenses are budgeted at $2,956,557, a $572,694 increase over the estimated actual of FY 22-23. The major components of this category are as follows:

City Administration	$ 493,070
Professional Services	$ 350,000
Technology Services	$ 420,687
Transfer Self-insurance	$ 115,164
Fire Inspectors	$ 518,783

Non-Operating Expenses

Capital projects planned for FY 23-24 total $1,035,000, this includes $1,000,000 to reserve for building renovation/replacement.

2023-24 Performance Measures and Benchmarking

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23	Projected 2023-24
Permits submitted	6,202	7,177	6,553	7,612	7,500
Permits Issued	5,832	6,433	6,116	6,800	7,100
Reviews Completed	16,999	22,613	20,901	25,500	27,000
Inspections Completed	22,885	28,089	28,861	33,318	36,000
C.O.'s Issued - Res	34	93	112	87	160
C.O.'s Issued – Non-Res	3	2	3	5	7
Total Demo Issued	140	187	156	268	150

CITY OF NAPLES
BUILDING PERMITS FUND
REVENUE SUMMARY

	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	%
Building Permits	6,737,011	6,239,760	5,806,825	5,495,184	7,446,811	28.24%
Charges for Services	42	332	100	150	100	0.00%
Interest Income	50,292	67,259	45,000	83,000	71,000	57.78%
FEMA Mitigation Grant/Reimburser	0	0	0	53,014	0	n/a
Other Revenue	13,350	5,132	0	0	0	n/a
Total	**$ 6,800,695**	**$ 6,312,484**	**$ 5,851,925**	**$ 5,631,348**	**$ 7,517,911**	**28.47%**

BUILDING PERMIT FUND (110)
BUILDING DEPARTMENT
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
1	1	1	Building Director/Building Official	151,125
1	1	1	Deputy Building Official	128,089
0.5	0	0	Traffic Engineer (a)	-
6	6	6	Building Inspector	435,759
0	0	1	Chief Inspector	105,325
0	0	1	Chief Plans Examiner	105,325
3	3	3	Construction Site Inspector	160,361
6	6	6	Plans Examiner	536,803
1	1	1	Floodplain Coordinator	71,995
1	1	1	Land Management Coordinator	92,211
1	1	1	Community Development Analyst	54,946
1	1	1	Building Technology Analyst	56,521
0	0	1	Permit Supervisor	58,229
6	6	6	Permit Coordinator	330,159
3	3	4	Permit Technician	181,640
2	2	1	Records Clerk	42,292
1	1	0	Building Technology Manager	-
1	1	1	Executive Assistant	60,271
34.5	**34**	**36**		**2,571,051**

Regular Salaries	**2,571,051**
Other Salaries/Authorized Compensation	193,245
Overtime	210,000
Employer Payroll Expenses	1,121,706
Total Personnel Services	**$ 4,096,002**

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

This fund is also charged for 5 fire inspectors via an interfund charge

FISCAL YEAR 2023-24
BUDGET DETAIL
BUILDING PERMIT FUND

110.0602.524

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	2,055,538	2,309,074	2,128,962	**2,571,051**	261,977	11.35%	442,089	20.77%
510300	OTHER SALARIES	45,581	55,020	136,985	**118,245**	63,225	114.91%	(18,740)	-13.68%
	Standby pay ($10,140); temporary positions for peak periods ($30,160)								
510305	PERSONAL LEAVE PAYOUTS	70,306	75,000	144,318	**75,000**	0	0.00%	(69,318)	-48.03%
510400	OVERTIME	189,308	200,000	200,000	**210,000**	10,000	5.00%	10,000	5.00%
525010	FICA	173,552	201,891	217,464	**219,516**	17,625	8.73%	2,052	0.94%
525030	RETIREMENT CONTRIBUTIONS	259,886	346,361	308,433	**361,038**	14,677	4.24%	52,605	17.06%
525040	LIFE/HEALTH INSURANCE	511,654	504,254	504,254	**533,952**	29,698	5.89%	29,698	5.89%
525070	EMPLOYEE ALLOWANCES	6,940	7,200	7,200	**7,200**	0	0.00%	0	0.00%
	TOTAL PERSONNEL SERVICES	**$ 3,312,764**	**$ 3,698,800**	**$ 3,647,616**	**$ 4,096,002**	**$ 397,202**	**10.74%**	**$ 448,386**	**12.29%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	11,115	10,000	10,000	**10,000**	0	0.00%	0	0.00%
530010	CITY ADMINISTRATION	423,830	458,792	458,792	**493,070**	34,278	7.47%	34,278	7.47%
531012	PROFESSIONAL SERVICES	38,897	150,000	159,022	**350,000**	200,000	133.33%	190,978	120.10%
	Outside engineering inspection							0	
531001	BANK/CREDIT CARD FEES	168,106	200,000	160,000	**250,000**	50,000	25.00%	90,000	56.25%
531220	INVESTMENT ADVISOR FEES	3,040	3,000	3,000	**3,000**	0	0.00%	0	0.00%
532100	OUTSIDE COUNSEL	0	35,000	35,000	**30,000**	(5,000)	-14.29%	(5,000)	-14.29%
534010	UNSAFE STRUCTURE MGMT	0	50,000	50,000	**50,000**	0	0.00%	0	0.00%
534040	CHARGES FOR FIRE INSPECTOR	402,589	422,718	422,718	**518,783**	96,065	22.73%	96,065	22.73%
540000	TRAINING & TRAVEL COSTS	20,985	30,000	16,180	**30,000**	0	0.00%	13,820	85.41%
541000	COMMUNICATIONS	29,415	33,000	29,478	**30,000**	(3,000)	-9.09%	522	1.77%
	Monthly access for cellular phones, tablets and landlines							*0*	
542100	EQUIP. SERVICES - REPAIRS	39,458	32,000	39,000	**30,000**	(2,000)	-6.25%	(9,000)	-23.08%
542110	EQUIP. SERVICES - FUEL	23,981	25,250	35,500	**22,473**	(2,778)	-11.00%	(13,028)	-36.70%
543010	ELECTRICITY	69,878	65,000	73,370	**75,000**	10,000	15.38%	1,630	2.22%
543020	WATER, SEWER, GARBAGE	38,169	31,000	24,530	**30,000**	(1,000)	-3.23%	5,470	22.30%
545220	SELF INSURANCE CHARGE	92,929	93,238	93,238	**115,164**	21,926	23.52%	21,926	23.52%
546000	REPAIR AND MAINTENANCE	4,526	10,000	6,650	**10,000**	0	0.00%	3,350	50.38%
546020	BUILDING & GROUND MAINT.	12,781	24,000	10,550	**24,000**	0	0.00%	13,450	127.49%
546170	SOFTWARE MAINTENANCE	297,315	350,000	341,445	**391,126**	41,126	11.75%	49,681	14.55%
547000	PRINTING AND BINDING	1,474	10,000	8,478	**10,000**	0	0.00%	1,522	17.95%
549020	TECHNOLOGY SVC CHARGE	222,360	361,610	361,610	**420,687**	59,077	16.34%	59,077	16.34%
551000	OFFICE SUPPLIES	1,002	1,000	1,000	**0**	(1,000)	-100.00%	(1,000)	-100.00%
552000	OPERATING SUPPLIES	20,851	22,000	21,030	**25,000**	3,000	13.64%	3,970	18.88%
	Inspector supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot							0	
552070	UNIFORMS	6,635	9,000	8,900	**10,000**	1,000	11.11%	1,100	12.36%
552090	OTHER CLOTHING/SAFETY SHOES	3,082	3,472	3,472	**3,255**	(217)	-6.25%	(217)	-6.25%
554010	MEMBERSHIPS	12,809	22,000	10,900	**25,000**	3,000	13.64%	14,100	129.36%
	TOTAL OPERATING EXPENSES	**$ 1,945,228**	**$ 2,452,080**	**$ 2,383,864**	**$ 2,956,557**	**$ 504,477**	**20.57%**	**$ 572,694**	**24.02%**
NON-OPERATING EXPENSES									
560300	BUILDING IMPROVEMENTS *	138,770	300,000	58,557	**1,000,000**	700,000	233.33%	941,443	1607.74%
560400	MACHINERY & EQUIPMENT	0	0	36,926	**0**	0		(36,926)	
560700	VEHICLES	29,097	70,000	85,824	**35,000**	(35,000)	-50.00%	(50,824)	-59.22%
560810	COMPUTER SOFTWARE	0	250,000	143,700	**0**	(250,000)		(143,700)	
	TOTAL NON-OPERATING EXPENSES	**$ 167,867**	**$ 620,000**	**$ 325,007**	**$ 1,035,000**	**$ 415,000**	**66.94%**	**$ 709,993**	**218.45%**
	TOTAL EXPENSES	**$ 5,425,860**	**$ 6,770,880**	**$ 6,356,487**	**$ 8,087,559**	**$ 1,316,679**	**19.45%**	**$ 1,731,073**	**27.23%**

* The $1M for building improvements will be moved to restricted fund balance at year end for building renovation/replacement

Table of Contants

CAPITAL IMPROVEMENT PROJECTS
BUILDING FUND - FUND 110

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2023-24	2024-25	2025-26	2026-27	2027-28
24B04	Vehicle Replacement Program	35,000	35,000	35,000	35,000	35,000
TOTAL BUILDING FUND		**35,000**	**35,000**	**35,000**	**35,000**	**35,000**

EAST NAPLES BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2023-24

Beginning Balance - Fund Balance as of September 30, 2022		**$110,880**
Adjusted for Interfund Loan		$2,030,000
Adjusted Unrestricted Net Position		**$2,140,880**
Projected Revenues FY 2022-23		$509,384
Projected Expenditures FY 2022-23		$2,818,462
Net Increase/(Decrease) in Fund Balance		**($2,309,078)**
Expected Fund Balance as of September 30, 2023		**($168,198)**
Add Fiscal Year 2023-24 Budgeted Revenues		
Property Tax (at 0.5000 mills)	536,025	
Based on $1,128,474,514 at .5000 mills and 95%		
Interest Earnings	37,000	$573,025
TOTAL AVAILABLE RESOURCES		**$404,827**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Operations & Maintenance	11,000	
Capital Projects	0	
Debt (Principal & Interest) Payment	328,280	$339,280
BUDGETED CASH FLOW		**$233,745**
Projected Fund Balance as of September 30, 2024		**$65,547**

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.

2022-23 Significant Budgetary Issues

East Naples Bay

The budget for the East Naples Bay Taxing District is $339,280.

The estimated taxable value is $1,128,474,514, a 16.63% increase over the final FY 2022-23 taxable value of $967,517,803.

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 $536,025 in property tax and $37,000 in interest income.

Expenditures

Budgeted expenditures for the East Naples Bay District total $339,280. This includes minor recurring costs of $1,000 for postage, navigational markers and the Annual Special District Fee. There is $5,000 budgeted for signs (repair and maintenance), $5,000 for professional services related to the dredging project and lastly the payment of principal and interest on the interfund loan.

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY

150.6062.537

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	219	1,000	500	**1,000**	0	0.0%	500	100.0%
531010	PROFESSIONAL SERVICES	0	5,000	2,500	**5,000**	0	0.0%	2,500	100.0%
546000	REPAIR AND MAINTENANCE	0	5,000	2,500	**5,000**	0	0.0%	2,500	100.0%
	Sign repair or navigational aids as needed								
	TOTAL OPERATING EXPENSES	**$ 219**	**$ 11,000**	**$ 5,500**	**$ 11,000**	**$ -**	**0.0%**	**$ 5,500**	**100.0%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS OTHER THAN BLDGS	1,561,487	0	2,479,897	**0**	0		(2,479,897)	-100.0%
570110	PRINCIPAL	0	290,000	290,000	**290,000**	0	0.0%	0	0.0%
570120	INTEREST	47,850	43,065	43,065	**38,280**	(4,785)	-11.1%	(4,785)	-11.1%
	TOTAL NON-OPERATING EXPENSES	**$ 1,609,337**	**$ 333,065**	**$ 2,812,962**	**$ 328,280**	**$ (4,785)**	**-1.4%**	**$(2,484,682)**	**-88.3%**
	TOTAL EXPENSES	**$ 1,609,556**	**$ 344,065**	**$ 2,818,462**	**$ 339,280**	**$ (4,785)**	**-1.4%**	**$(2,479,182)**	**-88.0%**

EAST NAPLES BAY TAXING DISTRICT
Interfund Loan Amortization

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

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

MOORINGS BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2023-24

Beginning Balance - Fund Balance as of September 30, 2022		**$1,115,412**
Projected Revenues FY 2022-23		49,302
Projected Expenditures FY 2022-23		72,750
Net Increase/(Decrease) in Fund Balance		**(23,448)**
Expected Fund Balance as of September 30, 2023		**$1,091,964**
Add Fiscal Year 2023-24 Budgeted Revenues		
Property Tax (at 0.0125 mills)	34,524	
Based on $2,907,296,909 at 0.0125 and 95%		
Interest Income	15,000	49,524
TOTAL AVAILABLE RESOURCES		**$1,141,488**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Operations & Maintenance	162,500	
Capital Projects	0	162,500
BUDGETED CASH FLOW		**(112,976)**
Projected Fund Balance as of September 30, 2024		**$978,988**

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.

2023-24 Significant Budgetary Issues

Moorings Bay

The budget for the Moorings Bay Taxing District is $162,500.

Revenues

The taxable value of the District is $2,907,296,909, a 6.965% increase over the prior year's taxable value of $2,718,214,508. At the current tax rate of 0.0125, and assuming a collection rate of 95%, this fund is projected to collect $34,524 in property tax. In addition to the property taxes, the fund should receive approximately $15,000 in interest income.

Expenditures

Expenditures for the Moorings Bay District are budgeted to be $162,500.

This includes $50,000 for riprap under Harbour Drive bridge; $90,000 for stormwater lake sampling/analysis; $750 for state required fee and miscellaneous supplies; $20,000 for navigational aids; poles, signs and storm drain medallions and $1,750 for other operating supplies.

FISCAL YEAR 2023-24
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY

151.6062.537

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	177	750	50,750	**750**	0	0.0%	(50,000)	-98.5%
531010	PROFESSIONAL SERVICES	0	10,000	11,000	**90,000**	80,000	800.0%	79,000	718.2%
	Water quality analysis								
546000	REPAIR AND MAINTENANCE	8,795	20,000	10,000	**70,000**	50,000	250.0%	60,000	600.0%
	Replacement and repair of signs, navigational aids and storm drain medallions								
552000	OPERATING SUPPLIES	200	1,750	1,000	**1,750**	0	*0.0%*	750	*75.0%*
	TOTAL OPERATING EXPENSES	**$ 9,172**	**$ 32,500**	**$ 72,750**	**$ 162,500**	**$ 130,000**	**400.0%**	**$ 89,750**	**123.4%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS OTHER THAN BLDGS	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 9,172**	**$ 32,500**	**$ 72,750**	**$ 162,500**	**$ 130,000**	**400.0%**	**$ 89,750**	**123.4%**

FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT

FINANCIAL SUMMARY

Fiscal Year 2023-24

Beginning Balance - Fund Balance as of September 30, 2022		**$3,613**
Projected Revenues FY 2022-23		$644,866
Projected Expenditures FY 2022-23		$644,866
Net Increase/(Decrease) in Net Unrestricted Assets		**$0**
Expected Fund Balance as of September 30, 2023		**$3,613**
Add Fiscal Year 2023-24 Budgeted Revenues		
Special Assessments @ 1.85 millage rate		$716,897
Based on a taxable value of $403,658,214, 1.85% assessment @ 96%*		
TOTAL AVAILABLE RESOURCES		**$720,510**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Paid to Fifth Ave BID	706,047	
BID operating expenditures	10,850	$716,897
BUDGETED CASH FLOW		**$0**
Projected Fund Balance as of September 30, 2024		**$3,613**

** 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 2023-24 revenues for the BID are estimated based on a preliminary taxable value of $403,658,214. The total assessment is estimated to be $746,768 allowing for a collection rate adjusted for discounts and various exemptions, the income will be $716,897. The amount of revenue received for the BID assessment, minus direct expenses, will be transmitted to the BID.

Special Assessment Rate History

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.25	2.25	2.25	1.85

Expenditures

Budgeted expenditures for the Fifth Avenue South BID total $716,897. 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 $706,047. 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, 2022 ACTUAL Vs APPROVED BUDGET AND 2023 PROJECTED BUDGET				
	2022	2022	2023	2024
	ACTUAL	APPROVED BUDGET	APPROVED BUDGET	PROJECTED BUDGET
REVENUE				
BID Assessment	$ 579,704	$ 609,725	$ 633,809	$ 746,768
Events Revenue/Sponsors/Magazine	$ 45,259	$ 52,000	$ 47,000	$ 47,000
Interest Income	$ 186	$ 204	$ 186	
TOTAL INCOME	**$ 625,149**	**$ 661,929**	**$ 680,995**	**$ 793,768**
EXPENSES				
Administration	$ 195,450	$ 255,549	$ 217,513	$ 225,500
Avenue Enrichment	$ 107,132	$ 125,700	$ 123,060	$ 145,000
Marketing	$ 190,721	$ 209,778	$ 160,795	$ 241,268
Events	$ 78,122	$ 100,000	$ 174,054	$ 175,000
TOTAL EXPENSES	**$ 571,425**	**$ 691,027**	**$ 675,422**	**$ 786,768**
OTHER				
TOTAL OTHER	$ -	$ -	$ -	$ -
NET	$ 53,724	$ (29,098)	$ 5,573	$ 7,000

BID operates on a January 1-December 31 Fiscal Year.

For information about the Fifth Avenue Business Improvement District, visit

www.fifthavenuesouth.com

FISCAL YEAR 2023-24
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT

138.0511.552

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
REVENUE									
325301	ASSESSMENTS	581,697	644,866	644,866	**716,897**	72,031	11.2%	72,031	11.2%
	TOTAL REVENUE	**$ 581,697**	**$ 644,866**	**$ 644,866**	**$ 716,897**	**$ 72,031**	**11.2%**	**$ 72,031**	**11.2%**
OPERATING EXPENSES									
531010	PROFESSIONAL SERVICES *Paid to 5th Ave BID Corp.*	579,307	634,016	634,016	**706,047**	72,031	11.4%	72,031	11.4%
531040	OTHER CONTRACTUAL SERVICES *Fees for Special Assessment management, including property appraiser and tax collector.*	4,706	10,850	10,850	**10,850**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 584,013**	**$ 644,866**	**$ 644,866**	**$ 716,897**	**$ 72,031**	**11.2%**	**$ 72,031**	**11.2%**
	TOTAL EXPENSES	**$ 584,013**	**$ 644,866**	**$ 644,866**	**$ 716,897**	**$ 72,031**	**11.2%**	**$ 72,031**	**11.2%**

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COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
FISCAL YEAR 2023-24

Fund Balance as of September 30, 2022		**$10,306,439**
Projected Revenues FY 2022-23		7,801,136
Projected Expenditures FY 2022-23		11,340,013
Net Increase/(Decrease) in Net Unrestricted Assets		**(3,538,877)**
Expected Fund Balance as of September 30, 2023		**$6,767,562**
Add Fiscal Year 2023-24 Budgeted Revenues		
Tax Increment Financing City 1.1700	2,288,854	
Tax Increment Financing County 3.2043	6,268,525	
Based on tax increment value of $2,059,247,727		
Loan Proceeds	12,000,000	
Interest Income	154,000	
		20,711,379
TOTAL AVAILABLE RESOURCES:		**$27,478,941**
Less Fiscal Year 2023-24 Expenditures		
Personnel Services	953,953	
Operating Expenses	991,455	
Incentive Programs & Services	250,000	
Capital Improvements	25,000,000	
		27,195,408
BUDGETED CASH FLOW		**(6,484,029)**
Projected Fund Balance as of September 30, 2024		**$283,534**

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.

2022-2023 Department Accomplishments

- Worked with Streets and Stormwater to implement the Neighborhoods Plan by installing 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 and installation of landscaping 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
- Completed the design and site plan approval of the 1st Ave S public parking garage with final City Council approval June 5, 2023, and the Design Review Board approval on June 28, 2023.
- Secured construction management services for the 1st Ave South public parking garage through Construction Management at Risk (CMAR) contract.
- Commenced implementation of the Naples Design Walk pilot project.
- Assisted business owners and residents to identify recovery resources following Hurricane Ian.
- Commenced the design of 1st Avenue North, 10th Street North, and 12th Street South corridor improvements to enhance safety, drainage, infrastructure, and aesthetics while providing additional mobility options for residents and visitors.
- Selected a real estate consultant for services related to increasing affordable housing and parking.
- Continued monthly meetings with the CRA Advisory Board and quarterly meetings with the CRA.
- Continued an enhanced level of right-of-way maintenance in the Redevelopment Area.
- Continued Community Policing throughout the Redevelopment Area.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

2023-24 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.

- Continue implementation of affordable housing initiatives.
- Initiate incentive programs and services for the purpose of providing residential improvement grants to qualifying homeowners and expanding mobility throughout the CRA with a fixed route micro transit pilot program.
- Commence construction of a public parking garage in accordance with the partnership agreement with Gulfshore Playhouse and Downtown Naples, LLC.
- Continue efforts to implement the Naples Design District Design Walk
- 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 FY2023-24 budget.
- Implement the capital improvement plan as approved by the CRA Board in the FY2023-24 budget approval process.
- Ensure the Redevelopment Area is maintained to a high standard of aesthetics and public safety.
- Continue enhanced landscape maintenance throughout the CRA.
- 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.

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

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

2023-24 Significant Budgetary Issues

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

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

The CIP Budget provides $25,000,000 for various projects including $15,000,000 million to construct the 1st Avenue South public parking garage; $2,000,000 to implement affordable housing objectives; $3,000,000 for acquisition of land for future parking; $1,500,000 to implement the Naples Design District Master Plan projects; and $3,300,00 to construct the first phase of improvements to CRA corridors including 1st Avenue South between 8th Street South and Goodlette Frank Rd, 10th Street between 7th Avenue North and 5th Avenue South and 12th Street South

Community Redevelopment Agency

Community Redevelopment Agency (continued)

between Central Avenue and 1st Avenue South; and finally $200,000 for the design of Sugden Plaza improvements.

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 $20,711,379, a $4,035,243 increase from the adopted FY2022-23 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 (CRA boundary) 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 $2,054,731,747. Compared to the FY 2022-23 value of $1,701,611,785, taxable value increased approximately 21%. The budget was based on a total tax increment of $2,054,731,747, using a tax rate of 1.17 from the City and 3.2043 from the County, to bring in $2,288,854 and $6,268,525, 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 $154,000 in interest income.

Loan proceeds in the amount of $12,000,000 are included as borrowing will be necessary to help fund the construction of the 1st Ave South public parking garage.

Total Expenditures
The work program for the CRA is represented in this budget. Total expenditures for the FY 2023-24 budget are $27,195,408, which is an increase of $7,185,042 from the budget of FY 2022-23. The budget includes $25,000,000 in capital improvement projects.

The appropriation for capital projects included in this budget are $15,0000,000 for construction of the 1st Avenue South public parking garage; $3,300,000 for phase one construction of corridor improvements including 1st Avenue South, 12th Street South and 10th Street; $2,000,000 for affordable housing, $1,500,000 to continue the implementation of the Naples Design District master plan; $3,000,000 for land acquisition for future parking; and $200,000 for design of improvements for Sugden Plaza.

Personal Services
The number of employees funded by the CRA increases from 7.05 to 7.65 with this budget. There is an addition of 0.5 position cost for an administrative coordinator to assist the CRA Administrator, with day-to-day administrative operations, agenda preparation and project coordination. Some of the duties were previously handled by the Executive Assistant to the City Manager. The new position is expected to have a larger role in the CRA in assisting with CRA projects, public outreach, web site improvements and coordinating the large CRA consulting teams. The City Manager and Deputy City Manager will continue to support the CRA and thus expenses for the City Manager are .05 of the position's cost and the Deputy City Manager is .10 of the position's cost. The other 6 positions the CRA continues to fund 3 community police officers and 3 landscape technicians. The

Community Redevelopment Agency

Community Redevelopment Agency (continued)

total employees funded by the CRA are budgeted to cost $953,953, an increase of $107,165 over the FY2022-23 budget.

Administration Division
The Administrative division is responsible for the implementation of capital projects and payment of debt obligations. Operating and non-operating expenses are budgeted at $26,084,603 in the Administration division's budget. The budget of this Division includes $25,000,000 in capital improvement projects. This is $7,111,053 more than the FY22-23 adopted budget. This is primarily due to an increase in capital expenses.

Parks, Recreation and Facilities Division
The Parks, Recreation and Facilities division's budget of $633,030 is a $63,683 increase from the FY2022-23 budget. The increase of $33,867 in the Other Contractual Services line item is for landscape maintenance services, primarily related to the maintenance of the completed CRA 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 $477,775 represents an increase of $10,306 from the FY2022-23 adopted budget. This is reflective of and increase in overtime pay. These expenses may vary over time as police officer assignments change.

CITY OF NAPLES
COMMUNITY REDEVELOPMENT AGENCY FUND
REVENUE SUMMARY

	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET
City Tax Increment	1,434,656	1,520,417	1,859,011	1,859,011	2,288,854
Based on increment value of $2,054,731,747, 1.17 millage rate & 95%					
County Tax Increment	4,446,809	4,712,633	5,762,125	5,762,125	6,268,525
Based on increment value of $2,054,731,747, 3.2043 millage rate @ 95%					
Loan Proceeds	0	0	9,000,000	0	12,000,000
Interest Income	72,145	105,064	55,000	180,000	154,000
TOTAL REVENUES	**$ 5,953,610**	**$ 6,338,114**	**$16,676,136**	**$ 7,801,136**	**$ 20,711,379**

FUND 180: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
			Administration (1501)	
0.05	0.05	0.05	City Manager*	14,742
0	0	0.10	Deputy City Manager*	21,011
1	1	1.00	Community Redevelopment Administrator	144,557
0	0	0.5	Administrative Coordinator	27,500
1.05	1.05	1.65		207,810
			Parks & Parkways Maintenance (1517)	
3	3	3	Landscape Technician	138,576
3	3	3		138,576
			Law Enforcement (1520)	
3	3	3	Community Police Officer	234,484
3	3	3		234,484
7.05	**7.05**	**7.65**	**Regular Salaries**	**580,870**
			State Incentive Pay	**2,520**
			Overtime	**19,192**
			Personal Leave Payouts	**14,100**
			Holiday Pay	**10,500**
			Other Payroll Expenses	**326,771**
			Total Personnel Services	**$ 953,953**

* 95% of City Manager & 90% of Deputy City Manager funded by General Fund/City Mgr Dept

FISCAL YEAR 2023-24
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY

FUND 180

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	382,486	497,729	535,610	**580,870**	83,141	16.7%	45,260	8.5%
510300 LONGEVITY & SPECIALTY PAY	4,831	4,000	5,644	**4,500**	500	12.5%	(1,144)	-20.3%
510305 PERSONAL LEAVE PAYOUTS	4,833	13,700	6,257	**14,100**	400	2.9%	7,843	125.3%
510320 STATE INCENTIVE PAY	1,505	2,520	2,520	**2,520**	0	0.0%	0	0.0%
510400 OVERTIME	14,215	13,192	35,613	**19,192**	6,000	45.5%	(16,421)	-46.1%
510420 HOLIDAY PAY	27,132	9,900	9,593	**10,500**	600	6.1%	907	9.5%
525100 FICA	32,315	40,384	44,751	**45,755**	5,371	13.3%	1,004	2.2%
525030 RETIREMENT CONTRIBUTIONS	107,404	158,142	161,875	**161,851**	3,709	2.3%	(24)	0.0%
525040 LIFE/HEALTH INSURANCE	104,556	104,566	104,566	**113,465**	8,899	8.5%	8,899	8.5%
525070 EMPLOYEE ALLOWANCES	750	2,655	2,655	**1,200**	(1,455)	-54.8%	(1,455)	-54.8%
TOTAL PERSONNEL SERVICES	**$680,026**	**$846,788**	**$909,084**	**$953,953**	**$107,165**	**12.7%**	**$44,869**	**4.9%**
OPERATING EXPENSES								
530000 OPERATING EXPENSE	44,050	66,500	73,000	**73,000**	6,500	9.8%	0	0.0%
530010 CITY ADMINISTRATION	125,120	116,993	116,993	**119,610**	2,617	2.2%	2,617	2.2%
531010 PROFESSIONAL SERVICES	396,694	350,000	350,000	**250,000**	(100,000)	-28.6%	(100,000)	-28.6%
531015 INCENTIVE PROGRAMS & SVCS	0	0	0	**250,000**	250,000		250,000	
531020 INVESTMENT ADVISORY FEES	4,735	1,500	1,500	**1,500**	0	0.0%	0	0.0%
532040 OTHER CONTRACTUAL SERVICES	158,901	198,910	205,737	**217,777**	18,867	9.5%	12,040	5.9%
540000 TRAVEL AND PER DIEM	1,995	13,000	4,000	**9,000**	(4,000)	-30.8%	5,000	125.0%
541000 COMMUNICATIONS	1,635	1,500	435	**2,435**	935	62.3%	2,000	459.8%
543010 ELECTRICITY	29,525	42,182	42,182	**42,182**	0	0.0%	0	0.0%
545220 SELF INSURANCE CHARGE	67,678	70,280	70,280	**98,124**	27,844	39.6%	27,844	39.6%
546000 REPAIR & MAINTENANCE	103,856	127,725	158,179	**158,225**	30,500	23.9%	46	0.0%
547020 ADVERTISING-NON LEGAL	0	3,000	70	**0**	(3,000)	-100.0%	(70)	-100.0%
549020 TECHNOLOGY SVC CHARGE	1,690	2,900	2,900	**2,614**	(286)	-9.9%	(286)	-9.9%
551000 OFFICE SUPPLIES	2,260	2,600	3,000	**1,000**	(1,600)	-61.5%	(2,000)	-66.7%
552000 OPERATING SUPPLIES/MINOR EQUIP	5,031	7,150	7,150	**7,150**	0	0.0%	0	0.0%
552070 UNIFORMS	1,446	4,200	4,200	**4,200**	0	0.0%	0	0.0%
552090 OTHER CLOTHING	1,487	2,538	2,538	**2,538**	0	0.0%	0	0.0%
554010 MEMBERSHIPS	2,045	2,600	2,050	**2,100**	(500)	-19.2%	50	2.4%
TOTAL OPERATING EXPENSES	**$ 948,148**	**$ 1,013,578**	**$ 1,044,214**	**$ 1,241,455**	**$ 227,877**	**22.5%**	**$ 197,241**	**18.9%**
NON-OPERATING EXPENSES								
560200 BUILDINGS	5,910	13,000,000	1,000,000	**15,000,000**	2,000,000	15.4%	14,000,000	1400.0%
560300 IMPROVEMENTS O/T BUILDING	288,823	5,150,000	8,386,715	**10,000,000**	4,850,000	94.2%	1,613,285	19.2%
560400 MACHINERY & EQUIPMENT	2,740	0	0	**0**	0		0	
591210 BOND SINKING FUND	264,117	0	0	**0**	0		0	
TOTAL NON-OPERATING EXPENSES	**$ 561,589**	**$ 18,150,000**	**$ 9,386,715**	**$25,000,000**	**$6,850,000**	**37.7%**	**$ 15,613,285**	**166.3%**
TOTAL EXPENSES	**$ 2,189,763**	**$ 20,010,366**	**$ 11,340,013**	**$27,195,408**	**$7,185,042**	**35.9%**	**$ 15,855,395**	**139.8%**

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION

180-1501-552

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	94,432	150,000	175,435	**207,810**	57,810	38.5%	32,375	18.5%
525010	FICA	6,620	11,047	13,007	**15,339**	4,292	38.9%	2,332	17.9%
525030	RETIREMENT CONTRIBUTIONS	11,027	19,501	23,234	**30,898**	11,397	58.4%	7,664	33.0%
525040	LIFE/HEALTH INSURANCE	15,572	15,574	15,574	**24,473**	8,899	57.1%	8,899	57.1%
525070	EMPLOYEE ALLOWANCES	750	2,655	2,655	**1,200**	(1,455)	-54.8%	(1,455)	-54.8%
	TOTAL PERSONNEL SERVICES	**$ 128,400**	**$ 198,777**	**$ 229,905**	**$ 279,720**	**$ 80,943**	**40.7%**	**$ 49,815**	**21.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	2,917	5,000	3,000	**3,000**	(2,000)	-40.0%	0	0.0%
530010	CITY ADMINISTRATION	125,120	116,993	116,993	**119,610**	2,617	2.2%	2,617	2.2%
531010	PROFESSIONAL SERVICES	396,694	350,000	350,000	**250,000**	(100,000)	-28.6%	(100,000)	-28.6%
	General design and contractual services, real estate consulting, website services, CRA audit statement, Naples Design District implementation								
531015	INCENTIVE PROGRAMS & SVCS	0	0	0	**250,000**	250,000		250,000	
	Residential improvement grants and micro-transitshuttle service within the CRA								
531040	OTHER CONTRACTUAL SERVICES	0	15,000	800	**0**	(15,000)	-100.0%	(800)	-100.0%
531220	INVESTMENT ADVISORY FEES	4,735	1,500	1,500	**1,500**	0	0.0%	0	0.0%
540000	TRAVEL AND PER DIEM	0	5,000	0	**1,000**	(4,000)	-80.0%	1,000	
541000	COMMUNICATIONS	1,635	1,500	435	**435**	(1,065)	-71.0%	0	0.0%
545220	SELF INSURANCE CHARGE	67,678	70,280	70,280	**98,124**	27,844	39.6%	27,844	39.6%
546000	REPAIR AND MAINTENANCE	54,397	50,000	75,454	**75,500**	25,500	51.0%	46	0.1%
	Specialty 5th Ave maintenance								
547020	ADVERTISING (NON LEGAL)	0	3,000	70	**0**	(3,000)	-100.0%	(70)	-100.0%
549020	TECHNOLOGY SERVICE CHARGE	1,690	2,900	2,900	**2,614**	(286)	-9.9%	(286)	-9.9%
551000	OFFICE SUPPLIES	916	1,000	1,000	**1,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	2,045	2,600	2,050	**2,100**	(500)	-19.2%	50	2.4%
	FRA Dues, State fees, etc								
	TOTAL OPERATING EXPENSES	**$ 657,827**	**$ 624,773**	**$ 624,482**	**$ 804,883**	**$ 180,110**	**28.8%**	**$ 180,401**	**28.9%**
NON-OPERATING EXPENSES									
560200	BUILDINGS	5,910	13,000,000	1,000,000	**15,000,000**	2,000,000	15.4%	14,000,000	1400.0%
560300	IMPROVEMENTS O/T BUILDING	288,823	5,150,000	8,386,715	**10,000,000**	4,850,000	94.2%	1,613,285	19.2%
560400	MACHINERY & EQUIPMENT	2,740	0	0	**0**	0		0	
591210	BOND SINKING FUND	264,117	0	0	**0**	0		0	
	Transfer to the Debt Service Fund for principal and interest on fund's debt								
	TOTAL NON-OPERATING EXPENSES	**$ 561,589**	**$18,150,000**	**$ 9,386,715**	**$25,000,000**	**$ 6,850,000**	**37.7%**	**$15,613,285**	**166.3%**
	TOTAL EXPENSES	**$ 1,347,816**	**$18,973,550**	**$ 10,241,102**	**$26,084,603**	**$ 7,111,053**	**37.5%**	**$15,843,501**	**154.7%**

FISCAL YEAR 2023-24
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND

PARKS, RECREATION AND FACILITIES MAINTENANCE

180.1517.552

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	112,380	126,170	138,616	**138,576**	12,406	9.8%	(40)	0.0%
510305	PERSONAL LEAVE PAYOUT	1,795	1,600	3,184	**2,000**	400		(1,184)	-37.2%
510400	OVERTIME	1,373	4,192	15,613	**4,192**	0	0.0%	(11,421)	-73.2%
525010	FICA	8,533	9,635	12,042	**10,740**	1,105	11.5%	(1,302)	-10.8%
525030	RETIREMENT CONTRIBUTIONS	12,474	17,124	17,124	**19,529**	2,405	14.0%	2,405	14.0%
525040	LIFE/HEALTH INSURANCE	44,492	44,496	44,496	**44,496**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 181,047**	**$ 203,217**	**$ 231,075**	**$ 219,533**	**$ 16,316**	**8.0%**	**$ (11,542)**	**-5.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENSES	41,134	61,500	70,000	**70,000**	8,500	13.8%	0	0.0%
	Plants, site furniture maintenance/replacement, trash bags								
531040	OTHER CONTRACTUAL SERVICES	158,901	183,910	204,937	**217,777**	33,867	18.4%	12,840	6.3%
	Landscape maint., elevator maintenance, pressure washing, alarms, window cleaning								
543010	ELECTRICITY	29,525	42,182	42,182	**42,182**	0	0.0%	0	0.0%
	Two Parking Garages								
546000	REPAIR & MAINTENANCE	49,097	76,000	81,000	**81,000**	5,000	6.6%	0	0.0%
	Holiday lights, paver repair, lighting repairs								
552090	OTHER CLOTHING	1,487	2,538	2,538	**2,538**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 280,143**	**$ 366,130**	**$ 400,657**	**$ 413,497**	**$ 47,367**	**12.9%**	**$ 12,840**	**3.2%**
	TOTAL EXPENSES	**$ 461,190**	**$ 569,347**	**$ 631,732**	**$ 633,030**	**$ 63,683**	**11.2%**	**$ 1,298**	**0.2%**

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND

LAW ENFORCEMENT

180.1520.552

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	175,674	221,559	221,559	**234,484**	12,925	5.8%	12,925	5.8%
510300	LONGEVITY & SPECIALTY PAY	4,831	4,000	5,644	**4,500**	500	12.5%	(1,144)	-20.3%
510305	PERSONAL LEAVE PAYOUTS	3,039	12,100	3,073	**12,100**	0	0.0%	9,027	293.8%
510320	STATE INCENTIVE PAY	1,505	2,520	2,520	**2,520**	0	0.0%	0	0.0%
510400	OVERTIME	12,841	9,000	20,000	**15,000**	6,000	66.7%	(5,000)	-25.0%
510420	HOLIDAY PAY	27,132	9,900	9,593	**10,500**	600	6.1%	907	9.5%
525010	FICA	17,161	19,702	19,702	**19,676**	(26)	-0.1%	(26)	-0.1%
525030	RETIREMENT CONTRIBUTIONS	83,903	121,517	121,517	**111,424**	(10,093)	-8.3%	(10,093)	-8.3%
525040	LIFE/HEALTH INSURANCE	44,492	44,496	44,496	**44,496**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 370,578**	**$ 444,794**	**$ 448,104**	**$ 454,700**	**$ 9,906**	**2.2%**	**$ 6,596**	**1.5%**
OPERATING EXPENSES									
540000	TRAINING & TRAVEL COSTS	1,995	8,000	4,000	**8,000**	0	0.0%	4,000	100.0%
541000	COMMUNICATIONS	1,345	1,600	2,000	**2,000**	400	25.0%	0	0.0%
546000	REPAIR & MAINTENANCE	361	1,725	1,725	**1,725**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	5,031	7,150	7,150	**7,150**	0	0.0%	0	0.0%
552070	UNIFORMS	1,446	4,200	4,200	**4,200**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 10,178**	**$ 22,675**	**$ 19,075**	**$ 23,075**	**$ 400**	**1.8%**	**$ 4,000**	**21.0%**
NON-OPERATING EXPENSES									
560400	MACHINERY AND EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$ 380,757**	**$ 467,469**	**$ 467,179**	**$ 477,775**	**$ 10,306**	**2.2%**	**$ 10,596**	**2.3%**

CAPITAL IMPROVEMENT PROJECTS
COMMUNITY REDEVELOPMENT AGENCY - FUND 180

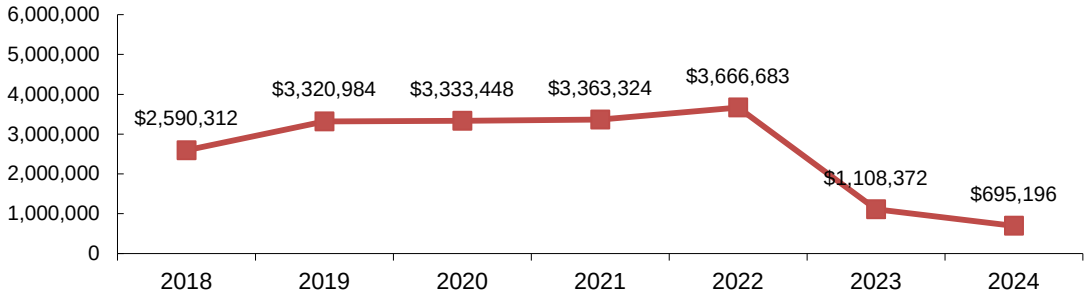
CIP NUMBER	PROJECT DESCRIPTION	Requested 2023-24	2024-25	2025-26	2026-27	2027-28
24C16	Affordable Housing Projects	2,000,000	2,000,000	1,000,000	0	0
24C02	1st Ave S, 12th St S, 10th St N Improvements	3,300,000	3,300,000	0	0	0
24C04	Naples Design District (41-10) Improvements	1,500,000	1,500,000	1,500,000	0	0
24C05	Land Acquisition/Parking Lot Development	3,000,000	0	0	0	0
23C15	1st Ave South Public Parking Garage (FY24 c/o)	15,000,000	0	0	0	0
24C07	Sugden Plaza Improvements	200,000	1,300,000	0	0	0
	6th Avenue South Improvements	0	0	800,000	0	0
	5th Avenue South Streetscape	0	0	400,000	4,000,000	0
TOTAL CRA FUND		**25,000,000**	**8,100,000**	**3,700,000**	**4,000,000**	**0**

STREETS FUND

FINANCIAL SUMMARY
FISCAL YEAR 2023-24

Beginning Fund Balance as of September 30, 2022		**3,666,683**
Projected Revenues FY 2022-23		3,831,678
Projected Expenditures FY 2022-23		6,389,989
Net Increase/(Decrease) in Fund Balance		**(2,558,311)**
Expected Fund Balance as of September 30, 2023		**$1,108,372**
Add Fiscal Year 2023-24 Budgeted Revenues		
6-Cent Gas Tax	790,000	
5-Cent Gas Tax	603,000	
Telecommunications Tax	2,254,975	
State Revenue Sharing	220,000	
Dept. of Transportation	337,080	
Impact Fees	200,000	
FEMA reimbusements	341,250	
Interest Income	46,000	
Right of Way Permits	92,000	
		4,884,305
TOTAL AVAILABLE RESOURCES		**$5,992,677**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Personnel Services	1,090,401	
Operations & Maintenance	1,389,801	
Transfer - Self-Insurance	290,149	
Transfer - Administration	152,130	
Overlay Program	1,500,000	
CIP Projects	875,000	5,297,481
BUDGETED CASH FLOW		**(413,176)**
Projected Fund Balance as of September 30, 2024		**$695,196**

Trend - Fund Balance



Projected Fund Balance complies with Fund Balance Policy

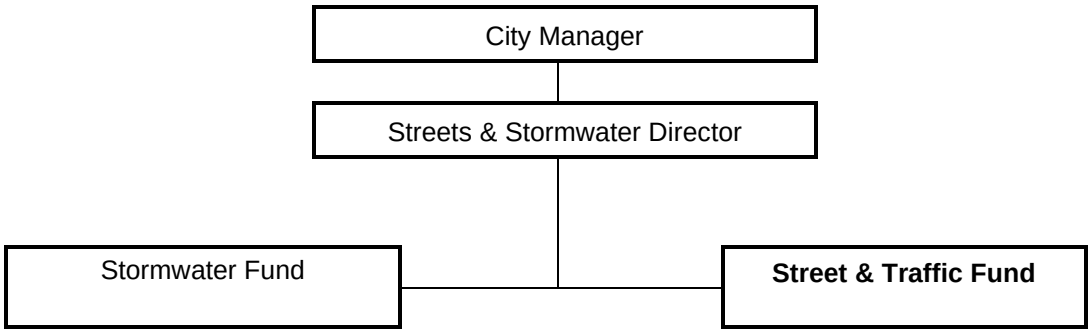
Streets Fund

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.



2023-24 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.

Streets Fund

Streets & Stormwater Department (continued)

- 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 completed in 2022, in which 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 2023-24 is $5,597,481.

Revenues
Estimated revenues for the street fund are $4,884,305. The primary recurring revenue in this fund is the Local Option Fuel Tax and the Fifth Cent option. Countywide, this amounts to just over $15 million 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 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 22-23 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. During FY 2022-23 impact fee revenue remitted over $500,000 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 2023-24, 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.

Streets Fund

Streets & Stormwater Department (continued)

Telecommunication Tax allocated to the Streets Fund for FY 2023-24 is $2,254,975. 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 $46,000 in interest earnings. The estimate for right-of-way permitting revenue is $92,000. 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.

Expenditures
The Streets Fund has 9 positions budgeted at $1,090,401. 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.

Operating Expenses for this fund are $3,332,080.

The major Operating Expenses are as follows:	FY23-24	$ Change
City Administration (General Fund Chargeback)	$152,130	$ 27,675
Street Overlay Program (Road Resurfacing)	$1,500,000	$500,000
Street Light/Other Electricity	$410,000	$ 35,000
Self-Insurance Transfer	$290,149	($ 50,287)
Road Repairs	$400,000	no change
Other Maintenance	$245,000	no change

The Streets Fund has $850,000 of Capital Improvements budgeted for FY 2023-24. The projects are listed in detail on the 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 fund balance policy.

Along with the Division managed capital projects, several other projects totaling $2,440,258 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

Streets Fund

Streets & Stormwater Department (continued)

operations, they impact City operations and infrastructure and need to be considered with other projects within the City.

Performance Measures

Performance Measures	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Projected 2023-24
# of Roadway Miles Resurfaced (two travel lanes/roadway mile)	3	3	3.5	3	2
Square-Feet of Sidewalk Repairs\ Improvements	10,714	12,684	11,312	9,713	11,000
# of Pothole Work Orders resolved	85	75	80	62	85
# of Sidewalk Work Orders resolved	168	74	69	43	75
# of Traffic Signal Work Orders resolved	228	194	207	223	200
# of Street Light Work Orders resolved (a)	646	765	721	750	700

CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY

	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET
6-CENT LOCAL GAS TAX	786,445	838,064	760,000	760,000	**790,000**
5-CENT LOCAL GAS TAX	592,183	639,053	580,000	580,000	**603,000**
TELECOMMUNICATIONS TAX	889,000	1,000,000	1,000,000	1,600,000	**2,254,975**
STATE REVENUE SHARING	221,841	220,000	220,000	220,000	**220,000**
FEMA	0	0	0	0	**341,250**
DOT MAINTENANCE AGREEMENT	282,299	207,076	329,593	180,198	**165,567**
DOT GRANT (a)	97,780	87,159	270,000	138,149	**171,513**
IMPACT FEES	200,000	200,000	200,000	200,000	**200,000**
INTEREST INCOME	37,767	40,491	30,000	61,697	**46,000**
RIGHT OF WAY PERMITS	95,100	118,000	90,000	90,000	**92,000**
OTHER	12,150	13,242	0	1,634	**0**
TOTAL REVENUE	**$3,214,566**	**$3,363,085**	**$3,479,593**	**$3,831,678**	**$4,884,305**

(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 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
0.25	0.25	0.25	Streets & Stormwater Director (a)	41,448
0.50	1.00	1.00	Traffic Engineer	130,754
1.00	1.00	1.00	Traffic Operations Supervisor	100,962
1.00	2.00	2.00	Signal Technician	155,886
2.00	1.00	1.00	Traffic Control Technician	53,160
0.25	0.25	0.25	Construction Project Manager (a)	28,198
0.25	0.25	0.25	Streets & Stormwater Deputy Director (a)	36,046
1.00	1.00	1.00	Senior Utility Technician	62,907
1.00	1.00	1.00	Permit Coordinator	57,936
1.00	1.00	1.00	Right of Way Inspector	71,710
0.25	0.25	0.25	Administrative Coordinator (a)	12,710
8.50	**9.00**	**9.00**	**Regular Salaries**	**751,717**
			Other Salaries/Authorized Comp	**51,160**
			Employer Payroll Expenses	**287,524**
			Total Personnel Services	**$ 1,090,401**

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

FISCAL YEAR 2023-24
BUDGET DETAIL
STREETS FUND

190-6502-541

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	618,876	689,556	698,040	**751,717**	62,162	9.0%	53,678	7.7%
510300	OTHER SALARIES	18,350	14,160	14,160	**14,160**	0	0.0%	0	0.0%
	Stand by pay, longevity								
510305	PERSONAL LEAVE PAYOUTS	54,868	25,000	20,056	**25,000**	0	0.0%	4,944	24.7%
510400	OVERTIME	10,868	9,500	15,000	**12,000**	2,500	26.3%	(3,000)	-20.0%
525010	FICA	51,093	63,229	63,855	**46,257**	(16,972)	-26.8%	(17,598)	-27.6%
525030	RETIREMENT CONTRIBUTIONS	75,985	112,563	113,014	**102,739**	(9,824)	-8.7%	(10,275)	-9.1%
525040	LIFE/HEALTH INSURANCE	126,058	133,488	133,488	**133,488**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	4,830	5,040	5,040	**5,040**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$960,929**	**$1,052,536**	**$1,062,653**	**$1,090,401**	**$37,866**	**3.6%**	**$27,749**	**2.6%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	2,577	8,000	6,000	**6,000**	(2,000)	-25.0%	0	0.0%
	Public ourteach expenses required for projects (public notifications, information flyers, etc.)								
530010	CITY ADMINISTRATION FEE	115,980	124,455	124,455	**152,130**	27,675	22.2%	27,675	22.2%
531010	PROFESSIONAL SERVICES	-29,099	50,000	356,262	**59,000**	9,000	18.0%	(297,262)	-83.4%
	Surveys, Traffic Operations Programing and Systems, Design/Permitting costs								
531420	ROAD RESURFACING	267,198	1,000,000	1,200,000	**1,500,000**	500,000	50.0%	300,000	25.0%
540000	TRAINING & TRAVEL COSTS	0	3,500	3,000	**3,500**	0	0.0%	500	16.7%
541000	COMMUNICATIONS	3,655	4,000	3,500	**4,000**	0	0.0%	500	14.3%
542100	EQUIP SERVICES - REPAIR	36,441	25,000	25,000	**25,000**	0	0.0%	0	0.0%
542110	EQUIP SERVICES - FUEL	30,033	22,680	22,680	**20,185**	(2,495)	-11.0%	(2,495)	-11.0%
543010	ELECTRICITY/STREET LIGHTS	347,591	375,000	390,000	**410,000**	35,000	9.3%	20,000	5.1%
545220	SELF INSURANCE CHARGE	321,850	340,436	340,436	**290,149**	(50,287)	-14.8%	(50,287)	-14.8%
546040	REPAIR AND MAINTENANCE	22,652	30,000	32,520	**30,000**	0	0.0%	(2,520)	-7.7%
546060	OTHER MAINTENANCE	158,533	245,000	275,000	**245,000**	0	0.0%	(30,000)	-10.9%
	Sign materials, flags, cones, pavement markings, intersection - mast arm maintenance								
546090	STREET LIGHT & POLE MAINT	23,384	90,000	75,000	**90,000**	0	0.0%	15,000	20.0%
546130	ROAD REPAIRS	273,150	400,000	350,000	**400,000**	0	0.0%	50,000	14.3%
	Street patching, curb/valley gutter repairs, sidewalk repairs, alleyway repairs and materials (formerly CIP)								
549020	TECHNOLOGY SVC CHARGE	43,400	73,210	73,210	**78,760**	5,550	7.6%	5,550	7.6%
551000	OFFICE SUPPLIES	5,049	5,000	4,000	**5,000**	0	0.0%	1,000	25.0%
552000	OPERATING SUPPLIES	-26,289	9,000	5,000	**7,000**	(2,000)	-22.2%	2,000	40.0%
552070	UNIFORMS	3,605	4,585	3,854	**4,856**	271	5.9%	1,002	26.0%
554010	MEMBERSHIPS	797	1,500	1,000	**1,500**	0	0.0%	500	50.0%
	TOTAL OPERATING EXPENSES	**$1,600,507**	**$2,811,366**	**$3,290,917**	**$3,332,080**	**$520,714**	**18.5%**	**$41,163**	**1.3%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENT O/T BLDG	215,686	755,000	548,884	**850,000**	95,000	12.6%	301,116	54.9%
560400	MACHINERY & EQUIPMENT	41,422	25,000	1,340,439	**25,000**	0	0.0%	(1,315,439)	-98.1%
560700	VEHICLES	0	0	147,096	**0**	0		(147,096)	-100.0%
	TOTAL NON-OPERATING EXPENSES	**$257,108**	**$780,000**	**$2,036,419**	**$875,000**	**$95,000**	**12.2%**	**($1,161,419)**	**-57.0%**
	TOTAL EXPENSES	**$2,818,544**	**$4,643,902**	**$6,389,989**	**$5,297,481**	**$653,580**	**14.1%**	**($1,092,507)**	**-17.1%**

Table of Contants

STREETS FUND 190

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

CIP NUMBER	PROJECT DESCRIPTION	Requested 2023-24	2024-25	2025-26	2026-27	2027-28
	Annual Pavement Resurfacing Program*	1,500,000	750,000	750,000	750,000	750,000
	Total Programs Budgeted in the Operations Budget	**1,500,000**	**750,000**	**750,000**	**750,000**	**750,000**
24U29	Pedestrian & Bicycle Master Plan Projects**	150,000	150,000	150,000	150,000	150,000
24U01	Intersection/Signal System Improvements***	700,000	700,000	900,000	700,000	700,000
	CRA Improvements - Pavement Markings and Signage	0	75,000	0	0	0
	Annual Alleyway Improvement Project	0	250,000	250,000	250,000	250,000
	Total Streets and Traffic CIP Budget	**850,000**	**1,175,000**	**1,300,000**	**1,100,000**	**1,100,000**
	TOTAL STREETS AND TRAFFIC FUND	**2,350,000**	**1,925,000**	**2,050,000**	**1,850,000**	**1,850,000**

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

	FDOT FUNDED PROJECTS	2023-24	2024-25	2025-26	2026-27	2027-28
FDOT	Reimbursement for Traffic Signal Operations on US41	143,013	147,303	154,668	0	0
FDOT	Reimbursement for US41 Street Lighting	165,567	0	0	0	0
FDOT	Reimbursement for Traffic Operations Center	28,500	28,500	28,500	0	0
FDOT	Orchid Drive Pedstrian Bicycle Connection	0	0	0	349,407	0
FDOT	South Golf Drive Bike Lane/Sidewalk: Gulf Shore Blvd to W US41	1,980,749	0	0	0	0
FDOT	Bicycle Detection Systems at 4 intersections	67,429	0	0	0	0
FDOT	26th Avenue North Sidewalks	55,000	0	678,588	0	0
FDOT	**TOTAL**	**2,440,258**	**175,803**	**861,756**	**349,407**	**0**

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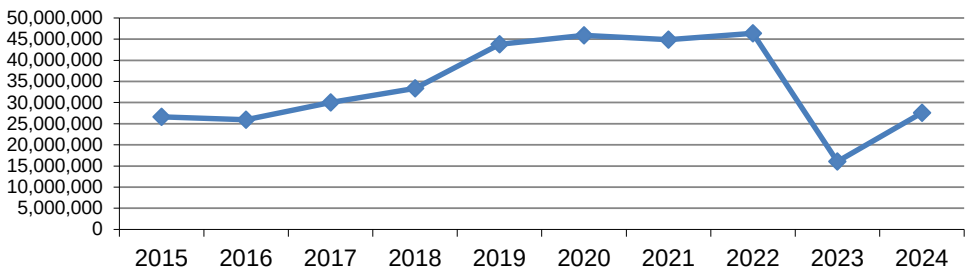
WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2023-24

Beginning Balance - Unrestricted Net Position as of September 30, 2022		**46,372,189**
Projected Revenues FY 2022-23		38,705,538
Projected Expenditures FY 2022-23		69,027,608
Net Increase/(Decrease) in Net Unrestricted Assets		**(30,322,070)**
Expected Unrestricted Net Position as of September 30, 2023		**$16,050,119**
Add Fiscal Year 2023-24 Budgeted Revenues		
OPERATING:		
Water Sales & Revenue	19,420,000	
Sewer Charges & Revenue	16,512,000	35,932,000
NON-OPERATING		
System Development Charges	1,000,000	
Interest Income	402,000	
Grants/FEMA	1,949,948	
Sale of Surplus Property	40,000	
Rents	48,300	
Transfers In	1,696,112	
Bembury Repayments	73,882	16,175,242
		52,107,242
TOTAL AVAILABLE RESOURCES:		**$68,157,361**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Administration	5,839,292	
Water Production	8,149,157	
Water Distribution	3,604,464	
Wastewater Treatment	5,414,920	
Wastewater Collection	2,333,182	
Utilities Maintenance	2,521,974	
Customer Service	921,773	
Debt Principal & Interest	1,116,948	
Transfer - Pmt in Lieu of Taxes	1,722,000	
Capital Projects	8,972,400	40,596,110
BUDGETED CASH FLOW		**11,511,132**
Projected Unrestricted Net Position as of September 30, 2024		**$27,561,251**

Trend - Unrestricted Net Position



With working capital of $47.6 million as of 9/30/22, this fund meets the policy requirement of $6.38 million or 3 months operating expense.

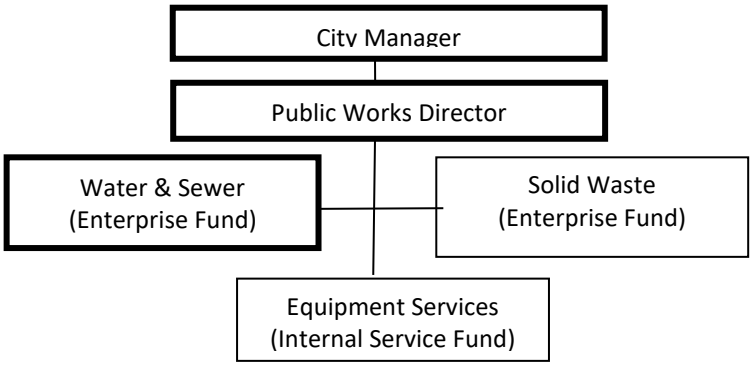
Water & Sewer Fund

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 Water Sewer Fund now operates as a division under the Public Works Department. 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 wells at a rate of 4 - 6 wells per year in an effort to increase yields and maintain the well fields as an identified viable water resource.

Water & Sewer Fund (continued)

- Continue executing the construction of 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:

- Water Distribution – Initiative design services for implementing recommendations resulting from the Water Distribution System Master Plan completed during FY 2022-23.
- Wastewater Collections – Secure professional engineering services to complete a Sanitary Sewer Collections Master Plan to identify infrastructure improvements over the next 20-year planning horizon.
- 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.
- Utilities Maintenance – Upgrade piping and appurtenances to 5 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.

2023-24 Significant Budgetary Issues

The budgeted expenditures for all divisions of the Water and Sewer Fund is $40,648,921, an decrease of $28,378,687 from the FY 2022-23 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. In FY 2022-23, the rate consultant also conducted a revenue sufficiency analysis, to assess the adequacy of system revenues to meet system expenses, including projected capital expenses resulting from the Integrated Water Resources Plan Update, and the development of the Water Distribution System Master Plan. Results from both the revenue sufficiency analysis and the evaluation of the City's water and wastewater system development charges, are anticipated to be presented to City Council in Fall 2023.

Projected water revenues for FY 2022-23 are $19,420,000 or $365,029 more than FY 2022-23 estimated actual.

Water & Sewer Fund (continued)

Projected sewer revenues, including reclaimed water, for FY 2023-24 are budgeted at $16,512,000 or $181,000 more than FY 2022-23 estimated actual, to reflect consumption and usage trends.

Non-operating revenues are budgeted at $16,175,242. There is $1,000,000 budgeted for Water and Sewer System Development Charges (impact fees). Interest income is expected to be $402,000. 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 2023-24. The impact of GASB 68 requires a reservation of $524,122 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 109.75 positions in the Water and Sewer Fund, this includes the addition of 5 positions (4 positions in the Administration Division, and 1 position in the Wastewater Collections Division). The 4 new positions in the Administration Division consist of: Project Manager, Construction Project Manager, Business Analyst, and an additional Utilities Permit Coordinator. The 1 new position in the Wastewater Collections Division consists of a Utilities Locator.

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

The budget for the Administration Division is $8,678,240, a decrease of $837,071 from the FY 2022-23 estimated actual.

The Administration Division includes ten (14) positions, an increase of 4 positions. Budgeted at $1,727,253 an increase of $417,364 over FY 2022-23 estimated actual.

The Operating Expenditures are budgeted at $5,834,039, an increase of $514,494 over the FY 2022-23 estimated actual. The following line items are the most significant expenses of the Administration budget.

City Administration (General Fund Reimbursement)	$1,956,800
Taxes (Payment in Lieu of Taxes)	1,722,000
Self-Insurance Charge	1,174,833
Professional Services (i.e. studies, surveys, permitting)	325,000
Technology Services	466,319

Administration's Non-Operating costs, which are $1,116,948, 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 $8,149,157, an increase of $480,064 from the FY 2022-23 estimated actual.

Water & Sewer Fund (continued)

The Water Production Division includes fifteen (15) positions. Personal Services for FY 2021-22 are budgeted at $1,445,993, a $142,483 increase over the FY 2022-23 estimated actual.

The Operating Expenditures are $6,703,164, an increase of $337,581 from the FY 2022-23 estimated actual. The following line items are the most significant expenses of this section of the budget and account for 90% of the increase in expenses:

Chemicals (for water treatment)	$3,432,061
Electricity (for wells and water plant)	1,320,000
Contractual Services (sludge hauling & well rehab)	1,252,800

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 $3,634,464, an increase of $274,110 over FY 2022-23 estimated actual.

The Water Distribution Division includes twenty (20) positions, no change from FY 2022-23 budget. The cost of Personal Services is budgeted at $1,922,350, an increase of $340,224 over FY 2022-23 estimated actual.

Operating Expenditures are $1,682,114, a decrease of $61,114 from the FY 2022-23 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 $30,000, which includes: tapping machine replacement, dewatering pump replacement, and Trimble (GPS) handheld unit.

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

The budget for the Wastewater Treatment Division is $5,499,920, an increase of $467,676 over the FY 2022-23 estimated actual.

The Wastewater Treatment Division includes twenty (20) positions, no changes from the prior year. The cost of Personal Services is budgeted at $2,021,162, an increase of $196,284 from FY 2022-23 estimated actual.

Water & Sewer Fund (continued)

The Operating Expenditures are $3,393,758, which is an increase of $271,392 from the FY 2022-23 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	235,000
Electricity (for plant)	840,000
Chemicals	574,330
Equipment and Plant Maintenance	1,003,500

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 $2,375,582, an increase of $410,182 from FY 2022-23 estimated actual.

The Wastewater Collections Division includes seventeen (18) positions, an increase of 1.0 FTE with the addition of a Utilities Locator. The cost of Personal Services is budgeted at $1,590,289, an increase of $281,368 from the FY 2022-23 estimated actual.

Operating expenditures, at $742,893, represents an increase of $136,414 over FY 2022-23 estimated actual. Some significant costs include vehicle maintenance, road repairs, 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 $42,400, 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 $2,641,974, an increase of $163,886 from the FY 2022-23 estimated actual.

The Maintenance Division includes sixteen (16) positions, no change from the prior year. The cost of Personal Services is budgeted at $1,421,708, an increase of $217,634 over the FY 2022-23 estimated actual.

Operating Expenditures of $1,100,267, a decrease of $83,748 from FY 2022-23 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 $921,773, an increase of $89,989 over the FY 2022-23 estimated actual.

The Customer Service Division includes 6.75 positions and is budgeted at $612,355, an increase of $18,416 from the FY 2022-23 estimated actual.

Operating costs budgeted at $309,418 an increase of $71,573 from FY 2022-23 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 $8.97 million and are listed at the end of this section and specific detail can be found in the City's Capital Improvement Program.

2023-24 Benchmarking

Water Production Performance Measures	**Actual 2020-21**	**Actual 2021-22**	**Estimated 2022-23**	**Projected 2023-24**
Volume Treated Gallons (treated annually)	5,073,000,000	5,220,320,000	5,248,320,000	5,268,000,000
Average Daily Demand (MG)	13.898	14.302	14.379	14.433
Unaccounted Water Loss	5.43%	9.79%	<10%	<10%
Number of Quality Control Tests Performed	100,000	100,000	100,000	100,000

Water Distribution Performance Measures	**Actual 2020-21**	**Actual 2021-22**	**Estimated 2022-23**	**Projected 2023-24**
Number of meters changed	709 meters 116 Orions	580 meters 226 Orions	100 Meters 2,500 Orions	500 Meters 2,800 Orions
Water main, valves, and service line repairs performed	160	172	170	150
Number of large meters tested	13	0	50	75

Water & Sewer Fund (continued)

Number of backflow devices tested	834	821	600	900
Number of valves exercised and maintained	464	900	700	1,000

Wastewater Treatment Performance Measures	**Actual 2020-21**	**Actual 2021-22**	**Estimated 2022-23**	**Projected 2023-24**
Total expense per 1,000 gallons treated	$1.18	$1.35	$1.78	$1.97
Chemical expense per million gallons treated	$60	$99	$139	$140
Influent (Raw)-Carbonaceous Biochemical Oxygen Demand (CBOD)	231	327	309	325
Effluent (Reuse) - (CBOD) – 5 mg/L annual avg. limit	3.63	3.15	2.92	3.00
Influent (Raw) – Phosphate ppm	4.1	4.2	3.9	4.3
Effluent (Reuse) – Phosphate ppm	0.47	0.32	0.32	0.35

Wastewater Collections Performance Measures	**Actual 2020-21**	**Actual 2021-22**	**Estimated 2022-23**	**Projected 2023-24**
Linear feet of pipe inspected	74,954	58,348	60,000	65,000
Linear feet of pipe cleaned	97,832	102,978	115,000	120,000
Sewer Forcemains/Gravity Lines/Laterals/Reclaimed Main Line Repairs	87	126	150	160
Sewer mains obstructions cleared	22	22	20	15

Utilities Maintenance Performance Measures	**Actual 2020-21**	**Actual 2021-22**	**Estimated 2022-23**	**Projected 2023-24**
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	15	1	4	6
Number of wells chlorinated on an annual basis for algae/bacteria control.	20	18	10	10

Water & Sewer Fund (continued)

Number of wells rehabbed for optimal performance and increased yield.	4	4	4	4

WATER & SEWER FUND
REVENUE SUMMARY

	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET
WATER:					
Water Sales	16,442,615	17,145,392	17,161,500	17,161,500	**17,500,000**
Water Surcharge	1,373,177	1,361,427	1,350,000	1,350,000	**1,370,000**
Hydrant	24,204	79,707	46,000	78,753	**75,000**
Tapping Fees	134,678	219,538	114,000	114,000	**118,000**
Reinstall Fees	70,610	45,581	20,000	26,718	**28,000**
Connection Charges	197,362	204,054	140,000	140,000	**145,000**
Delinquent Fees	104,345	191,811	100,000	100,000	**100,000**
Plan Review Fees	58,453	72,410	40,000	40,000	**40,000**
Application Fees	21,000	23,200	18,000	18,000	**18,000**
Water Inspection	7,360	8,040	6,000	6,000	**6,000**
Miscellaneous	89,260	20,832	25,000	20,000	**20,000**
Total Water	18,523,063	19,371,992	19,020,500	19,054,971	**19,420,000**
SEWER					
Service Charges	13,163,113	13,773,748	13,750,000	13,750,000	**13,885,000**
Sewer Surcharge	691,548	694,997	670,000	670,000	**680,000**
Connection Charges	34,653	(1,311)	10,000	5,000	**5,000**
Sewer Inspection	4,820	4,700	3,000	3,000	**4,000**
Irrigation Water	1,861,471	1,954,343	1,895,000	1,895,000	**1,930,000**
Application Fees	12,050	11,750	8,000	8,000	**8,000**
Miscellaneous	0	0	0	0	**0**
Total Sewer	15,767,655	16,438,226	16,336,000	16,331,000	**16,512,000**
NON-OPERATING					
System Development	1,276,352	1,532,153	1,000,000	1,000,000	**1,000,000**
Interest Income	431,108	459,637	300,000	469,000	**402,000**
Rents and Royalties	58,800	48,300	48,300	48,300	**48,300**
Sale of Property	131,009	79,933	40,000	40,000	**40,000**
Grants/FEMA	0	1,015,975	0	500,000	**249,948**
Interlocal Agreement	0	0	1,100,000	718,872	**1,700,000**
Assessment Payment	0	0	10,965,000	0	**10,965,000**
Miscellaneous	2,280	151,889	0	469,513	**1,696,112**
Bembury Assessments	0	0	73,882	73,882	**73,882**
Total Non-Operating	1,899,549	3,287,887	13,527,182	3,319,567	**16,175,242**
TOTAL WATER & SEWER	**$36,190,266**	**$39,098,105**	**$48,883,682**	**$38,705,538**	**$52,107,242**

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
			ADMINISTRATION (2001)	
1	1	1	Utilities Director	182,339
1	1	1	Deputy Director	149,938
1	1	1	Budget & CIP Manager	128,355
1	0	1	Project Manager	102,806
1	0	0	GIS Specialist	-
0	0	1	Construction Project Manager	89,010
0	0	1	Business Analyst	62,005
1	1	1	Executive Assistant	75,647
2	2	2	Administrative Specialist II	98,735
1	1	2	Utilities Permit Coordinator	134,081
0	1	1	Utilities Inspector	49,036
1	1	1	Warehouse Coordinator	63,524
0	1	1	Engineering Aide	58,601
10	10	14		1,194,077
			WATER PRODUCTION (2030)	
1	1	1	Plant Superintendent	99,036
1	1	1	Treatment Plant Supervisor	98,230
9	9	9	Plant Operators I - IV	541,477
1	1	1	Tradesworker	51,383
1	1	1	Utilities Coordinator	58,304
1	1	1	Service Worker III	42,239
1	1	1	Heavy Equipment Operator	51,023
15	15	15		941,692
			WATER DISTRIBUTION (2031)	
1	1	1	Distribution Supervisor	100,962
2	2	2	Cross Control Technician	141,555
4	4	4	Sr. Utilities Technician	247,528
8	8	8	Utilities Technician	395,329
1	1	1	Utilities Coordinator	72,585
2	2	2	Utilities Locator	111,911
1	1	1	Utilities Inspector	72,585
1	1	1	Equipment Operator Sr	71,446
20	20	20		1,213,901

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
			WASTEWATER TREATMENT (3040)	
1	1	1	Treatment Plant Supervisor	77,502
1	1	1	Plant Superintendent	117,458
1	1	1	Laboratory Supervisor	73,371
3	4	3	Laboratory & Field Technician	170,627
9	9	9	Plant Operator	610,735
1	0	1	Industrial Waste Technician	57,764
2	2	2	Tradesworker	112,717
1	1	1	Heavy Equipment Operator	60,985
1	1	1	Utilities Coordinator	53,653
20	20	20		1,334,812
			WASTEWATER COLLECTION (3041)	
1	1	1	Collections Supervisor	95,086
1	2	2	Utilities Coordinator	128,900
4	4	4	Sr. Utilities Technician	246,004
1	1	1	Heavy Equipment Operator	68,328
0	1	0	Service Worker	-
1	0	1	Utilities Locator	57,610
9	8	9	Utilities Technicians	424,064
17	17	18		1,019,992
			UTILITIES MAINTENANCE (4050)	
1	1	1	Utilities Maintenance Supervisor	82,618
4	4	4	Instrument Technician	264,035
8	8	8	Utilities Maintenance Tech I/II	413,439
1	1	2	Tradesworker	105,526
1	1	0	Service Worker III	-
1	1	1	Utilities Coordinator	50,634
16	16	16		916,252
			CUSTOMER SERVICE (0707)	
0.75	0.75	0.75	Utility Billing Manager	85,388
1	1	1	Accounting Associate/Billing *	56,542
3.5	3.5	3.5	Billing & Collection Specialist *	172,671
1	1	1	Utilities Coordinator	60,741
0.5	0.5	0.5	Meter Technician	24,138
6.75	6.75	6.75		399,480

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
104.75	104.75	109.75	Regular Salaries	7,020,206
			Other Salaries/Authorized Compensation	140,585
			Overtime	226,000
			Employer Payroll Expenses	3,354,319
			Total Personnel Services	$ 10,741,110

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

FISCAL YEAR 2023-24
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY

FUND 420

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	5,183,871	5,913,993	5,733,837	**7,020,206**	1,106,213		1,286,369	
510300	OTHER SALARIES	104,085	109,058	109,058	**140,585**	31,527		31,527	
510305	PERSONAL LEAVE PAYOUTS	212,713	158,817	172,880	**177,607**	18,790		4,727	
510400	OVERTIME	206,037	202,000	255,400	**226,000**	24,000		(29,400)	
525010	FICA	415,282	435,828	463,578	**543,353**	107,525		79,775	
525030	RETIREMENT CONTRIBUTIONS	652,857	841,953	816,972	**983,922**	141,969		166,950	
525040	LIFE/HEALTH INSURANCE	1,553,498	1,553,652	1,553,652	**1,627,717**	74,065		74,065	
525070	EMPLOYEE ALLOWANCES	20,495	21,960	21,960	**21,720**	(240)		(240)	
525090	GENERAL & MERIT	0	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 8,348,838**	**$ 9,237,261**	**$ 9,127,337**	**$ 10,741,110**	**$ 1,503,849**	**16.28%**	**$ 1,613,773**	**17.68%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	130,851	85,805	85,655	**86,505**	700		850	
530010	CITY ADMINISTRATION	1,793,100	1,758,249	1,758,249	**1,956,800**	198,551		198,551	
530015	REIMB FOR CUST SERVICE	(80,000)	(80,000)	(80,000)	**(80,000)**	0		0	
530070	SMALL TOOLS	23,730	26,300	26,000	**26,300**	0		300	
531001	BANK/CREDIT CARD FEES	176,577	185,000	185,000	**195,720**	10,720		10,720	
531010	PROFESSIONAL SERVICES	385,479	545,000	600,000	**560,000**	15,000		(40,000)	
531018	OTHER PROFESSIONAL SERVICES	15,710	25,000	35,975	**25,000**	0		(10,975)	
531040	OTHER CONTRACTUAL SERVICES	898,329	1,612,510	1,635,778	**1,899,190**	286,680		263,412	
531220	INVESTMENT ADVISORY FEES	18,177	20,000	18,500	**20,000**	0		1,500	
532040	OTHER LEGAL SERVICES	0	15,000	7,500	**15,000**	0		7,500	
538010	PAYMENTS IN LIEU OF TAXES	1,722,000	1,722,000	1,722,000	**1,722,000**	0		0	
540000	TRAINING & TRAVEL COSTS	23,953	48,900	41,400	**73,300**	24,400		31,900	
540100	BOOK/SUBS/MEMBERSHIPS	4,004	5,675	4,650	**6,400**	725		1,750	
541000	COMMUNICATIONS	3,724	8,558	5,685	**8,838**	280		3,153	
541010	TELEPHONE/TELEMETRY	54,028	59,480	56,450	**61,880**	2,400		5,430	
542020	POSTAGE & FREIGHT	45,000	50,000	50,000	**50,000**	0		0	
542100	EQUIP. SERVICES - REPAIRS	218,462	382,250	382,250	**390,250**	8,000		8,000	
542110	EQUIP. SERVICES - FUEL	174,507	224,865	224,865	**178,223**	(46,643)		(46,643)	
543010	ELECTRICITY	1,944,294	2,349,950	2,172,600	**2,452,800**	102,850		280,200	
543020	WATER, SEWER, GARBAGE	97,092	127,000	119,000	**135,200**	8,200		16,200	
544020	EQUIPMENT RENTAL	88,437	113,200	110,000	**169,000**	55,800		59,000	
545220	SELF INSURANCE CHARGE	886,045	875,689	875,689	**1,174,833**	299,144		299,144	
546000	REPAIR AND MAINTENANCE	682,647	734,200	940,200	**871,700**	137,500		(68,500)	
546020	BUILDINGS & GROUND MAINT.	305,584	309,500	299,500	**326,660**	17,160		27,160	
546030	EQUIP. MAINT. CONTRACTS	25,698	60,000	70,000	**75,000**	15,000		5,000	
546040	EQUIPMENT MAINTENANCE	512,003	628,500	717,500	**664,000**	35,500		(53,500)	
546120	ROAD REPAIRS	109,689	172,000	202,000	**350,000**	178,000		148,000	
547000	PRINTING AND BINDING	14,445	31,500	30,350	**28,500**	(3,000)		(1,850)	
549020	TECHNOLOGY SVC CHARGE	247,260	422,060	422,060	**466,319**	44,259		44,259	
549080	HAZARDOUS WASTE DISPOSAL	777	2,200	1,500	**2,200**	0		700	
551000	OFFICE SUPPLIES	7,208	13,700	12,100	**13,200**	(500)		1,100	
552000	OPERATING SUPPLIES	349,360	452,000	460,500	**507,500**	55,500		47,000	
552020	FUEL	7,193	67,000	52,000	**65,000**	(2,000)		13,000	
552030	OIL & LUBE	9,791	11,000	11,000	**11,000**	0		0	
552070	UNIFORMS	30,558	36,167	35,662	**37,653**	1,486		1,991	
552090	OTHER CLOTHING	14,510	19,313	14,242	**19,691**	378		5,449	
552100	JANITORIAL SUPPLIES	4,877	5,000	4,700	**5,000**	0		300	
552210	NEW INSTALLATIONS SUPPLY	284,592	450,000	1,000,000	**750,000**	300,000		(250,000)	
552220	REPAIR SUPPLIES	195,131	310,000	225,000	**310,000**	0		85,000	
552800	CHEMICALS	2,784,912	4,132,956	4,043,500	**4,134,991**	2,035		91,491	
559000	DEPRECIATION/AMORTIZATION	11,565,095	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$ 25,774,830**	**$18,017,527**	**$ 18,579,060**	**$ 19,765,653**	**$ 1,748,126**	**9.7%**	**$ 1,186,592**	**6.4%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDING	11,343,085	29,055,000	34,766,131	**6,380,000**	(22,675,000)		(28,386,131)	
560400	MACHINERY EQUIP	2,103,143	2,154,900	4,545,970	**1,757,400**	(397,500)		(2,788,570)	
560700	VEHICLES	117,271	173,000	893,257	**835,000**	662,000		(58,257)	
	TOTAL CAPITAL EXPENSES	**$ 13,563,498**	**$31,382,900**	**$ 40,205,358**	**$ 8,972,400**	**$ (22,410,500)**	**-71.4%**	**$(31,232,958)**	**-77.7%**
570110	PRINCIPAL	149,056	984,909	984,909	**1,011,528**	26,619		26,619	
570120	INTEREST	6,555	130,944	130,944	**105,420**	(25,524)		(25,524)	
	TOTAL DEBT RELATED EXPENSES	**$ 155,611**	**$ 1,115,853**	**$ 1,115,853**	**$ 1,116,948**	**$ 1,095**	**0.1%**	**$ 1,095**	**0.1%**
	TOTAL EXPENSES	**$47,842,777**	**$59,753,541**	**$69,027,608**	**$40,596,110**	**-$19,157,431**	**-32.1%**	**($28,431,498)**	**-41.2%**

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION

420.2001.533

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	829,697	819,058	902,499	**1,194,077**	375,019	45.8%	291,578	32.3%
510300	OTHER SALARIES	6,369	6,526	6,526	**7,500**	974		974	14.9%
510305	PERSONAL LEAVE PAYOUTS	43,567	29,585	45,055	**47,308**	17,723	59.9%	2,253	5.0%
510400	OVERTIME	660	1,000	600	**1,000**	0	0.0%	400	66.7%
525010	FICA	63,213	58,330	73,769	**91,346**	33,016	56.6%	17,577	23.8%
525030	RETIREMENT CONTRIBUTIONS	104,161	119,417	123,520	**169,984**	50,567	42.3%	46,464	37.6%
525040	LIFE/HEALTH INSURANCE	148,305	148,320	148,320	**207,638**	59,318	40.0%	59,318	40.0%
525070	EMPLOYEE ALLOWANCES	9,190	9,600	9,600	**8,400**	(1,200)	-12.5%	(1,200)	-12.5%
	TOTAL PERSONNEL SERVICES	**$1,205,162**	**$1,191,836**	**$1,309,889**	**$1,727,253**	**$535,417**	**44.9%**	**$ 417,364**	**31.9%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	59,274	3,000	3,000	**3,000**	0	0.0%	0	0.0%
530010	ADMINISTRATIVE REIMBURSEMENT	1,793,100	1,758,249	1,758,249	**1,956,800**	198,551	11.3%	198,551	11.3%
531010	PROFESSIONAL SERVICES	278,473	325,000	375,000	**325,000**	0	0.0%	(50,000)	-13.3%
	Engineering design and consulting assistance, Employee drug testing, Water/Sewer rate model update								
531040	OTHER CONTRACTUAL SERVICES	9,512	21,390	20,000	**21,390**	0	0.0%	1,390	7.0%
	Copy machine lease, answering service, radio maintenance, GIS service fee (Trimble Units), Bear's Paw Annual Lease Agreement								
531220	INVESTMENT ADVISORY FEES	18,177	20,000	18,500	**20,000**	0	0.0%	1,500	8.1%
532040	OTHER LEGAL SERVICES	0	15,000	7,500	**15,000**	0	0.0%	7,500	100.0%
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	0	2,000	1,500	**2,000**	0	0.0%	500	33.3%
541000	COMMUNICATIONS	674	3,000	1,000	**3,000**	0	0.0%	2,000	200.0%
541010	TELEPHONE	11,091	9,600	11,000	**12,000**	2,400	25.0%	1,000	9.1%
542100	EQUIP. SERVICES - REPAIRS	3,918	3,250	3,250	**3,250**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	4,538	3,780	3,780	**2,670**	(1,110)	-29.4%	(1,110)	-29.4%
543010	ELECTRICITY	29,892	30,000	32,000	**34,800**	4,800	16.0%	2,800	8.8%
543020	WATER, SEWER, GARBAGE	23,793	30,000	26,000	**30,000**	0	0.0%	4,000	15.4%
545220	SELF INSURANCE CHARGE	886,045	875,689	875,689	**1,174,833**	299,144	34.2%	299,144	34.2%
546000	REPAIR AND MAINTENANCE	9,203	13,500	12,000	**13,500**	0	0.0%	1,500	12.5%
546020	BUILDINGS & GROUND MAINT.	5,636	16,500	18,000	**18,660**	2,160	13.1%	660	3.7%
	Landscape maintenance, elevator maintenance, fountain maintenance, etc.								
547000	PRINTING AND BINDING	744	2,000	1,600	**2,000**	0	0.0%	400	25.0%
549020	TECHNOLOGY SVC CHARGE	247,260	422,060	422,060	**466,319**	44,259	10.5%	44,259	10.5%
551000	OFFICE SUPPLIES	1,185	2,400	2,200	**2,400**	0	0.0%	200	9.1%
552000	OPERATING SUPPLIES	3,092	4,500	4,500	**4,500**	0	0.0%	0	0.0%
	Janitorial supplies for facility, Utility Inspector and Warehouse Coordinator supplies								
552090	OTHER CLOTHING	217	217	217	**217**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	0	700	500	**700**	0	0.0%	200	40.0%
559000	DEPRECIATION/AMORTIZATION	742,485	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$5,850,309**	**$5,283,835**	**$5,319,545**	**$5,834,039**	**$550,204**	**10.4%**	**$ 514,494**	**9.7%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	0	0	1,770,024	**0**	0		(1,770,024)	
570110	PRINCIPAL	149,056	984,909	984,909	**1,011,528**	26,619	2.7%	26,619	2.7%
570120	INTEREST	6,555	130,944	130,944	**105,420**	(25,524)	-19.5%	(25,524)	-19.5%
	TOTAL NON-OPERATING EXPENSES	**$155,611**	**$1,115,853**	**$2,885,877**	**$1,116,948**	**$1,095**	**0.1%**	**$(1,768,929)**	**-61.3%**
	TOTAL EXPENSES	**$7,211,083**	**$7,591,524**	**$9,515,311**	**$8,678,240**	**$1,086,716**	**14.3%**	**($837,071)**	**-8.8%**

FISCAL YEAR 2023-24
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION

420.2030.533

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	810,386	820,411	820,411	**941,692**	121,281	14.8%	121,281	14.8%
510300	OTHER SALARIES	2,758	2,548	2,548	**3,500**	952		952	37.4%
510305	PERSONAL LEAVE PAYOUTS	38,791	29,444	29,519	**29,604**	160	0.5%	85	0.3%
510400	OVERTIME	52,511	40,000	50,000	**40,000**	0	0.0%	(10,000)	-20.0%
525010	FICA	65,110	58,665	58,665	**73,775**	15,110	25.8%	15,110	25.8%
525030	RETIREMENT CONTRIBUTIONS	100,821	118,927	118,927	**133,997**	15,070	12.7%	15,070	12.7%
525040	LIFE/HEALTH INSURANCE	222,458	222,480	222,480	**222,465**	(15)	0.0%	(15)	0.0%
525070	EMPLOYEE ALLOWANCES	920	960	960	**960**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$1,293,755**	**$1,293,435**	**$1,303,510**	**$1,445,993**	**$152,558**	**11.8%**	**$142,483**	**10.9%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	14,079	16,900	16,000	**17,200**	300	1.8%	1,200	7.5%
	Annual operating license fee, security camera software fees, Risk Manangement Program fee, Consumer Confidence Report								
530070	SMALL TOOLS	1,266	2,500	2,500	**2,500**	0	0.0%		0.0%
531018	PROFESSIONAL SERVICES	15,710	25,000	35,975	**25,000**	0	0.0%	(10,975)	-30.5%
	SCADA repair and programming services								
531040	OTHER CONTRACTUAL SERVICES	498,424	1,029,120	1,100,000	**1,252,800**	223,680	21.7%	152,800	13.9%
	Sludge hauling ($652,800), well rehab ($600,000)								
540000	TRAINING & TRAVEL COSTS	1,631	3,400	3,400	**4,700**	1,300	38.2%	1,300	38.2%
541000	COMMUNICATIONS	422	600	500	**600**	0	0.0%	100	20.0%
541010	TELEMETRY COMMUNICATIONS	42,505	49,280	45,000	**49,280**	0	0.0%	4,280	9.5%
542100	EQUIP. SERVICES - REPAIRS	11,939	16,000	16,000	**16,000**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	2,315	4,000	4,000	**3,560**	(440)	-11.0%	(440)	-11.0%
543010	ELECTRICITY	994,681	1,239,000	1,200,000	**1,320,000**	81,000	6.5%	120,000	10.0%
543020	WATER, SEWER, GARBAGE	18,841	21,000	24,000	**25,200**	4,200	20.0%	1,200	5.0%
544020	EQUIPMENT RENTAL	10,065	10,000	10,000	**13,000**	3,000	30.0%	3,000	30.0%
546000	REPAIR AND MAINTENANCE	75,394	120,000	125,000	**127,500**	7,500	6.3%	2,500	2.0%
	Equipment calibration, plant motor repairs, electronic repair, generator maintenance, metal fabrication for repairs, etc.								
546020	BUILDINGS & GROUND MAINT.	125,828	124,500	125,000	**133,500**	9,000	7.2%	8,500	6.8%
	Landscape maint ($39,000), Plant/Station painting ($35,000), interior door/window replcmnts, etc.								
546040	EQUIP. MAINTENANCE	144,312	191,000	230,000	**196,000**	5,000	2.6%	(34,000)	-14.8%
	Electrical supplies/repairs, chemical feed equipment, sludge press parts, VFD's, SCADA hardware, HSP meter replcmnts, etc.								
547000	PRINTING AND BINDING	339	1,500	750	**1,500**	0	0.0%	750	100.0%
551000	OFFICE SUPPLIES	1,446	1,300	1,300	**1,300**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	33,931	39,000	39,000	**39,000**	0	0.0%	0	0.0%
	Lab supplies, safety (SCBA masks), cleaning supplies, etc.							0	
552020	FUEL	1,131	25,000	20,000	**25,000**	0	0.0%	5,000	25.0%
552030	OIL & LUBE	6,820	7,500	8,000	**7,500**	0	0.0%	(500)	-6.3%
552070	UNIFORMS	5,592	6,000	6,300	**6,300**	300	5.0%	0	0.0%
552090	OTHER CLOTHING	2,815	3,255	2,708	**3,363**	108	3.3%	655	24.2%
552800	CHEMICALS	2,426,397	3,430,726	3,350,000	**3,432,061**	1,335	0.0%	82,061	2.4%
554010	MEMBERSHIPS	140	300	150	**300**	0	0.0%	150	100.0%
559000	DEPRECIATION/AMORTIZATION	3,333,055	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$7,769,078**	**$6,366,881**	**$6,365,583**	**$6,703,164**	**$336,283**	**5.3%**	**$337,581**	**5.3%**
NON-OPERATING EXPENSES									
560400	MACHINERY & EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$9,062,833**	**$7,660,316**	**$7,669,093**	**$8,149,157**	**$488,841**	**6.4%**	**$480,064**	**6.3%**

FISCAL YEAR 2023-24
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION

420.2031.533

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	750,495	1,057,486	939,585	**1,213,901**	156,415	14.8%	274,316	29.2%
510300 OTHER SALARIES	32,661	33,436	33,436	**63,805**	30,369	90.8%	30,369	90.8%
510305 PERSONAL LEAVE PAYOUTS	18,028	16,670	20,872	**21,916**	5,246	31.5%	1,044	5.0%
510400 OVERTIME	58,428	60,000	80,000	**65,000**	5,000	8.3%	(15,000)	-18.8%
525010 FICA	62,189	79,744	79,744	**89,450**	9,706	12.2%	9,706	12.2%
525030 RETIREMENT CONTRIBUTIONS	95,586	151,576	129,449	**168,778**	17,202	11.3%	39,329	30.4%
525040 LIFE/HEALTH INSURANCE	296,611	296,640	296,640	**296,620**	(20)	0.0%	(20)	0.0%
525070 EMPLOYEE ALLOWANCES	2,540	2,400	2,400	**2,880**	480	20.0%	480	20.0%
TOTAL PERSONNEL SERVICES	**$1,316,539**	**$1,697,952**	**$1,582,126**	**$1,922,350**	**$224,398**	**13.2%**	**$340,224**	**21.5%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	6,201	7,500	7,000	**7,500**	0	0.0%	500	7.1%
530070 SMALL TOOLS	5,140	6,000	5,800	**6,000**	0	0.0%	200	3.4%
531040 OTHER CONTRACTUAL SERVICES	14,271	70,000	65,000	**70,000**	0	0.0%	5,000	7.7%
Contracted plumber repairs ($15,000), Fire hydrant sand blasting ($25,000), Large Meter Testing Svcs ($20,000), Asbestos Pipe Disposal ($10,000)								
540000 TRAINING & TRAVEL COSTS	5,591	19,200	15,000	**28,200**	9,000	46.9%	13,200	88.0%
541000 COMMUNICATIONS	266	220	275	**300**	80	36.4%	25	9.1%
541200 EQUIP. SERVICES - REPAIRS	55,794	110,000	110,000	**110,000**	0	0.0%	0	0.0%
542110 EQUIP. SERVICES - FUEL	54,693	94,500	94,500	**71,200**	(23,300)	-24.7%	(23,300)	-24.7%
543020 WATER, SEWER, GARBAGE	297	15,000	5,000	**15,000**	0	0.0%	10,000	200.0%
544020 EQUIPMENT RENTAL	26,000	32,700	41,000	**68,700**	36,000	110.1%	27,700	67.6%
Mini trackhoe rentals ($40,800 for two units/year), WD backhoe rental ($26,400)misc small equip rental ($1,500)								
546000 REPAIR AND MAINTENANCE	212	1,000	1,200	**1,200**	200	20.0%	0	0.0%
546040 EQUIP. MAINTENANCE	230	1,000	3,000	**2,500**	1,500	150.0%	(500)	-16.7%
546120 ROAD REPAIRS	49,689	100,000	130,000	**200,000**	100,000	100.0%	70,000	53.8%
Road and driveway repairs due to watermain breaks and construction activities								
551000 OFFICE SUPPLIES	181	2,000	1,800	**2,000**	0	0.0%	200	11.1%
552000 OPERATING SUPPLIES	20,219	24,000	26,000	**25,500**	1,500	6.3%	(500)	-1.9%
552070 UNIFORMS	7,493	9,100	10,000	**9,620**	520	5.7%	(380)	-3.8%
552090 OTHER CLOTHING	2,599	4,340	2,653	**4,394**	54	1.2%	1,741	65.6%
552210 NEW INSTALLATIONS SUPPLY	284,592	450,000	1,000,000	**750,000**	300,000	66.7%	(250,000)	-25.0%
Electronic meter change outs								
552220 REPAIR SUPPLIES	195,131	310,000	225,000	**310,000**	0	0.0%	85,000	37.8%
Brass fittings, ball valves, curb stops, repair clamps, pipe repair supplies, polytube, sample stations, hydrants, etc.								
559000 DEPRECIATION/AMORTIZATION	1,520,921	0	0	**0**			0	
TOTAL OPERATING EXPENSES	**$2,249,521**	**$1,256,560**	**$1,743,228**	**$1,682,114**	**$425,554**	**33.9%**	**($61,114)**	**-3.5%**
NON-OPERATING EXPENSES								
560400 MACHINERY & EQUIPMENT	29,804	35,700	35,000	**30,000**	(5,700)	-16.0%	(5,000)	-14.3%
Small equipment replacements including tapping machine, Mudhog pumps, Trimble handeld unit, locating equipment, etc.								
TOTAL NON-OPERATING EXPENSES	**$ 29,804**	**$ 35,700**	**$ 35,000**	**$ 30,000**	**$ (5,700)**	**-16.0%**	**$ (5,000)**	**-14.3%**
TOTAL EXPENSES	**$3,595,864**	**$2,990,212**	**$3,360,354**	**$3,634,464**	**$644,252**	**21.5%**	**$274,110**	**8.2%**

FISCAL YEAR 2023-24
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT

420.3040.535

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,034,845	1,135,215	1,185,215	**1,334,812**	199,597	17.6%	149,597	12.6%
510300	OTHER SALARY/ON CALL	7,047	9,232	9,232	**10,640**	1,408	15.3%	1,408	15.3%
510305	PERSONAL LEAVE PAYOUT	37,539	33,465	29,772	**31,261**	(2,204)	-6.6%	1,489	5.0%
510400	OVERTIME	37,537	40,000	40,000	**50,000**	10,000	25.0%	10,000	25.0%
525010	FICA	81,887	83,146	94,490	**104,249**	21,103	25.4%	9,759	10.3%
525030	RETIREMENT CONTRIBUTIONS	128,039	159,086	167,129	**189,740**	30,654	19.3%	22,611	13.5%
525040	LIFE/HEALTH INSURANCE	296,611	296,640	296,640	**296,620**	(20)	0.0%	(20)	0.0%
525070	EMPLOYEE ALLOWANCES	2,840	2,400	2,400	**3,840**	1,440	60.0%	1,440	60.0%
	TOTAL PERSONNEL SERVICES	**$1,626,345**	**$1,759,184**	**$1,824,878**	**$2,021,162**	**$261,978**	**14.9%**	**$196,284**	**10.8%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	28,826	34,750	35,000	**34,750**	0	0.0%	(250)	-0.7%
	NPDES permit fee, Risk Manangement Program fee, Lab Certification, LIMS hosting fees, Permiting fees, etc								
530070	SMALL TOOLS	3,735	4,000	4,000	**4,000**	0	0.0%	0	0.0%
531010	PROFESSIONAL SERVICES	107,006	220,000	225,000	**235,000**	15,000	6.8%	10,000	4.4%
	Subcontracted lab services (also accounts for WTP activities)								
531040	OTHER CONTRACTUAL SERVICES	334,681	418,500	390,000	**418,500**	0	0.0%	28,500	7.3%
	Contracted services for bio-solids hauling and disposal								
540000	TRAINING & TRAVEL COSTS	9,585	10,000	9,000	**10,000**	0	0.0%	1,000	11.1%
540100	BOOKS AND MEMBERSHIPS	1,364	1,675	1,500	**2,400**	725	43.3%	900	60.0%
541000	COMMUNICATIONS	506	900	550	**900**	0	0.0%	350	63.6%
541010	TELEPHONE	432	600	450	**600**	0	0.0%	150	33.3%
542100	EQUIP. SERVICES - REPAIRS	8,737	20,000	20,000	**25,000**	5,000	25.0%	5,000	25.0%
542110	EQUIP. SERVICES - FUEL	5,640	8,505	8,505	**6,230**	(2,275)	-26.7%	(2,275)	-26.7%
543010	ELECTRICITY	714,786	840,000	700,000	**840,000**	0	0.0%	140,000	20.0%
543020	WATER, SEWER, GARBAGE	39,560	36,000	45,000	**42,000**	6,000	16.7%	(3,000)	-6.7%
544020	EQUIPMENT RENTAL	2,761	7,400	6,000	**7,400**	0	0.0%	1,400	23.3%
546000	REPAIR AND MAINTENANCE	315,594	432,000	490,000	**534,000**	102,000	23.6%	44,000	9.0%
	Electircal System reapirs ($20,000), large pump and motor repairs ($105,000), valve and piping replcmnts ($200,000), etc.								
546020	BUILDINGS & GROUND MAINT.	169,283	152,000	140,000	**158,000**	6,000	3.9%	18,000	12.9%
	Landscape maintenance, door/window replacements, paint supplies, A/C repairs, roof repairs, etc.								
546040	EQUIP. MAINTENANCE	257,647	282,500	325,000	**311,500**	29,000	10.3%	(13,500)	-4.2%
	Belt press parts, instrumentation/electrical parts, chemical feed supplies, pipe and fittings, belts, blowers, etc.								
549080	HAZARDOUS WASTE DISPOSAL	777	2,200	1,500	**2,200**	0	0.0%	700	46.7%
551000	OFFICE SUPPLIES	2,095	2,500	2,300	**2,500**	0	0.0%	200	8.7%
552000	OPERATING SUPPLIES	103,232	127,000	125,000	**144,000**	17,000	13.4%	19,000	15.2%
	Lab testing supplies, first aid (PPE), bacti supplies (accounts for WTP activities), probe replcmnts, lab equpmnt supplies, etc								
552020	FUEL	5,235	20,000	10,000	**20,000**	0	0.0%	10,000	100.0%
552030	OIL & LUBE	2,971	3,500	3,000	**3,500**	0	0.0%	500	16.7%
552070	UNIFORMS AND SHOES	5,895	7,500	6,800	**7,500**	0	0.0%	700	10.3%
552090	OTHER CLOTHING	3,465	4,340	4,061	**4,448**	108	2.5%	387	9.5%
552100	JANITORIAL SUPPLIES	4,877	5,000	4,700	**5,000**	0	0.0%	300	6.4%
552800	CHEMICALS	240,154	574,330	565,000	**574,330**	0	0.0%	9,330	1.7%
	Chemicals to meet treatment requirements								
559000	DEPRECIATION/AMORTIZATION	2,449,790	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$4,818,632**	**$3,215,200**	**$3,122,366**	**$3,393,758**	**$178,558**	**5.6%**	**$271,392**	**8.7%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	74,513	85,000	65,000	**85,000**	0	**0.0%**	20,000	**30.8%**
	TOTAL NON-OPERATING EXPENSES	**$74,513**	**$85,000**	**$65,000**	**$85,000**	**$0**	**0.0%**	**$0**	**0.0%**
	TOTAL EXPENSES	**$6,519,490**	**$5,059,384**	**$5,012,244**	**$5,499,920**	**$440,536**	**8.7%**	**$467,676**	**9.3%**

FISCAL YEAR 2023-24
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS

420.3041.535

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	688,616	850,523	783,837	**1,019,992**	169,469	19.9%	236,155	30.1%
510300	OTHER SALARIES	26,214	26,910	26,910	**26,820**	(90)	-0.3%	(90)	-0.3%
510305	PERSONAL LEAVE PAYOUTS	20,959	19,661	16,564	**17,392**	(2,269)	-11.5%	828	5.0%
510400	OVERTIME	24,831	30,000	45,000	**30,000**	0	0.0%	(15,000)	-33.3%
525010	FICA	55,408	62,203	65,203	**80,408**	18,205	29.3%	15,205	23.3%
525030	RETIREMENT CONTRIBUTIONS	89,296	120,903	115,903	**144,879**	23,976	19.8%	28,976	25.0%
525040	LIFE/HEALTH INSURANCE	252,119	252,144	252,144	**266,958**	14,814	5.9%	14,814	5.9%
525070	EMPLOYEE ALLOWANCES	3,360	3,360	3,360	**3,840**	480	14.3%	480	14.3%
	TOTAL PERSONNEL SERVICES	**$1,160,805**	**$1,365,704**	**$1,308,921**	**$1,590,289**	**$224,585**	**16.4%**	**$281,368**	**21.5%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	600	1,000	1,000	**1,000**	0	0.0%	0	0.0%
530070	SMALL TOOLS	8,049	7,800	7,700	**7,800**	0	0.0%	100	1.3%
531040	OTHER CONTRACTUAL SERVICES	14,994	35,000	20,000	**35,000**	0	0.0%	15,000	75.0%
540000	TRAINING & TRAVEL COSTS	6,741	6,300	6,000	**15,300**	9,000	142.9%	9,300	155.0%
541000	COMMUNICATIONS	174	550	200	**550**	0	0.0%	350	175.0%
542100	EQUIP. SERVICES - REPAIRS	82,262	145,000	145,000	**145,000**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	42,945	57,380	57,380	**44,500**	(12,880)	-22.4%	(12,880)	-22.4%
543010	ELECTRICITY	4,754	4,700	5,600	**6,000**	1,300	27.7%	400	7.1%
543020	WATER, SEWER, GARBAGE	1,300	10,000	5,000	**8,000**	(2,000)	-20.0%	3,000	60.0%
544020	EQUIPMENT RENTAL	46,390	53,300	48,000	**70,100**	16,800	31.5%	22,100	46.0%
	Trackhoe rentals ($40,800 for two units/year), backhoe rental ($28,800), misc small equip rental ($500)								
546000	REPAIR AND MAINTENANCE	11,517	12,700	12,000	**13,000**	300	2.4%	1,000	8.3%
546040	EQUIP. MAINTENANCE	8,273	9,000	9,500	**9,000**	0	0.0%	(500)	-5.3%
	Sewer televising camera repairs (6 cameras operated by division)								
546120	ROAD REPAIRS	60,000	72,000	72,000	**150,000**	78,000	108.3%	78,000	108.3%
	Road and driveway repairs due to sewer line breaks and construction activities								
551000	OFFICE SUPPLIES	1,060	1,500	1,500	**1,500**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	137,860	186,000	200,000	**217,500**	31,500	16.9%	17,500	8.8%
	Safety gear, sectional & lateral liners, manhole rings/covers, manhole coatings, reclaimed meters, sod, pipe fittings, supplies, etc.								
552070	UNIFORMS AND SHOES	6,668	8,300	7,000	**8,300**	0	0.0%	1,300	18.6%
552090	OTHER CLOTHING	2,599	3,689	2,599	**3,743**	54	1.5%	1,144	44.0%
552800	CHEMICALS	2,719	2,900	3,500	**3,600**	700	24.1%	100	2.9%
554010	MEMBERSHIPS	2,500	3,000	2,500	**3,000**	0	0.0%	500	20.0%
559000	DEPRECIATION/AMORTIZATION	1,484,077	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$1,925,484**	**$620,119**	**$606,479**	**$742,893**	**$122,774**	**19.8%**	**$136,414**	**22.5%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	20,597	34,200	50,000	**42,400**	8,200	24.0%	(7,600)	-15.2%
	Jet truck hoses, lamp camera cable, street saw, push camera, GPS unit								
	TOTAL NON-OPERATING EXPENSES	**$20,597**	**$34,200**	**$50,000**	**$42,400**	**$8,200**	**24.0%**	**($7,600)**	**-15.2%**
	TOTAL EXPENSES	**$3,106,885**	**$2,020,023**	**$1,965,400**	**$2,375,582**	**$355,559**	**17.6%**	**$410,182**	**20.9%**

FISCAL YEAR 2023-24
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE

420.4050.536

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	741,668	868,548	726,123	**916,252**	47,704	5.5%	190,129	26.2%
510300	OTHER SALARIES	28,170	29,406	29,406	**27,320**	(2,086)	-7.1%	(2,086)	-7.1%
510305	PERSONAL LEAVE PAYOUTS	40,424	17,992	16,596	**17,426**	(566)	-3.1%	830	5.0%
510400	OVERTIME	15,845	25,000	20,000	**25,000**	0	0.0%	5,000	25.0%
525010	FICA	60,738	63,835	60,230	**72,489**	8,654	13.6%	12,259	20.4%
525030	RETIREMENT CONTRIBUTIONS	95,600	121,527	111,527	**124,481**	2,954	2.4%	12,954	11.6%
525040	LIFE/HEALTH INSURANCE	237,288	237,312	237,312	**237,300**	(12)	0.0%	(12)	0.0%
525070	EMPLOYEE ALLOWANCES	1,300	2,880	2,880	**1,440**	(1,440)	-50.0%	(1,440)	-50.0%
	TOTAL PERSONNEL SERVICES	**$1,221,035**	**$1,366,500**	**$1,204,074**	**$1,421,708**	**$55,208**	**4.0%**	**$217,634**	**18.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	6,095	7,000	8,000	**7,000**	0	0.0%	(1,000)	-12.5%
530070	SMALL TOOLS	5,539	6,000	6,000	**6,000**	0	0.0%	0	0.0%
531040	PROFESSIONAL SERVICES	11,225	21,000	21,000	**21,500**	500	2.4%	500	2.4%
	SCADA annual software license and maintenance fees (accounts for WTP, WWTP, and UM), Diesel tank cleaning								
540000	TRAINING & TRAVEL COSTS	405	6,000	6,000	**12,100**	6,100	101.7%	6,100	101.7%
541000	COMMUNICATIONS	161	288	160	**288**	0	0.0%	128	80.0%
542100	EQUIP. SERVICES - REPAIRS	49,649	85,000	85,000	**85,000**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	57,833	47,250	47,250	**42,053**	(5,198)	-11.0%	(5,198)	-11.0%
543010	ELECTRICITY	200,182	236,250	235,000	**252,000**	15,750	6.7%	17,000	7.2%
543020	WATER, SEWER, GARBAGE	13,300	15,000	14,000	**15,000**	0	0.0%	1,000	7.1%
544020	EQUIPMENT RENTAL	3,222	9,800	5,000	**9,800**	0	0.0%	4,800	96.0%
546000	REPAIR AND MAINTENANCE	270,727	155,000	300,000	**182,500**	27,500	17.7%	(117,500)	-39.2%
	Landsdcape, irrigation & driveway at Solana Tank site, motor rewinds for pump stations								
546020	BUILDINGS & GROUND MAINT.	4,837	16,500	16,500	**16,500**	0	0.0%	0	0.0%
546030	EQUIP. MAINT. CONTRACTS	25,698	60,000	70,000	**75,000**	15,000	25.0%	5,000	7.1%
	Sewer By-Pass pump maintenance, emergency repairs								
546040	EQUIP. MAINTENANCE	101,541	145,000	150,000	**145,000**	0	0.0%	(5,000)	-3.3%
	Pump station motor/pump parts, check valves, equipment repair, bearings, pump station electronics - VFDs/PLCs, etc.								
551000	OFFICE SUPPLIES	1,241	1,500	1,500	**1,500**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	51,026	70,000	65,000	**75,500**	5,500	7.9%	10,500	16.2%
	Misc. Hardware (nuts, bolts, etc.), lubricants , electrical supplies (wire, tape, conduit)								
552020	FUEL	827	22,000	22,000	**20,000**	(2,000)	-9.1%	(2,000)	-9.1%
552070	UNIFORMS & SHOES	4,323	4,600	4,600	**5,000**	400	8.7%	400	8.7%
552090	OTHER CLOTHING	2,815	3,472	2,004	**3,526**	54	1.6%	1,522	75.9%
552800	CHEMICALS	115,642	125,000	125,000	**125,000**	0	0.0%	0	0.0%
	Biostimulants for the Fats Oil & Grease (FOG) program for sewer collections system								
559000	DEPRECIATION	2,034,286	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$2,960,576**	**$1,036,660**	**$1,184,014**	**$1,100,267**	**$63,607**	**6.1%**	**($83,748)**	**-7.1%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	117,943	120,000	90,000	**120,000**	0	0.0%	30,000	33.3%
	Small motor/pump replcmnts, telemetry equipment, large VFD replacements, wellfiled flow meter replcmnts								
	TOTAL NON-OPERATING EXPENSES	**$117,943**	**$120,000**	**$90,000**	**$120,000**	**$0**	**0.0%**	**$30,000**	**33.3%**
	TOTAL EXPENSES	**$4,299,554**	**$2,523,160**	**$2,478,088**	**$2,641,974**	**$118,814**	**4.7%**	**$163,886**	**6.6%**

FISCAL YEAR 2023-24
BUDGET DETAIL
WATER & SEWER FUND
UTILITY BILLING / CUSTOMER SERVICE

420.0707.533

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	328,163	362,752	376,167	**399,480**	36,728	10.1%	23,313	6.2%
510300	OTHER SALARIES	865	1,000	1,000	**1,000**	0		0	0.0%
510305	PERSONAL LEAVE PAYOUT	13,404	12,000	14,502	**12,700**	700	5.8%	(1,802)	-12.4%
510400	OVERTIME	16,225	6,000	19,800	**15,000**	9,000	150.0%	(4,800)	-24.2%
525010	FICA	26,736	29,905	31,477	**31,636**	1,731	5.8%	159	0.5%
525030	RETIREMENT CONTRIBUTIONS	39,353	50,517	50,517	**52,063**	1,546	3.1%	1,546	3.1%
525040	LIFE/HEALTH INSURANCE	100,106	100,116	100,116	**100,116**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCE	345	360	360	**360**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$525,197**	**$562,650**	**$593,939**	**$612,355**	**$49,705**	**8.8%**	**$18,416**	**3.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	15,776	15,655	15,655	**16,055**	400	2.6%	400	2.6%
	PCH Intelius, Transworld								
530015	CUST SERV REIMBURSEMENT	(80,000)	(80,000)	(80,000)	**(80,000)**	0	0.0%	0	0.0%
	The Solid Waste and Stormwater funds reimburse this department for a portion of the Utility Billing Operations								
531001	CREDIT CARD PROCESSING	176,577	185,000	185,000	**195,720**	10,720	5.8%	10,720	5.8%
531040	OTHER CONTRACTUAL SERVICES	15,222	17,500	19,778	**80,000**	62,500	357.1%	60,222	304.5%
	Annual hosting/software licensing fees for utility billing software (previously budgeted in Util Admin prior to 2021)								
540000	TRAINING / TRAVEL	0	2,000	500	**1,000**	(1,000)	-50.0%	500	100.0%
541000	COMMUNICATIONS	1,521	3,000	3,000	**3,200**	200	6.7%	200	6.7%
	Online payment system, IVR expense and cell phones								
542020	POSTAGE & FREIGHT	45,000	50,000	50,000	**50,000**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	6,163	3,000	3,000	**6,000**	3,000	100.0%	3,000	100.0%
542110	EQUIP. SERVICES - FUEL	6,543	9,450	9,450	**8,010**	(1,440)	-15.2%	(1,440)	-15.2%
547000	PRINTING AND BINDING	13,362	28,000	28,000	**25,000**	(3,000)	*-10.7%*	(3,000)	*-10.7%*
	Outsourced printing and mailing of utility bills								
551000	OFFICE SUPPLIES	0	2,500	1,500	**2,000**	(500)	*-20.0%*	500	*33.3%*
552000	OPERATING SUPPLIES	0	1,500	1,000	**1,500**	0	0.0%	500	50.0%
552070	UNIFORMS & OTHER CLOTHING	587	667	962	**933**	266	39.9%	(29)	-3.1%
559000	DEPRECIATION	480	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$201,231**	**$238,272**	**$237,845**	**$309,418**	**$71,146**	**29.9%**	**$71,573**	**30.1%**
		$726,428	**$800,922**	**$831,784**	**$921,773**	**$120,851**	**15.1%**	**$89,989**	**10.8%**

Table of Contants

CAPITAL IMPROVEMENT PROJECTS
WATER SEWER FUND 420

CIP NUMBER	PROJECT DESCRIPTION	Requested 2023-24	2024-25	2025-26	2026-27	2027-28
Water Production						
24K11	Water Treatment Plant Pumps	130,000	130,000	130,000	130,000	130,000
24K10	Filter Bed Replacement (1)	180,000	0	0	0	0
24K02	Infrastructure Repairs - Water Plant	100,000	100,000	100,000	100,000	100,000
24K07	Service Truck Replacements (1)	40,000	0	0	0	45,000
24K57	Clearwell Rehabs (underground water storage)	200,000	100,000	150,000	300,000	0
	Chlorine Gas to Bleach Conversion	TBD	0	0	0	0
	Loader Replacement (Lime Operation)	0	90,000	0	0	0
	Paving Improvements (Employee Parking & Storage Lo	0	100,000	0	0	0
	Golden Gate Well Replacements	0	0	2,500,000	0	2,500,000
	TOTAL WATER PRODUCTION	**650,000**	**520,000**	**2,880,000**	**530,000**	**2,775,000**
Water Distribution						
24L02	Water Transmission Mains	3,000,000	1,500,000	1,500,000	1,500,000	1,500,000
24L02	Improvements based on WDSMP	500,000	4,000,000	2,500,000	2,500,000	2,500,000
24L02	Water Transmission Mains (Unsewered Areas 1, 2, 3, 6	0	0	4,800,000	0	5,300,000
24L06	Service Truck Replacements (1)	100,000	100,000	100,000	100,000	100,000
24L07	Excavation Equipment Replacement	165,000	150,000	0	0	0
	Collier County Transportation Improvements	0	1,000,000	0	0	0
	Trailer Mounted Water Jet/Tanker	0	35,000	0	0	0
	Pipe Locating Equipment - Ground Penetrating Radar	0	25,000	0	0	0
	Utilities Administration Facility Improvements	0	0	175,000	0	1,500,000
	TOTAL WATER DISTRIBUTION	**3,765,000**	**6,810,000**	**9,075,000**	**4,100,000**	**10,900,000**
Wastewater Treatment						
24M07	Wastewater Treatment Plant Pumps	100,000	150,000	150,000	150,000	150,000
24M25	Infrastructure Repairs - Wastewater Plant	150,000	150,000	150,000	150,000	150,000
	Treatment Improvements (pending new permit requirem	0	TBD	TBD	TBD	TBD
	Chlorine Gas to Bleach Conversion	0	TBD	0	0	0
	Filter Bed Replacements (Filters 1, 2, & 3)	0	125,000	125,000	0	125,000
	Grit Pumps and Classifier Replacements	0	300,000	0	0	0
	Service Truck Replacements	0	0	40,000	0	0
	Biosolids Dewatering Replacement (Design)	0	0	300,000	TBD	0
	NEW - Yard Tractor Purchase	0	0	110,000	0	0
	Telehandler/Tractor Replacement	0	0	0	200,000	0
	TOTAL WASTEWATER TREATMENT	**250,000**	**725,000**	**875,000**	**500,000**	**425,000**
Wastewater Collections						
24N04	Replace Sewer Mains, Laterals, etc.	1,200,000	2,700,000	3,500,000	2,300,000	1,200,000
24N05	Sewer Collections System Master Plan (driven by 20-yr	500,000	0	0	0	0
24N07	Excavation Equipment Replacements (2)	260,000	150,000	0	0	0
24N11	Service Truck Replacements (2)	120,000	100,000	100,000	100,000	100,000
	Dewatering Pump Replacements	0	50,000	0	0	0
	Heavy Equipment Trailer Replacement	0	15,000	0	0	0
	WWC Facility Improvements	0	75,000	100,000	0	0
	Sanitary Sewer Installations (Unsewered Areas 1, 2, 3,	0	0	10,800,000		10,400,000
	Televising Truck/Camera Equipment Replacement	0	0	300,000	0	0
	Improvements based on SCSMP	0	0	TBD	TBD	TBD
	TOTAL WASTEWATER COLLECTIONS	**2,080,000**	**3,090,000**	**14,800,000**	**2,400,000**	**11,700,000**
Utilities Maintenance						
24X01	Replace/Upgrade Remote Pumping Facilities	500,000	500,000	500,000	300,000	300,000
24X02	Pump Stations Improvements	450,000	450,000	450,000	450,000	450,000
24X22	Generator Replacements	250,000	125,000	100,000	100,000	100,000
24X04	Submersible Pump Replacements	250,000	250,000	250,000	250,000	250,000
24X07	Power Service Control Equipment Replacements	150,000	150,000	150,000	150,000	150,000
24X05	Service Truck Replacements (1)	150,000	75,000	150,000	150,000	150,000
	Vacuum Truck (NEW - Addition)	0	400,000	0	0	0
	Irrigation System Control Valves	0	50,000	50,000	50,000	0
	SCADA/Telemetry/Computer Networking Improvements	0	120,000	0	0	160,000
	Equipment Awning Installations (equipment protection)	0	0	100,000	0	0
	Odor Control System Replacements	0	0	0	100,000	0
	TOTAL UTILITIES MAINTENANCE	**1,750,000**	**2,120,000**	**1,750,000**	**1,550,000**	**1,560,000**

CAPITAL IMPROVEMENT PROJECTS
WATER SEWER FUND 420

Utilities/Finance/Customer Service						
	Service Truck Replacements	0	0	0	0	40,000
	TOTAL CUSTOMER SERVICE	**0**	**0**	**0**	**0**	**40,000**
IWRP (Integrated Water Resource Plan)						
24K59	Reclaimed Water Transmission Mains	200,000	200,000	200,000	200,000	200,000
	TOTAL IWRP	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**
	FUND TOTAL	**8,695,000**	**13,465,000**	**29,580,000**	**9,280,000**	**27,600,000**

	Other capital assets not in CIP	277,400
	Total Capital Projects for FY 23-24	0
	Five Year Total	**88,620,000**

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GULF ACRES ROSEMARY HEIGHTS
FINANCIAL SUMMARY
Fiscal Year 2023-24

Beginning Balance - Fund Balance as of September 30, 2022		**$7,008**
Projected Revenues FY 2022-23		285,368
Projected Expenditures FY 2022-23		223,917
Net Increase/(Decrease) in Net Unrestricted Assets		**$61,451**
Expected Fund Balance as of September 30, 2023		**$68,459**
Add Fiscal Year 2023-24 Budgeted Revenues		
Interest	18,000	
Assessments	230,000	$248,000
TOTAL AVAILABLE RESOURCES		**$316,459**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Professional Services	4,025	
Debt Principal & Interest	220,204	$224,229
BUDGETED CASH FLOW		**$23,771**
Projected Fund Balance as of September 30, 2024		**$92,230**

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.

2023-24 Significant Budgetary Issues

The FY 2023-24 budget for the Gulf Acres/Rosemary Heights District is $224,229. This includes debt payment and professional services regarding the assessment collection.

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
GULF ACRES/ROSEMARY HEIGHTS

426-3043-535

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
REVENUE								
325102 ASSESSMENT PAYMENTS	125,304	240,000	264,368	**230,000**	(240,000)	-100.0%	(34,368)	-13.0%
334101 SFWMD GRANT	1,675,877	0	0	**0**	230,000		0	
361000 INTEREST	11,420	2,000	21,000	**18,000**	(2,000)		(3,000)	-14.3%
TOTAL REVENUE	**$ 1,812,601**	**$ 242,000**	**$ 285,368**	**$ 248,000**	**$ (12,000)**	**-5.0%**	**$ (37,368)**	**-13.1%**
EXPENSES								
531010 PROFESSIONAL SERVICES	7,680	0	4,021	**4,025**	0		4	
560300 CAPITAL PROJECT 17N12	195,293	0	0	**0**	0		0	#DIV/0!
570110 DEBT SERVICE/PRINCIPAL	0	142,000	142,000	**146,000**	(142,000)	-100.0%	4,000	2.8%
570120 DEBT SERVICE/INTEREST	81,506	77,896	77,896	**74,204**	68,104	87.4%	(3,692)	-4.7%
591420 TRANSFER OUT	0	0	0	**0**	74,204		0	
TOTAL EXPENSES	**$ 284,478**	**$ 219,896**	**$ 223,917**	**$ 224,229**	**$ 4,333**	**2.0%**	**$ 312**	**0.1%**
NET	**$ 1,528,123**	**$ 22,104**	**$ 61,451**	**$ 23,771**	**$ (16,333)**	**-73.9%**	**$ (37,680)**	**-61.3%**

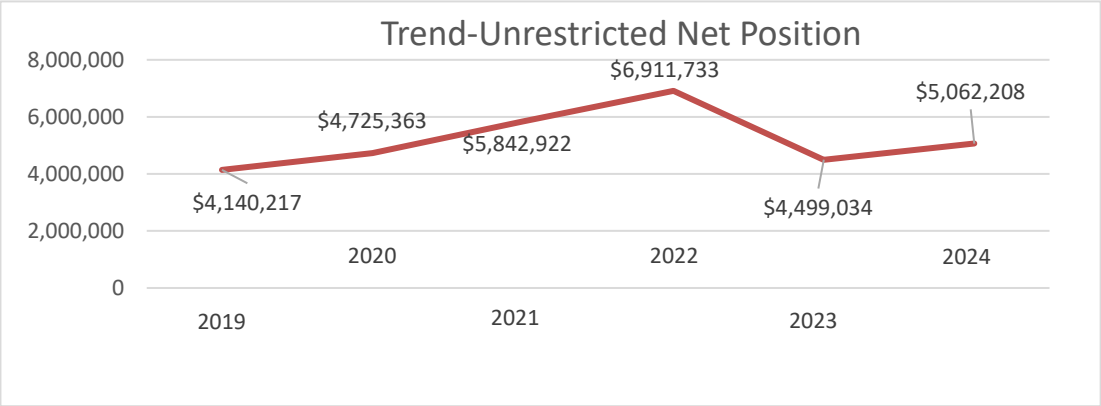
CITY OF NAPLES
ASSESSMENT BOND, SERIES 2019 (Gulf/Rosemary)

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 2023-24

Unrestricted Net Position as of September 30, 2022		**$6,911,733**
Projected Revenues FY 2022-23		3,717,915
Projected Expenditures FY 2022-23		6,130,614
Net Increase/(Decrease) in Net Unrestricted Assets		**(2,412,699)**
Expected Unrestricted Net Position as of September 30, 2023		**$4,499,034**
Add Fiscal Year 2023-24 Budgeted Revenues		
Meter Collections	2,200,000	
Lowdermilk Concession Contract	180,000	
Naples Pier Concession Contract	0	
Parking Tickets	768,000	
Tourist Development Council	857,765	
Miscellaneous Revenue	83,000	$4,088,765
TOTAL AVAILABLE RESOURCES		**$8,587,799**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Administration	$680,625	
Beach Maintenance	1,305,001	
Beach Enforcement	775,714	
Naples Pier	107,493	
Lowdermilk Park	93,852	
Capital projects	562,906	$3,525,591
BUDGETED CASH FLOW		**$563,174**
Projected Unrestricted Net Position as of September 30, 2024		**$5,062,208**



With working capital of $7.2 million as of 9/30/22, this fund meets the policy requirement of $639,000 or 3 months operating expense.

Beach Fund

Parks, Recreation, and Facilities, 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 Parks, Recreation, and Facilities 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 Parks, Recreation, and Facilties Department.
- **Naples Pier** – A popular tourist spot, this Division tracks operating costs such as fishing permits and utilities. This is part of the Parks, Recreation, and Facilties 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 2023-24 Goals and Objectives:

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

Beach Fund (continued)

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.
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.

2023-24 Significant Budgetary Issues

The budget, which includes Personnel Services and Operating Expenses, for the Naples Beach Fund is $2,962,685 which is an increase of $60,661 over the FY22-23 adopted budget.

The Naples Beach Fund is projected to have a fund balance of $5,062,208 at the end of FY 2023-24. 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 FY2023-24 are $4,088,765.

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 $4.00 per hour, beginning July 1, 2023 this goes to $5.00 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 $200,000 to reimburse beach maintenance expenditures. Parking tickets and late fees are budget at $768,000.

Beach Fund (continued)

Expenditures

Administration Division (Finance Department)

The budget of the Administration Division is $680,625. This represents a decrease of $1,961,282 from FY 2022-23 a significant portion relating to capital projects. This Division handles revenue management, parking meter collections and administrative functions for the fund.

Personal Services are budgeted at $76,8246, an increase of $5,719. 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 $603,801, an increase of $33,000 over the prior year.

The largest expense in Administration is the City Administration, budgeted at $250,260 an increase of $30,946. Technology Services charges are budgeted at $42,560 an increase of $6,890. These interfund charges represent support for the entire Beach Fund. The cost for credit card transaction fees at the parking pay stations budgeted at $179,000 an increase of $11,000.

Beach Maintenance Division

The budget, which includes Personnel Services and Operating Expenses, of the Maintenance Division is $1,305,001 a decrease of $19,172 from FY 2022-23.

Personal Services budgeted at $717,583, a $58,490 increase over FY 2022-23. This budget includes 8 full-time positions and 2 part-time positions. These position all report to the Parks, Recreation, and Facilities Department.

Operating Expenses are budgeted at $587,418, a decrease of $77,662 from FY 2022-23 budget. Professional services include $68,000 for fish-kill clean-up, should there be a fish-kill in FY24 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 $66,500.

Beach Fund (continued)

Enforcement Division

The budget for the Enforcement Division is $822,120, which is a $31,838 decrease from the FY 22-23 budget. The overall decrease in the FY 2022-23 budget is due to fewer capital requests.

Operating costs are budgeted at $69,985, an increase of $121 from FY 22-23. Major operating costs include vehicle maintenance and fuel, printing for parking tickets, and uniforms.

Capital Outlay is budgeted in the amount of $46,406, which is a decrease of $69,000 from FY 22-23. In FY 22-23, $148,732 was budgeted for vehicles and in FY2023-24 $45,000 is budgeted for vehicles.

Naples Pier Division

The expenditures at the Naples Pier are budgeted at $307,493, which includes Operating and Non-Operating Expenses at the Pier.

The Pier typically has offsetting revenue of $90,000 from the concession contract at the pier. However, it has been reduced to $0 in revenue for FY24 due to the rebuild of the Naples Pier that is underway.

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 $343,852, a $149,952 increase from FY 2022-23 budget, due to janitorial supplies and improvements.

The operating costs for Lowdermilk Park are budget at $93,852 which is a $48 decrease from FY23. Operating expenses include electricity at $11,052, operating expenditures $7,800, contracted maintenance $35,000, repair and maintenance of buoys and signs $15,000 and janitorial supplies $24,000. The FY 2023-24 budget also includes $250,000 to fund improvements that include paving the parking lot and installing gates at the entrance and exit.

CITY OF NAPLES
NAPLES BEACH FUND
REVENUE SUMMARY

	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET
METER COLLECTION	2,156,062	2,163,961	2,200,000	1,800,000	**2,200,000**	0
LOWDERMILK CONTRACT	174,725	252,964	180,000	25,000	**180,000**	0
NAPLES PIER CONTRACT	97,597	138,556	90,000	0	**0**	(90,000)
CAT/BOAT STORAGE FEES	13,223	130	5,000	5	**1,000**	(4,000)
PARKING TICKETS & LATE FEES	810,382	1,016,649	615,000	765,000	**768,000**	153,000
TOURIST DEVEL. TAX	135,586	197,000	197,000	203,000	**197,000**	0
FEMA / INSURANCE REIMB	0	0	0	828,910	**660,765**	660,765
DONATIONS (Fireworks, Planks and Gala)	0	100	0	0	**0**	0
INTEREST/SALES/MISC	58,244	66,395	25,000	96,000	**82,000**	57,000
TOTAL BEACH FUND	**$3,445,819**	**$3,835,755**	**$3,312,000**	**$3,717,915**	**$4,088,765**	**$776,765**

FUND: 430 BEACH FUND

FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE		FY 2024 Proposed
			ADMINISTRATION (1001)		
0.25	0.25	0.25	Utility Billing Manager	(a)	28,464
0.5	0.5	0.5	Meter Technician	(a)	24,138
0.75	0.75	0.75			52,602
			MAINTENANCE (1017)		
1	1	1	Equipment Operator III Grant Funded		58,104
1	1	1	Sr. Custodian		44,620
2	2	2	Custodian		82,810
2	2	6	Landscape Tech II/III (5 full-time, 2 part-time)		278,412
4	4	0	Service Worker (3 Fulltime and 2 Part-time)		0
10	10	10			$463,946
			BEACH ENFORCEMENT (1018)		
7	7	7	Beach Specialist		408,828
0.75	0.75	0.75	Guards / Pelican Patrol *		31,265
7.8	7.8	7.75	**(2 part-time positions to provide coverage for pelican protection year-round)*		440,093
18.5	**18.5**	**18.5**	**Regular Salaries**		**956,641**
			Other Salaries/Authorized compensation		**31,652**
			Overtime		**63,860**
			Employer Payroll Expenses		**447,983**
			Total PERSONNEL SERVICES		**$1,500,136**

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

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY

FUND 430

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	703,190	839,023	800,868	**961,466**	122,444	14.6%	160,598	20.1%
510300	OTHER SALARIES & WAGES	30,509	38,627	38,627	**7,827**	(30,800)	-79.7%	(30,800)	-79.7%
510305	PERSONAL LEAVE PAYOUTS	23,650	19,000	16,000	**19,000**	0	0.0%	3,000	18.8%
510400	OVERTIME	41,112	63,860	49,095	**63,860**	0	0.0%	14,765	30.1%
525010	FICA	58,387	71,986	67,902	**74,011**	2,025	2.8%	6,109	9.0%
525030	RETIREMENT CONTRIBUTIONS	84,495	117,842	109,490	**125,432**	7,590	6.4%	15,942	14.6%
525040	LIFE/HEALTH INSURANCE	233,580	248,429	248,429	**248,420**	(9)	0.0%	(9)	0.0%
525070	EMPLOYEE ALLOWANCES	115	120	120	**120**	0		0	0.0%
	TOTAL PERSONNEL SERVICES	**$1,175,037**	**$1,398,887**	**$1,330,531**	**$1,500,136**	**$101,250**	**7.2%**	**$169,605**	**12.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	53,943	69,520	310,704	**71,110**	1,590	2.3%	(239,594)	-77.1%
530010	CITY ADMINISTRATION	198,970	219,314	219,314	**250,260**	30,946	14.1%	30,946	14.1%
531010	PROFESSIONAL SERVICES	0	68,000	68,000	**68,000**	0	0.0%	0	0.0%
531100	CREDIT CARD CHARGES	162,506	168,000	168,000	**179,000**	11,000	6.5%	11,000	6.5%
531040	OTHER CONTRACTUAL SVCS	21,060	36,700	36,700	**36,700**	0	0.0%	0	0.0%
531220	INVESTMENT ADVISORY FEES	3,449	3,000	3,500	**4,000**	1,000	33.3%	500	14.3%
540000	TRAINING & TRAVEL COSTS	0	2,000	1,500	**2,000**	0	0.0%	500	33.3%
541000	COMMUNICATIONS	19,908	44,480	28,480	**25,900**	(18,580)	-41.8%	(2,580)	-9.1%
542100	EQUIP. SERVICES - REPAIRS	25,489	26,511	26,500	**26,441**	(70)	-0.3%	(59)	-0.2%
542110	EQUIP. SERVICES - FUEL	19,928	25,515	23,510	**20,470**	(5,045)	-19.8%	(3,040)	-12.9%
543010	ELECTRICITY	19,298	16,193	12,600	**17,145**	952	5.9%	4,545	36.1%
543020	WATER, SEWER, GARBAGE	109,911	121,485	122,000	**121,485**	0	0.0%	(515)	-0.4%
544000	RENTALS & LEASES	7,921	44,000	44,000	**44,000**	0	0.0%	0	0.0%
545220	SELF INSURANCE CHARGE	88,751	48,817	48,817	**61,861**	13,044	26.7%	13,044	26.7%
546000	REPAIR AND MAINTENANCE	113,444	277,500	51,500	**176,500**	(101,000)	-36.4%	125,000	242.7%
546070	REPAIR & MAINT: BUOYS & SIGNS	3,321	15,000	12,000	**15,000**	0	0.0%	3,000	25.0%
546050	STORM REPAIR	0	15,000	0	**15,000**	0	0.0%	15,000	
547000	PRINTING AND BINDING	7,061	7,989	9,794	**8,000**	11	0.1%	(1,794)	-18.3%
547060	DUPLICATING	0	3,000	1,000	**2,000**	(1,000)	-33.3%	1,000	100.0%
549020	TECHNOLOGY SVC CHARGE	21,800	35,670	35,670	**42,560**	6,890	19.3%	6,890	19.3%
549050	SPECIAL EVENTS	129,587	155,000	100,000	**161,000**	6,000	3.9%	61,000	61.0%
551000	OFFICE SUPPLIES	0	2,865	1,865	**2,865**	0	0.0%	1,000	53.6%
552000	OPERATING SUPPLIES	2,868	4,600	4,600	**4,950**	350	7.6%	350	7.6%
552070	UNIFORMS	2,547	4,460	5,000	**8,000**	3,540	79.4%	3,000	60.0%
552090	OTHER CLOTHING	1,516	1,519	2,000	**1,302**	(217)	-14.3%	(698)	-34.9%
552100	JANITORIAL SUPPLIES	57,177	87,000	80,046	**97,000**	10,000	11.5%	16,954	21.2%
559000	DEPRECIATION	395,216	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$1,465,670**	**$1,503,138**	**$1,417,100**	**$1,462,549**	**($40,589)**	**-2.7%**	**$45,449**	**3.2%**
NON-OPERATING EXPENSES									
560200	BUILDING IMPROVEMENTS	0	0	377,530	**0**	0		(377,530)	-100.0%
560300	OTHER IMPROVEMENTS	105,156	2,325,000	717,637	**500,000**	(1,825,000)	-78.5%	(217,637)	-30.3%
560400	MACHINERY EQUIPMENT	74,953	1,406	1,928,058	**1,406**	0	0.0%	(1,926,652)	-99.9%
560700	VEHICLES	5,814	182,515	359,759	**61,500**	(121,015)	-66.3%	(298,259)	-82.9%
	TOTAL NON-OPERATING EXPENSES	**185,923**	**2,508,921**	**3,382,983**	**562,906**	**(1,946,015)**	**-77.6%**	**(2,820,077)**	**-83.4%**
	TOTAL EXPENSES	**$2,826,630**	**$5,410,946**	**$6,130,614**	**$3,525,591**	**($1,885,355)**	**-34.8%**	**($2,605,023)**	**-42.5%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
BEACH FUND
ADMINISTRATION

430.1001.545

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	27,825	47,842	48,323	**52,602**	4,761	10.0%	4,279	8.9%
510305	PERSONAL LEAVE PAYOUTS	12,664	0	0	**0**	0		0	
510400	OVERTIME	27	2,000	500	**2,000**	0	0.0%	1,500	300.0%
525010	FICA	2,898	3,811	3,550	**4,167**	356	9.3%	617	17.4%
525030	RETIREMENT CONTRIBUTIONS	4,267	6,209	5,566	**6,811**	602	9.7%	1,245	22.4%
525040	LIFE/HEALTH INSURANCE	11,122	11,124	11,124	**11,124**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	115	120	120	**120**	0		0	0.0%
	TOTAL PERSONNEL SERVICES	**$58,919**	**$71,106**	**$69,183**	**$76,824**	**$5,719**	**8.0%**	**$ 7,641**	**11.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	10,984	10,320	258,554	**11,320**	1,000	9.7%	(247,234)	-95.6%
530010	CITY ADMINISTRATION	198,970	219,314	219,314	**250,260**	30,946	14.1%	30,946	14.1%
531110	CREDIT CARD FEE	162,506	168,000	168,000	**179,000**	11,000	6.5%	11,000	6.5%
531220	INVESTMENT ADVISORY FEES	3,449	3,000	3,500	**4,000**	1,000	33.3%	500	14.3%
540000	TRAINING & TRAVEL COSTS	0	1,000	500	**1,000**	0	0.0%	500	100.0%
541000	COMMUNICATIONS	16,456	38,680	22,680	**19,800**	(18,880)	-48.8%	(2,880)	-12.7%
	Pay station line connections								
545220	SELF INSURANCE CHARGE	88,751	48,817	48,817	**61,861**	13,044	26.7%	13,044	26.7%
546000	REPAIR AND MAINTENANCE	15,355	41,000	31,000	**30,000**	(11,000)	-26.8%	(1,000)	-3.2%
	Warranty / maintenance costs on paystations, coin counter and beach end renumbering								
547060	DUPLICATING	0	3,000	1,000	**2,000**	(1,000)	-33.3%	1,000	100.0%
	Beach parking brochures and permits, weatherproof pay station stickers								
549020	TECHNOLOGY SVC CHARGE	21,800	35,670	35,670	**42,560**	6,890	19.3%	6,890	19.3%
551000	OFFICE SUPPLIES	0	2,000	1,000	**2,000**	0	0.0%	1,000	100.0%
554000	BOOKS, PUB, MEMBERSHIPS	0	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$518,271**	**$570,801**	**$790,035**	**$603,801**	**$33,000**	**5.8%**	**$ (186,234)**	**-23.6%**
NON-OPERATING EXPENSES									
560300	OTHER IMPROVEMENTS	0	2,000,000	0	**0**	(2,000,000)	-100.0%	0	
560400	MACHINERY EQUIPMENT	74,953	0	1,926,652	**0**	0		(1,926,652)	-100.0%
560700	VEHICLES	0	0	113,209	**0**	0		0	0.0%
599500	OPERATING CONTINGENCY	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING	**$ 74,953**	**$ 2,000,000**	**$ 2,039,861**	**$ -**	**$ (2,000,000)**	**-100.0%**	**$ (1,926,652)**	**-94.5%**
	TOTAL EXPENSES	**$652,142**	**$2,641,907**	**$2,899,079**	**$680,625**	**($1,961,282)**	**-74.2%**	**($2,105,245)**	**-72.6%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
BEACH FUND
MAINTENANCE

430.1017.545

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	370,297	410,981	384,533	**463,946**	52,965	12.9%	79,413	20.7%
510300	OTHER SALARIES	2,138	7,827	7,827	**7,827**	0	0.0%	0	0.0%
	On Call Pay								
510305	PERSONAL LEAVE PAYOUTS	4,004	6,000	6,000	**6,000**	0	0.0%	0	0.0%
510400	OVERTIME	23,629	13,860	23,595	**13,860**	0	0.0%	(9,735)	-41.3%
525010	FICA	29,018	31,422	31,422	**31,398**	(24)	-0.1%	(24)	-0.1%
525030	RETIREMENT CONTRIBUTIONS	43,533	55,515	52,806	**61,073**	5,558	10.0%	8,267	15.7%
525040	LIFE/HEALTH INSURANCE	118,644	133,488	133,488	**133,479**	(9)	0.0%	(9)	0.0%
	TOTAL PERSONNEL SERVICES	**$591,263**	**$659,093**	**$639,671**	**$717,583**	**$58,490**	**8.9%**	**$77,912**	**12.2%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	23,055	30,000	25,000	**30,000**	0	0.0%	5,000	20.0%
	Rules signage replacement, fountain & shower parts, portalet rentals								
531010	PROFESSIONAL SERVICES	0	68,000	68,000	**68,000**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	8,060	6,511	6,500	**6,511**	0	0.0%	11	0.2%
542110	EQUIP. SERVICES - FUEL	5,928	8,505	6,500	**7,120**	(1,385)	-16.3%	620	9.5%
543020	WATER, SEWER, GARBAGE	109,911	121,485	122,000	**121,485**	0	0.0%	(515)	-0.4%
546000	REPAIR AND MAINTENANCE	80,811	208,000	18,000	**125,000**	(83,000)	-39.9%	107,000	594.4%
546050	STORM REPAIR	0	15,000	0	**15,000**	0	0.0%	15,000	
549050	SPECIAL EVENTS	129,587	155,000	100,000	**161,000**	6,000	3.9%	61,000	61.0%
	NYE Fireworks, July 4 Fireworks, Barges					0			
552070	UNIFORMS	1,640	2,060	2,600	**3,000**	940	45.6%	400	15.4%
552090	OTHER CLOTHING	1,516	1,519	2,000	**1,302**	(217)	-14.3%	(698)	-34.9%
552100	JANITORIAL SUPPLIES	19,987	49,000	40,000	**49,000**	0	0.0%	9,000	22.5%
	TOTAL OPERATING EXPENSES	**$380,493**	**$665,080**	**$390,600**	**$587,418**	**($77,662)**	**-11.7%**	**$196,818**	**50.4%**
NON-OPERATING EXPENSES									
560300	OTHER IMPROVEMENTS	28,040	50,000	164,236	**50,000**	0	0.0%	(114,236)	-69.6%
560400	MACHINERY EQUIPMENT	0	0	0	**0**	0		0	
560700	VEHICLES	(5,511)	68,515	97,818	**16,500**	(52,015)	-75.9%	(81,318)	-83.1%
	TOTAL NON-OPERATING EXPENSES	**$ 22,528**	**$ 118,515**	**$ 262,054**	**$ 66,500**	**$ (52,015)**	**-43.9%**	**$ (195,554)**	**-74.6%**
	TOTAL EXPENSES	**$994,284**	**$1,442,688**	**$1,292,325**	**$1,371,501**	**($71,187)**	**-4.9%**	**$79,176**	**6.1%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
BEACH FUND
ENFORCEMENT

430.1018.545

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	305,068	380,200	368,012	**408,828**	28,628	7.5%	40,816	11.1%
510300	OTHER SALARIES	28,371	30,800	30,800	**36,090**	5,290	17.2%	5,290	17.2%
	Two part-time Pelican Protection employees								
510305	PERSONAL LEAVE PAYOUTS	6,981	13,000	10,000	**13,000**	0	0.0%	3,000	30.0%
510400	OVERTIME	17,455	48,000	25,000	**48,000**	0	0.0%	23,000	92.0%
	Incldues Holiday Patrol					0		0	
525010	FICA	26,471	36,753	32,930	**38,446**	1,693	4.6%	5,516	16.8%
525030	RETIREMENT CONTRIBUTIONS	36,696	56,118	51,118	**57,548**	1,430	2.5%	6,430	12.6%
525040	LIFE/HEALTH INSURANCE	103,814	103,817	103,817	**103,817**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	0	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 524,856**	**$ 668,688**	**$ 621,677**	**$ 705,729**	**$ 37,041**	**5.5%**	**$ 84,052**	**13.5%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	5,988	11,800	14,050	**12,390**	590	5.0%	(1,660)	-11.8%
	Parking enforcement software annual license ($6,700)								
540000	TRAINING & TRAVEL COSTS	0	1,000	1,000	**1,000**	0	0.0%	0	
541000	COMMUNICATIONS	3,466	4,200	4,200	**4,500**	300	7.1%	300	7.1%
542100	EQUIP. SERVICES - REPAIRS	17,429	20,000	20,000	**19,930**	(70)	-0.4%	(70)	-0.4%
542110	EQUIP. SERVICES - FUEL	14,000	17,010	17,010	**13,350**	(3,660)	-21.5%	(3,660)	-21.5%
547000	PRINTING AND BINDING	7,061	7,989	9,794	**8,000**	11	0.1%	(1,794)	-18.3%
551000	OFFICE SUPPLIES	0	865	865	**865**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	2,868	4,600	4,600	**4,950**	350	7.6%	350	7.6%
552070	UNIFORMS	907	2,400	2,400	**5,000**	2,600	108.3%	2,600	108.3%
559000	DEPRECIATION	395,216	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$ 446,935**	**$ 69,864**	**$ 73,919**	**$ 69,985**	**$ 121**	**0.2%**	**$ (3,934)**	**-5.3%**
NON-OPERATING EXPENSES									
560200	BUILDING IMPROVEMENTS	0	0	377,530	**0**	0		(377,530)	-100.0%
560400	MACHINERY EQUIPMENT	0	1,406	1,406	**1,406**	0	0.0%	0	0.0%
560700	VEHICLES	11,325	114,000	148,732	**45,000**	(69,000)	-60.5%	(103,732)	-69.7%
	TOTAL NON-OPERATING EXPENSES	**$ 11,325**	**$ 115,406**	**$ 527,668**	**$ 46,406**	**$ (69,000)**	**-59.8%**	**$ (481,262)**	**-91.2%**
	TOTAL EXPENSES	**$983,117**	**$853,958**	**$1,223,264**	**$822,120**	**($31,838)**	**-3.7%**	**($401,144)**	**-32.8%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
BEACH FUND
NAPLES PIER

430.1064.545

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	7,521	9,600	9,600	**9,600**	0	0.0%	0	0.0%
531040	CONTRACTUAL SERVICES	0	1,700	1,700	**1,700**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	(14)	600	600	**600**	0	0.0%	0	0.0%
543010	ELECTRICITY	7,877	6,093	2,500	**6,093**	0	0.0%	3,593	143.7%
544000	RENTALS AND LEASES	7,921	44,000	44,000	**44,000**	0	0.0%	0	0.0%
	FDEP lease fee for the pier								
546000	REPAIR AND MAINTENANCE	16,431	21,500	2,500	**21,500**	0	0.0%	19,000	760.0%
	Pier boardwalk repairs, pressure wash facility, bench replacments								
552100	JANITORIAL SUPPLIES	19,236	20,000	22,000	**24,000**	4,000	20.0%	2,000	9.1%
	TOTAL OPERATING EXPENSES	**$ 58,972**	**$ 103,493**	**$ 82,900**	**$ 107,493**	**$ 4,000**	**3.9%**	**$ 24,593**	**29.7%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS /BUILDING	0	175,000	375,000	**200,000**	25,000	14.3%	(175,000)	-46.7%
560400	MACHINERY AND EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING	**$ -**	**$ 175,000**	**$ 375,000**	**$ 200,000**	**$ 25,000**		**$ (175,000)**	**-46.7%**
	TOTAL EXPENSES	**$58,972**	**$278,493**	**$457,900**	**$307,493**	**$29,000**	**10.4%**	**($150,407)**	**-32.8%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK

430.1065.545

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	6,395	7,800	3,500	**7,800**	0	0.0%	4,300	122.9%
	Site furniture replacement								
531040	OTHER CONTRACTUAL SERVICES	21,060	35,000	35,000	**35,000**	0	0.0%	0	0.0%
	Pressure washing, ADA compliace, and other maintenance								
541000	COMMUNICATIONS	0	1,000	1,000	**1,000**	0	0.0%	0	0.0%
543010	ELECTRICITY	11,420	10,100	10,100	**11,052**	952	9.4%	952	9.4%
546000	REPAIR & MAINTENANCE	847	7,000	0	**0**	(7,000)	-100.0%	0	
546070	REPAIR & MAINT: BUOYS & SIGNS	3,321	15,000	12,000	**15,000**	0	0.0%	3,000	25.0%
552100	JANITORIAL SUPPLIES	17,954	18,000	18,046	**24,000**	6,000	33.3%	5,954	33.0%
	TOTAL OPERATING EXPENSES	**$ 60,999**	**$ 93,900**	**$ 79,646**	**$ 93,852**	**$ (48)**	**-0.1%**	**$ 14,206**	**17.8%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS /BUILDING	77,116	100,000	178,401	**250,000**	150,000	150.0%	71,599	40.1%
	TOTAL ALL EXPENSES	**$138,115**	**$193,900**	**$258,046**	**$343,852**	**$149,952**	**77.3%**	**$85,806**	**33.3%**

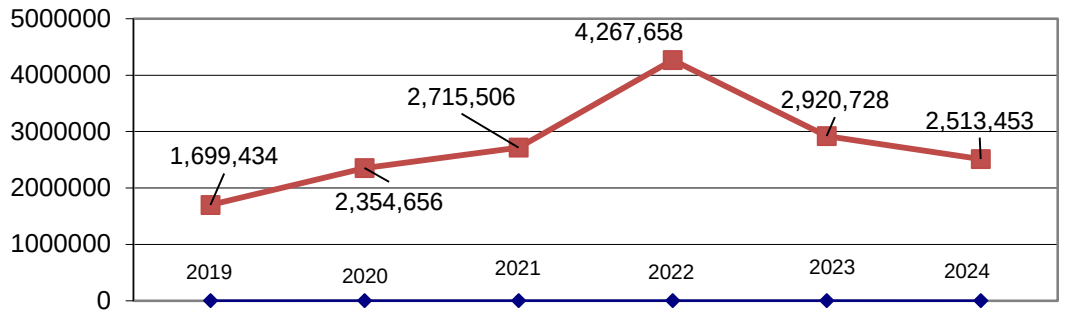
CAPITAL IMPROVEMENT PROJECTS
BEACH FUND (Fund 430)

CIP NUMBER	PROJECT DESCRIPTION	Requested 2023-24	2024-25	2025-26	2026-27	2027-28
24R15	Beach Maintenance Cart (1)	16,500	17,000	17,500	18,000	18,000
24R03	ADA Improvements - Beach Access	50,000	50,000	0	0	0
24R16	Naples Pier Improvements	200,000	200,000	200,000	200,000	200,000
24R05	Lowdermilk Park Improvements	250,000	175,000	175,000	175,000	175,000
24R13	Beach Specialist Vehicle Replacement	45,000	47,250	49,600	104,200	109,400
	Beach Specialist ATV Replacement (1)	0	0	18,000	20,000	20,000
TOTAL BEACH FUND		**561,500**	**489,250**	**460,100**	**517,200**	**522,400**

SOLID WASTE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2023-24

Beginning Balance - Unrestricted Net Position as of September 30, 2022		**$2,715,506**
Projected Revenues FY 2022-23		9,153,000
Projected Expenditures FY 2022-23		8,947,778
Net Increase/(Decrease) in Net Unrestricted Assets		**205,222**
Expected Unrestricted Net Position as of September 30, 2023		**$2,920,728**
Add Fiscal Year 2023-24 Budgeted Revenues		
Solid Waste Fees	8,918,000	
Sale of Assets	20,000	
Special Pickups, Rolloff and Other	1,011,000	9,949,000
TOTAL AVAILABLE RESOURCES:		**$12,869,728**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Administration	867,538	
Residential Pick-up	1,592,313	
Horticultural Waste	672,596	
Commercial Pick-up	3,147,425	
Recycling Division	1,293,450	
Capital Requests	1,755,000	
Transfer - Administration	472,060	
Transfer - Self Insurance	210,293	
Payment in Lieu of Taxes	345,600	10,356,275
BUDGETED CASH FLOW		**(407,275)**
Projected Unrestricted Net Position as of September 30, 2024		**$2,513,453**

Trend - Unrestricted Net Position



Working capital is $4.85 million as of 9/30/22
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 Solid Waste Fund now operates as a division under the Public Works Department. Solid Waste Fund is also 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 surveys 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 3 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.
-

2023-24 Significant Budgetary Issues

Revenues

Revenues into the fund total $9,949,000. 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 $8,918,000 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.

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

Solid Waste Fund (continued)

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 4.9% to 9.0%. It is staff's recommendation to implement a 9% rate increase for Solid Waste Collection Rates for FY 2023-24 that will become effective October 1, 2023.

The FY 2023-24 budget does account for a rate increase from Collier County for disposal costs (landfill tipping fees), currently proposed at 8%, that will also become effective October 1, 2023.

The City charges for special pick-ups, such as demolition debris. For FY 2023-24 the Fund is budgeted to collect $40,000. Commercial roll-offs are budgeted at $924,000.

Interest Earnings are budgeted at $47,000. The budget also includes $20,000 from the sale of surplus assets.

Expenditures

There are four (5) separate divisions in the Solid Waste Fund for a total budget of $10,356,275, an overall increase of $1,408,497 from FY 2022-23 estimated actual. There are a total of 29 budgeted positions, no change from the prior year.

Administration Division

The Administration Division coordinates the activities of this fund and includes the fund-wide overhead costs. The Administration budget is $3,650,491, an increase of $731,735 over FY 2022-23 estimated actual.

There are four (4) positions budgeted in Administration. Major costs in this division are General Fund Administrative Charge ($472,060), Payment in Lieu of Taxes ($345,600) and Self Insurance ($210,293).

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 2023-24 is $672,596 an increase of $186,352 over FY2022-23 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 $1,592,313; an increase of $97,008 over FY 2022-23 estimated actual.

Significant costs include charges for waste taken to the County Landfill ($340,200), and costs to operate and maintain the solid waste collection vehicles ($351,800).

Commercial Division

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is $3,147,425, an increase of $142,030 over FY 2022-23 estimated actual.

The Commercial Division has five (5) employees. Personal Services costs are $480,270 an increase of $66,667 over FY 2022-23 estimated actual.

Solid Waste Fund (continued)

The largest expense in the Commercial Division is the County Landfill, at $1,702,200. Other significant expenses include: $434,720 for the hauling of roll off containers, $362,900 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 20221-23 the total budget is $1,293,450, an increase of $251,372 from the FY 2022-23 estimated actual.

Personal Services for five (5) employees in this Division is $486,591, an increase of $26,260 from the FY 2022-23 estimated actual.

Operating Expenses total $806,450, which is a $225,112 increase over FY 2022-23 estimated actual.

Capital Outlay
Total Capital budgeted for FY 2023-24 in the Solid Waste Fund is $1,755,000, which includes the current year Capital Improvement Plan budget and $15,000 for the purchase of roll-off dumpsters.

2023-24 Performance Measures

Description	Actual 2020-21	Actual 2021-22	Estimated 2022-23***	Projected 2023-24
Residential Tons Collected	4,585	3,850	3,800	4,000
Commercial Tons Collected	14,952	14,419	14,300	15,000
Roll-off Tons Collected	9,895	7,128	6,600	10,000
Horticulture Collected (Cubic Yards)	17,137	15,610	10,000	15,000
Residential Recycling Tons Collected	3,278	3,102	2,800	3,100
Cost Per Ton of Waste Disposed *(Personnel & Operating Expenses / Total Tonnage)*	$192	$215	$251	$232

****Tonnage estimates and the annual cost per ton analysis are directly impacted by the recovery operation that was performed as a result of Hurricane Ian (1st quarter of FY 2022-23).*

CITY OF NAPLES
SOLID WASTE FUND
REVENUE SUMMARY

	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET
SOLID WASTE FEES	7,218,666	8,236,736	8,182,000	8,182,000	**8,918,000**
SPECIAL PICK-UP FEES	30,848	38,378	40,000	40,000	**40,000**
OTHER FEES/COMM RLOFF	988,470	839,857	1,112,000	856,000	**924,000**
SALE OF SURPLUS ASSETS	23,519	20,396	25,000	20,000	**20,000**
INVESTMENT INCOME	25,658	34,563	20,000	55,000	**47,000**
TOTAL SOLID WASTE	**$8,287,161**	**$9,169,930**	**$9,379,000**	**$9,153,000**	**$9,949,000**

FUND: 450 SOLID WASTE FUND
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
			ADMINISTRATION (1201)	
1	1	1	Solid Waste Superintendent	111,622
1	1	1	Senior Administrative Specialist	51,415
1	1	1	Solid Waste Supervisor	72,569
1	1	1	Customer Service Representative	42,226
4	4	4		277,832
			HORTICULTURE (1209)	
0	1	1	Heavy Equipment Operator	62,797
3	2	2	Equipment Operator	104,048
0	1	1	Crew Leader III	52,071
1	0	0	Service Worker I	-
4	4	4		218,916
			RESIDENTIAL (1222)	
1	1	1	Equipment Operator III	46,398
3	3	3	Crew Leader III	168,677
7	7	7	Service Worker III	337,722
11	11	11		552,797
			COMMERCIAL (1223)	
5	5	5	Heavy Equipment Operator	304,398
5	5	5		304,398
			RECYCLING (1224)	
4	4	4	Heavy Equipment Operator	230,036
1	1	1	Recycling Coordinator	80,689
5	5	5		310,725
29	**29**	**29**	**Regular Salaries**	**1,664,668**
			Other Salaries/Authorize compensation	**58,989**
			Overtime	**86,000**
			Employer Payroll Expenses	**799,163**
			Total Personnel Services	**$2,608,820**

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FISCAL YEAR 2023-24
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY

FUND 450

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	1,367,644	1,469,234	1,476,147	**1,664,668**	195,434	13.3%	188,521	12.8%
510300 OTHER SALARIES	7,690	9,126	9,526	**8,500**	(626)		(1,026)	-10.8%
510305 PERSONAL LEAVE PAYOUTS	63,025	55,309	48,084	**50,489**	(4,820)	-8.7%	2,405	5.0%
510400 OVERTIME	47,073	96,000	67,250	**86,000**	(10,000)	-10.4%	18,750	27.9%
525010 FICA	108,469	106,854	116,200	**132,250**	25,396	23.8%	16,050	13.8%
525030 RETIREMENT CONTRIBUTIONS	163,770	203,773	205,140	**235,833**	32,060	15.7%	30,693	15.0%
525040 LIFE/HEALTH INSURANCE	430,085	430,128	430,128	**430,120**	(8)	0.0%	(8)	0.0%
525070 EMPLOYEE ALLOWANCES	920	960	960	**960**	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	**$2,188,676**	**$2,371,384**	**$2,353,435**	**$2,608,820**	**$237,436**	**10.0%**	**$255,385**	**10.9%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	364	2,550	11,550	**2,550**	0	0.0%	(9,000)	-77.9%
530010 CITY ADMINISTRATION	429,950	436,532	436,532	**472,060**	35,528	8.1%	35,528	8.1%
530050 COUNTY LANDFILL	1,951,690	2,106,000	2,030,000	**2,042,400**	(63,600)	-3.0%	12,400	0.6%
530150 ADMIN CHARGE - UTILITY BILLING	40,000	40,000	40,000	**40,000**	0	0.0%	0	0.0%
531001 PROF SVCS- CREDIT CARD	29,385	30,000	30,000	**30,000**	0	0.0%	0	0.0%
531012 PROFESSIONAL SERVICES	0	30,000	10,000	**15,000**	(15,000)	-50.0%	5,000	50.0%
531040 OTHER CONTRACTUAL SERVICES	497,570	672,670	718,634	**1,067,670**	395,000	58.7%	349,036	48.6%
531041 HORTICULTURAL SERVICES	140,790	170,000	95,000	**187,000**	17,000	10.0%	92,000	96.8%
531220 INVESTMENT ADVISORY FEES	1,561	1,000	1,000	**1,000**	0	0.0%	0	0.0%
538010 PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	**345,600**	0	0.0%	0	0.0%
540000 TRAINING & TRAVEL COSTS	775	2,000	2,000	**2,000**	0	0.0%	0	0.0%
541000 COMMUNICATIONS	539	1,500	600	**784**	(716)	-47.7%	184	30.7%
541010 TELEPHONE	1,304	3,040	1,400	**3,040**	0	0.0%	1,640	117.1%
542100 EQUIP.SERVICES - REPAIRS	586,090	687,500	687,500	**718,500**	31,000	4.5%	31,000	4.5%
542110 EQUIP. SERVICES - FUEL	282,778	413,595	413,595	**325,651**	(87,944)	-21.3%	(87,944)	-21.3%
543010 ELECTRICITY	8,008	9,200	9,175	**9,600**	400	4.3%	425	4.6%
543020 WATER, SEWER, GARBAGE	3,879	6,000	6,000	**6,300**	300	5.0%	300	5.0%
544020 EQUIPMENT RENTAL	69,900	82,000	80,000	**195,000**	113,000	137.8%	115,000	143.8%
545220 SELF INSURANCE CHARGE	144,776	157,063	157,063	**210,293**	53,230	33.9%	53,230	33.9%
546000 REPAIR AND MAINTENANCE	40,413	44,000	44,000	**54,000**	10,000	22.7%	10,000	22.7%
547000 PRINTING AND BINDING	560	2,000	1,200	**2,000**	0	0.0%	800	66.7%
549020 TECHNOLOGY SVC CHARGE	26,570	41,790	41,790	**46,486**	4,696	11.2%	4,696	11.2%
551000 OFFICE SUPPLIES	1,201	2,000	2,000	**2,000**	0	0.0%	0	0.0%
552000 OPERATING SUPPLIES	15,899	34,000	29,500	**33,000**	(1,000)	-2.9%	3,500	11.9%
552010 MINOR OPERATING EQUIPMENT	23,722	50,000	50,000	**50,000**	0	0.0%	0	0.0%
552070 UNIFORMS	11,653	13,668	13,434	**13,668**	0	0.0%	234	1.7%
552090 OTHER CLOTHING	3,898	4,991	4,929	**5,153**	162	3.2%	224	4.5%
552100 JANITORIAL SUPPLIES	0	1,000	500	**1,000**	0	0.0%	500	100.0%
552510 SOLID WASTE DUMPSTERS	84,890	110,000	110,000	**110,000**	0	0.0%	0	0.0%
554010 MEMBERSHIPS	468	700	700	**700**	0	0.0%	0	0.0%
559000 DEPRECIATION	711,890	0	0	**0**	0		0	
TOTAL OPERATING EXPENSES	**$5,456,121**	**$5,500,399**	**$5,373,702**	**$5,992,455**	**$492,056**	**8.9%**	**$618,753**	**11.5%**
NON-OPERATING EXPENSES								
560300 IMPROVEMENTS O/T BUILDINGS	0	0	0	**0**	0		0	
560400 MACHINERY & EQUIPMENT	0	12,000	39,658	**15,000**	3,000	25.0%	(24,658)	-62.2%
560700 VEHICLES	515,267	805,000	1,180,982	**1,740,000**	935,000	116.1%	559,018	47.3%
TOTAL NON-OPERATING EXPENSES	**$515,267**	**$817,000**	**$1,220,640**	**$1,755,000**	**$938,000**	**114.8%**	**$534,360**	**43.8%**
TOTAL EXPENSES	**$8,160,064**	**$8,688,783**	**$8,947,778**	**$10,356,275**	**$1,667,492**	**19.2%**	**$1,408,497**	**15.7%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION

450.1201.534

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	248,338	254,788	276,124	**277,832**	23,044	9.0%	1,708	0.6%
510300	OTHER SALARIES	0	0	400	**500**	500		100	25.0%
510305	PERSONAL LEAVE PAYOUTS	6,140	2,844	10,364	**10,883**	8,039	282.7%	519	5.0%
510400	OVERTIME	13	1,000	250	**1,000**	0	0.0%	750	300.0%
525010	FICA	18,648	18,831	21,177	**21,356**	2,525	13.4%	179	0.8%
525030	RETIREMENT CONTRIBUTIONS	31,623	35,990	40,101	**41,436**	5,446	15.1%	1,335	3.3%
525040	LIFE/HEALTH INSURANCE	59,322	59,328	59,328	**59,324**	(4)	0.0%	(4)	0.0%
525070	EMPLOYEE ALLOWANCES	460	480	480	**480**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$364,544**	**$373,261**	**$408,224**	**$412,811**	**$39,550**	**10.6%**	**$4,587**	**1.1%**
OPERATING EXPENSES								**0**	
530000	OPERATING EXPENDITURES	168	550	9,550	**550**	0	0.0%	(9,000)	-94.2%
530010	CITY ADMINISTRATION	429,950	436,532	436,532	**472,060**	35,528	8.1%	35,528	8.1%
530150	ADMIN CHARGE - UTILITY BILLING	40,000	40,000	40,000	**40,000**	0	0.0%	0	0.0%
531001	PROF SVCS- CREDIT CARD	29,385	30,000	30,000	**30,000**	0	0.0%	0	0.0%
531040	OTHER CONTRACTUAL SERVICES	3,907	63,750	108,634	**93,750**	30,000	47.1%	(14,884)	-13.7%
	Recycle material consulting assistance, sorting floor cleaning/maintenance, portable radio repairs, etc								
531220	INVESTMENT ADVISORY FEES	1,561	1,000	1,000	**1,000**	0	0.0%	0	0.0%
538010	PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	**345,600**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	775	2,000	2,000	**2,000**	0	0.0%	0	0.0%
541000	COMMUNICATIONS/TELEPHONE	539	1,500	600	**784**	(716)	-47.7%	184	30.7%
541010	TELEPHONE	1,304	3,040	1,400	**3,040**	0	0.0%	1,640	117.1%
542100	EQUIP. SERVICES - REPAIR	44	2,500	2,500	**3,500**	1,000	40.0%	1,000	40.0%
542110	EQUIP. SERVICES - FUEL	1,580	3,780	3,780	**2,225**	(1,555)	-41.1%	(1,555)	-41.1%
543010	ELECTRICITY	6,718	7,600	7,500	**7,850**	250	3.3%	350	4.7%
543020	WATER, SEWER, GARBAGE	3,879	6,000	6,000	**6,300**	300	5.0%	300	5.0%
544020	EQUIPMENT RENTAL	39,242	42,000	45,000	**155,000**	113,000	269.0%	110,000	244.4%
	Copy machine lease, rental for loader for recycle material operation, etc.							0	
545220	SELF INSURANCE CHARGE	144,776	157,063	157,063	**210,293**	53,230	33.9%	53,230	33.9%
546000	REPAIR AND MAINTENANCE	38,698	39,000	39,000	**49,000**	10,000	25.6%	10,000	25.6%
	Building maintenance/repairs and landscape maintenance for the Solid Waste facility								
547000	PRINTING AND BINDING	560	2,000	1,200	**2,000**	0	0.0%	800	66.7%
549020	TECHNOLOGY SVC CHARGE	26,570	41,790	41,790	**46,486**	4,696	11.2%	4,696	11.2%
551000	OFFICE SUPPLIES	1,201	2,000	2,000	**2,000**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	2,386	7,000	7,000	**7,000**	0	0.0%	0	0.0%
552090	OTHER CLOTHING	433	434	542	**542**	108	24.9%	0	0.0%
552100	JANITORIAL SUPPLIES	0	1,000	500	**1,000**	0	0.0%	500	100.0%
554010	MEMBERSHIPS	468	700	700	**700**	0	0.0%	0	0.0%
559000	DEPRECIATION	0	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$1,119,744**	**$1,236,839**	**$1,289,891**	**$1,482,680**	**$245,841**	**19.9%**	**$192,789**	**14.9%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDINGS	0	0	0	**0**	0			
560400	MACHINERY & EQUIPMENT	0	12,000	39,658	**15,000**	3,000	25.0%	(24,658)	-62.2%
	Small equipment and roll-off container replacements							0	
560700	VEHICLES	515,267	805,000	1,180,982	**1,740,000**	935,000	116.1%	559,018	47.3%
	TOTAL NON-OPERATING EXPENSES	**$515,267**	**$817,000**	**$1,220,640**	**$1,755,000**	**$938,000**	**114.8%**	**$ 534,360**	**43.8%**
	TOTAL EXPENSES	**$1,999,555**	**$2,427,100**	**$2,918,756**	**$3,650,491**	**$1,223,391**	**50.4%**	**$731,735**	**25.1%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
SOLID WASTE
HORTICULTURE

450.1209.534

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	145,490	175,900	161,477	**218,916**	43,016	24.5%	57,439	35.6%
510300 OTHER SALARIES	433	520	520	**500**	(20)	-3.8%	(20)	-3.8%
510305 PERSONAL LEAVE PAYOUTS	4,966	3,212	3,807	**3,997**	785	24.4%	190	5.0%
510400 OVERTIME	10,525	10,000	10,000	**10,000**	0	0.0%	0	0.0%
525010 FICA	11,587	12,382	12,382	**17,350**	4,968	40.1%	4,968	40.1%
525030 RETIREMENT CONTRIBUTIONS	17,222	23,640	20,896	**30,235**	6,595	27.9%	9,339	44.7%
525040 LIFE/HEALTH INSURANCE	59,322	59,328	59,328	**59,324**	(4)	0.0%	(4)	0.0%
TOTAL PERSONNEL SERVICES	**$249,544**	**$284,982**	**$268,410**	**$340,322**	**$55,340**	**19.4%**	**$71,912**	**26.8%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	0	500	500	**500**	0	0.0%	0	0.0%
531012 PROFESSIONAL SERVICES	0	30,000	10,000	**15,000**	(15,000)	-50.0%	5,000	50.0%
531041 HORTICULTURAL SERVICES	140,790	170,000	95,000	**187,000**	17,000	10.0%	92,000	96.8%
542100 EQUIP.SERVICES - REPAIR	32,160	60,000	60,000	**80,000**	20,000	33.3%	20,000	33.3%
542110 EQUIP.SERVICES - FUEL	41,478	45,400	45,400	**40,406**	(4,994)	-11.0%	(4,994)	-11.0%
552000 OPERATING SUPPLIES	683	7,000	5,000	**7,000**	0	0.0%	2,000	40.0%
552070 UNIFORMS	1,748	2,368	1,934	**2,368**	0	0.0%	434	22.4%
559000 DEPRECIATION	53,237	0	0	0	0		0	
TOTAL OPERATING EXPENSES	**$270,096**	**$315,268**	**$217,834**	**$332,274**	**$17,006**	**5.4%**	**$114,440**	**52.5%**
TOTAL EXPENSES	**$519,640**	**$600,250**	**$486,244**	**$672,596**	**$72,346**	**12.1%**	**$186,352**	**38.3%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL

450.1222.534

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	458,330	491,476	491,476	**552,797**	61,321	12.5%	61,321	12.5%
510300 OTHER SALARIES	3,144	3,536	3,536	**3,500**	(36)		(36)	-1.0%
510305 PERSONAL LEAVE PAYOUTS	24,878	25,935	18,132	**19,039**	(6,896)	-26.6%	907	5.0%
510400 OVERTIME	15,661	35,000	20,000	**30,000**	(5,000)	-14.3%	10,000	50.0%
525010 FICA	36,924	35,963	40,963	**44,210**	8,247	22.9%	3,247	7.9%
525030 RETIREMENT CONTRIBUTIONS	51,547	65,608	65,608	**76,128**	10,520	16.0%	10,520	16.0%
525040 LIFE/HEALTH INSURANCE	163,135	163,152	163,152	**163,152**	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	**$753,619**	**$820,670**	**$802,867**	**$888,826**	**$68,156**	**8.3%**	**$85,959**	**10.7%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	81	500	500	**500**	0	0.0%	0	0.0%
530050 COUNTY LANDFILL	272,201	338,000	315,000	**340,200**	2,200	0.7%	25,200	8.0%
Accounts for a 8.0% increase in landfill tipping fees							0	
542100 EQUIP.SERVICES - REPAIR	167,146	235,000	235,000	**245,000**	10,000	4.3%	10,000	4.3%
542110 EQUIP.SERVICES - FUEL	78,348	130,055	130,055	**106,800**	(23,255)	-17.9%	(23,255)	-17.9%
552000 OPERATING SUPPLIES	666	3,000	3,500	**3,000**	0	0.0%	(500)	-14.3%
552070 UNIFORMS	4,909	5,600	6,000	**5,600**	0	0.0%	(400)	-6.7%
552090 OTHER CLOTHING	1,733	2,387	2,383	**2,387**	0	0.0%	4	0.2%
559000 DEPRECIATION	17,623	0	0	**0**	0		0	
TOTAL OPERATING EXPENSES	**$542,706**	**$714,542**	**$692,438**	**$703,487**	**($11,055)**	**-1.5%**	**$11,049**	**1.6%**
TOTAL EXPENSES	**$1,296,325**	**$1,535,212**	**$1,495,305**	**$1,592,313**	**$57,101**	**3.7%**	**$97,008**	**6.5%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
SOLID WASTE
COMMERCIAL

450.1223.534

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	228,964	258,491	258,491	**304,398**	45,907	17.8%	45,907	17.8%
510300	OTHER SALARIES	865	1,040	1,040	**1,500**	460	44.2%	460	44.2%
510305	PERSONAL LEAVE PAYOUTS	11,537	12,113	7,321	**7,687**	(4,426)	-36.5%	366	5.0%
510400	OVERTIME	9,544	30,000	17,000	**25,000**	(5,000)	-16.7%	8,000	47.1%
525010	FICA	18,288	18,935	18,935	**24,643**	5,708	30.1%	5,708	30.1%
525030	RETIREMENT CONTRIBUTIONS	27,590	36,656	36,656	**42,882**	6,226	17.0%	6,226	17.0%
525040	LIFE/HEALTH INSURANCE	74,153	74,160	74,160	**74,160**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$370,941**	**$431,395**	**$413,603**	**$480,270**	**$48,875**	**11.3%**	**$66,667**	**16.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	0	500	500	**500**	0	0.0%	0	0.0%
530050	COUNTY LANDFILL	1,679,489	1,768,000	1,715,000	**1,702,200**	(65,800)	-3.7%	(12,800)	-0.7%
	Accounts for a 8.0% increase in landfill tipping fees								
531040	OTHER CONTRACTUAL SERVICES	243,995	284,720	310,000	**434,720**	150,000	52.7%	124,720	40.2%
	Subcontracted services for the hauling of open top roll-off containers and self contained compactors								
542110	EQUIP.SERVICES - REPAIR	240,615	265,000	265,000	**265,000**	0	0.0%	0	0.0%
542110	EQUIP.SERVICES - FUEL	106,372	141,750	141,750	**97,900**	(43,850)	-30.9%	(43,850)	-30.9%
543010	ELECTRICITY	1,289	1,600	1,675	**1,750**	150	9.4%	75	4.5%
544020	EQUIPMENT RENTAL	30,658	40,000	35,000	**40,000**	0	0.0%	5,000	14.3%
	Rental of self contained compactors (8 units)								
546000	REPAIR & MAINTENANCE	200	2,000	2,000	**2,000**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	10,792	10,000	7,000	**9,000**	(1,000)	-10.0%	2,000	28.6%
552070	UNIFORMS	2,630	3,000	3,000	**3,000**	0	0.0%	0	0.0%
552090	OTHER CLOTHING	433	1,085	867	**1,085**	0	0.0%	218	25.1%
552510	SOLID WASTE DUMPSTERS	84,890	110,000	110,000	**110,000**	0	0.0%	0	0.0%
559000	DEPRECIATION	391,920	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$2,793,284**	**$2,627,655**	**$2,591,792**	**$2,667,155**	**$39,500**	**1.5%**	**$75,363**	**2.9%**
	TOTAL EXPENSES	**$3,164,224**	**$3,059,050**	**$3,005,395**	**$3,147,425**	**$88,375**	**2.9%**	**$142,030**	**4.7%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
SOLID WASTE
RECYCLING

450.1224.534

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	286,524	288,579	288,579	**310,725**	22,146	7.7%	22,146	7.7%
510300 OTHER SALARIES	3,248	4,030	4,030	**2,500**	(1,530)	-38.0%	(1,530)	-38.0%
510305 PERSONAL LEAVE PAYOUTS	15,504	11,205	8,460	**8,883**	(2,322)	-20.7%	423	5.0%
510400 OVERTIME	11,330	20,000	20,000	**20,000**	0	0.0%	0	0.0%
525010 FICA	23,022	20,743	22,743	**24,691**	3,948	19.0%	1,948	8.6%
525030 RETIREMENT CONTRIBUTIONS	35,788	41,879	41,879	**45,152**	3,273	7.8%	3,273	7.8%
525040 LIFE/HEALTH INSURANCE	74,153	74,160	74,160	**74,160**	0	0.0%	0	0.0%
525070 EMPLOYEE ALLOWANCES	460	480	480	**480**	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	**$450,029**	**$461,076**	**$460,331**	**$486,591**	**$25,515**	**5.5%**	**$26,260**	**5.7%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	115	500	500	**500**	0	0.0%	0	0.0%
531040 CONTRACT SERVICES	249,668	324,200	300,000	**539,200**	215,000	66.3%	239,200	79.7%
Recyclable material processing costs ($391,000), hauling cost for recyclables ($146,200), electronic equip disposal								
541200 EQUIP. SERVICES - REPAIRS	146,124	125,000	125,000	**125,000**	0	0.0%	0	0.0%
542110 EQUIP. SERVICES - FUEL	54,999	92,610	92,610	**78,320**	(14,290)	-15.4%	(14,290)	-15.4%
546000 REPAIR & MAINTENANCE	1,515	3,000	3,000	**3,000**	0	0.0%	0	0.0%
552000 OPERATING SUPPLIES	1,372	7,000	7,000	**7,000**	0	0.0%	0	0.0%
552010 OPERATING EQUIPMENT	23,722	50,000	50,000	**50,000**	0	0.0%	0	0.0%
Recycle cart replacements								
552070 UNIFORMS	2,367	2,700	2,500	**2,700**	0	0.0%	200	8.0%
552090 OTHER CLOTHING	1,299	1,085	1,137	**1,139**	54	5.0%	2	0.2%
559000 DEPRECIATION	249,109	0	0	**0**	0		0	
TOTAL OPERATING EXPENSES	**$730,291**	**$606,095**	**$581,747**	**$806,859**	**$200,764**	**33.1%**	**$225,112**	**38.7%**
TOTAL EXPENSES	**$1,180,320**	**$1,067,171**	**$1,042,078**	**$1,293,450**	**$226,279**	**21.2%**	**$251,372**	**24.1%**

CAPITAL IMPROVEMENT PROJECTS
SOLID WASTE FUND 450

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2023-24	2024-25	2025-26	2026-27	2027-28
24P01	Large Refuse Truck Replacements	1,245,000	830,000	830,000	830,000	830,000
24P02	Rebuild Solid Waste Refuse Trucks	150,000	150,000	150,000	150,000	150,000
24P21	Satellite Collection Vehicle Replacement	45,000	45,000	45,000	45,000	45,000
24P11	Loader Replacement	300,000	0	0	0	0
	Roll-off Truck Replacement	0	295,000	0	0	0
	Service Vehicle Replacement	0	45,000	45,000	0	0
	Generator Installation for Solid Waste Facility	0	0	150,000	0	0
	FUND TOTAL	**1,740,000**	**1,365,000**	**1,220,000**	**1,025,000**	**1,025,000**

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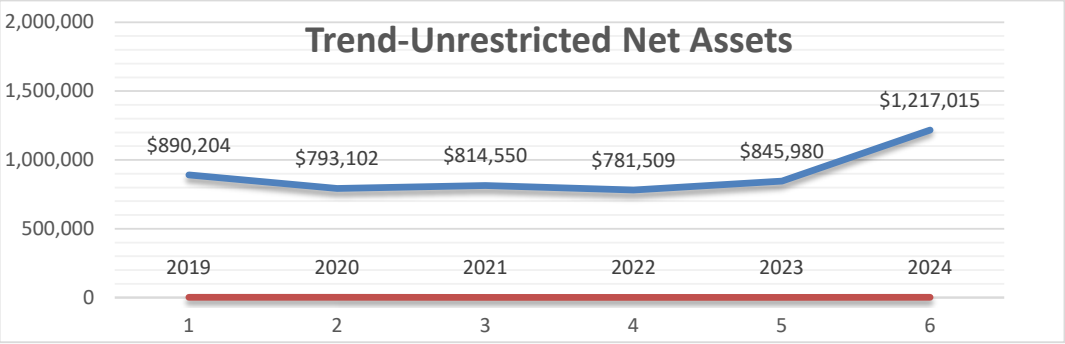
DOCK FUND
FINANCIAL SUMMARY
Fiscal Year 2023-24

Beginning Balance - Unrestricted Net Position as of September 30, 2022		**($2,878,491)**
Adjusted for Interfund Loan		$3,660,000
Adjusted Unrestricted Net Position		**$781,509**
Projected Revenues FY 2022-23		$2,956,150
Projected Expenditures FY 2022-23		$2,891,679
Net Increase/(Decrease) in Net Unrestricted Assets		**$64,471**
Expected Unrestricted Net Position as of September 30, 2023		**$845,980**
Add Fiscal Year 2023-24 Budgeted Revenues		
Monthly Dock Rentals	520,000	
Transient Rentals	300,000	
Fuel Sales	2,600,000	
Bait & Misc. Sales	50,000	
Naples Landing	85,000	
City Fines	950	
Mooring Ball Rentals	3,500	
Non-refundable application fees	4,000	
Other Charges	1,500	
Interest Income	15,000	$3,579,950
TOTAL AVAILABLE RESOURCES:		**$4,425,930**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Personnel Services	359,813	
Fuel Purchases	2,000,000	
Resale Inventory	45,000	
Operations & Maintenance	270,063	
Transfer - Administration	94,320	
Transfer - Self Insurance	33,469	
Debt (Principal & Interest) Payment	381,250	
Capital Projects	25,000	$3,208,915
BUDGETED CASH FLOW		**$371,035**
Projected Unrestricted Net Position as of September 30, 2024		**$1,217,015**



With working capital of $621,000 as of 9/30/22, this fund meets the policy requirement of $636,000 or 3 months operating expense.

City Dock Fund

Parks, Recreation, and Facilities (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 2022-23 Accomplishments:

- Upgraded the remaining 6 mooring balls in the mooring field.
- Recovered from Hurricane Ian.

FY 2023-24 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.

Dock Fund (continued)

3. **In accordance with Vision Goal – Our Governance (High Performing Government):**
    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 Parks, Recreation, and Facilities Department with improving performance measurements that will include the quantification of services provided and customer satisfaction with Dock services.

2023-24 Significant Budgetary Changes

Revenue
Total revenue for FY 2023-24 is budgeted at $3,579,950 which is an increase of $9,000 over the FY 2022-23 budgeted revenue.

Expenses
Total Personnel Services and Operating Expenses of the fund are budgeted at $2,802,665, an increase of $54,776 from FY 2023-24. The total budget for the City Dock Fund is $3,208,915 for FY 2023-2024, a decrease of $19,396 from FY 2022-2023.

Personal Services are budgeted at $359,813, an increase of $28,244 from FY 2022-23.
The Operating Expenses are budgeted at $2,442,852, an increase of $26,532 over the adopted budget for FY 2022-23 due to a $10,639 increase in City Administration. Utilities, Self-Insurance, and Technology Services were increased as well to add to the remaining cost increase.

Non-Operating Expenses are budgeted at $406,250, which is a decrease of $74,172 from FY 2022-2023. This includes $25,000 for upgrades to the fuel lines and reels. It also includes principal and interest payments on outstanding debt of $381,250.

FISCAL YEAR 2023-24
CITY DOCK FUND
REVENUE SUMMARY

	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET
DOCK RENTALS	500,348	477,748	500,000	520,000	520,000	20,000
TRANSIENT RENTALS	325,090	280,214	320,000	280,000	300,000	(20,000)
FUEL SALES	1,531,508	2,024,400	2,600,000	2,000,000	2,600,000	0
BAIT & MISC. SALES	56,134	44,247	50,000	50,000	50,000	0
NAPLES LANDINGS REV	101,731	116,078	80,000	80,000	85,000	5,000
MOORING BALL RENTAL	3,209	2,558	3,000	3,200	3,500	500
NON-REFUNDABLE APPLICATION FEE	4,438	5,050	3,000	3,500	4,000	1,000
CITY FINES	375	825	950	950	950	0
OTHER CHARGES	1,421	1,372	2,000	1,500	1,500	(500)
INVESTMENT EARNINGS	14,078	16,137	12,000	17,000	15,000	3,000
TOTAL CITY DOCK	**$2,538,330**	**$2,968,629**	**$3,570,950**	**$2,956,150**	**$3,579,950**	**$9,000**

FUND 460: DOCK FUND
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
0.15	0.15	0.15	Parks, Recreation & Facilities Director (a)	22,703
0	0	0.1	Administrative Specialist Sr.	5,291
1	1	1	Dockmaster	80,453
2	2	2	Dockkeeper	101,982
0.5	0	0	Dockkeeper (b)	-
3.65	**3.15**	**3.25**	**Regular Salaries**	**210,429**
			Other Authorized Compensation	**43,114**
			Overtime	**7,000**
			Employer Payroll Expenses	**99,270**
			Total Personnel Expenses	**$359,813**

(a) The Parks, Recreaton & Facilties Director is also paid 85% in General Fund
(b) Part-time temp position moved to 510300

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FISCAL YEAR 2023-24
BUDGET DETAIL
CITY DOCK FUND

460.0415.572

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	185,617	189,582	182,591	**210,429**	20,847	11.0%	27,838	15.2%
510300	OTHER SALARIES	235	32,614	500	**33,114**	500	1.5%	32,614	6522.8%
510305	PERSONAL LEAVE PAYOUTS	10,633	7,000	9,500	**10,000**	3,000	42.9%	500	5.3%
510400	OVERTIME	6,871	7,000	7,000	**7,000**	0	0.0%	0	0.0%
525010	FICA	15,160	20,915	20,922	**19,556**	(1,359)	-6.5%	(1,366)	-6.5%
525030	RETIREMENT CONTRIBUTIONS	18,452	27,737	27,737	**31,513**	3,776	13.6%	3,776	13.6%
525040	LIFE/HEALTH INSURANCE	46,838	46,721	46,721	**48,201**	1,480	3.2%	1,480	3.2%
	TOTAL PERSONNEL SERVICES	**$283,806**	**$331,569**	**$294,971**	**$359,813**	**$28,244**	**8.5%**	**$64,842**	**22.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	14,374	18,000	62,902	**18,000**	0	0.0%	(44,902)	-71.4%
	Oil spill pads, printing, dock master boat supplies, rope, piling caps, deck cleats, etc.							0	
530010	CITY ADMINISTRATION	82,740	83,681	83,681	**94,320**	10,639	12.7%	10,639	12.7%
531001	CREDIT CARD BANK FEE	80,714	42,000	42,000	**42,000**	0	0.0%	0	0.0%
531040	OTHER CONTRACTED SERVICES	0	29,000	39,900	**29,000**	0	0.0%	(10,900)	-27.3%
540000	TRAINING AND TRAVEL COSTS	0	1,200	1,000	**1,200**	0	0.0%	200	20.0%
541000	COMMUNICATIONS	629	5,000	5,000	**5,000**	0	0.0%	0	0.0%
	Cellular and iPad service								
542100	EQUIP. SERVICES - REPAIRS	34	0	0	**0**	0		0	
542110	EQUIP. SERVICES - FUEL	54	0	0	**0**	0		0	
543010	ELECTRICITY	36,308	30,160	30,160	**33,001**	2,841	9.4%	2,841	9.4%
543020	WATER, SEWER, GARBAGE	31,471	47,565	50,000	**50,000**	2,435	5.1%	0	0.0%
544000	RENTALS & LEASES	13,211	30,600	57,600	**30,600**	0	0.0%	(27,000)	-46.9%
	Annual lease of Dock / property from DEP								
545220	SELF INSURANCE CHARGE	23,531	24,324	24,324	**33,469**	9,145	37.6%	9,145	37.6%
546000	REPAIR AND MAINTENANCE	32,578	35,000	42,584	**35,000**	0	0.0%	(7,584)	-17.8%
	Repair / maintenance of decking & pilings, safety, electrical, deck, fuel tank, fire protection, signage								
549020	TECHNOLOGY SVC CHARGE	14,880	22,790	22,790	**24,262**	1,472	6.5%	1,472	6.5%
551000	OFFICE SUPPLIES	591	1,000	1,000	**1,000**	0	0.0%	0	0.0%
551060	RESALE SUPPLIES	27,766	45,000	63,155	**45,000**	0	0.0%	(18,155)	-28.7%
552020	FUEL	1,600,059	2,000,000	1,550,000	**2,000,000**	0	0.0%	450,000	29.0%
552090	OTHER CLOTHING	343	1,000	1,000	**1,000**	0	0.0%	0	0.0%
559000	DEPRECIATION/AMORTIZATION	317,326	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$2,276,608**	**$2,416,320**	**$2,077,096**	**$2,442,852**	**$26,532**	**1.1%**	**$365,756**	**17.6%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDINGS	10,809	110,000	149,191	**25,000**	(85,000)	-77.3%	(124,191)	-83.2%
560400	MACHINERY EQUIP	0	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	70,455	65,422	65,422	**76,250**	10,828	16.6%	10,828	16.6%
	TOTAL NON-OPERATING	**$81,264**	**$480,422**	**$519,613**	**$406,250**	**($74,172)**	**-15.4%**	**($113,363)**	**-21.8%**
	TOTAL EXPENSES	**$2,641,678**	**$3,228,311**	**$2,891,679**	**$3,208,915**	**($19,396)**	**-0.6%**	**$317,236**	**11.0%**

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CAPITAL IMPROVEMENT PROJECTS
DOCK FUND (Fund 460)

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2023-24	2024-25	2025-26	2026-27	2027-28
24Q02	Fuel System Improvements	25,000	0	25,000	0	25,000
	Clean out build up under the dock	0	50,000	0	0	0
TOTAL DOCK FUND		**25,000**	**50,000**	**25,000**	**0**	**25,000**

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City Dock Fund
Outstanding Loan Amortization

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

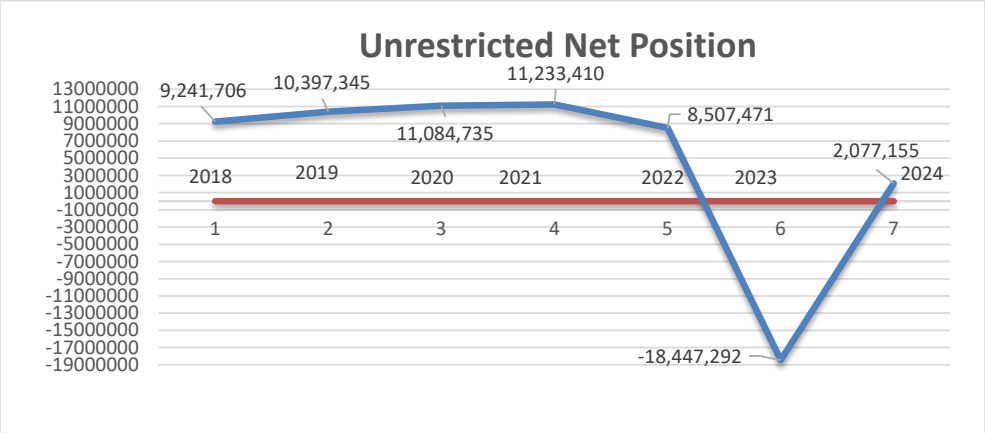
Annual Schedule		Year	Rate	Total Pymt	Interest	Principal	$ 6,500,000	
Year	1	2018	0.50%	$ 737,500.00	$ 32,500.00	$ 705,000	$ 5,795,000	
Year	2	2019	1.65%	$ 400,617.50	$ 95,617.50	$ 305,000	$ 5,490,000	
Year	3	2020	1.65%	$ 700,585.00	$ 90,585.00	$ 610,000	$ 4,880,000	Extra Pymnt
Year	4	2021	1.65%	$ 690,520.00	$ 80,520.00	$ 610,000	$ 4,270,000	Extra Pymnt
Year	5	2022	1.65%	$ 680,455.00	$ 70,455.00	$ 610,000	$ 3,660,000	Extra Pymnt
Year	6	2023	2.50%	$ 396,500.00	$ 91,500.00	$ 305,000	$ 3,355,000	
Year	**7**	**2024**	**2.50%**	**$ 388,875.00**	**$ 83,875.00**	**$ 305,000**	**$ 3,050,000**	
Year	8	2025	2.50%	$ 381,250.00	$ 76,250.00	$ 305,000	$ 2,745,000	
Year	9	2026	2.50%	$ 373,625.00	$ 68,625.00	$ 305,000	$ 2,440,000	
Year	10	2027	2.50%	$ 366,000.00	$ 61,000.00	$ 305,000	$ 2,135,000	
Year	11	2028	2.50%	$ 358,375.00	$ 53,375.00	$ 305,000	$ 1,830,000	
Year	12	2029	2.50%	$ 350,750.00	$ 45,750.00	$ 305,000	$ 1,525,000	
Year	13	2030	2.50%	$ 343,125.00	$ 38,125.00	$ 305,000	$ 1,220,000	
Year	14	2031	2.50%	$ 335,500.00	$ 30,500.00	$ 305,000	$ 915,000	
Year	15	2032	2.50%	$ 327,875.00	$ 22,875.00	$ 305,000	$ 610,000	
Year	16	2033	2.50%	$ 320,250.00	$ 15,250.00	$ 305,000	$ 305,000	
				$ 7,469,460.00	$ 969,460.00	$ 6,500,000		

Actual Interest rate will very.
Rate set at .25% higher than interest rate earned on City investements, see Resolution 17-13935

Note: City management made an extra prinicipal payment in FY 2023 as in
FY's 2020, 2021 & 2022, which is not reflected above or in the financial statements.

STORMWATER FUND
FINANCIAL SUMMARY
Fiscal Year 2023-24

Beginning Balance - Unrestricted Net Position as of Sept. 30, 2022		**8,507,471**
Projected Revenues FY 2022-23		$5,797,968
Projected Expenditures FY 2022-23		$32,752,731
Net Increase/(Decrease) in Net Unrestricted Assets		**($26,954,763)**
Expected Unrestricted Net Position as of Sept. 30, 2023		**($18,447,292)**
Add Fiscal Year 2023-24 Budgeted Revenues		
Stormwater Fees	5,550,807	
Other	21,681,500	
Interest Income	88,000	$27,320,307
Less Fiscal Year 2023-24 Budgeted Expenditures		
Stormwater Division	2,696,246	
Natural Resources Division	1,274,614	
Capital Projects	2,825,000	$6,795,860
BUDGETED CASH FLOW		**$20,524,447**
Projected Unrestricted Net Position as of September 30, 2024		**$2,077,155**



There is a decline in Unrestricted Net Position due to the appropriation of of capital projects. Working capital is $8.77 million as of 9/30/22. Policy requires $637,000 or 3 months of operating expense.

Stormwater fund balance may be affected by Council's decisions relating to final costs and financing in regards to the Beach Outfall projects.

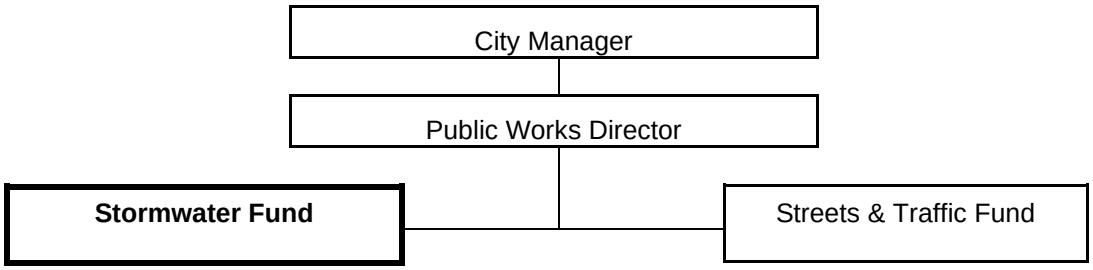
Stormwater Fund

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 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.



2023-24 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 to strengthen the City's leadership role in environmental protection and

Stormwater Fund (continued)

regional/community sustainability.
- Continue progress on the Beach Restoration and Water Quality Improvement Project (a.k.a. Beach Outfall Removal Project)

Maintain and enhance public safety.
- 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.

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.

2023-24 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 2023-24 is $6,795,860, a decrease of $17,067,622 from FY 2022-23.

Revenues
Revenues into the fund total $27,320,307. The primary revenue to the fund is the stormwater fee, collected via the bi-monthly utility bill. Included are state grants of $15 million for Stormwater Outfall Pipe Removal, $3.0 million for Stormwater Lake Restoration Improvements and $2.4 million for Stormwater Outfall Check Valve 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 9.0%, meaning the monthly fee will increase from $15.89 per Equivalent Residential Unit to $17.32.

Interest earnings are projected at $88,000.

Expenditures
Personnel Services cost is $2,148,517, an increase of $155,606 from adopted budget, no change in FTE's. Several positions are shared with the Streets fund (Fund 190).

Operating expenditures total $1,822,343, an increase of $531,772 from FY 2022-23 adopted budget.

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

City Administration (General Fund Reimbursement)	$246,340
Utility Billing Admin Fee	$ 40,000
Water Quality Services	$575,000
Professional Services	$200,000
Road Repairs	$150,000
Operating Supplies	$ 50,000
Equipment Services Repair	$ 60,800
County Landfill (for disposal of street sweeping)	$ 10,000
Technology Service Charge	$ 85,021

Stormwater Fund (continued)

Non-operating expenditures total $2,825,000 all in capital costs.

2023-24 Performance Measures and Benchmarking

Performance Measures	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Projected 2023-24
Cleaning & Desilting of Storm Sewer / Drainage Inlets (Man-hours).*	422	451	920	650
Street Sweeping (Miles Per Year)	6,045	6,376	11,385	9,928

* 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 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET
Permits	0	368378.65	254,000	253,000	**284,000**
Stormwater Fees	5,141,435	5,298,003	5,780,412	5,441,968	**5,550,807**
Loan Proceeds **	0	0	5,500,000	0	**0**
Interest Earned	125,045	115,194	80,000	103,000	**88,000**
Grants*	75,000	0	0	0	**20,400,000**
FEMA	(12,750)	0	0	0	**997,500**
Other and Sales of Assets	4,895	0	0	0	**0**
TOTAL STORMWATER	**$5,333,625**	**$5,781,576**	**$11,614,412**	**$5,797,968**	**$27,320,307**

* Includes: 2022 State Grants of $5 million for Outfall Pipe Removal; $1.5 million for Stormwater Lake Restoration and 2023 State Grants of $10 million for Outfall Pipe Removal; $1.5 million for Stormwater Lake Restoration, $2.4 million for Stormwater Outfall Check Valve

** 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 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
			NATURAL RESOURCES (6061)	
1	1	1	Natural Resources Manager	100,877
1	1	2	Environmental Specialist	164,619
1	1	0	Environmental Analyst	0
1	1	1	Project Manager (Lakes)	93,145
0	0	1	Resiliency Project Manager	102,807
0.5	0.5	0	Project Coordinator / Public Outreach	0
4.5	4.5	5		461,448
			STORMWATER DIVISION (6002)	
0.75	0.75	0.75	Stormwater/Streets Director (a)	124,344
0.5	0.5	1	Project Coordinator / Public Outreach	54,447
0.75	0.75	0.75	Stormwater/Streets Deputy Director (a)	108,137
1	1	0	Engineering Aide (b)	0
1	1	1	Plans Review Engineer	88,116
0.75	0.75	0.75	Construction Project Manager (a)	84,590
1	1	1	Operations Supervisor	56,677
2	2	2	Project Manager	187,760
2	2	2	Heavy Equipment Operator	116,933
1	1	1	Utility Technician Sr	53,327
3	3	3	Utility Technician II	139,558
0.75	0.75	0.75	Administrative Coordinator (a)	38,131
14.50	14.50	14.00		1,052,020
19.00	**19.00**	**19.00**	**Regular Salaries**	**1,513,468**
			Other Salaries	**24,029**
			Overtime	**19,500**
			Employer Payroll Expenses	**591,520**
			Total Personnel Services	**$2,148,517**

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

FISCAL YEAR 2023-24
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	964,862	1,371,598	1,165,974	**1,513,468**	141,870	10.3%	347,494	29.8%
510300 OTHER SALARIES	19,901	13,154	13,154	**12,660**	(494)	-3.8%	(494)	-3.8%
510305 PERSONAL LEAVE PAYOUTS	61,201	16,520	10,827	**11,369**	(5,151)	-31.2%	542	5.0%
510330 EDUCATION REIMBURSEMENT	0	0	0	**0**	0		0	
510040 OVERTIME	5,620	4,000	40,000	**19,500**	15,500	387.5%	(20,500)	-51.3%
525010 FICA	76,056	106,920	87,497	**100,025**	(6,895)	-6.4%	12,528	14.3%
525030 RETIREMENT CONTRIBUTIONS	122,898	194,111	159,728	**200,087**	5,976	3.1%	40,359	25.3%
525040 LIFE/HEALTH INSURANCE	281,782	281,808	281,808	**281,808**	0	0.0%	0	0.0%
525070 EMPLOYEE ALLOWANCES	6,890	4,800	4,800	**9,600**	4,800	100.0%	4,800	100.0%
TOTAL PERSONNEL SERVICES	**$1,539,211**	**$1,992,911**	**$1,763,788**	**$2,148,517**	**$155,606**	**7.8%**	**384,729**	**21.8%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	26,333	26,400	896,975	26,400	0	0.0%	(870,575)	-97.1%
530010 CITY ADMINISTRATION	195,260	201,363	201,363	**246,340**	44,977	22.3%	44,977	22.3%
530050 COUNTY LANDFILL	2,563	10,000	5,000	**10,000**	0	0.0%	5,000	100.0%
530070 SMALL TOOLS	2,942	3,500	3,500	**3,500**	0	0.0%	0	0.0%
530150 UTILITY BILLING ADMIN FEE	40,000	40,000	40,000	**40,000**	0	0.0%	0	0.0%
531000 PROF. SERV/WATER QUALITY	245,494	300,000	350,000	**575,000**	275,000	91.7%	225,000	64.3%
531010 PROFESSIONAL SERVICES	217,063	200,000	270,000	**200,000**	0	0.0%	(70,000)	-25.9%
531005 CREDIT CARD FEES	21,872	24,000	23,000	**24,000**	0	0.0%	1,000	4.3%
531040 OTHER CONTRACTUAL SERVICES	9,679	20,000	15,000	**20,000**	0	0.0%	5,000	33.3%
531430 LAWN & LANDSCAPE CERTIFICATION	0	0	0	**0**	0		0	
531220 INVESTMENT ADVISORY FEES	4,810	6,000	5,500	**6,000**	0	0.0%	500	9.1%
540000 TRAINING & TRAVEL COSTS	4,836	8,000	6,500	**8,000**	0	0.0%	1,500	23.1%
541000 COMMUNICATIONS	2,123	1,700	1,500	**1,700**	0	0.0%	200	13.3%
541010 TELEPHONE	3,341	4,000	3,500	**4,000**	0	0.0%	500	14.3%
542100 EQUIP. SERVICES - REPAIR	51,836	64,322	64,322	**60,800**	(3,522)	-5.5%	(3,522)	-5.5%
542110 EQUIP. SERVICES - FUEL	23,045	14,230	14,230	**17,090**	2,860	20.1%	2,860	20.1%
543010 ELECTRICITY	35,634	35,000	40,000	**42,000**	7,000	20.0%	2,000	5.0%
543020 WATER, SEWER, GARBAGE	1,996	2,000	2,300	**2,500**	500	25.0%	200	8.7%
544020 RENTALS & LEASES	0	0	10,000	27,900	27,900		17,900	179.0%
545220 SELF INSURANCE CHARGE	38,098	51,907	51,907	**128,465**	76,558	147.5%	76,558	147.5%
546000 REPAIR & MAINTENANCE	7,968	9,000	8,000	**22,500**	13,500	150.0%	14,500	181.3%
546040 EQUIPMENT MAINTENANCE	4,129	10,000	12,000	**12,000**	2,000	20.0%	0	0.0%
546080 LAKE MAINTENANCE	9,579	35,000	30,000	**35,000**	0	0.0%	5,000	16.7%
546120 ROAD REPAIRS	62,614	75,000	75,000	**150,000**	75,000	100.0%	75,000	100.0%
547010 LEGAL ADS	0	500	250	**500**	0	0.0%	250	100.0%
549020 TECHNOLOGY SVC CHARGE	46,500	74,130	74,130	**85,021**	10,891	14.7%	10,891	14.7%
551000 OFFICE SUPPLIES	3,969	7,000	6,000	**6,500**	(500)	-7.1%	500	8.3%
552000 OPERATING SUPPLIES	17,619	50,000	48,000	**50,000**	0	0.0%	2,000	4.2%
552020 FUEL	3,760	7,500	3,500	**7,000**	(500)	-6.7%	3,500	100.0%
552070 UNIFORMS	2,839	3,000	3,100	**3,000**	0	0.0%	(100)	-3.2%
552090 OTHER CLOTHING	1,299	1,519	1,625	**1,627**	108	7.1%	2	0.1%
554010 MEMBERSHIPS	4,451	5,500	4,700	**5,500**	0	0.0%	800	17.0%
559000 DEPRECIATION	2,433,499	0	0	**0**	0		0	
TOTAL OPERATING EXPENSES	**$3,525,150**	**$1,290,571**	**$2,270,902**	**$1,822,343**	**$531,772**	**41.2%**	**(448,559)**	**-19.8%**
NON-OPERATING EXPENSES								
560300 IMPROVEMENTS O/T BUILDING	5,075,119	20,480,000	27,399,711	**2,175,000**	(18,305,000)	-89.4%	(25,224,711)	-92.1%
560400 MACHINERY/ EQUIPMENT	127,722	0	1,010,794	**0**	0		(1,010,794)	-100.0%
560700 VEHICLES	292,564	100,000	307,536	**650,000**	550,000	550.0%	342,464	111.4%
570110 PRINCIPAL	0	0	0	**0**	0		0	
570120 INTEREST	0	0	0	**0**	0		0	
TOTAL NON-OPERATING EXPENSES	**5,495,405**	**20,580,000**	**28,718,041**	**2,825,000**	**(17,755,000)**	**-86.3%**	**(25,893,041)**	**-90.2%**
TOTAL EXPENSES	**$10,559,766**	**$23,863,482**	**$32,752,731**	**$6,795,860**	**($17,067,622)**	**-71.5%**	**($25,956,871)**	**-79.3%**

FISCAL YEAR 2023-24
BUDGET DETAIL
STORMWATER DIVISION

470.6002.539

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	802,305	1,016,212	914,129	**1,052,020**	35,808	3.5%	137,891	15.1%
510300	OTHER SALARIES	11,828	12,140	12,140	**11,160**	(980)	-8.1%	(980)	-8.1%
	On call pay --- nights and weekends					6,500,000			
510305	PERSONAL LEAVE PAYOUTS	56,511	11,750	8,730	**9,167**	(2,583)	-22.0%	437	5.0%
510330	EDUCATION REIMBURSEMENT	0	0	0	**0**	0		0	
510400	OVERTIME	5,620	4,000	40,000	**19,500**	15,500	387.5%	(20,500)	-51.3%
525010	FICA	62,927	79,528	66,105	**65,342**	(14,186)	-17.8%	(763)	-1.2%
525030	RETIREMENT CONTRIBUTIONS	103,162	146,267	121,884	**134,456**	(11,811)	-8.1%	12,572	10.3%
525040	LIFE/HEALTH INSURANCE	215,044	215,064	215,064	**207,648**	(7,416)	-3.4%	(7,416)	-3.4%
525070	EMPLOYEE ALLOWANCES	5,630	3,120	3,120	**6,000**	2,880	92.3%	2,880	92.3%
	TOTAL PERSONNEL SERVICES	**$1,263,026**	**$1,488,081**	**$1,381,172**	**$1,505,293**	**$12,017,212**	**807.6%**	**$124,121**	**9.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	4,465	4,400	881,975	**4,400**	0	0.0%	(877,575)	-99.5%
530010	CITY ADMINISTRATION	195,260	201,363	201,363	**246,340**	44,977	22.3%	44,977	22.3%
530050	COUNTY LANDFILL	2,563	10,000	5,000	**10,000**	0	0.0%	5,000	100.0%
	Landfill costs for disposal of storm and other debris								
530070	SMALL TOOLS	2,942	3,500	3,500	**3,500**	0	0.0%	0	0.0%
531001	PROF SERC/CREDIT CARD	21,872	24,000	23,000	**24,000**	0	0.0%	1,000	4.3%
531010	PORFESSIONAL SERVICES	217,063	200,000	270,000	**200,000**	0	0.0%	(70,000)	-25.9%
	Professional surveying, design, permitting, and inspection services, continue water quality monitoring							0	
530150	UTILITY BILLING ADMIN FEE	40,000	40,000	40,000	**40,000**	0	0.0%	0	0.0%
531040	CONTRACTUAL SERVICES	9,679	20,000	15,000	**20,000**	0	0.0%	5,000	33.3%
	Street sweeper hauling								
531220	INVESTMENT ADVISORY FEES	4,810	6,000	5,500	**6,000**	0	0.0%	500	9.1%
540000	TRAINING & TRAVEL COSTS	2,103	5,000	4,000	**5,000**	0	0.0%	1,000	25.0%
541000	TELEPHONE/COMMUNICATIONS	3,341	4,000	3,500	**4,000**	0	0.0%	500	14.3%
542100	EQUIP. SERVICES - REPAIR	50,122	60,000	60,000	**56,000**	(4,000)	-6.7%	(4,000)	-6.7%
542110	EQUIP. SERVICES - FUEL	22,172	13,230	13,230	**16,200**	2,970	22.4%	2,970	22.4%
543010	ELECTRICITY	35,634	35,000	40,000	**42,000**	7,000	20.0%	2,000	5.0%
543020	WATER, SEWER, GARBAGE	1,996	2,000	2,300	**2,500**	500	25.0%	200	8.7%
544020	EQUIPMENT RENTAL	0	0	10,000	**27,900**	27,900		17,900	179.0%
545220	SELF INSURANCE CHARGE	38,098	51,907	51,907	**128,465**	76,558	147.5%	76,558	147.5%
546000	REPAIR & MAINTENANCE	4,997	5,000	5,000	**5,000**	0	0.0%	0	0.0%
546040	EQUIPMENT MAINTENANCE	4,129	10,000	12,000	**12,000**	2,000	20.0%	0	0.0%
546080	LAKE MAINTENANCE	9,579	35,000	30,000	**35,000**	0	0.0%	5,000	16.7%
	Floating island maintenance, aerator maintenance, exotic vegetation treatment of lakes								
546120	ROAD REPAIRS	62,614	75,000	75,000	**150,000**	75,000	100.0%	75,000	100.0%
549020	TECHNOLOGY SVC CHARGE	46,500	74,130	74,130	**85,021**	10,891	14.7%	10,891	14.7%
551000	OFFICE SUPPLIES	2,705	4,000	4,000	**4,000**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	17,619	50,000	48,000	**50,000**	0	0.0%	2,000	4.2%
	Pipe fittings, valves, manhole covers, inlets, and supplies. Landscape restoration products and services							0	
552020	FUEL	3,760	7,500	3,500	**7,000**	(500)	-6.7%	3,500	100.0%
552070	UNIFORMS/CLOTHING	2,839	3,000	3,100	**3,000**	0	0.0%	(100)	-3.2%
552090	OTHER CLOTHING	1,299	1,519	1,625	**1,627**	108	7.1%	2	0.1%
554010	MEMBERSHIPS	1,335	2,000	1,500	**2,000**	0	0.0%	500	33.3%
559000	DEPRECIATION	2,433,499	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$3,242,993**	**$947,549**	**$1,888,130**	**$1,190,953**	**$243,404**	**25.7%**	**($697,177)**	**-36.9%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDING	5,075,119	20,205,000	27,094,711	**2,175,000**	(18,030,000)	-89.2%	(24,919,711)	-92.0%
560400	MACH EQUIP	95,379	0	1,010,794	**0**	0		(1,010,794)	
560700	VEHICLES	292,564	100,000	307,536	**650,000**	550,000	550.0%	342,464	111.4%
	TOTAL NON-OPERATING EXPENSES	**5,463,062**	**20,305,000**	**28,413,041**	**2,825,000**	**(17,480,000)**	**-86.1%**	**(25,588,041)**	**-90.1%**
	TOTAL EXPENSES	**$9,969,080**	**$22,740,630**	**$31,682,343**	**$5,521,246**	**($5,219,384)**	**-23.0%**	**($26,161,097)**	**-82.6%**

FISCAL YEAR 2023-24
BUDGET DETAIL
NATURAL RESOURCES DIVISION

470.6061.537

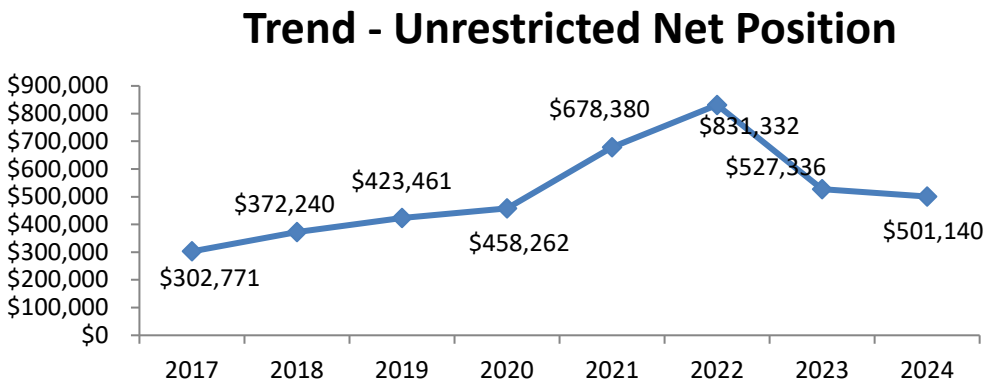
		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	162,557	355,386	251,845	**461,448**	106,062	29.8%	209,603	83.2%
510300	OTHER SALARIES	8,073	1,014	1,014	**1,500**	486	47.9%	486	47.9%
510305	PERSONAL LEAVE PAYOUTS	4,691	4,770	2,097	**2,202**	(2,568)	-53.8%	105	5.0%
525010	FICA	13,130	27,392	21,392	**34,683**	7,291	26.6%	13,291	62.1%
525030	RETIREMENT CONTRIBUTIONS	19,736	47,844	37,844	**65,631**	17,787	37.2%	27,787	73.4%
525040	LIFE/HEALTH INSURANCE	66,738	66,744	66,744	**74,160**	7,416	11.1%	7,416	11.1%
525070	EMPLOYEE ALLOWANCES	1,260	1,680	1,680	**3,600**	1,920	114.3%	1,920	114.3%
	TOTAL PERSONNEL SERVICES	**$276,185**	**$504,830**	**$382,616**	**$643,224**	**$138,394**	**27.4%**	**$260,608**	**68.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	21,868	22,000	15,000	**22,000**	0	0.0%	7,000	46.7%
	Signs, buoys, markers, water quality supplies, outreach/ education materials and supplies, City Dock slip rental								
531000	PROF SERV/WATER QUALITY	245,494	300,000	350,000	**575,000**	275,000	91.7%	225,000	64.3%
	Oyster Reef Monitoring, Water Quality Sampling & Analysis; Naples Bay trawling, Seagate Canal vegetation trimming, exotic vegetation removal								
540000	TRAINING & TRAVEL COSTS	2,733	3,000	2,500	**3,000**	0	0.0%	500	20.0%
	Conference and Seminars								
541000	COMMUNICATIONS	2,123	1,700	1,500	**1,700**	0	0.0%	200	13.3%
542100	EQUIP. SERVICES - REPAIR	1,714	4,322	4,322	**4,800**	478	11.1%	478	11.1%
542110	EQUIP. SERVICES - FUEL	873	1,000	1,000	**890**	(110)	-11.0%	(110)	-11.0%
546000	REPAIR & MAINTENANCE	2,971	4,000	3,000	**17,500**	13,500	337.5%	14,500	483.3%
547010	LEGAL ADS	0	500	250	**500**	0	0.0%	250	100.0%
551000	OFFICE SUPPLIES	1,264	3,000	2,000	**2,500**	(500)	-16.7%	500	25.0%
554010	MEMBERSHIPS	3,117	3,500	3,200	**3,500**	0	0.0%	300	9.4%
	TOTAL OPERATING EXPENSES	**$282,158**	**$343,022**	**$382,772**	**$631,390**	**$288,368**	**84.1%**	**$248,618**	**65.0%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDING	0	275,000	305,000	**0**	(275,000)		(305,000)	-100.0%
560400	MACHINERY & EQUIPMENT	32,344	0	0	**0**	0		0	
560700	VEHICLES	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**32,344**	**275,000**	**305,000**	**-**	**(275,000)**		**($305,000)**	-100.0%
	TOTAL EXPENSES	**$590,686**	**$1,122,852**	**$1,070,388**	**$1,274,614**	**$151,762**	**13.5%**	**$204,226**	**19.1%**

CAPITAL IMPROVEMENT PROJECTS
FUND 470 - STORMWATER ENTERPRISE FUND

CIP NUMBER	PROJECT DESCRIPTION	Requested 2023-24	2024-25	2025-26	2026-27	2027-28
24V02	Citywide Stormwater Improvements	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
24V27	Citywide Lake Management & Restoration Improvements	350,000	3,400,000	400,000	5,000,000	0
24V16	Jet Vac Truck Replacement	650,000	0	0	0	0
24V14	Basin Improvements	725,000	725,000	725,000	725,000	725,000
	Stormwater Utility Truck #1 Replacement	0	100,000	0	0	100,000
	Street Sweeper #1 Replacement	0	500,000	0	0	0
TOTAL STORMWATER FUND		**2,825,000**	**5,825,000**	**2,225,000**	**6,825,000**	**1,925,000**

TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2023-24

Beginning Balance - Unrestricted Net Position as of September 30, 2022		**$831,332**
Projected Revenues FY 2022-23		953,417
Projected Expenditures FY 2022-23		1,257,413
Net Increase/(Decrease) in Net Unrestricted Assets		**(303,996)**
Expected Unrestricted Net Position as of September 30, 2023		**$527,336**
Add Fiscal Year 2023-24 Budgeted Revenues		
Memberships	$220,000	
Daily Play	95,000	
Lessons	501,000	
Ball Machine/Other Income	26,000	
Tournaments	50,000	
Sponsorships	35,000	
Retail Sales	25,000	
Investment Income	11,000	963,000
TOTAL AVAILABLE RESOURCES		**$1,490,336**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Personnel Services	$389,498	
Operating Expenses	472,922	
Capital Expenditures	50,000	
Transfer - Administration	64,020	
Transfer - Self Insurance	12,756	989,196
BUDGETED CASH FLOW		**($26,196)**
Projected Unrestricted Net Position as of September 30, 2024		**$501,140**



With working capital of $896,000 as of 9/30/22, this fund meets the policy requirement of $199,000 or 3 month operating expense.

Tennis Fund

Parks, Recreation, and Facilities (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 2022-23 Accomplishments:

- Recovered from Hurricane Ian which included:
  - Resurfacing, lining, and regrading all 12 courts.
  - Replacement of the elevator.
  - Repairs to the storage area.
  - Replacement of equipment damaged during the storm surge.

Goals and Objectives and Performance Measures

FY 2023-2024 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 inspection process as determined by Parks, Recreation, and Facilities Department.

Tennis Fund

Parks, Recreation, and Facilities (Fund 480)

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 Parks, Recreation, and Facilities Department with accreditation requirements.
   b. Assist the Parks, Recreation, and Facilities Department with improving performance measurements that will include the quantification of services provided and customer satisfaction with department services.

2023-2024 Significant Budgetary Issues

Revenue

Total Tennis Fund revenues are $963,000. The two primary revenue items to the fund are Membership fees $220,000 and Lessons/Clinics $501,000.

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 $26,000 for racquet restringing & ball machine rental.

The City's General Fund no longer provides a subsidy to the Tennis Fund, related to common events and use of the facility. Approximately 30% of the time, the facility is used for tournaments and public events, and is not solely available to the members for their pleasure. The General Fund payment to the Fund, in the amount of $47,500 was removed in FY 2022-2023.

Expenditures

Personnel Services and Operating Expenses for FY 2023-24 are $939,196, an increase of $54,881 over the FY 2022-23 budget.

Personal Services total $389,498, a $50,203 increase from FY 2022-23, this includes adjustments made to salaries.

Operating Expenses total $549,698, which is a $4,678 increase over the FY 2022-23 budget, increases to City Administration accounts for this change.

This budget includes capital improvement projects totaling $50,000 for Tennis Center renovations which include landscaping and drainage improvements.

Tennis Fund

Parks, Recreation, and Facilities (Fund 480)

Revenue Summary

	2022-23 Estimated	2023-24 Projected
Memberships	$215,000	$220,000
Daily Play	$95,000	$95,000
Tournament Play	$50,000	$50,000
Lessons/Clinics	$492,000	$501,000
Ball Machine	$11,000	$11,000
Restrings	$17,000	$15,000
Retail Sales	$25,000	$25,000
Sponsorship	$33,655	$35,000
Transfer In	$0	$0
Investment Income	$17,762	$11,000
Total	$953,417	$963,000

Tennis Fund

Parks, Recreation, and Facilities (Fund 480)

Tennis Fund Performance Measures

The Parks, Recreation, and Facilities Department developed new performance measures for the FY2021/22 Budget. Please see the updated performance measures below for the Tennis Fund:

Parks, Recreation, and Facilities

Performance Measures – Page 1- Arthur Allen Tennis Center

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Target	Trend
Recreation – Tennis Members-Adult	295	385	385	265	350	↑
Measures the number of adult City resident memberships at the Arthur Allen Tennis Center						
Recreation - Tennis Members-Adult	65	73	105	90	100	⇔
Measures the number of adult County resident memberships at the Arthur Allen Tennis Center						
Recreation – Tennis Members-Youth	95	125	125	60	100	↓
Measures the number of youth City members at the Arthur Allen Tennis Center.						
Recreation – Tennis Members- Youth	35	52	55	45	50	⇔
Measures the number of youth County members at the Arthur Allen Tennis Center						
Recreation – Tennis Members-Executive	75	83	105	70	90	↓
Measures the number of executive City members at the Arthur Allen Tennis Center.						
Recreation – Tennis Members- Executive	15	30	30	25	30	⇔
Measures the number of executive County members at the Arthur Allen Tennis Center						
Recreation – Tennis Tournaments	2050	2050	2050	1100	2000	⇔
Measures the number of tournament participants						
Recreation – Racquet Restrings	$10,600	$17,000	$15,800	$11,000	$16,000	↑
Measures the revenue of tennis racquet restrings staff completes						
Recreation – Guest Tennis Players	$65,800	$90,000	$92,200	$73,000	$90,000	⇔
Measures the revenue of guest players at the Arthur Allen Tennis Center						

Parks, Recreation, and Facilities

Performance Measures – Page 2 Arthur Allen Tennis Center

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Target	Trend
Recreation – Tennis Ball Machine Rental	$8,200	$11,000	$11,000	$8,000	$11,000	⇔
Measures the revenue of ball machine rentals at Arthur Allen Tennis Center						
Recreation – Specialty Tennis Camp offered at Arthur Allen Tennis Center	14	10	12	11	11	⇔
Measures the number of weekly summer camp participants at Arthur Allen Tennis Center						
Recreation – Special Events offered at the Arthur Allen Tennis Center	7	16	16	7	14	⇔
Measures the number of special events held at the Arthur Allen Tennis Center throughout the year.						
Recreation – Tennis Junior Lessons	$110,910	$100,666	$120,000	$90,000	$100,000	↓
Measures the revenue weekly attendance at the Arthur Allen Tennis Center throughout the year						
Recreation – Tennis Adult Lessons	$129,824	$225,274	$380,000	$315,000	$350,000	↓
Measures the revenue at the Arthur Allen Tennis Center throughout the year						
Recreation – Tennis Round Robins	24	28	32	24	32	⇔
Measures the average weekly attendance at the Arthur Allen Tennis Center throughout the year						

CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY

Fund 480	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM ESTIMATED ACTUAL	% CHANGE
Memberships	221,945	255,452	215,000	215,000	**220,000**	5,000	2.3%
Daily Play	98,680	93,677	95,000	95,000	**95,000**	0	0.0%
Tournament Play	47,734	52,610	50,000	50,000	**50,000**	0	0.0%
Lessons/Clinics	436,747	504,308	492,000	492,000	**501,000**	9,000	1.8%
Ball Machine/Other	11,365	10,145	11,000	11,000	**11,000**	0	0.0%
Retail Sales	26,717	29,489	25,000	25,000	**25,000**	0	0.0%
Restrings	18,444	16,002	17,000	14,000	**15,000**	1,000	7.1%
Sponsorships	31,387	33,835	30,000	33,655	**35,000**	1,345	4.0%
Transfer from the Gen. Fund	47,500	47,500	0	0	**0**	0	
Investment/Misc Income	7,320	10,329	6,000	17,762	**11,000**	(6,762)	-38.1%
TOTAL TENNIS FUND	**$947,839**	**$1,053,346**	**$941,000**	**$953,417**	**$963,000**	**$9,583**	**1.0%**

FUND: 480 TENNIS FUND

TENNIS FUND
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
1	1	1	Tennis Services Manager	88,021
1	1	1	Tennis Assistant Manager	65,227
0	0	2	Recreation Coordinator	87,400
2.3	2.5	0.5	Recreation Assistant	16,307
4.3	**4.5**	**4.5**	**Regular Salaries**	**256,955**
			Other Salaries/Authorized Compensation	**9,400**
			Overtime	**5,500**
			Employer Payroll Expenses	**117,643**
			Total Personnel Services	**$389,498**

FISCAL YEAR 2023-24
BUDGET DETAIL
PARKS, RECREATION AND FACILITIES
TENNIS FUND

480.0912.572

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	183,760	225,117	216,632	**256,955**	31,838	14.1%	40,323	18.6%
510300	OTHER SALARIES	11,958	2,000	16,000	**2,500**	500	25.0%	(13,500)	-84.4%
510305	PERSONAL LEAVE PAYOUTS	9,194	6,900	9,326	**6,900**	0	0.0%	(2,426)	-26.0%
510400	OVERTIME	5,261	0	5,000	**5,500**	5,500		500	10.0%
525010	FICA	15,554	17,246	17,464	**19,883**	2,637	15.3%	2,419	13.9%
525030	RETIREMENT CONTRIBUTIONS	22,739	28,224	29,428	**37,956**	9,732	34.5%	8,528	29.0%
525040	LIFE/HEALTH INSURANCE	44,492	59,328	59,328	**59,324**	(4)	0.0%	(4)	0.0%
525070	EMPLOYEE ALLOWANCES	460	480	480	**480**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$293,418**	**$339,295**	**$353,658**	**$389,498**	**$50,203**	**14.8%**	**$35,840**	**10.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	5,411	13,000	412,489	**10,000**	(3,000)	-23.1%	(402,489)	-97.6%
	First aid supplies, trophies, awards							0	
530010	CITY ADMINISTRATION	54,180	56,706	56,706	**64,020**	7,314	12.9%	7,314	12.9%
531010	PROFESSIONAL SERVICES	373,978	376,000	293,000	**376,000**	0	0.0%	83,000	28.3%
	Court reservation system, Instructors and officials for clinics, camps lessons and tournaments.								
540000	TRAVEL & TRAINING	3,194	2,700	2,700	**3,300**	600	22.2%	600	22.2%
541000	COMMUNICATIONS	253	800	100	**500**	(300)	-37.5%	400	400.0%
542100	EQUIP. SERVICES - REPAIRS	76	1,750	1,750	**1,750**	0	0.0%	0	0.0%
543020	WATER, SEWER, GARBAGE	1,083	1,365	1,365	**1,400**	35	2.6%	35	2.6%
545220	SELF INSURANCE CHARGE	18,855	9,239	9,239	**12,756**	3,517	38.1%	3,517	38.1%
546000	REPAIR AND MAINTENANCE	8,248	10,000	10,000	**10,000**	0	0.0%	0	0.0%
546340	REPAIR & MAINT/LEVEL OF SVC	19,522	23,000	8,000	**23,000**	0	0.0%	15,000	187.5%
549020	TECHNOLOGY SVC CHARGE	3,670	6,410	6,410	**5,722**	(688)	-10.7%	(688)	-10.7%
549050	SPECIAL EVENTS	22,565	25,000	22,500	**21,200**	(3,800)	-15.2%	(1,300)	-5.8%
551000	OFFICE SUPPLIES	958	1,500	1,500	**1,500**	0	0.0%	0	0.0%
551060	RESALE SUPPLIES	8,388	12,000	10,000	**12,000**	0	0.0%	2,000	20.0%
551070	RESALE SUPPLIES/RESTRINGS	3,965	5,000	5,000	**5,000**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	0	0	1,000	**1,000**	1,000		0	0.0%
554010	MEMBERSHIPS/BOOKS	44	550	550	**550**	0	0.0%	0	0.0%
559000	DEPRECIATION/AMORTIZATION	54,798	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$579,187**	**$545,020**	**$842,309**	**$549,698**	**$4,678**	**0.9%**	**($292,611)**	**-34.7%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDINGS	44,981	50,000	50,000	**50,000**	0	0.0%	0	0.0%
560400	MACHINERY EQUIP	0	0	11,446	**0**	0		(11,446)	-100.0%
	TOTAL NON-OPERATING	**$44,981**	**$50,000**	**$61,446**	**$50,000**	**$0**	**0.0%**	**($11,446)**	**-18.6%**
	TOTAL EXPENSES	**$917,586**	**$934,315**	**$1,257,413**	**$989,196**	**$54,881**	**5.9%**	**($268,217)**	**-21.3%**

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	2027-28
24G04	Tennis Facility Drainage Imp. & Landscape Renovations	50,000	0	0	0	0
	Tennis Facility Permenant Shade Structure- North Side	0	60,000	0	0	0
	Tennis Court Irrigation/Surface Replacement (2 Cts)	0	0	100,000	100,000	100,000
TOTAL TENNIS FUND		**50,000**	**60,000**	**100,000**	**100,000**	**100,000**

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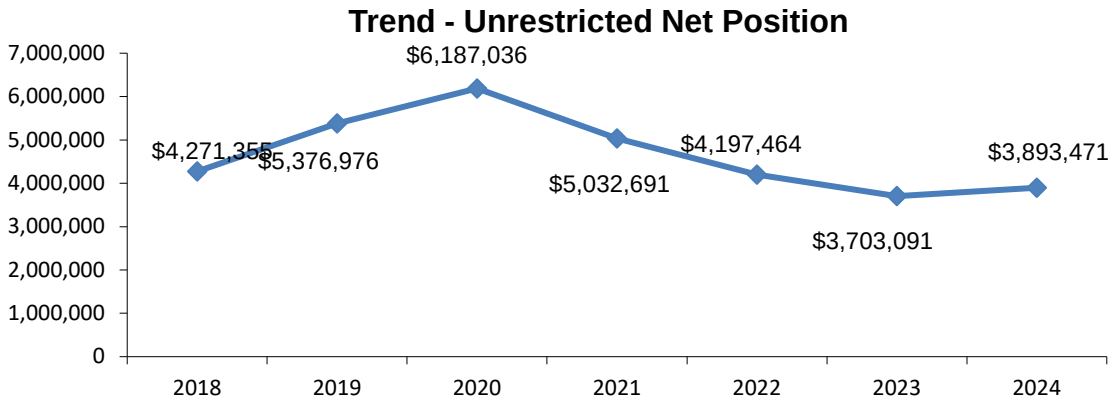
RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2023-24

Beginning Balance - Unrestricted Net Assets as of September 30, 2022		**$4,197,464**
Projected Revenues FY 2022-23		3,683,158
Projected Expenditures FY 2022-23		4,177,531
Net Increase/(Decrease) in Net Unrestricted Assets		**(494,373)**
Expected Unrestricted Net Position as of September 30, 2023		**$3,703,091**
Add Fiscal Year 2023-24 Budgeted Revenues		
Charges for Services	4,951,533	
Interest Earnings	101,000	5,052,533
TOTAL AVAILABLE RESOURCES		**$8,755,624**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Premiums and Claims	4,530,097	
Claims Management Services	107,330	
Reimbursements & Refunds	(100,000)	
Personnel Services	208,346	
Operating Expenses	17,650	
Transfer - Administration	98,730	4,862,153
BUDGETED CASH FLOW		**190,380**
Projected Unrestricted Net Position as of September 30, 2024		**$3,893,471**



Note: Does not include reserve for future claims of $4.496 million

Risk Management Fund

Human Resources Department (Fund 500)

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

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

2022-23 Department Accomplishments
- Processed property damage claims totaling $125,418; recovered $62,356 for City property damage caused by third parties during FY 2021-22. *Effective March 2022 the majority of subrogation claims are assigned to the City's third-party claim administrator for recovery.
- Processed property damage claims totaling $37,181; recovered $29,433 for City property damage caused by third parties for FY 2022-23 (as of May 30, 2023). *Effective March 2022 the majority of subrogation claims are assigned to the City's third-party claim administrator for recovery.
- Renewed the property, liability, and workers' compensation insurance program and achieved a 27.55% premium decrease ($465,435) with enhanced coverages and limits.
- Processed fourteen (14) Hurricane Ian flood damage claims. Flood insurance recovery to date $1,289,182.
- Processed twenty-five (25) Hurricane Ian flood damaged vehicle claims. Twenty-five (25) vehicles were declared total loss and recovery to date is $1,420,900.
- Processed additional Hurricane Ian property damage claims. Insurance recovery is pending.

2023-24 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.

2023-24 Significant Budgetary Issues
The budget for the Risk Management Fund is $4,862,153, a $593,900 increase over the FY 2022-23 budget.

Unrestricted net position is projected to be $3.89 million at the end of FY 2023-24. In addition to this amount, the fund has $4.496 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

Risk Management Fund

Human Resources Department (continued)

ratings). The budget amount will be charged to each fund throughout the fiscal year. There is $101,000 of revenue budgeted for interest on reserves. The revenue for FY 2023-24 is $4,951,533, an increase of $1,386,375.

Expenditures

Personal Services

Personal Services are budgeted at $208,346, an increase of $4,128 from FY 2022-23 budget.

Operating Expenses

Operating costs for the Risk Management Fund are $4,653,807, a $589,772 increase over the FY 2022-23 budget. There are two components of the operating costs of this fund.

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

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

Professional Services

Brokerage Service Fee	$45,000
Third Party Administrator	$45,980
Actuarial Analyses	$4,350
Independent Risk Consultant	$12,000

Brokerage service fees are paid to the City's insurance broker for assisting the City in securing insurance quotes for excess insurances and ancillary lines of insurance coverage. This is a fixed cost and includes services related to development of underwriting data, consulting, marketing, and customer service.

Insurances and Claims funding

Workers Comp – State Assessment	$12,000
Workers Comp – Current Year Claims	$1,114,024
FF Cancer Bill	$10,100
General Liability	$1,036,686
Auto and Collision	$509,579
Property Damage	$1,844,708
Unemployment Compensation	$3,000

Budgeted as a contra-expense is $100,000 for insurance claim refunds and reimbursements. Increases to workers' compensation, general liability, auto and property are the result of anticipated premium increases at renewal due to increased coverage limits.

2023-24 Performance Measures

Description	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Projected 2023-24
Incident Reports Processed	275	226	212	220
Preventable Employee Injuries	6	10	6	10
Preventable Vehicle Accidents	11	13	10	10
Work Comp Medical only Claims	24	22	24	25

Risk Management Fund

Human Resources Department (continued)

Work Comp Lost Time Claims	7	9	12	10
Average Cost per Claim Work Comp Med Only	$703	$1,041	$1,835	$1,500
Average Cost per Claim Work Comp Lost Time	$42,420	$14,237	$12,342	$15,000

FISCAL YEAR 2023-24
RISK MANAGEMENT

	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	% CHANGE
Charges for Services:							
General Fund	1,418,480	1,734,926	1,797,539	1,797,539	2,652,184	854,645	47.5%
Building Permits Fund	90,415	92,929	93,238	93,238	115,164	21,926	23.5%
CRA Fund	60,958	67,678	70,280	70,280	98,124	27,844	39.6%
Streets Fund	267,605	321,850	340,436	340,436	290,149	(50,287)	-14.8%
Water & Sewer Fund	822,327	886,045	875,689	875,689	1,174,833	299,144	34.2%
Beach Fund	64,627	88,751	48,817	48,817	61,861	13,044	26.7%
Solid Waste Fund	233,404	144,776	157,063	157,063	210,293	53,230	33.9%
City Dock Fund	23,120	23,531	24,324	24,324	33,469	9,145	37.6%
Stormwater Fund	33,881	38,098	51,907	51,907	128,465	76,558	147.5%
Tennis Fund	17,383	18,855	9,239	9,239	12,756	3,517	38.1%
Technology Services Fund	10,465	11,241	11,438	11,438	19,583	8,145	71.2%
Equipment Services Fund	38,511	44,530	85,188	85,188	154,652	69,464	81.5%
Subtotal	3,081,176	3,473,210	3,565,158	3,565,158	4,951,533	1,386,375	38.9%
Interest Earnings	80,860	92,100	75,000	118,000	101,000	(17,000)	-14.4%
Total	**$3,162,036**	**$3,565,310**	**$3,640,158**	**$3,683,158**	**$5,052,533**	**$ 1,369,375**	**37.2%**

RISK MANAGEMENT
FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
1	1	1	Risk Manager	$149,938
1	**1**	**1**	**Regular Salaries**	**$149,938**
			Employer Payroll Expenses	**58,408**
			Total Personnel Services	**$208,346**

Table of Contants

FISCAL YEAR 2023-24
RISK MANAGEMENT

500.7101.519

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	141,002	149,271	149,271	**149,938**	667	0.4%	667	0.4%
510305	PERSONL LEAVE PAYOUT	2,435	1,000	3,435	**4,000**	3,000	300.0%	565	16.4%
525010	FICA	11,085	11,368	11,368	**11,725**	357	3.1%	357	3.1%
525030	RETIREMENT CONTRIBUTIONS	18,494	22,348	22,348	**22,451**	103	0.5%	103	0.5%
525040	LIFE/HEALTH INSURANCE	14,831	14,831	14,831	**14,832**	1	0.0%	1	0.0%
525070	EMPLOYEE ALLOWANCES	5,210	5,400	5,400	**5,400**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$193,057**	**$204,218**	**$206,653**	**$208,346**	**$4,128**	**2.0%**	**$1,693**	**0.8%**
OPERATING EXPENSES									
530010	CITY ADMINISTRATION	88,500	91,968	91,968	**98,730**	6,762	7.4%	6,762	7.4%
531040	OTHER CONTRACTUAL SVCS	92,419	95,230	95,364	**107,330**	12,100	12.7%	11,966	12.5%
	Broker fee $45,000, TPA fee $45,980, actuary $4,350, Risk Consultant $12,000							0	
531070	MEDICAL SERVICES	5,000	5,000	5,000	**5,000**	0	0.0%	0	0.0%
531220	INVESTMENT ADVISORY FEES	4,186	4,500	4,500	**4,500**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	1,122	5,000	5,000	**5,000**	0	0.0%	0	0.0%
	Travel to mediations, seminars and conferences								
541010	TELEPHONE	42	306	150	**150**	(156)	-51.0%	0	0.0%
545010	UNEMP. COMPENSATION (CITYWIDE)	54	3,500	3,500	**3,000**	(500)	-14.3%	(500)	-14.3%
545100	WORKERS COMP STATE ASSESSMENT	8,737	12,000	12,000	**12,000**	0	0.0%	0	0.0%
545110	WORKERS COMP CURRENT YEAR	628,363	928,287	928,287	**1,114,024**	185,737	20.0%	185,737	20.0%
545120	INSURANCE - CANCER BILL	9,180	10,100	10,100	**10,100**	0	0.0%	0	0.0%
545200	GEN. LIABILITY & BUS PKG	563,325	948,776	948,776	**1,036,686**	87,910	9.3%	87,910	9.3%
545210	AUTO COLLISION	451,733	474,781	474,781	**509,579**	34,798	7.3%	34,798	7.3%
545250	PROPERTY AND FLOOD INSURANCE	1,267,914	1,581,587	1,581,587	**1,844,708**	263,121	16.6%	263,121	16.6%
545230	REIMBURSEMENT & REFUNDS	(230,559)	(100,000)	(193,135)	**(100,000)**	0	0.0%	93,135	-48.2%
551000	OFFICE SUPPLIES	0	1,500	1,500	**1,500**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	26	500	500	**500**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	249	1,000	1,000	**1,000**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$2,890,293**	**$4,064,035**	**$3,970,878**	**$4,653,807**	**$589,772**	**14.5%**	**$682,929**	**17.2%**
NON-OPERATING EXPENSES									
560400	MACHINERY & EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$3,083,350**	**$4,268,253**	**$4,177,531**	**$4,862,153**	**$593,900**	**13.9%**	**$684,622**	**16.4%**

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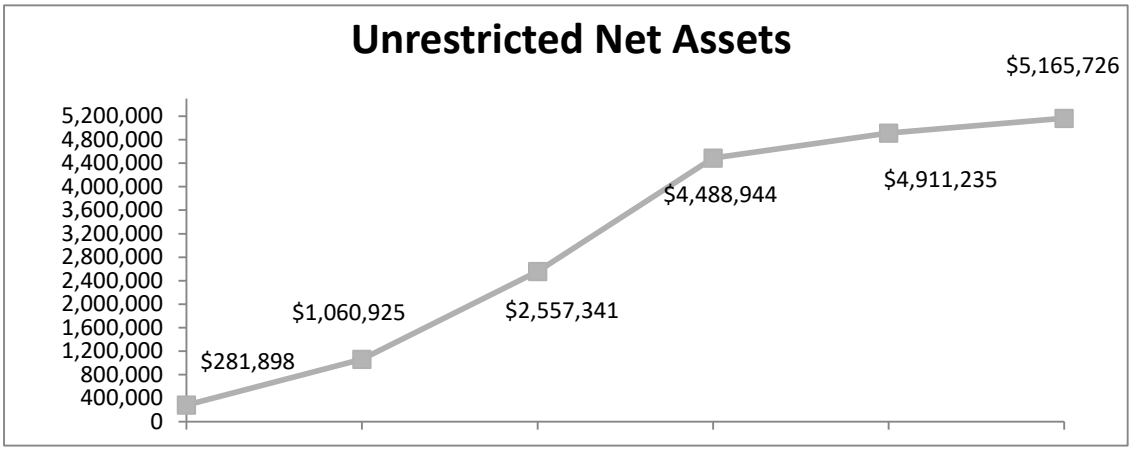
HEALTH AND EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2023-24

Beginning Balance - Unrestricted Net Assets as of September 30, 2022			**$4,488,944**
Projected Revenues FY 2022-23			9,543,070
Projected Expenditures FY 2022-23			9,120,779
Net Increase/(Decrease) in Net Unrestricted Assets			**422,291**
Expected Unrestricted Net Assets as of September 30, 2023			**$4,911,235**
Add Fiscal Year 2023-24 Budgeted Revenues			
Health Coverage:	City Paid	6,750,328	
	Employee Paid	1,191,234	
Dental Coverage:	City Paid	189,132	
	Employee Paid	203,186	
Retiree & COBRA	Employee Paid	511,993	
Flexible Spending	Employee Paid	201,750	
Dependent Care	Employee Paid	14,500	
Life Insurance:	City Paid	95,965	
	Employee Paid	104,399	
Vision Insurance	Employee Paid	39,197	
Long Term Disability	City Paid	67,034	
Interest Earnings		25,000	9,393,718
TOTAL AVAILABLE RESOURCES:			**$14,304,953**
Less Fiscal Year 2023-24 Budgeted Expenditures			
Transfer-Administration		200,210	
Contractual Services		339,150	
Dental Premium		437,485	
Stop Loss		1,526,997	
Healthcare Reimbursement		600,000	
Life/Vision/Long Term Disability		388,335	
Health Paid Claims		4,400,000	
Prescription Claims		1,100,000	
Other Expenditures		147,050	9,139,227
BUDGETED CASH FLOW			**254,491**
Projected Unrestricted Net Assets as of September 30, 2024			**$5,165,726**



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.

2022-23 Department Accomplishments

- Conducted on-site biometric screenings for employees with 91% participation.
- Received the 2022 Cigna Healthy Workforce Bronze level Designation

2023-24 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)

2023-24 Significant Budgetary Issues

Revenues

The budgeted revenues to this fund total $9,393,718. 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 $7,102,459, are from the Personal Services section of each department. Employee (or former employee) contributions budgeted at $2,266,259 are deducted from an employee's pay or are billed. In addition to premiums, there is $25,000 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 $9,139,227, a decrease of $155,153 from the FY 2022-23 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 $4.4 million. Prescription Claims are budgeted at $1.1 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.

2023-24 Performance Measures

Description	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Projected 2023-24
Healthy Habits Reimbursement Participation	84	85	82	80	80
Total Health Engagement	64%	61%	50%	52%	55%
Preventative Care Utilization	58%	55%	56%	54%	55%
EAP utilization/Overall Presentation Rate	18.9%	34%	79.5%	70%	70%

FISCAL YEAR 2023-24
REVENUE DETAIL
EMPLOYEE BENEFITS FUND

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	% CHANGE
CITY FUNDED BENEFITS						
Health Insurance	7,312,039	6,760,229	6,760,229	6,750,328	(9,901)	-0.1%
Life Insurance	185,461	199,050	199,050	95,965	(103,085)	-51.8%
Long-Term Disability	43,522	97,638	97,638	67,034	(30,604)	-31.3%
Dental	(833)	192,970	192,970	189,132	(3,838)	-2.0%
Total City Funded Portion	**$7,540,189**	**$7,249,887**	**$7,249,887**	**$7,102,459**	**-$147,428**	**-2.0%**
EMPLOYEE- FUNDED BENEFITS						
Health Insurance (Employee Portion)	1,186,502	1,192,982	1,192,982	1,191,234	(1,748)	-0.1%
Employee Flexible Spending	133,100	138,655	138,655	201,750	63,095	45.5%
Retiree/Cobra Premiums	399,846	540,230	540,230	511,993	(28,237)	-5.2%
Dependent Care	19,130	18,500	18,500	14,500	(4,000)	-21.6%
Life Insurance	208,186	115,224	115,224	104,399	(10,825)	-9.4%
Vision Insurance	38,991	39,390	39,390	39,197	(193)	-0.5%
Dental	240,225	214,202	214,202	203,186	(11,016)	-5.1%
Total Employee Funded Portion	**$2,225,980**	**$2,259,183**	**$2,259,183**	**$2,266,259**	**$7,076**	**0.3%**
OTHER REVENUE						
Interest Earnings	33,842	20,000	34,000	25,000	(9,000)	-26.5%
Total Other	**$33,842**	**$20,000**	**$34,000**	**$25,000**	**($9,000)**	**-26.5%**
Total All Sources	**$9,800,012**	**$9,529,070**	**$9,543,070**	**$9,393,718**	**-$149,352**	**-1.6%**

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FISCAL YEAR 2023-24
BUDGET DETAIL
EMPLOYEE BENEFITS FUND

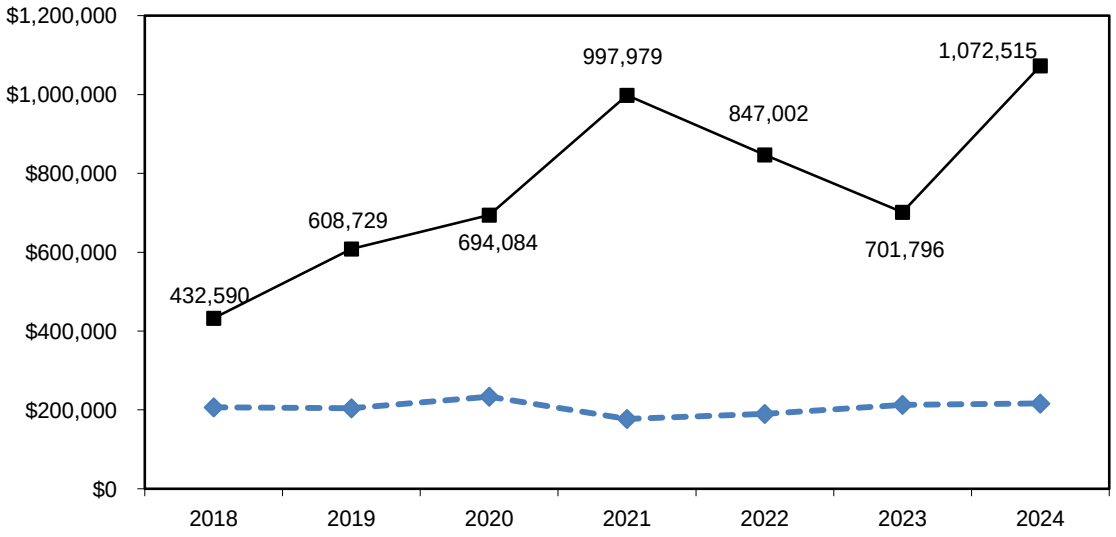
510.7173.519

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530010	CITY ADMINISTRATION	189,700	195,803	195,803	**200,210**	4,407	2.3%	4,407	2.3%
531040	OTHER CONTRACTUAL SERVICES	321,817	334,366	334,366	**339,150**	4,784	1.4%	4,784	1.4%
	Broker Fee $77,250; ASO Fee $240,335; EAP $4,980; PPACA $2,974; Embarc $11,286; PSST $2,325							0	
531080	DENTAL INSURANCE	420,158	437,830	437,830	**437,485**	(345)	-0.1%	(345)	-0.1%
531130	STOP LOSS PREMIUM	1,220,637	1,287,536	1,287,536	**1,526,997**	239,461	18.6%	239,461	18.6%
531140	LONG TERM DISABILITY	110,041	97,638	97,638	**67,034**	(30,604)	-31.3%	(30,604)	-31.3%
531150	LIFE INSURANCE	380,906	410,262	410,262	**282,104**	(128,158)	-31.2%	(128,158)	-31.2%
531160	VISION INSURANCE	39,192	39,390	39,404	**39,197**	(193)	-0.5%	(207)	-0.5%
531220	INVESTMENT ADVISORY FEES	1,571	2,000	2,000	**2,000**	0	0.0%	0	0.0%
545020	HEALTH PAID CLAIMS	4,485,476	4,600,000	4,600,000	**4,400,000**	(200,000)	-4.3%	(200,000)	-4.3%
545030	SCRIPT CARD EXPENSES	305,275	1,200,000	1,200,000	**1,100,000**	(100,000)	-8.3%	(100,000)	-8.3%
545050	HEALTHCARE REIMBURSEMENT	578,136	600,000	600,000	**600,000**	0	0.0%	0	0.0%
545060	EMPLOYEE FLEX	153,826	157,155	157,155	**216,250**	59,095	37.6%	59,095	37.6%
545090	HEALTH REIMBURSE/FITNESS	27,450	32,400	32,400	**28,800**	(3,600)	-11.1%	(3,600)	-11.1%
545230	REIMBURSEMENTS & REFUNDS	(511,973)	(100,000)	(273,615)	**(100,000)**	0	0.0%	173,615	-63.5%
	TOTAL OPERATING EXPENSES	**$7,722,212**	**$9,294,380**	**$9,120,779**	**$9,139,227**	**($155,153)**	**-1.7%**	**$18,448**	**0.2%**
	TOTAL EXPENSES	**$7,722,212**	**$9,294,380**	**$9,120,779**	**$9,139,227**	**($155,153)**	**-1.7%**	**$18,448**	**0.2%**

TECHNOLOGY SERVICES
FINANCIAL SUMMARY
FISCAL YEAR 2023-24

Beginning Balance - Unrestricted Net Position as of September 30, 2022		**847,002**
Projected Revenues FY 2022-23		$3,073,750
Projected Expenditures FY 2022-23		3,218,956
Net Increase/(Decrease) in Net Unrestricted Assets		**($145,206)**
Expected Unrestricted Net Position as of September 30, 2023		**$701,796**
Add Fiscal Year 2023-2024 Budgeted Revenues		
Charges for Services	3,532,020	
Interest Earnings	16,000	
State Grant	828,000	4,376,020
TOTAL AVAILABLE RESOURCES		**$5,077,816**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Personnel Services	1,203,118	
Operating Expenses	1,672,280	
Transfer - City Administration	95,320	
Transfer - Self Insurance	19,583	
Capital Expenditures	1,015,000	$4,005,301
BUDGETED CASH FLOW		**$370,719**
Projected Unrestricted Net Position as of September 30, 2024		**$1,072,515**

Trends - Unrestricted Net Position
(Minimum Recommended is shown as the dotted line)



Unrestricted Net Assets complies with Fund Balance Policy

Technology Services Fund

Technology Services Department (Fund 520)

Mission Statement:
Technology Services is dedicated to using technology that is flexible and responsive to the citizens we serve, enhancing their quality of life and improving the responsiveness of their government.

Fund Description

Technology Services is responsible for maintaining the City's computer network operations, network security and communications equipment as well as providing strategic planning for the implementation of new technologies. Department staff are skilled in the disciplines of computer support, network operations, cyber security and dissemination of information through Geographic Information Systems (GIS).

As an Internal Services Fund, Technology Services primarily focuses on maintaining and enhancing governance as defined by the Naples Vision Plan, as well as supporting all other City Departments as they meet their goals by providing them with the tools needed to improve their efficiency, work products and ways to communicate with the public.

To support our mission and the goals of the Naples Vision Plan, Technology Services does the following:

- Partner with internal and external stakeholders to understand their technology needs and implement initiatives to enhance governance capacity, environmental sensitivity and maintaining an extraordinary quality of life for our residents.
- Lead efforts to implement emerging technologies for Public Safety, improving government service reliability through Artificial Intelligence (AI), edge and cloud computing and cyber security enhancements.
- Ensure the security, integrity, reliability and availability of the City's networks and data.
- Demonstrate technical and operational excellence through a commitment to professionalism and continuous improvement.
- Maintain the highest level of protection of technology assets with a goal to reduce the threats that the City faces.

Our Customers

Technology Services understands that the services we provide are for the citizens of the City. Our direct interactions with the residents are typically unnoticed as we ensure that residents can access City information online or communicate with staff and their elected officials through phones, video conferences and email. City staff have more direct, daily interactions with Technology Services staff as we maintain their computers, operate the City's Technology Help Desk, maintain phones, network operations and internet access. Technology Services supports every department within the City, including providing 24x7 support for Public Safety operations.

Technology Services Fund

Technology Services Department (continued)

Cooperation with Other Government Agencies

The need for governmental cooperation in the area of information, infrastructure, software and security intelligence sharing has never been greater. Technology Services understands these initiatives and is working closely with the Collier County Sherriff's Office (CCSO) in support of Public Safety services and is actively seeking closer ties with other governmental organizations within Collier County.

Strategic Goals and Objectives

To meet Technology Services goals of staying ahead of future technologies, serving our customers, enhancing governance capacity, and assisting other City Departments meet their goals as part of the Naples Vision Plan, this Department must meet the following objectives:

- Ensure that the City's network and technology equipment is maintained with the objective of 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.
- Integrate live traffic feeds into the City self-developed SharePoint EOC solution.
- 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 tickets online. They regularly report issues to City Council, the City Manager, Code Enforcement or special hotlines as they see them. Technology Services must continue to

Technology Services Fund

Technology Services Department (continued)

work with each department to ensure the City's residents have secure access to services as needed and ensure citizens can receive feedback in a timely manner.

As a coastal community, Naples is at 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 upon elevation and flood plain maps and producing simple flood inundation models based upon storm predictions to assist emergency managers in planning staging of equipment required for storm response.

Another major technology trend is cloud computing and SaaS (software as a service). Technology Services looks at each 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 (disk) storage virtualization have become a proven technological advancement in addition to leaving a smaller footprint for green initiatives.

Cyber Threats

The Technology Services department continuously focuses on securing the City's networks against the increasing number of cyber threats that are occurring on a daily basis. Ransomware and other cyber attacks continue to rise with cyber criminals targeting critical infrastructure and government agencies on a daily basis.

The Technology Services department continues to invest in solutions to ensure we are 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, while implementing 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 updated software. The following protective measures are part of our strategy:

- Web Filtering – Monitoring and restricting internet access and blocking malicious web sites.
- 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 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
1	1	1	Technology Services Director	142,285
0	0	1	Technology Svcs Deputy Director	122,325
1	1	1	Sr. Network Specialist	92,945
1	1	0	Network Specialist	0
0	1	1	Security Adminstrator	97,045
0	1	1	GIS Coordinator	60,801
0	1	1	Administrative Coordinator	59,169
0	1	1	Video Program & Production Mgr *	95,869
0	1	1	Applications Anayst	67,093
0	0	1	IT Technician	75,000
3	**8**	**9**	**Regular Salaries**	**$812,532**
			Other Salaries & Wages	**32,142**
			Overtime	**37,000**
			Employer Payroll Expenses	**321,444**
			Total Personnel Services	**$1,203,118**

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
TECHNOLOGY SERVICES

FUND 520
520.8082.590

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	293,572	528,428	624,770	**812,532**	284,104	53.8%	187,762	30.1%
510300	OTHER SALARIES *(On-Call Pay)*	8,410	11,470	11,470	**13,840**	2,370	20.7%	2,370	20.7%
510305	PERSONAL LEAVE PAYOUTS	36,127	19,300	17,430	**18,302**	(998)	-5.2%	872	5.0%
510400	OVERTIME	46,408	15,000	55,000	**37,000**	22,000	146.7%	(18,000)	-32.7%
525010	FICA	28,571	43,477	53,733	**66,728**	23,251	53.5%	12,995	24.2%
525030	RETIREMENT CONTRIBUTIONS	30,077	70,297	78,620	**113,548**	43,251	61.5%	34,928	44.4%
525040	LIFE/HEALTH INSURANCE	59,324	88,986	88,986	**133,488**	44,502	50.0%	44,502	50.0%
525070	EMPLOYEE ALLOWANCES	7,040	10,080	10,080	**7,680**	(2,400)	-23.8%	(2,400)	-23.8%
	TOTAL PERSONNEL SERVICES	**$509,528**	**$787,038**	**$940,089**	**$1,203,118**	**$416,080**	**52.9%**	**$263,029**	**28.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	2,307	3,600	46,936	**20,000**	16,400	455.6%	(26,936)	-57.4%
530010	CITY ADMINISTRATION	81,350	76,549	76,549	**95,320**	18,771	24.5%	18,771	24.5%
530310	TV VIDEO PRODUCTION	0	0	0	**30,000**	30,000		30,000	#DIV/0!
531010	PROFESSIONAL SERVICES	270,791	290,000	615,049	**575,000**	285,000	98.3%	(40,049)	-6.5%
	Managed Services ($204,000), Sentinel special projects ($96,000), IFSS ($96,000), etc.								
540000	TRAINING & TRAVEL COSTS	1,373	7,800	3,500	**10,000**	2,200	28.2%	6,500	185.7%
	Tyler Conference, Online training								
541000	COMMUNICATIONS	407	500	30,000	**30,000**	29,500	5900.0%	0	0.0%
541020	TECHNOLOGY COMMUNICATIONS	54,261	66,600	66,600	**118,200**	51,600	77.5%	51,600	77.5%
	ISP for primary, redundant fiber, fiber to city facilities and wireless carrier								
542100	EQUIP. SERVICES - REPAIRS	4	1,500	1,819	**2,000**	500	33.3%	181	10.0%
542110	EQUIP. SERVICES - FUEL	713	2,000	2,000	**1,780**	(220)	-11.0%	(220)	-11.0%
545220	SELF INSURANCE CHARGE	11,241	11,438	11,438	**19,583**	8,145	71.2%	8,145	71.2%
546000	REPAIR & MAINTENANCE	176,301	225,000	225,000	**225,000**	0	0.0%	0	0.0%
	Tyler maintenance for all modules								
546160	HARDWARE MAINTENANCE	140,713	70,000	118,090	**160,000**	90,000	128.6%	41,910	35.5%
546170	SOFTWARE MAINTENANCE	441,271	469,000	724,957	**450,000**	(19,000)	-4.1%	(274,957)	-37.9%
	Microsoft Office 365 & Data Center ($200,000), Network Security Software ($45,000), Microsoft Azure ($36,000) ESRI ($32,000), ONSSI ($35,000), Phone support ($20,000), etc.								
546190	PRINTERS	787	7,500	7,500	**8,300**	800	10.7%	800	10.7%
552000	OPERATING SUPPLIES	8,417	5,000	8,000	**12,000**	7,000	140.0%	4,000	50.0%
552520	MINOR OPERATING EQUIPMENT	16,511	17,000	24,000	**30,000**	13,000	76.5%	6,000	25.0%
559000	DEPRECIATION	161,305	0	0	**0**			0	
	TOTAL OPERATING EXPENSES	**$1,367,752**	**$1,253,487**	**$1,961,438**	**$1,787,183**	**$533,696**	**42.6%**	**($174,255)**	**-8.9%**
NON-OPERATING EXPENSES									
560300	BUILDING AND IMPROVEMENTS	13,499	1,000,000	50,000	**0**	(1,000,000)	-100.0%	(50,000)	-100.0%
560400	MACHINERY & EQUIPMENT	204,587	35,000	157,429	**1,015,000**	980,000	2800.0%	857,571	544.7%
560800	COMPUTER SOFTWARE	0	110,000	110,000	**0**	(110,000)	-100.0%	(110,000)	-100.0%
	TOTAL NON-OPERATING EXPENSES	**$218,086**	**$1,145,000**	**$317,429**	**$1,015,000**	**($130,000)**	**-11.4%**	**$697,571**	**219.8%**
	TOTAL EXPENSES	**$2,095,366**	**$3,185,525**	**$3,218,956**	**$4,005,301**	**$819,776**	**25.7%**	**$786,345**	**24.4%**

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CAPITAL IMPROVEMENT PROJECTS
TECHNOLOGY SERVICES FUND (Fund 520)

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2023-24	2024-25	2025-26	2026-27	2027-28
23T08	Security Camera Project	0	0	0	0	0
24T08	Security Camera Refresh	150,000	150,000	160,000	160,000	170,000
24T02	Hyper-V Virtual Host Servers Refresh	115,000	280,000	460,000	0	0
24T01	Upgrade Technology Infrastructure:					
	- Backup & Recovery	0	0	130,000	150,000	150,000
	- Access Controls (Building)	150,000	0	0	0	0
	- UPS Refresh	0	0	0	45,000	45,000
24T04	PC/Laptop Replacement Program	350,000	350,000	0	0	0
24T06	Network Switch Refresh	50,000	50,000	50,000	55,000	55,000
24T09	Internet Redundancy (BGP)	100,000	0	0	0	0
24T08	Network Access Control (NAC)	100,000	0	0	0	0
24T	Access Controls (Building) (1)	0	0	0	0	0
	Storage Area Network Refresh	0	150,000	150,000	160,000	0
	Firewall Refresh	0	0	0	0	220,000
	Phone System Upgrade	0	0	0	0	300,000
	Security Camera Storage Refresh	0	150,000	0	0	0
	Wi-Fi Hardware Refresh	0	45,000	45,000	50,000	50,000
	Newtork Infrastructure Refresh (IDF)	0	0	0	350,000	0
	Fiber Optic Ring (Redundancy)	0	200,000	200,000	200,000	200,000
	Supplemental Data Center Cooling	0	20,000	0	0	0
TOTAL TECHNOLOGY SERVICES FUND		**1,015,000**	**1,395,000**	**1,195,000**	**1,170,000**	**1,190,000**
Other major projects managed						
	Camera Infrastructure/Fiber Optics	138,000	228,000	0	0	0

FISCAL YEAR 2023-24
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION

Charges to	BUDGET FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22	BUDGET FY 22-23	BUDGET FY 23-24	Increase/ (Decrease)
General Fund	1,184,410	1,220,590	1,194,110	1,975,030	2,314,145	339,115
Building Permits Fund	225,270	232,540	222,360	361,610	420,687	59,077
CRA Fund	1,640	1,740	1,690	2,900	2,614	(286)
Streets Fund	40,590	40,220	43,400	73,210	78,760	5,550
Water & Sewer Fund	235,880	247,430	247,260	422,060	466,319	44,259
Beach Parking Fund	23,050	20,030	21,800	35,670	42,560	6,890
Solid Waste Fund	26,520	26,890	26,570	41,790	46,486	4,696
City Dock Fund	14,990	15,390	14,880	22,790	24,262	1,472
Storm Water Fund	45,660	43,650	46,500	74,130	85,021	10,891
Tennis Fund	3,660	3,790	3,670	6,410	5,722	(688)
Equipment Services Fund	27,960	26,590	24,600	39,150	45,444	6,294
Total	**1,829,630**	**1,878,860**	**1,846,840**	**3,054,750**	**3,532,020**	**477,270**

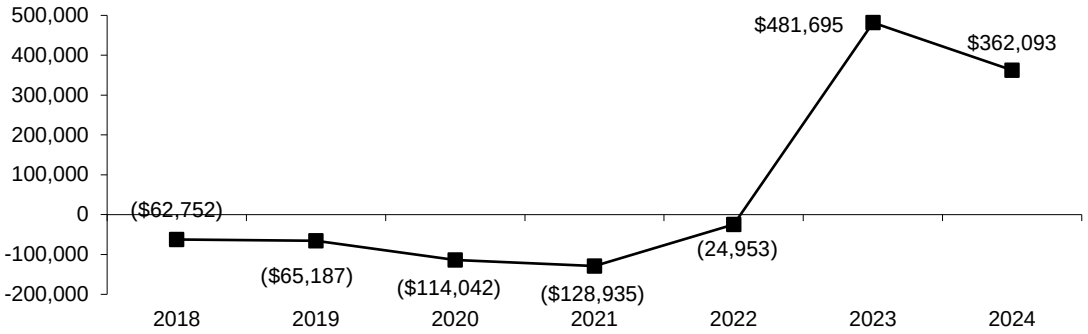
	Expected	Budgeted
Interest Earnings	19,000	16,000
State Grants	0	828,000
Total Revenue	**3,073,750**	**4,376,020**

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.

EQUIPMENT SERVICES
FINANCIAL SUMMARY
FISCAL YEAR 2023-24

Beginning Balance - Unrestricted Net Position as of September 30, 2022		**($24,953)**
Projected Revenues FY 2022-23		3,462,655
Projected Expenditures FY 2022-23		2,956,007
Net Increase/(Decrease) in Net Unrestricted Assets		**$506,648**
(Negative net position was due to $154,179 Net Pension Liability)		
Expected Unrestricted Net Position as of September 30, 2023		**$481,695**
Add Fiscal Year 2023-24 Budgeted Revenues		
Charges for Services:		
Charges to Other Funds/Fuel	870,760	
Charges to Other Funds/Maintenance	1,986,463	
Collier EMS/Naples Airport	108,158	
Other Revenue	0	2,965,381
TOTAL AVAILABLE RESOURCES		$3,447,076
Less Fiscal Year 2023-24 Budgeted Expenditures		
Personnel Services	993,019	
Operations & Maintenance	1,633,098	
Transfer - Self Insurance	154,652	
Administrative Fee - General Fund	148,770	
Transfer - Technology Services	45,444	
Capital Expenditures	110,000	3,084,983
BUDGETED CASH FLOW		**($119,602)**
Projected Unrestricted Net Position as of September 30, 2024		**$362,093**

Trend - Unrestricted Net Position



Equipment Services Fund

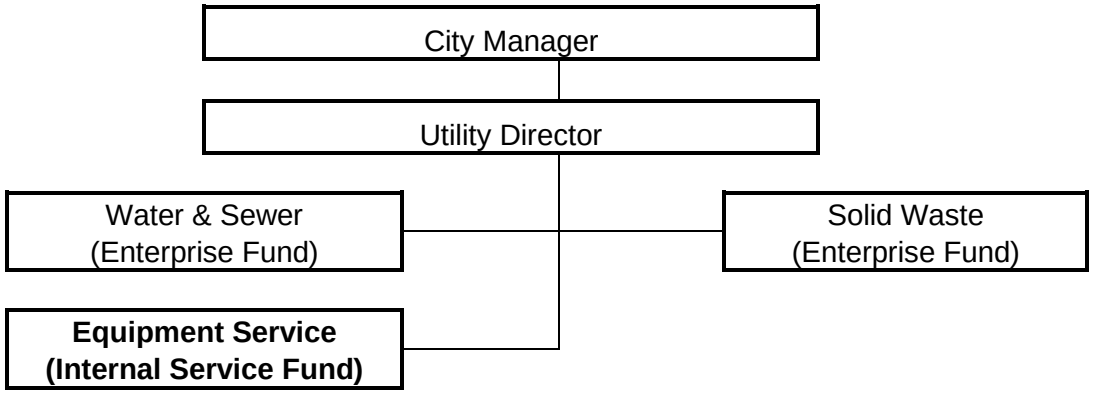
Utilities Department (Fund 530)

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.



2023-24 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:

- Use of Recapped (recycled) truck tires when applicable.
- Annually review Life Cycle of vehicles to ensure optimum efficiencies and low costs. Specifically make recommendations to consolidate equipment, actively play a role in vehicle replacements, and determine surplus equipment.

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.

Equipment Services Fund (continued)

- Send three (3) automotive technicians to receive Emergency Vehicle Technician (EVT) training to maintain certifications for maintaining City owned emergency vehicles.
- Provide weekly training for city governance policies related to vehicle operations and to develop technicians' abilities to work on new equipment to maintain a skilled staff.

2023-24 Performance Measures

	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Projected 2023-24
Preventive Maintenance services performed annually	188	181	195	200
Work orders completed annually	1,826	1751	1858	2000
Number of vehicles/equipment replaced annually	23	22	23	27

2023-24 Significant Budgetary Issues

The budget for the Equipment Services Fund is $3,084,983, a decrease of $128,976 from the FY 2022-23 estimated actual.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. The total revenue is budgeted at $2,965,381. 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 has products and services rendered by the Equipment Services Department. The revenue budget primarily consists of two parts: fuel and maintenance.

The revenues for both fuel and maintenance are based on the use and number of vehicles that are assigned to each Department. Annual budgets for each Department consider a multi-year historic trend, vehicle/equipment fluctuations, and changes with the intended use of the assigned equipment. The budgeted cost of fuel is based on the current price of fuel at the time the budget is prepared plus 15%. Fuel prices in this budget are estimated with the expected use of 139,563 gallons of gasoline and 103,160 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 $108,158.

Equipment Services Fund (continued)

Expenditures

Personal Services

This fund has ten full-time employees, an increase of 1.0 FTE's, a full-time mechanic, to keep up with internal demands. The FY 2023-24 budget for personal services is $993,019 which is a $175,710 increase from FY 2022-23 estimated actual.

Operating Costs

Operating and capital expenditures of this fund total $2,091,964 which is a decrease of $46,734 from FY 2022-23 estimated actual.

The most significant expenses are:

Sublet repairs	$ 245,000
Operating Supplies	$ 265,000
Fuel	$ 878,918
City Administrative Costs	$ 148,770
Tires	$ 140,000

FUND 530 EQUIPMENT SERVICES

UTILITIES DEPARTMENT

FISCAL YEAR 2023-24

2022 Adopted	2023 Adopted	2024 Proposed	JOB TITLE	FY 2024 Proposed
1	1	1	Equipment Services Superintendent	93,927
1	1	1	Service Coordinator	61,774
3	3	3	Lead Mechanic	228,143
2	2	3	Mechanic	167,013
1	1	1	Auto Parts Controller	52,776
0.5	1	1	Service Worker III	50,750
8.5	**9**	**10**	**Regular Salaries**	**$654,383**
			Other Salaries/Authorized Compensation	**30,500**
			Overtime	**15,000**
			Employer Payroll/Other Expenses	**293,136**
			Total Personnel Services	**$993,019**

Equipment Services Fund
Revenue and Interdepartmental Billings

Fund	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET
General Fund	785,285	887,900	1,035,205	1,034,367	**1,007,884**
Building Permits	39,194	34,000	57,250	74,500	**52,473**
Streets Fund	51,217	45,000	47,680	47,680	**45,185**
Water & Sewer Fund	307,151	467,500	607,115	607,115	**568,473**
Beach Fund	27,682	37,500	52,026	50,010	**46,911**
Solid Waste Fund	880,817	817,500	1,101,095	1,101,095	**1,044,151**
Storm Water Fund	41,648	63,000	78,552	78,552	**77,890**
Tennis Fund	1,571	1,500	1,750	1,750	**1,750**
Technology Services Fund	171	600	3,500	3,819	**3,780**
Equipment Services Fund	5,676	6,500	9,500	6,000	**8,727**
Total Chargebacks	2,140,413	2,361,000	2,993,673	3,004,888	**2,857,223**
Collier EMS/Naples Airport	22,916	0	109,450	109,450	**108,158**
Total Charges	**$2,163,329**	**$2,361,000**	**$3,103,123**	**$3,114,338**	**$2,965,381**
Other Revenue Sources					
Interest Income	136	179	0	0	**0**
Insurance Reimbursements	0	0	0	348,317	**0**
Total Other Sources	**$136**	**$179**	**$0**	**$348,317**	**$0**
Total All Sources	**$2,163,464**	**$2,361,179**	**$3,103,123**	**$3,462,655**	**$2,965,381**

Table of Contants

FISCAL YEAR 2023-24
BUDGET DETAIL
EQUIPMENT SERVICES FUND

530.1302.590

	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	518,213	535,627	541,392	**654,383**	118,756	22.2%	112,991	20.9%
510300 OTHER SALARIES	15,008	24,196	24,196	**27,000**	2,804	11.6%	2,804	11.6%
Standby pay $225 x 52 weeks and ASE/EVT certification bonuses per union contract								
510305 PERSONAL LEAVE PAYOUT	33,985	9,562	3,336	**3,500**	(6,062)	-63.4%	164	4.9%
510400 OVERTIME	14,994	15,000	10,000	**15,000**	0	0.0%	5,000	50.0%
525010 FICA	42,945	39,386	39,812	**48,163**	8,777	22.3%	8,351	21.0%
525030 RETIREMENT CONTRIBUTIONS	66,687	78,649	78,965	**95,213**	16,564	21.1%	16,248	20.6%
525040 LIFE/HEALTH INSURANCE	118,644	118,648	118,648	**148,320**	29,672	25.0%	29,672	25.0%
525070 EMPLOYEE ALLOWANCES	880	960	960	**1,440**	480	50.0%	480	50.0%
TOTAL PERSONNEL SERVICES	**$811,355**	**$822,028**	**$817,309**	**$993,019**	**$170,991**	**20.8%**	**$175,710**	**21.5%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	1,287	3,000	252,540	**4,000**	1,000	33.3%	(248,540)	-98.4%
530010 CITY ADMINISTRATION	132,710	134,274	134,274	**148,770**	14,496	10.8%	14,496	10.8%
530070 TOOL ALLOWANCE	1,078	2,000	3,000	**3,000**	1,000	50.0%	0	0.0%
531040 OTHER CONTRACTUAL SVCS	11,953	14,150	14,000	**14,000**	(150)	-1.1%	0	0.0%
Annual software support - FASTER Fleet, Mack Truck, Mitchell On-Demand (repair manuals), Ford, MyEkos								
540000 TRAINING & TRAVEL COSTS	353	3,500	4,000	**3,450**	(50)	-1.4%	(550)	-13.8%
541000 COMMUNICATIONS	1,484	2,350	1,500	**2,350**	0	0.0%	850	56.7%
542100 EQUIP. SERVICES -REPAIRS	2,288	5,000	5,000	**4,722**	(278)	-5.6%	(278)	-5.6%
542110 EQUIP. SERVICES -FUEL	2,704	4,500	1,000	**4,005**	(495)	-11.0%	3,005	300.5%
543010 ELECTRICITY	14,708	17,200	15,000	**17,000**	(200)	-1.2%	2,000	13.3%
543020 WATER, SEWER, GARBAGE	14,212	16,000	16,000	**16,200**	200	1.3%	200	1.3%
545220 SELF INSURANCE CHARGE	44,530	85,188	85,188	**154,652**	69,464	81.5%	69,464	81.5%
546000 REPAIR AND MAINTENANCE	10,575	10,000	10,000	**10,000**	0	0.0%	0	0.0%
Fuel site, building and wash rack maintenance & repairs								
546030 EQUIP. MAINTENANCE	3,475	4,000	5,000	**6,000**	2,000	50.0%	1,000	20.0%
Annual fire system testing/maintenance (fuel site) and air compressor maintenance								
546100 SUBLET REPAIRS	223,449	245,000	230,000	**245,000**	0	0.0%	15,000	6.5%
Hydraulic repairs, pump testing, welding, body repairs, transmission rebuilds, engine repairs, generator maintenance								
549020 TECHNOLOGY SVC CHARGE	24,600	39,150	39,150	**45,444**	6,294	16.1%	6,294	16.1%
549080 HAZARDOUS WASTE DISPOSAL	3,072	3,000	3,200	**3,500**	500	16.7%	300	9.4%
551000 OFFICE SUPPLIES	556	500	700	**1,000**	500	100.0%	300	42.9%
552000 OPERATING SUPPLIES	210,317	265,000	255,000	**265,000**	0	0.0%	10,000	3.9%
Repair parts for City vehicles and equipment; brakes, lubricants, filters, wipers, headlights, steering/suspension, etc								
552020 FUEL	832,173	1,135,270	700,000	**878,918**	(256,352)	-22.6%	178,918	25.6%
Est. 139,563 gallons of gas @ $3.45 per gallon; 103,160 gallons of diesel @ $3.85: includes 15% contingency								
552060 TIRES	21,922	140,000	140,481	**140,000**	0	0.0%	(481)	-0.3%
552070 UNIFORMS	2,741	3,700	4,000	**4,000**	300	8.1%	0	0.0%
552080 SHOP SUPPLIES	(8,701)	9,000	8,500	**9,000**	0	0.0%	500	5.9%
552090 OTHER CLOTHING	1,949	1,953	1,841	**1,953**	0	0.0%	112	6.1%
559000 DEPRECIATION	45,373	0	0	**0**	0		0	
TOTAL OPERATING EXPENSES	**$1,598,808**	**$2,143,735**	**$1,929,374**	**$1,981,964**	**($161,771)**	**-7.5%**	**$52,590**	**2.7%**
NON-OPERATING EXPENSES								
560700 VEHICLE	3,807	0	0	**0**	0		0	
560300 CAPITAL IMPROVEMENTS	0	200,000	150,000	**100,000**	-100,000	-50.0%	(50,000)	-33.3%
560400 MACHINERY & EQUIPMENT	9,993	10,000	59,324	**10,000**	0	0.0%	(49,324)	-83.1%
TOTAL NON-OPERATING EXPENSES	**$13,800**	**$210,000**	**$209,324**	**$110,000**	**($100,000)**	**-47.6%**	**($99,324)**	**-47.4%**
TOTAL EXPENSES	**$2,423,964**	**$3,175,763**	**$2,956,007**	**$3,084,983**	**($90,780)**	**-2.9%**	**$128,976**	**4.4%**

Table of Contants

CAPITAL IMPROVEMENT PROJECTS
EQUIPMENT SERVICES FUND (Fund 530)

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2023-24	2024-25	2025-26	2026-27	2027-28
24S01	Facility Improvements	100,000	0	0	0	50,000
	Forklift Replacement	0	65,000	0	0	0
	Vehicle Lift (platform style)	0	20,000	0	0	0
	Service Truck Replacement	0	0	35,000	0	0
	Fuel Tracking Software Upgrades (Ring Technology)	0	0	0	50,000	0
TOTAL EQUIPMENT SERVICES FUND		**100,000**	**85,000**	**35,000**	**50,000**	**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 2023-24.

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-I-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

2023-24 Significant Budgetary Issues

The capital budget for FY 2023-24 is focused on water/sewer improvements, land acquisition/parking solutions, water quality, public safety, affordable housing, and street improvements. 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 $205.25 million in projects. Capital projects for FY 2023-24 total $51.57 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 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	$3,500,000
Propane Gas	$210,000
Natural Gas	$65,000
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	554,975
Public Services Tax Fund	870,530
Streets Fund	1,700,000
Total	$3,125,505

Interest income is estimated at $21,000.

Expenditures

Most 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	2023-24 payment
Series 2018 Capital Improvement Note	$1,787,391	$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 2023-24, 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 $2,228,883 at the end of FY 2023-24.

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 the workshop in May of 2023. This included all items in all funds with an expected cost over $10,000 and a life greater than two years. Most projects are funded from operating funds, such as the Water/Sewer Fund or the Solid Waste Fund. General Fund capital items are typically funded from the Public Service Tax Capital Improvement Fund.

The amount presented for the for the Capital Improvement Fund was $6,107,000. The following is a list of changes enacted during City Council workshops, resulting in a final budget total of $6,034,500.

24E16	Prevention Vehicles	($130,000)	Fire Rescue Department
24E23	Highwater Rescue Vehicles	($150,000)	Fire Rescue Department
24E03	Portable Radios	$125,000	Fire Rescue Department
24H04	Portable Radios	$282,500	Police Department
24G08	Cambier Park Improvements	($150,000)	Parks, Recreation & Facilities
24I04	City Hall Elevator Repair	($50,000)	Parks, Recreation & Facilities
	Total Changes	**($72,500)**	

The Public Service Tax fund (the 340 fund) incurs a $110,000 Administrative Charge for overhead costs.

All Funds Summary

Refer to the next section for a listing of the projects funded for FY 23-24 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 $50,041,500. The total shown on the chart on the following pages is $51,569,000, a total increase of $1,527,500. In addition to the changes above, the following capital projects have been adjusted since the City Council workshops.

Capital Improvement Budget (continued)

24C05	Land Acquisition/Land Development	$1,000,000	Community Redevelopment Agency Fund
24C07	Sugden Plaza Improvements	$200,000	Community Redevelopment Agency Fund
	Annual Pavement Resurfacing Program	$750,000	Streets Fund
24R05	Lowdermilk Park Improvements	$100,000	Beach Fund
24B25	Building Renovations	($450,000)	Building Fund
	Total Changes	**$1,527,500**	**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 2023-24

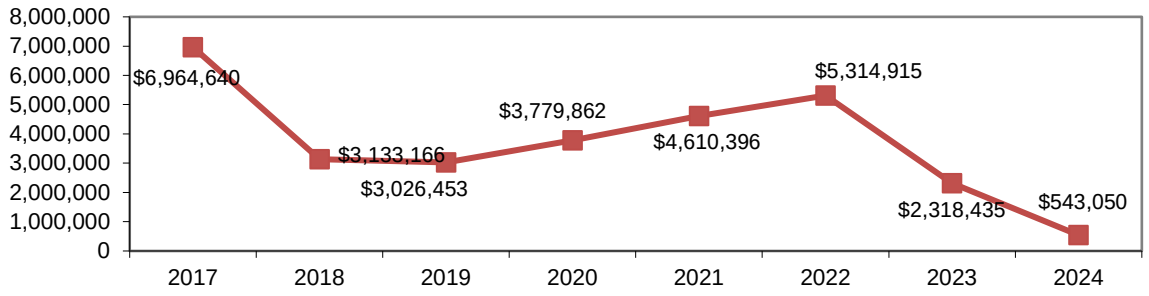
Fund 200		
Beginning Fund Balance - Unrestricted September 30, 2022		**2,130,195**
Projected Revenues FY 2022-23		4,460,530
Projected Expenditures FY 2022-23		4,519,999
Net Increase/(Decrease) in Net Unrestricted Assets		**(59,469)**
Expected Unrestricted Net Assets as of September 30, 2023		**$2,070,726**
Add Fiscal Year 2023-24 Budgeted Revenues		
Public Service Taxes		
Electric (FPL)	3,500,000	
Propane Gas	210,000	
Natural Gas	65,000	
Local Telecommunication Tax	870,530	
Interest Earned	21,000	4,666,530
TOTAL AVAILABLE RESOURCES		**$6,737,256**
Less Fiscal Year 2023-24 Budget Expenditures		
Public Service Tax Debt Service	387,503	
General Fund Admin. Reimbursement	20,870	
Transfer to Capital Projects Fund	***4,100,000***	4,508,373
BUDGETED CASH FLOW		**$158,157**
Projected Unrestricted Net Assets as of September 30, 2024		**$2,228,883**

PUBLIC SERVICE TAX
CAPITAL PROJECTS FUND
FINANCIAL SUMMARY
FISCAL YEAR 2023-24

Fund 340

Beginning Fund Balance - Unrestricted September 30, 2022		**$5,314,915**
Projected Revenues FY 2022-23		4,681,747
Projected Expenditures FY 2022-23		7,678,227
Net Increase/(Decrease) in Net Assets		**(2,996,480)**
Expected Fund Balance as of September 30, 2023		**$2,318,435**
Add Fiscal Year 2023-24 Budgeted Revenues		
Transfer - Public Service Tax	***$4,100,000***	
Interest Earned	81,000	
Surplus property	10,000	
Asssessments	178,115	
		4,369,115
TOTAL AVAILABLE RESOURCES		**$6,687,550**
Less Fiscal Year 2023-24 Budgeted Expenditures		
Capital Projects	6,034,500	
General Fund Admin. Reimbursement	110,000	
		6,144,500
BUDGETED CASH FLOW		**(1,775,385)**
Projected Fund Balance as of September 30, 2024		**$543,050**

Fund Balance Trend



PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY

	2022 ACTUAL	2023 ADOPTED	2023 ESTIMATED	2024 BUDGETED
Special Assessments	515,132	166,685	346,747	**178,115**
Electric Public Service Tax	3,606,996	3,300,000	3,300,000	**3,500,000**
Propane/Gas Public Service Tax	244,979	205,000	205,000	**210,000**
Natural Gas Tax	80,320	60,000	60,000	**65,000**
Local Communications	870,530	870,530	870,530	**870,530**
Interest Income	19,097	15,000	25,000	**21,000**
Sale of Fixed Assets	169,610	40,000	40,000	**10,000**
Other Interest Income	64,758	50,000	95,000	**81,000**
Grants	0	0	100,000	**0**
Transfer CRA Bonds	264,117	0	0	**0**
COMBINED REVENUES	**$5,835,539**	**$4,707,215**	**$5,042,277**	**$4,935,645**
SOURCE: Fund 200	5,086,039	4,450,530	4,460,530	4,666,530
SOURCE: Fund 340	749,500	256,685	581,747	269,115
Combined Revenues	$5,835,539	$4,707,215	$5,042,277	$4,935,645

CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND
FISCAL YEARS 2024-28

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2023-24	2024-25	2025-26	2026-27	2027-28
POLICE DEPARTMENT						
24H04	Portable Radio Replacement (12)	382,500	328,738	0	0	0
24H01	Marked Vehicle Replacement (2)	140,000	142,000	507,000	370,000	0
24H03	Unmarked Police Vehicle Replacement (2)	88,000	90,000	138,000	261,000	264,000
24H15	Patrol Rifles and Accessories (34)	51,000	0	0	0	0
24H02	Mobile Radio Replacement *	34,000	61,000	44,100	46,500	50,000
24H05	AED Replacements & Accessories (10)	24,000	26,400	23,000	0	0
24H17	Hand-held Narcotics Analyzer	28,500	0	0	0	0
24H08	Unmarked Vehicle Addition (2)	0	0	0	0	0
24H32	Marine Vessel Replacement (1)	50,000	0	0	0	240,000
24H06	Drone - SUAS Replacements and Accessories (2)	40,000	0	44,000	0	0
24H09	Traffic Mgmt/Speed Measurement Devices (2)	42,000	0	0	0	0
24H16	Building Wind and Flood Mitigation	50,000	450,000	0	0	0
	Tasers (72), BWC (72), In-Car Cameras (31) & Accessories	0	267,961	262,563	262,563	262,563
	CID Tech Room Furniture and Equipment	0	15,000	0	0	0
	Communications Chairs/Furniture	0	17,000	0	0	0
	Secure Digital Storage (RAID)	0	30,000	0	0	0
	Motorcycle Replacement (2)	0	72,000	0	0	0
	Enclosed Trailer	0	20,000	0	0	0
	LPR Camera Replacements (12)	0	0	120,000	0	0
	Communications Center Renovation	0	0	100,000	0	0
	Facility Lighting Replacement	0	0	10,000	0	0
	Equipment Storage Garage	0	0	350,000	0	0
	Mobile Data/Lap Top Computer Replacements	0	0	0	140,000	145,000
	Marine Outboard Motor Replacement (2)	0	0	0	55,000	0
	Bathroom, Stairwell, Locker Room Renovations	0	0	0	500,000	0
	CSI Photography Equipment Replacement	0	0	0	10,000	0
	Police Specialty Vehicle(Swat)	0	0	0	0	300,000
TOTAL POLICE DEPARTMENT		**960,000**	**1,530,099**	**1,598,663**	**1,645,063**	**1,291,563**
FIRE AND RESCUE DEPARTMENT						
24E01	Tower 2 Fully equipped (Repl.)	2,200,000	0	0	0	0
24E02	Squad replacement truck	400,000	0	0	0	0
24E03	Portable Radios	185,000	195,000	0	0	0
24E18	Mercury 250 Verado Motors for Fire Boat	60,000	0	0	0	0
24E20	Extrication Equipment	60,000	0	0	0	0
24E09	Fitness Equipment for Wellness Pgm - St #2	35,000	0	0	0	0
	Emergency Services Marine Dock	0	0	350,000	0	0
	Bunker Gear Replacement	0	0	0	90,000	100,000
	CCEMS area upgrades at Fire Station #2	0	125,000	0	0	0
	Engine	0	0	1,000,000	0	0
	Engine Co. 1 - Fully Equipped (Repl.)	0	0	0	1,000,000	0
	Ladder One fully equipped replacement	0	0	0	0	1,500,000
	New Training Classroom at Water Trtmt Plant	0	500,000	0	0	0
	SCBA Masks and Regulators	0	0	90,000	0	0
	Staff vehicles (2, Chief 01 and FM)	0	0	0	200,000	0
	Technical Rescue Equipment	0	0	65,000	65,000	0
	Thermal Imagers	0	100,000	0	0	0
	Zoll heart monitors	0	0	0	0	500,000
TOTAL FIRE RESCUE		**2,940,000**	**920,000**	**1,505,000**	**1,355,000**	**2,100,000**

CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND
FISCAL YEARS 2024-28

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2023-24	2024-25	2025-26	2026-27	2027-28
PARKS, RECREATION AND FACILITIES DEPARTMENT						
Landscaping/Parks & Parkways Continuing and New Projects						
24F03	Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000
24F32	Landscape Median Restoration	400,000	450,000	500,000	550,000	550,000
24F01	Vehicle Replacement - Pk/Pkwys	62,500	65,000	65,000	65,000	65,000
24F02	Small Equipment Replacement - Pk/Pkwys	16,000	50,000	50,000	50,000	50,000
	Urban Forest tree inventory update	0	100,000	0	0	0
Recreation Facilities Continuing and New Projects						
24G08	Cambier Park Master Plan Improvements	100,000	400,000	250,000	150,000	0
24G24	River Park Community Center & Park Improvements	175,000	450,000	50,000	100,000	50,000
24G25	Norris Center Improvements/Cambier Park	75,000	75,000	50,000	75,000	0
24G11	Fleischmann Pk Master Plan Improvements	50,000	140,000	100,000	0	0
24G13	Anthony Park Master Plan Improvements	50,000	50,000	0	0	0
24G03	River Park Aquatic Center - Improvements	40,000	100,000	20,000	50,000	20,000
24G15	Small Equipment - 4 Passenger Golf Cart	16,000	0	0	0	0
	Skate Park Improvements	0	250,000	0	0	0
	Naples Preserve Improvements	0	0	0	50,000	0
	Baker Park Improvements	0	150,000	0	0	0
	Van Replacement (1) - Recreation (Norris)	0	0	0	30,000	0
City Facilities Continuing and New Projects						
24I01	City Space/Facilities Feasibility Study	300,000	0	0	0	0
24I12	City Hall HVAC Repair	300,000	0	0	0	0
24I04	City Hall Elevator Repair	250,000	0	0	0	0
	New Vehicle - Facilities Maintenance	0	45,000	45,000	0	0
TOTAL PARKS, RECREATION AND FACILITIES DEPARTMENT		**2,134,500**	**2,625,000**	**1,430,000**	**1,420,000**	**1,035,000**
TOTAL PUBLIC SERVICE TAX		**6,034,500**	**5,075,099**	**4,533,663**	**4,420,063**	**4,426,563**

Table of Contants

CITY OF NAPLES
FIVE YEAR CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS

	Amended Budget 2022-23	Request 2023-24	2024-25	2025-26	2026-27	2027-28
Public Service Tax/Capital Projects Fund						
Police Department	547,280	960,000	1,530,099	1,598,663	1,645,063	1,291,563
Fire and Rescue Department	806,000	2,940,000	920,000	1,505,000	1,355,000	2,100,000
Parks, Recreation and Faciltities Dept.	4,459,323	2,134,500	2,625,000	1,430,000	1,420,000	1,035,000
Public Service Tax Fund Subtotal	**5,812,603**	**6,034,500**	**5,075,099**	**4,533,663**	**4,420,063**	**4,426,563**
Water Sewer Fund	31,108,000	8,695,000	13,465,000	29,580,000	9,280,000	27,600,000
Community Redevelop. Agency (CRA)	6,907,997	25,000,000	8,100,000	3,700,000	4,000,000	0
Streets & Traffic Fund	1,780,000	2,350,000	1,925,000	2,050,000	1,850,000	1,850,000
Solid Waste Fund	805,000	1,740,000	1,365,000	1,220,000	1,025,000	1,025,000
Stormwater Fund	20,432,000	2,825,000	5,825,000	2,225,000	6,825,000	1,925,000
Dock Fund	110,000	25,000	50,000	25,000	0	25,000
Tennis Fund	50,000	50,000	60,000	100,000	100,000	100,000
Beach Fund	2,507,515	561,500	489,250	460,100	517,200	522,400
Technology Services Fund	1,395,000	1,015,000	1,395,000	1,195,000	1,170,000	1,190,000
Equipment Services	200,000	100,000	85,000	35,000	50,000	50,000
One Cent Sales Tax	17,707,146	3,138,000	2,328,000	300,000	0	0
TOTAL ALL CAPITAL PROJECTS	**89,435,261**	**51,569,000**	**40,197,349**	**45,458,763**	**29,272,263**	**38,748,963**

Five Year Total	$ 205,246,338

The above list shows, by funding source, the projected Five Year Capital Improvement Program. For reference, the current budget of FY 22-23 is provided.

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2024-28

	PROJECT DESCRIPTION	Budget 2022-23	REQUEST 2023-24	2024-25	2025-26	2026-27	2027-28
POLICE SERVICES							
24H04	Portable Radio Replacement (12)	97,000	382,500	328,738	0	0	0
24H01	Marked Vehicle Replacement (2)	163,280	140,000	142,000	507,000	370,000	0
24H07	Tactical Body Armor & Helmet Replacement (12)	0	30,000	10,000	0	0	30,000
24H03	Unmarked Police Vehicle Replacement (2)	0	88,000	90,000	138,000	261,000	264,000
24H15	Patrol Rifles and Accessories (34)	0	51,000	0	0	0	0
24H02	Mobile Radio Replacement *	0	34,000	61,000	44,100	46,500	50,000
24H05	AED Replacements & Accessories (10)	0	24,000	26,400	23,000	0	0
24H17	Hand-held Narcotics Analyzer	0	28,500	0	0	0	0
24H32	Marine Vessel Replacement (1)	0	50,000	0	0	0	240,000
24H06	Drone - SUAS Replacements and Accessories (2)	0	40,000	0	44,000	0	0
24H09	Traffic Mgmt/Speed Measurement Devices (2)	40,000	42,000	0	0	0	0
24H16	Building Wind and Flood Mitigation	0	50,000	450,000	0	0	0
	Tasers (72), BWC (72), In-Car Cameras (31) & Accessorie	0	0	267,961	262,563	262,563	262,563
	CID Tech Room Furniture and Equipment	0	0	15,000	0	0	0
	Communications Chairs/Furniture	0	0	17,000	0	0	0
	Secure Digital Storage (RAID)	20,000	0	30,000	0	0	0
	Motorcycle Replacement (2)	0	0	72,000	0	0	0
	Enclosed Trailer	0	0	20,000	0	0	0
	LPR Camera Replacements (12)	80,000	0	0	120,000	0	0
	Communications Center Renovation	0	0	0	100,000	0	0
	Facility Lighting Replacement	0	0	0	10,000	0	0
	Equipment Storage Garage	0	0	0	350,000	0	0
	Mobile Data/Lap Top Computer Replacements	0	0	0	0	140,000	145,000
	Marine Outboard Motor Replacement (2)	50,000	0	0	0	55,000	0
	Bathroom, Stairwell, Locker Room Renovations	0	0	0	0	500,000	0
	CSI Photography Equipment Replacement	0	0	0	0	10,000	0
	Police Specialty Vehicle(Swat)	0	0	0	0	0	300,000
	Carpet & Ceiling Tile Replacement	17,000	0	0	0	0	0
	Agency Handguns/Holsters (77)	80,000	0	0	0	0	0
TOTAL POLICE DEPARTMENT		**547,280**	**960,000**	**1,530,099**	**1,598,663**	**1,645,063**	**1,291,563**
FIRE AND RESCUE DEPARTMENT							
24E01	Tower 2 Fully equipped (Repl.)	0	2,200,000	0	0	0	0
24E02	Squad replacement truck	0	400,000	0	0	0	0
24E03	Portable Radios	60,000	185,000	195,000	0	0	0
24E18	Mercury 250 Verado Motors for Fire Boat	0	60,000	0	0	0	0
24E20	Extrication Equipment	60,000	60,000	0	0	0	0
24E09	Fitness Equipment for Wellness Pgm - St #2	35,000	35,000	0	0	0	0
	Emergency Services Marine Dock	0	0	0	350,000	0	0
	Hazardous Identification Devices	125,000	0	0	0	0	0
	Lucas II Chest Compression Devices	96,000	0	0	0	0	0
	Multi-Force Training Doors	15,000	0	0	0	0	0
	Squad One replacement truck (POPUP)	315,000	0	0	0	0	0
	Prevention Vehicles	100,000	0	0	0	0	0
	Bunker Gear Replacement	0	0	0	0	90,000	100,000
	CCEMS area upgrades at Fire Station #2	0	0	125,000	0	0	0
	Engine	0	0	0	1,000,000	0	0
	Engine Co. 1 - Fully Equipped (Repl.)	0	0	0	0	1,000,000	0
	Ladder One fully equipped replacement	0	0	0	0	0	1,500,000
	New Training Classroom at Water Trtmt Plant	0	0	500,000	0	0	0
	SCBA Masks and Regulators	0	0	0	90,000	0	0
	Staff vehicles (2, Chief 01 and FM)	0	0	0	0	200,000	0
	Technical Rescue Equipment	0	0	0	65,000	65,000	0
	Thermal Imagers	0	0	100,000	0	0	0
	Zoll heart monitors	0	0	0	0	0	500,000
TOTAL FIRE RESCUE		**806,000**	**2,940,000**	**920,000**	**1,505,000**	**1,355,000**	**2,100,000**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2024-28

PROJECT DESCRIPTION	Budget 2022-23	REQUEST 2023-24	2024-25	2025-26	2026-27	2027-28
PARKS, RECREATION AND FACILITIES DEPARTMENT						
Landscaping/Parks & Parkways Continuing and New Projects						
24F03 Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000	300,000
24F32 Landscape Median Restoration	300,000	400,000	450,000	500,000	550,000	550,000
24F01 Vehicle Replacement - Pk/Pkwys	58,100	62,500	65,000	65,000	65,000	65,000
24F02 Small Equipment Replacement - Pk/Pkwys	89,000	16,000	50,000	50,000	50,000	50,000
Urban Forest tree inventory update	0	0	100,000	0	0	0
Recreation Facilities Continuing and New Projects						
24G08 Cambier Park Master Plan Improvements	350,000	100,000	400,000	250,000	150,000	0
24G24 River Park Community Center & Park Improvements	190,000	175,000	450,000	50,000	100,000	50,000
24G25 Norris Center Improvements/Cambier Park	25,000	75,000	75,000	50,000	75,000	0
24G11 Fleischmann Pk Master Plan Improvements	1,300,000	50,000	140,000	100,000	0	0
24G13 Anthony Park Master Plan Improvements	756,550	50,000	50,000	0	0	0
24G03 River Park Aquatic Center - Improvements	0	40,000	100,000	20,000	50,000	20,000
24G15 Small Equipment - 4 Passenger Golf Cart	0	16,000	0	0	0	0
Skate Park Improvements	0	0	250,000	0	0	0
Fleischmann Pk Playground Replacement	958,333	0	0	0	0	0
Naples Preserve Improvements	20,000	0	0	0	50,000	0
Seagate Linear Boardwalk Restoration	35,000	0	0	0	0	0
Baker Park Improvements	0	0	150,000	0	0	0
Van Replacement (1) - Recreation (Norris)	0	0	0	0	30,000	0
City Facilities Continuing and New Projects						
24I01 City Space/Facilities Feasibility Study	0	300,000	0	0	0	0
24I12 City Hall HVAC Repair	0	300,000	0	0	0	0
24I04 City Hall Elevator Repair	0	250,000	0	0	0	0
New Vehicle - Facilities Maintenance	0	0	45,000	45,000	0	0
Naples Landing Improvements	77,340	0	0	0	0	0
TOTAL PARKS, RECREATION & FACILITIES DEPARTMENT	**4,459,323**	**2,134,500**	**2,625,000**	**1,430,000**	**1,420,000**	**1,035,000**
TOTAL PUBLIC SERVICE TAX	**5,812,603**	**6,034,500**	**5,075,099**	**4,533,663**	**4,420,063**	**4,426,563**
WATER SEWER FUND (Fund 420)						
Water Production						
24K11 Water Treatment Plant Pumps	130,000	130,000	130,000	130,000	130,000	130,000
24K10 Filter Bed Replacement (1)	180,000	180,000	0	0	0	0
24K02 Infrastructure Repairs - Water Plant	150,000	100,000	100,000	100,000	100,000	100,000
24K07 Service Truck Replacements (1)	0	40,000	0	0	0	45,000
24K57 Clearwell Rehabs (underground water storage)	0	200,000	100,000	150,000	300,000	0
Chlorine Gas to Bleach Conversion	0	TBD	0	0	0	0
Loader Replacement (Lime Operation)	0	0	90,000	0	0	0
Paving Improvements (Employee Parking & Storage Lot)	0	0	100,000	0	0	0
Golden Gate Well Replacements	0	0	0	2,500,000	0	2,500,000
Raw Water Production Wells - Golden Gate Wellfield	5,000,000	0	0	0	0	0
Slaker Replacements	450,000	0	0	0	0	0
TOTAL WATER PRODUCTION	**5,910,000**	**650,000**	**520,000**	**2,880,000**	**530,000**	**2,775,000**
Water Distribution						
24L02 Water Transmission Mains	2,500,000	3,000,000	1,500,000	1,500,000	1,500,000	1,500,000
24L02 Improvements based on WDSMP	0	500,000	4,000,000	2,500,000	2,500,000	2,500,000
24L02 Water Transmission Mains (Unsewered Areas 1, 2, 3, 6)*	6,000,000	0	0	4,800,000	0	5,300,000
24L06 Service Truck Replacements (1)	135,000	100,000	100,000	100,000	100,000	100,000
24L07 Excavation Equipment Replacement	0	165,000	150,000	0	0	0
Collier County Transportation Improvements	0	0	1,000,000	0	0	0
Trailer Mounted Water Jet/Tanker	0	0	35,000	0	0	0
Pipe Locating Equipment - Ground Penetrating Radar	0	0	25,000	0	0	0
Utilities Administration Facility Improvements	0	0	0	175,000	0	1,500,000
TOTAL WATER DISTRIBUTION	**8,635,000**	**3,765,000**	**6,810,000**	**9,075,000**	**4,100,000**	**10,900,000**
Wastewater Treatment						
24M07 Wastewater Treatment Plant Pumps	100,000	100,000	150,000	150,000	150,000	150,000
24M25 Infrastructure Repairs - Wastewater Plant	450,000	150,000	150,000	150,000	150,000	150,000
Treatment Improvements (pending new permit requirement	0	0	TBD	TBD	TBD	TBD
Chlorine Gas to Bleach Conversion	0	0	TBD	0	0	0
Filter Bed Replacements (Filters 1, 2, & 3)	0	0	125,000	125,000	0	125,000

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2024-28

	PROJECT DESCRIPTION	Budget 2022-23	REQUEST 2023-24	2024-25	2025-26	2026-27	2027-28
	Grit Pumps and Classifier Replacements	0	0	300,000	0	0	0
	Service Truck Replacements	0	0	0	40,000	0	0
	Biosolids Dewatering Replacement (Design)	0	0	0	300,000	TBD	0
	NEW - Yard Tractor Purchase	0	0	0	110,000	0	0
	Telehandler/Tractor Replacement	0	0	0	0	200,000	0
	Generator Replacements	2,300,000	0	0	0	0	0
TOTAL WASTEWATER TREATMENT		**2,850,000**	**250,000**	**725,000**	**875,000**	**500,000**	**425,000**
Wastewater Collections							
24N04	Replace Sewer Mains, Laterals, etc.	1,200,000	1,200,000	2,700,000	3,500,000	2,300,000	1,200,000
24N05	Sewer Collections System Master Plan (driven by 20-yr nee	0	500,000	0	0	0	0
24N07	Excavation Equipment Replacements (2)	0	260,000	150,000	0	0	0
24N11	Service Truck Replacements (2)	0	120,000	100,000	100,000	100,000	100,000
	Dewatering Pump Replacements	0	0	50,000	0	0	0
	Heavy Equipment Trailer Replacement	0	0	15,000	0	0	0
	WWC Facility Improvements	150,000	0	75,000	100,000	0	0
	Sanitary Sewer Installations (Unsewered Areas 1, 2, 3, 6)	10,700,000	0	0	10,800,000		10,400,000
	Televising Truck/Camera Equipment Replacement	0	0	0	300,000	0	0
	Improvements based on SCSMP	0	0	0	TBD	TBD	TBD
	Mobile Televising Equipment	150,000	0	0	0	0	0
TOTAL WASTEWATER COLLECTIONS		**12,200,000**	**2,080,000**	**3,090,000**	**14,800,000**	**2,400,000**	**11,700,000**
Utilities Maintenance							
24X01	Replace/Upgrade Remote Pumping Facilities	300,000	500,000	500,000	500,000	300,000	300,000
24X02	Pump Stations Improvements	475,000	450,000	450,000	450,000	450,000	450,000
24X22	Generator Replacements	200,000	250,000	125,000	100,000	100,000	100,000
24X04	Submersible Pump Replacements	250,000	250,000	250,000	250,000	250,000	250,000
24X07	Power Service Control Equipment Replacements	150,000	150,000	150,000	150,000	150,000	150,000
24X05	Service Truck Replacements (1)	0	150,000	75,000	150,000	150,000	150,000
	Vacuum Truck (NEW - Addition)	0	0	400,000	0	0	0
	Irrigation System Control Valves	0	0	50,000	50,000	50,000	0
	SCADA/Telemetry/Computer Networking Improvements	0	0	120,000	0	0	160,000
	Equipment Awning Installations (equipment protection)	0	0	0	100,000	0	0
	Odor Control System Replacements	0	0	0	0	100,000	0
TOTAL UTILITIES MAINTENANCE		**1,375,000**	**1,750,000**	**2,120,000**	**1,750,000**	**1,550,000**	**1,560,000**
Utilities/Finance/Customer Service							
	Service Truck Replacements	38,000	0	0	0	0	40,000
TOTAL CUSTOMER SERVICE		**38,000**	**0**	**0**	**0**	**0**	**40,000**
IWRP (Integrated Water Resource Plan)							
24K59	Reclaimed Water Transmission Mains	100,000	200,000	200,000	200,000	200,000	200,000
	TOTAL IWRP	**100,000**	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**
TOTAL UTILITIES FUND		**31,108,000**	**8,695,000**	**13,465,000**	**29,580,000**	**9,280,000**	**27,600,000**
BUILDING FUND (Fund 110)							
24B04	Vehicle Replacement Program	70,000	35,000	35,000	35,000	35,000	35,000
	Electronic Permitting	250,000	0	0	0	0	0
	Building Renovations	300,000	0	0	0	0	0
TOTAL BUILDING FUND		**620,000**	**35,000**	**35,000**	**35,000**	**35,000**	**35,000**
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)							
24C16	Affordable Housing Projects	3,000,000	2,000,000	2,000,000	1,000,000	0	0
24C02	1st Ave S, 12th St S, 10th St N Improvements	400,000	3,300,000	3,300,000	0	0	0
24C04	Naples Design District (41-10) Improvements	1,500,000	1,500,000	1,500,000	1,500,000	0	0
24C05	Land Acquisition/Parking Lot Development	0	3,000,000	0	0	0	0
23C15	1st Ave South Public Parking Garage	1,757,997	15,000,000	0	0	0	0
24C07	Sugden Plaza Improvements	0	200,000	1,300,000	0	0	0
	North Garage Painting and Joint Sealing	250,000	0	0	0	0	0
	6th Avenue South Improvements	0	0	0	800,000	0	0
	5th Avenue South Streetscape	0	0	0	400,000	4,000,000	0
TOTAL CRA FUND		**6,907,997**	**25,000,000**	**8,100,000**	**3,700,000**	**4,000,000**	**0**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2024-28

	PROJECT DESCRIPTION	Budget 2022-23	REQUEST 2023-24	2024-25	2025-26	2026-27	2027-28
	STREETS & TRAFFIC FUND (Fund 190)						
	Annual Pavement Resurfacing Program	1,000,000	1,500,000	750,000	750,000	750,000	750,000
24U29	Pedestrian & Bicycle Master Plan Projects**	175,000	150,000	150,000	150,000	150,000	150,000
24U01	Intersection/Signal System Improvements***	375,000	700,000	700,000	900,000	700,000	700,000
	CRA Improvements - Pavement Markings and Signage	125,000	0	75,000	0	0	0
	Annual Alleyway Improvement Project	0	0	250,000	250,000	250,000	250,000
	Traffic Management Center & Systems Improvements	25,000	0	0	0	0	0
	TOTAL STREETS AND TRAFFIC FUND	**1,780,000**	**2,350,000**	**1,925,000**	**2,050,000**	**1,850,000**	**1,850,000**
	SOLID WASTE FUND (Fund 450)						
24P01	Large Refuse Truck Replacements	660,000	1,245,000	830,000	830,000	830,000	830,000
24P02	Rebuild Solid Waste Refuse Trucks	100,000	150,000	150,000	150,000	150,000	150,000
24P21	Satellite Collection Vehicle Replacement	45,000	45,000	45,000	45,000	45,000	45,000
24P11	Loader Replacement	0	300,000	0	0	0	0
	Roll-off Truck Replacement	0	0	295,000	0	0	0
	Service Vehicle Replacement	0	0	45,000	45,000	0	0
	Generator Installation for Solid Waste Facility	0	0	0	150,000	0	0
	TOTAL SOLID WASTE FUND	**805,000**	**1,740,000**	**1,365,000**	**1,220,000**	**1,025,000**	**1,025,000**
	STORMWATER FUND (Fund 470)						
24V02	Citywide Stormwater Improvements	852,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
24V27	Citywide Lake Management & Restoration Improvements	3,500,000	350,000	3,400,000	400,000	5,000,000	0
24V16	Jet Vac Truck Replacement	0	650,000	0	0	0	0
24V14	Basin Improvements	1,820,000	725,000	725,000	725,000	725,000	725,000
*	Basin IV Pump Station (23V13)	0	0	0	0	0	0
*	Basin IV Drainage Improvements (23V04)	0	0	0	0	0	0
	Stormwater Utility Truck #1 Replacement	0	0	100,000	0	0	100,000
	Street Sweeper #1 Replacement	0	0	500,000	0	0	0
	Phase II North Beach Outfall Removal & Water Quality Pro	13,500,000	0	0	0	0	0
	Lantern Lane Drainage & Street Resurfacing Project (1)	260,000	0	0	0	0	0
	Vehicle Replacement-Small Debris Dump Truck	100,000	0	0	0	0	0
	Oyster Reef Restoration	275,000	0	0	0	0	0
	Stormsewer Pipe Lining	125,000	0	0	0	0	0
	TOTAL STORMWATER FUND	**20,432,000**	**2,825,000**	**5,825,000**	**2,225,000**	**6,825,000**	**1,925,000**
	CITY DOCK FUND (Fund 460)						
24Q02	Fuel System Improvements	0	25,000	0	25,000	0	25,000
	Clean out build up under the dock	0	0	50,000	0	0	0
	WIFI Installation	25,000	0	0	0	0	0
	Dredge Naples Landing Dock	85,000	0	0	0	0	0
	TOTAL NAPLES CITY DOCK FUND	**110,000**	**25,000**	**50,000**	**25,000**	**0**	**25,000**
	TENNIS FUND (Fund 480)						
24G04	Tennis Facility Drainage Imp. & Landscape Renovations	0	50,000	0	0	0	0
	Chickee Hut Thatch & Electrical Refurbishment	50,000	0	0	0	0	0
	Tennis Facility Permenant Shade Structure- North Side	0	0	60,000	0	0	0
	Tennis Court Irrigation/Surface Replacement (2 Cts)	0	0	0	100,000	100,000	100,000
	TOTAL TENNIS FUND	**50,000**	**50,000**	**60,000**	**100,000**	**100,000**	**100,000**
	BEACH FUND (Fund 430)						
24R15	Beach Maintenance Cart (1)	16,000	16,500	17,000	17,500	18,000	18,000
24R03	ADA Improvements - Beach Access	50,000	50,000	50,000	0	0	0
24R16	Naples Pier Improvements	175,000	200,000	200,000	200,000	200,000	200,000
24R05	Lowdermilk Park Improvements	100,000	250,000	175,000	175,000	175,000	175,000
24R13	Beach Specialist Vehicle Replacement	38,000	45,000	47,250	49,600	104,200	109,400
	Beach Specialist ATV Replacement (1)	0	0	0	18,000	20,000	20,000
	Beach Trash Truck	52,515	0	0	0	0	0
	Beach Specialist Vehicle Addition	76,000	0	0	0	0	0
	Phase II North Beach Outfall Project	2,000,000	0	0	0	0	0
	TOTAL BEACH FUND	**2,507,515**	**561,500**	**489,250**	**460,100**	**517,200**	**522,400**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2024-28

PROJECT DESCRIPTION	Budget 2022-23	REQUEST 2023-24	2024-25	2025-26	2026-27	2027-28
TECHNOLOGY FUND (Fund 520)						
24T08 Security Camera Refresh	35,000	150,000	150,000	160,000	160,000	170,000
24T02 Hyper-V Virtual Host Servers Refresh	0	115,000	280,000	460,000	0	0
24T01 Upgrade Technology Infrastructure:						
- Data Center Redundancy	490,000	0	0	0	0	0
- Backup & Recovery	375,000	0	0	130,000	150,000	150,000
- Access Controls (Building)	300,000	150,000	0	0	0	0
- UPS Refresh	45,000	0	0	0	45,000	45,000
- Mobile Device Mgmt (MDM)	20,000	0	0	0	0	0
- Secondary Internet Provider (begin)	20,000	0	0	0	0	0
24T04 PC/Laptop Replacement Program	0	350,000	350,000	0	0	0
24T06 Network Switch Refresh	0	50,000	50,000	50,000	55,000	55,000
24T09 Internet Redundancy (BGP)	0	100,000	0	0	0	0
24T08 Network Access Control (NAC)	0	100,000	0	0	0	0
Storage Area Network Refresh	0	0	150,000	150,000	160,000	0
Firewall Refresh	110,000	0	0	0	0	220,000
Phone System Upgrade	0	0	0	0	0	300,000
Security Camera Storage Refresh	0	0	150,000	0	0	0
Wi-Fi Hardware Refresh	0	0	45,000	45,000	50,000	50,000
Newtork Infrastructure Refresh (IDF)	0	0	0	0	350,000	0
Fiber Optic Ring (Redundancy)	0	0	200,000	200,000	200,000	200,000
Supplemental Data Center Cooling	0	0	20,000	0	0	0
TOTAL TECHNOLOGY SERVICES FUND	**1,395,000**	**1,015,000**	**1,395,000**	**1,195,000**	**1,170,000**	**1,190,000**
EQUIPMENT SERVICES (Fund 530)						
24S01 Facility Improvements	0	100,000	0	0	0	50,000
Forklift Replacement	0	0	65,000	0	0	0
Vehicle Lift (platform style)	0	0	20,000	0	0	0
Service Truck Replacement	0	0	0	35,000	0	0
Fuel Tracking Software Upgrades (Ring Technology)	0	0	0	0	50,000	0
Fuel Site Improvements	200,000	0	0	0	0	0
TOTAL EQUIPMENT SERVICES FUND	**200,000**	**100,000**	**85,000**	**35,000**	**50,000**	**50,000**
ONE CENT SALES TAX (Fund 350)						
22Z07 Fire Station No. 2 Bay Hardening/Renovations	1,550,750	0	0	0	0	0
19Z02 ADA and Mobility Improvements to City Buildings	464,508	500,000	600,000	0	0	0
19Z03 City Hall Improvements	3,200,000	0	0	0	0	0
20Z06 Government Buildings Hardening Program	0	2,200,000	1,200,000	0	0	0
22Z21 ADA Infrastructure Improvements	463,199	300,000	300,000	300,000	0	0
21V25 Phase I - Naples Bay Water Quality & Beach Restoration	11,734,110	0	0	0	0	0
21V26 Phase II - Naples Beach Hotel	160,000	0	0	0	0	0
20Z08 Camera Infrastructure/Fiber Optics	134,579	138,000	228,000	0	0	0
TOTAL ONE CENT SALES TAX	**17,707,146**	**3,138,000**	**2,328,000**	**300,000**	**0**	**0**
TOTAL ALL CAPITAL PROJECTS	**89,435,261**	**51,569,000**	**40,197,349**	**45,458,763**	**29,272,263**	**38,748,963**

Table of Contants

Capital Projects - All Funds
Operating Budget Impact
Fiscal Year 2023-24

		Impact in 2023-24	Comment
POLICE SERVICES			
24H04	Portable Radio Replacement (12)	0	Future year annual maintenance
24H01	Marked Vehicle Replacement (2)	0	Replacement - no impact on operating budget
24H07	Tactical Body Armor & Helmet Replacement (12)	0	Replacement - no impact on operating budget
24H03	Unmarked Police Vehicle Replacement (2)	0	Replacement - no impact on operating budget
24H15	Patrol Rifles and Accessories (34)	2,000	Ammunition, cleaning supplies
24H02	Mobile Radio Replacement *	0	Replacement - no impact on operating budget
24H05	AED Replacements & Accessories (10)	0	Replacement - no impact on operating budget
24H17	Hand-held Narcotics Analyzer	0	Future year replacement
24H32	Marine Vessel Replacement (1)	0	Replacement - no impact on operating budget
24H06	Drone - SUAS Replacements and Accessories (2)	0	Replacement - no impact on operating budget
24H09	Traffic Mgmt/Speed Measurement Devices (2)	500	Maintenance and repairs
24H16	Building Wind and Flood Mitigation	0	Improvements/Replacement - no impact on operating budget
FIRE AND RESCUE DEPARTMENT			
24E01	Tower 2 Fully equipped (Repl.)	0	Replacement - no impact on operating budget
24E02	Squad replacement truck	0	Replacement - no impact on operating budget
24E03	Portable Radios	12,000	Annual maintenance contract
24E18	Mercury 250 Verado Motors for Fire Boat	0	Replacement - no impact on operating budget
24E20	Extrication Equipment	0	Future year maintenance
24E09	Fitness Equipment for Wellness Pgm - St #2	0	Replacement - no impact on operating budget
PARKS, RECREATION AND FACILITIES DEPARTMENT			
Landscaping/Parks & Parkways Continuing and New Projects			
24F03	Tree Fill In and Replacement Program	0	Annual maintenance of trees
24F32	Landscape Median Restoration	0	Annual maintenance of plants
24F01	Vehicle Replacement - Pk/Pkwys	0	Replacement - no impact on operating budget
24F02	Small Equipment Replacement - Pk/Pkwys	0	Replacement - no impact on operating budget
Recreation Facilities Continuing and New Projects			
24G08	Cambier Park Master Plan Improvements	0	Improvements/Replacement - no impact on operating budget
24G24	River Park Community Center & Park Improvements	0	Improvements/Replacement - no impact on operating budget
24G25	Norris Center Improvements/Cambier Park	0	Improvements/Replacement - no impact on operating budget
24G11	Fleischmann Pk Master Plan Improvements	0	Improvements/Replacement - no impact on operating budget
24G13	Anthony Park Master Plan Improvements	0	Improvements/Replacement - no impact on operating budget
24G03	River Park Aquatic Center - Improvements	0	Improvements/Replacement - no impact on operating budget
24G15	Small Equipment - 4 Passenger Golf Cart	0	Replacement - no impact on operating budget
City Facilities Continuing and New Projects			
24I01	City Space/Facilities Feasibility Study	0	No impact on operating budget
24I12	City Hall HVAC Repair	0	Improvements/Replacement - no impact on operating budget
24I04	City Hall Elevator Repair	0	Improvements/Replacement - no impact on operating budget
WATER SEWER FUND (Fund 420)			
Water Production			
24K11	Water Treatment Plant Pumps	0	Improvements/Replacement - no impact on operating budget
24K10	Filter Bed Replacement (1)	0	Improvements/Replacement - no impact on operating budget
24K02	Infrastructure Repairs - Water Plant	0	Improvements/Replacement - no impact on operating budget
24K07	Service Truck Replacements (1)	0	Replacement - no impact on operating budget
24K57	Clearwell Rehabs (underground water storage)	0	Improvements/Replacement - no impact on operating budget
Water Distribution			
24L02	Water Transmission Mains	0	No impact on operating budget
24L02	Improvements based on WDSMP	0	Improvements/Replacement - no impact on operating budget
24L02	Water Transmission Mains (Unsewered Areas 1, 2, 3, 6)*	0	Improvements/Replacement - no impact on operating budget
24L06	Service Truck Replacements (1)	0	Replacement - no impact on operating budget
24L07	Excavation Equipment Replacement	0	Replacement - no impact on operating budget
Wastewater Treatment			
24M07	Wastewater Treatment Plant Pumps	0	Replacement - no impact on operating budget
24M25	Infrastructure Repairs - Wastewater Plant	0	Improvements/Replacement - no impact on operating budget
Wastewater Collections			
24N04	Replace Sewer Mains, Laterals, etc.	0	Replacement - no impact on operating budget
24N05	Sewer Collections System Master Plan (driven by 20-yr needs	0	Impact not yet determined
24N07	Excavation Equipment Replacements (2)	0	Improvements/Replacement - no impact on operating budget
24N11	Service Truck Replacements (2)	0	Replacement - no impact on operating budget
Utilities Maintenance			
24X01	Replace/Upgrade Remote Pumping Facilities	0	Improvements/Replacement - no impact on operating budget
24X02	Pump Stations Improvements	0	Improvements/Replacement - no impact on operating budget
24X22	Generator Replacements	0	Replacement - no impact on operating budget

Capital Projects - All Funds
Operating Budget Impact
Fiscal Year 2023-24

		Impact in 2023-24	Comment
24X04	Submersible Pump Replacements	0	Replacement - no impact on operating budget
24X07	Power Service Control Equipment Replacements	0	Replacement - no impact on operating budget
24X05	Service Truck Replacements (1)	0	Replacement - no impact on operating budget
IWRP (Integrated Water Resource Plan)			
24K59	Reclaimed Water Transmission Mains	0	Impact offset by reclaimed revenue
BUILDING FUND (Fund 110)			
24B04	Vehicle Replacement Program	0	Replacement - no impact on operating budget
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)			
24C16	Affordable Housing Projects	0	Not yet determined
24C02	1st Ave S, 12th St S, 10th St N Improvements	0	Not yet determined
24C04	Naples Design District (41-10) Improvements	0	Not yet determined
24C05	Land Acquisition/Parking Lot Development	0	Not yet determined
23C15	1st Ave South Public Parking Garage	0	Future year maintenance
24C07	Sugden Plaza Improvements	0	Future year maintenance
STREETS & TRAFFIC FUND (Fund 190)			
24U29	Pedestrian & Bicycle Master Plan Projects**	0	No impact on operating budget
24U01	Intersection/Signal System Improvements***	0	No impact on operating budget
SOLID WASTE FUND (Fund 450)			
24P01	Large Refuse Truck Replacements	0	Replacement - no impact on operating budget
24P02	Rebuild Solid Waste Refuse Trucks	0	Improvements/Replacement - no impact on operating budget
24P21	Satellite Collection Vehicle Replacement	0	Replacement - no impact on operating budget
24P11	Loader Replacement	0	Replacement - no impact on operating budget
STORMWATER FUND (Fund 470)			
24V02	Citywide Stormwater Improvements	0	No impact on operating budget
24V27	Citywide Lake Management & Restoration Improvements	0	Impact not yet determined
24V16	Jet Vac Truck Replacement	0	Replacement - no impact on operating budget
24V14	Basin Improvements	0	Improvements/Replacement - no impact on operating budget
CITY DOCK FUND (Fund 460)			
24Q02	Fuel System Improvements	0	Future repair & maintenance
TENNIS FUND (Fund 480)			
24G04	Tennis Facility Drainage Imp. & Landscape Renovations	0	Improvements/Replacement - no impact on operating budget
BEACH FUND (Fund 430)			
24R15	Beach Maintenance Cart (1)	0	Replacement - no impact on operating budget
24R03	ADA Improvements - Beach Access	0	No impact on operating budget
24R16	Naples Pier Improvements	0	Improvements/Replacement - no impact on operating budget
24R05	Lowdermilk Park Improvements	0	Improvements/Replacement - no impact on operating budget
24R13	Beach Specialist Vehicle Replacement	0	Replacement - no impact on operating budget
TECHNOLOGY FUND (Fund 520)			
24T08	Security Camera Refresh	0	Replacement - no impact on operating budget
24T02	Hyper-V Virtual Host Servers Refresh	0	Replacement - no impact on operating budget
24T01	Upgrade Technology Infrastructure:	0	Future repair & maintenance
24T04	PC/Laptop Replacement Program	0	Improvements/Replacement - no impact on operating budget
24T06	Network Switch Refresh	0	Improvements/Replacement - no impact on operating budget
24T09	Internet Redundancy (BGP)	0	Future year contracts
24T08	Network Access Control (NAC)	0	Improvements/Replacement - no impact on operating budget
EQUIPMENT SERVICES (Fund 530)			
24S01	Facility Improvements	0	Improvements/Replacement - no impact on operating budget
ONE CENT SALES TAX (Fund 350)			
24S01	Facility Improvements	0	Improvements/Replacement - no impact on operating budget
20Z06	Government Buildings Hardening Program	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.

	9/30/17	9/30/18	9/30/19	9/30/20	9/30/21	9/30/22
Total Outstanding Debt Per Capita	$221	$188	$189	$141	$106	$80
Per capital personal income	$99,509	$99,509	$100,308	$110,423	$114,338	$126,941
Debt per capita Personal Income. *A general guide is that general obligation debt per capita should not exceed 2% of per capital income*	*1.00%*	*0.85%*	*0.86%*	*0.64%*	*0.55%*	*0.41%*

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 FY's 2019-20, 2020-21 and 2022-2023.

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 9/30/2023	Expected Payoff
City Dock Fund Interfund Loan	$3,355,000	2034
East Naples Bay Taxing District Interfund Loan	$2,320,000	2031

Summary

The City has seven debt obligations outstanding noted below.

Series	Approximate Balance 9/30/2023	Expected Payoff
2012A Water Sewer Revenue	$2,479,000	2027
2012B Water Sewer Revenue	$1,432,000	2027
2015 Bembury Special Assessment	$142,713	2025
2018 Capital Improvement Revenue Note – Station 1	$1,787,391	2028
2019 Gulf/Rosemary Special Assessment Bond	$2,854,000	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
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	$220,590
Total	**$ 8,695,104**	**$ 1,095,101**	**$ 9,790,205**

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)

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CITY OF NAPLES
CAPITAL IMPROVEMENT REVENUE NOTE - SERIES 2018

Type: Revenue Bonds
Authorized and Issued: $3,427,883
Dated: March 23, 2018
Final Maturity: September 1, 2027
Principal Payment: July 1
Interest Payment: January 1, July 1
Interest Rate: 2.75%
Revenue Pledged: NON-AD VALOREM REVENUES

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
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	$0
Total	**$ 1,787,391**	**$ 150,126**	**$ 1,937,517**	

Purpose: Fire Station #1

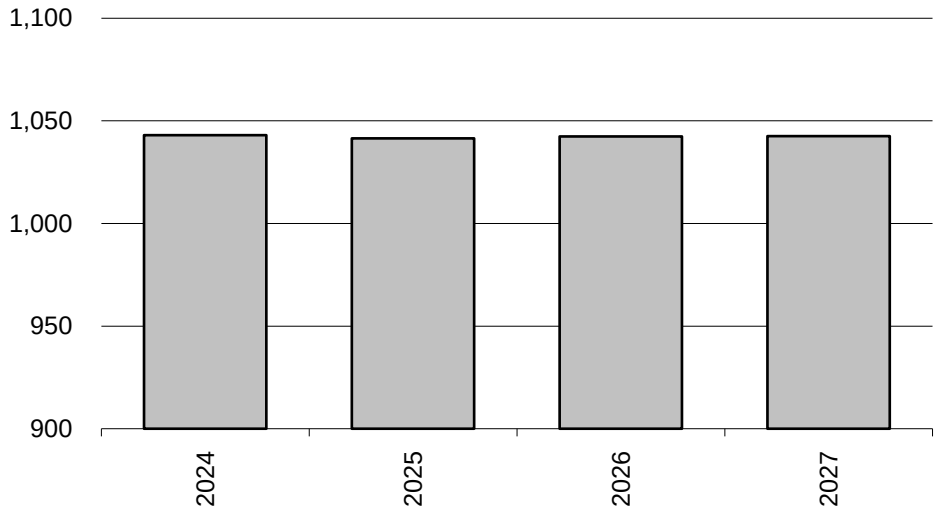
CITY OF NAPLES

WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE

Year Ending 9/30	Principal	Interest	Total Requirement
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	**$ 3,911,000**	**$ 258,442**	**$ 4,169,442**

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
2024	**596,000**	**65,694**	**661,694**	**$1,883,000**
2025	611,000	49,900	660,900	$1,272,000
2026	628,000	33,708	661,708	$644,000
2027	644,000	17,066	661,066	$0
Total	**$ 2,479,000**	**$ 166,367**	**$ 2,645,367**	

Purpose: refunding of Series 2007A Bank Loan
The 2007 A Bank Loan defeased the 2002 Water and Sewer Revenue Refunding B
The 2002 Water and Sewer Revenue Refunding Bonds refunded the 1992 bonds
The 1992 Bonds were issued for wellfields, storage tanks and other system improve

CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2012B

Type: Revenue Bonds
Authorized and Issued: $4,835,000
Dated: March 6, 2012
Final Maturity: September 1, 2027
Principal Payment: September 1
Interest Payment: September 1, March 1
Interest Rate: 2.54%
Revenue Pledged: Net Revenues of Water and Sewer Systems

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
2015	275,000	106,020	381,020	487,039
2016	282,000	99,035	381,035	480,069
2017	289,000	91,872	380,872	3,328,000
2018	296,000	84,531	380,531	3,032,000
2019	304,000	77,013	381,013	2,728,000
2020	312,000	69,291	381,291	2,416,000
2021	320,000	61,366	381,366	2,096,000
2022	328,000	53,238	381,238	1,768,000
2023	336,000	44,907	380,907	1,432,000
2024	**345,000**	**36,373**	**381,373**	**1,087,000**
2025	353,000	27,610	380,610	734,000
2026	362,000	18,644	380,644	372,000
2027	372,000	9,449	381,449	0
Total	**$ 1,432,000**	**$ 92,075**	**$ 1,524,075**	

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

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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 2023-24	**70,528**	**3,354**	**73,882**	**$ 72,185**
FY 2024-25	72,185	1,696	73,882	$ -
Total	**$ 142,713**	**$ 5,050**	**$ 147,763**	

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.

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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
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	$0
Total	**$ 2,854,000**	**$ 671,112**	**$ 3,525,112**	

ONE CENT SALES TAX
FINANCIAL SUMMARY
FISCAL YEAR 2023-24

Fund 350		
Beginning Fund Balance - September 30, 2022		18,753,468
Projected Revenues FY 2022-23		4,583,000
Projected Expenditures FY 2022-23		17,707,146
Net Increase/(Decrease) in Net Unrestricted Assets		**(13,124,146)**
Expected Unrestricted Net Assets as of September 30, 2023		**$5,629,322**
Add Fiscal Year 2023-2024 Budgeted Revenues		
Capital Use Tax	1,255,383	
Interest Earned	200,000	1,455,383
TOTAL AVAILABLE RESOURCES		**$7,084,705**
Less Fiscal Year 2023-2024 Budgeted Expenditures		
Capital Projects	3,138,000	
		3,138,000
BUDGETED CASH FLOW		**($1,682,617)**
Projected Unrestricted Net Assets as of September 30, 2024		**$3,946,705**

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 $25.86 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 2023-24
BUDGET DETAIL
ONE CENT SALES TAX

FUND 350

		FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 ESTIMATED ACTUAL	FY 23-24 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET
REVENUE						
335161	CAPITAL USE SALES TAX	6,707,330	4,350,000	4,350,000	1,255,383	(3,094,617)
361000	INTEREST	157,643	80,000	233,000	200,000	120,000
	TOTAL REVENUE	**$ 6,864,973**	**$ 4,430,000**	**$ 4,583,000**	**$ 1,455,383**	**$ (2,974,617)**
NON-OPERATING EXPENSES						
560200	BUILDING IMPROVEMENTS	0	1,425,000	2,015,258	500,000	(925,000)
560300	CAPITAL IMPROVEMENTS	326,404	300,000	15,557,309	2,500,000	2,200,000
560400	MACHINERY & EQUIPMENT	19,524	0	134,579	138,000	138,000
	TOTAL EXPENSES	**$ 345,928**	**$ 1,725,000**	**$ 17,707,146**	**$ 3,138,000**	**$ 1,413,000**
	NET	**$ 6,519,045**	**$ 2,705,000**	**$ (13,124,146)**	**$ (1,682,617)**	**$ (4,387,617)**

ONE-CENT SALES TAX CAPITAL PROJECTS
FISCAL YEARS 2019-2026

PROJECT DESCRIPTION	TOTAL 2019-2026	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Proposed 2023-24	Proposed 2024-25	Proposed 2025-26
Expected Sales Tax Revenue	25,865,000	3,233,353	4,665,565	5,653,369	6,707,330	4,350,000	1,255,383	0	0
Investment Income		18,259	86,245	99,417	245,748	233,000	200,000	55,140	21,045
Prior Year Carryforward		0	3,251,612	7,503,337	12,146,319	18,753,469	5,629,322	3,946,705	1,673,845
Total Available Funds	**25,865,000**	3,251,612	8,003,422	13,256,123	19,099,397	23,336,469	7,084,705	4,001,845	1,694,890
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	1,550,750	0	0	0	0	1,550,750	0	0	0
TOTAL FIRE RESCUE	**1,550,750**	**0**	**0**	**0**	**0**	**1,550,750**	**0**	**0**	**0**
PARKS, RECREATION AND FACILITIES DEPARTMENT									
19Z02 ADA and Mobility Improvements to City Buildings	1,650,000	0	36,116	49,376	0	464,508	500,000	600,000	0
19Z03 City Hall Improvements	3,285,880	0	51,738	34,142	0	3,200,000	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	**8,350,380**	**0**	**102,354**	**83,518**	**0**	**3,664,508**	**2,700,000**	**1,800,000**	**0**
STREETS & TRAFFIC									
22Z21 ADA Infrastructure Improvements	1,450,000	0	0	0	86,801	463,199	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**	**86,801**	**463,199**	**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	239,603	11,734,110	0	0	0
21V26 Phase II - Naples Beach Hotel	160,000	-	0	0	0	160,000	0	0	0
TOTAL STORMWATER	**13,160,000**	**0**	**0**	**1,026,287**	**239,603**	**11,894,110**	**0**	**0**	**0**
TECHNOLOGY									
20Z08 Camera Infrastructure/Fiber Optics	520,103	0	0	0	19,524	134,579	138,000	228,000	0
TOTAL TECHNOLOGY SERVICES	**520,103**	**0**	**0**	**0**	**19,524**	**134,579**	**138,000**	**228,000**	**0**
TOTAL ONE-CENT CAPITAL PROJECTS	**25,428,964**	**0**	**500,085**	**1,109,804**	**345,928**	**17,707,146**	**3,138,000**	**2,328,000**	**300,000**
	Ending Balance	3,251,612	7,503,337	12,146,319	18,753,469	5,629,322	3,946,705	1,673,845	1,394,890

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 22,000. 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

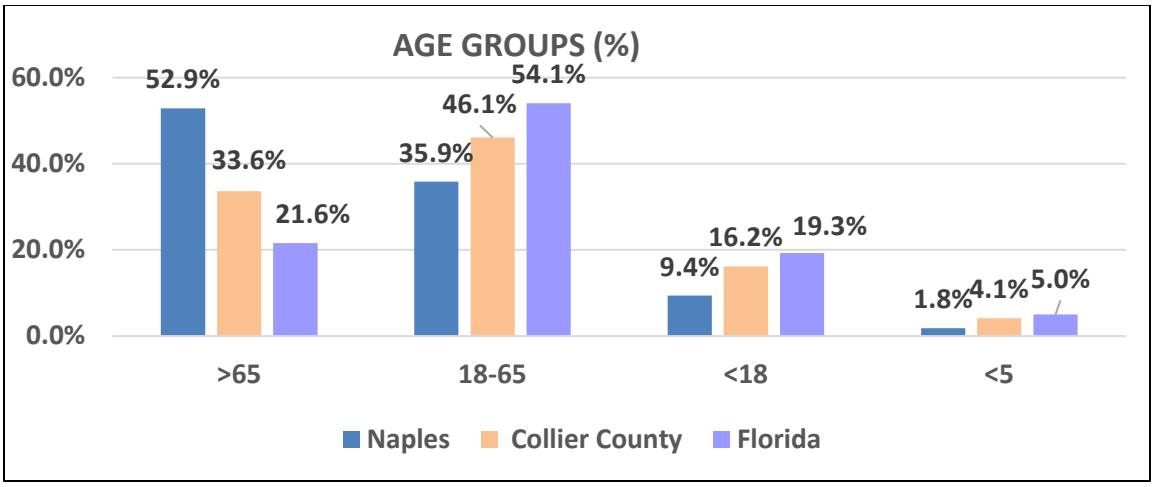
The City of Naples is serviced by the Naples Municipal Airport which is ideally located just minutes from downtown Naples. This 732-acre airport facility is a fully certificated air carrier airport. With two main runways, it is home to private, and charter air carriers, plus fire/rescue services, Mosquito 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 (2021) estimates the median household income within the City of Naples at $125,306, compared to $75,543 for Collier County and $61,777 in the State of Florida.

Population estimates for 2022 include 19,618 for the City of Naples, 397,994 in Collier County and 22,244,823 in the State of Florida.

The population in the City of Naples includes 53.4% Female and 46.6% Male. Collier County's population consists of 50.7% Female and 49.3% Male, while the State of Florida's population is comprised of 50.8% Female and 49.2% 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.

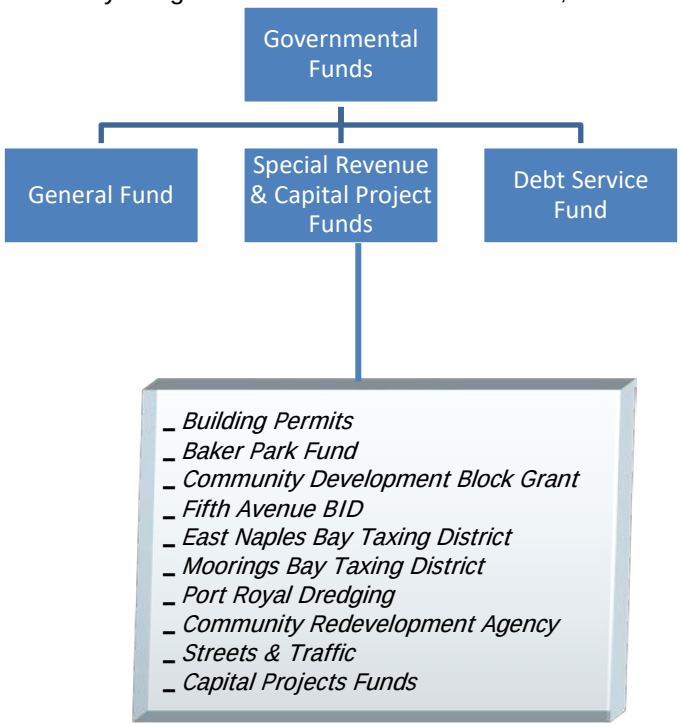
- Kiplinger's Personal Finance, August 2016; Naples was ranked the highest in the Top 12 Great Places to Retire for Good Health, and considered "top grade from the American Lung Association for air quality".
- In 2016, Naples ranked the highest well-being community in the United States by Gallup-Healthways 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 since 2016
- 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:



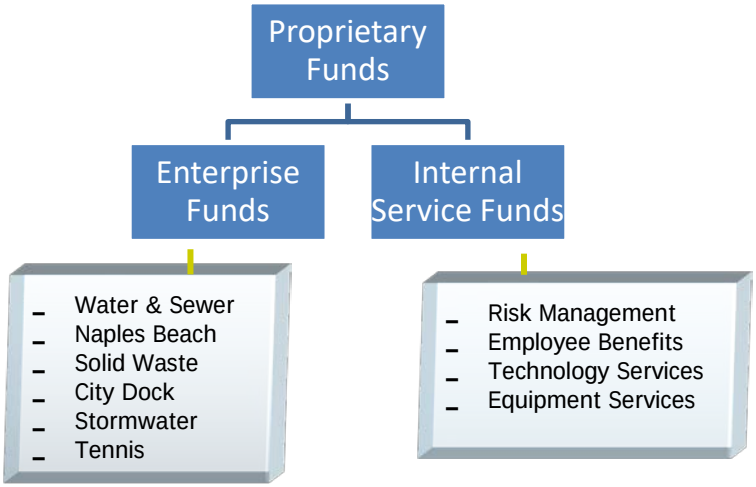
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

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 Statues requires that all budgets be balanced.) A balanced budget requires each operating fund to have revenues fully cover expenditures. Fund balance, if used as a source of revenue, may only be used in accordance with the City's fund balance policy.

2. The City will avoid procedures that balance current operating expenditures at the expense of meeting future year's expenses, such as postponing expenditures or accruing future years' revenues.

3. The budget will provide adequate funding for maintenance and replacement of capital, plant and equipment.

4. The budget will provide full funding for employees and their related costs.

5. Annually, the Finance Department will establish an indirect cost allocation plan to charge all operating funds of the City where it is legal. The method used shall fairly cover the overhead and administrative costs of the General Fund that provide service to non-general fund departments. Departments and Council will have a chance to review all charges annually. Council may determine exemptions or reductions for a public purpose. The cost allocation methodology should be reviewed during every odd numbered year.

6. A Payment in Lieu of Taxes (PILOT) will be charged to enterprise funds where the intent of the fund is to track full cost accounting. The purpose is to offset City services including Police and Fire which are services provided to every taxpayer and resident. Payments to the General Fund in lieu of taxes will be based on 6% of gross earned revenue or a negotiated fee.

7. The City's budget will be adopted by resolution and in accordance with section 166.241 Florida Statutes.

8. In accordance with FS 166.241, the proposed budget that will be heard by City Council must be posted to the City's website at least 2 days before the first budget

hearing at which the tentative budget is approved. The final adopted budget must be posted to the website within 30 days after adoption.

9. Regular and moderate rate increases are preferred to avoid large increases at irregular intervals. Therefore, as part of the annual budget process, city departments shall review and consider for updating fees for services. Fees shall be analyzed as to whether the intent is to recover the full cost of providing the service or if it is practical to charge more or less than full cost. For example, certain recreation fees shall be established but the City may choose to subsidize the cost of operations. The Tennis Fund, the City Dock, Solid Waste and Water/Sewer Utility shall always have rates established to cover at a minimum the direct cost of providing the services.

10. The City shall, at a minimum, determine the need for an impact fee update every five years. The most recent non-utility impact fee update and implementation was in 2008.

11. A diversity of revenue sources is preferred to improve the ability to handle fluctuations in individual sources. Revenue diversity shall be tracked in the budget document.

12. The City should avoid the use of one-time revenues for ongoing expenditures. Any such use shall be noted and justified.

13. The adopted budget may be amended at any time during the fiscal year or within sixty (60) days following the end of the fiscal year. If the amendment increases the total amount of expenditures by fund or department, the budget amendment must be adopted in the same manner as the original budget, which for the City is via Resolution.

14. The City's budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide and as a communications device.

15. Price hedging is a form of derivative that has an upside and a downside risk. The City will not use hedging programs to offset price increases without full knowledge of the risk involved. City Council approval is required to enter into any hedging program.

II. Financial Reporting Policies

1. The City Finance Department shall prepare an annual Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles and shall apply for the GFOA Certificate of Achievement Program.

2. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).

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.

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.

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 5.A.
Meeting of 9/20/23

RESOLUTION 2023-15206

A RESOLUTION DETERMINING AND FIXING THE 2023 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-Four Billion, Nine Hundred Seventy Million, Two Hundred Three Thousand, Eight Hundred Sixty-Nine Dollars ($34,970,203,869); 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 1.1700 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 2023-24 aggregate millage rate of 1.1872 to be 13.36 percent greater than the aggregate rolled back rate of 1.0473 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 5, 2023; 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 20, 2023; and

WHEREAS, pursuant to state law, the City must adopt a tentative or final millage rate prior to adopting a tentative or final budget;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2023 tax levy and operating millage rate for the City of Naples, Florida is adopted at 1.1700 mills.

Section 2. That the 2023-24 aggregate millage rate is 1.1872 or 13.36 percent greater than the aggregate rolled back rate of 1.0473 mills; and.

Section 3. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts, and losses therein, show, to-wit:

Total General Fund and Community Redevelopment Agency Operations:
At 1.1700 millage rate. $40,915,319
Adjusted for discount per statute $38,869,382

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 20TH DAY OF SEPTEMBER 2023.

Attest:

Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann, Mayor
Michael McCabe, Vice Mayor

Approved as to form and legality:

Vose Law Firm, City Attorney

Date filed with City Clerk: 9/21/23

Agenda Item 5.B.
Meeting of 9/20/23

RESOLUTION 2023-15207

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, FLORIDA EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES, FLORIDA FOR THE GENERAL OPERATION OF THE DEPARTMENTS OF THE CITY, INCLUDING UTILITIES, AND FOR THE INTEREST AND PRINCIPAL ON THE OUTSTANDING BONDS AND OTHER FIXED OBLIGATIONS OF THE CITY FOR AND DURING THE FISCAL YEAR; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION, AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples, Florida adopts a budget, exclusive of Dependent Taxing Districts, and appropriates funds on an annual basis for the general operation of the departments of the City, including utilities, and pays interest and principal on bonds and other fixed obligations of the City; and

WHEREAS, on July 17, 2023 City Council received a preliminary budget document, a copy of which is on file with the City Clerk's Office as a public record; and

WHEREAS, at a public workshop on August 14, 2023, 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 14, 2023, August 18, 2023 (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 2023-24 budget on September 5, 2023; and

WHEREAS, the City of Naples has conducted a 2nd public hearing on the fiscal year 2023-24 budget on September 20, 2023;

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 2023-24 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

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 2023 in accordance with the City Charter. Approved Capital Improvement Projects are included in the 2023-24 budget. Budget adjustments, which modify the intent of the Capital Improvement Budget for Fiscal Year 2023-24, require City Council approval by resolution.

Section 7. On October 1, 2023, the Finance Director is authorized to reserve and carry forward, as additions to the next fiscal year's budget, the unpaid purchase orders and outstanding contracts from the fiscal year ending September 30, 2023.

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.

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 20TH DAY OF SEPTEMBER 2023.

Attest:

Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann, Mayor

Michael McCabe, Vice Mayor

Approved as to form and legality:

Vose Law Firm, City Attorney

Date filed with City Clerk: 9/21/23

Appendix A

This is the 354-page Proposed Budget document that was presented to City Council in August 2023.

(On file in the City Clerk's Office)

Appendix B

Summary of Proposed Budget (see Page 7 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.

FY23/24 - Changes to Budget since Proposed Budget Workshop 8/14/23

	$ Revenue	$ Expenses	Description
General Fund (001)			
Proposed Budget	**55,209,846**	**54,662,560**	
		150,000	Conservation management easement fee
	(554,975)		Local Communications tax to Fund 190
Final Budget	**54,654,871**	**54,812,560**	
Building (110)			
Proposed Budget	**7,517,911**	**8,087,559**	
Final Budget	**7,517,911**	**8,087,559**	No Change
5th BID (138)			
Proposed Budget	**677,108**	**677,108**	
	39,789		Adjustment to taxable value & millage from 2.25 to 1.85
		39,789	Adjustment to remittance to 5th BID
Final Budget	**716,897**	**716,897**	No Change
ENB (150)			
Proposed Budget	**573,025**	**339,280**	
Final Budget	**573,025**	**339,280**	No Change
MB (151)			
Proposed Budget	**49,524**	**37,500**	
		50,000	Add repair and maintenance for rip rap under the Harbour Drive Bridge
		75,000	Add professional services for additional stormwater lake sampling
Final Budget	**49,524**	**162,500**	No Change
CRA (180)			
Proposed Budget	**21,416,033**	**27,307,108**	
		(111,700)	Move CIP 24C08 to Parking Fund
Final Budget	**21,416,033**	**27,195,408**	

Streets (190)			
Proposed Budget	**4,329,330**	**4,547,481**	
		750,000	Pavement resurfacing program
	554,975		Local communications tax from General Fund
Final Budget	**4,884,305**	**5,297,481**	No Change
Debt Service (200)			
Proposed Budget	**4,666,530**	**4,508,373**	
Final Budget	**4,666,530**	**4,508,373**	No Change
Capital Projects (340)			
Proposed Budget	**4,369,115**	**6,194,500**	
		(50,000)	Decrease project 24I04 (Pending FY23 supplement)
Final Budget	**4,369,115**	**6,144,500**	No Change
One Cent Sales Tax (350)			
Proposed Budget	**1,455,383**	**3,138,000**	
Final Budget	**1,455,383**	**3,138,000**	No Change
Water & Sewer (420)			
Proposed Budget	**52,107,242**	**40,596,110**	
Final Budget	**52,107,242**	**40,596,110**	
Gulf Acres (426)			
Proposed Budget	**248,000**	**224,229**	
Final Budget	**248,000**	**224,229**	No Change
Beach (430)			
Proposed Budget	**4,088,765**	**3,525,591**	
Final Budget	**4,088,765**	**3,525,591**	No Change
Solid Waste (450)			
Proposed Budget	**9,949,000**	**10,356,275**	
Final Budget	**9,949,000**	**10,356,275**	No Change
Dock (460)			
Proposed Budget	**3,579,950**	**3,188,023**	
		20,892	Correction of interest payment on interfund loan
Final Budget	**3,579,950**	**3,208,915**	
Stormwater (470)			

Proposed Budget	**24,920,307**	**6,795,860**	
	2,400,000		State Grant - Stormwater Outfall Check Valve Project
Final Budget	**27,320,307**	**6,795,860**	

Tennis (480)

Proposed Budget	**963,000**	**989,196**	
Final Budget	**963,000**	**989,196**	No Change

Risk (500)

Proposed Budget	**5,052,533**	**4,862,153**	
Final Budget	**5,052,533**	**4,862,153**	No Change

Benefits (510)

Proposed Budget	**9,393,718**	**9,139,227**	
Final Budget	**9,393,718**	**9,139,227**	No Change

Technology (520)

Proposed Budget	**4,376,020**	**4,005,301**	
Final Budget	**4,376,020**	**4,005,301**	No Change

Equipment Services (530)

Proposed Budget	**2,965,381**	**3,084,983**	
Final Budget	**2,965,381**	**3,084,983**	No Change

Proposed Budget	**217,907,721**	**196,266,418**
Changes	2,439,789	923,981
Final Budget	**220,347,510**	**197,190,399**

Appendix B (continued)

Fund Title	Actual 9/30/2022 Fund Balance	Projected 9/30/2023 Fund Balance	FY 23-24 Budget Revenues	FY 23-24 Budget Expenditures	Change in Fund Balance	Budgeted 9/30/2024 Fund Balance
General Fund	19,089,368	15,449,850	54,654,871	54,812,560	(157,689)	15,292,161
Special Revenue Funds						
Building Permits (110)	6,032,394	4,307,256	7,517,911	8,087,559	(569,648)	3,737,607
Fifth Avenue Business (138)	3,613	3,613	716,897	716,897	0	3,613
East Naples Bay District (150)	2,140,880	(168,198)	573,025	339,280	233,745	65,547
Moorings Bay District (151)	1,115,412	1,091,964	49,524	162,500	(112,976)	978,988
Community Redevelopment (180)	10,306,439	6,767,562	21,416,033	27,195,408	(5,779,375)	988,188
Streets and Traffic (190)	3,666,683	1,108,372	4,884,305	5,297,481	(413,176)	695,196
Utility Tax/ Debt Service (200)	2,130,195	2,070,726	4,666,530	4,508,373	158,157	2,228,883
Capital Projects Fund (340)	5,314,915	2,318,435	4,369,115	6,144,500	(1,775,385)	543,050
One Cent Sales Tax (350)	18,753,468	5,629,322	1,455,383	3,138,000	(1,682,617)	3,946,705
Total Capital, Debt and Special Revenue Funds	49,463,999	23,129,053	45,648,723	55,589,998	(9,941,275)	13,187,777
Enterprise Funds						
Water and Sewer (420)	46,372,189	16,050,119	52,107,242	40,596,110	11,511,132	27,561,251
Gulf Acres Rosemary Heights (426)	7,008	68,459	248,000	224,229	23,771	92,230
Naples Beach Fund (430)	6,911,733	4,499,034	4,088,765	3,525,591	563,174	5,062,208
Solid Waste Fund (450)	2,715,506	2,920,728	9,949,000	10,356,275	(407,275)	2,513,453
City Dock Fund (460)	781,509	845,980	3,579,950	3,208,915	371,035	1,217,015
Storm Water Fund (470)	8,507,471	(18,447,292)	27,320,307	6,795,860	20,524,447	2,077,155
Tennis Fund (480)	831,332	527,336	963,000	989,196	(26,196)	501,140
Total Enterprise Funds	66,126,748	6,464,363	98,256,264	65,696,176	32,560,088	39,024,450
Internal Service Funds						
Risk Management (500)	4,197,464	3,703,091	5,052,533	4,862,153	190,380	3,893,471
Employee Benefits (510)	4,488,944	4,911,235	9,393,718	9,139,227	254,491	5,165,726
Technology Services (520)	847,002	701,796	4,376,020	4,005,301	370,719	1,072,515
Equipment Services (530)	(24,953)	481,696	2,965,381	3,084,983	(119,602)	362,093
Total Internal Service Funds	9,508,457	9,797,817	21,787,652	21,091,664	695,988	10,493,805
TOTAL	144,188,572	54,841,083	220,347,510	197,190,399	23,157,111	77,998,193

Appendix C

This is the 164-page Capital Improvement document that was presented to City Council in May 2023.

(On file in the City Clerk's Office)

Agenda Item 5.C.
Meeting of 9/20/23

RESOLUTION 2023-15208

A RESOLUTION DETERMINING AND FIXING THE 2023 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 5, 2023; 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 20, 2023; 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 2023-24 aggregate millage rate (the applied rate for the General Fund and the special districts) is 1.1872 which is 13.36 percent greater than the aggregate rolled back rate of 1.0473 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 One Billion One Hundred Twenty-Eight Million, Four Hundred Seventy-Four Thousand, Five Hundred Fourteen Dollars ($1,128,474,514);

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2023 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 2022-23.

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 $564,237

Adjusted for discount per statute $536,025

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 20TH DAY OF SEPTEMBER 2023.

Attest:

Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann, Mayor

Michael McCabe, Vice Mayor

Approved as to form and legality:

Vose Law Firm, City Attorney

Date filed with City Clerk: 9/21/23

Agenda Item 5.E.
Meeting of 9/20/23

RESOLUTION 2023-15210

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE EAST NAPLES BAY SPECIAL TAXING DISTRICT, FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; 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 2023-24 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, 2023 and ending September 30, 2024 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, 2024, 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. $339,280

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, 2023 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, 2023.

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.

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 20TH DAY OF SEPTEMBER 2023.

Attest:

Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann, Mayor

Michael McCabe, Vice Mayor

Approved as to form and legality:

Vose Law Firm, City Attorney

Date filed with City Clerk: 9/21/23

Agenda Item 5.D.
Meeting of 9/20/23

RESOLUTION 2023-15209

A RESOLUTION DETERMINING AND FIXING THE 2023 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 5, 2023; 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 20, 2023; 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 2023-24 aggregate millage rate (the applied rate for the General Fund and the special districts) is 1.1872 mills, which is 13.36 percent greater than the aggregate rolled back rate of 1.0473 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, Nine Hundred Seven Million, Two Hundred Ninety-Six Thousand, Nine Hundred Nine Dollars ($2,907,296,909);

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2023 tax levy and millage rate for the Moorings Bay Special Taxing District is adopted at 0.0125 mills, which is the same as FY 2022-23.

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. $36,341

Adjusted for discount per statute $34,524

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 20TH DAY OF SEPTEMBER 2023.

Attest:

Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann, Mayor

Michael McCabe, Vice Mayor

Approved as to form and legality:

Vose Law Firm, City Attorney

Date filed with City Clerk: 9/21/23

Agenda Item 5.F.
Meeting of 9/20/23

RESOLUTION 2023-15211

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; 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 public hearings on the fiscal year 2023-24 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, 2023 and ending September 30, 2024 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, 2024, 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. $162,500

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, 2023, 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, 2023.

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 20TH DAY OF SEPTEMBER 2023.

Attest:

Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann, Mayor

Michael McCabe, Vice Mayor

Approved as to form and legality:

Vose Law Firm, City Attorney

Date filed with City Clerk: 9/21/23

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 live 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.

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- 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