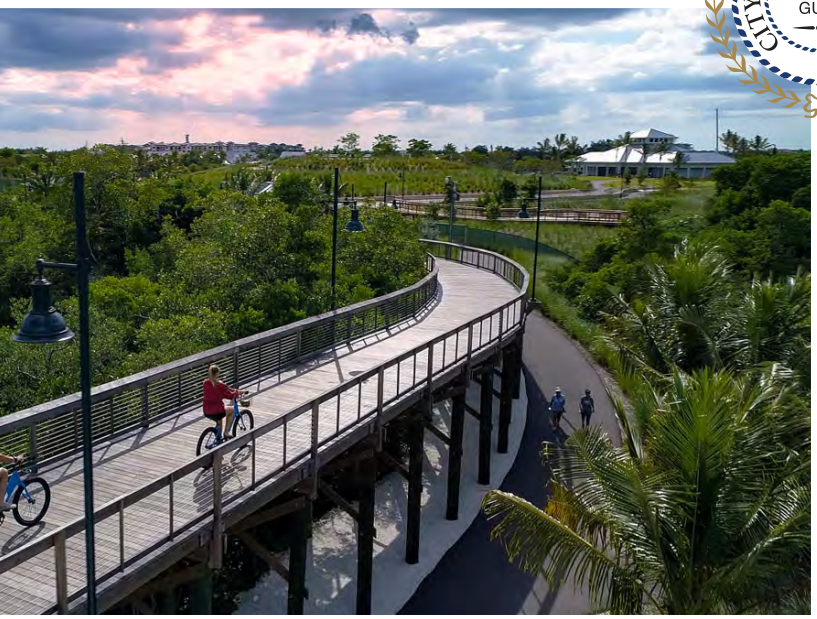
Adopted Budget

City of Naples, Florida









Fiscal Year 2024-2025

City of Naples



Principal Officers

Mayor	Teresa Heitmann
Vice-Mayor	Terry Hutchison
Council Member	Berne Barton
Council Member	Raymond Christman
Council Member	William Kramer
Council Member	Linda Penniman
Council Member	Beth Petrunoff
City Manager	Jay Boodheshwar
City Attorney	Matthew McConnell
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	Ciro M. Dominquez
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, 2023



Executive Director

CITY OF NAPLES



VISION

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



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The City of Naples acknowledges:

City Staff for their contributions to this report.

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

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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, 2024

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, 2024, and ending September 30, 2025. This document provides the City's financial framework and presents a balanced budget for the upcoming year while looking towards the future. It reflects the City Council's policy direction and guidance, while considering community input and recommendations of the City Manager and your professional staff. This budget continues to prioritize public safety, our residents, and our workforce while meeting the needs of a growing community.

The budget was developed using a millage rate of 1.23 mills, an increase of .06 mills from FY 2023-24. The Collier County Property Appraiser estimates an increase of 11.18% in taxable values; FY 2023-24 taxable value is estimated at $38.518 billion, as compared to $34.644 billion in FY 2022-23. Adjusted for the Community Redevelopment Agency's tax increment, the taxable value increase is 10.45%.

The budget contained herein implements a millage rate of 1.23 mills, as approved by consensus at the August 19, 2024, Budget Workshop. This increase in millage from 1.17 in FY23/24 to 1.23 in FY24/25 will enable the City to enhance the level of safety personnel while also maintaining consistent level of service in all other areas to the residents of the City.

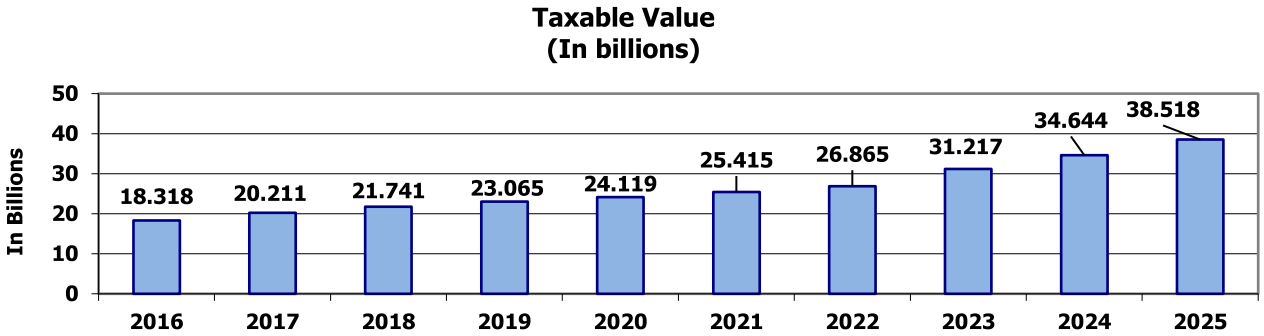
Highlights of the budget:

- General Fund recommended millage rate is 1.23.
- 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 $208.82 million, compared to the FY 2023-24 adopted budget of $197.19 million, an increase of $11.63 million. This includes an increase of $6.37 million in personnel expenses, $6.62 million in operating expenses and a decrease of ($1.36) million in capital expenses.

- No increase in health insurance rates.
- The budget invests $42.79 million into the community with capital improvements in water/sewer utility systems and stormwater system upgrades and enhancements, affordable housing, roadways, building infrastructure, park improvements, and tree restoration, as discussed and presented in the Capital Improvement Program.
- There is a net increase of 20.0 Full Time Equivalent (FTE) positions from the current approved staffing level. These positions are proposed to maintain service levels and/or to provide additional staff support to achieve the City Council's established priorities.
- City pension contribution rates are budgeted at 13% of salaries for General employees, 46% for Police Officers, and 48% for Firefighters.
- Required principal and interest payments are $7.22 million.

Millage Rate

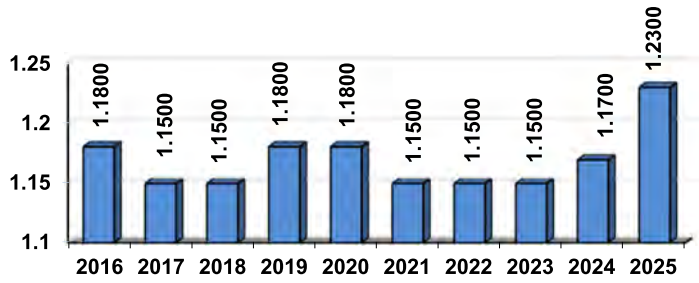
Taxable value for the City increased 11.18%; FY2024-25 taxable value is $38.518 billion, as compared to FY23-24 which was $34.644 billion.



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

At the August 19, 2024, City Council budget workshop meeting, there was a consensus to proceed with a millage rate of 1.230. Property tax revenue, using the millage rate of 1.2300, is calculated as follows:

	Rate	Total Levy	Amount to CRA	General Fund Amount	Budgeted General Fund 95%
Millage Rate	1.2300	$47,378,248	$2,952,497	$44,425,751	$42,204,464



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 1.12473. The aggregate rolled-back rate is 1.1126. The current year proposed rate is 12.11% greater than the rolled-back rate.

General Fund		
Gross Taxable Value	$ 38,518,900,592	
	Current	**Rolled-back Rate**
Millage	**1.23**	**1.0954**
	$ 47,378,248	$ 42,193,604
Less amt to CRA	$ 2,952,497	$ 2,629,402
	$ 44,425,751	$ 39,564,202
95%	**$ 42,204,464**	**$ 37,585,991**
		$ (4,618,472)

	Millage	
	Current	**Rolled-back Rate**
Taxable Value	**1.23**	**1.0954**
$ 1,000,000	$ 1,230	$ 1,095
$ 5,000,000	$ 6,150	$ 5,477
$ 10,000,000	$ 12,300	$ 10,954

Staffing and Employee Issues

A large increase in this year's budget will be directed towards expenditures on employee recruitment and retention efforts. Over $6.3 million of new investments in employees with an increase of 20.0 new positions and increased compensation enables that effort to move forward. Although current contract negotiations have not concluded, estimated salary increases between 4% and 10% for all employees of collective bargaining units have been included in this budget. Non-bargaining positions will see a 4% wage increase as well as a merit component.

The City supported a salary survey study to evaluate the salary structure of non-bargaining employees. This led to a revised pay & classification plan to better align the pay scale and continue to enable the City to hire and retain quality employees.

The City's health insurance benefits are an important component of attracting and retaining quality personnel. There has been no rate increase for FY 2024-25 or 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

For FY 2024-25 there is a net increase of 20.0 FTE's. The following list summarizes the changes by Fund/Department.

New Positions	Fund/Dept	FTE	Salary	Total Salary & Benefits	Millage Increase Enhancement
Newposition/consultant *	001 - Generan Fund - Planning	1.00		150,000	★
EMS Batallion Chief (start in April)	001 - General Fund - Fire Rescue	1.00	64,354	92,475	★
Firefighters (3)	001 - General Fund - Fire Rescue	3.00	67,126	357,942	★
Logistics Batallion Chief	001 - General Fund - Fire Rescue	1.00	141,002	184,951	★
Recreation Coordinator	001 - General Fund - Recreation	1.00	43,621	67,461	★
Certified Police Officers	001 - General Fund - Police	4.00	72,000	521,840	★
	TOTAL - GENERAL FUND	**11.00**	**388,103**	**1,374,669**	
Permit Coordinator	110 - Building Fund	1.00	46,394	70,806	
GIS Specialist	420 - Water/Sewer Fund	1.00	72,501	102,304	
Safety & Training Manager	420 - Water/Sewer Fund	1.00	86,251	118,894	
Sr. Utilities Inspector	420 - Water/Sewer Fund	1.00	70,776	100,223	
Utilities Permit Technician	420 - Water/Sewer Fund	1.00	54,969	81,152	
Business Analyst	470 - Storm water Fund	1.00	61,559	89,103	
Engineering Aide	470 - Storm water Fund	1.00	67,989	96,861	
Engineering Coordinator	470 - Storm water Fund	1.00	76,973	107,700	
Public Safety Technician	520 - Technology Svcs Fund	1.00	65,000	93,255	★
	TOTAL OTHER FUNDS	**9.00**	**602,412**	**860,298**	
	GRAND TOTAL ALL FUNDS	**20.00**	**990,515**	**2,234,967**	

* Note postiion was entered in operating expenses, budget will be transferred as necessary

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 General Fund is the largest single fund and represents the City's primary operating 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 9/30/21	Actual 9/30/22	Actual 9/30/23	Estimated 9/30/24	Budgeted 9/30/25
Total Fund Balance	26,368,912	27,572,888	28,646,174	28,878,300	28,024,883
Unassigned (Plus Prepaid)	**20,144,800**	**19,073,244**	**21,571,696**	**21,697,044**	**20,067,981**
Emergency	4,344,507	4,443,788	5,081,980	5,481,256	6,256,902
Nonspendable	1,679,974	1,462,574	1,245,174	1,200,000	1,200,000
Other	215,755	2,593,282	747,324	500,000	500,000

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

To maintain consistent and healthy fund balances, in June of 2024, City Council approved a CPI rate increase of 4.5% for both Water/Sewer and Solid Waste fees. This will bring in additional monies needed to support the stability of these funds. In June of 2022, City

Council approved a contract for a stormwater rate study to evaluate rates based on the 5-year Capital Improvement Project. This proposal was presented to council in June of 2024 and thereafter a resolution was approved increasing the Stormwater rates by 40% to accommodate immediate capital needs and provide sufficient revenue to issue $27 million debt related to the $93 million outfall project. This action reassures that management plan will fund capital and operational needs for the future.

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. This budget anticipates continued growth in revenues. Our local and regional economy has remained resilient despite inflationary impacts and changes to the way we live post-pandemic as well as during recovery from Hurricane Ian.

In July, the maximum millage analysis was presented to the Council. The emphasis of the discussion, aside from the increased property values impacting budget planning, was safety personnel levels, and major capital projects. This millage discussion included the financial impacts on the General Fund unrestricted fund balance by the end of FY2024. At the August 19, 2024 Budget Workshop meeting by consensus the millage rate was set at 1.2300 enabling the increase in safety personnel.

The city's three pension funds are funded at 80.6% for Police, 85.2% for Fire and 83.9% 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 $41.5 million as of 9/30/2023.

City pension contribution rates are budgeted in FY 2024-25 at 46% of salaries for Police, 48% for Firefighters, and 13% for General employees. The actuarial report required 33.24% of salaries for Police, 25.19% for Firefighters, and 11.35% for General employees. The City estimates these rates will result in an additional $2.1 million 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.

During FY2023-24, several funds will need to issue debt to support the ongoing capital projects. The projects this debt will cover include an estimated $11 million to rebuild the Naples Pier, $12 million for the Public Parking Garage and $27 million for the Beach Outfall Project. The FY2024-25 proposed budget includes a full year debt payment on each of these items.

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 $39.6 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. The City will also receive grant funding of $12 million to rebuild the Naples pier, damaged during Hurricane Ian.

Capital
Public discussion for this budget occurred in May 2024. 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 estimates and where necessary the use of cash balances, grants and debt issuance, 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 a decrease of $10,276,000, from $53,065,021 to $42,789,021. 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.

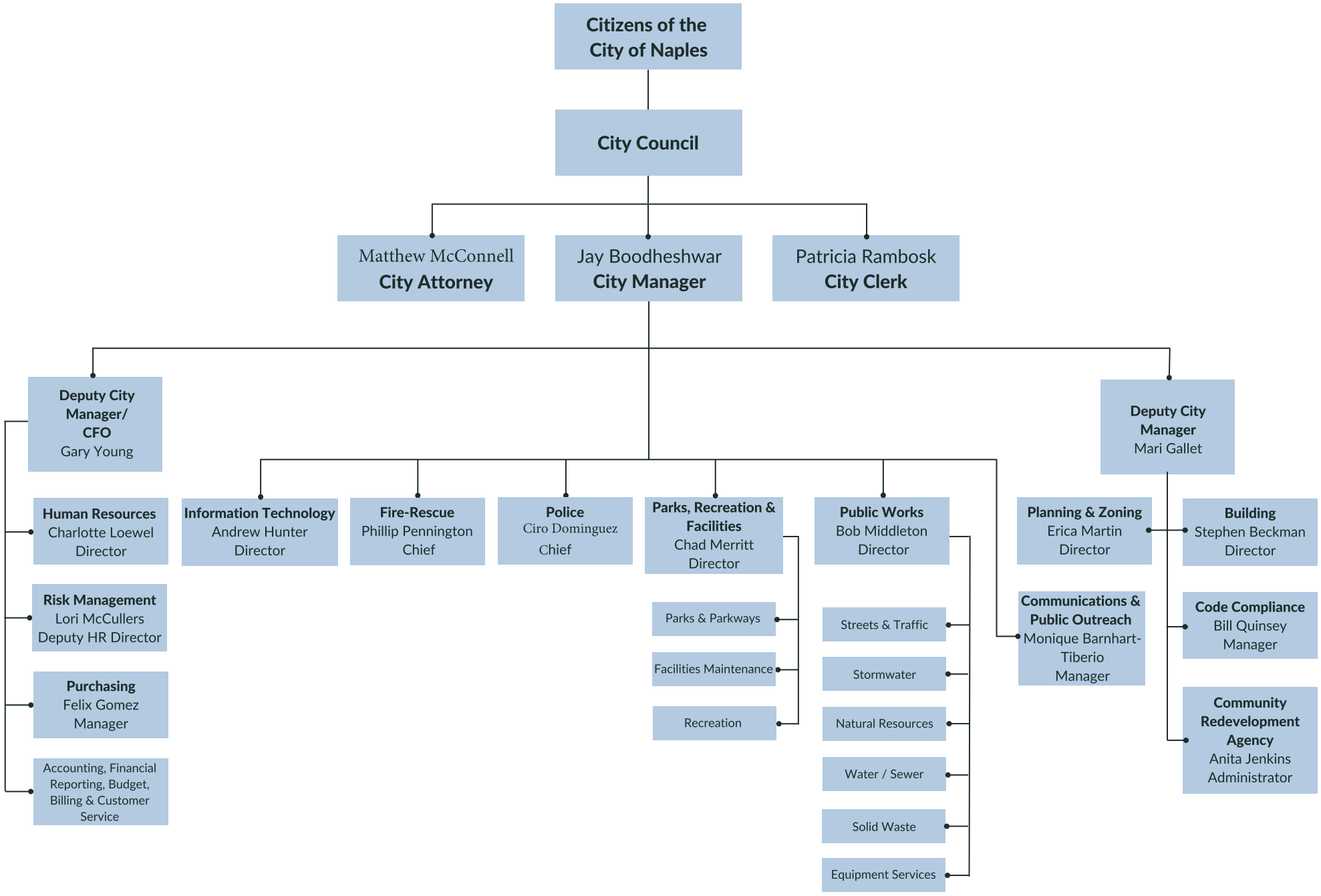
I would like to express my appreciation to the many people who have contributed to this document, including the City Council, members of the Presidents' Council, homeowner associations, City advisory boards, residents, and staff. I would especially like to thank the competent staff in the City's Finance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


Citizens of the City of Naples
City Council
Matthew McConnell
City Attorney
Jay Boodheshwar
City Manager
Patricia Rambosk
City Clerk
Deputy City Manager/ CFO
Gary Young
Human Resources
Charlotte Loewel
Director
Risk Management
Lori McCullers
Deputy HR Director
Purchasing
Felix Gomez
Manager
Accounting, Financial Reporting, Budget, Billing & Customer Service
Information Technology
Andrew Hunter
Director
Fire-Rescue
Phillip Pennington
Chief
Police
Ciro Dominguez
Chief
Parks, Recreation & Facilities
Chad Merritt
Director
Parks & Parkways
Facilities Maintenance
Recreation
Public Works
Bob Middleton
Director
Streets & Traffic
Stormwater
Natural Resources
Water / Sewer
Solid Waste
Equipment Services
Deputy City Manager
Mari Gallet
Planning & Zoning
Erica Martin
Director
Communications & Public Outreach
Monique Barnhart-Tiberio
Manager
Building
Stephen Beckman
Director
Code Compliance
Bill Quinsey
Manager
Community Redevelopment Agency
Anita Jenkins
Administrator

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		

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City of Naples

All Fund Revenue and Expenditure Analysis

Fund Overview

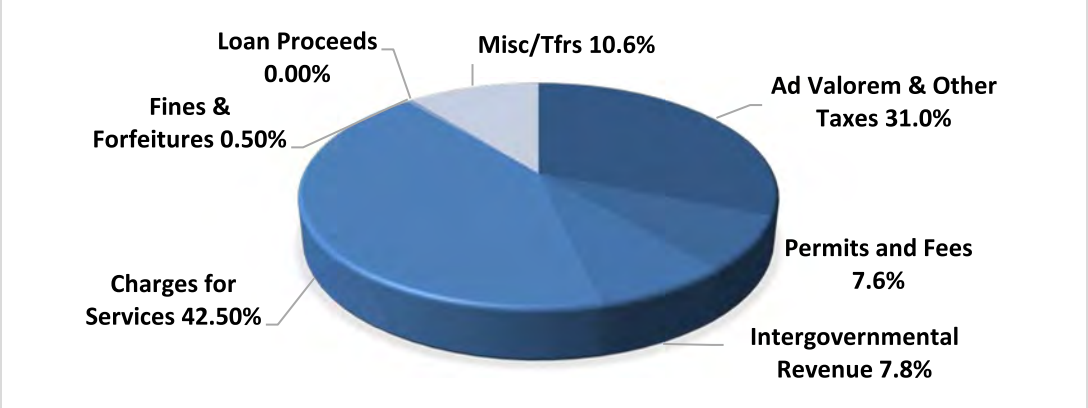
The City of Naples budget is structured based on 22 individual funds. The account structure follows the State of Florida's Uniform Accounting System. Each fund is a distinct financial entity with its own revenues and expenses. The FY 2024-25 budget is balanced in accordance with the City's Code of Ordinances. Total revenues are budgeted at $186,736,288 and expenditures are budgeted at $208,822,792, a decrease in fund balance of -$22,086,504.

Revenue Overview

The combined FY 2024-25 revenues of the City's budgeted funds are as follows:

All Fund Revenue Analysis by Source

	FY 2023-24 Budget	%	FY 2024-25 Budget	%
Ad Valorem & Other Taxes	51,389,036	23.4%	57,918,446	31.0%
Permits and Fees	24,664,323	11.2%	14,255,249	7.6%
Intergovernmental Revenue	39,333,951	17.9%	14,575,562	7.8%
Charges for Services	72,422,084	33.0%	79,282,187	42.5%
Fines and Forfeitures	925,950	0.4%	932,850	0.5%
Loan Proceeds	12,000,000	5.5%	0	0.0%
Miscellaneous/Transfers	18,907,512	8.6%	19,771,994	10.6%
Total	**$219,642,856**		**$186,736,288**	

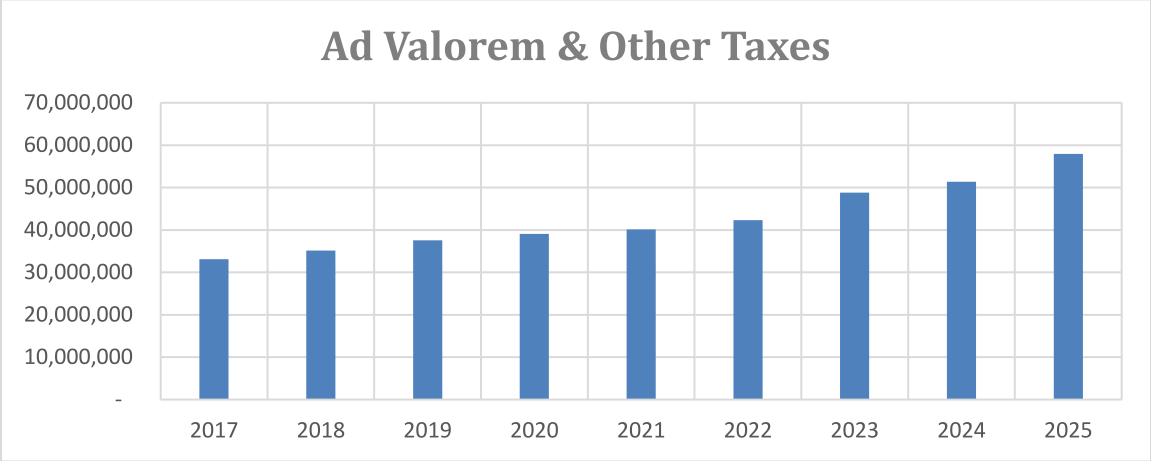


Ad Valorem & Other Taxes ($57,918,446)

City wide, taxes make up 31.0% of the City's revenues, with Ad Valorem Taxes being the largest tax, at $45,788,316. For FY 2024-25, the General Fund operating millage rate is 1.230, an increase of 0.06 mills from FY 2023-24. 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 $3.17 million. Communications Tax has been allocated in the past to the General Fund, Streets Fund, and Public Service Tax. In FY 2024-25 as

in FY 2023-24 the General Fund allocation of $1.5 million has been redirected to Street Fund. The State of Florida Department of Revenue's Office of Tax Research is due to release its projection in 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 ($14,255,249)

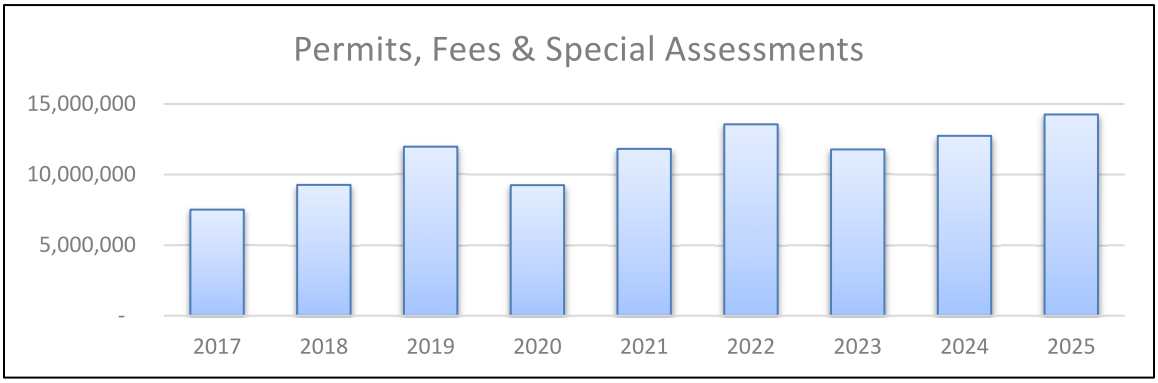
Under Florida's Constitution, local governments may utilize a variety of revenue sources to fund services and improvements without express statutory authorization. Franchise fees, impact fees, special assessments, and user fees such as building permit fees are examples of these home rule revenue sources.

Permits, Fees and Special Assessments make up 7.6% of the City's revenues. The City is budgeted to collect $14.25 million in this segment. Building Permits are budgeted at $8.2 million.

Franchise fees, budgeted at $4.3 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.

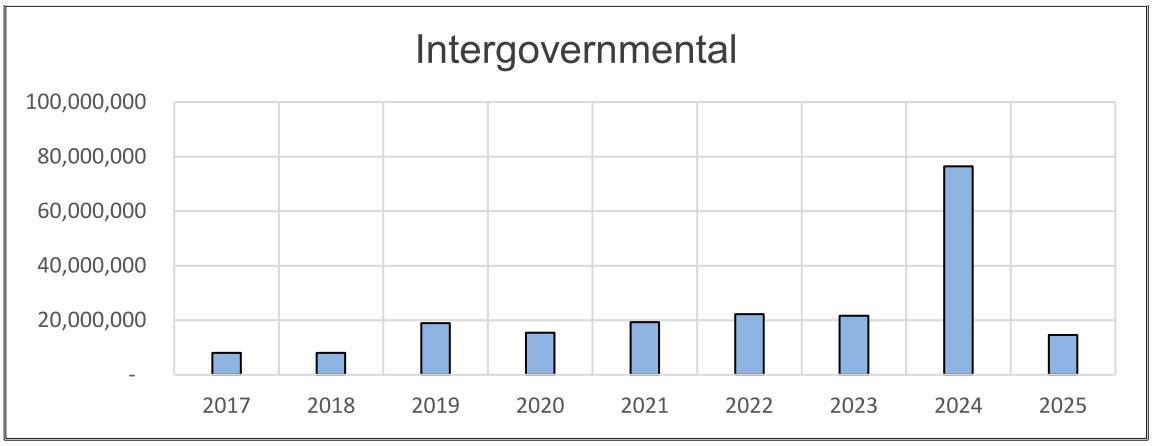
Special Assessment Bonds and assessment payments budgeted at $1.06 million.



Intergovernmental ($14,575,562)

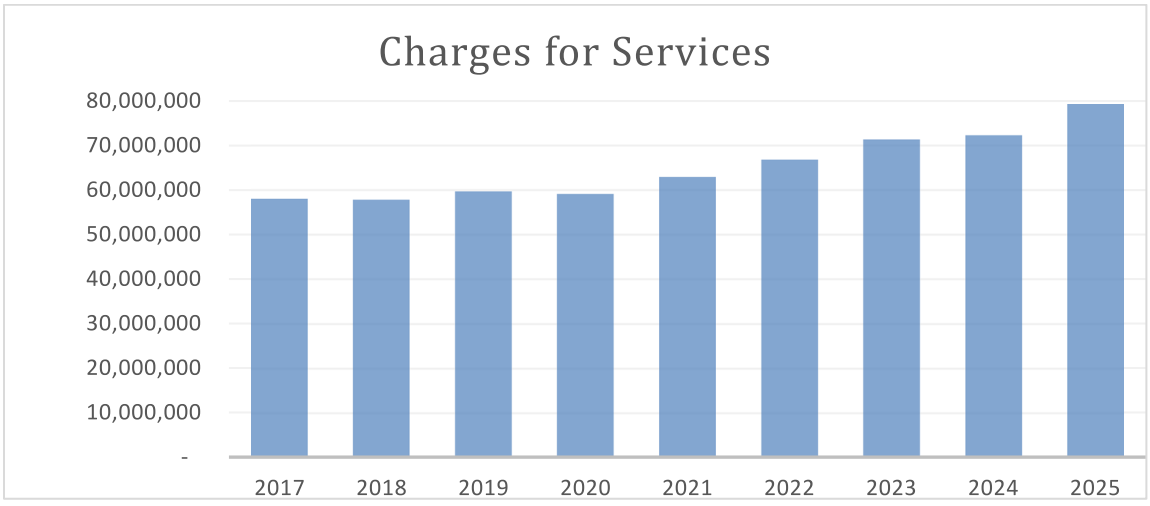
Intergovernmental Revenue includes revenue from Federal or State grants, state revenue sharing and Collier County agreements. Funds from Collier County include a $1.5 million Interlocal Agreement that provides funding for recreation programs, including beach operations that serve

the County residents. This also includes the Community Redevelopment Agency (CRA)'s Tax Increment revenue from Collier County, budgeted at $7.691 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.



Charges for Services ($79,282,187)

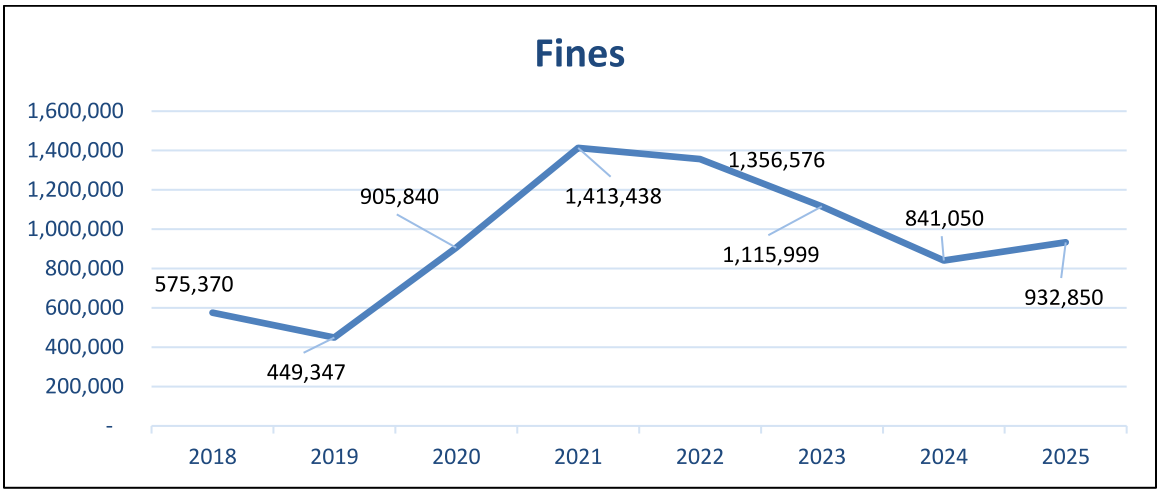
Making up 42.5% of City revenues, Charges for Services represents the largest source of budgeted revenues City-wide. The largest portions include charges to Water/Sewer customers ($37.4 million), Solid Waste customers ($10.3 million), City Dock customers ($3.6 million) and Stormwater customers ($7.8 million). This year's charges for services are based on the history of the revenue source.



Fines ($932,850)

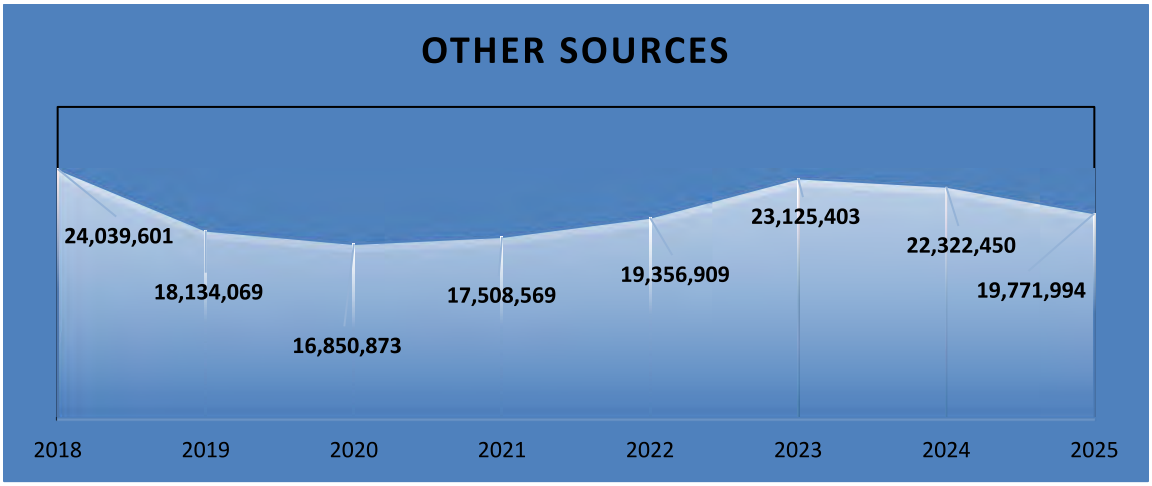
Fines are received by the General and Beach Funds. The primary sources of fines are parking or traffic citations issued by the Naples Police Department.

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



Miscellaneous/Other Sources ($19,771,994)

The City is projected to earn $3.18 million in interest earnings in FY 2024-25. There is $6.02 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 $9.42 million (Internal Service Fund), Water Sewer System Development Fees and auction income.

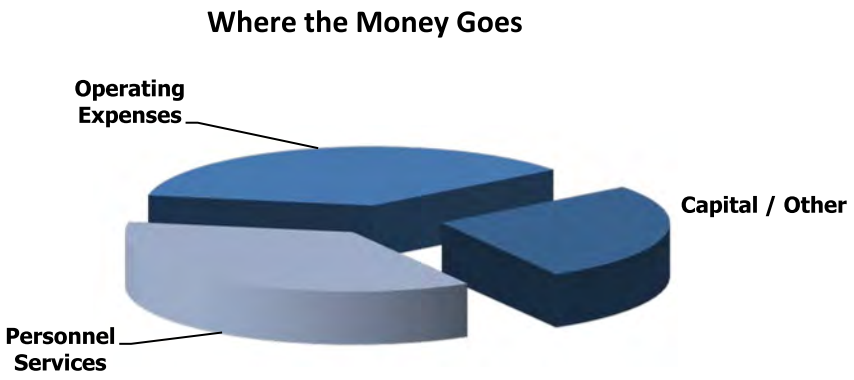


Expenditure Overview

The appropriations of the twenty-two budgeted funds are $208,822,792. The following chart shows a summary of the combined budget by category:

All Fund Expenditures by Category

	FY 2023-24 Budget	%	FY 2024-25 Budget	%
Personnel Services	$69,542,365	35.3%	$75,910,752	36.4%
Operating Expenses	69,843,043	35.4%	76,462,392	36.6%
Capital Expenses/Other	57,804,991	29.3%	56,449,648	27.0%
Total Expenditures	**$197,190,399**		**$208,822,792**	



Personnel Services ($75,910,752)

Personnel Services budgeted at $75,910,752 and includes all salaries and benefits for City employees. Salaries and benefits, city wide, increased $6,368,387 over adopted budget, 9.2%. The primary causes for this increase include: the addition of 20 new positions (see chart below), 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 same as the prior year.

New Positions	Fund/Dept	FTE	Salary	Total Salary & Benefits	Millage Increase Enhancement
New position/consultant *	001 - Generan Fund - Planning	1.00		150,000	★
EMS Batallion Chief (start in April)	001 - General Fund - Fire Rescue	1.00	64,354	92,475	★
Firefighters (3)	001 - General Fund - Fire Rescue	3.00	67,126	357,942	★
Logistics Batallion Chief	001 - General Fund - Fire Rescue	1.00	141,002	184,951	★
Recreation Coordinator	001 - General Fund - Recreation	1.00	43,621	67,461	★
Certified Police Officers	001 - General Fund - Police	4.00	72,000	521,840	★
	TOTAL - GENERAL FUND	**11.00**	**388,103**	**1,374,669**	
Permit Coordinator	110 - Building Fund	1.00	46,394	70,806	
GIS Specialist	420 - Water/Sewer Fund	1.00	72,501	102,304	
Safety & Training Manager	420 - Water/Sewer Fund	1.00	86,251	118,894	
Sr. Utilities Inspector	420 - Water/Sewer Fund	1.00	70,776	100,223	
Utilities Permit Technician	420 - Water/Sewer Fund	1.00	54,969	81,152	
Business Analyst	470 - Storm water Fund	1.00	61,559	89,103	
Engineering Aide	470 - Storm water Fund	1.00	67,989	96,861	
Engineering Coordinator	470 - Storm water Fund	1.00	76,973	107,700	
Public Safety Technician	520 - Technology Svcs Fund	1.00	65,000	93,255	★
	TOTAL OTHER FUNDS	**9.00**	**602,412**	**860,298**	
	GRAND TOTAL ALL FUNDS	**20.00**	**990,515**	**2,234,967**	

* Note postiion was entered in operating expenses, budget will be transferred as necessary

The FY 2024-25 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 2024-25 budgeted above the actuarial amount in all funds is estimated at $2.1 million.

FY 2024-25 Pension Contributions				
General Fund	Funded Ratio 10/1/23	Budgeted Contribution Rate	Actuarial Rate	% Diff
Police	80.60%	46.00%	33.24%	12.76%
Fire	85.20%	48.00%	25.19%	22.81%
General	83.90%	13.00%	11.35%	1.65%

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.

Operating Expenses ($76,462,392)

Operating Expenditures increased by $6,619,349, 9.5% over adopted budget. Significant changes will be discussed within each fund's narrative.

Non-Operating: Capital Outlay, Debt, and Other Expenditures ($56,449,648)

The FY 2024-25 budget includes $56,449,648 for capital outlay, transfers, and other expenditures.

The Five-Year Capital Improvement Plan (CIP) was presented to the Council in May, in accordance with the Code of Ordinances. Capital projects included in this budget total $42.79 million. Information on the projects specifically budgeted for FY 2024-25 is included in each funds' schedules and in the Capital Section of this document.

The city's debt service payments total $7.22 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	$4,500,000
CRA Fund to the Debt Service Fund	$1,444,971

All Funds
Changes in Fund Balance
Fiscal Year 2024-25

The following spreadsheet shows the actual September 2023 fund balance and the projected fund balance for September 2024. The budgeted September 30, 2025 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 9/30/2023 Fund Balance	Projected 9/30/2024 Fund Balance	FY 24-25 Budget Revenues	FY 24-25 Budget Expenditures	Change in Fund Balance	Budgeted 9/30/2025 Fund Balance
General Fund	**21,571,696**	**21,697,044**	**60,939,959**	**62,569,022**	**(1,629,063)**	**20,067,981**
Special Revenue Funds						
Building Permits (110)	5,539,890	4,457,914	7,785,617	8,566,048	(780,431)	**3,677,483**
Baker Park (125)	1,764,882	1,739,782	35,000	950,000	(915,000)	**824,782**
Fifth Avenue Business (138)	2,732	2,732	766,102	766,102	0	**2,732**
East Naples Bay District (150)	2,640,831	333,900	636,531	451,430	185,101	**519,001**
Moorings Bay District (151)	1,190,847	1,135,496	64,824	47,035	17,789	**1,153,285**
Community Redevelopment (180)	15,915,375	9,803,649	10,944,110	17,352,956	(6,408,846)	**3,394,803**
Streets and Traffic (190)	4,535,019	1,266,890	4,670,949	4,852,441	(181,492)	**1,085,398**
Utility Tax/ Debt Service (200)	2,828,840	3,033,997	6,275,501	6,347,505	(72,004)	**2,961,993**
Capital Projects Fund (340)	5,978,693	1,100,972	4,647,910	5,051,441	(403,531)	**697,441**
One Cent Sales Tax (350)	19,728,779	3,647,794	200,000	0	200,000	**3,847,794**
Total Capital, Debt and Special Revenue Funds	**60,125,888**	**26,523,127**	**36,026,544**	**44,384,958**	**(8,358,414)**	**18,164,714**
Enterprise Funds						
Water and Sewer (420)	48,687,390	36,412,961	39,101,927	48,603,695	(9,501,768)	**26,911,193**
Gulf Acres Rosemary Heights (426)	117,821	199,416	275,500	225,883	49,617	**249,033**
Naples Beach Fund (430)	6,313,676	4,717,593	3,611,000	4,868,855	(1,257,855)	**3,459,738**
Solid Waste Fund (450)	5,351,035	4,295,090	10,387,000	10,846,897	(459,897)	**3,835,193**
City Dock Fund (460)	557,221	557,671	3,585,850	3,327,375	258,475	**816,146**
Storm Water Fund (470)	9,513,807	5,472,245	8,214,000	8,871,095	(657,095)	**4,815,151**
Tennis Fund (480)	572,631	589,832	991,000	1,049,360	(58,360)	**531,472**
Total Enterprise Funds	**71,113,581**	**52,244,808**	**66,166,277**	**77,793,160**	**(11,626,883)**	**40,617,926**
Internal Service Funds						
Risk Management (500)	4,326,994	4,589,796	5,482,135	5,298,671	183,464	**4,773,260**
Employee Benefits (510)	5,861,918	6,025,889	9,496,216	9,946,711	(450,495)	**5,575,394**
Technology Services (520)	495,330	518,399	4,077,400	4,233,983	(156,583)	**361,816**
Equipment Services (530)	413,117	62,656	4,547,757	4,596,287	(48,530)	**14,126**
Total Internal Service Funds	**11,097,359**	**11,196,740**	**23,603,508**	**24,075,652**	**(472,144)**	**10,724,596**
TOTAL	**163,908,524**	**111,661,720**	**186,736,288**	**208,822,792**	**(22,086,504)**	**89,575,216**

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
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
Water and Sewer	Planned capital projects
Naples Beach Fund	Planned capital projects
Solid Waste Fund	Planned capital projects
Storm Water Fund	Planned capital projects
Technology Fund	Planned capital projects

City of Naples
FY 2024-25 All Funds Revenue by Type
Including Interfund Charges and Transfers

Fund	Description	Ad Valorem & Other Taxes	Permits & Fees	Intergov-ernmental	Charges for Services	Fines	Other Sources	Total
1	General Fund	45,864,064	4,916,000	5,893,000	2,994,395	162,000	1,110,500	60,939,959
110	Building Permits Fund	0	7,694,237	0	0	0	91,380	7,785,617
125	Baker Park Fund	0	0	0	0	0	35,000	35,000
138	Business Imp. District	0	766,102	0	0	0	0	766,102
150	East Naples Bay District	591,531	0	0	0	0	45,000	636,531
151	Moorings Bay District	39,824	0	0	0	0	25,000	64,824
180	Community Redevelopment	2,952,497	0	7,691,613	0	0	300,000	10,944,110
190	Streets and Traffic	3,705,000	295,000	590,949	0	0	80,000	4,670,949
200	Debt Service	4,765,530	0	0	0	0	1,509,971	6,275,501
340	Capital Project Fund	0	47,910	0	0	0	4,600,000	4,647,910
350	One Cent Sales Tax	0	0	0	0	0	200,000	200,000
420	Water and Sewer Fund	0	0	0	37,357,500	0	1,744,427	39,101,927
426	Gulf Acres/Rosemary Hts	0	247,000	0	0	0	28,500	275,500
430	Naples Beach Fund	0	0	400,000	2,341,000	770,000	100,000	3,611,000
450	Solid Waste Fund	0	0	0	10,292,000	0	95,000	10,387,000
460	City Dock Fund	0	0	0	3,565,000	850	20,000	3,585,850
470	Storm Water Fund	0	289,000	0	7,770,000	0	155,000	8,214,000
480	Tennis Fund	0	0	0	976,000	0	15,000	991,000
500	Risk Management	0	0	0	5,382,135	0	100,000	5,482,135
510	Health Benefits	0	0	0	0	0	9,496,216	9,496,216
520	Technology Services	0	0	0	4,062,400	0	15,000	4,077,400
530	Equipment Services	0	0	0	4,541,757	0	6,000	4,547,757
	Total	**$ 57,918,446**	**$ 14,255,249**	**$ 14,575,562**	**$ 79,282,187**	**$ 932,850**	**$ 19,771,994**	**$ 186,736,288**

Fund	Description	Total	Transfers In	Internal Services	Net Revenues
1	General Fund	60,939,959	4,925,640	37,000	55,977,319
110	Building Permits Fund	7,785,617	0	0	7,785,617
138	Business Imp. District	766,102	0	0	766,102
150	East Naples Bay District	636,531	0	0	636,531
151	Moorings Bay District	64,824	0	0	64,824
180	Community Redevelopment	10,944,110	0	0	10,944,110
190	Streets and Traffic	4,670,949	0	0	4,670,949
200	Debt Service	6,275,501	1,806,277	0	4,469,224
340	Capital Project Fund	4,647,910	4,500,000	0	147,910
350	One Cent Sales Tax	200,000	0	0	200,000
420	Water and Sewer Fund	39,101,927	73,882	0	39,028,045
426	Gulf Acres/Rosemary Hts	275,500	0	0	275,500
430	Naples Beach Fund	3,611,000	0	0	3,611,000
450	Solid Waste Fund	10,387,000	0	0	10,387,000
460	City Dock Fund	3,585,850	0	0	3,585,850
470	Storm Water Fund	8,214,000	0	0	8,214,000
480	Tennis Fund	991,000	0	0	991,000
500	Risk Management	5,482,135	0	5,382,135	100,000
510	Health Benefits	9,496,216	0	0	9,496,216
520	Technology Services	4,077,400	0	4,062,400	15,000
530	Equipment Services	4,547,757	0	4,431,757	116,000
	Total	**$ 186,701,288**	**$ 11,305,799**	**$ 13,913,292**	**$ 161,482,197**

City of Naples

FY 2024-25 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	47,658,012	13,399,010	1,512,000	**62,569,022**	0	11,262,738	**51,306,284**
110	Building Permits Fund	4,328,778	3,202,270	1,035,000	**8,566,048**	547,470	1,311,876	**6,706,702**
125	Baker Park Fund	0	0	950,000	**950,000**	0	0	**950,000**
138	Business Imp. District	0	766,102	0	**766,102**	0	0	**766,102**
150	East Naples Bay District	0	2,285	449,145	**451,430**	0	0	**451,430**
151	Moorings Bay District	0	47,035	0	**47,035**	0	0	**47,035**
180	Community Redevelopment	1,037,630	937,855	15,377,471	**17,352,956**	1,564,061	232,880	**15,556,015**
190	Streets and Traffic	1,093,573	3,578,868	180,000	**4,852,441**	176,730	763,792	**3,911,919**
200	Debt Service	0	15,030	6,332,475	**6,347,505**	4,515,030	0	**1,832,475**
340	Capital Project Fund	0	122,920	4,928,521	**5,051,441**	122,920	0	**4,928,521**
350	One Cent Sales Tax	0	0	0	**0**	0	0	**0**
420	Water and Sewer Fund	11,628,670	21,469,135	15,505,890	**48,603,695**	1,997,000	4,236,795	**42,369,900**
426	Gulf Acres/Rosemary Hts	0	5,475	220,408	**225,883**	0	0	**225,883**
430	Naples Beach Fund	1,546,044	1,587,447	1,735,364	**4,868,855**	278,670	435,520	**4,154,665**
450	Solid Waste Fund	2,662,563	6,754,334	1,430,000	**10,846,897**	551,320	2,438,289	**7,857,288**
460	City Dock Fund	407,337	2,546,413	373,625	**3,327,375**	103,000	129,566	**3,094,809**
470	Storm Water Fund	2,583,413	2,032,933	4,254,749	**8,871,095**	324,800	625,548	**7,920,747**
480	Tennis Fund	406,712	567,648	75,000	**1,049,360**	70,280	83,183	**895,897**
500	Risk Management	212,835	5,085,836	0	**5,298,671**	110,240	1,934,089	**3,254,342**
510	Health Benefits	0	9,946,711	0	**9,946,711**	202,970	0	**9,743,741**
520	Technology Services	1,343,249	2,160,734	730,000	**4,233,983**	136,710	216,344	**3,880,929**
530	Equipment Services	1,001,936	2,084,351	1,510,000	**4,596,287**	169,410	275,113	**4,151,764**
	Total	**$ 75,910,752**	**$ 76,312,392**	**$ 56,599,648**	**$ 208,822,792**	**$ 10,870,611**	**$ 23,945,733**	**$ 174,006,448**

FISCAL YEAR 2024-25
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Ad Valorem Taxes-Current	35,096,840	39,439,931	39,439,931	**45,788,316**	6,348,385		6,348,385	
Local Option Fuel Tax	878,828	790,000	790,000	**800,000**	10,000		10,000	
5th Cent County Gas Tax	656,514	603,000	603,000	**605,000**	2,000		2,000	
Fire Insurance Premium	1,264,503	600,000	600,000	**600,000**	0		0	
Casualty Insurance Premium	1,041,101	750,000	750,000	**750,000**	0		0	
Payment in Lieu of Taxes	2,067,600	2,067,600	2,067,600	**2,067,600**	0		0	
Public Service Tax/Electric	3,963,112	3,500,000	3,500,000	**3,600,000**	100,000		100,000	
Public Service Tax/ Propane	247,150	210,000	210,000	**230,000**	20,000		20,000	
Public Service Tax/Gas	63,213	65,000	65,000	**65,000**	0		0	
Local Communication Tax	3,327,218	3,125,505	3,125,505	**3,170,530**	45,025		45,025	
City Business Tax	205,498	210,000	210,000	**210,000**	0		0	
City Bus Tax/Changes	949	2,000	1,000	**1,000**	(1,000)		0	
City Bus Tax/Insurance	191	1,000	500	**1,000**	0		500	
City Bus Tax/Collier County	31,983	25,000	25,000	**30,000**	5,000		5,000	
Total Ad Valorem & Other Taxes	**$ 48,844,700**	**$ 51,389,036**	**$ 51,387,536**	**$ 57,918,446**	**$ 6,529,410**	**12.7%**	**$ 6,530,910**	**12.71%**
Building Permits	5,869,131	7,881,716	6,853,126	**8,190,099**	308,383		1,336,973	
Franchise Fees-FPL	4,389,980	4,150,000	4,150,000	**4,300,000**	150,000		150,000	
Franchise Fees-Natural Gas	111,551	145,000	145,000	**145,000**	0		0	
Franchise Fees-Trolley	(5,000)	3,000	3,000	**3,000**	0		0	
Impact Fees	0	200,000	200,000	**200,000**	0		0	
Special Assessments/Other	517,013	11,373,115	456,252	**294,910**	(11,078,205)		(161,342)	
Special Assess./Bus Impr Distrct	643,384	716,897	716,897	**766,102**	49,205		49,205	
Permits/Special	(1,825)	10,000	25,000	**175,000**	165,000		150,000	
Permits/Temp Use Permit	10,670	12,595	20,500	**9,138**	(3,457)		(11,362)	
Permits/Outdoor	11,734	1,000	1,000	**1,000**	0		0	
Permits/Coastal Construction	2,150	4,000	4,000	**4,000**	0		0	
Planning Fees/Zoning Fee	224,461	165,000	165,000	**165,000**	0		0	
Tree Protection Application Fee	4,609	2,000	2,000	**2,000**	0		0	
Total Permits and Fees	**$ 11,777,859**	**$ 24,664,323**	**$ 12,741,775**	**$ 14,255,249**	**$ (10,409,074)**	**-42.2%**	**$ 1,513,474**	**11.88%**
Grants	1,694,623	23,814,543	60,955,403	**370,949**	(23,443,594)		(60,584,454)	
State Revenue Sharing	1,028,956	975,000	975,000	**975,000**	0		0	
Mobile Home Licenses	14,436	10,500	15,000	**15,000**	4,500		0	
Alcohol Beverage Licenses	68,459	60,000	71,174	**70,000**	10,000		(1,174)	
General Use Sales Tax	3,537,883	3,500,000	3,500,000	**3,500,000**	0		0	
Capital Use Sales Tax	6,409,537	1,255,383	2,116,435	**0**	(1,255,383)		(2,116,435)	
Firefighters Education	24,900	18,000	19,170	**18,000**	0		(1,170)	
Fuel Tax Refund	28,158	35,000	30,000	**35,000**	0		5,000	
Collier County	7,980,997	9,468,525	6,368,525	**9,191,613**	(276,912)		2,823,088	
Collier County/CDBG	612,250	0	0	**0**	0		0	
TDC Beach Maintenance	203,000	197,000	400,000	**400,000**	203,000		0	
Other Grants	0	0	2,000,000	**0**	0		(2,000,000)	
Total Intergovernmental Revenue	**$ 21,603,197**	**$ 39,333,951**	**$ 76,450,707**	**$ 14,575,562**	**$ (24,758,389)**	**-62.9%**	**$ (61,875,145)**	**-80.93%**
City Fees/Maps, Codes & Copies	2,302	1,100	1,100	**1,000**	(100)		(100)	
City Fees/Election Fee	0	0	4,806	**0**	0		(4,806)	
City Fees/County Billing	36,000	36,000	36,000	**36,000**	0		0	
Internal Svc Fee/Equipment Services	2,754,415	1,986,463	2,011,799	**3,582,315**	1,595,852		1,570,516	
Internal Svc Fee/Technology Svc	3,054,750	3,532,020	3,532,020	**4,062,400**	530,380		530,380	
Internal Svc Fee/External Charges	0	108,158	108,158	**110,000**	1,842		1,842	
Internal Service Fuel	533,928	870,760	868,570	**849,442**	(21,318)		(19,128)	
Insurance Fees/ Internal Service	3,565,158	4,951,533	4,951,533	**5,382,135**	430,602		430,602	
False Alarms & Fingerprinting	20,154	22,000	22,000	**22,000**	0		0	
Investigation Fees	1,923	20,000	20,000	**20,000**	0		0	
Police Security Services	261,124	280,000	334,582	**280,000**	0		(54,582)	
911 Salary Subsidy	98,142	65,000	95,000	**100,000**	35,000		5,000	
Fire Contract Services	887,826	1,021,313	1,021,313	**1,062,165**	40,852		40,852	
EMS Space Rental	35,800	41,400	41,400	**41,400**	0		0	
Water Sales	19,041,735	17,500,000	17,500,000	**18,287,500**	787,500		787,500	
Hydrant Services	97,299	75,000	95,000	**77,000**	2,000		(18,000)	
Tapping fees	149,149	118,000	118,000	**120,000**	2,000		2,000	
Reinstall Fees	38,875	28,000	28,000	**28,500**	500		500	
Connection Charges	165,494	145,000	145,000	**148,000**	3,000		3,000	
Water Surcharge	1,484,679	1,370,000	1,370,000	**1,400,000**	30,000		30,000	
Water Delinquent Fees	21,812	100,000	20,000	**25,000**	(75,000)		5,000	

FISCAL YEAR 2024-25
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Water Miscellaneous Fees	16,893	20,000	20,000	**20,000**	0		0	
Plan Review Fees	47,652	40,000	40,000	**41,000**	1,000		1,000	
Application Fees	19,571	18,000	18,000	**18,500**	500		500	
Water Inspection Fees	6,860	6,000	6,000	**6,000**	0		0	
Garbage/Trash	8,458,026	8,918,000	8,918,000	**9,319,000**	401,000		401,000	
Special Pick-up	37,811	40,000	40,000	**40,000**	0		0	
Recycle Material	1,188	0	0	**0**	0		0	
Commercial Roll Offs	910,783	924,000	924,000	**933,000**	9,000		9,000	
Sewer Service Charges	14,346,059	13,885,000	13,885,000	**14,507,000**	622,000		622,000	
Connection Charges	0	5,000	1,000	**1,000**	(4,000)		0	
Inspection Charges	4,180	4,000	4,000	**4,000**	0		0	
Surcharge Sewer	746,280	680,000	680,000	**695,000**	15,000		15,000	
Irrigation/Reclaimed Water	2,045,786	1,930,000	1,930,000	**1,970,000**	40,000		40,000	
Application Fees	10,926	8,000	8,000	**9,000**	1,000		1,000	
Phy Env/Stormwater Fee	5,585,972	5,550,807	5,550,807	**7,770,000**	2,219,193		2,219,193	
Lot Mowing Fees	3,321	1,200	17,105	**1,500**	300		(15,605)	
Parking Facilities/Meter	1,989,524	2,200,000	2,500,000	**2,100,000**	(100,000)		(400,000)	
D-Downtown on Street Parking	22,650	0	0	**0**	0		0	
Economic Env/CDBG Revenue	10,290	0	0	**0**	0		0	
Fac Prog/Sponsorship N	5,000	5,000	5,150	**5,000**	0		(150)	
Fleischmann Park Revenue	601,850	570,000	580,000	**580,000**	10,000		0	
Skate Park Memberships	31,858	40,000	35,000	**35,000**	(5,000)		0	
Norris Center Revenue	321,880	304,000	304,000	**504,000**	200,000		200,000	
River Park Revenue	120,260	102,000	103,000	**103,000**	1,000		0	
Baker Park Revenue	85,414	70,000	67,120	**72,000**	2,000		4,880	
Aquatic Center Classes	26,704	26,500	25,834	**25,500**	(1,000)		(334)	
Lowdermilk Park Revenue	115,229	180,000	225,000	**240,000**	60,000		15,000	
Fishing Pier Revenue	0	0	0	**0**	0		0	
Boat Dock Rent	722,303	820,000	820,000	**820,000**	0		0	
Boat Dock Fuel	1,749,320	2,600,000	2,000,000	**2,600,000**	0		600,000	
Bait Sales	12,501	20,000	15,000	**15,000**	(5,000)		0	
Misc. Dock Revenue	30,685	30,000	40,000	**35,000**	5,000		(5,000)	
Naples Landings	97,034	85,000	85,000	**85,000**	0		0	
Mooring Ball Rental	3,392	3,500	4,480	**3,500**	0		(980)	
Cat/Boat Storage Fee	23	1,000	1,191	**1,000**	0		(191)	
Electric Recovery Revenue	(56)	0	6,345	**0**	0		(6,345)	
Water Recovery Revenue	1,335	1,500	1,500	**1,500**	0		0	
Non Refundable Applications	6,003	4,000	7,500	**5,000**	1,000		(2,500)	
Tennis Courts Membership	184,730	220,000	220,000	**220,000**	0		0	
Tennis Courts Daily Play	71,467	95,000	95,000	**95,000**	0		0	
Tennis Courts Tournaments	46,726	50,000	70,000	**70,000**	20,000		0	
Tennis Courts Lessons	402,177	501,000	501,000	**501,000**	0		0	
Tennis Courts Ball Machine	8,186	11,000	11,000	**11,000**	0		0	
Tennis Courts Retail Sales	18,670	25,000	25,000	**29,000**	4,000		4,000	
Tennis Courts Restring	10,022	15,000	15,000	**15,000**	0		0	
Tennis Courts Sponsors	38,803	35,000	40,000	**35,000**	0		(5,000)	
Pensions Reimb	105,830	105,830	105,830	**105,830**	0		0	
Total Charges for Services	**$ 71,331,685**	**$ 72,422,084**	**$ 72,275,143**	**$ 79,282,187**	**$ 6,860,103**	**9.5%**	**$ 7,007,044**	**9.69%**
County Court Fines	30,057	40,000	40,000	**40,000**	0		0	
Police Training Fees	6,738	4,000	4,000	**4,000**	0		0	
City Fines	870,841	825,750	725,750	**825,750**	0		100,000	
Handicap accessibility	6,250	4,000	4,000	**4,000**	0		0	
Late Fees	44,800	26,200	28,100	**28,100**	1,900		0	
Code Enforcement Fines	118,625	10,000	5,000	**10,000**	0		5,000	
Civil Ordinance Infrac	15,220	1,000	14,200	**1,000**	0		(13,200)	
Parking Crossing Guard	23,468	15,000	20,000	**20,000**	5,000		0	
Total Fines and Penalties	**$ 1,115,999**	**$ 925,950**	**$ 841,050**	**$ 932,850**	**$ 6,900**	**0.7%**	**$ 91,800**	**10.91%**

FISCAL YEAR 2024-25
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Misc. Revenue/Interest	4,425,165	2,530,000	4,379,000	**3,185,880**	655,880		(1,193,120)	
Rents	53,675	48,300	55,545	**55,545**	7,245		0	
Scrap Surplus	333	500	500	**500**	-		0	
Scrap/Auction Proceeds	318,453	70,000	97,777	**75,000**	5,000		(22,777)	
Misc. Revenue	29,839	0	0	**0**	-		0	
Other Donation Revenues	3,700	0	10,000	**10,000**	10,000		0	
Other Misc. Income	116,215	20,000	5,000	**10,000**	(10,000)		5,000	
Health Insurance Fund Revenue	9,806,169	9,368,718	9,368,718	**9,416,216**	47,498		47,498	
Insurance Reimbursements	3,039,690	1,696,112	2,232,028	**0**	(1,696,112)		(2,232,028)	
Loan Proceeds	0	12,000,000	40,100,000	**0**	(12,000,000)		(40,100,000)	
Interfund Transfers	4,173,882	4,173,882	5,173,882	**6,018,853**	1,844,971		844,971	
Water System Development	614,537	500,000	500,000	**500,000**	-		0	
Sewer System Development	543,746	500,000	500,000	**500,000**	-		0	
Total Misc Revenue and Transfers	**$ 23,125,403**	**$ 30,907,512**	**$ 62,422,450**	**$ 19,771,994**	**$ (11,135,518)**	**-36.0%**	**$ (42,650,456)**	**-68.33%**
Total All Fund Revenue by Type	**$ 177,798,843**	**$ 219,642,856**	**$ 276,118,661**	**$ 186,736,288**	**$ (32,906,568)**	**-15.0%**	**$ (89,382,373)**	**-32.37%**

FISCAL YEAR 2024-25
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL EXPENSES								
510200 REGULAR SALARIES & WAGES	34,026,828	39,782,903	38,119,791	**43,803,664**	4,020,761		5,683,873	
510300 OTHER SALARIES	1,275,265	2,304,464	1,934,089	**1,925,951**	(378,513)		(8,138)	
510305 PERSONAL LEAVE PAYOUTS	1,275,569	1,160,576	994,102	**1,170,674**	10,098		176,572	
510320 STATE INCENTIVE PAY	83,323	86,700	88,089	**92,680**	5,980		4,591	
510330 EDUCATION REIMBURSEMENT	40,661	82,000	36,313	**82,000**	0		45,687	
510400 OVERTIME	2,025,219	1,739,450	2,271,492	**2,351,126**	611,676		79,634	
510410 SPECIAL DUTY PAY	207,434	356,311	331,613	**483,859**	127,548		152,246	
510420 HOLIDAY PAY	433,723	578,587	533,642	**597,557**	18,970		63,915	
510440 NAA OVERTIME	800,577	1,021,313	1,021,313	**1,072,379**	51,066		51,066	
525010 FICA	2,905,085	3,296,720	3,290,223	**3,704,118**	407,398		413,895	
525030 RETIREMENT CONTRIBUTIONS	8,068,219	9,636,348	9,459,086	**10,817,922**	1,181,574		1,358,836	
525040 LIFE/HEALTH INSURANCE	7,656,175	7,754,682	7,769,514	**8,076,024**	321,342		306,510	
525070 EMPLOYEE ALLOWANCES	272,080	492,311	500,246	**482,797**	(9,514)		(17,449)	
525220 STATE INSURANCE PREMIUM TAX	2,305,604	1,250,000	1,250,000	**1,250,000**	0		0	
529000 OTHER	0	0		**0**	0		0	
TOTAL PERSONAL EXPENSES	**$ 61,375,763**	**$ 69,542,365**	**$ 67,599,513**	**$ 75,910,752**	**$ 6,368,387**	**9.2%**	**$ 8,311,239**	**12.29%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	3,347,920	1,153,210	1,758,632	**1,482,645**	329,435		(275,987)	
530010 CITY ADMINISTRATION	0	0	0	**0**	0		0	
530050 COUNTY LANDFILL	1,926,581	2,052,400	2,007,000	**2,070,500**	18,100		63,500	
530070 SMALL TOOLS	28,054	32,800	32,300	**33,300**	500		1,000	
530080 CORE VALUES	10,219	20,000	20,000	**20,000**	0		0	
530110 DOG PARK	674	0	0	**0**	0		0	
530200 FIELD TRIPS	5,536	10,100	10,100	**9,600**	(500)		(500)	
530310 TV PRODUCTION EXPENDITURE	58,635	30,000	30,000	**68,000**	38,000		38,000	
531000 PROFESSIONAL SERVICES	278,909	580,000	605,000	**751,500**	171,500		146,500	
531001 CREDIT CARD ACCEPTANCE	689,409	817,720	742,720	**764,720**	(53,000)		22,000	
531010 PROFESSIONAL SERVICES-OTHER	2,959,014	4,561,797	4,822,064	**5,086,772**	524,975		264,708	
531020 ACCOUNTING & AUDITING	99,850	118,500	117,300	**117,300**	(1,200)		0	
531040 OTHER CONTRACTUAL SERVICES	5,936,493	7,431,903	7,460,455	**7,843,710**	411,807		383,255	
531041 HORTICULTURE SERVICES CONTRACT	81,270	187,000	140,000	**176,000**	(11,000)		36,000	
531042 ETHICS INVESTIGATIONS	3,384	25,000	5,000	**20,000**	(5,000)		15,000	
531070 MEDICAL/TOBACCO SERVICES	39,856	50,000	45,000	**42,000**	(8,000)		(3,000)	
531080 DENTAL PROGRAM	437,972	437,485	444,946	**448,319**	10,834		3,373	
531110 PROF SVCS - CONSERV EASEMENT	0	150,000	150,000	**0**	(150,000)		(150,000)	
531130 STOP LOSS PREMIUMS	1,298,298	1,526,997	1,565,808	**1,199,874**	(327,123)		(365,934)	
531140 LONG TERM DISABILITY	67,604	67,034	75,982	**53,207**	(13,827)		(22,775)	
531150 LIFE INSURANCE	314,556	282,104	317,404	**307,201**	25,097		(10,203)	
531160 VISION INSURANCE	38,718	39,197	39,197	**41,062**	1,865		1,865	
531170 SHORT TERM DISABILITY	0	0	0	**83,328**	83,328		83,328	
531220 INVESTMENT ADVISORY SERVICE	68,933	60,000	62,964	**64,000**	4,000		1,036	
531230 CULTURAL ARTS-THEATRE	31,974	51,500	51,500	**150,000**	98,500		98,500	
531300 CITY MANAGER SEARCH	18,782	0	2,746	**0**	0		(2,746)	
531420 GAS TAX OVERLAY	0	1,500,000	2,885,242	**1,500,000**	0		(1,385,242)	
531430 LAWN LANDSCAPE CERTIFICATION	0	0	0	**0**	0		0	
531500 ELECTION EXPENSE	0	75,000	75,000	**0**	(75,000)		(75,000)	
531510 DOCUMENT IMAGING	7,186	7,000	7,000	**7,000**	0		0	
532010 CITY ATTORNEY	550,722	510,000	1,050,000	**660,000**	150,000		(390,000)	
532040 OTHER LEGAL SERVICES	114,260	230,500	230,342	**223,000**	(7,500)		(7,342)	
532100 LITIGATION SERVICES	0	30,000	30,000	**30,000**	0		0	
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	317,543	497,485	415,812	**519,373**	21,888		103,561	
541000 COMMUNICATIONS	336,407	321,391	320,609	**355,036**	33,645		34,427	
541010 TELEPHONE	58,882	65,070	61,250	**63,810**	(1,260)		2,560	
541020 TECHNOLOGY COMMUNICATIONS	54,057	118,200	118,200	**125,000**	6,800		6,800	
542000 TRANSPORTATION	3,441	10,100	10,100	**10,100**	0		0	
542020 POSTAGE & FREIGHT	92,825	97,000	97,000	**97,000**	0		0	
542100 EQUIP. SERVICES - REPAIRS	2,612,705	1,986,463	2,011,799	**3,582,318**	1,595,855		1,570,519	
542110 EQUIP. SERVICES - FUEL	801,872	870,760	869,872	**849,439**	(21,321)		(20,433)	
543010 ELECTRICITY	3,229,235	3,676,639	3,437,977	**3,646,024**	(30,615)		208,047	
543020 WATER, SEWER, GARBAGE	940,698	977,446	959,273	**1,018,658**	41,212		59,385	
544000 RENTALS & LEASES	84,929	122,900	143,799	**150,250**	27,350		6,451	
544020 EQUIPMENT RENTAL	206,861	404,900	431,500	**370,600**	(34,300)		(60,900)	
545010 UNEMPLOYMENT COMPENSATION	0	3,000	3,000	**3,000**	0		0	
545020 HEALTH CLAIMS PAID	5,895,168	4,400,000	4,400,000	**5,300,000**	900,000		900,000	
545030 PRESCRIPTION CLAIMS	239,262	1,100,000	1,100,000	**1,200,000**	100,000		100,000	
545050 HEALTHCARE REIMBURSEMENT	529,067	600,000	600,000	**600,000**	0		0	
545060 EMPLOYEE FLEX PLAN	142,075	216,250	216,250	**128,305**	(87,945)		(87,945)	

FISCAL YEAR 2024-25
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
545090	HEALTH/FITNESS REIMBURSEMENT	30,210	28,800	28,800	**32,400**	3,600		3,600	
545100	WORKERS COMP STATE ASSESS	9,193	12,000	12,000	**12,000**	0		0	
545110	WORKERS COMPENSATION	838,913	1,114,024	1,116,924	**1,226,261**	112,237		109,337	
545120	CANCER BILL	9,420	10,100	11,363	**12,499**	2,399		1,136	
545200	GENERAL LIABILITY	726,595	1,036,686	1,038,323	**1,196,540**	159,854		158,217	
545210	AUTO COLLISION	248,777	509,579	519,994	**568,889**	59,310		48,895	
545220	SELF INSURANCE CHARGE	3,565,158	4,951,533	4,951,533	**5,382,135**	430,602		430,602	
545230	REIMBURSEMENTS/REFUNDS	(1,293,037)	(200,000)	(158,587)	**(100,000)**	100,000		58,587	
545250	PROPERTY/FLOOD INSURANCE	1,008,679	1,844,708	1,844,708	**1,919,257**	74,549		74,549	
546000	REPAIR AND MAINTENANCE	1,592,341	1,869,464	1,812,566	**1,861,325**	(8,139)		48,759	
546020	BUILDINGS & GROUND MAINT.	262,865	395,510	413,575	**399,170**	3,660		(14,405)	
546030	EQUIP. MAINT. CONTRACTS	41,078	81,000	76,000	**81,000**	0		5,000	
546040	EQUIP. MAINTENANCE	730,764	706,000	749,500	**710,500**	4,500		(39,000)	
546050	STORM REPAIR COSTS	0	25,000	25,000	**25,000**	0		0	
546060	OTHER MAINTENANCE	103,897	245,000	200,000	**245,000**	0		45,000	
546070	BUOYS AND MARKERS	0	15,000	15,000	**15,000**	0		0	
546080	LAKE MAINTENANCE	29,838	35,000	50,000	**35,000**	0		(15,000)	
546090	STREET LIGHT & POLE MAINTENANCE	56,255	90,000	75,000	**90,000**	0		15,000	
546100	SUBLET REPAIR COSTS	317,173	245,000	306,060	**275,000**	30,000		(31,060)	
546120	ROAD REPAIRS	211,599	500,000	450,000	**485,000**	(15,000)		35,000	
546130	ROAD REPAIRS	294,235	400,000	450,000	**400,000**	0		(50,000)	
546140	HYDRANT MAINTENANCE	3,872	4,700	4,250	**5,500**	800		1,250	
546160	HARDWARE MAINTENANCE	147,903	150,000	151,089	**160,000**	10,000		8,911	
546170	SOFTWARE MAINTENANCE	1,318,390	897,641	949,979	**1,010,173**	112,532		60,194	
546190	PRINTERS	3,391	8,300	8,300	**7,000**	(1,300)		(1,300)	
546340	REPAIR & MAINT LEVEL OF SERVICE	334,024	522,000	491,465	**457,000**	(65,000)		(34,465)	
547000	PRINTING AND BINDING	58,218	108,700	105,712	**114,580**	5,880		8,868	
547010	LEGAL ADS	49,843	55,550	57,209	**55,250**	(300)		(1,959)	
547020	ADVERTISING (NON LEGAL)	25,296	40,200	40,200	**29,500**	(10,700)		(10,700)	
547060	DUPLICATING	12,934	22,600	18,703	**29,800**	7,200		11,097	
549000	OTHER CURRENT CHARGES	475	8,150	7,800	**7,150**	(1,000)		(650)	
549020	TECHNOLOGY SERVICE CHARGE	3,054,750	3,532,020	3,532,020	**4,062,400**	530,380		530,380	
549040	EMPLOYEE DEVELOPMENT	13,165	20,000	15,000	**15,000**	(5,000)		0	
549050	SPECIAL EVENTS	34,883	199,200	199,200	**204,000**	4,800		4,800	
549060	AWARDS	11,739	15,000	15,000	**15,000**	0		0	
549070	EMPLOYEE RECOGNITION	3,921	4,300	4,600	**6,300**	2,000		1,700	
549080	HAZARDOUS WASTE DISPOSAL	4,052	5,700	5,000	**5,700**	0		700	
551000	OFFICE SUPPLIES	80,099	125,240	112,140	**120,715**	(4,525)		8,575	
551020	OTHER OFFICE SUPPLIES	1,895	0	0	**0**	0		0	
551060	RESALE SUPPLIES	34,649	57,000	68,679	**74,000**	17,000		5,321	
551070	RESTRING	4,130	5,000	5,208	**5,000**	0		(208)	
552000	OPERATING SUPPLIES	1,198,637	1,220,520	1,254,587	**1,464,531**	244,011		209,944	
552020	FUEL	2,093,799	3,003,068	2,657,127	**2,973,788**	(29,280)		316,662	
552030	OIL & LUBE	7,339	11,000	11,000	**11,000**	0		0	
552060	TIRES	84,115	140,000	144,607	**150,000**	10,000		5,393	
552070	UNIFORMS	202,043	230,910	243,892	**264,105**	33,195		20,213	
552080	SHOP SUPPLIES	18,879	9,000	8,900	**9,000**	0		100	
552090	OTHER CLOTHING	37,259	48,379	51,877	**62,199**	13,820		10,322	
552100	JANITORIAL SUPPLIES	175,325	234,760	248,500	**273,000**	38,240		24,500	
552210	NEW INSTALLATION SUPPLIES	933,045	750,000	1,200,000	**1,000,000**	250,000		(200,000)	
552220	REPAIR SUPPLIES	269,251	310,000	300,000	**310,000**	0		10,000	
552230	VESTS	24,360	20,000	20,000	**20,000**	0		0	
552250	BUNKER GEAR	40,433	65,200	65,200	**69,300**	4,100		4,100	
552260	FIRE HOSE & APPLIANCES	18,130	19,100	18,999	**26,000**	6,900		7,001	
552270	SPECIALTY TEAM EQUIPMENT	33,478	35,700	35,700	**39,000**	3,300		3,300	
552410	POOL - OPERATING SUPPLIES	31,159	44,000	44,000	**40,000**	(4,000)		(4,000)	
552510	DUMPSTERS	109,467	110,000	110,000	**110,000**	0		0	
552520	MINOR OPERATING EQUIPMENT	25,318	30,000	15,000	**20,000**	(10,000)		5,000	
552800	CHEMICALS	3,952,559	4,134,991	4,084,600	**4,856,919**	721,928		772,319	
552990	INVENTORY (OVER/SHORT)	(67,019)	0	0	**0**	0		0	
554000	BOOKS, PUBS, SUBS, MEMBS	2,110	6,348	6,348	**6,215**	(133)		(133)	
554010	MEMBERSHIPS	60,515	99,911	79,069	**109,240**	9,329		30,171	
554020	BOOKS, PUBS, SUBS.	3,080	2,000	1,500	**2,500**	500		1,000	
559000	DEPRECIATION	16,991,171	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$ 76,253,472**	**$ 69,843,043**	**$ 72,477,962**	**$ 76,462,392**	**$ 6,619,349**	**9.5%**	**$ 3,984,430**	**5.50%**
NON-OPERATING EXPENSES									
560200	BUILDINGS	504,317	15,502,000	18,522,829	**1,580,000**	(13,922,000)		(16,942,829)	
560300	IMPROVEMENTS O/T BUILDING	23,316,233	25,370,000	133,240,763	**29,985,000**	4,615,000		(103,255,763)	
560400	MACHINERY EQUIP	4,816,201	3,786,806	7,240,184	**6,634,621**	2,847,815		(605,563)	
560700	VEHICLES	5,652,750	6,396,000	8,753,335	**4,768,500**	(1,627,500)		(3,984,835)	
560800	COMPUTER SOFTWARE	75,400	116,000	13,632	**221,000**	105,000		207,368	
570110	PRINCIPAL	329,294	2,090,878	2,090,878	**5,081,424**	2,990,546		2,990,546	

FISCAL YEAR 2024-25
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
570120	INTEREST	401,565	343,307	343,307	**2,134,132**	1,790,825		1,790,825	
591000	INTERFUND TRANSFERS	4,173,882	4,100,000	5,100,000	**5,944,971**	1,844,971		844,971	
599000	CONTINGENCY	(18)	100,000	100,000	**100,000**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$ 39,269,623**	**$ 57,804,991**	**$ 175,404,928**	**$ 56,449,648**	**$ (1,355,343)**	**-2.3%**	**$(118,955,280)**	**-67.82%**
	TOTAL EXPENSES	**$ 176,898,858**	**$ 197,190,399**	**$ 315,482,403**	**$ 208,822,792**	**$ 11,632,393**	**5.9%**	**$(106,659,611)**	**-33.81%**

City of Naples, Florida
Full-Time Equivalent Staffing Levels

Fund	Department	Adopted FY 21-22	Adopted FY 22-23	Proposed FY 23-24	Proposed FY 24-25	Change from 23-24
General Fund						
	Mayor & Council	1.0	1.0	1.0	1.0	-
	City Attorney	1.0	1.0	1.0	1.0	-
	City Clerk	8.0	8.0	8.0	8.0	-
	City Manager's Office	6.0	4.0	4.35	4.35	-
	Code Compliance	3.0	4.0	4.0	4.0	-
	Purchasing	4.0	4.0	4.0	4.0	-
	Ethics Commission	1.0	1.0	1.0	1.0	-
	Human Resources	5.0	5.0	6.0	6.0	-
	Planning Department	7.0	7.0	8.0	8.0	-
	Finance Department	10.5	10.5	10.5	10.5	-
	Police Administration	6.0	6.0	6.0	6.0	-
	Police Patrol	70.40	70.40	70.19	74.19	4.00
	Police Support Services	22.0	22.0	22.0	22.0	-
	Fire Operations	69.0	69.0	70.0	75.0	5.00
	Community Serv Admin	4.9	5.85	5.75	5.75	-
	Community Serv Parks/Pkys	16.0	16.0	16.0	16.0	-
	Community Serv Recreation	14.5	14.5	15.5	16.5	1.0
	Facilities Maintenance	18.0	18.0	18.0	18.0	-
	TOTAL FUND	**267.2**	**267.2**	**271.3**	**281.29**	**10.00**
Water & Sewer Fund						
	Administration	10.0	10.0	14.0	18.0	4.00
	Utility Billing/Customer Service	6.8	6.8	6.8	6.8	-
	Water Plant	35.0	35.0	35.0	35.0	-
	Wastewater Plant	37.0	37.0	38.0	38.0	-
	Utilities Maintenance	16.0	16.0	16.0	16.0	-
	TOTAL FUND	**104.8**	**104.8**	**109.8**	**113.75**	**4.00**
Solid Waste Fund						
	Administration	4.0	4.0	4.0	4.0	-
	Horticulture	4.0	4.0	4.0	4.0	-
	Residential Collection	11.0	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	14.5	14.5	14.0	17.25	3.25
	Natural Resources	4.5	4.5	5.0	5.0	-
	TOTAL FUND	**19.0**	**19.0**	**19.0**	**22.25**	**3.25**
Streets & Traffic Fund		8.5	9.0	9.0	8.75	(0.25)
Building Permits Fund		34.5	34.0	36.0	37.0	1.00
Community Redevelopment Agency		7.05	7.05	7.65	7.65	-
City Dock Fund		3.7	4.2	4.25	3.25	(1.00)
Tennis Fund		4.3	4.5	4.5	4.5	-
Naples Beach Fund		18.5	18.5	18.5	18.5	-
Technology Services Fund		4.0	8.0	9.0	10.0	1.00
Equipment Services Fund		8.5	9.0	10.0	10.0	-
Risk Management		1.0	1.0	1.0	1.0	-
GRAND TOTAL		**509.98**	**515.15**	**528.94**	**546.94**	**18.00**

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

CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2024-25

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	**$1,476.00**	**1.2300**	**13.18%**
School District	$5,283.67	4.3132	47.19%
Collier County	$4,145.76	3.4548	37.03%
Water Management/Cypress Basin	$117.36	0.0978	1.05%
Mosquito Control	$173.16	0.1443	1.55%
TOTAL	**$11,195.95**	**9.2401**	

WHERE YOUR TAX DOLLARS GO



City of Naples, $0.13 | School District, $0.47 | Collier County, $0.37 | Other, $0.03

	Millage Rate	Percent of Tax Bill	Taxable Value $ 1,000,000	$ 5,000,000	$ 10,000,000
CITY OF NAPLES	**1.2300**	**13.31%**	**$ 1,230**	**$ 6,150**	**$ 12,300**
School District	4.3132	**46.68%**	$ 4,313	$ 21,566	$ 43,132
Collier County	3.4548	**37.39%**	$ 3,455	$ 17,274	$ 34,548
Water Management/Cypress Basin	0.0978	**1.06%**	$ 98	$ 489	$ 978
Mosquito Control	0.1443	**1.56%**	$ 144	$ 722	$ 1,443
TOTAL	**9.2401**	**100.00%**	**$ 9,240**	**$ 46,201**	**$ 92,401**

City of Naples

BUDGET PLANNING CALENDAR
For Fiscal Year 2024-2025

January 12, 2024	Distribute 2024-2025 Budget Planning Calendar
January 19, 2024	Finance to distribute Capital Improvement Project (CIP) forms
February 28, 2024	CIP Requests due to Finance by noon
April 1, 2024	Draft Capital Improvement Project document to City Manager for review
April 4-9, 2024	Directors meet with City Manager to review submitted CIP
April 11, 2024	Director budget meeting - concurrent with staff meeting *(tentative)*
April 15, 2024	CIP completed and to the printer
April 18, 2024	Finance to distribute Operating Budget forms and instructions to departments
April 30, 2024	Internal Service Fund Budgets with goals and performance measures, due to Finance
May 1, 2024	CIP document deadline for Council agenda packet (CIP due by June 1 per City Code 2-691)
May 3, 2024	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 10, 2024	General Fund budgets with Goals and Objectives due to Finance
May 13, 2024	Council Workshop on CIP
May 17, 2024	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, 2024	Tentative receipt of Preliminary Taxable Value from Collier County Property Appraiser
June 10-14, 2024	City Manager meets with Directors on Operating Budgets
June 19, 2024	Agenda item on Council meeting to discuss and obtain direction on maximum millage rate
June 30, 2024	Collier County to Certify Taxable Value (prior to or on July 1)
July 15, 2024	Deliver Preliminary Operating Budget to City Council
August 4, 2024	Deadline to send DR 420 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)

City of Naples

BUDGET PLANNING CALENDAR

August 19, 2024 ..... Budget Workshop

August 23, 2024 ..... CRA Board budget meeting

August 24, 2024……..... TRIM notices mailed by Collier County

September 4, 2024 ..... 1st Budget Hearing 5:05 pm

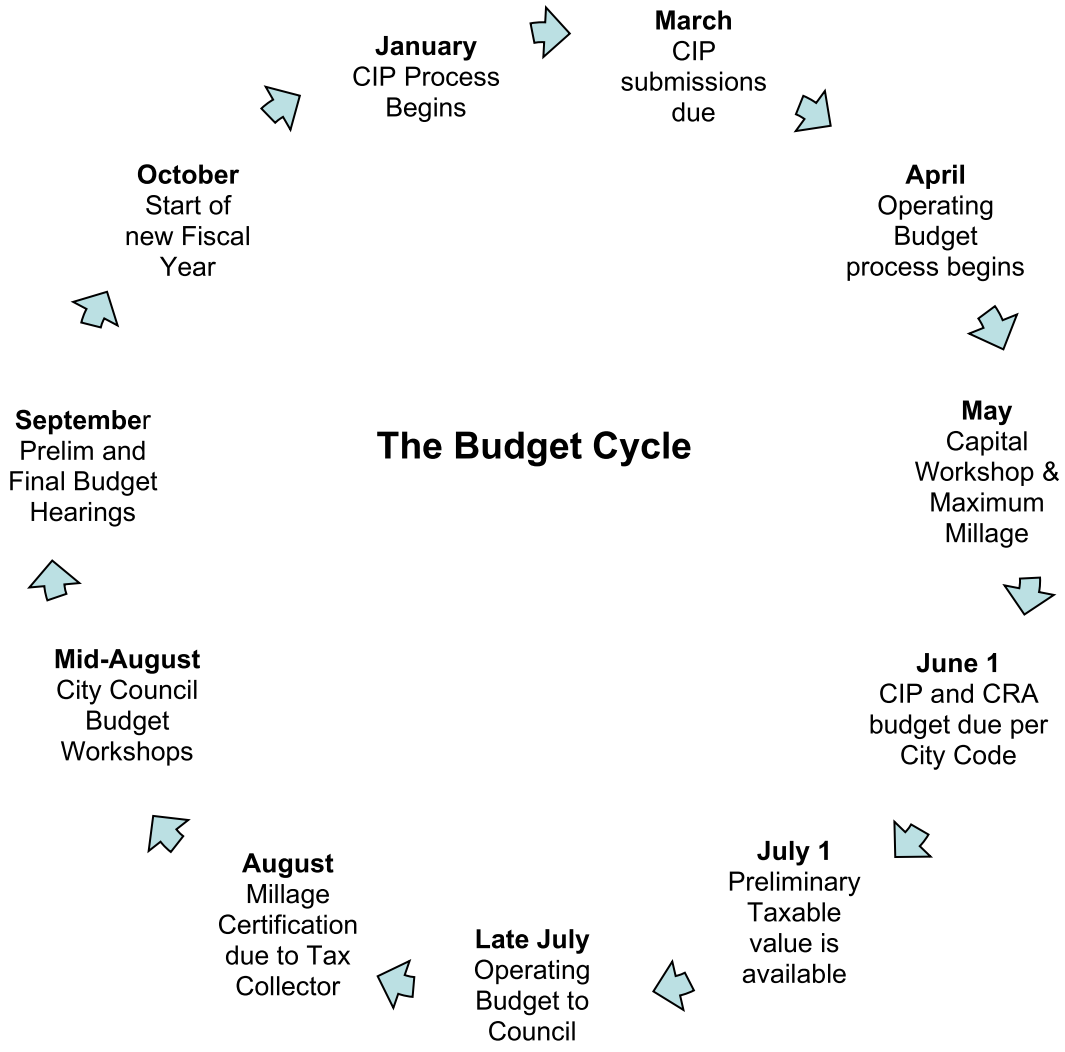
September 13-16, 2024……..... Dates to advertise the Final Hearing *(based on final hearing date)*

September 18, 2024 ..... Final Budget Hearing 5:05 pm

October 1, 2024 ..... Start of Fiscal Year 2024-2025

City of Naples

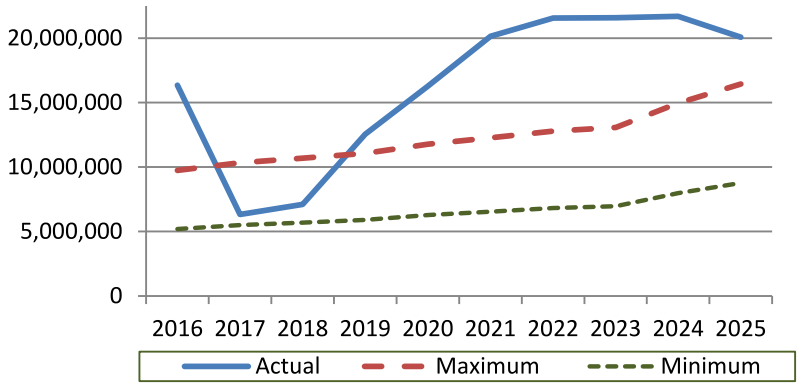
BUDGET PLANNING CALENDAR



GENERAL FUND
FINANCIAL SUMMARY
Fiscal Year 2024-25

Beginning Unassigned Fund Balance - as of Sept. 30, 2023		**$21,571,696**
Projected Revenues FY 2023-24		55,361,568
Projected Expenditures FY 2023-24		55,236,220
Net Increase/(Decrease) in Fund Balance		**125,348**
Expected Unassigned Fund Balance as of Sept. 30, 2024		**$21,697,044**
Add Fiscal Year 2024-25 Budgeted Revenues		
Ad Valorem Tax at 1.17	42,204,464	
Other Taxes	3,659,600	
Permits and Fees	4,916,000	
Intergovernmental Revenue	5,893,000	
Charges for Services	2,994,395	
Fines & Other Revenue	1,272,500	
Transfers In	0	60,939,959
TOTAL AVAILABLE RESOURCES:		**$82,637,003**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Mayor and City Council	613,190	
City Attorney	945,589	
City Clerk	1,132,037	
City Manager's Office	2,015,000	
Planning Department	1,933,090	
Finance Department	1,592,256	
Fire Rescue Department	16,330,765	
Parks, Recreation & Facilities	13,428,204	
Police Department	20,645,889	
Human Resources	1,011,496	
Non Departmental	7,487,750	
Ethics Commission	259,396	
Contingency	100,000	
Reimbursements	(4,925,640)	
Transfers Out	0	62,569,022
BUDGETED CASH FLOW		**($1,629,063)**
Projected Unassigned Fund Balance as of September 30, 2025		**$20,067,981**

Fund Balance Trend History



Projected Unassigned Fund Balance complies with Fund Balance Policy.

General Fund Discussion

The Budget for the General Fund includes $60,939,959 in revenue and $62,569,022 in expenditures for a projected negative cash flow of a negative -$1,629,063.

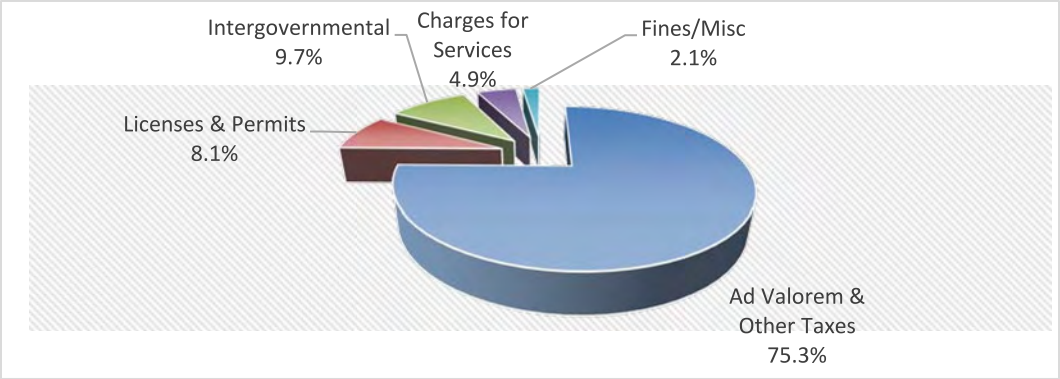
Revenues

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 2024-25 for the General Fund are $60,939,959. Shown below is a comparison to FY 2023-24.

General Fund Revenue Analysis by Source

	FY 2023-24 Budget	%	FY 2024-25 Budget	%
Ad Valorem & Other Taxes	$40,236,128	73.6%	$45,864,064	75.3%
Licenses & Permits	$4,551,500	8.3%	$4,916,000	8.1%
Intergovernmental Revenue	$5,878,500	10.8%	$5,893,000	9.7%
Charges for Services	$2,711,243	5.0%	$2,994,395	4.9%
Fines & Other Sources	$1,277,500	2.3%	$1,272,500	2.1%
Total	**$54,654,871**		**$60,939,959**	

Where the Money Comes From

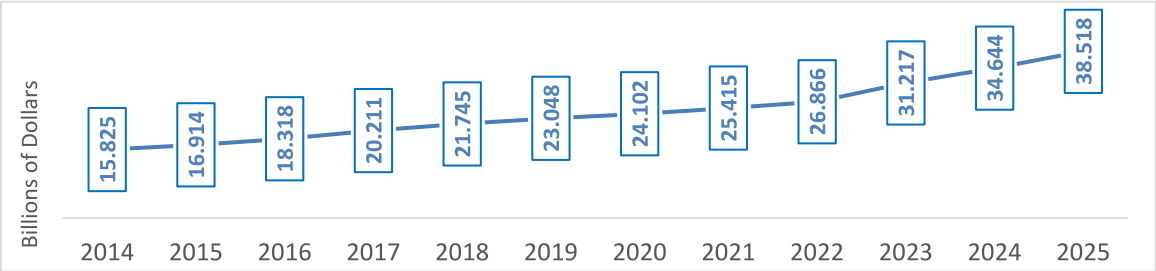


Local Taxes ($45,864,064)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at $42,204,464. 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 2024-25 the taxable value (per Property Appraiser's report DR420) of all properties within the City is **$38,518,900,592.**

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

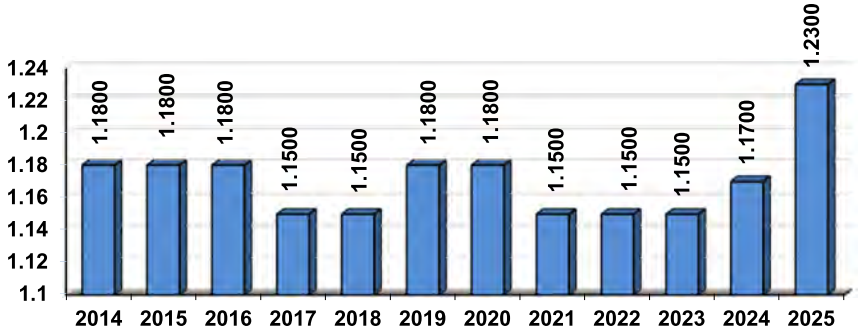


	2017	2018	2019	2020	2021	2022	2023	2024	2025
Change in value	10.4%	7.6%	5.9%	4.5%	5.1%	5.8%	16.5%	12.0%	11.2%

For Fiscal Year 2024-25 the maximum millage rate is set at 1.2300 (or $1.23 per thousand dollars of property value) an increase of 0.06 mills from FY23/24. Based on the 1.2300 millage rate, maximum collected revenue would be $47,378,248. 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 1.2300 FY 2024-25 tax rate, $2,952,497 of the City's Ad Valorem Taxes will be assigned to the CRA. The remaining projected revenue of $42,204,464 is allocated to the General Fund.

The chart below shows the trend for the ad valorem tax rate for Fiscal Year 2024-25 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 2024-25, 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 2024-25.

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 $3,170,5530 in Telecommunications Tax. General Fund will forego it's allocation for FY24-25, the Capital Improvement fund allocation will be $870,530, and $2,300,000 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 3,840 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 $30,000 from Collier County for the City's proportionate share of County Business Tax Receipts as well as $2,000 for Business Tax address changes and insurance.

Permits and Fees ($4,916,000)

Total Permits and Fees revenue is estimated at $4,916,000 for FY 2024-25. 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 $4,300,000. In January 2023, the City entered into a 20-year agreement with TECO Gas, for a 6% franchise fee. Based on current Gas Franchise Fee revenue of just over $12,000 monthly, forecasted revenue for FY 2024-25 in this category is $145,000.

Also included in this category for FY 2024-25 are projected receipts of $175,000 for special event permits, $1,000 for outdoor dining permits, and $165,000 for building permits and zoning fees.

Intergovernmental Revenue ($5,893,000)

Intergovernmental Revenue in the General Fund is budgeted at $5,893,000 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 $15,000
  (In the State of Florida, mobile homes and certain trailers are considered vehicles and require licenses. The City receives a portion of that license for those vehicle types registered within the City limits.)
- Firefighters Education $18,000 (State of Florida program)
- Fuel Tax Refund $35,000 (per F.S. 336.025)
- Alcohol Beverage License $70,000 (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. On October 30, 2023, the interlocal agreement was extended through September 30 2024 with no renewal period. The full agreement amount ($1,500,000) is allocated to the General Fund.

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 ($2,994,395)

Charges for Services reflect revenues related to services performed for private individuals or outside governmental units. The General Fund is budgeted to collect $2,994,395 in Charges for Services for FY 2024-25.

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 $1,062,165 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 $100,000 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	$580,000	$1,190,470	48.7%
Norris Community Center (Cambier)	$504,000	$1,045,037	48.2%
River Park, Anthony Park	$103,000	$874,139	11.7%
River Park, Aquatic Center (Pool)	$25,500	$583,486	4.4%
Baker Park	$72,000	$205,572	35.0%

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 $231,730 for FY 2024-25.

Fines ($162,000)

The General Fund is budgeted to receive $162,000 in fines for FY 2024-25. 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 $29,000 for FY 2024-25.

Miscellaneous Income ($1,110,500)

The primary Miscellaneous Income for all funds is Interest Income, budgeted at $1.1 million for FY 2024-25. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For FY 2024-25 the assumed interest rate is 4.17%.

Other Miscellaneous Income is budgeted at $10,500. 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 2024-25 is $62,569,022, an increase of $7,756,462 compared with FY 2023-24 original budget. This is mainly attributable to the addition of 11 positions, negotiated salary increases including corresponding costs (FICA, Medicare, Pension, health insurance costs), outside contractual services, equipment repairs (interfund), legal fees and seawall improvements.

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, the estimated 9/30/2024 & projected 9/30/2025 balances.

	9/30/20	9/30/21	9/30/22	9/30/23	Estimated 9/30/24	Projected 9/30/25
Emergency Reserves	$4,087,299	$4,164,759	$4,344,942	$4,989,948	$5,481,256	$6,256,902

The City will utilize $775,646 in FY 2024-25 to increase the Emergency Reserve to $6,256,902 to comply with fund balance policy requirements. The Emergency Reserve is estimated to exceed $5.4 million to begin FY 2024-25 as required by the City's fund balance policy.

Personnel Expense are expected to increase by $4,408,380. The budget for wages and other negotiated compensation is $31.25 million, employee pensions, medical insurance and other benefits is $14.13 million, while $2.28 million is for payroll related taxes.

There is an increase of 11.0 FTE's requested within the General Fund for FY24-25. These additional positions are all related to the millage increase enhancement

New Positions	Fund/Dept	FTE	Salary	Total Salary & Benefits	Millage Increase Enhancement
Newposition/consultant *	001 - Generan Fund - Planning	1.00		150,000	★
EMS Batallion Chief (start in April)	001 - General Fund - Fire Rescue	1.00	64,354	92,475	★
Firefighters (3)	001 - General Fund - Fire Rescue	3.00	67,126	357,942	★
Logistics Batallion Chief	001 - General Fund - Fire Rescue	1.00	141,002	184,951	★
Recreation Coordinator	001 - General Fund - Recreation	1.00	43,621	67,461	★
Certified Police Officers	001 - General Fund - Police	4.00	72,000	521,840	★
	TOTAL - GENERAL FUND	11.00	388,103	1,374,669	

The City has three Pension Plans that affect the General Fund budget. The following percentage of wages was budgeted for FY 2024-25.

General	13%
Police	46%
Fire	48%

The FY 2024-25 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 2024-25 budget above the actuarial amount in the General Fund is estimated to be $1,580,000.

FY 2024-25 Pension Contributions

General Fund	Funded Ratio 10/1/23	Budgeted Contribution Rate	Atuarial Rate	% Diff
Police	80.60%	46.00%	33.24%	12.76%
Fire	85.20%	48.00%	25.19%	22.81%
General	83.90%	13.00%	11.35%	1.65%

There is no expected increase in Health Insurance costs for FY 2024-25. 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.

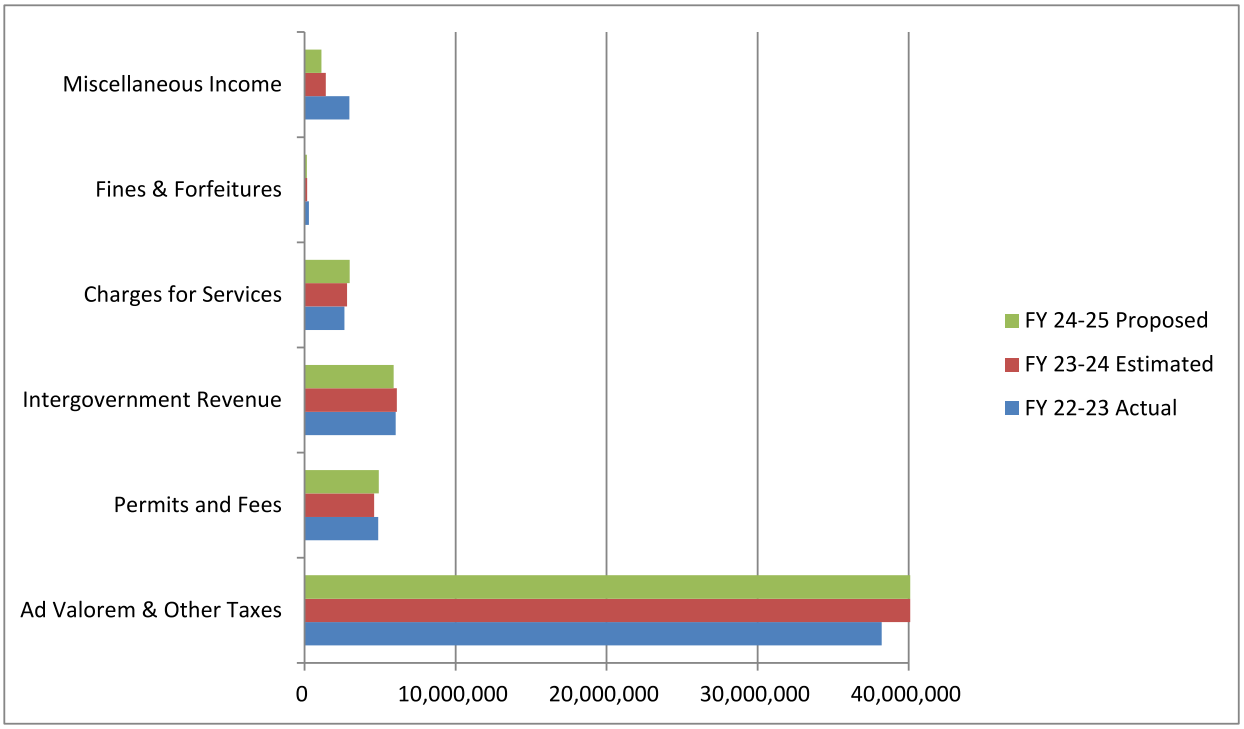
Operating Expenditures total $13,399,010 for FY 2024-25, an increase of $2,009,082. An explanation of costs is included in each department's budget narrative.

Contingency Reserve for FY 2024-25 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 2024-25 is budgeted at $60,939,959 and expenditures are budgeted at $62,569,022, with the ad valorem tax set at 1.2300 mills.

City of Naples
General Fund Revenue Sources



	FY 22-23 Actual	FY 23-24 Adopted	FY 23-24 Estimated	FY 24-25 Proposed	% of General Fund Revenues
Ad Valorem & Other Taxes	38,211,339	40,236,128	40,234,628	45,864,064	75.26%
Permits and Fees	4,873,702	4,551,500	4,616,500	4,916,000	8.07%
Intergovernment Revenue	6,029,220	5,878,500	6,111,385	5,893,000	9.67%
Charges for Services	2,645,252	2,711,243	2,819,140	2,994,395	4.91%
Fines & Forfeitures	281,982	157,000	170,200	162,000	0.27%
Miscellaneous Income	2,961,365	1,120,500	1,409,715	1,110,500	1.82%
TOTAL	**$ 55,002,860**	**$ 54,654,871**	**$ 55,361,568**	**$ 60,939,959**	**100%**

City of Naples General Fund
Fiscal Year 2024-25 Revenue Detail

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
311000	Taxes/ Ad Valorem Taxes	32,742,827	36,580,528	36,580,528	**42,204,464**	5,623,936		5,623,936	
312510	Fire Insurance Premium	1,264,503	600,000	600,000	**600,000**	0		0	
312520	Police Fire/ Casualty Ins Prem	1,041,101	750,000	750,000	**750,000**	0		0	
313500	Fran Fees/ Pym Lieu of Taxes	2,067,600	2,067,600	2,067,600	**2,067,600**	0		0	
315101	Local Communication Tax*	856,688	0	0	**0**	0		0	
316101	City Business Tax	205,498	210,000	210,000	**210,000**	0		0	
316102	City Bus Tax/Changes & Penalty	949	2,000	1,000	**1,000**	(1,000)		0	
316103	City Bus Tax/Insurance Co.	191	1,000	500	**1,000**	0		500	
316104	City Bus Tax/Collier Cty Shrd	31,983	25,000	25,000	**30,000**	5,000		5,000	
	Taxes/ Ad Valorem Taxes	**$ 38,211,339**	**$ 40,236,128**	**$ 40,234,628**	**$ 45,864,064**	**$ 5,627,936**	**14.0%**	**$ 5,629,436**	**12.3%**
322400	Building Permits - Zoning	138,192	75,000	125,000	**125,000**	50,000		0	
323100	Franchise Fees-FPL	4,389,980	4,150,000	4,150,000	**4,300,000**	150,000		150,000	
323400	Franchise Fees-Natural Gas	111,551	145,000	145,000	**145,000**	0		0	
323900	Franchise Fees-Trolley	(5,000)	3,000	3,000	**3,000**	0		0	
329102	Permits/Special Events	(1,825)	10,000	25,000	**175,000**	165,000		150,000	
329103	Permits/ Temp Use Permit	0	500	500	**0**	(500)		(500)	
329104	Permits/Outdoor Dining	11,734	1,000	1,000	**1,000**	0		0	
329201	Planning Fees/Zoning Fees	224,461	165,000	165,000	**165,000**	0		0	
329301	Tree Protection Application Fee	4,609	2,000	2,000	**2,000**	0		0	
	Permits and Fees	**$ 4,873,702**	**$ 4,551,500**	**$ 4,616,500**	**$ 4,916,000**	**$ 364,500**	**8.0%**	**$ 299,500**	**6.1%**
334500	Grants/State/ Other	46,429	0	221,041	**0**	0		(221,041)	
335120	State Revenue Sharing	808,956	755,000	755,000	**755,000**	0		0	
335140	Mobile Home Licenses	14,436	10,500	15,000	**15,000**	4,500		0	
335150	Alcohol Beverage Licenses	68,459	60,000	71,174	**70,000**	10,000		(1,174)	
335160	General Use Sales Tax	3,537,883	3,500,000	3,500,000	**3,500,000**	0		0	
335210	Firefighters Education	24,900	18,000	19,170	**18,000**	0		(1,170)	
335401	Fuel Tax Refund	28,158	35,000	30,000	**35,000**	0		5,000	
337100	Collier Cty Interlocal	1,500,000	1,500,000	1,500,000	**1,500,000**	0		0	
	Intergovernmental	**$ 6,029,220**	**$ 5,878,500**	**$ 6,111,385**	**$ 5,893,000**	**$ 14,500**	**0.2%**	**$ (218,385)**	**-3.7%**
341102	City Fees/Xerox Copies	2,167	1,000	1,000	**1,000**	0		0	
341103	City Fees/Election Fees	0	0	4,806	**0**	0		(4,806)	
341109	City Fees/County Billing Serv	36,000	36,000	36,000	**36,000**	0		0	
342101	False Alarm Fingerprinting Rep	20,154	22,000	22,000	**22,000**	0		0	
342102	Investigation Fees	1,923	20,000	20,000	**20,000**	0		0	
342103	Police Security Services	261,124	280,000	334,582	**280,000**	0		(54,582)	
342105	911 Salary Subsidy	98,142	65,000	95,000	**100,000**	35,000		5,000	
342201	Fire Contract Services	887,826	1,021,313	1,021,313	**1,062,165**	40,852		40,852	
342203	EMS Space Rental	35,800	41,400	41,400	**41,400**	0		0	
343901	Lot Mowing Fees	3,321	1,200	17,105	**1,500**	300		(15,605)	
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	150	**0**	0		(150)	
347211	Fleischmann Park Classes	96,342	95,000	95,000	**95,000**	0		0	
347212	Fleischmann Park Camp Fees	378,123	350,000	350,000	**350,000**	0		0	
347214	Fleischmann Park Space Rentals	48,151	60,000	70,000	**70,000**	10,000		0	
347215	Fleischmann Park Other Fees	2,416	2,000	2,000	**2,000**	0		0	
347216	Fleischmann Park Spec Events	3,287	3,000	3,000	**3,000**	0		0	
347217	Fleischmann Park League Fees	73,322	60,000	60,000	**60,000**	0		0	
347221	Skate Park Memberships	31,858	40,000	35,000	**35,000**	(5,000)		0	
347231	Norris Center Classes	16,099	16,000	16,000	**16,000**	0		0	
347232	Norris Center Camp Fees	77,999	60,000	60,000	**60,000**	0		0	
347234	Norris Center Space Rental	168,928	175,000	175,000	**75,000**	(100,000)		(100,000)	
347235	Norris Center Other Fees	6,889	3,000	3,000	**3,000**	0		0	
347236	Norris Center Theatre Tickets	51,965	50,000	50,000	**350,000**	300,000		300,000	
347241	River Park Classes	3,813	5,000	6,000	**6,000**	1,000		0	
347242	River Park Camp Fees	81,525	75,000	75,000	**75,000**	0		0	
347244	River Park Space Rentals	22,430	15,000	15,000	**15,000**	0		0	
347245	River Park Other Fees	1,552	1,000	1,000	**1,000**	0		0	
347247	River Park Fitness Room	10,940	6,000	6,000	**6,000**	0		0	
347262	Baker Park Camp Fees	0	5,000	2,000	**2,000**	(3,000)		0	

City of Naples General Fund
Fiscal Year 2024-25 Revenue Detail

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
347264	Baker Park Space Rentals	85,414	65,000	65,000	**70,000**	5,000		5,000	
347265	Baker Park Other Fees	0	0	120	**0**	0		(120)	
347291	Aquatic Center Class Swim Fee	12,789	12,000	12,000	**12,000**	0		0	
347292	Aquatic Center Camp Fees	1,590	0	220	**0**	0		(220)	
347294	Aquatic Center Space Rentals	11,214	12,000	12,000	**12,000**	0		0	
347295	Aquatic Center Other Fees	1,111	2,500	1,614	**1,500**	(1,000)		(114)	
348365	Spc Rev Rd Pensions Reimb	105,830	105,830	105,830	**105,830**	0		**0**	
	Charges for Services	**$ 2,645,252**	**$ 2,711,243**	**$ 2,819,140**	**$ 2,994,395**	**$ 283,152**	**10.4%**	**$ 175,255**	**5.9%**
351101	County Court Fines	30,057	40,000	40,000	**40,000**	0		0	
351103	County Fines- Police Training Fee	6,738	4,000	4,000	**4,000**	0		0	
351201	City Fines	75,299	75,000	75,000	**75,000**	0		0	
351202	Handicap accessibility	6,250	4,000	4,000	**4,000**	0		0	
351203	Late Fees	6,325	8,000	8,000	**8,000**	0		0	
351204	Code Enforcement Fines	118,625	10,000	5,000	**10,000**	0		5,000	
351206	Civil Ordinance Infraction	15,220	1,000	14,200	**1,000**	0		(13,200)	
351207	Parking Crossing Guard Fee	23,468	15,000	20,000	**20,000**	5,000		0	
	Fines	**$ 281,982**	**$ 157,000**	**$ 170,200**	**$ 162,000**	**$ 5,000**	**3.2%**	**$ (8,200)**	**-5.1%**
361000	Misc. Revenue/Interest Earning	1,253,829	1,100,000	1,265,000	**1,100,000**	0		(165,000)	
365000	Scrap Surplus	333	500	500	**500**	0		0	
369300	Other Misc. Income	99,156	20,000	5,000	**10,000**	(10,000)		5,000	
370101	Insurance Reimbursements	1,608,047	0	139,215	**0**	0		(139,215)	
381199	Transfer From/Loan to	0	0	0	**0**	0		0	
389100	Beginning Cash Balance	0	0	0	**0**	0		0	
	Miscellaneous Income	**$ 2,961,365**	**$ 1,120,500**	**$ 1,409,715**	**$ 1,110,500**	**$ (10,000)**	**-0.9%**	**$ (299,215)**	**-26.9%**
Total General Fund Revenue		**$ 55,002,860**	**$ 54,654,871**	**$ 55,361,568**	**$ 60,939,959**	**$ 6,285,088**	**11.5%**	**$ 5,578,391**	**9.2%**

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2024-25

	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Revenue								
Local Taxes	38,211,339	40,236,128	40,234,628	**45,864,064**	5,627,936		5,629,436	
Permits and Fees	4,873,702	4,551,500	4,616,500	**4,916,000**	364,500		299,500	
Intergovernmental	6,029,220	5,878,500	6,111,385	**5,893,000**	14,500		(218,385)	
Charges for Service	2,645,252	2,711,243	2,819,140	**2,994,395**	283,152		175,255	
Fines	281,982	157,000	170,200	**162,000**	5,000		(8,200)	
Miscellaneous Income	2,961,365	1,120,500	1,409,715	**1,110,500**	(10,000)		(299,215)	
TOTAL REVENUE	**$ 55,002,860**	**$ 54,654,871**	**$ 55,361,568**	**$ 60,939,959**	**$6,285,088**	**11.5%**	**$ 5,578,391**	**10.1%**
Expenditures								
Mayor and City Council	558,903	598,413	551,844	**613,190**	14,777	2.5%	61,346	11.1%
City Attorney	733,031	788,552	1,344,302	**945,589**	157,037	19.9%	(398,713)	-29.7%
City Clerk	985,854	1,040,424	1,014,706	**1,132,037**	91,613	8.8%	117,331	11.6%
City Manager's Office	1,748,269	2,159,491	2,155,960	**2,015,000**	(144,491)	-6.7%	(140,960)	-6.5%
Planning	1,032,377	1,419,795	1,210,776	**1,933,090**	513,295	36.2%	722,314	59.7%
Finance Department	1,420,355	1,475,743	1,557,195	**1,592,256**	116,513	7.9%	35,061	2.3%
Fire Rescue	13,747,096	14,165,991	14,414,257	**16,330,765**	2,164,774	15.3%	1,916,508	13.3%
Parks, Recreation & Facilities	10,279,175	11,980,946	12,405,126	**13,428,204**	1,447,258	12.1%	1,023,078	8.2%
Police Services	16,079,052	18,155,736	17,890,667	**20,645,889**	2,490,153	13.7%	2,755,222	15.4%
Human Resources	850,107	968,634	965,177	**1,011,496**	42,862	4.4%	46,319	4.8%
Non-departmental	10,106,743	6,215,334	5,907,009	**7,487,750**	1,272,416	20.5%	1,580,741	26.8%
Ethics Commission	220,578	266,011	241,711	**259,396**	(6,615)	-2.5%	17,685	7.3%
Contingency/Emerg. Res.	0	100,000	100,000	**100,000**	0	0.0%	0	0.0%
Transfers	(4,091,059)	(4,522,510)	(4,522,510)	**(4,925,640)**	(403,130)	8.9%	(403,130)	8.9%
TOTAL EXPENDITURES	**$ 53,670,481**	**$ 54,812,560**	**$ 55,236,220**	**$ 62,569,022**	**$7,756,462**	**14.2%**	**$ 7,332,802**	**13.4%**
Change in Financial Position	**$ 1,332,379**	**$ (157,689)**	**$ 125,348**	**$ (1,629,063)**				

FISCAL YEAR 2024-25
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS

	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	20,164,807	23,188,946	22,393,232	**25,414,436**	2,225,490	9.6%	3,021,205	13.5%
510300 OTHER SALARIES	904,291	1,143,884	1,043,277	**1,345,354**	201,470	17.6%	302,077	29.0%
510305 SPECIALTY PAY AND LONGEVITY	770,015	746,809	609,158	**750,057**	3,248	0.4%	140,899	23.1%
510320 STATE INCENTIVE PAY	80,868	84,180	85,569	**91,120**	6,940	8.2%	5,551	6.5%
510330 EDUCATION REIMBURSEMENT	40,661	82,000	36,313	**82,000**	0	0.0%	45,687	125.8%
510400 OVERTIME	1,208,585	1,038,398	1,386,161	**1,455,126**	416,728	40.1%	68,965	5.0%
510410 SPECIAL DUTY PAY	178,851	356,311	301,613	**453,859**	97,548	27.4%	152,246	50.5%
510420 HOLIDAY PAY	424,131	568,087	523,142	**587,057**	18,970	3.3%	63,915	12.2%
510440 NAA OVERTIME	800,577	1,021,313	1,021,313	**1,072,379**	51,066	5.0%	51,066	5.0%
525010 FICA	1,776,088	2,012,611	2,032,445	**2,277,526**	264,915	13.2%	245,081	12.1%
525030 RETIREMENT CONTRIBUTIONS	6,160,933	7,238,027	7,155,699	**8,219,237**	981,210	13.6%	1,063,538	14.9%
525040 LIFE/HEALTH INSURANCE	4,062,656	4,087,595	4,102,427	**4,243,435**	155,840	3.8%	141,008	3.4%
525070 EMPLOYEE ALLOWANCES	206,905	431,471	425,006	**416,425**	(15,046)	-3.5%	(8,581)	-2.0%
525220 STATE INSURANCE PREMIUM	2,305,604	1,250,000	1,250,000	**1,250,000**	0	0.0%	0	0.0%
TOTAL PERSONNEL EXPENSES	**$ 39,084,969**	**$ 43,249,632**	**$ 42,365,355**	**$ 47,658,012**	**$ 4,408,380**	**10.2%**	**$ 5,292,658**	**12.5%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	1,369,737	823,870	984,785	**991,350**	167,480	20.3%	6,565	0.7%
530080 CORE VALUES	10,219	20,000	20,000	**20,000**	0	0.0%	0	0.0%
530010 CITY ADMIN REIMBURSEMENT	(4,091,059)	(4,522,510)	(4,522,510)	**(4,925,640)**	(403,130)	8.9%	(403,130)	8.9%
530110 DOG PARK EXPENSES	674	0	0	**0**	0		0	
530200 FIELD TRIPS	5,536	10,100	10,100	**9,600**	(500)	-5.0%	(500)	-5.0%
530310 TV PRODUCTION	58,635	0	0	**0**	0		0	
531010 PROFESSIONAL SERVICES-OTHER	825,464	1,139,750	987,836	**1,643,570**	503,820	44.2%	655,734	66.4%
531020 ACCOUNTING & AUDITING	99,850	118,500	117,300	**117,300**	(1,200)	-1.0%	0	0.0%
531040 OTHER CONTRACTUAL SVCS	2,951,925	3,381,236	3,897,467	**3,883,689**	502,453	14.9%	(13,778)	-0.4%
531042 ETHICS INVESTIGATION	3,384	25,000	5,000	**20,000**	(5,000)	-20.0%	15,000	300.0%
531070 MEDICAL SERVICES	34,856	45,000	40,000	**37,000**	(8,000)	-17.8%	(3,000)	-7.5%
531110 PROF SVCS - CONSERV EASEMENT	0	150,000	150,000	**0**	(150,000)		(150,000)	-100.0%
531220 INVESTMENT ADVISORY FEES	23,103	18,000	18,000	**18,000**	0	0.0%	0	0.0%
531230 CULTURAL ARTS - THEATRE	31,974	51,500	51,500	**150,000**	98,500	191.3%	98,500	191.3%
531300 CITY MANAGER SEARCH	18,782	0	2,746	**0**	0		(2,746)	-100.0%
531500 ELECTION EXPENSE	0	75,000	75,000	**0**	(75,000)		(75,000)	-100.0%
531510 DOCUMENT IMAGING	7,186	7,000	7,000	**7,000**	0	0.0%	0	0.0%
532010 CITY ATTORNEY	550,722	510,000	1,050,000	**660,000**	150,000	29.4%	(390,000)	-37.1%
532040 OTHER LEGAL SERVICES	114,260	215,500	230,342	**208,000**	(7,500)	-3.5%	(22,342)	-9.7%
532100 LITIGATION COUNSEL	0	0	0	**0**	0		0	
534040 CHARGE FOR FIRE INSPECTORS	(422,718)	(518,783)	(518,783)	**(560,101)**	(41,318)	8.0%	(41,318)	8.0%
540000 TRAINING & TRAVEL COSTS	251,287	346,735	291,985	**358,573**	11,838	3.4%	66,588	22.8%
541000 COMMUNICATIONS	209,091	205,884	204,684	**222,238**	16,354	7.9%	17,554	8.6%
542000 TRANSPORTATION	3,441	10,100	10,100	**10,100**	0	0.0%	0	0.0%
542020 POSTAGE & FREIGHT	36,196	47,000	47,000	**47,000**	0	0.0%	0	0.0%
542100 EQUIP. SERVICES - REPAIRS	821,416	727,000	734,288	**1,185,026**	458,026	63.0%	450,738	61.4%
542110 EQUIP. SERVICES - FUEL	275,419	280,884	285,069	**289,500**	8,616	3.1%	4,431	1.6%
543010 ELECTRICITY	512,680	577,911	577,715	**586,205**	8,294	1.4%	8,490	1.5%
543020 WATER, SEWER, GARBAGE	638,144	614,361	609,359	**646,203**	31,842	5.2%	36,844	6.0%
544000 RENTALS & LEASES	34,512	48,300	42,199	**48,650**	350	0.7%	6,451	15.3%
544020 EQUIPMENT RENTAL	11,000	13,000	12,000	**14,400**	1,400	10.8%	2,400	20.0%
545220 SELF INSURANCE CHARGE	1,797,539	2,652,184	2,652,184	**2,892,477**	240,293	9.1%	240,293	9.1%
545290 DISASTER DATA RECOVERY	0	0	0	0	0		0	
546000 REPAIR AND MAINTENANCE	162,460	221,539	229,654	**232,375**	10,836	4.9%	2,721	1.2%
546020 BUILDINGS & GROUND MAINT.	21,992	44,850	44,850	**42,550**	(2,300)	-5.1%	(2,300)	-5.1%
546140 HYDRANT MAINTENANCE	3,872	4,700	4,250	**5,500**	800	17.0%	1,250	29.4%
546170 SOFTWARE MAINTENANCE	71,967	56,515	108,853	**60,173**	3,658	6.5%	(48,680)	-44.7%
546340 REPAIR AND MAINT LEVEL OF SERV	315,653	499,000	468,465	**432,000**	(67,000)	-13.4%	(36,465)	-7.8%
547000 PRINTING AND BINDING	20,683	68,200	68,000	**74,580**	6,380	9.4%	6,580	9.7%
547010 LEGAL ADS	49,843	55,050	57,209	**55,250**	200	0.4%	(1,959)	-3.4%
547020 ADVERTISING (NON LEGAL)	25,230	40,200	36,200	**25,500**	(14,700)	-36.6%	(10,700)	-29.6%
547060 DUPLICATING	5,787	12,600	16,703	**24,800**	12,200	96.8%	8,097	48.5%
549000 OTHER CURRENT CHARGES	475	8,150	7,800	**7,150**	(1,000)	-12.3%	(650)	-8.3%
549020 TECHNOLOGY SERVICE CHARGE	1,975,030	2,314,145	2,314,145	**2,652,300**	338,155	14.6%	338,155	14.6%
549040 EMPLOYEE DEVELOPMENT	13,165	20,000	15,000	**15,000**	(5,000)	-25.0%	0	0.0%
549050 SPECIAL EVENTS	17,051	17,000	17,000	**17,000**	0	0.0%	0	0.0%
549060 AWARDS	11,739	15,000	15,000	**15,000**	0	0.0%	0	0.0%
549070 EMPLOYEE RECOGNITION	3,966	4,300	4,600	**6,300**	2,000	46.5%	1,700	37.0%
551000 OFFICE SUPPLIES	59,872	89,675	79,575	**85,350**	(4,325)	-4.8%	5,775	7.3%
552000 OPERATING SUPPLIES	267,418	255,670	258,960	**403,681**	148,011	57.9%	144,721	55.9%
552020 FUEL	33,339	52,150	36,671	**52,350**	200	0.4%	15,679	42.8%

FISCAL YEAR 2024-25
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
552070	UNIFORMS/OTHER CLOTHING	133,626	157,393	165,290	**183,506**	26,113	16.6%	18,216	11.0%
552100	JANITORIAL SUPPLIES	112,853	131,760	140,500	**164,000**	32,240	24.5%	23,500	16.7%
552230	VESTS	24,360	20,000	20,000	**20,000**	0	0.0%	0	0.0%
552250	BUNKER GEAR	40,433	65,200	65,200	**69,300**	4,100	6.3%	4,100	6.3%
552260	FIRE HOSE & APPLIANCES	18,130	19,100	18,999	**26,000**	6,900	36.1%	7,001	36.8%
552270	SPECIALTY TEAM EQUIPMENT	33,478	35,700	35,700	**39,000**	3,300	9.2%	3,300	9.2%
552410	POOL - OPERATING SUPPLIES	31,159	44,000	44,000	**40,000**	(4,000)	-9.1%	(4,000)	-9.1%
554010	MEMBERSHIPS/BOOKS	41,978	65,509	54,177	**70,205**	4,696	7.2%	16,028	29.6%
	TOTAL OPERATING EXPENSES	**$ 9,678,814**	**$ 11,389,928**	**$ 12,399,167**	**$ 13,399,010**	**$ 2,009,082**	**17.6%**	**$ 999,842**	**8.1%**
	NON-OPERATING EXPENSES								
560300	IMPROVEMENTS O/T BUILDINGS	1,988,095	2,000	114,731	**755,000**	753,000	37650.0%	640,269	**558.1%**
560400	MACHINERY EQUIP	432,297	70,000	106,619	**85,000**	15,000	21.4%	(21,619)	**-20.3%**
560700	VEHICLES	2,486,306	0	149,348	**571,000**	571,000		421,652	**282.3%**
560810	COMPUTER SOFTWARE	0	1,000	1,000	**1,000**	0		0	**0.0%**
599010	OPERATING CONTINGENCY	0	100,000	100,000	**100,000**	0	0.0%	0	**0.0%**
	TOTAL NON-OPERATING	**$ 4,906,698**	**$ 173,000**	**$ 471,698**	**$ 1,512,000**	**$ 1,339,000**	**774.0%**	**$ 1,040,302**	**220.5%**
	TOTAL EXPENSES	**$ 53,670,481**	**$ 54,812,560**	**$ 55,236,220**	**$ 62,569,022**	**$ 7,756,462**	**14.2%**	**$ 7,332,802**	**13.3%**

FISCAL YEAR 2024-25
Full Time Equivalent Positions
GENERAL FUND - ALL DEPARTMENTS

	Adopted 21-22	Adopted 22-23	Adopted 23-24	Proposed 24-25	Change
Mayor & Council	1.0	1.0	1.0	1.0	-
City Attorney	1.0	1.0	1.0	1.0	-
City Clerk	8.0	8.0	8.0	8.0	-
City Manager's Office	6.0	4.0	4.4	4.35	-
Code Compliance	3.0	4.0	4.0	4.0	-
Purchasing	4.0	4.0	4.0	4.0	-
Ethics Commission	1.0	1.0	1.0	1.0	-
Human Resources	5.0	5.0	6.0	6.0	-
Planning Department	7.0	7.0	8.0	8.0	-
Finance Department	10.5	10.5	10.5	10.5	-
Fire Operations	69.0	69.0	70.0	75.0	5.0
Community Serv Admin	4.9	5.9	5.75	5.75	-
Community Serv Parks/Pkys	16.0	16.0	16.0	16.0	-
Community Serv Recreation	14.5	14.5	15.5	16.5	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	70.2	74.2	4.0
Police Support Services	22.0	22.0	22.0	22.0	-
TOTAL GENERAL FUND	**267.20**	**267.20**	**271.29**	**281.29**	10.00

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.

2023-24 City Council Accomplishments

- The year 2023 marked the City's Centennial Birthday, numerous City-wide events occurred as the City re-affirmed that the values which were the foundation of the City, still shape our vision today.
- On February 21, 2024 the 1st Street South Parking Garage Groundbreaking Ceremony was celebrated.
- Hired a new City Attorney, Matthew McConnell.
- 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 $31,500,000 in state appropriations.
- City Council considered and approved a settlement agreement with 5th Avenue Holdings.
- City Council approved the 47 strategies of the Climate Adaptation Plan and the flexibility to pursue certain strategies based on funding opportunities.
- City Council approved the second reading of an ordinance for the purpose of adopting fees for milestone inspection reports. The ordinance enables the establishment of fees within the Building Department to ensure adequate coverage of the administrative and enforcement costs associated with the mandated inspection ordinance. Immediately following, Council approved adding fees to the Code of Ordinances for the milestone inspection as well as a resubmittal fee.
- Continued to work on Affordable Housing initiatives and the CRA purchased the 10th Street N Property for potential affordable housing pursuits.
- Awarded contract for the Stormwater Beach Outfall Project.
- The Naples Pier has gone to bid and is awaiting FEMA for final approval and demolition for rebuild.
- Continued to support public health and safety initiatives within the community.

Mayor and City Council (continued)

2024-25 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.

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.

2024-25 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.

2024-25 Significant Budgetary Issues

The FY 24-25 budget for the Mayor and City Council's Office is $613,190.

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 $41,000, a decrease of $2,800 from FY23-24 adopted budget, mainly attributed to a decrease in Training and Travel. Major expenditures budgeted for this office includes $15,000 for Operating Expenditures and $15,000 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 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE		FY 2025 Proposed
			ADMINISTRATION		
1	1	1	Mayor (elected)	$	54,479
6	6	6	Council Members (elected)		262,074
1	1	0	Senior Administrative Specialist		0
0	0	1	Administratvie Coordinator		70,379
8	**8**	**8**			**386,932**
			Regular Salaries		**386,932**
			Employer Payroll Expenses		**185,258**
			Total Personnel Services	**$**	**572,190**

FISCAL YEAR 2024-25
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY

001.0101.511

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	354,757	371,500	348,546	**386,932**	15,432	4.2%	38,386	11.0%
510305	PERSONAL LEAVE PAYOUTS	2,891	0	0	**0**	0		0	
510400	OVERTIME	1,019	0	1,353	**0**	0		(1,353)	-100.0%
525010	FICA	28,571	29,456	27,519	**31,102**	1,646	5.6%	3,583	13.0%
525030	RETIREMENT CONTRIBUTIONS	5,276	8,601	5,370	**9,100**	499	5.8%	3,730	69.5%
525040	LIFE/HEALTH INSURANCE	118,814	118,656	118,656	**118,656**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCE	26,400	26,400	26,400	**26,400**	0	0.0%	0	0.0%
	TOTAL PERSONNEL EXPENSES	**$ 537,728**	**$ 554,613**	**$ 527,844**	**$ 572,190**	**$ 17,577**	**3.2%**	**$ 44,346**	**8.4%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	11,675	15,000	13,500	**15,000**	0	0.0%	1,500	11.1%
	Lunches/meals for council meetings, proclamation folders, special activity items, Youth Council								
540000	TRAINING & TRAVEL COSTS	1,599	18,000	2,500	**15,000**	-3,000	-16.7%	12,500	500.0%
541000	COMMUNICATIONS	3,646	3,000	1,500	**3,000**	0	0.0%	1,500	100.0%
551000	OFFICE SUPPLIES	3,638	7,000	5,700	**7,000**	0	0.0%	1,300	22.8%
	General office supplies, shipping, business cards								
554010	BOOKS/MEMBERSHIPS	618	800	800	**1,000**	200	25.0%	200	25.0%
	Florida League of Mayors and books								
	TOTAL OPERATING EXPENSES	**$ 21,176**	**$ 43,800**	**$ 24,000**	**$ 41,000**	**$ (2,800)**	**-6.4%**	**$17,000**	**70.8%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 558,903**	**$ 598,413**	**$ 551,844**	**$ 613,190**	**$ 14,777**	**2.5%**	**$ 61,346**	**11.1%**

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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 services of the City Attorney are provided via contract with the full-service law firm of Dickman Law Firm which provides the City a full array of legal services. The City has an in-house Legal Coordinator to assist as needed.

FY23-24 Department Accomplishments

- Successfully resolved multiple litigation cases, and handled appeals of appealed cases
- Provided continued legal counsel regarding Naples Beach Hotel issues, the related Conservation Easement, and multiple related land use matters
- Provided continued legal counsel in the defense of the myriads of frivolous lawsuits filed by a disgruntled resident.
- Continued to provide legal counsel related to the City's new Public Parking Garage in the Naples Design District
- 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
- 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 and reviewed various 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

FY24-25 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,

City Attorney's Office (continued)

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
- Working with the Procurement Office to standardize, streamline, and train staff in the drafting, review and implementation of contract service agreements.
- 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
- Assist staff in complying with the updates in State zoning and planning laws.
- Perform such other professional duties as may be required by ordinance or resolution of the City Council, or by the City Charter.
- Prosecuting and defending, for and on behalf of the City, all complaints, suits, and controversies in which the City is a party.
- Continue professional training of City staff as needed or requested

2023-24 Significant Budgetary Issues

On August 28, 2023, the Vose Law Firm submitted its 60-day notice of resignation as City Attorney for the City of Naples. Mr. Ralf Brookes was selected to serve as Interim City Attorney, and Mr. Jim Stokes was selected to serve as Interim Deputy City Attorney on October 16, 2023. With the hiring of two individual interim attorneys the cost for legal services increased. At the May 15th, City Council meeting, City Council selected the Dickman Law Firm to provide legal services to the City. Based on Dickman Law Firm's legal fee schedule it is anticipated that City Attorney Budget will need to be increased to $945,589 for FY24/25.

City Attorney

FY24/25 Proposed $945,589
FY22/23 Adopted $788,552 (effectively increased to $982,302 on August 19, 2024)

Other Legal Services Requested by City Council – Airport, 5G, etc.
FY23/24 $150,000
FY24/25 $150,000 No change

FUND: 001 GENERAL FUND

CITY ATTORNEY

FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
1	0	0	Executive Assistant	$0
0	1	1	Legal Coordinator	$83,750
1	**1**	**1**	**Regular Salaries**	**83,750**
			Personal Leave Payouts	**0**
			Employer Payroll Expenses	**33,579**
			Total Personnel Services	**$ 117,329**

FISCAL YEAR 2024-25
BUDGET DETAIL
CITY ATTORNEY

001.0201.514

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	74,423	77,069	79,379	**83,750**	6,681	8.7%	4,371	5.5%
510305	PERSONAL LEAVE PAYOUTS	0	1,000	0	**0**	(1,000)	-100.0%	0	
525010	FICA	5,556	5,830	5,939	**6,239**	409	7.0%	300	5.1%
525030	RETIREMENT CONTRIBUTIONS	10,700	11,561	11,850	**12,508**	947	8.2%	658	5.6%
525040	LIFE/HEALTH INSURANCE	14,878	14,832	14,832	**14,832**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 105,558**	**$ 110,292**	**$ 112,000**	**$ 117,329**	**$ 7,037**	**6.4%**	**$ 5,329**	**4.8%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	0	1,000	500	**1,000**	0	0.0%	500	100.0%
531010	PROFESSIONAL SERVICES	3,703	10,000	5,000	**10,000**	0	0.0%	5,000	100.0%
	Reporting, process serving, transcription services, and expert fees								
532010	CITY ATTORNEY	550,722	510,000	1,050,000	**660,000**	150,000	29.4%	(390,000)	-37.1%
	City Attorney Contract								
532040	OTHER LEGAL SERVICES	68,103	150,000	170,842	**150,000**	0	0.0%	(20,842)	-12.2%
	Special legal including public records email redaction (eligible to be transferred to City Attorney fees for pro se litigation)								
540000	TRAINING & TRAVEL COSTS	575	2,000	1,700	**1,750**	(250)	-12.5%	50	2.9%
541000	COMMUNICATIONS	2,181	510	510	**510**	0	0.0%	0	0.0%
551000	OFFICE SUPPLIES	1,484	2,750	2,250	**2,500**	(250)	-9.1%	250	11.1%
554020	BOOKS, PUBS, SUBS.	705	2,000	1,500	**2,500**	500	25.0%	1,000	66.7%
	TOTAL OPERATING EXPENSES	**$ 627,473**	**$ 678,260**	**$ 1,232,302**	**$ 828,260**	**$ 150,000**	**22.1%**	**$(404,042)**	**-32.8%**
	TOTAL EXPENSES	**$ 733,031**	**$ 788,552**	**$ 1,344,302**	**$ 945,589**	**$ 157,037**	**19.9%**	**$ (398,713)**	**-29.7%**

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) Serving as the City's chief election official and as a member of the City's Canvassing Board. (6) 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.

2023-2024 Department Accomplishments:

City Council:

Fulfilled all requests for information; provided 2023 Annual Report; served as the qualifying officer for the 2024 General Election; served as the Records Management Liaison Officer for the City; provided draft minutes of all meetings; provided Reports for Regular and Special Meetings of the City Council; processed resolutions and ordinances and codified legislation with CivicPlus as required; submitted e-record documents to the Collier County Clerk of Courts as required; provided Action Reports for Planning Advisory Board meetings; participated in Charter Official meetings as requested; attended Department Director meetings following each Council meeting; updated Council on newly adopted legislation affecting Election Laws and financial disclosures of Council Members; created a guide and flowchart on the Quasi-Judicial process; provided paper agenda packets and assembled as requested; completed directives regarding board and committee vacancy advertising; archived records and emails sent to the Clerk to be included in the record on various meeting topics; prepared Office Budget for FY 2024-25; and submitted annual required reports to the State and completed research projects as assigned.

Budget Considerations:

- Returned approximately $78,377 to the general fund for vacant staff position.
- Collected and deposited approximately $4,284 into the general fund special service fees for the fulfillment of records requests.
- Invoiced and received $3,000 for reimbursement of petitioner related legal advertising costs.
- Invoiced and received $8,000 from the Independent Ethics Commission for staff assistance in the preparation of meeting agendas, minutes, clerking of meetings and maintaining records.

Legal Ads and Public Notices:

- Coordinated the implementation of new legal advertising procedures in accordance with HB 7049 to reduce the cost of placing legal advertising in the local newspaper.
- Drafted and published 38 legal notices for public hearings in accordance with Florida Statutes.
- Prepared and posted over 219 public notices on the Clerk's webpage for meeting agendas, agenda supplements, meeting cancellations, executive sessions and purchasing bids.
- Posted 10 Business Impact Estimates online in accordance with recently adopted legislation.

Meetings:

- Clerked and drafted meeting minutes for 108 City Council and board and committee meetings (476 hours) in accordance with Florida Statutes Chapter 286 (Sunshine Law), including the Independent Ethics Commission.

City Clerk (continued)

- Reviewed and assisted staff in drafting, editing, and formatting proposed legislation for consistency with the Code and Florida Statutes prior to publication of agendas.
- Served as meeting liaison to administer and coordinate meetings of the Citizens' Police Review Board (CPRB).
- Prepared, distributed to City Council and staff, and posted on the website a Voting Record of Council actions for every Regular and Special meeting.
- Prepared and distributed to City Council and staff and posted on the website an Action Report for Planning Advisory Board meetings.
- Replaced meeting agenda template forms with incorrect names in headers posted in Granicus prior to 2013 with the official meeting minutes for accuracy.
- Maintained an internal tracking spreadsheet to improve the workflow for the minutes preparation process and provide internal benchmarks for tracking time spent on various functions.

Public Records Requests:

- Managed the responses of 5,335 public records requests City-wide to ensure timely responses in accordance with Chapter 119, Florida Statutes
- Implemented an improved invoice procedure for billing special services for records.
- Implemented an online payment portal for the public to pay for records requests.
- Created a separate request portal in JustFOIA for the Fire Department.

Records Management:

- Managed the operation of the City's Records Management Center to facilitate the timely disposal of records meeting retention in accordance with State laws.
- Prepared and submitted to the State annual required City-wide disposition forms in accordance with the State of Florida General Retention Schedules, as the Records Management Liaison Officer.
- 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).
- Digitized and labeled for searchability over 1,000 large format maps and plans required for permanent record retention.
- Reviewed and disposed of 89 boxes (134 cubic feet) of City records that met retention and prepared Records Disposition forms as required by State guidelines.
- Reviewed for archiving or disposal more than 900 large maps or plans stored at the Records Management Center.
- Assisted staff with research projects and maintained microfilm/microfiche inventory control.
- Received and inventoried new vehicle titles purchased by the City as well as maintained inventory for sold and damaged vehicles.

Election:

The City Clerk served as the Qualifying Officer for the March 19, 2024, General Election and ensured the City's election process was successful, including:

- Implemented 2023 legislative changes to the Florida Election Code and Financial Disclosures.
- Calculated the filing dates and qualifying period, and established the election calendar.
- Drafted and published required legal notices (bilingual).
- Created and maintained an Election webpage to provide election information to the public.
- Created a new Election Handbook and forms to include changes to the Election Law and new Form 6 requirements.
- Ensured that Financial Disclosures (Form 6) were filed with the State Ethics Commission for all candidates.
- Monitored receipt of and posted Campaign Treasurer's Reports for candidates and Political Action Committees to the Clerk's webpage.
- Responded to numerous citizen, candidate and media inquiries.
- Created a comprehensive Orientation Packet and provided orientation sessions for new Council Members.

Boards and Committees:

- Prepared monthly news releases for vacancies; responded to numerous inquiries; received and reviewed applications for eligibility requirements with the Code of Ordinances, and prepared applicants for the interview process.
- Prepared agenda items and ballots, when necessary, for appointment of members.

City Clerk (continued)

- Monitored attendance of members for compliance with Code requirements.
- Coordinated the selection process with all board and committee members and City Council for the annual Sam Noe Award, including selecting the award and preparing the news release.
- Coordinated awards for recognition of long-term service members.
- Processed 27 Design Review Board Resolutions.
- Updated the Board and Committee Handbook to include the new Ethics Code and training.
- 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 (Form 1) were filed with the State Ethics Commission for those who are required to do so.
- Provided orientation to approximately 10 newly appointed members on the Sunshine Law, the Public Records Act, Quasi-Judicial Procedures, 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.
- **Granicus**: Maintained the board and committee application workflow for online applications.
- **JustFOIA**: Implemented an online payment system within the platform, updated forms and email templates, and provided training to various departments. Created a separate portal for Fire-Department related requests to expedite response times for fire-only related requests.
- **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 reducing document size, renaming documents, and ensuring searchability of official records.
- **Website:** Maintained and updated URL links on website.

Codification Updates:

- Coordinated with Civic Plus publication of City Code supplements, both online and in paper; reviewed the supplements for accuracy; disbursed supplement subscriptions and filed supplements in Code Books.

Education and Training:

- City Clerk accepted into a two-year advanced Education Plus Program for Master Municipal Clerks (Professional, Leadership, United in Service) through the International Institute of Municipal Clerks.
- Deputy Clerk Hernandez achieved designation as a Certified Municipal Clerk (CMC) through the International Institute of Municipal Clerks and enrolled in Master Municipal Clerk (MMC) Certification Program.
- Staff participated in continuing educational programs and webinars through the International Institute of Municipal Clerks and the Florida Association of City Clerks.
- Executive Assistant attended a two-day Records Management Certification course through the Florida Institute of Government at Florida Atlantic University.
- Participated in required employee training for cybersecurity, the Ethics Code, and FEMA.
- Created an illustrative Guidebook for Best Practices navigating and using the Granicus Peak Agenda Platform to assist with training staff.
- Drafted a records management resource guide for newly hired records coordinators to follow for maintaining digital records in accordance with State guidelines.
- Monitored and reviewed changes in laws (public records, elections, and legal notices) affecting office operations and implemented policy or procedural changes as required, i.e., Business Impact Estimates.
- Provided training to department directors/managers on drafting legislation.

Customer Service:

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

- Promoted excellence in customer service-based support; assisted staff with research of official records 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.
- Established QR Codes for the public to easily access agendas and request public records in areas throughout City Hall.

City Clerk (continued)

2024-2025 Department Goals and Objectives
In accordance with Vision Goal – Our Governance (High Performing Government):

Meeting Management:

- Research and overview other agenda management and minutes solutions and recommend alternatives or other ways to improve efficiency.
- Expand/further promote volunteer opportunities for board and committee vacancies.

Records Management:

- Conduct a Quality Control Audit (Phase III) of Laserfiche to cross-check documents in Laserfiche to ensure accuracy.
- Fill current position with specialist to manage Laserfiche and develop a Records Management Plan.
- Continue to digitize and categorize oversized documents that are permanent records currently stored at the Records Management Center for accessibility.
- Implement training through JustFOIA's on-line University to provide certificate of completion for all JustFOIA users.

Professional Development - Education and Training:

- City Clerk to continue participating in Education Plus Program; Deputy Clerk to continue training towards Master Municipal Clerk Certification; and Executive Assistant to continue training toward Certified Municipal Clerk Certification.
- Provide records management and public records training to records administrators in accordance with the State laws and guidelines as well as legislative updates to minimize litigation risk.

Customer Service:

- Create a facilitator's guide for chairs and vice chairs of boards and committees.
- 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.
- Ensure that the Office operates with fiscal responsibility.

Performance Measures and Benchmarking

Activity	Actual FY 2022-2023	Expected FY 2023-2024	Projected FY 2024-2025
Records disposed (cubic feet)	12	134	134
Board/committee applications processed	55	42	42
Legislation processed	233	168	168
Number of Council/ CRA meetings	54	38	35
Council/ CRA meeting hours logged	387	264	245
Number of all other Boards/Committees meeting	78	70	75
All other Boards/Committees meeting hours logged	214	212	250
Contracts processed	158	160	160
Advertising/Legal Notices	26	38	48
Posting/Public Notices	150	219	230

Public Records Requests

Hours spent reviewing records/processing requests	2216	2300	2400
Building	4193	4220	4250
Police	309	455	460
Fire	n/a	85	100
General	660	575	550
Total Number of Requests	**5162**	**5335**	5360

FUND: 001 GENERAL FUND

CITY CLERK
FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
1	1	1	City Clerk	156,758
2	2	2	Deputy City Clerk	197,355
2	2	2	Executive Assistant	146,575
1	1	1	Records & Fiscal Services Manager	101,659
2	2	1	Administrative Coordinator	60,736
0	0	1	Document Management Coordinator	60,000
8	**8**	**8**		**723,083**
			Other Salaries/Authorized Compensation	**48,500**
			Overtime	**1,000**
			Employer Payroll Expenses	**269,604**
			Total Personnel Services	**$ 1,042,187**

FISCAL YEAR 2024-25
BUDGET DETAIL
CITY CLERK

001.0301.519

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	593,037	644,063	634,639	**723,083**	79,020	12.3%	88,444	13.9%
510300	OTHER SALARIES	5,557	22,500	9,400	**26,500**	4,000	17.8%	17,100	181.9%
510305	PERSONAL LEAVE PAYOUTS	25,628	26,652	20,516	**22,000**	(4,652)	-17.5%	1,484	7.2%
510330	EDUCATION REIMBURSEMENT	0	5,000	2,000	**5,000**	0	0.0%	3,000	150.0%
510400	OVERTIME	682	1,000	1,000	**1,000**	0	0.0%	0	0.0%
525010	FICA	46,383	51,988	50,000	**57,078**	5,090	9.8%	7,078	14.2%
525030	RETIREMENT CONTRIBUTIONS	64,492	75,435	72,450	**83,590**	8,155	10.8%	11,140	15.4%
525040	LIFE/HEALTH INSURANCE	119,015	118,656	118,656	**118,656**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	5,280	5,280	5,280	**5,280**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 860,074**	**$ 950,574**	**$ 913,941**	**$ 1,042,187**	**$ 91,613**	**9.6%**	**$ 128,246**	**14.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	2,820	2,500	2,500	**2,500**	0	0.0%	0	0.0%
	Board member nameplates, commemorative plaques, shredding								
531010	PROFESSIONAL SERVICES	18,445	20,000	30,534	**20,000**	0	0.0%	(10,534)	-34.5%
	Supplementary amendments to the Code of Ordinances; Improvements to the JustFOIA Public Records Request Solution								
531510	DOCUMENT IMAGING	7,186	7,000	7,000	**7,000**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	4,160	7,000	7,000	**7,000**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	2,545	2,000	2,000	**2,000**	0	0.0%	0	0.0%
544000	RENTALS & LEASES	5,997	5,400	5,400	**5,400**	0	0.0%	0	0.0%
546000	REPAIR AND MAINTENANCE	14,303	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	11,969	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	1,928	4,000	4,000	**4,000**	0	0.0%	0	0.0%
547060	DUPLICATING	0	1,300	1,300	**1,300**	0	0.0%	0	0.0%
549000	OTHER CURRENT CHARGES	0	2,000	2,000	**1,000**	(1,000)	-50.0%	(1,000)	-50.0%
	Documents recording in compliance with State and Local Regulations								
551000	OFFICE SUPPLIES	2,514	3,050	3,050	**3,050**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	3,913	4,000	4,000	**5,000**	1,000	25.0%	1,000	25.0%
554010	MEMBERSHIPS/BOOKS	2,585	2,600	2,600	**2,600**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 78,366**	**$ 89,850**	**$ 100,384**	**$ 89,850**	**$ -**	**0.0%**	**$ (10,534)**	**-10.5%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	47,414	0	380	**0**	0		(380)	**-100.0%**
	TOTAL NON-OPERATING	**$ 47,414**	**$ -**	**$ 380**	**$ -**	**$ -**		**$ (380)**	**-100.0%**
	TOTAL EXPENSES	**$ 985,854**	**$ 1,040,424**	**$ 1,014,706**	**$ 1,132,037**	**$ 91,613**	**8.8%**	**$ 117,331**	**11.6%**

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.

2024-25 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.

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 Compliance

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 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.

2024-25 Significant Budgetary Issues

The budget for the City Manager's Department is $ 2,015,000, which is a decrease from the Fiscal Year 2023-24 estimated actual of $2,155.960.

The **Office of the City Manager** has a budget of $997,164, a decrease from FY2023-24.

General Fund

City Manager's Office (continued)

The budget for the **Code Compliance Division** is $535,121, an increase of $3,867 from the FY 2023-24 estimated actual, and a decrease from the FY2023-24 Adopted Budget.

The budget for the **Purchasing Division** is $482,715 or $9,322 more than the FY 2023-24 estimated actual.

Performance Measures

Activity - Purchasing Division	Actual 2021-22	Actual 2022-23	Expected 2023-24	Projected 2024-25
Purchase Orders Issued	1,454	937	950	998
Active Vendors Issued a PO(s)	2,236	458	450	473
VSS – Self Service Status Vendors	1,137	1,150	1,153	1,589
Percentage of Active Vendors to POs	65%	36%	36%	45%
City of Naples Total Vendors	13,889	14,400	14,848	15,590
Bids, FWQs or Solicitations Issued	54	40	30	50
Bid Protests Received	0	0	0	1

Activity - Code Enforcement Division	Actual 2021-22	Actual 2022-23	Expected 2023-24	Projected 2024-25
Number of Cases	1388	1372	2,400	2,100
Number of Complaints/Inquiries	N/A	843	900	900
Violations brought to Code Board Hearing	29	8	24	28
Number of Citations	10	35	120	90
Days from complaint to initial inspection	1	1	1	1

FUND: 001 GENERAL FUND

CITY MANAGER
FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
			ADMINISTRATION (0401)	
0.95	0.95	0.95	City Manager (a)	294,103
1	0.9	0.90	Deputy City Manager (a)	184,666
1	1	0	Executive Assistant	-
0	0	1	Administrative Manager	77,984
1	1	1	Communications & Public Outreach Manager	105,459
0	0.5	0.5	Administrative Coordinator	30,870
1	0	0	Video Programming & Production Manager (b)	-
4.95	**4.35**	**4.35**		**693,082**
			CODE COMPLIANCE (0405)	
1	1	1	Code Enforcement Manager	111,534
2	2	2	Code Enforcement Officer	111,921
1	1	1	Administrative Coordinator	55,417
4	**4**	**4**		**$278,872**
			PURCHASING (0408)	
1	1	1	Purchasing and Contracts Manager	111,869
1	1	1	Bids and Grants Coordinator	84,337
1	1	1	Purchasing Technician	54,000
1	1	1	Purchasing Coordinator	54,903
4	**4**	**4**		**$305,109**
12.95	**12.35**	**12.35**	**Regular Salaries**	**$1,277,063**
			Other Salaries/Authorized Compensation	**88,680**
			Employer Payroll Expenses	**480,117**
			Total Personnel Services	**$1,845,860**

(a) 5% of City Manager and 10% of Deputy City Manager budgeted in Fund 180(CRA)
(b) moved to Technology Fund

FISCAL YEAR 2024-25
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,059,432	1,208,050	1,198,087	**1,277,063**	69,013	5.7%	78,976	6.6%
510300	OTHER SALARIES	23,079	53,452	46,581	**49,680**	(3,772)	-7.1%	3,099	6.7%
510305	PERSONAL LEAVE PAYOUTS	45,397	27,000	14,738	**30,000**	3,000	11.1%	15,262	103.6%
510330	EDUCATION REIMBURSEMENT	0	0	0	**0**	0		0	
510400	OVERTIME	1,392	7,000	7,000	**9,000**	2,000	28.6%	2,000	28.6%
525010	FICA	76,056	88,764	90,174	**89,880**	1,116	1.3%	(294)	-0.3%
525030	RETIREMENT CONTRIBUTIONS	142,907	182,864	179,007	**183,985**	1,121	0.6%	4,978	2.8%
525040	LIFE/HEALTH INSURANCE	192,772	183,175	183,175	**183,175**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	25,168	29,471	29,471	**23,077**	(6,394)	-21.7%	(6,394)	-21.7%
	TOTAL PERSONNEL EXPENSES	**$ 1,566,202**	**$ 1,779,776**	**$ 1,748,233**	**$ 1,845,860**	**$ 66,084**	**3.7%**	**$ 97,627**	**5.6%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	4,339	15,900	4,000	**15,700**	(200)	-1.3%	11,700	292.5%
530000	OPERATING EXP. - CENTENNIAL	47,500	45,000	45,000	**0**	(45,000)	-100.0%	(45,000)	-100.0%
531010	PROFESSIONAL SERVICES	13,895	0	0	**1,970**	1,970		1,970	
531020	PROF. SERVICES - AUDITING	4,850	20,000	15,000	**15,000**	(5,000)	-25.0%	0	0.0%
531040	OTHER CONTRACTUAL SERVICES	46,920	50,020	51,995	**33,000**	(17,020)	-34.0%	(18,995)	-36.5%
531110	PROF SVCS - CONSERV EASEMENT	0	150,000	150,000	**0**	(150,000)	-100.0%	(150,000)	-100.0%
532040	OTHER LEGAL SERVICES	2,670	20,000	18,500	**18,500**	(1,500)	-7.5%	0	0.0%
540000	TRAINING & TRAVEL COSTS	9,118	21,600	16,100	**20,600**	(1,000)	-4.6%	4,500	28.0%
541000	COMMUNICATIONS	9,933	6,220	6,220	**6,220**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	6,844	3,500	3,500	**10,891**	7,391	211.2%	7,391	211.2%
542110	EQUIP. SERVICES - FUEL	451	3,115	7,300	**5,000**	1,885	60.5%	(2,300)	-31.5%
544000	RENTALS & LEASES	7,838	9,500	8,000	**9,500**	0	0.0%	1,500	18.8%
546170	SOFTWARE MAINTENANCE	0	0	49,989	0	0		(49,989)	-100.0%
547010	LEGAL ADS	2,710	6,050	8,209	**2,750**	(3,300)	-54.5%	(5,459)	-66.5%
547070	PRINTING & BINDING	5,447	4,500	4,603	**9,500**	5,000	111.1%	4,897	106.4%
551000	OFFICE/OPERATING SUPPLIES	6,428	7,750	6,250	**8,750**	1,000	12.9%	2,500	40.0%
552070	UNIFORMS	635	400	400	**600**	200	50.0%	200	50.0%
554010	MEMBERSHIPS	10,536	11,160	7,660	**11,160**	0	0.0%	3,500	45.7%
	TOTAL OPERATING EXPENSES	**$ 180,116**	**$ 374,715**	**$ 402,727**	**$ 169,141**	**$(205,574)**	**-54.9%**	**$ (233,586)**	**-58.0%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	1,951	5,000	5,000	**0**	(5,000)	-100.0%	(5,000)	-100.0%
	TOTAL NON-OPERATING EXPENSES	**$ 1,951**	**$ 5,000**	**$ 5,000**	**$ -**	**$ (5,000)**	**-100.0%**	**$ (5,000)**	**-100.0%**
	TOTAL EXPENSES	**$ 1,748,269**	**$ 2,159,491**	**$ 2,155,960**	**$ 2,015,000**	**$(144,491)**	**-6.7%**	**$ (140,960)**	**-6.5%**

FISCAL YEAR 2024-25
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE

001.0401.512

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	587,558	653,923	641,942	**693,082**	39,159	6.0%	51,140	8.0%
510300	OTHER SALARIES	1,106	1,000	1,000	**1,500**	500	50.0%	500	50.0%
510305	PERSONAL LEAVE PAYOUTS	28,659	20,000	4,032	**20,000**	0	0.0%	15,968	396.0%
525010	FICA	37,916	42,848	44,258	**42,170**	(678)	-1.6%	(2,088)	-4.7%
525030	RETIREMENT CONTRIBUTIONS	78,443	96,535	92,678	**100,307**	3,772	3.9%	7,629	8.2%
525040	LIFE/HEALTH INSURANCE	73,786	64,519	64,519	**64,519**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	23,821	27,791	27,791	**22,117**	(5,674)	-20.4%	(5,674)	-20.4%
	TOTAL PERSONNEL EXPENSES	**$ 831,290**	**$ 906,616**	**$ 876,220**	**$ 943,695**	**$ 37,079**	**4.1%**	**$ 67,475**	**7.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	3,742	15,000	3,500	**15,000**	0	0.0%	11,500	328.6%
530000	OPERATING EXP. - CENTENNIAL	47,500	45,000	45,000	**0**	(45,000)	-100.0%	(45,000)	-100.0%
531010	PROFESSIONAL SERVICES	13,895	0	0	**1,970**	1,970		1,970	
531110	PROF SVCS - CONSERV EASEMENT	0	150,000	150,000	**0**	(150,000)	-100.0%	(150,000)	-100.0%
540000	TRAINING & TRAVEL COSTS	4,384	7,500	4,000	**7,500**	0	0.0%	3,500	87.5%
541000	COMMUNICATIONS	5,539	3,000	3,000	**3,000**	0	0.0%	0	0.0%
544000	RENTALS & LEASES	5,888	5,000	3,500	**5,000**	0	0.0%	1,500	42.9%
546170	SOFTWARE MAINTENANCE	0	0	49,989	**0**	0		(49,989)	-100.0%
547070	PRINTING & BINDING	5,447	4,500	4,603	**9,500**	5,000	111.1%	4,897	106.4%
551000	OFFICE SUPPLIES	2,329	4,000	2,500	**4,000**	0	0.0%	1,500	60.0%
554010	MEMBERSHIPS	7,898	7,500	4,000	**7,500**	0	0.0%	3,500	87.5%
	ICMA, FCMA, and Miscellaneous								
	TOTAL OPERATING EXPENSES	**$ 96,622**	**$ 241,500**	**$ 270,092**	**$ 53,470**	**$(188,030)**	**-77.9%**	**$ (216,623)**	**-80.2%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	0	5,000	5,000	**0**	(5,000)	-100.0%	(5,000)	-100.0%
	TOTAL NON-OPERATING EXPENSES	**$ -**	**$ 5,000**	**$ 5,000**	**$ -**	**$ (5,000)**	-100.0%	**$ (5,000)**	**-100.0%**
	TOTAL EXPENSES	**$ 927,912**	**$ 1,153,116**	**$ 1,151,313**	**$ 997,164**	**$(155,952)**	**-13.5%**	**$ (154,148)**	**-13.4%**

FISCAL YEAR 2024-25
BUDGET DETAIL
CITY MANAGER
CODE COMPLIANCE

001.0405.524

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	211,990	261,279	263,297	**278,872**	17,593	6.7%	15,575	5.9%
510300	OTHER SALARIES	19,954	50,452	43,581	**45,180**	(5,272)	-10.4%	1,599	3.7%
510305	PERSONAL LEAVE PAYOUTS	7,671	2,000	0	**2,000**	0	0.0%	2,000	
510400	OVERTIME	1,375	6,000	6,000	**8,000**	2,000		2,000	33.3%
525010	FICA	17,964	23,804	23,804	**24,354**	550	2.3%	550	2.3%
525030	RETIREMENT CONTRIBUTIONS	28,861	45,349	45,349	**40,716**	(4,633)	-10.2%	(4,633)	-10.2%
525040	LIFE/HEALTH INSURANCE	59,483	59,328	59,328	**59,328**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	867	1,200	1,200	**480**	(720)	-60.0%	(720)	-60.0%
	TOTAL PERSONNEL SERVICES	**$ 348,164**	**$ 449,412**	**$ 442,559**	**$ 458,930**	**$ 9,518**	**2.1%**	**$ 16,371**	**3.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	597	900	500	**700**	(200)	-22.2%	200	40.0%
531040	OTHER CONTRACTUAL SRVCS	46,920	50,020	51,995	**33,000**	(17,020)	-34.0%	(18,995)	-36.5%
	Typically $75/lot for code related lot mowing services; Short-term rental monitoring software								
532040	OTHER LEGAL SERVICES	2,670	20,000	18,500	**18,500**	(1,500)	-7.5%	0	0.0%
	Code Enforcement Board								
540000	TRAINING & TRAVEL COSTS	1,619	5,000	3,000	**4,000**	(1,000)	-20.0%	1,000	33.3%
	Code Enforcement Certifications $400 each; Annual Conference $2,000								
541000	COMMUNICATIONS	2,687	2,500	2,500	**2,500**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	6,844	3,500	3,500	**10,891**	7,391	211.2%	7,391	211.2%
542110	EQUIP. SERVICES - FUEL	451	3,115	7,300	**5,000**	1,885	60.5%	(2,300)	-31.5%
551000	OFFICE SUPPLIES	479	1,000	1,000	**1,000**	0	0.0%	0	0.0%
552070	UNIFORMS	635	400	400	**600**	200	50.0%	200	50.0%
	TOTAL OPERATING EXPENSES	**$ 62,904**	**$ 86,435**	**$ 88,695**	**$ 76,191**	**$ (10,244)**	**-11.9%**	**$ (12,504)**	**-14.1%**
	TOTAL EXPENSES	**$ 411,068**	**$ 535,847**	**$ 531,254**	**$ 535,121**	**$ (726)**	**-0.1%**	**$ 3,867**	**0.7%**

FISCAL YEAR 2024-25
BUDGET DETAIL
CITY MANAGER
PURCHASING DIVISION

001.0408.513

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	259,884	292,848	292,848	**305,109**	12,261	4.2%	12,261	4.2%
510300	OTHER SALARIES	2,019	2,000	2,000	**3,000**	1,000	50.0%	1,000	50.0%
510305	PERSONAL LEAVE PAYOUTS	9,067	5,000	10,706	**8,000**	3,000	60.0%	(2,706)	-25.3%
510400	OVERTIME	18	1,000	1,000	**1,000**	0	0.0%	0	0.0%
525010	FICA	20,176	22,112	22,112	**23,356**	1,244	5.6%	1,244	5.6%
525030	RETIREMENT CONTRIBUTIONS	35,602	40,980	40,980	**42,962**	1,982	4.8%	1,982	4.8%
525040	LIFE/HEALTH INSURANCE	59,503	59,328	59,328	**59,328**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	480	480	480	**480**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 386,749**	**$ 423,748**	**$ 429,454**	**$ 443,235**	**$ 19,487**	**4.6%**	**$ 13,781**	**3.2%**
OPERATING EXPENSES									
531020	PROF. SERVICES - AUDITING	4,850	20,000	15,000	**15,000**	(5,000)	-25.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	3,115	9,100	9,100	**9,100**	0	0.0%	0	0.0%
	FAPPO training; NIGP local; Purchasing card conference; and National Conference								
541000	COMMUNICATIONS	1,707	720	720	**720**	0	0.0%	0	0.0%
544000	RENT/ LEASES	1,950	4,500	4,500	**4,500**	0	0.0%	0	0.0%
	Lease and toner on copier								
547010	LEGAL ADS	2,710	6,050	8,209	**2,750**	(3,300)	-54.5%	(5,459)	-66.5%
552000	OPERATING SUPPLIES	3,620	2,750	2,750	**3,750**	1,000	36.4%	1,000	36.4%
554010	MEMBERSHIPS	2,638	3,660	3,660	**3,660**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 20,589**	**$ 46,780**	**$ 43,939**	**$ 39,480**	**$ (7,300)**	**-15.6%**	**$ (4,459)**	**-10.1%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	1,951	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$ 1,951**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 409,289**	**$ 470,528**	**$ 473,393**	**$ 482,715**	**$ 12,187**	**2.6%**	**$ 9,322**	**2.0%**

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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.

2024-25 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 community input.

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.

General Fund

Planning Department (continued)

2024-25 Significant Budgetary Issues

The budget of the Planning Department is $1,933,090, a $722,314 increase over the FY 2023-24 estimated actual. Operating expenditures increased $611,377 primarily due to the cost of professional services, in legal advertisements and public notices due to petition volume.

2024-25 Performance Measures and Benchmarking

Petition Type	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projection 2024-25
Administrative Variance Petitions	9	8	3	5	0	5	3
Annexation Requests	0	0	0	0	0	0	0
Appeals	1	0	0	0	2	2	1
Comprehensive Plan Amendments	1	2	1	1	1	2	1
Conditional Use Requests	11	12	11	8	11	7	10
Development Agreement	2	0	1	0	0	0	0
Development of Significant Environmental Impact	0	0	0	0	0	0	0
Development of Regional Impact	1	N/A	N/A	N/A	N/A	N/A	N/A
Design Review Board Petitions	52	65	50	69	89	65	79
D-Downtown Waiver Requests	0	1	2	0	0	0	1
Dog Dining	4	2	2	1	0	1	1
Fence and Wall Waiver Requests	4	2	2	0	0	3	1
Live Entertainment	8	14	10	4	8	4	6
Minor Subdivision	7	3	5	11	5	3	8
Nonconformity Requests	4	6	1	1	2	2	2
Outdoor Dining	11	15	25	27	20	21	24
On Street Parking- D Downtown	1	0	0	1	1	1	1
Parking Allocation	0	1	0	0	1	2	1
Payment in Lieu (of parking)	0	0	0	0	1	0	1
Public Art	2	0	0	2	1	2	2
Rezoning Requests	8	3	5	3	4	1	4
Subdivision Plat Requests	4	5	5	1	1	1	1
Site Plan Review	15	26	11	25	28	15	27
Site Plan with Deviations	5	1	N/A	N/A	1	N/A	N/A
Text Amendment Requests	4	6	11	10	8	10	9
Variance Requests	7	7	4	6	5	5	6
Vested Rights	0	0	0	0	1	0	0
Waiver of Distance Requests	1	1	2	1	1	1	1
Temporary Use	N/A	N/A	N/A	19	28	36	24
Zoning Verification Letters	44	38	43	36	87	50	62
Total Petitions	206	218	194	231	306	239	276

FUND: 001 General Fund

PLANNING DEPARTMENT
FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
1	1	1	Planning Director	182,929
1	1	1	Deputy Director	141,227
1	1	1	Senior Planner	113,661
1	2	2	Planner II	178,078
1	1	1	Planner I	73,259
1	1	1	Zoning Plans Reviewer	68,290
	1	0	Planning and Zoning Technician	0
1	0	1	Planning and Zoning Coordinator	70,971
7	8	8		$828,415
7	**8**	**8**	**Regular Salaries**	**828,415**
			Other Payroll Expenses	**302,161**
			Total Personnel Services	**$ 1,130,576**

FISCAL YEAR 2024-25
BUDGET DETAIL
PLANNING DEPARTMENT

001.0502.515

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	650,227	736,871	693,049	**828,415**	91,544	12.4%	135,366	19.5%
510300	OTHER SALARIES	1,048	1,000	3,500	**4,000**	3,000	300.0%	500	14.3%
510305	PERSONAL LEAVE PAYOUTS	17,390	17,000	45,037	**20,000**	3,000	17.6%	(25,037)	-55.6%
510400	OVERTIME	3,519	3,000	3,000	**3,000**	0	0.0%	0	0.0%
525010	FICA	47,935	55,325	52,757	**54,182**	(1,143)	-2.1%	1,425	2.7%
525030	RETIREMENT CONTRIBUTIONS	85,692	100,873	96,440	**95,363**	(5,510)	-5.5%	(1,077)	-1.1%
525040	LIFE/HEALTH INSURANCE	104,228	118,656	118,656	**118,656**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	7,200	7,200	7,200	**6,960**	(240)	-3.3%	(240)	-3.3%
	TOTAL PERSONNEL SERVICES	**$ 917,239**	**$ 1,039,925**	**$ 1,019,639**	**$ 1,130,576**	**$ 90,651**	**8.7%**	**$ 110,937**	**10.9%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	38,291	5,500	5,967	**5,000**	(500)	-9.1%	(967)	-16.2%
531010	PROFESSIONAL SERVICES	0	250,000	50,000	**650,000**	400,000	160.0%	600,000	1200.0%
	Scanning of PAB and DRB Files, Comp Plan update, DRB Handbook, consultants for large projects								
540000	TRAINING & TRAVEL COSTS	48	7,200	7,200	**7,200**	0	0.0%	0	0.0%
	AICPA Certifications, CEU requirements								
541000	COMMUNICATIONS	3,042	1,820	1,820	**2,184**	364	20.0%	364	20.0%
542100	EQUIP. SERVICES - REPAIRS	0	0	0	**0**	0		0	
544020	EQUIPMENT RENTAL	6,161	7,000	7,000	**8,400**	1,400	20.0%	1,400	20.0%
546000	REPAIR AND MAINTENANCE	14,900	12,850	12,850	**17,850**	5,000	38.9%	5,000	38.9%
547000	PRINTING AND BINDING	287	32,200	43,000	**45,080**	12,880	40.0%	2,080	4.8%
	Printing, noticing envelopes, public hearing signs, postage								
547010	LEGAL ADS	35,033	35,000	35,000	**38,500**	3,500	10.0%	3,500	10.0%
551000	OFFICE SUPPLIES	15,222	13,800	13,800	**13,800**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	2,156	4,500	4,500	**4,500**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 115,139**	**$ 369,870**	**$ 181,137**	**$ 792,514**	**$ 422,644**	**114.3%**	**$ 611,377**	**337.5%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	0	10,000	10,000	**10,000**	0		0	
	TOTAL NON-OPERATING	**$ -**	**$ 10,000.00**	**$ 10,000**	**$ 10,000**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 1,032,377**	**$ 1,419,795**	**$ 1,210,776**	**$ 1,933,090**	**$ 513,295**	**36.2%**	**$ 722,314**	**59.7%**

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.

2023-24 Departmental Accomplishments
- Earned the Certificate of Achievement for Excellence in Financial Reporting Program from the Government Finance Officers Association (GFOA) for the 42nd consecutive year.
- GFOA recognized the City's budget with the Distinguished Budget Presentation Award for the 18th consecutive year.
- Continued to facilitate with FEMA and insurance companies for the reimbursement of Hurricane Ian related expenses.
- Conducted the Annual Pension Educational Symposium.

2024-25 Departmental Goals and Objectives

In accordance with Vision Goal – Our Economy (Economic Health and Vitality)
- Publish the FY 2024 CAFR and submit to GFOA's Award Program before March 25, 2025, and maintain an unmodified opinion by the independent external auditors.
- Publish the FY 2024-25 Budget and submit to GFOA's Award Program by December 25, 2024.
- Prepare all quarterly and annual financial reports on a timely basis.
- Conduct the Annual Pension Educational Symposium.
- 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 are the Beach Restoration and Water Quality Improvement Project and CRA parking garage.

2024-25 Significant Budgetary Issues

The General Fund budget of the Finance Department is $1,601,944. This total includes all negotiated salary increases for the department's union personnel, similar increases for the department non-bargaining unit employees. There are no other significant budgetary issues.

Performance Measures and Benchmarking

Benchmarking	Naples	Fort Myers	Cape Coral	Marco Island	Punta Gorda
FY 2023-24 Millage Rate (per TRIM)	1.1700	6.6999	5.3694	1.3137	3.9500

Performance Measures	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
Business Tax Receipts Issued	3,564	3,448	3,556	3,840	4,416
New BTRs Issued	311	334	298	316	288
Utility Customers on IVR	11,594	10,498	10,387	11,040	12,696
Utility Customers on Bank Draft	8,302	8,392	9,800	11,000	11,500
Utility Bills Generated	102,076	110,300	115,483	125,000	130,000
Utility Notification of Shut-offs	6,058	100	472	500	4,500
General Billing Customers on Bank Draft	212	159	175	250	265
Estoppel Requests	4,813	3,065	3,154	3,500	3,600
Naples Landings Passes (calendar year)	171	180	181	180	200
$ of Utility Accounts over 120 days late	$596,478	$431,565	$698,612	$788,588	$475,000
Retirements processed	20	20	16	20	20
DROP retirements processed	2	3	4	2	4
DROP exits	6	3	1	4	0
Return of Pension Contributions processed	53	78	56	60	50
Retirement Estimates processed	38	78	42	45	50

General Fund

Finance Department (continued)

Performance Measures	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
Buyback Calculations processed	2	1	1	3	3
Accounts Payable Printed Checks	3,709	3011	2693	2855	3000
Accounts Payable EFT payments	1,691	1667	1451	1369	1400
Purchasing Card Transactions	8,240	8818	9480	10,019	10,200
Finance Employees with relevant certifications	3	3	3	2	2
GFOA Awards/Other Certifications	4	3	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 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
			ACCOUNTING	
1	1	1	Finance Director	214,520
1	1	1	Deputy Finance Director	140,341
0	1	1	Accounting Manager	121,275
3	2	2	Senior Accountant	209,591
1	1	0	Senior Accounting Clerk	0
2	2	3	Accounting Clerk	163,461
1	1	1	Accountant	60,993
1	1	1	Administrative Coordinator	63,152
0.5	0.5	0.5	Billing Collection Specialist (a)	28,645
10.5	10.5	10.5		
			Regular Salaries	**1,001,978**
			Other Salaries/Authorized Compensation	**45,000**
			Overtime	**21,000**
			Employer Payroll Expenses	**374,252**
			Total Personnel Services	**$ 1,442,230**
			Other Finance Department Positions	
6.75	6.75	6.75	Water Sewer Fund	
0.75	0.75	0.75	Beach Fund	
18	**18**	**18**	**Total Finance Department All Funds**	

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

FISCAL YEAR 2024-25
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION

001.0706.513

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	872,005	919,902	958,041	**1,001,978**	82,076	8.9%	43,937	4.6%
510300	OTHER SALARIES	1,500	1,500	5,000	**5,000**	3,500	233.3%	0	0.0%
510305	PERSONAL LEAVE PAYOUT	34,626	35,000	38,700	**40,000**	5,000	14.3%	1,300	3.4%
510330	EDUCATION REIMBURSEMENT	0	2,000	0	**2,000**	0	0.0%	2,000	
510400	OVERTIME	19,536	18,000	40,000	**21,000**	3,000	16.7%	(19,000)	-47.5%
525010	FICA	65,361	69,736	74,192	**75,763**	6,027	8.6%	1,571	2.1%
525030	RETIREMENT CONTRIBUTIONS	108,010	119,553	128,124	**133,793**	14,240	11.9%	5,669	4.4%
525040	LIFE/HEALTH INSURANCE	156,294	155,736	155,736	**155,736**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCE	7,500	7,200	7,200	**6,960**	(240)	-3.3%	(240)	-3.3%
	TOTAL PERSONNEL SERVICES	**$ 1,264,831**	**$ 1,328,627**	**$ 1,406,993**	**$ 1,442,230**	**$ 113,603**	**8.6%**	**$ 35,237**	**2.5%**
OPERATING EXPENSES									
531020	ACCOUNTING & AUDITING	95,000	98,500	102,300	**102,300**	3,800	3.9%	0	0.0%
531040	OTHER CONTRACTUAL SVCS	7,304	2,016	2,016	**2,040**	24	1.2%	24	1.2%
540000	TRAINING & TRAVEL COSTS	21,137	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	3,832	2,400	3,000	**3,000**	600	25.0%	0	0.0%
547000	PRINTING AND BINDING	7,793	12,000	10,000	**10,000**	(2,000)	-16.7%	0	0.0%
	Printing budgets, CIP, ACFR & Citizen's Guide booklet								
547002	ADVERTISING	3,761	5,200	5,200	**5,000**	(200)	-3.8%	(200)	-3.8%
551000	OFFICE SUPPLIES	857	5,500	2,000	**2,000**	(3,500)	-63.6%	0	0.0%
552000	OPERATING SUPPLIES	13,159	15,000	18,000	**18,000**	3,000	20.0%	0	0.0%
554010	MEMBERSHIPS	2,681	1,500	2,686	**2,686**	1,186	79.1%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 155,523**	**$ 147,116**	**$ 150,202**	**$ 150,026**	**$ 2,910**	**2.0%**	**$ (176)**	**-0.1%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 1,420,355**	**$ 1,475,743**	**$ 1,557,195**	**$ 1,592,256**	**$ 116,513**	**7.9%**	**$ 35,061**	**2.3%**

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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.

2023-24 Department Accomplishments

- Fire-Rescue took delivery of replacement apparatus for Ladder 01 and Engine 02. These apparatuses were emergency replacements following Hurricane Ian. Having both apparatuses has restored the Fire-Rescue fleet to full status and will allow Naples Fire-Rescue to dispatch appropriate units to calls for service.
- Fire-Rescue took delivery of replacement apparatus for Squad 01 and Squad 02. Through previous relationships with vendors and distributors Fire-Rescue was able to secure these vehicles in less than a year's time even when apparatus are expected to take two to three years to secure. These pieces of equipment will allow Fire-Rescue to provide rehab areas to personnel on scene and are adaptable to our changing emergency services environments.
- Fire Prevention vehicles have been replaced, some with smaller fuel efficicent vehicles and three with four wheel drive pick-up trucks. These trucks will allow Prevention personnel to provide further assistance during severe weather situations and EOC activiations. The smaller vehicles previously used by Prevention personnel were not sufficient to be out in high water situations or areas with debris. Pickup trucks will allow Fire Prevention personnel the ability to conduct welfare checks, thus freeing up fire apparatus for emergency responses.
- New public safety radios have been received and deployed to operations personnel. These new radios are part of the P25 Public Safety radio system county wide and have multiple sending and receiving capabilities. The radios can use 800-megahertz radio waves, cell signals, and are Wi-Fi capable. Additionally, the radios are trackable, which allows those with access to track all members in an emergency scene, providing better safety and accountability for personnel.

- The Assistant Fire Marshal position was developed, posted, and filled. The position came about after noticing a need for a leadership position to guide the plans examiner team through the schedule and manage code challenges from contractors and design professionals. The development of this position was a step forward for the Prevention Bureau which allows for a career path and promotional opportunities to assist with hiring and retaining quality members in the bureau.
- Training is essential to the development of personnel and for the future of the department. This year Fire-Rescue took delivery of a Live Fire Training Structure. This structure utilizes Class A materials (wood) and is the only structure like it in the county. The ability to train with actual combustible material provides a better training opportunity for personnel as well as those who respond into the city to assist with calls for service.
- Changes in the Advanced Life Support capabilities and countywide medical protocols this year have added numerous medications and skills to the paramedic certified personnel. This change eliminated the differentiation between personnel working for Collier County EMS and Naples Fire-Rescue. Naples Fire-Rescue personnel, certified as paramedics, are now able to deliver all medical procedures and administer all medications in accordance with the approved countywide medical protocols. This will provide the highest level of prehospital care for patients experiencing a medical emergency in the city.

2023-2024 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.
- Design a replacement for Fire Station #2 that will be a facility to meet the needs of the department today and anticipate the needs moving forward. This new facility will have the ability to protect frontline apparatus and reserve apparatus to eliminate unnecessary wear and tear on the apparatus while sitting in the elements.

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 with 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 personnel will ensure a premier Fire-Rescue agency for years to come.
- Develop a plan to institute a fire explorer program. This program will replace the current Youth Academy program. This program will provide a program to bring high school aged students to understand how Fire-Rescue operates and develop potential future members of the City of Naples Fire-Rescue Department.

General Fund
Fire-Rescue Department (continued)

FY 2024-25 Significant Budgetary Issues

The Fire-Rescue Department's proposed budget for FY 2024-25 is $16,330,765. This represents an increase of $2,164,774, 15.3% over the FY 2023-24 adopted. This budget includes $1,072,379 for the Naples Airport Authority overtime. This will be the sixth 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 2024-25 total $1,422,735 an increase of $228,435 over FY 2023-24 adopted budget.

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 2024-25 accounts for the Fire Department increase. Some other major expenses of the Fire-Rescue Department Operating Budget are:

Bunker Gear	$ 69,300
Contractual Services	$ 227,430
Operating Supplies	$ 103,050
Training and Education	$ 74,150
Utility Costs	$ 101,000

FY 2024-25 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 $50,000 and include new Automatic External Defibrillators, saw replacement, medical resuscitation devices, a beach rescue board, video laryngoscopes, and a training center door replacement. 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 $1,611,000. The projects include a vehicle for the Assistant Fire Marshal, SCBA masks and regulators, thermal imagers, design of Station Two and portable radios.

General Fund
Fire-Rescue Department (continued)

2022-2023 Fire Operations Report

Fires	1Qtr	2Qtr	3Qtr	4Qtr	Totals
Building or other Structure Fire	16	5	7	10	38
Cooking Fire, confined to container	3	1	2	3	9
Trash or rubbish fire, contained	0	1	1	1	3
Fire in mobile home used as fixed residence	0	1	0	0	1
Motorhome or Camper Fire	0	0	0	0	0
Passenger vehicle fire	8	0	4	1	13
Road freight or transport vehicle fire	0	0	1	1	2
Water vehicle fire	0	0	0	1	1
Aircraft Fire	0	0	0	0	0
Camper or reacreatinal vehicle (RV) fire	0	1	0	0	1
Natural Vegetation fire, other	1	1	0	0	2
Brush or Wildland Fire	0	0	1	1	2
Median Fire	3	13	5	1	22
Grass fire	0	0	1	1	2
Outside rubbish fire, other	0	1	0	1	2
Outside rubbish, trash or waste fire	4	1	1	0	6
Garbage dump or sanitary landfill fire	0	0	4	0	4
Construction or demolition landfill fire	1	0	0	0	1
Dumpster of other outside trash receptable fire	0	4	0	0	4
Special outside fire	0	0	0	0	0
Outside Storage Fire	0	0	1	0	1
Outside equipment fire	5	1	2	0	8
Outside gas or vapor combustion explosion	0	0	0	1	1
Total Fires	**41**	**30**	**30**	**21**	**123**
Contents Lost Total Fire	$ 778,194.00	$ 6,500.00	$ 32,500.00	$ 1,623,600.00	$2,440,794.00
Property Lost Total Fire	$ 1,329,605.00	$ 14,500.00	$ 3,053,250.00	$ 355,500.00	$4,752,855.00
Contents Lost Total Non-Fire	$ -	$ -	$ -	$ -	$ -
Property Lost Total Non-Fire	$ -	$ -	$ -	$ -	$ -
Total Lost	**$2,107,799**	**$21,000**	**$3,085,750**	**$1,979,100**	**$7,193,649**
Rescues & Emergency Medical Service					
Rescues, EMS incident, other	212	243	199	190	844
Medical Assist, Assist EMS crew	298	312	260	246	1116
Influenze Exposure standby protocol	1	0	0	0	1
Emergency Medical Service, Other	1	1	0	0	2
EMS Call excluding Vehicle Accident with Injury	363	483	444	341	1631
Vehicle Accidents	65	78	54	44	241
Watercraft accident with injuries	0	1	1	1	3
Alert 3-Aircraft accident with no injuries	0	1	2	0	3
Vehicle in water with no injuries	0	1	0	0	1
Lock in	1	0	2	0	3
Search for lost person, other	0	0	0	0	0
Search for person on land	0	1	0	0	1
Search for person in water	0	0	0	1	1
Extrication, rescue, other	0	0	0	0	0
Extrication of victims from a building or structure	0	0	0	0	0
Extrication of victim(s) from vehicle	2	0	0	0	2
Removal of victim from stalled elevator	0	19	16	28	63
Trench/below grade rescue	20	0	0	0	20
High Angle Rescue	0	0	0	0	0
Extrication of victim(s) from machinery	1	0	0	1	2
Water, Surf, Watercraft rescues	0	1	3	0	4
Rescue or EMS standby	4	3	2	0	9
Total Medical Rescues	**968**	**1144**	**983**	**852**	**3947**
Patient Contacts					**0**
Fire Service Incidents					
series)	3	1	0	0	4
Hazardous Conditions	129	58	55	45	287
Alert 1-Aircraft standby	2	5	1	0	8
Alert 2-Aircraft standby	4	2	2	0	8
Alert 5-Aircraft drill	5	2	4	8	19
Alert 6-Disabled Aircraft	0	0	0	0	0
Service Calls	182	175	146	84	587
Car seat installation	3	5	4	3	15
Good Intent Calls	358	358	306	264	1286
EMS Call - Subject left prior to FD Arrival	1	4	0	1	6
Ceremonial Flag burning	1	1	1	4	7
Fire Alarms and False Medical Alarms	419	251	259	264	1193
Severe Weather / Lighting Strike	0	0	0	1	1
Sub Total Fire Service Incidents	**1107**	**862**	**778**	**674**	**3421**
Mutual Aid / Dropped Incidents					
Aid Given	458	485	431	368	1742
Aid Received	556	578	446	421	2001
Dispatch to GNFD District	305	291	291	246	1133
Dispatch to NCFD District	147	183	131	113	574
Dispatched to MIFD / IFD / Other	6	11	9	9	35
Dropped Incident Reports	13	13	10	13	49
Total Incidents	**2,116**	**2,036**	**1,791**	**1,547**	**7,450**

General Fund
Fire-Rescue Department (continued)

Performance Measures
Fire Prevention Report 2023

Fire Prevention Quarterly + Annual Totals 2022-2023					
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Annual Totals 2022-2023
Fire Investigations	7	1	1	3	12
State Called	1	0	0	1	2
Fire Prevention Inspections					
Initial	764	979	656	274	2673
Re-Inspections	481	1104	823	584	2992
Special	12	15	13	4	44
Incoming Reports	1	9	5	0	15
Night	0	0	0	0	0
Consultations	7	2	6	0	15
Violations Cleared	408	774	237	301	1720
Violations Cited	525	726	518	482	2251
New Construction					
Inspection	1040	1330	1462	1901	5733
Special	37	27	25	16	105
Plan Review Total	877	736	1229	653	3495
Consultation Total	109	77	62	70	318
Fire Ops Prevention Activities		0			
Apparatus Display	0	0	16	3	19
Apparatus-Station Tour	3	71	8	0	82
Extinguisher Training	4	11	3	0	18
High Hazard Inspection	10	1	4	0	15
Preplanning	8	0	0	0	8
Lecture	0	0	0	0	0
School Fire Drills	0	0	0	0	0
Safety Inspection	0	0	0	0	0
Total	25	83	31	3	142
Prevention Public Education					
Number of Events	8	97	28	20	153
Attendance	49	219	1297	397	1962
Special Events	18	37	17	7	79
Special Event Hours	66	37	66	26	195

FUND: 001 GENERAL FUND

FIRE-RESCUE DEPARTMENT

FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
1	1	1	Fire Chief	189,079
2	2	1	Deputy Chief	165,462
0	0	1	Division Chief	161,349
4	4	6	Battalion Chief	763,823
1	1	1	Fire Marshal	157,508
15	15	15	Fire Lieutenants	1,757,592
36	36	39	Firefighters	3,177,718
4	4	4	Fire Inspectors	304,460
0	1	0	Sr. Plans Examiner	0
0	0	1	Assistant Fire Marshal *	95,914
4	4	4	Plans Examiners *	307,234
1	1	1	Records Fiscal Services Manager	100,809
1	1	1	Administrative Specialist I	48,009
69	**70**	**75**		**7,228,957**
			Regular Salaries	7,228,957
			Other Salaries/Authorized Compensation	365,804
			Specialty Pay/Longevity	200,000
			State Incentive Pay	28,000
			Education Reimbursement	45,000
			Overtime	640,000
			Special Event Pay	67,800
			Holiday Pay	304,657
			NAA Overtime	1,072,379
			State Insurance Premium	550,000
			Employer Payroll Expenses	4,719,534
			Reimbursement for Plans Examiners *	(560,101)
			Total Personnel Services	**$ 14,662,030**

* Reimbursement from Building Fund

Note: 3 additional Firefighters are approved and held in abeyance pending Council's final decision related to Fire Department fees.

FISCAL YEAR 2024-25
BUDGET DETAIL
FIRE-RESCUE DEPARTMENT

001.0810.522

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	5,855,649	6,423,316	6,514,483	**7,228,957**	805,641	12.5%	714,474	11.0%
510300	OTHER SALARIES	247,908	262,001	254,028	**365,804**	103,803	39.6%	111,776	44.0%
510305	PERSONAL LEAVE PAYOUTS	230,816	200,000	140,000	**200,000**	0	0.0%	60,000	42.9%
510320	STATE INCENTIVE PAY	24,845	24,960	26,349	**28,000**	3,040	12.2%	1,651	6.3%
510330	EDUCATION REIMBURSEMENT	39,373	45,000	24,313	**45,000**	0	0.0%	20,687	85.1%
510400	OVERTIME	525,031	409,272	644,217	**640,000**	230,728	56.4%	(4,217)	-0.7%
510410	SPECIAL EVENT OVERTIME	8,253	67,800	13,102	**67,800**	0	0.0%	54,698	417.5%
510420	HOLIDAY PAY	213,629	287,412	287,412	**304,657**	17,245	6.0%	17,245	6.0%
510440	NAA OVERTIME	800,577	1,021,313	1,021,313	**1,072,379**	51,066	5.0%	51,066	5.0%
	Overtime for providing fire service at the Naples Airport Authority (fully reimbursed by NAA)								
525010	FICA	567,137	612,290	621,986	**726,062**	113,772	18.6%	104,076	16.7%
525030	RETIREMENT CONTRIBUTIONS	2,378,427	2,506,671	2,562,257	**2,885,128**	378,457	15.1%	322,871	12.6%
525040	LIFE/HEALTH INSURANCE	1,025,015	1,038,239	1,038,240	**1,104,984**	66,745	6.4%	66,744	6.4%
525070	EMPLOYEE ALLOWANCES	3,580	7,200	2,985	**3,360**	(3,840)	-53.3%	375	12.6%
525220	STATE INS. PREMIUM TAX	1,264,503	550,000	550,000	**550,000**	0	0.0%	0	0.0%
534040	FIRE INSPECTOR REIMBURSE	(422,718)	(518,783)	(518,783)	**(560,101)**	(41,318)	8.0%	(41,318)	8.0%
	TOTAL PERSONNEL SERVICES	**$ 12,762,023**	**$ 12,936,691**	**$ 13,181,901**	**$ 14,662,030**	**$ 1,725,339**	**13.3%**	**$ 1,480,129**	**11.2%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	22,720	32,950	32,960	**52,300**	19,350	58.7%	19,340	58.7%
	Small appliances, biohazard disposal supplies, oil dry and LP								
531000	PROFESSIONAL SERVICES	8,749	5,000	5,000	**6,500**	1,500	30.0%	1,500	30.0%
	HazMat Team Physicals								
531040	OTHER CONTRACTUAL SVCS	126,289	210,240	210,000	**227,430**	17,190	8.2%	17,430	8.3%
	Medical Director, locution, Image Trend, Telestaff, 800 MHZ Radio, Inspection Software, Target Solutions etc.								
540000	TRAINING, EDUC & TRAVEL	56,232	69,450	69,450	**74,150**	4,700	6.8%	4,700	6.8%
541000	COMMUNICATIONS	34,258	33,410	33,410	**40,100**	6,690	20.0%	6,690	20.0%
542100	EQUIP. SERVICES - REPAIRS	292,764	288,000	295,288	**399,115**	111,115	38.6%	103,827	35.2%
542110	EQUIP. SERVICES - FUEL	64,591	66,750	66,750	**68,000**	1,250	1.9%	1,250	1.9%
543010	ELECTRICITY	74,965	59,600	60,873	**65,000**	5,400	9.1%	4,127	6.8%
543020	WATER, SEWER, GARBAGE	20,088	30,000	24,998	**36,000**	6,000	20.0%	11,002	44.0%
544000	RENTALS & LEASES	5,725	7,500	7,049	**7,750**	250	3.3%	701	9.9%
	Copiers all stations								
546000	REPAIR AND MAINTENANCE	16,833	42,450	47,912	**44,150**	1,700	4.0%	(3,762)	-7.9%
	Equipment maintenance, SCBA, SCUBA, AED, fire boat and general maintenance, etc.								
546020	BUILDING MAINTENANCE	21,992	44,850	44,850	**42,550**	(2,300)	-5.1%	(2,300)	-5.1%
546140	HYDRANT MAINTENANCE	3,872	4,700	4,250	**5,500**	800	17.0%	1,250	29.4%
	Hydrant markers, graphite, reflective tape, etc							0	
551000	OFFICE SUPPLIES	3,812	4,500	4,200	**5,000**	500	11.1%	800	19.0%
552000	OPERATING SUPPLIES	65,594	88,300	88,300	**127,050**	38,750	43.9%	38,750	43.9%
	Oxygen, disease control, rescue and medical supplies, foam, AED supplies, public education, community outreach, etc.								
552090	OPERATING SUPPLIES OTHER CLOTHING	1,516	2,500	2,500	**2,500**	0	0.0%	0	0.0%
552070	UNIFORMS	31,080	43,500	48,765	**43,500**	0	0.0%	(5,265)	-10.8%
552100	JANITORIAL SUPPLIES	19,105	23,760	22,500	**25,000**	1,240	5.2%	2,500	11.1%
552250	BUNKER GEAR	40,433	65,200	65,200	**69,300**	4,100	6.3%	4,100	6.3%
552260	FIRE HOSE & APPLIANCES	18,130	19,100	18,999	**26,000**	6,900	36.1%	7,001	36.8%
552270	SPECIALTY TEAM EQUIPMENT	33,478	35,700	35,700	**39,000**	3,300	9.2%	3,300	9.2%
	HazMat, technical, dive rescue teams and ALS equipment								
554010	BOOKS/MEMBERSHIPS	8,778	16,840	8,402	**16,840**	-	0.0%	8,438	100.4%
	TOTAL OPERATING EXPENSES	**$ 971,002**	**$ 1,194,300**	**$ 1,197,356**	**$ 1,422,735**	**$ 228,435**	**19.1%**	**$ 225,379**	**18.8%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	14,070	35,000	35,000	**50,000**	15,000	42.9%	15,000	42.9%
	AED, saw replacement, EOlife, Lucas 2, beach rescue board, video laryngoscopes								
560700	VEHICLES	0	0	-	**196,000**	196,000		196,000	
	TOTAL NON-OPERATING EXPENSES	**$ 14,070**	**$ 35,000**	**$ 35,000**	**$ 246,000**	**$ 211,000**	**602.9%**	**$ 211,000**	**602.9%**
	TOTAL EXPENSES	**$ 13,747,096**	**$ 14,165,991**	**$ 14,414,257**	**$ 16,330,765**	**$ 2,164,774**	**15.3%**	**$ 1,916,508**	**13.3%**

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

CIP NUMBER	PROJECT DESCRIPTION	Dept Requested 2024-25	2025-26	2026-27	2027-28	2028-29
25E04	Assistant Fire Marshal Vehicle (new)	80,000	0	0	0	0
25E06	SCBA Masks and Regulators	120,000	0	0	0	0
25E22	New Fire Station Two (Design)	1,200,000	0	0	0	0
25E03	Portable Radios	195,000	0	0	0	0
25E13	Thermal Imagers	16,000	100,000	0	0	0
	Emergency Services Marine Dock	0	350,000	0	0	0
	Engine	0	1,000,000	0	0	0
	Public Safety Training Facility	0	0	800,000	0	0
	Bunker Gear Replacement	0	0	90,000	100,000	120,000
	Engine Co. 1 - Fully Equipped (Repl.)	0	0	1,100,000	0	0
	Engine Co. 2 - Fully Equipped (Repl)	0	0	0	0	1,500,000
	Fire boat 15yr replacement	0	0	0	0	1,000,000
	Ladder One fully equipped replacement	0	0	0	1,500,000	0
	Staff vehicles (2, Chief 01 and FM)	0	0	200,000	0	0
	Technical Rescue Equipment	0	65,000	65,000	0	0
	K-Saws / Chainsaws	0	0	0	0	28,000
	Zoll heart monitors	0	0	0	500,000	0
TOTAL FIRE RESCUE		**1,611,000**	**1,515,000**	**2,255,000**	**2,100,000**	**2,648,000**

General Fund

Parks, Recreation, and Facilities Department

Mission Statement

To provide the residents and visitors of Naples with the highest level of customer care and to serve as exceptional stewards of beaches, facilities, parks, programs and services.

Vision Statement

The City of 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 parks, programs 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, 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 – Lowdermilk Park
- Beach Fund – Maintenance
- Beach Fund – Naples Pier
- CRA - Maintenance
- City Dock Fund
- Tennis Center Fund

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

Parks and Parkways is responsible for the care and maintenance of the City's beach areas, City's landscaped rights-of-ways, landscaped medians, 20,804 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:

- Arthur L. Allen Tennis Center
- Baker Park
- Cambier Park
- Charlie C. Anthony Park
- Fleischmann Park
- Lowdermilk Park
- Naples City Dock
- Naples Dog Park
- Naples Landing
- Naples Pier
- Naples Preserve & the Hedges Eco Center
- Norris Center
- River Park Aquatic Center
- River Park Community Center

General Fund

Parks, Recreation, and Facilities Department

FY 2023/24 Department Accomplishments

- The Department hired a Deputy Director, Recreation Superintendent, Park Manager, Recreation Supervisor, Special Event & Marketing Supervisor, Aquatics Supervisor, and Assistant Aquatics Supervisor.
- The Department coordinated the Naples Centennial Celebration consisting of a Celebration Gala at Baker Park's Sugden-Gomez Center, Centennial Concert at Cambier Park featuring Rock Republic and Ben Allen Band, Centennial Community Celebration at Cambier Park, and fireworks show at the Naples Beaches.
- Installation of new gazebos at the Naples Dog Park, Naples Landings, and Naples Preserve.
- Repaired and opened 37 out of 40 beach access locations throughout the city.
- The Parks and Parkways crew continued to make improvements to the medians and maintain the Urban Forest.
- Facilities Maintenance lead the City Hall and Tennis Center elevator projects and have been completed.
- Lowdermilk Park concession repairs were completed.
- Charlie C. Anthony Park project was completed.
- The Department hosted the 2nd annual Royal Poinciana Festival at Baker Park.
- River Park Community Center flooring and painting renovations.
- Fleischmann Park established a pickleball program and membership.
- The Naples City Dock remained recognized as a "Clean Marina" by the Florida Department of Environmental Protection (FDEP).
- Arthur Allen Tennis Center chickee hut roof replacement.

FY 2024/25 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):**
    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 areas 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 Capital Improvement 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 it to Community Services Advisory Board 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 Capital Improvement Projects on schedule and within budget that meet or exceed the expectations of residents and users.

Recreation:

11. **In accordance with Vision Goal – Our Governance (High Performing Government):**
    a. Maintain quarterly program development plans for all recreation programs to be delivered by or through the City to ensure cost effective management of all recreation programming.
    b. 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 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 Capital Improvement 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.

2024-25 Significant Budgetary Changes

The budgeted Operating Expenditures for all Divisions of the Parks, Recreation, and Facilities Department 001 General Fund is $13,428,204, an increase of $1,447,258 from FY23-24. This is largely due to increases in personnel expenses and other contractual services.

Staff Levels

In the General Fund budget, funding for the Department's Personnel Services increased by 8.9% or $499,299. Significant changes within the Personnel budgets are summarized in the table below.

General Fund

Parks, Recreation, and Facilities Department

Line-Item	FY24 Budget	FY25 Budget	Change	Change %
Regular Salaries/Wages	3,424,666	3,638,603	213,937	6.2
Other Salaries	488,799	647,670	158,881	32.5
Personal Leave Payouts	67,200	67,200	0	0
FICA	286,292	324,962	38,670	13.5
Overtime	79,126	79,126	0	0
Retirement Contributions	455,992	527,662	71,670	15.7
Life/Health Insurance	812,052	826,884	14,832	1.8
Employee Allowances	14,520	15,828	1,308	9
Education Reimbursement	5,000	5,000	0	0

Regular Salaries/Wages saw a 6.2% increase which includes the addition of one position and negotiated salary increases. Personnel count went from 55.25 FTE's in FY24 to 56.25 FTE's for FY25.

Personal Leave Payouts remain at $67,200 for FY25.

Overtime remains at $79,126 for FY25.

Retirement Contributions are 15.7% higher.

Operating Expenses

Overall, the Department's FY 2024-25 Operating Expenses in the General Fund budget increased by $947,959. Significant increases and decreases by Division include:

Administration: Overall increase of $53,831 in Administration budget. An increase of $70,000 was executed in Operating Expenditures due to increased special events. A decrease of $9,750 was executed in Other Contractual Services due to the Department eliminating a copier/printer service. An increase of $1,000 was added to training and travel costs due to more administration employees. A decrease of $5,000 in printing and binding. An increase of $581 in memberships because we increased our membership level for the Florida Recreation and Park Association due to increased staff.

Parks and Parkways: Overall increase of $594,878 in Parks and Parkways budget is due mainly to an increase of $423,928 in Other Contractual Services. An $88,850 increase in Operating Expenditures due to increased costs in supplies. Professional Services decreased by $10,000. Training and travel increased by $900. Equipment Services - Repairs increased by $100,689 because of added costs and repairs. Equipment Services – Fuel increased by $2,150. Water, sewer, and garbage increased by $14,861. Repair and Maintenance Level of Services decreased by $25,000. Memberships increased by $500.

Facilities Maintenance: Overall increase of $116,516 in Facilities Maintenance budget. Professional Services decreased by $10,000. Other Contractual Services increased by $50,000. Equipment Services – Repairs increased by $$36,954. Equipment Services – Fuel increased by $2,750. Water, sewer, and garbage increased $3,451. Uniforms and Other Clothing increased by $3,361 and Janitorial supplies increased by $30,000.

Fleischmann Park: Overall decrease of $75,711 in the Fleischmann Park budget. Operating Expenditures increased by $9,980. Professional Services decreased by $88,000. Other Contractual Services decreased by $2,000. Equipment Services – Repairs increased by $2,878. Equipment Services – Fuel decreased by $424. Water, Sewer, and Garbage increased by $2,969. Repair and Maintenance increased by $136. Advertising decreased by $2,000. Uniforms & Other Clothing increased by $500, and Memberships increased by $250.

Cambier Park/Norris Center: Overall increase of $305,115 in the Cambier/Norris Center budget. Operating Expenditures increased by $20,000. Professional Services increased by $200,000. Cultural Arts Theatre increased by $98,500. Water, Sewer, and Garbage increased by $615. Repair Maintenance Level of Service decreased by $10,000. Advertising decreased by $10,000. Uniforms and Other Clothing increased by $1,000.

River Park & Anthony Park: Overall decrease of $7,220 in the River Park and Anthony Park budget. Professional Services decreased by $5,000. Other Contractual Services decreased by $4,000. Equipment Services – Repairs increased by $839. Equipment Services – Fuel increased by $55. Water, Sewer, and Garbage increased by $886. Office Supplies increased by $800.

River Park Aquatic Center: Overall decrease of $3,325 in the River Park Aquatic Center budget. Water, Sewer, and Garbage increased by $835. Pool Operating Supplies decreased by $4,000. Memberships decreased by $160.

Naples Preserve: Overall decrease of $12,320 in the Naples Preserve budget. Field Trips decreased by $500. Water, Sewer, and Garbage increased by $180. Repair Maintenance Level of Service decreased by $12,000. Advertising increased by $1,000.

Baker Park: Overall decrease of $23,805 in the Baker Park budget. Operating Expenditures increased by $5,000. Professional Services decreased by $10,000. Water, Sewer, and Garbage increased by $945. Repair Maintenance Level of Service decreased by $20,000. Uniforms increased by $250.

General Fund

Parks, Recreation, and Facilities Department

2024-25 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 total $1,485,000.

Parks, Recreation, and Facilities Performance Measures

The Parks, Recreation, and Facilities Department developed new performance measures for the FY2024/25 Budget. Please see the updated performance measures below:

Parks, Recreation, and Facilities

Performance Measures

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimat	FY 2025 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	14	10	10	13	5	12	↑
Measures the number of adult athletic teams using City facilities.							
Recreation - Atheltic Teams - Youth	20	42	47	45	53	55	↑
Measures the number of youth athletic teams using City facilities.							
Recreation - Athletic Tournament Teams - Adult	14	10	10	13	5	5	↔
Measures the number of adult athletic teams using City facilities during scheduled tournaments.							
Recreation - Athletic Tournament Teams - Youth	40	6	16	24	12	12	↔
Measures the number of youth athletic teams using City facilities during scheduled tournaments.							
Recreation - Pickleball Members	130	335	350	340	330	350	↓
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	2,300	2,300	↔
Measures the number of participants in athletic programs/camps, etc.							
Recreation - Skate Park Camp Participants	80	300	300	325	90	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	25	16	20	13	20	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	11	5	5	13	10	5	↓
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	0	53	65	65	80	40	↓
Measures the number of weekly summer camp participants at River Park – 10-weeks.							
Recreation - Specialty Camps offered at Fleischmann Park	2	65	55	60	55	60	↑
Measures the number of specialty camps offered at Fleischmann Park throughout the year.							
Recreation - Specialty Camps offered at River Park and Anthony Park	0	4	5	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	0	2	3	3	3	2	↓
Measures the number of specialty camps offered at River Park Aquatics Center.							
Recreation - Specialty Camps offered at the Norris Center	1	20	20	25	25	27	↑
Measures the number of specialty camps offered at the Norris Center.							
Recreation - Meetings/clubs offered at Fleischmann Park	1	2	2	2	2	45	↑
Measures the number of meetings/clubs offered at Fleischmann Park throughout the year.							
Recreation - Meetings/clubs offered at River Park	8	6	10	8	8	15	↑
Measures the number of meetings/clubs offered at River Park throughout the year.							

General Fund

Parks, Recreation, and Facilities Department

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimat	FY 2025 Target	Trend
Recreation - Meetings/clubs offered at the Norris Center.	12	13	13	13	13	20	↑
Measures the number of meetings/clubs offered at the Norris Center throughout the year.							
Recreation - Fitness/Aerobics/Yoga participants at Fleischmann Park	0	4	4	4	12	8	↓
Measures the average weekly attendance at fitness/aerobics/yoga classes at Fleischmann Park throughout the year.							
Recreation - Fitness/Aerobics/Yoga participants at River Park	184	130	142	150	150	150	↔
Measures the average weekly attendance at fitness/aerobics/yoga classes at River Park throughout the year.							
Recreation - Gymnastics classes at Fleischmann Park	4	0	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	0	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	2	0	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	0	37	17	20	20	20	↔
Measures the number of swim team participants at River Park Aquatics Center.							
Recreation - Swim Lesson participants at River Park Aquatics Center	122	447	382	400	400	150	↓
Measures the number of swim lesson participants at River Park Aquatics Center.							
Recreation - Special Event - Santa's Visit - River Park	248	151	215	200	200	150	↓
Measures the number of participants at the annual Santa's Visit at River Park.							
Recreation - Special Event - Back to School Bash - River Park	250	313	335	300	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	500	500	500	500	0	0	↔
Measures the number of participants at two yard sales at Fleischmann Park.							
Recreation - Special Event - Movies in the Park at Cambier Park	500	1,000	250	250	1,000	0	↓
Measures the number of participants at Movies in the Park at Cambier Park.							
Special Event - Attendance	300,000	300,000	300,000	300,000	300,000	350,000	↑
Measures the estimated attendance at approved special events.							
Special Event Days Approved	270	281	290	295	300	325	↔
Measures the total number of Special Event Days approved by the City.							
Special Event Permit Applications Processed	225	149	200	250	260	240	↑
Measures the total number of Special Event Permits processed by the Administration Division.							
Special Event Street Closures	59	47	53	58	60	50	↓
Measures the total number of street closures associated with approved Special Events.							
Trees - Total number of trees managed.	20,782	21,067	20,916	21,100	21,300	21,300	↔
Measures the total number of publicly owned trees in parks, ROW, medians, public spaces.							
Trees Planted	392	240	243	215	160	160	↔
Measures the total number of trees planted in parks, ROW, medians, public spaces.							

FUND: 001 GENERAL FUND

PARKS, RECREATION & FACILITIES

FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
			ADMINISTRATION - 0901	
0.85	0.85	0.85	Parks, Recreation & Facilities Director *	139,469
1	1	1	Deputy Director	122,032
1	1	1	Recreation Superintendent	95,246
1	1	0.9	Executive Assistant	77,868
1	0.9	1	Administrative Coordinator	50,379
1	1	1	Administrative Specialist II	64,897
5.85	5.75	5.75		549,891
** .15 to Dock Fund*				
			PARKS & PARKWAYS - 0913	
1	1	1	P & P Operations Superintendent	117,943
1	1	1	Parks & Parkways Supervisor	82,907
1	1	1	Urban Forest Manager	105,119
2	2	2	Sr Landscape Technician	111,261
4	4	4	Irrigation Technicians	265,638
7	7	7	Landscape Technician II/III	317,943
16	16	16		1,000,811
			FACILITIES MAINTENANCE - 0917	
1	1	1	Facilities Maintenance Superintendent	117,957
1	1	1	Facilities Maintenance Supervisor	80,829
1	1	1	Projects Manager	83,943
1	1	1	Sr. Custodian	53,759
7	7	7	Custodians	321,620
2	2	2	Sr. Tradesworker	138,808
3	3	3	Tradesworker	161,699
2	2	2	Service Worker III	100,927
18	18	18		1,059,542
			RECREATION/FLEISCHMANN PARK - 0925	
0	0	0	Recreation Superintendent	0
1	1	1	Park Manager	81,499
0	0	0	Athletic Supervisor	0
1	1	1	Recreation Supervisor	84,939
2	2	2	Recreation Coordinator	90,331
0	1	1	Administrative Specialist Sr.	48,630
4	5	5		305,399

FUND: 001 GENERAL FUND

PARKS, RECREATION & FACILITIES

FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
			RECREATION/CAMBIER PARK & NORRIS - 0926	
1	1	1	Recreation Coordinator	45,366
1	1	1	Recreation Supervisor	72,291
1	1	1	Special Event & Marketing Supervisor	68,848
0	0	1	Administrative Specialist Sr.	62,118
3	3	4		248,623
			RECREATION/ RIVER PARK & ANTHONY PARK - 0927	
1	1	1	Parks and Recreation Manager	102,271
1	1	1	Recreation Coordinator	53,297
1	1	1	Recreation Supervisor	87,940
3	3	3		243,508
			RECREATION/ AQUATIC CENTER - 0929	
0.5	0.5	0.5	Recreation Coordinator	21,001
1	1	1	Assistant Aquatic Supervisor	56,706
1	1	1	Aquatic Supervisor	66,098
1	1	1	Lifeguards	38,818
3.5	3.5	3.5		182,623
			NAPLES PRESERVE - 0963	
1	1	1	Recreation Coordinator	48,206
1	1	1		48,206
54.35	**55.25**	**56.25**	**Regular Salaries**	**3,638,603**
			Other Salaries/Authorized Compensation	719,870
			Overtime	79,126
			Employer Payroll Expenses	1,695,336
			Total Personnel Services	**$ 6,132,936**
			Other positions managed by Parks, Recreation and Facilities:	
10.0	10.0	10.0	Beach Fund - Maintenance(Fund 430)	
4.5	4.5	4.5	Naples Tennis Fund (Fund 480)	
3.15	3.25	3.25	Dock Fund (460)	
3.0	3.0	3.0	CRA - Maintenance (Fund 180)	
75.00	**76.00**	**77.00**	**Total**	

FISCAL YEAR 2024-25
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
DEPARTMENT SUMMARY

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	2,795,492	3,424,666	3,273,946	**3,638,603**	213,937	6.2%	364,657	11.1%
510300	OTHER SALARIES	351,359	488,789	495,468	**647,670**	158,881	32.5%	152,202	30.7%
510305	PERSONAL LEAVE PAYOUTS	111,705	67,200	87,270	**67,200**	0	0.0%	(20,070)	-23.0%
510330	EDUCATION REIMBURSEMENT	0	5,000	0	**5,000**	0	0.0%	5,000	
510400	OVERTIME	111,570	79,126	113,941	**79,126**	0	0.0%	(34,815)	-30.6%
525010	FICA	248,217	286,292	306,471	**324,962**	38,670	13.5%	18,491	6.0%
525030	RETIREMENT CONTRIBUTIONS	371,212	455,992	464,745	**527,662**	71,670	15.7%	62,917	13.5%
525040	LIFE/HEALTH INSURANCE	800,619	812,052	812,052	**826,884**	14,832	1.8%	14,832	1.8%
525070	EMPLOYEE ALLOWANCES	13,928	14,520	14,520	**15,828**	1,308	9.0%	1,308	9.0%
	TOTAL PERSONNEL EXPENSES	**$ 4,804,102**	**$ 5,633,637**	**$ 5,568,413**	**$ 6,132,936**	**$ 499,299**	**8.9%**	**$ 564,523**	**10.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	638,990	693,520	727,539	**887,350**	193,830	27.9%	159,811	22.0%
530200	FIELD TRIPS	5,536	10,100	10,100	**9,600**	(500)	-5.0%	(500)	-5.0%
531010	PROFESSIONAL SERVICES	473,981	666,500	651,500	**743,500**	77,000	11.6%	92,000	14.1%
531040	OTHER CONTRACTUAL SVCS	2,494,250	2,795,283	3,297,851	**3,253,461**	458,178	16.4%	(44,390)	-1.3%
530110	DOG PARK OPERATING COSTS	674	0	0	**0**	0		0	
531230	CULTURAL ARTS - THEATRE	31,974	51,500	51,500	**150,000**	98,500	191.3%	98,500	191.3%
540000	TRAINING & TRAVEL COSTS	15,334	41,060	40,760	**42,960**	1,900	4.6%	2,200	5.4%
541000	COMMUNICATIONS	44,432	54,524	54,024	**54,524**	0	0.0%	500	0.9%
542000	TRANSPORTATION	3,441	10,100	10,100	**10,100**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	202,582	155,500	155,500	**296,860**	141,360	90.9%	141,360	90.9%
542110	EQUIP. SERVICES - FUEL	74,317	81,969	81,969	**86,500**	4,531	5.5%	4,531	5.5%
543010	ELECTRICITY	351,595	421,842	421,842	**421,842**	0	0.0%	0	0.0%
543020	WATER, SEWER, GARBAGE	587,766	549,761	549,761	**574,503**	24,742	4.5%	24,742	4.5%
544000	RENTALS & LEASES	0	6,000	4,000	**5,000**	(1,000)	-16.7%	1,000	25.0%
544020	EQUIPMENT RENTAL	4,839	6,000	5,000	**6,000**	0	0.0%	1,000	20.0%
546000	REPAIR AND MAINTENANCE	30,516	40,864	42,517	**41,000**	136	0.3%	(1,517)	-3.6%
546340	REPAIR & MAINT LEVEL OF SERV	315,718	499,000	468,465	**432,000**	(67,000)	-13.4%	(36,465)	-7.8%
547000	PRINTING AND BINDING	9,783	19,000	10,000	**14,000**	(5,000)	-26.3%	4,000	40.0%
547020	ADVERTISING (NON-LEGAL)	13,083	18,500	18,500	**7,500**	(11,000)	-59.5%	(11,000)	-59.5%
547060	DUPLICATING	340	6,800	6,800	**10,000**	3,200	47.1%	3,200	47.1%
549050	SPECIAL EVENTS	14,390	17,000	17,000	**17,000**	0	0.0%	0	0.0%
551000	OFFICE SUPPLIES	17,240	22,700	19,700	**19,500**	(3,200)	-14.1%	(200)	-1.0%
552070	UNIFORMS	26,009	35,176	37,755	**40,287**	5,111	14.5%	2,532	6.7%
552100	JANITORIAL SUPPLIES	83,570	95,000	105,000	**125,000**	30,000	31.6%	20,000	19.0%
552410	POOL-OPERATING SUPPLIES	31,159	44,000	44,000	**40,000**	(4,000)	-9.1%	(4,000)	-9.1%
554010	MEMBERSHIPS	3,555	5,610	5,530	**6,781**	1,171	20.9%	1,251	22.6%
	TOTAL OPERATING EXPENSES	**$ 5,475,073**	**$ 6,347,309**	**$ 6,836,713**	**$ 7,295,268**	**$ 947,959**	**14.9%**	**$ 458,555**	**6.7%**
NON-OPERATING EXPENSES									
560XXX	CAPITAL OUTLAY	0	0	0	**0**	**0**		0	
	NON-OPERATING EXPENSES	**$ -**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$ 10,279,175**	**$ 11,980,946**	**$ 12,405,126**	**$ 13,428,204**	**$1,447,258**	**12.1%**	**$ 1,023,078**	**8.2%**

FISCAL YEAR 2024-25
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
ADMINISTRATION

001.0901.572

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	426,102	524,666	531,473	**549,891**	25,225	4.8%	18,418	3.5%
510300	PERSONAL SERVICES/ OTHER	3,288	4,000	4,000	**3,500**	(500)	-12.5%	(500)	-12.5%
510305	PERSONAL LEAVE PAYOUTS	27,555	10,000	6,000	**10,000**	0	0.0%	4,000	66.7%
510330	EDUCATION REIMBURSEMENT	0	5,000	0	**5,000**	0	0.0%	5,000	
510400	OVERTIME	2,010	1,435	1,435	**1,435**	0	0.0%	0	0.0%
525010	FICA	34,443	33,436	41,322	**42,546**	9,110	27.2%	1,224	3.0%
525030	RETIREMENT CONTRIBUTIONS	55,337	63,595	73,338	**77,746**	14,151	22.3%	4,408	6.0%
525040	LIFE/HEALTH INSURANCE	87,081	85,284	85,284	**85,284**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	4,995	7,200	7,200	**5,508**	(1,692)	-23.5%	(1,692)	-23.5%
	TOTAL PERSONNEL SERVICES	**$ 640,811**	**$ 734,616**	**$ 750,052**	**$ 780,910**	**$ 46,294**	**6.3%**	**$ 30,858**	**4.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	31,039	27,000	27,000	**97,000**	70,000	259.3%	70,000	259.3%
	Mailing expenses, Ambassador Program, special event ads, barricades								
531001	PROF SERV/CREDIT CARD	71,023	80,000	80,000	**80,000**	0	0.0%	0	0.0%
530110	DOG PARK OPERATING COSTS	674	0	0	**0**	0		0	
	Moved to donation fund								
531040	OTHER CONTRACTUAL SVCS	4,069	19,750	17,250	**10,000**	(9,750)	-49.4%	(7,250)	-42.0%
	Copier maintenance and annual recreation software maintenance								
540000	TRAINING & TRAVEL COSTS	6,291	7,000	7,000	**8,000**	1,000	14.3%	1,000	14.3%
541000	COMMUNICATIONS	4,263	950	950	**950**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	0	0	0	**0**	0		0	
543010	ELECTRICITY	6,913	8,508	8,508	**8,508**	0	0.0%	0	0.0%
547000	PRINTING AND BINDING	9,783	19,000	10,000	**14,000**	(5,000)	-26.3%	4,000	40.0%
	Bicycle maps, building and landscape reproduction, brochures								
551000	OFFICE SUPPLIES	6,187	6,500	3,500	**3,500**	(3,000)	-46.2%	0	0.0%
552070	UNIFORMS AND OTHER CLOTHING	126	750	750	**750**	0	0.0%	0	0.0%
	Shirts and Uniforms for administrative staff								
554010	MEMBERSHIPS	1,967	2,440	2,440	**3,021**	581	23.8%	581	23.8%
	TOTAL OPERATING EXPENSES	**$ 142,336**	**$ 171,898**	**$ 157,398**	**$ 225,729**	**$ 53,831**	**31.3%**	**$ 68,331**	**43.4%**
	TOTAL EXPENSES	**$ 783,147**	**$ 906,514**	**$ 907,450**	**$ 1,006,639**	**$ 100,125**	**11.0%**	**$ 99,189**	**10.9%**

FISCAL YEAR 2024-25
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
PARKS & PARKWAYS

001.0913.572

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	813,116	942,932	921,875	**1,000,811**	57,879	6.1%	78,936	8.6%
510300	OTHER SALARIES	4,490	4,500	8,730	**10,500**	6,000	133.3%	1,770	20.3%
510305	PERSONAL LEAVE PAYOUTS	17,176	10,000	17,705	**10,000**	0	0.0%	(7,705)	-43.5%
510400	OVERTIME	39,251	20,347	31,115	**20,347**	0	0.0%	(10,768)	-34.6%
525010	FICA	63,186	68,711	73,140	**74,753**	6,042	8.8%	1,613	2.2%
525030	RETIREMENT CONTRIBUTIONS	105,724	128,602	127,184	**138,653**	10,051	7.8%	11,469	9.0%
525040	LIFE/HEALTH INSURANCE	237,874	237,312	237,312	**237,312**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	6,393	4,680	4,680	**7,680**	3,000	64.1%	3,000	64.1%
	TOTAL PERSONNEL SERVICES	**$ 1,287,210**	**$ 1,417,084**	**$ 1,421,741**	**$ 1,500,056**	**$ 82,972**	**5.9%**	**$ 78,315**	**5.5%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	258,009	292,450	296,902	**381,300**	88,850	30.4%	84,398	28.4%
	Mulch, landscaping and playground: nursery stock; fertilizer and chemicals; irrigation supplies; Fill; Sod: Hardware and Safety Equipment								
531020	PROFESSIONAL SERVICES	1,445	25,000	15,000	**15,000**	(10,000)	-40.0%	0	0.0%
	Outsource design work; Project site surveys								
531040	OTHER CONTRACTUAL SVCS	2,118,940	2,337,793	2,800,000	**2,761,721**	423,928	18.1%	(38,279)	-1.4%
	Tree/palm trimming (2 yr. cycle), mulch, sod installation, exotic tree removal, pest control and fertilization, fish kill cleanup								
540000	TRAINING & TRAVEL COSTS	2,549	5,000	5,000	**5,900**	900	18.0%	900	18.0%
541000	COMMUNICATIONS	861	3,500	3,500	**3,500**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	147,943	120,000	120,000	**220,689**	100,689	83.9%	100,689	83.9%
542110	EQUIP. SERVICES - FUEL	49,735	57,850	57,850	**60,000**	2,150	3.7%	2,150	3.7%
543010	ELECTRICITY	24,199	41,439	41,439	**41,439**	0	0.0%	0	0.0%
543020	WATER, SEWER, GARBAGE	346,174	330,246	330,246	**345,107**	14,861	4.5%	14,861	4.5%
544000	RENTALS & LEASES	0	6,000	4,000	**5,000**	(1,000)	-16.7%	1,000	25.0%
546340	REPAIR & MAINT LEVEL OF SERV	52,492	75,000	75,000	**50,000**	(25,000)	-33.3%	(25,000)	-33.3%
551000	OFFICE SUPPLIES	788	3,000	3,000	**2,000**	(1,000)	-33.3%	(1,000)	-33.3%
552070	UNIFORMS	9,773	13,653	13,653	**13,653**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	549	1,000	1,000	**1,500**	500	50.0%	500	50.0%
	TOTAL OPERATING EXPENSES	**$ 3,013,458**	**$ 3,311,931**	**$ 3,766,590**	**$ 3,906,809**	**$ 594,878**	**18.0%**	**$ 140,219**	**3.7%**
NON-OPERATING EXPENSES		**0**							
560300	MACHINERY EQUIP		0		**0**	0		0	
	NON-OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 4,300,667**	**$ 4,729,015**	**$ 5,188,331**	**$ 5,406,865**	**$ 677,850**	**14.3%**	**$ 218,534**	**4.2%**

FISCAL YEAR 2024-25
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
FACILITIES MAINTENANCE

001.0917.519

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	901,172	1,007,441	993,145	**1,059,542**	52,101	5.2%	66,397	6.7%
510300	OTHER SALARIES	17,393	16,025	23,933	**13,500**	(2,525)	-15.8%	(10,433)	-43.6%
	Standby pay								
510305	PERSONAL LEAVE PAYOUTS	32,788	15,000	26,938	**15,000**	0	0.0%	(11,938)	-44.3%
510400	OVERTIME	41,804	35,000	45,000	**35,000**	0	0.0%	(10,000)	-22.2%
525010	FICA	72,297	74,159	80,629	**80,222**	6,063	8.2%	(407)	-0.5%
525030	RETIREMENT CONTRIBUTIONS	120,353	134,519	140,325	**149,416**	14,897	11.1%	9,091	6.5%
525040	LIFE/HEALTH INSURANCE	267,560	266,976	266,976	**266,976**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCE	2,160	2,160	2,160	**2,160**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 1,455,527**	**$ 1,551,280**	**$ 1,579,106**	**$ 1,621,816**	**$ 70,536**	**4.5%**	**$ 42,710**	**2.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	253,397	260,100	276,687	**260,100**	0	0.0%	(16,587)	-6.0%
	Maintenance & janitorial supplies, minor repair items								
531010	PROFESSIONAL SERVICES	5,055	25,000	20,000	**15,000**	(10,000)	-40.0%	(5,000)	-25.0%
531040	OTHER CONTRACTUAL SVCS	341,779	387,965	430,826	**437,965**	50,000	12.9%	7,139	1.7%
	City wide pest control, window cleaning, HVAC & elevator maintenance, alarm monitoring								
540000	TRAVEL AND TRAINING	700	3,500	3,200	**3,500**	0	0.0%	300	9.4%
	Training for Facilities Maintenance staff								
541000	COMMUNICATIONS	3,237	5,500	5,000	**5,500**	0	0.0%	500	10.0%
542100	EQUIP. SERVICES - REPAIRS	45,866	30,000	30,000	**66,954**	36,954	123.2%	36,954	123.2%
542110	EQUIP. SERVICES - FUEL	23,840	22,250	22,250	**25,000**	2,750	12.4%	2,750	12.4%
543010	ELECTRICITY	134,945	118,061	118,061	**118,061**	0	0.0%	0	0.0%
	Electricity at City Hall locations and 13th St Warehouse								
543020	WATER, SEWER, GARBAGE	98,027	76,669	76,669	**80,120**	3,451	4.5%	3,451	4.5%
544020	EQUIPMENT RENTAL	4,839	6,000	5,000	**6,000**	0	0.0%	1,000	20.0%
546340	REPAIR & MAINT LEVEL OF SERV	106,802	165,000	115,000	**165,000**	0	0.0%	50,000	43.5%
552070	UNIFORMS AND OTHER CLOTHING	9,512	9,523	12,102	**12,884**	3,361	35.3%	782	6.5%
552100	JANITORIAL SUPPLIES	83,570	95,000	105,000	**125,000**	30,000	31.6%	20,000	19.0%
554010	MEMBERSHIPS	0	250	250	**250**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 1,111,569**	**$ 1,204,818**	**$ 1,220,045**	**$ 1,321,334**	**$ 116,516**	**9.7%**	**$ 101,289**	**8.3%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	0	0		**0**	0		0	
	NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$ 2,567,096**	**$ 2,756,098**	**$ 2,799,151**	**$ 2,943,150**	**$ 187,052**	**6.8%**	**$ 143,999**	**5.1%**

FISCAL YEAR 2024-25
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
RECREATION/FLEISCHMANN PARK

001.0925.572

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	187,628	291,835	261,693	**305,399**	13,564	4.6%	43,706	16.7%
510300	OTHER SALARIES	12,570	18,600	18,600	**112,824**	94,224	506.6%	94,224	506.6%
510305	PERSONAL LEAVE PAYOUTS	11,668	14,000	11,000	**14,000**	0	0.0%	3,000	*27.3%*
510400	OVERTIME	8,476	6,000	11,868	**6,000**	0	0.0%	(5,868)	-49.4%
525010	FICA	16,379	24,615	24,615	**32,587**	7,972	32.4%	7,972	32.4%
525030	RETIREMENT CONTRIBUTIONS	28,049	41,051	37,906	**57,326**	16,275	39.6%	19,420	51.2%
525040	LIFE/HEALTH INSURANCE	59,427	74,160	74,160	**74,160**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	0	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 324,196**	**$ 470,261**	**$ 439,842**	**$ 602,296**	**$ 132,035**	**28.1%**	**$ 162,454**	**36.9%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	27,275	35,020	45,000	**45,000**	9,980	28.5%	0	0.0%
531010	PROFESSIONAL SERVICES	325,450	400,000	400,000	**312,000**	(88,000)	-22.0%	(88,000)	-22.0%
	Instructors and teachers for specialty classes i.e. art, gymnastics or dance, Offset by fees.								
531040	OTHER CONTRACTUAL SVCS	2,398	7,000	7,000	**5,000**	(2,000)	-28.6%	(2,000)	-28.6%
	Konica copier lease; lightening detector annual maintenance								
540000	TRAINING & TRAVEL COSTS	(516)	4,800	4,800	**4,800**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	12,680	14,200	14,200	**14,200**	0	0.0%	0	0.0%
	Comcast fiber optics cable and Verizon cell phone; wifi service $1000/mo=$12,000								
542100	EQUIP. SERVICES - REPAIRS	5,260	2,300	2,300	**5,178**	2,878	125.1%	2,878	125.1%
542110	EQUIP. SERVICES - FUEL	529	1,424	1,424	**1,000**	(424)	-29.8%	(424)	-29.8%
543010	ELECTRICITY	101,265	100,264	100,264	**100,264**	0	0.0%	0	0.0%
543020	WATER, SEWER, & GARBAGE	59,940	65,974	65,974	**68,943**	2,969	4.5%	2,969	4.5%
546000	REPAIR & MAINTENANCE	20,516	30,864	32,517	**31,000**	136	0.4%	(1,517)	-4.7%
	Maintenance for skate park, football and baseball fields								
547020	ADVERTISING (NON-LEGAL)	3,920	6,000	6,000	**4,000**	(2,000)	-33.3%	(2,000)	-33.3%
	Advertising programs for Fleischmann, Skate Park and athletics								
546340	REPAIR & MAINT LEVEL OF SERV	4,665	50,000	50,000	**50,000**	0	0.0%	0	0.0%
551000	OFFICE SUPPLIES	995	3,000	3,000	**3,000**	0	0.0%	0	0.0%
552070	UNIFORMS & OTHER CLOTHING	1,528	2,000	2,000	**2,500**	500	25.0%	500	25.0%
554010	MEMBERSHIPS	155	500	500	**750**	250	50.0%	250	50.0%
	TOTAL OPERATING EXPENSES	**$ 566,060**	**$ 723,346**	**$ 734,979**	**$ 647,635**	**$ (75,711)**	**-10.5%**	**$ (87,344)**	**-11.9%**
NON-OPERATING EXPENSES									
560300	CAPITAL IMPROVEMENT/OTHER	0	0	0	**0**	0		0	
	NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$ 890,256**	**$ 1,193,607**	**$ 1,174,821**	**$ 1,249,931**	**$ 56,324**	**4.7%**	**$ 75,110**	**6.4%**

FISCAL YEAR 2024-25
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
RECREATION/CAMBIER PARK & NORRIS CENTER

001.0926.572

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	109,850	192,810	188,336	**248,623**	55,813	28.9%	60,287	32.0%
510300	OTHER SALARIES-TEMP	37,547	17,100	27,292	**19,804**	2,704	15.8%	(7,488)	-27.4%
	Temporary employees								
510305	PERSONAL LEAVE PAYOUTS	9,382	5,200	4,395	**5,200**	0	0.0%	805	18.3%
510400	OVERTIME	6,382	3,000	10,679	**3,000**	0	0.0%	(7,679)	-71.9%
525010	FICA	12,304	16,349	17,427	**20,822**	4,473	27.4%	3,395	19.5%
525030	RETIREMENT CONTRIBUTIONS	14,234	26,325	26,325	**36,160**	9,835	37.4%	9,835	37.4%
525040	LIFE/HEALTH INSURANCE	29,783	44,496	44,496	**59,328**	14,832	33.3%	14,832	33.3%
525070	EMPLOYEE ALLOWANCES	0	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 219,482**	**$ 305,280**	**$ 318,950**	**$ 392,937**	**$ 87,657**	**28.7%**	**$ 73,987**	**23.2%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	16,866	20,000	20,000	**40,000**	20,000	100.0%	20,000	100.0%
	Costs of classes and events								
531010	PROFESSIONAL SERVICES	62,330	90,000	90,000	**290,000**	200,000	222.2%	200,000	*222.2%*
	Science, art/nature, Italian language and acting camps and classes; Offset by fees.								
531040	OTHER CONTRACTUAL SVCS	2,428	2,175	2,175	**2,175**	0	0.0%	0	0.0%
	Copier lease and maintenance								
531230	CULTURAL ARTS THEATRE	31,974	51,500	51,500	**150,000**	98,500	191.3%	98,500	191.3%
540000	TRAINING & TRAVEL COSTS	1,424	7,950	7,950	**7,950**	0	0.0%	0	0.0%
	FRPA conference & training, NRPA conference, Leadership training/conference.								
541000	COMMUNICATIONS	10,078	13,854	13,854	**13,854**	0	0.0%	0	0.0%
	Comcast Fiber Optic Lease and Verizon cell phones. Wifi service - $12,000 ($1,000/month).								
543010	ELECTRICITY	23,138	62,156	62,156	**62,156**	0	0.0%	0	0.0%
543020	WATER, SEWER, & GARBAGE	13,776	13,650	13,650	**14,265**	615	4.5%	615	4.5%
544000	RENTALS & LEASES	0	0	0	**0**	0		0	
546340	REPAIR & MAINT LEVEL OF SERV	44,992	55,000	55,000	**45,000**	(10,000)	-18.2%	(10,000)	-18.2%
547020	ADVERTISING (NON-LEGAL)	9,163	10,000	10,000	**0**	(10,000)	-100.0%	(10,000)	-100.0%
547060	DUPLICATING	0	5,000	5,000	**10,000**	5,000	100.0%	5,000	100.0%
551000	OFFICE SUPPLIES	3,341	3,500	3,500	**3,500**	0	0.0%	0	0.0%
552070	UNIFORMS & OTHER CLOTHING	668	1,500	1,500	**2,500**	1,000	66.7%	1,000	66.7%
554010	MEMBERSHIPS	390	700	700	**700**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 220,567**	**$ 336,985**	**$ 336,985**	**$ 642,100**	**$305,115**	**90.5%**	**$ 305,115**	**90.5%**
NON-OPERATING EXPENSES									
560400	CAPITAL IMPROVEMENT/OTHER	0	0	0	**0**	0		0	
	NON-OPERATING EXPENSES	**$ -**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$ 440,049**	**$ 642,265**	**$ 655,935**	**$ 1,035,037**	**$ 392,772**	**61.2%**	**$ 379,102**	**57.8%**

FISCAL YEAR 2024-25
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
RECREATION/RIVER PARK & ANTHONY PARK

001.0927.572

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	175,964	233,085	234,464	**243,508**	10,423	4.5%	9,044	3.9%
510300	OTHER SALARIES	143,656	233,779	233,779	**256,868**	23,089	9.9%	23,089	9.9%
	Temporary counselors								
510305	PERSONAL LEAVE PAYOUTS	7,571	9,000	9,292	**9,000**	0	0.0%	(292)	-3.1%
510400	OVERTIME	6,387	9,362	9,362	**9,362**	0	0.0%	0	0.0%
525010	FICA	24,754	36,224	36,224	**38,380**	2,156	6.0%	2,156	6.0%
525030	RETIREMENT CONTRIBUTIONS	24,926	34,764	35,519	**36,383**	1,619	4.7%	864	2.4%
525040	LIFE/HEALTH INSURANCE	44,634	44,496	44,496	**44,496**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	380	480	480	**480**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 428,272**	**$ 601,190**	**$ 603,616**	**$ 638,477**	**$ 37,287**	**6.2%**	**$ 34,861**	**5.8%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	19,909	19,700	19,700	**19,700**	0	0.0%	0	0.0%
530020	FIELD TRIPS	5,536	9,600	9,600	**9,600**	0	0.0%	0	0.0%
531010	PROFESSIONAL SERVICES	7,026	27,000	27,000	**22,000**	(5,000)	-18.5%	(5,000)	-18.5%
	Funding for Independent Contract instructors covered by fees.								
531040	OTHER CONTRACTUAL SVCS	6,910	14,200	14,200	**10,200**	(4,000)	-28.2%	(4,000)	-28.2%
	Copier maintenance lease, Water cooler svc, Kitchen cleaning & maint., Duck relocation, flooring maint. & piano tuning								
540000	TRAINING & TRAVEL COSTS	3,064	7,660	7,660	**7,660**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	12,371	15,736	15,736	**15,736**	0	0.0%	0	0.0%
	Comcast Fiber Optic Lease and Verizon cell phones. Wifi service - $12,000 ($1,000/month).							0	
542000	TRANSPORTATION	3,441	10,000	10,000	**10,000**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	3,513	3,200	3,200	**4,039**	839	26.2%	839	26.2%
542110	EQUIP. SERVICES - FUEL	212	445	445	**500**	55	12.4%	55	12.4%
543010	ELECTRICITY	21,553	35,093	35,093	**35,093**	0	0.0%	0	0.0%
543020	WATER, SEWER, & GARBAGE	20,496	19,688	19,688	**20,574**	886	4.5%	886	4.5%
546340	REPAIR & MAINT LEVEL OF SERV	19,292	45,000	64,465	**45,000**	0	0.0%	(19,465)	*-30.2%*
547060	DUPLICATING	340	800	800	**0**	(800)	-100.0%	(800)	-100.0%
549050	SPECIAL EVENTS	14,390	17,000	17,000	**17,000**	0	0.0%	0	0.0%
	Back to School Bash, Santa's Visit & special event supplies							0	
551000	OFFICE SUPPLIES	4,469	5,200	5,200	**6,000**	800	15.4%	800	15.4%
552070	UNIFORMS	2,145	3,000	3,000	**3,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	334	560	480	**560**	0	0.0%	80	16.7%
560400	CAPITAL OUTLAY	0	0	0	**0**	0		0	#DIV/0!
	TOTAL OPERATING EXPENSES	**$ 145,001**	**$ 233,882**	**$ 253,267**	**$ 226,662**	**$ (7,220)**	**-3.1%**	**$ (26,605)**	**-10.5%**
	TOTAL EXPENSES	**$ 573,273**	**$ 835,072**	**$ 856,883**	**$ 865,139**	**$ 30,067**	**3.6%**	**$ 8,256**	**1.0%**

FISCAL YEAR 2024-25
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
RECREATION/RIVER PARK AQUATIC CENTER

001.0929.572

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	140,057	185,345	96,408	**182,623**	(2,722)	-1.5%	86,215	89.4%
510300	OTHER SALARIES	95,831	132,385	102,385	**139,154**	6,769	5.1%	36,769	35.9%
	Lifeguards								
510305	PERSONAL LEAVE PAYOUTS	2,897	1,000	8,820	**1,000**	0		(7,820)	-88.7%
510400	OVERTIME	7,023	3,482	3,982	**3,482**	0	0.0%	(500)	-12.6%
525010	FICA	18,607	24,195	24,195	**24,694**	499	2.1%	499	2.1%
525030	RETIREMENT CONTRIBUTIONS	17,437	21,125	18,125	**23,546**	2,421	11.5%	5,421	29.9%
525040	LIFE/HEALTH INSURANCE	59,400	44,496	44,496	**44,496**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$341,252**	**$ 412,028**	**$ 298,411**	**$ 418,995**	**$ 6,967**	**1.7%**	**$ 120,584**	**40.4%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	10,611	12,250	12,250	**12,250**	0	0.0%	0	0.0%
531010	PROFESSIONAL SERVICES	1,651	4,000	4,000	**4,000**	0	0.0%	0	0.0%
	Aqua Fitness Instructor & Summer Swin Team Coach								
531040	OTHER CONTRACTUAL SVCS	1,502	2,950	2,950	**2,950**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	1,027	4,150	4,150	**4,150**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	544	684	684	**684**	0	0.0%	0	0.0%
543010	ELECTRICITY	24,188	40,088	40,088	**40,088**	0	0.0%	0	0.0%
543020	WATER, SEWER, & GARBAGE	19,418	18,534	18,534	**19,369**	835	4.5%	835	4.5%
546340	REPAIR & MAINT LEVEL OF SERV	59,239	32,000	32,000	**32,000**	0	0.0%	0	0.0%
551000	OFFICE SUPPLIES	1,184	1,000	1,000	**1,000**	0	0.0%	0	0.0%
552070	UNIFORMS/OTHER CLOTHING	1,761	4,000	4,000	**4,000**	0	0.0%	0	0.0%
552410	POOL OPERATING SUPPLIES	31,159	44,000	44,000	**40,000**	(4,000)	-9.1%	(4,000)	-9.1%
554010	MEMBERSHIPS	160	160	160	**0**	(160)	-100.0%	(160)	-100.0%
	TOTAL OPERATING EXPENSES	**$152,443**	**$ 163,816**	**$ 163,816**	**$ 160,491**	**$ (3,325)**	**-2.0%**	**$ (3,325)**	**-2.0%**
NON-OPERATING EXPENSES									
560300	CAPITAL IMPROVEMENT/OTHER	0	0	0	**0**	0		0	
	NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$493,695**	**$ 575,844**	**$ 462,227**	**$ 579,486**	**$ 3,642**	**0.6%**	**$ 117,259**	**25.4%**

FISCAL YEAR 2024-25
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
RECREATION/NAPLES PRESERVE

001.0963.572

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	41,603	46,552	46,552	**48,206**	1,654	3.6%	1,654	3.6%
510300	OTHER SALARIES	1,099	15,600	15,600	**16,640**	1,040	6.7%	1,040	6.7%
510305	PERSONAL LEAVE PAYOUTS	2,670	3,000	3,120	**3,000**	0	0.0%	(120)	-3.8%
510400	OVERTIME	237	500	500	**500**	0	0.0%	0	0.0%
525010	FICA	3,534	5,023	4,159	**5,229**	206	4.1%	1,070	25.7%
525030	RETIREMENT CONTRIBUTIONS	5,152	6,011	6,023	**8,432**	2,421	40.3%	2,409	40.0%
525040	LIFE/HEALTH INSURANCE	14,859	14,832	14,832	**14,832**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$69,153**	**$ 91,518**	**$ 90,786**	**$ 96,839**	**$ 5,321**	**5.8%**	**$ 6,053**	**6.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	6,817	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	**0**	(500)	-100.0%	(500)	-100.0%
531010	PROFESSIONAL SVCS	0	500	500	**500**	0	0.0%	0	0.0%
531040	OTHER CONTRACTUAL SVCS	0	3,450	3,450	**3,450**	0	0.0%	0	0.0%
	Maintenance such as carpet cleaning and horticultural pickup								
540000	TRAVEL AND TRAINING	795	1,000	1,000	**1,000**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	398	100	100	**100**	0	0.0%	0	0.0%
542000	TRANSPORTATION COST	0	100	100	**100**	0	0.0%	0	0.0%
543010	ELECTRICITY	3,399	3,715	3,715	**3,715**	0	0.0%	0	0.0%
543020	WATER, SEWER, AND GARBAGE	3,060	4,000	4,000	**4,180**	180	4.5%	180	4.5%
546000	REPAIR & MAINTENANCE	0	0	0	**0**	0		0	
546340	REPAIR & MAINTENANCE LEVEL OF SVC	4,064	27,000	27,000	**15,000**	(12,000)	-44.4%	(12,000)	-44.4%
	Exotic plant removal, miscellaneous repairs, sign project								
547020	ADVERTISING (NON-LEGAL)	0	2,500	2,500	**3,500**	1,000	40.0%	1,000	40.0%
547060	DUPLICATING	0	1,000	1,000	**0**	(1,000)	-100.0%	(1,000)	-100.0%
551000	OFFICE SUPPLIES	275	500	500	**500**	0	0.0%	0	0.0%
552070	UNIFORMS	400	500	500	**500**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 19,208**	**$ 56,865**	**$ 56,865**	**$ 44,545**	**$ (12,320)**	**-21.7%**	**$ (12,320)**	**-21.7%**
	TOTAL EXPENSES	**$ 88,362**	**$ 148,383**	**$ 147,651**	**$ 141,384**	**$ (6,999)**	**-4.7%**	**$ (6,267)**	**-4.2%**

FISCAL YEAR 2024-25
BUDGET DETAIL
PARKS, RECREATION & FACILITIES
BAKER PARK

001.0966.572

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	0	0	0	**0**	0		0	
510300	OTHER SALARIES	35,486	46,800	61,149	**74,880**	28,080	60.0%	13,731	22.5%
	Part time staff								
525010	FICA	2,715	3,580	4,760	**5,729**	2,149	60.0%	969	20.4%
525030	RETIREMENT CONTRIBUTIONS	0	0	0	**0**	0		0	
525040	LIFE/HEALTH INSURANCE	0	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 38,200**	**$ 50,380**	**$ 65,909**	**$ 80,609**	**$ 30,229**	**60.0%**	**14,700**	**22.3%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	15,067	15,000	18,000	**20,000**	5,000	33.3%	2,000	11.1%
531010	PROFESSIONAL SVCS	0	15,000	15,000	**5,000**	(10,000)	-66.7%	(10,000)	-66.7%
	Contracted instructors								
531040	OTHER CONTRACTUAL SVCS	16,225	20,000	20,000	**20,000**	0	0.0%	0	0.0%
	Maintenance								
543010	ELECTRICITY	11,995	12,518	12,518	**12,518**	0	0.0%	0	0.0%
543020	WATER, SEWER, AND GARBAGE	26,875	21,000	21,000	**21,945**	945	4.5%	945	4.5%
546000	REPAIR & MAINTENANCE	10,000	10,000	10,000	**10,000**	0	0.0%	0	0.0%
546340	REPAIR & MAINTENANCE LEVEL OF SVC	24,172	50,000	50,000	**30,000**	(20,000)	-40.0%	(20,000)	-40.0%
552070	UNIFORMS	96	250	250	**500**	250	100.0%	250	100.0%
	TOTAL OPERATING EXPENSES	**$104,431**	**$ 143,768**	**$ 146,768**	**$ 119,963**	**$ (23,805)**	**-16.6%**	**$ (26,805)**	**-18.3%**
	TOTAL EXPENSES	**$ 142,631**	**$ 194,148**	**$ 212,677**	**$ 200,572**	**$ 6,424**	**3.3%**	**$ (12,105)**	**-5.7%**

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 2024-25	2025-26	2026-27	2027-28	2028-2029
Landscaping/Parks & Parkways Continuing and New Projects						
25F03	Tree Fill In and Replacement Program	250,000	300,000	300,000	300,000	300,000
25F32	Landscape Median Restoration	450,000	500,000	550,000	550,000	600,000
25F01	Vehicle Replacement - Pk/Pkwys	65,000	65,000	65,000	65,000	65,000
25F02	Small Equipment Replacement - Pk/Pkwys	35,000	50,000	50,000	50,000	50,000
25F05	Urban Forest Tree Inventory Update	150,000	0	0	0	0
Recreation Facilities Continuing and New Projects						
25G08	Cambier Park Improvements	100,000	250,000	0	0	200,000
25G25	Norris Center Improvements	150,000	75,000	75,000	75,000	50,000
25G11	Fleischmann Park Improvements	250,000	150,000	1,000,000	500,000	200,000
25G21	Recreation Vehicle Purchase (1 SUV)	35,000	0	35,000	0	0
25G01	Department Master Plan Update	200,000	0	0	0	0
	River Park Community Center & Park Improvements	0	650,000	100,000	100,000	100,000
	Anthony Park Improvements	0	25,000	750,000	25,000	25,000
	River Park Aquatic Center - Improvements	0	20,000	100,000	50,000	25,000
	Baker Park Improvements	0	0	0	0	100,000
	Skate Park Improvements	0	225,000	0	0	400,000
	Naples Preserve Improvements	0	0	50,000	0	50,000
	Van Replacement (1) - Recreation (Norris)	0	0	30,000	0	0
City Facilities Continuing and New Projects						
	New Vehicle - Facilities Maintenance	0	45,000	0	45,000	0
	New Parks, Recreation, and Facilities Building Design	0	800,000	0	0	0
TOTAL	**PARKS, RECREATION & FACILITIES DEPARTMENT**	**1,685,000**	**3,155,000**	**3,105,000**	**1,760,000**	**2,165,000**

CRA FUND (180)		**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
25C03	River Park Aquatic Center - Improvements	100,000	0	0	0	0
25C13	Anthony Park Improvements	50,000	0	0	0	0
25C10	Baker Park Improvements	150,000	0	0	0	0
BAKER PARK FUND (125)		**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
25A03	Baker Park Improvements	950,000	0	0	0	0
		2,935,000	**3,155,000**	**3,105,000**	**1,760,000**	**2,165,000**

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General Fund

Police Department

Mission:
It is the mission of the Police Department to protect and serve our citizens, reduce crime, and improve the quality of life.

Vision:
Protecting our community through servant leadership that promotes respect, community partnership and safety for all citizens.

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.

2024-25 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.

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.

2024-25 Significant Budgetary Issues

The **Police Department's** budget is $20,645,889, which is an increase of $2,490,153 over the FY 23-24 budget. Major increases include 4 new police officers, contractual salary obligations, maintenance and repairs by the Equipment Services Division and the inclusion of 6 new police vehicles.

The **Police Administration Bureau's** budget is $1,418,901, which is an increase of $70,644 over the FY 23-24 budget and is due to negotiated contractual salary increases and higher costs for police software to improve effectiveness and efficiency.

The **Police Operations Bureau's** budget is $15,276,229, which is an increase of $2,128,883 over the FY23-24 budget and is due to the addition of 4 new police officers, overtime costs, police salaries, specialized police software for improved emergency response, and the purchase of tactical SWAT equipment.

The **Support Services Bureau's** budget is $3,950,759, an increase of $290,626 over the FY 23-24 budget, and is primarily for expenses charged to the Police Department by the Utilities/Equipment Services Division.

General Fund

Police Department (continued)

2024-25 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 2024-25 totals $1,727,521.

Annual Comparative Performance Measures			
	FY 2021-22	FY 2022-23	% Change
Total Police Incidents Handled	85,018	76,137	-11%
Accidents/Traffic Crashes (With or Without Injury)	1,247	1,144	-9%
Directed Patrols	36,334	29,846	-20%
Traffic Stops	10,701	10,282	-4%
Traffic Written Warnings Issued	5,473	4,860	-12%
Traffic Citations Issued	2,777	2,690	-3%
Parking Citations Issued	22,567	19,836	-13%
Marine Vessel Stops	458	358	-25%
Marine Warnings Issued	323	229	-34%
Marine Vessel Inspections	70	60	-15%
Marine Citations Issued	170	115	-39%
Arrests Made	318	428	29%
Incoming Phone Calls Answered (911 and non- emergency)	71,137	72,320	2%
Average Priority Call Response Time (minutes) Dispatch-Arrived	4	4	0%
Percentage of 911 of calls answered within 10 seconds	93	95	-2%
Average time (seconds) from receipt of 911 to Dispatch of priority 1 call	90	78	14%

General Fund

Police Department (continued)

CRIMINAL INCIDENTS (PART 1) COMPARISON - CALENDAR YEAR			
Incident Type	**2022**	**2023**	**% Change**
Homicide	0	0	0%
Sex Offense	5	3	-40%
Robbery	1	1	0%
Agg. Assault	16	15	-6%
Burglary	22	33	50%
Larceny	253	185	-27%
Auto Theft	32	26	-19%
Arson	0	0	0%
Totals	329	263	-20%
Clearance Rate	22%	23%	1%

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
			ADMINISTRATION (1101)	
1	1	1	Chief of Police	182,379
1	1	1	Police Lieutenant	134,865
1	1	1	Police Sergeant	122,467
1	1	1	Police Officer	85,332
1	1	1	Office Manager	100,576
1	1	1	Accreditation Manager	81,537
6	6	6		$707,156
			POLICE OPERATIONS (1120)	
1	1	1	Assistant Chief	161,436
4	4	4	Police Lieutenants	552,394
10	10	10	Police Sergeant	1,139,581
49	49	53	Police Officers (C.O.P. /Detective)	4,297,019
1	1	1	Crime Scene Analyst	86,846
2	2	2	Administrative Coordinator	123,487
1	1	1	Property & Evidence Technician	71,290
1	1	1	Criminal Research Analyst	82,132
1.4	1.19	1.19	F.T.E. School Crossing Guard (4)	51,933
70.4	70.19	74.19		$6,566,118
69	69	73	General Fund Certified Officers	
3	3	3	CRA Certified Officers	
72	**72**	**76**	**Total Certified Police Officers ***	

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
			SUPPORT SERVICES (1121)	
1	1	1	Assistant Chief	161,436
1	1	1	Communications Manager	122,197
1	0	0	Records & Fiscal Services Manager	0
0	1	1	Administrative Services Manager	109,891
3	3	3	Communications Shift Supervisor	275,436
12	12	12	Public Safety Telecommunicator	653,765
1	1	1	Inventory Control Clerk	55,727
1	1	1	Administrative Coordinator	73,833
2	2	2	Records Specialist	123,613
22	22	22		$1,575,898
98.4	**98.19**	**102.19**	**Regular Salaries**	**8,849,172**
			Other Authorized Compensation	607,557
			State Incentive Pay	63,120
			Overtime	702,000
			Special Duty Pay	376,059
			Holiday Pay	292,400
			State Insurance Tax	700,000
			Other Payroll Expenses	6,746,174
			Total Personnel Services	**$ 18,336,482**
			OTHER FUND EMPLOYEES MANAGED BY POLICE DEPT.	
3	3	3	Enforcement Division in CRA Fund 180	
7.8	7.8	7.75	Enforcement Division in Beach Fund 430	
109.2	108.94	112.94	Total Employees	

FISCAL YEAR 2024-25
BUDGET DETAIL
POLICE DEPARTMENT SUMMARY

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	7,052,289	8,098,488	8,027,558	**8,849,172**	750,684	9.3%	821,614	10.2%
510300	SPECIALTY PAY AND LONGEVITY	244,516	226,700	226,700	**244,700**	18,000	7.9%	18,000	7.9%
510305	PERSONAL LEAVE PAYOUTS	295,370	362,857	252,523	**362,857**	0	0.0%	110,334	43.7%
510320	STATE INCENTIVE PAY	56,023	59,220	59,220	**63,120**	3,900	6.6%	3,900	6.6%
510330	EDUCATION REIMBURSEMENT	1,288	25,000	10,000	**25,000**	0	0.0%	15,000	150.0%
510400	OVERTIME	545,467	521,000	583,650	**702,000**	181,000	34.7%	118,350	20.3%
510410	SPECIAL DUTY PAY	167,596	280,511	280,511	**376,059**	95,548	34.1%	95,548	34.1%
510420	HOLIDAY PAY	210,502	288,675	235,730	**292,400**	3,725	1.3%	56,670	24.0%
525010	FICA	633,361	716,200	753,660	**807,267**	91,067	12.7%	53,607	7.1%
525030	RETIREMENT CONTRIBUTIONS	2,829,647	3,598,421	3,536,028	**4,093,795**	495,374	13.8%	557,767	15.8%
525040	LIFE/HEALTH INSURANCE	1,440,888	1,438,607	1,438,607	**1,498,032**	59,425	4.1%	59,425	4.1%
525070	EMPLOYEE ALLOWANCE	111,550	328,200	325,950	**322,080**	(6,120)	-1.9%	(3,870)	-1.2%
525220	STATE INSURANCE PREMIUM	1,041,101	700,000	700,000	**700,000**	0	0.0%	0	0.0%
	TOTAL PERSONNEL EXPENSES	**$ 14,629,597**	**$ 16,643,879**	**$ 16,430,137**	**$ 18,336,482**	**$ 1,692,603**	**10.2%**	**$1,906,345**	**11.6%**
OPERATING EXPENSES									
531010	OTHER PROFESSIONAL SERVICES	0	3,500	3,000	**3,500**	0	0.0%	500	16.7%
531040	OTHER CONTRACTUAL SERVICES	195,740	250,927	247,855	**296,758**	45,831	18.3%	48,903	19.7%
532040	OTHER LEGAL SERVICES	1,487	3,500	3,500	**3,500**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	132,660	150,425	122,275	**165,913**	15,488	10.3%	43,638	35.7%
541000	COMMUNICATIONS	101,413	101,000	101,000	**109,500**	8,500	8.4%	8,500	8.4%
542100	EQUIP. SERVICES - REPAIRS	319,225	280,000	280,000	**478,160**	198,160	70.8%	198,160	70.8%
542110	EQUIP. SERVICES - FUEL	136,059	129,050	129,050	**130,000**	950	0.7%	950	0.7%
543010	ELECTRICITY	86,121	96,469	95,000	**99,363**	2,894	3.0%	4,363	4.6%
543020	WATER, SEWER, GARBAGE	30,290	34,600	34,600	**35,700**	1,100	3.2%	1,100	3.2%
544000	RENTALS & LEASES	14,952	19,900	17,750	**21,000**	1,100	5.5%	3,250	18.3%
546000	REPAIR AND MAINTENANCE	63,377	81,375	81,375	**84,375**	3,000	3.7%	3,000	3.7%
547000	PRINTING AND BINDING	2,820	5,000	5,000	**5,500**	500	10.0%	500	10.0%
547020	ADVERTISING	6,458	7,500	7,500	**8,000**	500	6.7%	500	6.7%
549000	OTHER CURRENT CHARGES	475	1,150	800	**1,150**	0	0.0%	350	43.8%
549070	EMPLOYEE RECOGNITION	3,921	4,300	4,600	**6,300**	2,000	46.5%	1,700	37.0%
551000	OFFICE SUPPLIES	10,029	22,875	22,875	**25,000**	2,125	9.3%	2,125	9.3%
552000	OPERATING SUPPLIES	161,068	127,620	127,910	**236,881**	109,261	85.6%	108,971	85.2%
552020	FUEL	33,339	52,150	36,671	**52,350**	200	0.4%	15,679	42.8%
552070	UNIFORMS	74,385	75,817	75,870	**96,619**	20,802	27.4%	20,749	27.3%
552100	JANITORIAL SUPPLIES	10,179	13,000	13,000	**14,000**	1,000	7.7%	1,000	7.7%
552230	VEST	24,360	20,000	20,000	**20,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS/BOOKS	5,245	9,699	9,699	**10,838**	1,139	11.7%	1,139	11.7%
	TOTAL OPERATING EXPENSES	**$ 1,413,605**	**$ 1,489,857**	**$ 1,439,330**	**$ 1,904,407**	**$ 414,550**	**27.8%**	**$ 465,077**	**32.3%**
NON-OPERATING EXPENSES									
560200	BUILDING IMPROVEMENTS	0	2,000	2,000	**5,000**	3,000	**150.0%**	3,000	**150.0%**
560400	MACHINERY/EQUIPMENT	35,850	20,000	19,200	**25,000**	5,000	**25.0%**	5,800	**30.2%**
560700	VEHICLES	0	0	0	**375,000**	375,000		375,000	
	TOTAL NON-OPERATING EXPENSES	**$ 35,850**	**$ 22,000**	**$ 21,200**	**$ 405,000**	**$ 383,000**	**1740.9%**	**$ 383,800**	**1810.4%**
	TOTAL EXPENSES	**$ 16,079,052**	**$ 18,155,736**	**$ 17,890,667**	**$ 20,645,889**	**$ 2,490,153**	**13.7%**	**$2,755,222**	**15.4%**

FISCAL YEAR 2024-25
BUDGET DETAIL
POLICE DEPARTMENT
ADMINISTRATION

001.1101.521

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	682,666	672,740	698,146	**707,156**	34,416	5.1%	9,010	1.3%
510300	SPECIALTY PAY AND LONGEVITY	28,194	25,500	25,500	**24,500**	-1,000	-3.9%	(1,000)	-3.9%
510305	PERSONAL LEAVE PAYOUTS	46,569	31,500	22,523	**31,500**	0	0.0%	8,977	39.9%
510320	STATE INCENTIVE PAY	6,828	7,140	7,140	**7,800**	660	9.2%	660	9.2%
510330	EDUCATION REIMBURSEMENT	1,288	25,000	10,000	**25,000**	0	0.0%	15,000	150.0%
510400	OVERTIME	16,789	20,000	26,000	**20,000**	0	0.0%	(6,000)	-23.1%
510420	HOLIDAY PAY	15,292	25,250	15,730	**28,975**	3,725	14.8%	13,245	84.2%
525010	FICA	56,674	55,858	62,219	**63,408**	7,550	13.5%	1,189	1.9%
525030	RETIREMENT CONTRIBUTIONS	219,835	241,898	244,898	**245,110**	3,212	1.3%	212	0.1%
525040	LIFE/HEALTH INSURANCE	89,195	88,986	88,986	**88,992**	6	0.0%	6	0.0%
525070	EMPLOYEE ALLOWANCES	2,150	5,400	3,150	**9,480**	4,080	75.6%	6,330	201.0%
	TOTAL PERSONNEL SERVICES	**$1,165,479**	**$ 1,199,272**	**$ 1,204,292**	**$ 1,251,921**	**$ 52,649**	**4.4%**	**$ 47,629**	**4.0%**
OPERATING EXPENSES									
531010	PROFESSIONAL SERVICES	0	3,500	3,000	**3,500**	0	0.0%	500	16.7%
531040	OTHER CONTRACTUAL SERVICES	10,444	19,155	19,155	**20,815**	1,660	8.7%	1,660	8.7%
	Software licenses and annual maintenance								
540000	TRAINING & TRAVEL COSTS	76,218	61,375	56,375	**65,650**	4,275	7.0%	9,275	16.5%
	Academy tuition, high liability training, accreditation								
547000	PRINTING AND BINDING	2,820	5,000	5,000	**5,500**	500	10.0%	500	10.0%
547020	ADVERTISING	6,458	7,500	7,500	**8,000**	500		500	
549070	EMPLOYEE RECOGNITION	3,921	4,300	4,600	**6,300**	2,000	46.5%	1,700	37.0%
	Citizens Police Academy, Youth Academy, LEAD Graduation, Employee Recognition							*0*	
551000	OFFICE SUPPLIES	0	3,000	3,000	**4,000**	1,000		1,000	
552000	OPERATING SUPPLIES	39,914	40,800	40,800	**43,800**	3,000	7.4%	3,000	7.4%
	Ammunition and other operating costs								
554010	MEMBERSHIPS/BOOKS	2,687	4,355	4,355	**4,415**	60	1.4%	60	1.4%
	TOTAL OPERATING EXPENSES	**$ 142,462**	**$ 148,985**	**$ 143,785**	**$ 161,980**	**$ 12,995**	**8.7%**	**$ 18,195**	**12.7%**
NON-OPERATING EXPENSES									
560400	CAPITAL OUTLAY MACHINERY	0	0	0	**5,000**	5,000		5,000	
	TOTAL NON-OPERATING EXPENSE	**$ -**	**$ -**	**$ -**	**$ 5,000**	**$ 5,000**		**$ 5,000**	
	TOTAL EXPENSES	**$1,307,941**	**$ 1,348,257**	**$ 1,348,077**	**$ 1,418,901**	**$ 70,644**	**5.2%**	**$ 70,824**	**5.3%**

FISCAL YEAR 2024-25
BUDGET DETAIL
POLICE DEPARTMENT
PATROL / POLICE OPERATIONS

001.1120.521

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	5,055,022	5,867,083	5,918,020	**6,566,118**	699,035	11.9%	648,098	11.0%
510300	OTHER SALARIES	205,390	190,700	190,700	**205,700**	15,000	7.9%	15,000	7.9%
	Incentive and longevity pay								
510305	PERSONAL LEAVE PAYOUTS	202,389	279,357	200,000	**279,357**	0	0.0%	79,357	39.7%
510320	STATE INCENTIVE PAY	49,195	52,080	52,080	**55,320**	3,240	6.2%	3,240	6.2%
510400	OVERTIME	350,283	271,000	327,650	**429,000**	158,000	58.3%	101,350	30.9%
510410	SPECIAL DUTY PAY	167,596	280,511	280,511	**376,059**	95,548	34.1%	95,548	34.1%
510420	HOLIDAY PAY	195,210	263,425	220,000	**263,425**	0	0.0%	43,425	19.7%
525010	FICA	462,087	524,857	562,905	**604,241**	79,384	15.1%	41,336	7.3%
525030	RETIREMENT CONTRIBUTIONS	2,390,294	3,055,074	3,055,074	**3,559,770**	504,696	16.5%	504,696	16.5%
525040	LIFE/HEALTH INSURANCE	1,024,681	1,023,339	1,023,339	**1,082,736**	59,397	5.8%	59,397	5.8%
525070	EMPLOYEE ALLOWANCE	109,400	322,800	322,800	**312,600**	(10,200)	-3.2%	(10,200)	-3.2%
525220	STATE INSURANCE PREMIUM	1,041,101	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	**$ 11,252,648**	**$ 12,830,226**	**$ 12,853,079**	**$ 14,434,326**	**$ 1,604,100**	**12.5%**	**$ 1,581,247**	**12.3%**
OPERATING EXPENSES									
531040	OTHER CONTRACTUAL SERVICES	68,928	104,980	103,700	**116,900**	11,920	11.4%	13,200	12.7%
	Software maintenance and annual maintenance								
532040	OTHER LEGAL SERVICES	1,487	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	54,255	78,050	60,900	**90,363**	12,313	15.8%	29,463	48.4%
	Includes travel costs for investigations and specialty training								
546000	REPAIR AND MAINTENANCE	35,330	37,375	37,375	**37,375**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	102,570	67,450	67,740	**172,731**	105,281	156.1%	104,991	155.0%
	SWAT supplies, evidence and crime scene supplies								
552070	UNIFORMS	9,817	9,817	9,870	**27,219**	17,402	177.3%	17,349	175.8%
554010	MEMBERSHIPS/BOOKS	1,075	3,948	3,948	**3,815**	-133	-3.4%	(133)	-3.4%
	TOTAL OPERATING EXPENSES	**$ 273,462**	**$ 305,120**	**$ 287,033**	**$ 451,903**	**$ 146,783**	**48.1%**	**$ 164,870**	**57.4%**
NON-OPERATING EXPENSES									
560200	BUILDING IMPROVEMENTS	0	2,000	2,000	**5,000**	3,000	150.0%	3,000	150.0%
560400	MACHINERY & EQUIPMENT	28,981	10,000	9,200	**10,000**	0	0.0%	800	8.7%
560700	VEHICLES	0	0	0	**375,000**	375,000		375,000	
	TOTAL NON-OPERATING EXPENSES	**$ 28,981**	**$ 12,000**	**$ 11,200**	**$ 390,000**	**$ 378,000**	**3150.0%**	**$ 378,800**	**3382.1%**
	TOTAL EXPENSES	**$ 11,555,091**	**$ 13,147,346**	**$ 13,151,312**	**$ 15,276,229**	**$ 2,128,883**	**16.2%**	**$ 2,124,917**	**16.2%**

FISCAL YEAR 2024-25
BUDGET DETAIL
POLICE DEPARTMENT
SUPPORT SERVICES

001.1121.521

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,314,601	1,558,665	1,411,392	**1,575,898**	17,233	1.1%	164,506	11.7%
510300	OTHER AUTHORIZED COMPENSATION	10,932	10,500	10,500	**14,500**	4,000	38.1%	4,000	38.1%
510305	PERSONAL LEAVE PAYOUTS	46,412	52,000	30,000	**52,000**	0	0.0%	22,000	73.3%
510320	STATE INCENTIVE PAY	0	0	0	**0**	0		0	
510400	OVERTIME	178,395	230,000	230,000	**253,000**	23,000	10.0%	23,000	10.0%
525010	FICA	114,601	135,485	128,536	**139,618**	4,133	3.1%	11,082	8.6%
525030	RETIREMENT CONTRIBUTIONS	219,517	301,449	236,056	**288,915**	(12,534)	-4.2%	52,859	22.4%
525040	LIFE/HEALTH INSURANCE	327,011	326,282	326,282	**326,304**	22	0.0%	22	0.0%
525070	EMPLOYEE ALLOWANCES	0	0		**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 2,211,470**	**$ 2,614,381**	**$ 2,372,766**	**$ 2,650,235**	**$ 35,854**	**1.4%**	**$ 277,469**	**11.7%**
OPERATING EXPENSES									
531040	OTHER CONTRACTUAL SERVICES	116,368	126,792	125,000	**159,043**	32,251	25.4%	34,043	27.2%
	Radio maintenance, software licenses, and annual maintenance and support								
540000	TRAINING & TRAVEL COSTS	2,187	11,000	5,000	**9,900**	(1,100)	-10.0%	4,900	98.0%
	Records, communication and inventory training								
541000	COMMUNICATIONS	101,413	101,000	101,000	**109,500**	8,500	8.4%	8,500	8.4%
	Data lines, laptop lines, city phone system, etc								
542100	EQUIP. SERVICES - REPAIRS	319,225	280,000	280,000	**478,160**	198,160	70.8%	198,160	70.8%
542110	EQUIP. SERVICES - FUEL	136,059	129,050	129,050	**130,000**	950	0.7%	950	0.7%
543010	ELECTRICITY	86,121	96,469	95,000	**99,363**	2,894	3.0%	4,363	4.6%
543020	WATER, SEWER, GARBAGE	30,290	34,600	34,600	**35,700**	1,100	3.2%	1,100	3.2%
544000	RENTALS & LEASES	14,952	19,900	17,750	**21,000**	1,100	5.5%	3,250	18.3%
546000	REPAIR AND MAINTENANCE	28,047	44,000	44,000	**47,000**	3,000	6.8%	3,000	6.8%
	General or non-scheduled repairs, i.e. plumbing, radar, generators, doors								
549000	OTHER CURRENT CHARGES	475	1,150	800	**1,150**	0	0.0%	350	43.8%
	Postage and shipping fees								
551000	OFFICE SUPPLIES	10,029	19,875	19,875	**21,000**	1,125	5.7%	1,125	5.7%
552000	OPERATING SUPPLIES	18,584	19,370	19,370	**20,350**	980	5.1%	980	5.1%
	Office equipment, first aid supplies and emergency supplies								
552020	FUEL	33,339	52,150	36,671	**52,350**	200	0.4%	15,679	42.8%
	Generator fuel, motorcycle fuel and boat fuel.								
552070	UNIFORMS	64,569	66,000	66,000	**69,400**	3,400	5.2%	3,400	5.2%
552100	JANITORIAL SUPPLIES	10,179	13,000	13,000	**14,000**	1,000	7.7%	1,000	7.7%
552230	VESTS	24,360	20,000	20,000	**20,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS / BOOKS	1,483	1,396	1,396	**2,608**	1,212	86.8%	1,212	86.8%
	TOTAL OPERATING EXPENSES	**$ 997,681**	**$ 1,035,752**	**$ 1,008,512**	**$ 1,290,524**	**$ 254,772**	**24.6%**	**$ 282,012**	**28.0%**
NON-OPERATING EXPENSES									
560400	CAPITAL OUTLAY MACHINERY	6,869	10,000	10,000	**10,000**	0	**0.0%**	0	**0.0%**
	TOTAL NON-OPERATING EXPENSES	**$ 6,869**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ -**	**0.0%**	**$ -**	**0.0%**
	TOTAL EXPENSES	**$ 3,216,020**	**$ 3,660,133**	**$ 3,391,278**	**$ 3,950,759**	**$ 290,626**	**7.9%**	**$ 559,481**	**16.5%**

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 2024-25	2025-26	2026-27	2027-28	2028-29
25H12	Tasers (80), BWC (80) & Accessories (bundled)	273,614	273,614	273,614	273,614	273,614
25H01	Marked Vehicle Replacement	92,000	386,100	99,225	1,041,860	0
25H03	Unmarked Police Vehicle Replacement (2)	100,000	57,000	0	303,185	191,007
25H08	Unmarked Police Vehicle new (3)	150,000	0	0	0	0
25H13	In Car Camera Replacements (31)	76,164	76,164	76,164	76,164	76,164
25H20	LPR Camera Replacements (6)	39,000	120,000	40,900	42,945	45,100
25H04	Portable Radio Replacement & Services (25)	450,000	110,000	0	0	270,000
25H02	Mobile Radio Replacement (3)	20,000	22,000	24,000	26,000	28,000
25H09	Mobile Data/Lap Top Computer Replacements(27)	156,243	153,780	0	0	0
25H05	AED Replacements & Accessories (27)	65,000	23,000	0	0	0
25H07	Tactical Body Armor & Helmet Replacement (6)	10,000	0	0	30,000	0
25H10	Secure Digital Storage (RAID)	30,000	0	0	0	0
25H17	SIU Tech & Surveilance Equipment	25,000	0	0	0	0
25H19	LPR Mobile Unit Replacements (2)	80,000	0	0	0	0
25H21	Police Building Master Re-Key / Security	15,000	0	0	0	0
25H11	Communications Chairs/Furniture	18,500	0	0	0	0
25H14	COP Furniture Replacement	30,000	0	0	0	0
25H16	Parking Lot Lighting Enhancements	15,000	0	0	0	0
25H06	Drone - SUAS Replacements and Accessories (2)	82,000	0	90,200	0	99,220
	In Car Cameras (10) new officers, take-home	0	0	0	24,569	24,569
	Building Wind and Flood Mitigation	0	450,000	0	0	0
	LPR Expansion Plan	0	150,000	150,000	150,000	150,000
	Motorcycle Replacement (2)	0	95,000	0	0	0
	Enclosed Trailer	0	0	20,000	0	0
	Marine Vessel Replacement (1)	0	0	0	240,000	0
	Communications Center Renovation	0	150,000	0	0	0
	Facility Lighting Replacement	0	10,000	0	0	0
	Equipment Storage Garage	0	0	350,000	0	0
	Marine Outboard Motor Replacement (2)	0	0	55,000	0	0
	Bathroom, Stairwell, Locker Room Renovations	0	0	500,000	0	0
	CSI Photography Equipment Replacement	0	0	10,000	0	0
	Police Specialty Vehicle(Swat)	0	0	0	300,000	0
	Ballistic Helmet Replacement (34)	0	0	13,600	0	0
TOTAL POLICE DEPARTMENT		**1,727,521**	**2,076,658**	**1,702,703**	**2,508,337**	**1,157,674**

* 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.

2023-24 Department Accomplishments

- Successful and collaborative engagement with the City's four (4) union groups: AFSCME, FOP Officers, FOP Supervisors and IAFF that set the stage for collaborative bargaining of new agreements for the next fiscal year. Current agreements are set to expire on September 30, 2024.
- Worked in conjunction with the City's Labor & Employment attorneys to identify all changes in position titles and classifications to the AFSCME bargaining unit since 1978 to comply with Senate Bill (S.B.) 256 and certify the appropriate bargaining unit with the Florida Public Employee Relations Commission (PERC) prior to proceeding with the mandated union recertification election.
- Managed the decertification of the City's GSAF/OPEIU Supervisory bargaining unit, which required filings with the Public Employee Relations Commission (PERC), notices to affected employees and the assimilation of the GSAF/OPEIU bargaining unit employees into the City's non-bargaining employee group.
- Developed and implemented a City-wide compensation policy and merit pay system for the non-bargaining employees that provides a cost-of-living-adjustment (COLA) to protect employees from inflation and a merit pay increase based on individual performance reviews to improve organizational efficiency, productivity, and engagement.
- Configured and implemented electronic annual and probationary performance evaluations through NEOGOV's "Perform" platform for all non-bargaining employees. The new system streamlines the process of evaluating employee's performance, empowers supervisors and managers to provide constructive feedback to build a more capable workforce and provide appropriate merit increases for top performers.
- Completed a Southwest Florida market salary survey and evaluation with Evergreen Solutions, LLC to develop a new pay and classification system for the City's non-bargaining employees and to prepare for collective bargaining with the City's four (4) bargaining units.
- Live streamed hundreds of City employee announcements, information and wellness tips through the City's fifteen (15) Smart TVs visual networking platform.
- Planned, organized and hosted the first annual City Employee Service Awards Recognition Luncheon at Baker Park to honor and recognize employees who reached an anniversary milestone between October 2024 – May 2024.
- Revamped new employee orientation which included translating all onboarding information in Spanish to ensure Spanish speaking new hires fully comprehend City policies, procedures, and employee benefits.

- Conducted a two-day harassment and discrimination training workshop in Public Works.
- Conducted recruitment of approximately 95 positions, including the executive search for the City Attorney, City Engineer, and the new Marina Manager position.
- Received and processed approximately 3000 applications for employment.
- Prepared exit paperwork and processed over 65 employee terminations.
- Provided employees with on-site retirement planning/consulting services with representatives from the City's current 401-A and 457 plan administrator.

2024-25 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.
- Implement a new employee recognition program.

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, selection, and employee retention through innovative strategies, predictive indicators (PI), employee incentives, advertising, and public communications to operate at a fully staffed and budgeted level.
- 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.
- Begin the transition from paper to electronic storage of employee personnel files/records that will comply with record retention requirements.

2024-25 Budgetary Overview

The budget of the Human Resources department is $1,011,496, a $42,862 (4.4%) increase from the 2023-2024 adopted budget. This increase is largely due to the increase in personnel services which includes employee salaries, wages and benefits.

No significant budgetary issues are expected for FY 2024-25.

General Fund

Human Resources Department

Performance Measures

	FY 23-24 PROJECTED	FY 23-24 ACTUAL	FY 24-25 PROJECTED
Total Number of FTE* Employees	527	492	532
Total Number of Seasonal Employees	45	43	48
Positions Recruited (FTE & Seasonal)	100	94	95
Number of Applicants	3000	2988	3200
In-House Training Programs Offered	5	4	5
Grievances - AFSCME	0	0	1
Grievances - OPEIU (union dissolved 1/2024)	0	0	0
Grievances - FOP	2	0	0
Grievances - IAFF	0	0	0
Grievances - Non-Bargaining	0	0	1
Percent Turnover	10.00%	13.09%	11.00%
Average Operating Cost per Employee	$1,465	$1,962	$1,980

**FTE = Full Time Equivalent*

FUND: 001 GENERAL FUND

HUMAN RESOURCES
FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
1	1	1	Human Resources Director	$187,155
1	1	1	Talent Acquisition Manager	84,578
1	1	1	Human Resources Generalist	73,105
1	1	1	Employee Relations Manager	112,147
1	1	1	Beneftis Administrator	86,093
0	1	1	Administrative Coordinator	54,459
				597,537
5	**6**	**6**	**Regular Salaries**	**597,537**
			Other Salaries/Authorized Compensation	**10,000**
			Employer Payroll Expenses	**227,686**
			Total Personnel Services	**$835,223**

FISCAL YEAR 2024-25
BUDGET DETAIL
HUMAN RESOURCES

001.1601.551

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	455,572	549,761	555,979	**597,537**	47,776	8.7%	41,558	7.5%
510300	OTHER SALARIES	32,325	500	2,600	**2,000**	1,500	300.0%	(600)	-23.1%
510305	PERSONAL LEAVE PAYOUTS	4,060	8,000	8,274	**8,000**	0	0.0%	(274)	-3.3%
525010	FICA	35,383	40,315	41,200	**43,988**	3,673	9.1%	2,788	6.8%
525030	RETIREMENT CONTRIBUTIONS	64,740	78,557	81,274	**88,226**	9,669	12.3%	6,952	8.6%
525040	LIFE/HEALTH INSURANCE	74,424	88,986	88,986	**88,992**	6	0.0%	6	0.0%
525070	EMPLOYEE ALLOWANCE	6,300	6,000	6,000	**6,480**	480	8.0%	480	8.0%
	TOTAL PERSONNEL SERVICES	**$ 672,804**	**$ 772,119**	**$ 784,313**	**$ 835,223**	**$ 63,104**	**8.2%**	**$ 50,910**	**6.5%**
OPERATING EXPENSES									
531011	PROFESSIONAL SERVICES	28,962	23,000	19,000	**20,600**	(2,400)	-10.4%	1,600	8.4%
	Arbirations, App Testing/Exams, Background screening, Driver License Checks, Fingerprinting, Psych Tests								
531070	MEDICAL SERVICES	34,856	45,000	40,000	**37,000**	(8,000)	-17.8%	(3,000)	-7.5%
	Drug screens, Fit for Duty Exams, pre-employment physicals and flu vaccines, DOT random testing							0	
540000	TRAINING & TRAVEL COSTS	8,165	20,000	15,000	**15,000**	(5,000)	-25.0%	0	0.0%
541000	COMMUNICATIONS	3,626	1,000	1,000	**1,000**	0	0.0%	0	0.0%
546000	REPAIR AND MAINTENANCE	4,531	5,000	6,000	**6,000**	1,000	20.0%	0	0.0%
546170	SOFTWARE MAINTENANCE	59,597	56,515	58,864	**60,173**	3,658	6.5%	1,309	2.2%
	NEOGOV: Government Jobs Agmt, Onboarding, Perfom								
547020	ADVERTISING (NON-LEGAL)	0	5,000	5,000	**5,000**	0		0	
549040	EMPLOYEE DEVELOPMENT	13,165	20,000	15,000	**15,000**	(5,000)	-25.0%	0	0.0%
	Training for employees and supervisors; training materials; instructors								
551020	OTHER OFFICE SUPPLIES	2,269	2,500	2,500	**2,500**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	18,912	15,000	15,000	**10,000**	(5,000)	-33.3%	(5,000)	-33.3%
	ID Card supplies, Recruitment/Job Fair supplies, miscellaneous office furniture & equipment								
554010	MEMBERSHIPS	3,220	3,500	3,500	**4,000**	500	14.3%	500	14.3%
	TOTAL OPERATING EXPENSES	**$ 177,303**	**$ 196,515**	**$ 180,864**	**$ 176,273**	**$ (20,242)**	**-10.3%**	**$ (4,591)**	**-2.5%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 850,107**	**$ 968,634**	**$ 965,177**	**$ 1,011,496**	**$ 42,862**	**4.4%**	**$ 46,319**	**4.8%**

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General Fund

Non-Departmental, Transfers and Contingency

Department Description

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

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

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

2024-25 Significant Budgetary Issues

Non-Departmental

Non-Departmental has a budget of $7,487,750. Several significant items include:

- The City has budgeted a total of $826,453 in this division for merit raises for non-bargaining employees.
- Self-insurance charges of $2,892,477 represents an increase of $240,293.
- Technology Service Charge of $2,644,520 increased $334,229. This relates to 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 $4,925,640 and increase of $403,130. 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 2023-24.

General Fund

Non-Departmental, Transfers and Contingency

DESCRIPTION	FY23-24 Budget	FY24-25 Budget	Change
Building Fund	493,070	547,470	11.0%
CRA Fund	119,610	119,090	-0.4%
Streets Fund	152,130	176,730	16.2%
Public Service Tax/Debt fund	20,870	15,030	-28.0%
Public Service Tax/Capital Fund	110,000	122,920	11.7%
Water/Sewer Fund	1,956,800	2,077,000	6.1%
Beach Fund	250,260	278,670	11.4%
Solid Waste Fund	472,060	511,320	8.3%
City Dock Fund	94,320	103,000	9.2%
Stormwater Fund	246,340	284,800	15.6%
Tennis Fund	64,020	70,280	9.8%
Risk Management Fund	98,730	110,240	11.7%
Health Insurance Fund	200,210	202,970	1.4%
Technology Services Fund	95,320	136,710	43.4%
Equipment Services Fund	148,770	169,410	13.9%
Genearl Fund	(4,522,510)	(4,925,640)	8.9%

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 2024-25
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL

001.1480.519

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	295,920	685,917	0	**685,000**	(917)	-0.1%	685,000	
525010	FICA	13,876	52,473	0	**52,403**	(70)	-0.1%	52,403	
525030	RETIREMENT CONTRIBUTIONS	84,588	89,169	0	**89,050**	(119)	-0.1%	89,050	
525040	LIFE/ HEALTH INSURANCE	808	0	0	**0**	0		0	
529000	OTHER GENERAL INCREASE	0	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 395,192**	**$ 827,559**	**$ -**	**$ 826,453**	**$ (1,106)**		**$ 826,453**	
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	603,008	12,500	152,819	**12,500**	0	0.0%	(140,319)	-91.8%
	Memorial florals/donations per policy, City facility AED Batteries; Laws of Life Banquet								
530080	NAPLES CORE VALUES	10,219	20,000	20,000	**20,000**	0	0.0%	0	0.0%
	Employee Appreciation Events								
530310	TV AND COMM. PRODUCTION	58,635	0	0	**0**	0		0	
	Moved to Fund 520 for FY23/24								
531001	CREDIT CARD/BANK FEE	18,740	17,000	17,000	**18,000**	1,000	5.9%	1,000	*5.9%*
531010	PROFESSIONAL SERVICES	214,791	135,000	147,660	**158,000**	23,000	17.0%	10,340	7.0%
	Lobbying Services ($25,000), Public Relations/Communications ($50,000), Labor Atty ($50,000), Retirement Plan Consult $$10,000)								
531010	PROF. SERVICES - SeaWall	44,222	0	49,392	**0**	0		(49,392)	-100.0%
531040	OTHER CONTRACTUAL SVCS	79,953	74,500	89,500	**74,500**	0	0.0%	(15,000)	-16.8%
	Laserfische subscription, Managed Cloud, Minicode website								
531220	INVESTMENT ADVISORS	23,103	18,000	18,000	**18,000**	0	0.0%	0	0.0%
531300	CITY MANAGER SEARCH	18,782	0	2,746	**0**	0		(2,746)	-100.0%
531500	ELECTION EXPENSE	0	75,000	75,000	**0**	(75,000)	-100.0%	(75,000)	-100.0%
542020	POSTAGE & FREIGHT	36,196	47,000	47,000	**47,000**	0	0.0%	0	0.0%
545220	SELF INSURANCE CHARGE	1,797,539	2,652,184	2,652,184	**2,892,477**	240,293	9.1%	240,293	9.1%
545290	DISASTER DATA RECOVERY	0	0	0	**0**	0		0	
546170	SOFTWARE MAINTENANCE	12,370	0	0	**0**	0		0	
547000	PRINTING & BINDING	0	0	0	**0**	0		0	
549000	OTHER CURRENT CHARGES	0	5,000	5,000	**5,000**	0	0.0%	0	0.0%
	Emergency supplies, Special Assessment Costs and Tax Roll Expenses								
549020	TECHNOLOGY SVC CHARGE	1,970,300	2,310,291	2,310,291	**2,644,520**	334,229	14.5%	334,229	14.5%
549050	SPECIAL EVENTS	2,641	0	0	**0**	0		0	
	Security and support for approved special events								
549060	EMPLOYEE AWARDS	11,739	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	1,899	6,300	6,300	**6,300**	0		0	0.0%
	Florida League of Cities, SWFLC, Chamber of Commerce, Amazon Prime								
560300	CAPITAL OUTLAY	4,807,413	0	149,770	**750,000**	750,000	0.0%	600,230	400.8%
	Seawall Settlement Project, Hurricane IAN					0		0	
560700	VEHICLES	0	0	149,348	0	0		(149,348)	
	TOTAL OPERATING EXPENSES	**$ 9,711,551**	**$ 5,387,775**	**$ 5,907,009**	**$ 6,661,297**	**$ 1,273,522**	**23.6%**	**$ 754,288**	**12.8%**
	TOTAL EXPENSES	**$ 10,106,743**	**$ 6,215,334**	**$ 5,907,009**	**$ 7,487,750**	**$ 1,272,416**	**20.5%**	**$ 1,580,741**	**26.8%**

FISCAL YEAR 2024-25
BUDGET DETAIL
CONTINGENCY

001.7272.582

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED 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 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET
NON-OPERATING EXPENSES						
530010	CITY ADMIN REIMBURSEMENT	(4,091,059)	(4,522,510)	(4,522,510)	(4,925,640)	(403,130)
	TOTAL EXPENSES	**$(4,091,059)**	**$ (4,522,510)**	**$ (4,522,510)**	**$(4,925,640)**	**$ (403,130)**

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.” In August 2020, the citizens of Naples voted on a referendum for the creation of an independent, local ethics commission. Section 17.4.(5) of the City Charter provides that the City Council shall provide adequate funding for the Ethics Office to fulfill its responsibilities. 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.

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 established a lobbyist registration provision that provides a degree of transparency for citizens to see who may be trying to influence government decision makers.

2023-24 Department Accomplishments

- The Ethics Commission’s independent website went live in December 2022 and continues to be an informative resource for the citizens of Naples.
- Established an Ethics Commission presence on social media sites “X” (formerly Twitter) and Instagram.
- Amended the City’s Ethics Code sections pertaining to frequency and timing of ethics training, the solicitation of gifts and lobbying which were adopted and approved by City Council on March 4, 2024.
- From October 1, 2023, to the present, the Ethics Commission held three (3) meetings.

- From October 1, 2023, to the present, one (1) formal complaint, C24-01-05 has been filed and is currently pending.

- From October 1, 2023, to the present, the Executive Director has issued five (5) informal requests for opinion.
- Received and evaluated information in five (5) matters from December 2023 to the present that were determined to be either outside of our authority or referred to another agency. These items are assigned an “NA” number (No Action).
- Established additional criteria to measure Ethics Commission outcomes. The “OA” or “other activities” category is designed to keep track of those contacts made by the Ethics Commission that require responding to inquires that are not categorized as formal or informal inquires but are handled either verbally or in informal communication. For the year beginning in January 2024 the number of OA’s was thirty-one (31).
- Conducted outreach, particularly with the legal community, through the Collier County Bar Association, Collier County Women’s Bar Association, Press Club of SW Florida and the Florida Bar.
- The City of Naples Ethics Commission is a member of the Conference on Government Ethics Laws, (COGEL), a national and international association which serves as an umbrella organization for all ethics commissions throughout the United States. The Executive Director of the Naples Ethics Commission became a member of COGEL’s member value committee in October 2023 and continues to serve in that capacity.
- Completed the transition to online lobbyist registration with the ability for members of the public to access registered lobbyist information.
- In 2023, we transitioned to online ethics training for all persons covered by the ethics code. Recently updated and revised on-line training videos and am in the process of adding training in Spanish for city employees. Thus far, one-hundred and four (104) people have taken online training.

2024-25 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. Working with the Collier County Bar Association and Collier County Schools to establish an Ethical Governance Day.

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 24-25 Significant Budgetary Issues

The Ethics Commission proposed budget for FY 2024 -2025 is $259,396

FUND: 001 GENERAL FUND

ETHICS COMMISSION

FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
1	1	1	Executive Director	$113,947
1	**1**	**1**	**Regular Salaries**	**113,947**
			Employer Payroll Expenses	**40,469**
			Total Personnel Services	**$ 154,416**

FISCAL YEAR 2024-25
BUDGET DETAIL
GENERAL FUND
ETHICS COMMISSION

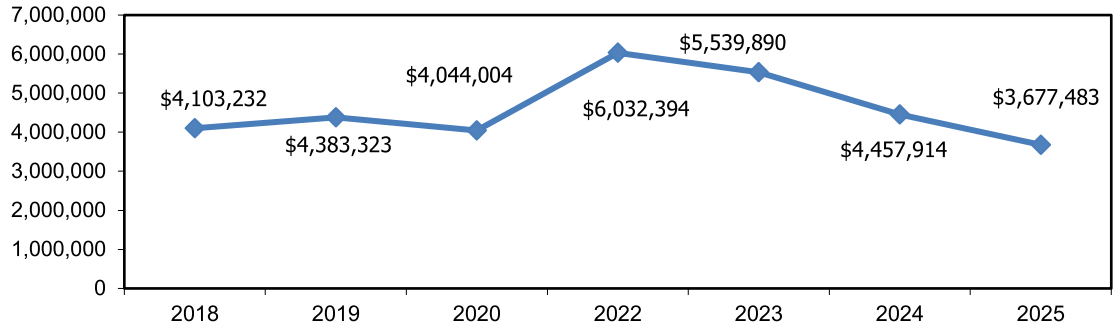
001.1490.519

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	106,005	109,525	109,525	**113,947**	4,422	4.0%	4,422	4.0%
510305	PERSONAL LEAVE PAYOUTS	2,500	2,100	2,100	**0**				
525010	FICA	8,253	8,547	8,547	**8,600**	53	0.6%	53	0.6%
525030	RETIREMENT CONTRIBUTIONS	15,241	18,154	18,154	**17,037**	(1,117)	-6.2%	(1,117)	-6.2%
525040	LIFE/ HEALTH INSURANCE	14,900	14,831	14,831	**14,832**	1	0.0%	1	0.0%
	TOTAL PERSONNEL SERVICES	**$ 146,900**	**$ 153,157**	**$ 153,157**	**$ 154,416**	**$ 3,359**	**2.2%**	**$ 3,359**	**2.2%**
OPERATING EXPENSES									
531040	OTHER CONTRACTUAL SVCS	1,470	8,000	8,000	**8,000**	0	0.0%	0	0.0%
531042	INVESTIGATION EXPENSE	3,384	25,000	5,000	**20,000**	(5,000)	-20.0%	15,000	300.0%
532040	LEGAL SERVICES	42,000	42,000	37,500	**36,000**	(6,000)	-14.3%	(1,500)	-4.0%
540000	TRAVEL & TRAINING EXPENSE	2,258	5,000	5,000	**4,000**	(1,000)	-20.0%	(1,000)	-20.0%
541000	COMMUNICATIONS	183	0	200	**200**	200		0	0.0%
546000	MAINTENANCE	18,000	24,000	24,000	**24,000**	0	0.0%	0	0.0%
549020	TECHNOLOGY SVC CHARGE	4,730	3,854	3,854	**7,780**	3,926	101.9%	3,926	101.9%
552000	OPERATING SUPPLIES	1,653	3,000	3,000	**3,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	0	1,000	1,000	**1,000**	0		0	0.0%
560810	CAPITAL - SOFTWARE	0	1,000	1,000	**1,000**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 73,679**	**$ 112,854**	**$ 88,554**	**$ 104,980**	**$ (7,874)**	**-7.0%**	**$ 16,426**	**18.5%**
	TOTAL EXPENSES	**$ 220,578**	**$ 266,011**	**$ 241,711**	**$ 259,396**	**$ (4,515)**	**-1.7%**	**$ 19,785**	**8.2%**

BUILDING PERMIT FUND
FINANCIAL SUMMARY
Fiscal Year 2024-25

Beginning Fund Balance - As of September 30, 2023		**$ 5,539,890**
Projected Revenues FY 2023-24		6,516,226
Projected Expenditures FY 2023-24		7,598,202
Net Increase/(Decrease) in Fund Balance		**(1,081,976)**
Expected Fund Balance as of September 30, 2024		**$4,457,914**
Add Fiscal Year 2024-25 Budgeted Revenues		
Building Permits	7,694,237	
Interest Income	91,380	
Grants and Miscellaneous Revenue	0	7,785,617
TOTAL AVAILABLE RESOURCES		**12,243,531**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Personnel Services	4,328,778	
Operating Expenses	1,419,281	
Technology Services	474,510	
Transfer - Self-Insurance	200,908	
Transfer - Administration & Fire Inspectors	1,107,571	
Capital Expenses	1,035,000	8,566,048
BUDGETED CASH FLOW		**(780,431)**
Projected Fund Balance as of September 30, 2025		**$3,677,483**

Trend-Fund Balance
Recommended fund balance range is $2.8 million to $6.0 million



Projected Fund Balance complies with Fund Balance Policy

Building Permit Fund

Building Department

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

Fund Description

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

2023-24 Department Accomplishments

- 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.
- Changed workflow to allow concurrent plan review for all reviewers regardless of Flood and Planning Review rejections, which allowed a complete review with all comments to go to the applicant for corrections at one time instead of separately. Continued 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.
- Updated the department's web site and expanded available information online.
- Updated permit applications for the new 8th Edition 2023 Florida Building Code and changing the format to a single page application that utilizes similar fields for all application types to assist applicants and permitting staff and increase efficiency.
- Updated application checklists for all permit application types and posted them on the Department website.
- Added a new Flood Mapping Service Forerunner to the City Website with access to city residents, allowing public access to Elevation certificates and higher resolution flood maps.
- Hosted public open house and performed community outreach for new updated FEMA Flood Insurance Rate Maps (FIRM's) adopted on 2/8/2024.
- Adopted Mandatory Inspection of Aging Condominium and Cooperative Buildings Ordinance for compliance with State regulations and building safety for Condominium and Cooperative Buildings in the City of Naples.
- Established a Milestone Inspection Report review and records retention application and process within CityView and the Building Department to process Inspection reports for the Milestone inspections.
- Delivered required notices to all aged condominium and cooperative buildings aged 25 years and older for Mandatory Inspection of Aging Condominium and Cooperative Buildings Ordinance.
- Maintained full-time and Saturday/Sunday construction site inspection to respond to resident complaints and the enforcement of City Code section 16-291 (construction site management).
- 6 of the state licensed building department staff made applications to the Department of Business and Professional Regulation Building Code Administrators and Inspector Board for 11 licenses. Of those 11 applications, 5 have been obtained and 6 are pending.
- 2 state licensed building department Inspectors have started State approved cross-training programs for an additional license.

Building Permit Fund

Building Department (continued)

2024-25 Department Goals and Objectives

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

- Maintain focus on Customer Service. Implement into the electronic system customer upgrades and include owners on all electronic communications.
- Continue review of the permit process and re-organize Teams as needed to streamline electronic permitting and become more efficient. Implement changes to enhance customer service and reduce permit processing time.
- Send out an RFQ for design services to begin process of design work and budget development for new building to house the building department to allow for the space required for staff as needed for providing increased level of service.
- Scan and move critical records to the new Building record storage space in Fire Station 1.

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

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

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

- Work with other City Department Directors and staff to craft ordinance changes in stormwater for resiliency and CRS credits.
- Improve resident access to permitting information and their permit status.
- Meet with outside organizations to review new customer service initiatives and department policies.
- Meet with design professionals and contractors to review department policies.

2024-25 Significant Budgetary Issues

The FY 24-25 budget for the Building Permit Fund anticipates revenue totaling $7,785,617 and expenditures totaling $8,566,048. The budget uses $780,431 of fund balance. Using fund balance is not unusual in building permit funds because the timing of the revenue stream does not always correspond to the timing of the permit review work required. The fund has a sufficient fund balance that is in excess of the maximum requirements of the fund balance policy.

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

Building Permit Fund

Building Department (continued)

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

With the increased demand on city staff from the damage caused by Hurricane Ian, and the development pressures already present in SWFL and the State of Florida in general, the Naples Building Department has a need for some additional staff and space. Having outgrown the existing building, no longer having the space to store our own records at our own location, a new building will provide the room for current and future needs. Funds have been set aside in 22-2023 and 23-2024 budget years and will be set aside in the 24-2025 budget year, with preliminary design and budgeting a goal for this coming year.

EXPENDITURES
Total expenditure for the FY 24-25 budget is $8,566,048, a $478,489 increase from the FY 23-24 estimated actual.

Personal Services
Personal Services are budgeted at $4,328,778, a $485,041 increase over the FY 23-24 estimated actual.

Operating Expenses
Operating Expenses are budgeted at $3,202,270, a $482,805 increase over the estimated actual of FY 23-24. The major components of this category are as follows:

City Administration	$ 54,000 (+11%)
Technology Service Charge	$ 53,823 (+12.79%)
Self-Insurance Charges	$ 85,744 (+74.45%)
Fire Inspector Charges	$ 41,318 (+7.96%)

Non-Operating Expenses
Capital projects planned for FY 24-25 total $ 1,035,000, this includes 1,000,000 to reserve for building replacement.

2024-25 Performance Measures and Benchmarking

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25
Permits submitted	6,202	7,177	6,553	8,233	6,900	7,107
Permits Issued	5,832	6,433	6,116	6,974	5,900	6,077
Reviews Completed	16,999	22,613	20,901	26,431	24,876	31,000
Inspections Completed	22,885	28,089	28,861	31,879	39,807	41,002
C.O.’s Issued - Res	34	93	112	87	124	130
C.O.’s Issued – Non-Res	3	2	3	4	2	3
Total Demo’s Issued	140	187	156	262	120	125

CITY OF NAPLES
BUILDING PERMITS FUND
REVENUE SUMMARY

	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	%
Building Permits	6,239,760	5,279,322	7,446,811	6,376,126	7,694,237	3.32%
Charges for Services	332	136	100	100	0	-100.00%
Interest Income	67,259	159,095	71,000	140,000	91,380	28.70%
FEMA Mitigation Grant/Reimburser	0	53,015	0	0	0	n/a
Other Revenue	5,132	0	0	0	0	n/a
Total	**$ 6,312,484**	**$ 5,491,568**	**$ 7,517,911**	**$ 6,516,226**	**$ 7,785,617**	**3.56%**

BUILDING PERMIT FUND (110)

BUILDING DEPARTMENT

FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
1	1	1	Building Director/Building Official	161,916
1	1	1	Deputy Building Official	141,227
6	6	6	Building Inspector	424,659
0	1	1	Chief Inspector	103,357
0	1	1	Chief Plans Examiner	116,228
3	3	3	Construction Site Inspector	184,180
6	6	6	Plans Examiner	524,377
1	1	1	Floodplain Coordinator	79,016
1	1	1	Land Management Coordinator	91,635
1	1	1	Community Development Analyst	59,625
1	1	1	Building Technology Analyst	61,032
0	1	1	Permit Supervisor	60,599
6	6	7	Permit Coordinator	399,593
3	4	4	Permit Technician	181,944
2	1	1	Records Clerk	44,143
1	0	0	Building Technology Manager	-
1	1	1	Executive Assistant	62,723
34	**36**	**37**		**2,696,254**

Regular Salaries	**2,696,254**
Other Salaries/Authorized Compensation	246,047
Overtime	220,000
Employer Payroll Expenses	1,166,477
Total Personnel Services	**$ 4,328,778**

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

FISCAL YEAR 2024-25
BUDGET DETAIL
BUILDING PERMIT FUND

110.0602.524

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	2,007,245	2,571,051	2,345,719	**2,696,254**	125,203	4.87%	350,535	14.94%
510300	OTHER SALARIES	154,251	118,245	137,845	**171,047**	52,802	44.65%	33,202	24.09%
	Standby pay; temporary positions for peak periods								
510305	PERSONAL LEAVE PAYOUTS	130,091	75,000	65,467	**75,000**	0	0.00%	9,533	14.56%
510400	OVERTIME	212,788	210,000	220,000	**220,000**	10,000	4.76%	0	0.00%
525010	FICA	182,560	219,516	206,516	**232,076**	12,560	5.72%	25,560	12.38%
525030	RETIREMENT CONTRIBUTIONS	273,131	361,038	327,038	**378,177**	17,139	4.75%	51,139	15.64%
525040	LIFE/HEALTH INSURANCE	505,577	533,952	533,952	**548,784**	14,832	2.78%	14,832	2.78%
525070	EMPLOYEE ALLOWANCES	6,320	7,200	7,200	**7,440**	240	3.33%	240	3.33%
	TOTAL PERSONNEL SERVICES	**$ 3,471,963**	**$ 4,096,002**	**$ 3,843,737**	**$ 4,328,778**	**$ 232,776**	**5.68%**	**$ 485,041**	**12.62%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	11,336	10,000	10,000	**10,000**	0	0.00%	0	0.00%
530010	CITY ADMINISTRATION	458,792	493,070	493,070	**547,470**	54,400	11.03%	54,400	11.03%
531012	PROFESSIONAL SERVICES	135,741	350,000	175,000	**350,000**	0	0.00%	175,000	100.00%
	Outside engineering inspection								
531001	BANK/CREDIT CARD FEES	159,979	250,000	231,281	**200,000**	(50,000)	-20.00%	(31,281)	-13.53%
531220	INVESTMENT ADVISOR FEES	3,167	3,000	2,951	**3,000**	0	0.00%	49	1.66%
532100	OUTSIDE COUNSEL	0	30,000	30,000	**30,000**	0	0.00%	0	0.00%
534010	UNSAFE STRUCTURE MGMT	0	50,000	50,000	**50,000**	0	0.00%	0	0.00%
534040	CHARGES FOR FIRE INSPECTOR	422,718	518,783	518,783	**560,101**	41,318	7.96%	41,318	7.96%
540000	TRAINING & TRAVEL COSTS	27,903	30,000	22,197	**30,000**	0	0.00%	7,803	35.15%
541000	COMMUNICATIONS	67,204	30,000	30,000	**45,000**	15,000	50.00%	15,000	50.00%
	Monthly access for cellular phones, tablets and landlines								
542100	EQUIP. SERVICES - REPAIRS	61,162	30,000	30,000	**65,674**	35,674	118.91%	35,674	118.91%
542110	EQUIP. SERVICES - FUEL	20,324	22,473	16,099	**22,000**	(473)	-2.10%	5,901	36.65%
543010	ELECTRICITY	80,372	75,000	69,054	**72,000**	(3,000)	-4.00%	2,946	4.27%
543020	WATER, SEWER, GARBAGE	23,795	30,000	28,129	**30,000**	0	0.00%	1,871	6.65%
545220	SELF INSURANCE CHARGE	93,238	115,164	115,164	**200,908**	85,744	74.45%	85,744	74.45%
546000	REPAIR AND MAINTENANCE	6,023	10,000	9,812	**10,000**	0	0.00%	188	1.92%
546020	BUILDING & GROUND MAINT.	8,989	24,000	13,140	**20,000**	(4,000)	-16.67%	6,860	52.21%
546170	SOFTWARE MAINTENANCE	378,679	391,126	391,126	**400,000**	8,874	2.27%	8,874	2.27%
547000	PRINTING AND BINDING	10,040	10,000	9,712	**10,000**	0	0.00%	288	2.97%
549020	TECHNOLOGY SVC CHARGE	361,610	420,687	420,687	**474,510**	53,823	12.79%	53,823	12.79%
551000	OFFICE SUPPLIES	996	0	0	**0**	0		0	
552000	OPERATING SUPPLIES	21,973	25,000	24,419	**25,000**	0	0.00%	581	2.38%
	Inspector supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot								
552070	UNIFORMS	9,248	10,000	9,122	**12,000**	2,000	20.00%	2,878	31.55%
552090	OTHER CLOTHING/SAFETY SHOES	3,032	3,255	3,255	**4,607**	1,352	41.54%	1,352	41.54%
554010	MEMBERSHIPS	16,454	25,000	16,464	**30,000**	5,000	20.00%	13,536	82.22%
	TOTAL OPERATING EXPENSES	**$ 2,382,774**	**$ 2,956,557**	**$ 2,719,465**	**$ 3,202,270**	**$ 245,713**	**8.31%**	**$ 482,805**	**17.75%**
NON-OPERATING EXPENSES									
560300	BUILDING IMPROVEMENTS *	36,523	1,000,000	1,000,000	**1,000,000**	0	0.00%	0	0.00%
560400	MACHINERY & EQUIPMENT	0	0	0	**0**	0		0	
560700	VEHICLES	85,824	35,000	35,000	**35,000**	0	0.00%	0	0.00%
560810	COMPUTER SOFTWARE	75,400	0		**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$ 197,747**	**$ 1,035,000**	**$ 1,035,000**	**$ 1,035,000**	**$ -**	**0.00%**	**$ -**	**0.00%**
	TOTAL EXPENSES	**$ 6,052,483**	**$ 8,087,559**	**$ 7,598,202**	**$ 8,566,048**	**$ 478,489**	**5.92%**	**$ 967,846**	**12.74%**

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

CAPITAL IMPROVEMENT PROJECTS
BUILDING FUND - FUND 110

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2024-25	2025-26	2026-27	2027-28	2028-29
25B04	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**
Projects to Restricted Fund Balance						
--	Building (Design)	1,000,000	1,000,000	0	0	0
	From Resticted Fund Balance	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
	TOTAL BUILDING FUND	**1,035,000**	**1,035,000**	**1,035,000**	**1,035,000**	**1,035,000**

EAST NAPLES BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2024-25

Beginning Balance - Fund Balance as of September 30, 2023		**$320,831**
Adjusted for Interfund Loan		$2,320,000
Adjusted Unrestricted Net Position		**$2,640,831**
Projected Revenues FY 2023-24		$1,720,438
Projected Expenditures FY 2023-24		$4,027,369
Net Increase/(Decrease) in Fund Balance		**($2,306,931)**
Expected Fund Balance as of September 30, 2024		**$333,900**
Adjusted for Interfund Loan		$290,000
Adjusted Fund Balance		**$623,900**
Add Fiscal Year 2024-25 Budgeted Revenues		
Property Tax (at 0.5000 mills)	591,531	
Based on $1,245,118,612 at .5000 mills and 95%		
Interest Earnings	45,000	$636,531
TOTAL AVAILABLE RESOURCES		**$1,260,431**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Operations & Maintenance	2,285	
Capital Projects	0	
Debt (Principal & Interest) Payment	449,145	$451,430
BUDGETED CASH FLOW		**$185,101**
Projected Fund Balance as of September 30, 2025		**$519,001** *

** The City could look to expedite an additional principal payment should project complete with existing project funding and revenue projections materialize*

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 $451,430.

The estimated taxable value is $1,245,118,612, a 10.44% increase over the final FY 2023-24 taxable value of $1,127,365,340.

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 $591,531 in property tax and $45,000 in interest income.

Expenditures

Budgeted expenditures for the East Naples Bay District total $451,430. This includes minor recurring costs of $285 for postage, navigational markers and the Annual Special District Fee. There is $1,000 budgeted for signs (repair and maintenance), $1,000 for professional services related to the dredging project and lastly the payment of $449,145 for principal and interest on the interfund loan.

FISCAL YEAR 2024-25
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY

150.6062.537

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	261	1,000	285	**285**	(715)	-71.5%	0	0.0%
531010	PROFESSIONAL SERVICES	0	5,000	1,000	**1,000**	(4,000)	-80.0%	0	0.0%
546000	REPAIR AND MAINTENANCE	0	5,000	1,000	**1,000**	(4,000)	-80.0%	0	0.0%
	Sign repair or navigational aids as needed								
	TOTAL OPERATING EXPENSES	**$ 261**	**$ 11,000**	**$ 2,285**	**$ 2,285**	**$ (8,715)**	**-79.2%**	**$ -**	**0.0%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS OTHER THAN BLDGS	314,115	0	3,696,804	**0**	0		(3,696,804)	-100.0%
570110	PRINCIPAL	290,000	290,000	290,000	**330,000**	40,000	13.8%	40,000	13.8%
570120	INTEREST	43,065	38,280	38,280	**119,145**	80,865	211.2%	80,865	211.2%
	TOTAL NON-OPERATING EXPENSES	**$ 647,180**	**$ 328,280**	**$ 4,025,084**	**$ 449,145**	**$ 120,865**	**36.8%**	**$(3,575,939)**	**-88.8%**
	TOTAL EXPENSES	**$ 647,442**	**$ 339,280**	**$ 4,027,369**	**$ 451,430**	**$ 112,150**	**33.1%**	**$(3,575,939)**	**-88.8%**

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	

EAST NAPLES BAY TAXING DISTRICT
Interfund Loan Amortization

Interest Rate	4.15%
Term	10
Beginning Balance	$ 1,100,000
Issue Date	3/1/2024

Annual Schedule		Total Payment	Interest	Principal	$ 1,100,000
Year 1	**3/1/2025**	**$ 85,650**	**$ 45,650**	**$ 40,000**	**$ 1,060,000**
Year 2	3/1/2026	$ 83,990	$ 43,990	$ 40,000	$ 1,020,000
Year 3	3/1/2027	$ 82,330	$ 42,330	$ 40,000	$ 980,000
Year 4	3/1/2028	$ 80,670	$ 40,670	$ 40,000	$ 940,000
Year 5	3/1/2029	$ 79,010	$ 39,010	$ 40,000	$ 900,000
Year 6	3/1/2030	$ 77,350	$ 37,350	$ 40,000	$ 860,000
Year 7	3/1/2031	$ 75,690	$ 35,690	$ 40,000	$ 820,000
Year 8	3/1/2032	$ 334,030	$ 34,030	$ 300,000	$ 520,000
Year 9	3/1/2033	$ 321,580	$ 21,580	$ 300,000	$ 220,000
Year 10	3/1/2034	$ 229,130	$ 9,130	$ 220,000	$ -
		$ 1,449,430	$ 349,430	$ 1,100,000	

MOORINGS BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2024-25

Beginning Balance - Fund Balance as of September 30, 2023		**$1,190,847**
Projected Revenues FY 2023-24		69,524
Projected Expenditures FY 2023-24		124,875
Net Increase/(Decrease) in Fund Balance		**(55,351)**
Expected Fund Balance as of September 30, 2024		**$1,135,496**
Add Fiscal Year 2024-25 Budgeted Revenues		
Property Tax (at 0.0125 mills)	39,824	
Based on $3,353,562,065 at 0.0125 and 95%		
Interest Income	25,000	64,824
TOTAL AVAILABLE RESOURCES		**$1,200,320**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Operations & Maintenance	47,035	
Capital Projects	0	47,035
BUDGETED CASH FLOW		**17,789**
Projected Fund Balance as of September 30, 2025		**$1,153,285**

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 $47,035.

Revenues

The taxable value of the District is $3,353,562,065, an 18.94% increase over the prior year's taxable value of $2,819,582,664. At the current tax rate of 0.0125, and assuming a collection rate of 95%, this fund is projected to collect $39,824 in property tax. In addition to the property taxes, the fund should receive approximately $25,000 in interest income.

Expenditures

Expenditures for the Moorings Bay District are budgeted to be $47,035.

This includes $25,000 for stormwater lake sampling/analysis; $285 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 and expenditures.

FISCAL YEAR 2024-25
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY

151.6062.537

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	11,399	750	13,875	**285**	(465)	-62.0%	(13,590)	-97.9%
531010	PROFESSIONAL SERVICES	10,568	90,000	100,000	**25,000**	(65,000)	-72.2%	(75,000)	-75.0%
	Water quality analysis								
546000	REPAIR AND MAINTENANCE	0	70,000	10,000	**20,000**	(50,000)	-71.4%	10,000	100.0%
	Replacement and repair of signs, navigational aids and storm drain medallions								
552000	OPERATING SUPPLIES	0	1,750	1,000	**1,750**	0	*0.0%*	750	*75.0%*
	TOTAL OPERATING EXPENSES	**$ 21,967**	**$ 162,500**	**$ 124,875**	**$ 47,035**	**$(115,465)**	**-71.1%**	**$ (77,840)**	**-62.3%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS OTHER THAN BLDGS	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 21,967**	**$ 162,500**	**$ 124,875**	**$ 47,035**	**$(115,465)**	**-71.1%**	**$ (77,840)**	**-62.3%**

FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2024-25

Beginning Balance - Fund Balance as of September 30, 2023		**$2,732**
Projected Revenues FY 2023-24		$716,897
Projected Expenditures FY 2023-24		$716,897
Net Increase/(Decrease) in Net Unrestricted Assets		**$0**
Expected Fund Balance as of September 30, 2024		**$2,732**
Add Fiscal Year 2024-25 Budgeted Revenues		
Special Assessments @ 1.78 millage rate		$766,102
Based on a taxable value of $448,327,680, 1.78% assessment @ 96%*		
TOTAL AVAILABLE RESOURCES		**$768,834**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Paid to Fifth Ave BID	755,252	
BID operating expenditures	10,850	$766,102
BUDGETED CASH FLOW		**$0**
BUDGETED CASH FLOW		**$2,732**

** 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.

2024-25 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 2024-25 revenues for the BID are based on a taxable value of $448,327,680. The total assessment is estimated to be $798,023 allowing for a collection rate adjusted for discounts and various exemptions, the income will be $766,102. The amount of revenue received for the BID assessment, minus direct expenses, will be transmitted to the BID.

Special Assessment Rate History

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
2.5	2.5	2.5	2.5	2.5	2.5	2.25	2.25	2.25	1.85	1.78

Expenditures

Budgeted expenditures for the Fifth Avenue South BID total $766,102. 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 $755,252. 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 2024-25
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT

138.0511.552

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
REVENUE									
325301	ASSESSMENTS	643,384	716,897	716,897	**766,102**	49,205	6.9%	49,205	6.9%
	TOTAL REVENUE	**$ 643,384**	**$ 716,897**	**$ 716,897**	**$ 766,102**	**$ 49,205**	**6.9%**	**$ 49,205**	**6.9%**
OPERATING EXPENSES									
531010	PROFESSIONAL SERVICES	637,776	706,047	706,047	**755,252**	49,205	7.0%	49,205	7.0%
	Paid to 5th Ave BID Corp.								
531040	OTHER CONTRACTUAL SERVICES	5,609	10,850	10,850	**10,850**	0	0.0%	0	0.0%
	Fees for Special Assessment management, including property appraiser and tax collector.								
	TOTAL OPERATING EXPENSES	**$ 643,384**	**$ 716,897**	**$ 716,897**	**$ 766,102**	**$ 49,205**	**6.9%**	**$ 49,205**	**6.9%**
	TOTAL EXPENSES	**$ 643,384**	**$ 716,897**	**$ 716,897**	**$ 766,102**	**$ 49,205**	**6.9%**	**$ 49,205**	**6.9%**

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COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
FISCAL YEAR 2024-25

Beginning Fund Balance - As of September 30, 2023		**$15,915,375**
Projected Revenues FY 2023-24		20,907,379
Projected Expenditures FY 2023-24		27,019,105
Net Increase/(Decrease) in Net Unrestricted Assets		**(6,111,726)**
Expected Fund Balance as of September 30, 2024		**$9,803,649**
Add Fiscal Year 2024-25 Budgeted Revenues		
Tax Increment Financing City 1.2300	2,952,497	
Tax Increment Financing County 3.2043	7,691,613	
Based on tax increment value of $2,526,740,694		
Interest Income	300,000	
		10,944,110
TOTAL AVAILABLE RESOURCES:		**$20,747,759**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Personnel Services	1,037,630	
Operating Expenses	687,855	
Incentive Programs & Services	250,000	
Capital Improvements	13,932,500	
Transfer out for Bonded Debt	1,444,971	
		17,352,956
BUDGETED CASH FLOW		**(6,408,846)**
Projected Fund Balance as of September 30, 2025		**$3,394,803**

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 extended the CRA sunset date to September 30, 2044. The Redevelopment Plan was further revised by a text amendment in 2021 by Resolution 2021-14616 to expand the ability of the CRA to create and maintain affordable housing units.

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. CRA funding must be consistent with the goals, objectives and policies of the Naples Redevelopment Plan.

2023-2024 Department Accomplishments

- The CRA acted on its goal to preserve affordable housing by adopting the FY 2023-2024 Residential Improvement Program. The Program was implemented, and residents responded positively by submitting applications for residential improvements within the River Park East Neighborhood. The CRA executed a Contractor Agreement with Capital Contractors to perform the improvements.
- The CRA executed a contract with CBRE, Inc. for real estate advisory services and acted on its goal to support the redevelopment of the CRA district by purchasing property located at 160-190 10th St. N. The CRA furthered its goal to create more affordable housing units by executing a task order with CBRE, Inc. to prepare a site analysis for the property to determine the number of affordable housing units that could be achieved on the site.
- The CRA acted on its policy to provide for a more integrated system of conveniently located, visible and readily accessible parking by completing the design of the 1st Avenue South Public Parking Garage, closing on the land transaction and moving the project to the construction phase. The CRA executed a Construction Manager at Risk agreement with Kaufmann Lynn to construct the garage and approved an interlocal agreement with the City of Naples for repayment of a bond issuance to finance the construction.
- The CRA acted on its policy to create public spaces that attract users and support businesses by furthering its implementation of the Naples Design District Master Plan. The CRA executed an agreement with DPZ CoDesign to prepare the final design and construction bid documents for the first Design Walk block.
- The CRA joined with the Naples Design District Association to celebrate Naples' centennial year by designing, producing and installing new banners featuring the railroad history of the area.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

- The CRA acted on its policy to encourage greater and more efficient use of governmental and private resources for the support of cultural facilities by approving cost sharing for lighting and landscaping improvements surrounding the newly renovated Sugden Theater.
- The CRA acted on its Transportation objective and executed an agreement with Q. Grady Minor P.A. to design mobility, streetscape, stormwater and utility improvements for 1st Avenue South, 12th Street South, and 10th Street.
- Consistent with the Redevelopment Plan, the CRA continued to support the repair and maintenance of streets, sidewalks and wayfinding signs within the Redevelopment Area.
- Consistent with the Redevelopment Plan, the CRA continued to support Community Policing throughout the Redevelopment Area.

2024-25 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.
- Continue to implement the CRA Residential Improvement Program.
- Expand mobility throughout the CRA with a fixed route micro transit program.
- Complete the construction and open the 1st Ave S Public Parking Garage.
- Continue efforts to implement the Naples Design District Master Plan.
- Initiate construction of Phase 1 improvements for 1st Avenue South, 12th Street South, and 10th Street project.
- Initiate the design for improvements to 5th Ave S and Sugden Plaza.
- Complete improvements for Baker Park, River Park and Anthony Park.
- Continue to enhance landscape in the Redevelopment Area by completing landscape improvements to 6th Ave N and surrounding the 4th Ave S parking garage.
- Continue Community Policing throughout the Redevelopment Area.

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

- Continue cooperative meetings with the Fifth Avenue South Business Improvement District, the Naples Design District Association and individual business owners to seek input for improvements and assist in resolving challenges.

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 business owners in the Redevelopment Area to increase involvement with CRA decisions.

2024-25 Significant Budgetary Issues

The CRA budget was prepared in cooperation with the Parks, Recreation and Facilities Department, the Public Works Department and the Naples Police Department. The accounts of the CRA are divided into the following four areas:

- CRA Administration (Division 1501)
- CRA Parks, Recreation and Facilities (Division 1517)
- CRA Law Enforcement (Division 1520)
- Capital Improvement Projects (CIP)

Community Redevelopment Agency

Community Redevelopment Agency (continued)

The appropriation for capital projects included in this budget are: $3,300,000 for phase one construction of corridor improvements for 1st Ave S, 10th St and 12th St S; $4,085,000 for affordable housing projects; $3,000,000 to continue the implementation of the Naples Design District master plan; $225,000 for 6th Ave N landscape; $400,000 for 5th Ave S and Sugden Plaza improvements design; $2,000,000 for land acquisition; $277,500 for three Community Police vehicles; a total of $300,000 for various park improvements; and $345,000 for 4th Ave S garage paint and landscape.

The CRA Board may increase funding during the fiscal year through supplemental appropriations should additional funding be needed to meet the CRA Board's goals for the fiscal year.

Revenues
Budgeted revenues for FY 2024-25 are $10,800,085. Compared to the adopted FY 2023-24 budget, this a $9,911,294 decrease. This revenue decrease is directly attributable to the 1st Ave S Public Parking Garage loan proceeds included in FY 2023-24. The budgeted revenues generated through Tax Increment Financing (TIF) increased $1,942,706.

The primary revenue earned by the CRA is through the use of TIF. Revenue is generated in an amount equal to the ad valorem taxes collected on the value of the Tax Increment. The Tax Increment is the amount of revenue generated within the CRA district boundary in excess of the base tax year (1993). The base tax year property tax value within the CRA district boundary was $183,809,274. The FY 2024-25 taxable value of property in the CRA district boundary is $2,526,740,694. Compared to the FY 2023-24 value of $2,059,247,727, the FY 2024-25 taxable value increased 22.7%.

The budget was based on a total tax increment of $2,526,740,694 using a tax rate of 1.17 from the City of Naples and 3.2043 from Collier County. Using these tax rates, $2,808,472 in revenue will be contributed by the City and $7,691,613 in revenue will be contributed by Collier County. 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 $300,000 in interest income.

Total Expenditures
Total expenditures for the FY 2024-25 are budgeted at $17,714,262, which is a decrease of $9,481,146 from the FY 2023-24 budget. This decrease is attributable to the 1st Ave S Public Parking Garage in the FY 2023-24 capital projects.

The proposed total expenditures include $1,037,630 in personnel services (6% of total budget), $937,855 in operating expenses (5% of total budget), and $13,612,500 in non-operating capital improvement projects (89% of total budget).

Operating expenses include funding for professional and contractual services, the continuation of the Residential Improvement Program and the micro transit downtown shuttle, and funding consistent with the Redevelopment Plan for enhanced maintenance of streets, sidewalks and wayfinding signs within the CRA district boundary.

The appropriation for capital projects included in this budget are: $3,300,000 for phase one construction of corridor improvements for 1st Ave S, 10th St and 12th St S; $4,085,000 for affordable housing projects; $3,000,000 to continue the implementation of the Naples Design District master plan; $225,000 for 6th Ave N landscape; $400,000 for 5th Ave S and Sugden Plaza improvements design; $2,000,000 for land acquisition; $277,500 for three Community Police vehicles; a total of

Community Redevelopment Agency

Community Redevelopment Agency (continued)

$300,000 for various park improvements; and $345,000 for 4th Ave S garage painting and landscape.

Non-operating expenses also include $1,444,971 in the Bond Sinking Fund representing the repayment of the 1st Ave S Public Parking Garage proceeds. This repayment expense will be adjusted in the final CRA budget following closing and will continue to be budgeted over the next ten years.

Personal Services
The number of employees funded by the CRA is 7.65. This staffing level remains unchanged in the proposed budget. 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. An Administrative Coordinator position is shared with the City Manager's Office thus .50 of the position's cost is funded by the CRA. The CRA Administrator position is fully funded by the CRA. The other 6 positions the CRA continues to fund include 3 community police officers and 3 landscape technicians. The total CRA personnel services budget is $1,037,630, an increase of $83,677 over the FY2023-24 budget, or 8.8%.

Administration Division
The Administrative Division is responsible for CRA management and operations, the implementation of capital projects and payment of debt obligations. Operating and non-operating expenses are budgeted at $16,576,404. A major portion of the Administrative Division fund is the capital improvement projects totaling $13,655,000. This is $11,345,000 less than the FY 2023-24 adopted budget, attributable to the FY 2023-24 budget associated with the of 1st Ave S Public Parking Garage.

Consistent with the Redevelopment Plan, the budget within this Division continues to program funds for maintenance of streets, sidewalks and wayfinding signs within the CRA district boundary. Funds are also budgeted for professional services, the continuation of the Residential Improvement Program and the micro transit downtown shuttle.

Parks, Recreation and Facilities Division
The Parks, Recreation and Facilities Division budget totals $319,293. This is a $313,737 decrease from the FY2023-24 budget. The decrease in the Division operating funds is attributed to an increase in park capital improvement projects. Consistent with the Redevelopment Plan, operating funds continue to be programed for costs associated with providing and maintaining landscape and street furniture within the CRA district boundary.

Law Enforcement Division (Community Policing)
The Law Enforcement Division budget consists primarily of the salary and benefits of the three police officers assigned to the CRA, totaling $503,715. The FY 2024-25 budget also includes non-operating expenses in the amount of $277,500 for the purchase of 3 community police vehicles. The total budget of $818,565 represents an increase of $340,790 from the FY2023-24 adopted budget, the majority of which is attributed to the proposed purchase of three police vehicles.

CITY OF NAPLES
COMMUNITY REDEVELOPMENT AGENCY FUND
REVENUE SUMMARY

	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET
City Tax Increment	1,520,417	1,859,011	2,288,854	2,288,854	2,952,497
Based on increment value of $2,526,740,694, 1.23 millage rate & 95%					
County Tax Increment *	4,712,633	5,762,125	6,268,525	6,268,525	7,691,613
Based on increment value of $2,526,740,694, 3.2043 millage rate @ 95%					
Loan Proceeds	0	0	12,000,000	12,000,000	0
Interest Income	105,064	389,100	154,000	350,000	300,000
TOTAL REVENUES	**$ 6,338,114**	**$ 8,010,236**	**$20,711,379**	**$20,907,379**	**$ 10,944,110**

* Subsequent to the approrval of this budget Collier County reduced their millage rate to 3.0107. This will result in a reduction of $464,718 in revenue from Collier County.

FUND 180: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
			Administration (1501)	
0.05	0.05	0.05	City Manager*	15,479
0	0.1	0.10	Deputy City Manager*	21,815
1	1	1.00	Community Redevelopment Administrator	153,296
0	0.5	0.5	Administrative Coordinator	30,680
1.05	1.65	1.65		221,270
			Parks & Parkways Maintenance (1517)	
3	3	3	Landscape Technician	146,704
3	3	3		146,704
			Law Enforcement (1520)	
3	3	3	Community Police Officer	227,337
3	3	3		227,337
7.05	**7.65**	**7.65**	**Regular Salaries**	**595,311**
			State Incentive Pay	**1,560**
			Overtime	**25,000**
			Personal Leave Payouts	**7,500**
			Holiday Pay	**10,500**
			Other Payroll Expenses	**397,759**
			Total Personnel Services	**$ 1,037,630**

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

FISCAL YEAR 2024-25
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY

FUND 180

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	533,951	580,870	574,861	**595,311**	14,441	2.5%	20,450	3.6%
510300	LONGEVITY & SPECIALTY PAY	5,673	4,500	4,500	**0**	(4,500)	-100.0%	(4,500)	-100.0%
510305	PERSONAL LEAVE PAYOUTS	6,267	14,100	4,332	**7,500**	(6,600)	-46.8%	3,168	73.1%
510320	STATE INCENTIVE PAY	2,455	2,520	2,520	**1,560**	(960)	-38.1%	(960)	-38.1%
510400	OVERTIME	37,358	19,192	26,101	**25,000**	5,808	30.3%	(1,101)	-4.2%
510410	SPECIAL DUTY PAY	28,584	0	30,000	**30,000**	30,000		0	0.0%
510420	HOLIDAY PAY	9,593	10,500	10,500	**10,500**	0	0.0%	0	0.0%
525100	FICA	47,391	45,755	50,704	**51,671**	5,916	12.9%	967	1.9%
525030	RETIREMENT CONTRIBUTIONS	158,357	161,851	178,161	**187,743**	25,892	16.0%	9,582	5.4%
525040	LIFE/HEALTH INSURANCE	104,799	113,465	113,465	**113,465**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	6,000	1,200	15,600	**14,880**	13,680	1140.0%	(720)	-4.6%
	TOTAL PERSONNEL SERVICES	**$940,428**	**$953,953**	**$1,010,744**	**$1,037,630**	**$83,677**	**8.8%**	**$26,886**	**2.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENSE	22,904	73,000	81,500	**155,500**	82,500	113.0%	74,000	90.8%
530010	CITY ADMINISTRATION	116,993	119,610	119,610	**119,090**	(520)	-0.4%	(520)	-0.4%
531010	PROFESSIONAL SERVICES	189,694	250,000	246,500	**250,000**	0	0.0%	3,500	1.4%
531015	INCENTIVE PROGRAMS & SVCS	0	250,000	250,000	**250,000**	0	0.0%	0	0.0%
531020	INVESTMENT ADVISORY FEES	7,667	1,500	4,272	**5,000**	3,500	233.3%	728	17.0%
532040	OTHER CONTRACTUAL SERVICES	143,224	217,777	239,431	**0**	(217,777)	-100.0%	(239,431)	-100.0%
540000	TRAVEL AND PER DIEM	1,197	9,000	9,000	**11,000**	2,000	22.2%	2,000	22.2%
542100	EQUIP. SERVICES - REPAIR	0	0	0	**4,600**	4,600		4,600	
542110	EQUIP. SERVICES - FUEL	0	0	0	**2,000**	2,000		2,000	
541000	COMMUNICATIONS	598	435	1,000	**3,000**	2,565	589.7%	2,000	200.0%
543010	ELECTRICITY	32,109	42,182	38,762	**0**	(42,182)	-100.0%	(38,762)	-100.0%
545220	SELF INSURANCE CHARGE	70,280	98,124	98,124	**107,105**	8,981	9.2%	8,981	9.2%
546000	REPAIR & MAINTENANCE	125,587	158,225	101,850	**2,250**	(155,975)	-98.6%	(99,600)	-97.8%
547020	ADVERTISING-NON LEGAL	66	0	0	**0**	0		0	
549020	TECHNOLOGY SVC CHARGE	2,900	2,614	2,614	**5,710**	3,096	118.4%	3,096	118.4%
551000	OFFICE SUPPLIES	2,022	3,000	3,000	**1,000**	(2,000)	-66.7%	(2,000)	-66.7%
552000	OPERATING SUPPLIES/MINOR EQUIP	3,871	7,150	6,500	**10,500**	3,350	46.9%	4,000	61.5%
552070	UNIFORMS	4,200	4,200	4,000	**6,000**	1,800	42.9%	2,000	50.0%
552090	OTHER CLOTHING	1,998	2,538	2,852	**3,000**	462	18.2%	148	5.2%
554010	MEMBERSHIPS	2,045	2,100	2,100	**2,100**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 727,355**	**$ 1,241,455**	**$ 1,211,115**	**$ 937,855**	**$ (303,600)**	**-24.5%**	**$ (273,260)**	**-22.6%**
NON-OPERATING EXPENSES									
560200	BUILDINGS	19,245	15,000,000	17,848,057	**0**	-15,000,000	-100.0%	(17,848,057)	-100.0%
560300	IMPROVEMENTS O/T BUILDING	810,102	10,000,000	6,949,189	**13,655,000**	3,655,000	36.6%	6,705,811	96.5%
560400	MACHINERY & EQUIPMENT	0	0	0	**0**	0		0	
560700	VEHICLES	0	0	0	**277,500**	277,500		277,500	
591210	BOND SINKING FUND	0	0	0	**1,444,971**	1,444,971		1,444,971	
	TOTAL NON-OPERATING EXPENSES	**$ 829,346**	**$ 25,000,000**	**$ 24,797,246**	**$15,377,471**	**$ (9,622,529)**	**-38.5%**	**$ (9,419,775)**	**-38.0%**
	TOTAL EXPENSES	**$ 2,497,129**	**$ 27,195,408**	**$ 27,019,105**	**$17,352,956**	**$ (9,842,452)**	**-36.2%**	**$ (9,666,149)**	**-35.8%**

FISCAL YEAR 2024-25
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION

180-1501-552

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	174,864	207,810	207,810	**221,270**	13,460	6.5%	13,460	6.5%
525010	FICA	12,964	15,339	15,339	**18,480**	3,141	20.5%	3,141	20.5%
525030	RETIREMENT CONTRIBUTIONS	22,332	30,898	30,898	**32,919**	2,021	6.5%	2,021	6.5%
525040	LIFE/HEALTH INSURANCE	15,695	24,473	24,473	**24,473**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	1,200	1,200	1,200	**480**	(720)	-60.0%	(720)	-60.0%
	TOTAL PERSONNEL SERVICES	**$ 227,054**	**$ 279,720**	**$ 279,720**	**$ 297,622**	**$ 17,902**	**6.4%**	**$ 17,902**	**6.4%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	958	3,000	3,000	**75,500**	72,500	2416.7%	72,500	2416.7%
	General CRA operating, streets, sidewalks, wayfinding improvements and maintenance							0	
530010	CITY ADMINISTRATION	116,993	119,610	119,610	**119,090**	(520)	-0.4%	(520)	-0.4%
531010	PROFESSIONAL SERVICES	189,694	250,000	246,500	**250,000**	0	0.0%	3,500	1.4%
	General design, real estate and contractual services								
531015	INCENTIVE PROGRAMS & SVCS	0	250,000	250,000	**250,000**	0	0.0%	0	0.0%
	Residential improvement grants and micro-transitshuttle service within the CRA								
531040	OTHER CONTRACTUAL SERVICES	10,416	0	0	**0**	0		0	
531220	INVESTMENT ADVISORY FEES	7,667	1,500	4,272	**5,000**	3,500	233.3%	728	17.0%
540000	TRAVEL AND PER DIEM	0	1,000	1,000	**1,000**	0	0.0%	0	
541000	COMMUNICATIONS	598	435	1,000	**1,000**	565	129.9%	0	0.0%
545220	SELF INSURANCE CHARGE	70,280	98,124	98,124	**107,105**	8,981	9.2%	8,981	9.2%
546000	REPAIR AND MAINTENANCE	62,234	75,500	75,500	**0**	(75,500)	-100.0%	(75,500)	-100.0%
547020	ADVERTISING (NON LEGAL)	66	0	0	**0**	0		0	
549020	TECHNOLOGY SERVICE CHARGE	2,900	2,614	2,614	**5,710**	3,096	118.4%	3,096	118.4%
551000	OFFICE SUPPLIES	80	1,000	1,000	**1,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	2,045	2,100	2,100	**2,100**	0	0.0%	0	0.0%
	FRA Dues, State fees, etc								
	TOTAL OPERATING EXPENSES	**$ 463,931**	**$ 804,883**	**$ 804,720**	**$ 817,505**	**$ 12,622**	**1.6%**	**$ 12,785**	**1.6%**
NON-OPERATING EXPENSES									
560200	BUILDINGS	19,245	15,000,000	17,848,057	**0**	-15,000,000	-100.0%	(17,848,057)	-100.0%
560300	IMPROVEMENTS O/T BUILDING	810,102	10,000,000	6,949,189	**13,655,000**	3,655,000	36.6%	6,705,811	96.5%
560400	MACHINERY & EQUIPMENT	0	0	0	**0**	0		0	
591210	BOND SINKING FUND	0	0	0	**1,444,971**	1,444,971		1,444,971	
	Transfer to the Debt Service Fund for principal and interest on fund's debt								
	TOTAL NON-OPERATING EXPENSES	**$ 829,346**	**$25,000,000**	**$ 24,797,246**	**$15,099,971**	**$(9,900,029)**	**-39.6%**	**$ (9,697,275)**	**-39.1%**
	TOTAL EXPENSES	**$ 1,520,332**	**$26,084,603**	**$ 25,881,686**	**$16,215,098**	**$(9,869,505)**	**-37.8%**	**$ (9,666,588)**	**-37.3%**

FISCAL YEAR 2024-25
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND

PARKS, RECREATION AND FACILITIES MAINTENANCE

180.1517.552

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	134,638	138,576	146,637	**146,704**	8,128	5.9%	67	0.0%
510305	PERSONAL LEAVE PAYOUT	3,194	2,000	1,000	**2,500**	500	25.0%	1,500	150.0%
510400	OVERTIME	16,167	4,192	11,101	**10,000**	5,808	138.5%	(1,101)	-9.9%
525010	FICA	11,514	10,740	12,010	**11,812**	1,072	10.0%	(198)	-1.6%
525030	RETIREMENT CONTRIBUTIONS	16,868	19,529	19,529	**20,781**	1,252	6.4%	1,252	6.4%
525040	LIFE/HEALTH INSURANCE	44,555	44,496	44,496	**44,496**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 226,936**	**$ 219,533**	**$ 234,773**	**$ 236,293**	**$ 16,760**	**7.6%**	**$ 1,520**	**0.6%**
OPERATING EXPENSES									
530000	OPERATING EXPENSES	21,946	70,000	78,500	**80,000**	10,000	14.3%	1,500	1.9%
	Plants, site furniture maintenance/replacement, trash bags								
531040	OTHER CONTRACTUAL SERVICES	132,808	217,777	239,431	**0**	(217,777)	-100.0%	(239,431)	-100.0%
543010	ELECTRICITY	32,109	42,182	38,762	**0**	(42,182)	-100.0%	(38,762)	-100.0%
546000	REPAIR & MAINTENANCE	63,353	81,000	25,000	**0**	(81,000)	-100.0%	(25,000)	-100.0%
552090	OTHER CLOTHING	1,998	2,538	2,852	**3,000**	462	18.2%	148	5.2%
	TOTAL OPERATING EXPENSES	**$ 252,214**	**$ 413,497**	**$ 384,545**	**$ 83,000**	**$ (330,497)**	**-79.9%**	**$ (301,545)**	**-78.4%**
	TOTAL EXPENSES	**$ 479,150**	**$ 633,030**	**$ 619,318**	**$ 319,293**	**$ (313,737)**	**-49.6%**	**$ (22,525)**	**-3.6%**

FISCAL YEAR 2024-25
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND

LAW ENFORCEMENT

180.1520.552

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	224,449	234,484	220,414	**227,337**	(7,147)	-3.0%	6,923	3.1%
510300	LONGEVITY & SPECIALTY PAY	5,673	4,500	4,500	**0**	(4,500)	-100.0%	(4,500)	-100.0%
510305	PERSONAL LEAVE PAYOUTS	3,073	12,100	3,332	**5,000**	(7,100)	-58.7%	1,668	50.1%
510320	STATE INCENTIVE PAY	2,455	2,520	2,520	**1,560**	(960)	-38.1%	(960)	-38.1%
510400	OVERTIME	21,191	15,000	15,000	**15,000**	0	0.0%	0	0.0%
510410	SPECIAL DUTY PAY	28,584	0	30,000	**30,000**	30,000		0	0.0%
510420	HOLIDAY PAY	9,593	10,500	10,500	**10,500**	0	0.0%	0	0.0%
525010	FICA	22,913	19,676	23,355	**21,379**	1,703	8.7%	(1,976)	-8.5%
525030	RETIREMENT CONTRIBUTIONS	119,157	111,424	127,734	**134,043**	22,619	20.3%	6,309	4.9%
525040	LIFE/HEALTH INSURANCE	44,549	44,496	44,496	**44,496**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	4,800	0	14,400	**14,400**	14,400		0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 486,437**	**$ 454,700**	**$ 496,251**	**$ 503,715**	**$ 49,015**	**10.8%**	**$ 7,464**	**1.5%**
OPERATING EXPENSES									
540000	TRAINING & TRAVEL COSTS	1,197	8,000	8,000	**10,000**	2,000	25.0%	2,000	25.0%
541000	COMMUNICATIONS	1,942	2,000	2,000	**2,000**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIR	0	0	0	**4,600**	4,600		4,600	
542110	EQUIP. SERVICES - FUEL	0	0	0	**2,000**	2,000		2,000	
546000	REPAIR & MAINTENANCE	0	1,725	1,350	**2,250**	525	30.4%	900	66.7%
552000	OPERATING SUPPLIES	3,871	7,150	6,500	**10,500**	3,350	46.9%	4,000	61.5%
552070	UNIFORMS	4,200	4,200	4,000	**6,000**	1,800	42.9%	2,000	50.0%
	TOTAL OPERATING EXPENSES	**$ 11,210**	**$ 23,075**	**$ 21,850**	**$ 37,350**	**$ 14,275**	**61.9%**	**$ 15,500**	**70.9%**
NON-OPERATING EXPENSES									
560700	VEHICLES	**0**	**0**	**0**	**277,500**	277,500		**277,500**	
	TOTAL NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$277,500**	**$277,500**		**$277,500**	
	TOTAL EXPENSES	**$ 497,647**	**$ 477,775**	**$ 518,101**	**$ 818,565**	**$ 340,790**	**71.3%**	**$ 22,964**	**4.4%**

CAPITAL IMPROVEMENT PROJECTS
COMMUNITY REDEVELOPMENT AGENCY - FUND 180

CIP NUMBER	PROJECT DESCRIPTION	Requested 2024-25	2025-26	2026-27	2027-28	2028-29
25C02	1st Ave S, 12th St S, 10th St N Improvements (1)	3,300,000	3,300,000	0	0	0
25C16	Affordable Housing Projects (2)	4,085,000	0	0	0	0
25C04	Naples Design District (41-10) Improvements (3)	3,000,000	0	1,500,000	1,500,000	1,500,000
25C11	6th Avenue North Landscape	225,000	0	0	0	0
25C07	5th Avenue South Improvements (incl. Sugden Pl)	400,000	4,300,000	0	0	0
25C05	Land Acquistion	2,000,000	0	0	3,000,000	3,000,000
25C18	Community Police Vehicles	277,500	0	0	0	0
25C10	Baker Park Improvements	150,000	0	0	0	0
25C03	River Park Improvements	100,000	0	0	0	0
25C13	Anthony Park Improvements	50,000	0	0	0	0
25C17	4th Ave S garage painting and landscape	345,000	0	0	0	0
	6th Avenue South Streetscape	0	0	800,000	0	0
	Infrastructure Improvements including bike/ped	0	0	3,000,000	1,000,000	1,000,000
	Park and Open Space Improvements	0	0	0	500,000	500,000
TOTAL CRA FUND		**13,932,500**	**7,600,000**	**5,300,000**	**6,000,000**	**6,000,000**

CITY OF NAPLES
CAPITAL IMPROVEMENT REVENUE BOND
1st Ave. South Parking Garage / Naples Pier

Interest Rate: 3.27%
Term: 10 years
Beginning Balance: $20,635,000
Issue Date: 8/22/2024

Year	CRA Principal	Beach Fund Principal	CRA Interest	Beach Fund Interest	Total Payment	Balance Remaining
9/30/2025	**$ 923,409**	**$ 846,591**	**$ 462,010**	**$ 423,576**	**$ 2,655,585**	**$ 18,865,000**
9/30/2026	$ 892,107	$ 817,893	$ 492,094	$ 451,156	$ 2,653,250	$ 17,155,000
9/30/2027	$ 936,452	$ 858,549	$ 447,488	$ 410,262	$ 2,652,750	$ 15,360,000
9/30/2028	$ 983,405	$ 901,596	$ 400,666	$ 367,334	$ 2,653,000	$ 13,475,000
9/30/2029	$ 1,032,966	$ 947,034	$ 351,495	$ 322,255	$ 2,653,750	$ 11,495,000
9/30/2030	$ 1,085,136	$ 994,864	$ 299,847	$ 274,903	$ 2,654,750	$ 9,415,000
9/30/2031	$ 1,139,915	$ 1,045,086	$ 245,590	$ 225,160	$ 2,655,750	$ 7,230,000
9/30/2032	$ 1,197,302	$ 1,097,699	$ 188,595	$ 172,905	$ 2,656,500	$ 4,935,000
9/30/2033	$ 1,254,689	$ 1,150,312	$ 128,729	$ 118,021	$ 2,651,750	$ 2,530,000
9/30/2034	$ 1,319,901	$ 1,210,099	$ 65,995	$ 60,505	$ 2,656,500	$ -
	$ 10,765,280	$ 9,869,721	$ 3,082,509	$ 2,826,076	$ 26,543,585	

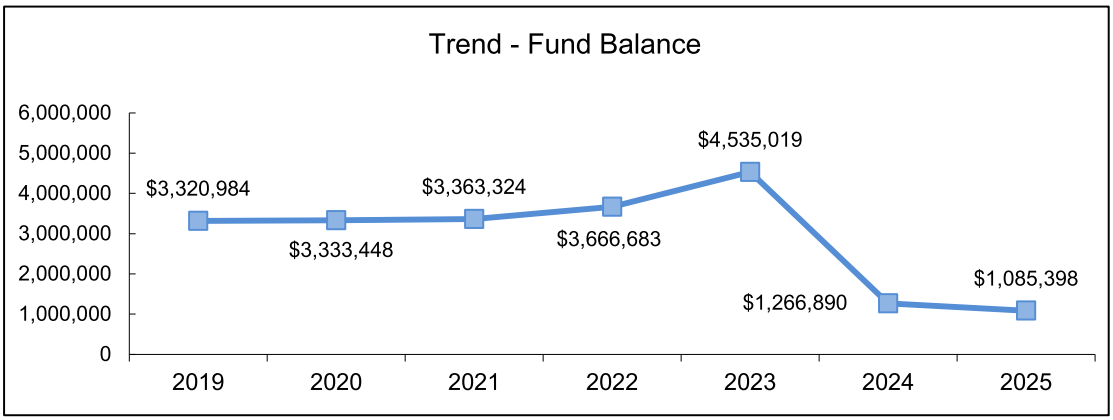
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STREETS FUND

FINANCIAL SUMMARY
FISCAL YEAR 2024-25

Beginning Fund Balance - As of September 30, 2023		**4,535,019**
Projected Revenues FY 2023-24		4,567,099
Projected Expenditures FY 2023-24		7,835,228
Net Increase/(Decrease) in Fund Balance		**(3,268,129)**
Expected Fund Balance as of September 30, 2024		**$1,266,890**
Add Fiscal Year 2024-25 Budgeted Revenues		
6-Cent Gas Tax	800,000	
5-Cent Gas Tax	605,000	
Telecommunications Tax	2,300,000	
State Revenue Sharing	220,000	
Dept. of Transportation	370,949	
Impact Fees	200,000	
Interest Income	80,000	
Right of Way Permits	95,000	
		4,670,949
TOTAL AVAILABLE RESOURCES		**$5,937,839**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Personnel Services	1,093,573	
Operations & Maintenance	1,453,839	
Transfer - Self-Insurance	448,299	
Transfer - Administration	176,730	
Overlay Program	1,500,000	
CIP Projects	180,000	4,852,441
BUDGETED CASH FLOW		**(181,492)**
Projected Fund Balance as of September 30, 2025		**$1,085,398**



Projected Fund Balance complies with Fund Balance Policy

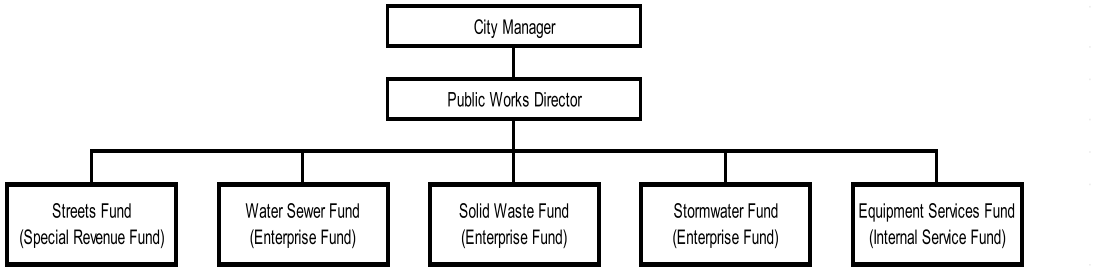
Streets Fund

Public Works 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 Traffic Division operates in an independent Special Revenue Fund under the Public Works Department. This Division operates in a separate fund due to its source 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.



2024-25 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 (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.

2024-25 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2024-25 is $4,852,441.

Revenues

Estimated revenues for the street fund are $4,670,949. The primary recurring revenue in this fund is the Local Option Fuel Tax and the Fifth Cent option. Countywide, this amounts to just over $16.4 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 continue to work with Collier County to monitor the distribution formula to confirm the accuracy of the results. The FY 24-25 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 $366,000 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 2024-25, it is estimated that $220,000 will be dedicated to transportation. Estimates for the tax revenue sources noted above are provided by the Florida Department of Revenue.

Telecommunication Tax allocated to the Streets Fund for FY 2024-25 is $2,300,000. The Streets & Traffic division allocates resources to review and issue permits to telecom companies for work within the right-of-way. The division also coordinates with telecom

Streets Fund (continued)

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 estimated to receive $80,000 in interest earnings and right-of-way permitting revenue is $95,000. 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 budgeted 8.75 FTEs at $1,093,573. 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 $3,578,868.

The major Operating Expenses are as follows:	FY24-25	$ Change
City Administration (General Fund Chargeback)	$176,730	$ 24,600
Street Overlay Program (Road Resurfacing)	$1,500,000	no change
Streetlight/Other Electricity	$410,000	no change
Self-Insurance Transfer	$448,299	$158,150
Road Repairs	$400,000	no change
Other Maintenance	$245,000	no change

The Streets Fund has $180,000 of Capital Improvements budgeted for FY 2024-25. 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 $370,949 are listed and fully funded and managed by the Florida Department of Transportation (FDOT) through staff's efforts to secure grant funding through the Metropolitan Planning Organization. Although these projects are not part of City operations, they impact City operations and infrastructure and need to be considered with other projects within the City. This department will also oversea the Seawall replacement project funded out of the General Fund.

Streets Fund (continued)

2024-25 Performance Measures

Description	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
# of Lane-Miles Resurfaced	7	0	8.8	8
Square-Feet of Sidewalk Repairs\ Improvements	11,312	10,960	10,420	11,000
# of Pothole Work Orders resolved	80	78	73	80
# of Sidewalk Work Orders resolved	69	71	65	70
# of Traffic Signal Work Orders resolved	207	230	210	200
# of Street Light Work Orders resolved (a)	721	770	693	700

CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY

	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET
6-CENT LOCAL GAS TAX	838,064	878,828	790,000	790,000	**800,000**
5-CENT LOCAL GAS TAX	639,053	656,514	603,000	603,000	**605,000**
TELECOMMUNICATIONS TAX	1,000,000	1,600,000	2,254,975	2,254,975	**2,300,000**
STATE REVENUE SHARING	220,000	220,000	220,000	220,000	**220,000**
FEMA	0	0	341,250	0	**0**
DOT MAINTENANCE AGREEMENT	207,076	316,039	165,567	183,963	**189,482**
DOT GRANT (a)	87,159	56,796	171,513	133,161	**181,467**
IMPACT FEES	200,000	0	200,000	200,000	**200,000**
INTEREST INCOME	40,491	104,224	46,000	90,000	**80,000**
RIGHT OF WAY PERMITS	118,000	104,150	92,000	92,000	**95,000**
OTHER	13,242	15,658	0	0	**0**
TOTAL REVENUE	**$3,363,085**	**$3,952,211**	**$4,884,305**	**$4,567,099**	**$4,670,949**

(a) 24/25 Orchid Drive Ped/Bicycle Connection, Traffic Operations

FUND: 190 STREETS FUND

STREETS DEPARTMENT
FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
0.25	0.25	0.00	Streets & Stormwater Director (a) (b)	-
0.00	0.00	0.25	City Engineer (b)	34,415
1.00	1.00	0.00	Traffic Engineer (b)	-
0.00	0.00	1.00	Assistant City Engineer (b)	149,102
1.00	1.00	1.00	Traffic Operations Supervisor	105,041
2.00	2.00	2.00	Signal Technician	162,641
1.00	1.00	1.00	Traffic Control Technician	55,477
0.25	0.25	0.50	Construction Project Manager (a)	43,009
0.25	0.25	0.00	Streets & Stormwater Deputy Director (a)	-
1.00	1.00	1.00	Senior Transportation Technician	65,641
1.00	1.00	1.00	Permit Coordinator	53,453
1.00	1.00	1.00	Right of Way Inspector	77,995
0.25	0.25	0.00	Administrative Coordinator (a)	-
9.00	**9.00**	**8.75**	**Regular Salaries**	**746,774**
			Other Salaries/Authorized Comp	**55,090**
			Employer Payroll Expenses	**291,709**
			Total Personnel Services	**$ 1,093,573**

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

(b) Director reclassified to City Engineer; Traffic Engineer reclassified to Assistant City Engineer

FISCAL YEAR 2024-25
BUDGET DETAIL
STREETS FUND

190-6502-541

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	628,136	751,717	751,717	**746,774**	(4,943)	-0.7%	(4,943)	-0.7%
510300	OTHER SALARIES	14,218	14,160	14,160	**21,480**	7,320	51.7%	7,320	51.7%
	Stand by pay, longevity								
510305	PERSONAL LEAVE PAYOUTS	20,343	25,000	19,628	**20,610**	(4,390)	-17.6%	982	5.0%
510400	OVERTIME	17,097	12,000	14,000	**13,000**	1,000	8.3%	(1,000)	-7.1%
525010	FICA	49,352	46,257	46,257	**56,944**	10,687	23.1%	10,687	23.1%
525030	RETIREMENT CONTRIBUTIONS	81,686	102,739	102,739	**102,105**	(634)	-0.6%	(634)	-0.6%
525040	LIFE/HEALTH INSURANCE	133,856	133,488	133,488	**129,780**	(3,708)	-2.8%	(3,708)	-2.8%
525070	EMPLOYEE ALLOWANCES	5,040	5,040	5,040	**2,880**	(2,160)	-42.9%	(2,160)	-42.9%
	TOTAL PERSONNEL SERVICES	**$949,728**	**$1,090,401**	**$1,087,029**	**$1,093,573**	**$3,172**	**0.3%**	**$6,544**	**0.6%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	2,127	6,000	3,000	**5,000**	(1,000)	-16.7%	2,000	66.7%
	Public ourteach expenses required for projects (public notifications, information flyers, etc.)								
530010	CITY ADMINISTRATION FEE	124,455	152,130	152,130	**176,730**	24,600	16.2%	24,600	16.2%
531010	PROFESSIONAL SERVICES	45,784	59,000	364,000	**59,000**	0	0.0%	(305,000)	-83.8%
	Surveys, Traffic Operations Programing and Systems, Design/Permitting costs								
531420	ROAD RESURFACING	0	1,500,000	2,885,242	**1,500,000**	0	0.0%	(1,385,242)	-48.0%
540000	TRAINING & TRAVEL COSTS	923	3,500	1,000	**3,500**	0	0.0%	2,500	250.0%
541000	COMMUNICATIONS	6,500	4,000	6,000	**7,000**	3,000	75.0%	1,000	16.7%
542100	EQUIP SERVICES - REPAIR	38,903	25,000	40,000	**72,334**	47,334	189.3%	32,334	80.8%
542110	EQUIP SERVICES - FUEL	21,207	20,185	20,000	**17,439**	(2,746)	-13.6%	(2,561)	-12.8%
543010	ELECTRICITY/STREET LIGHTS	382,929	410,000	400,000	**410,000**	0	0.0%	10,000	2.5%
545220	SELF INSURANCE CHARGE	340,436	290,149	290,149	**448,299**	158,150	54.5%	158,150	54.5%
546040	REPAIR AND MAINTENANCE	33,741	30,000	30,000	**30,000**	0	0.0%	0	0.0%
546060	OTHER MAINTENANCE	103,897	245,000	200,000	**245,000**	0	0.0%	45,000	22.5%
	Sign materials, flags, cones, pavement markings, intersection - mast arm maintenance								
546090	STREET LIGHT & POLE MAINT	56,255	90,000	75,000	**90,000**	0	0.0%	15,000	20.0%
546130	ROAD REPAIRS	294,235	400,000	450,000	**400,000**	0	0.0%	(50,000)	-11.1%
	Street patching, curb/valley gutter repairs, sidewalk repairs, alleyway repairs and materials (formerly CIP)								
549020	TECHNOLOGY SVC CHARGE	73,210	78,760	78,760	**95,940**	17,180	21.8%	17,180	21.8%
551000	OFFICE SUPPLIES	4,229	5,000	4,500	**5,000**	0	0.0%	500	11.1%
552000	OPERATING SUPPLIES	25,846	7,000	5,000	**7,000**	0	0.0%	2,000	40.0%
552070	UNIFORMS	4,044	4,856	4,625	**5,126**	270	5.6%	501	10.8%
554010	MEMBERSHIPS	1,445	1,500	1,500	**1,500**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$1,560,166**	**$3,332,080**	**$5,010,906**	**$3,578,868**	**$246,788**	**7.4%**	**($1,432,038)**	**-28.6%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENT O/T BLDG	321,651	850,000	1,709,201	**150,000**	-700,000	-82.4%	(1,559,201)	-91.2%
560400	MACHINERY & EQUIPMENT	342,863	25,000	28,092	**30,000**	5,000	20.0%	1,908	6.8%
560700	VEHICLES	148,808	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$813,322**	**$875,000**	**$1,737,293**	**$180,000**	**-$695,000**	**-79.4%**	**($1,557,293)**	**-89.6%**
	TOTAL EXPENSES	**$3,323,215**	**$5,297,481**	**$7,835,228**	**$4,852,441**	**-$445,040**	**-8.4%**	**($2,982,787)**	**-38.1%**

STREETS FUND 190

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

CIP NUMBER	PROJECT DESCRIPTION	Requested 2024-25	2025-26	2026-27	2027-28	2028-29
	Annual Pavement Resurfacing Program*	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000
	Total Programs Budgeted in the Operations Budget	**1,500,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
25U29	Pedestrian & Bicycle Master Plan Projects**	150,000	150,000	150,000	150,000	150,000
	Intersection/Signal System Improvements***	0	700,000	0	700,000	200,000
	American Disablity Aact (ADA) Infrastructurre Improvements	0	75,000	75,000	75,000	75,000
	Annual Alleyway Improvement Project	0	TBD	TBD	TBD	TBD
	Total Streets and Traffic CIP Budget	**150,000**	**925,000**	**225,000**	**925,000**	**425,000**
	TOTAL STREETS AND TRAFFIC FUND	**1,650,000**	**1,925,000**	**1,225,000**	**1,925,000**	**1,425,000**

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

	FDOT FUNDED PROJECTS	2024-25	2025-26	2026-27	2027-28	2028-29
FDOT	Reimbursement for Traffic Signal Operations on US41 (1)	137,156	141,271	145,509	149,874	154,370
FDOT	Reimbursement for US41 Street Lighting (1)	189,482	195,166	201,021	207,052	213,264
FDOT	Orchid Drive Pedstrian Bicycle Connection	44,311	0	348,407	0	0
FDOT	26th Avenue North Sidewalks	0	678,588	0	0	0
FDOT	**TOTAL**	**370,949**	**1,015,025**	**694,937**	**356,926**	**367,634**

	GENERAL FUND PROJECTS	2024-25	2025-26	2026-27	2027-28	2028-29
SWall	Seawall Replacements (resulting from IRMA damage and resulting settlement)	750,000	8,300,000	0	0	0

(1) Projects are included in Operating expense lines

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BAKER PARK FUND
FINANCIAL SUMMARY
Fiscal Year 2024-25

Beginning Fund Balance - As of September 30, 2023		**$1,764,882**
Projected Revenues FY 2023-24		$61,500
Projected Expenditures FY 2023-24		$86,600
Net Increase/(Decrease) in Fund Balance		**($25,100)**
Expected Fund Balance as of September 30, 2024		**$1,739,782**
Add Fiscal Year 2024-25 Budgeted Revenues		
Interest	25,000	
Donations and Pledges	10,000	
		$35,000
TOTAL AVAILABLE RESOURCES		**$1,774,782**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Capital Projects	950,000	
		$950,000
BUDGETED CASH FLOW		**($915,000)**
Projected Fund Balance as of September 30, 2025		**$824,782**

City Baker Park Fund
(Fund 125)

Mission Statement:
This fund was created in 2014 to track and record the revenues and expenditures related to the 2014 Baker Park Gala, and future costs and donations related to the construction of Baker Park.

On June 5, 2013, City Council, by Resolution 13-13288, authorized the purchase of 6.7 acres of property for $3.0 million from the McCauley-Pulling Family Trust. This parcel, combined with 8.36 acres of upland property and 4.1 acres of mangrove wetlands, both owned by the City, created an opportunity for a new 19.2 acre public park. Funding for the property purchase was authorized from General Fund Undesignated Reserves.

On October 2, 2013, City Council directed staff to work with Matthew Kragh, President, MHK Architecture and Planning, accepting his offer to provide master planning and architectural services at no cost to the City. Considerable support was received from the community, and many private donations were received. A $2 million donation from Jay and Patty Baker was pledged and the park has since been named after them. Baker Park opened in October of 2019 consisting of 15 acres with a 1.3-mile trail featuring a view of the Gordon River.

As part of this project, a bridge and a boardwalk was constructed to provide a connection to the Gordon River Greenway. The Gordon River Greenway is a public pedestrian and bicycle trail through wetlands and uplands along the Gordon River. The Greenway travels from Freedom Park, with connections at the Naples Zoo, the Conservancy of Southwest Florida, and the Naples Airport, and eventually, to Baker Park.

For FY2024-25 $950,000 has been designated to construct an office to house staff working within the park grounds and a restroom for the playground area users.



FISCAL YEAR 2024-25
BUDGET DETAIL
BAKER PARK FUND

125-14-80-519

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET
REVENUE					
361000	INTEREST	42,679	0	51,500	**25,000**
369224	DONATIONS	10,000	0	10,000	**10,000**
	TOTAL REVENUE	**$ 52,679**	**$ -**	**$ 61,500**	**$ 35,000**
EXPENSES					
531010	PROFESSIONAL SERVICES	0	0	0	**0**
560300	CAPITAL PROJECT	0	0	86,600	**950,000**
570110	DEBT SERVICE/PRINCIPAL	0	0	0	**0**
570120	DEBT SERVICE/INTEREST	0	0	0	**0**
	TOTAL EXPENSES	**$ -**	**$ -**	**$ 86,600**	**$ 950,000**
	NET	**$ 52,679**	**$ -**	**$ (25,100)**	**$ (915,000)**

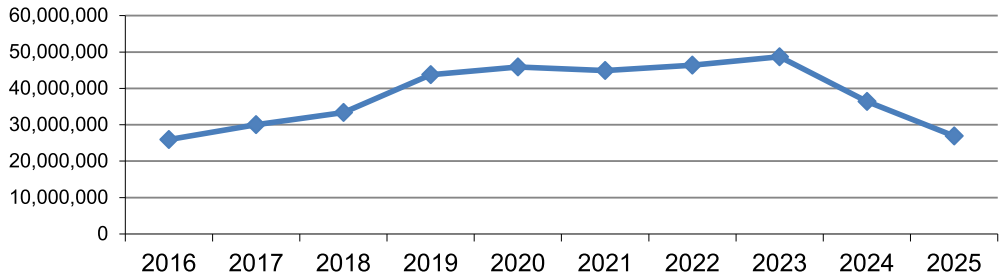
CAPITAL IMPROVEMENT PROJECTS
BAKER PARK FUND

CIP NUMBER	PROJECT DESCRIPTION	Requested 2024-25	2025-26	2026-27	2027-28	2028-2029
BAKER PARK FUND (125)		**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
25A03	Baker Park Improvements	950,000	0	0	0	0

WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2024-25

Beginning Balance - Unrestricted Net Position as of September 30, 2023		**48,687,390**
Projected Revenues FY 2023-24		40,808,487
Projected Expenditures FY 2023-24		53,082,916
Net Increase/(Decrease) in Net Unrestricted Assets		**(12,274,429)**
Expected Unrestricted Net Position as of September 30, 2024		**$36,412,961**
Add Fiscal Year 2024-25 Budgeted Revenues		
OPERATING:		
Water Sales & Revenue	20,171,500	
Sewer Charges & Revenue	17,186,000	37,357,500
NON-OPERATING		
System Development Charges	1,000,000	
Interest Income	575,000	
Sale of Surplus Property	40,000	
Rents	55,545	
Bembury Repayments	73,882	1,744,427
		39,101,927
TOTAL AVAILABLE RESOURCES:		**$75,514,888**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Administration	6,507,732	
Water Production	8,900,923	
Water Distribution	4,023,574	
Wastewater Treatment	5,531,486	
Wastewater Collection	2,597,862	
Utilities Maintenance	2,756,725	
Customer Service	1,057,503	
Debt Principal & Interest	1,115,390	
Transfer - Pmt in Lieu of Taxes	1,722,000	
Capital Projects	14,390,500	48,603,695
BUDGETED CASH FLOW		**(9,501,768)**
Projected Unrestricted Net Position as of September 30, 2025		**$26,911,193**

Trend - Unrestricted Net Position



With working capital of $50.0 million as of 9/30/23, this fund meets the policy requirement of $7.20 million or 3 months operating expense.

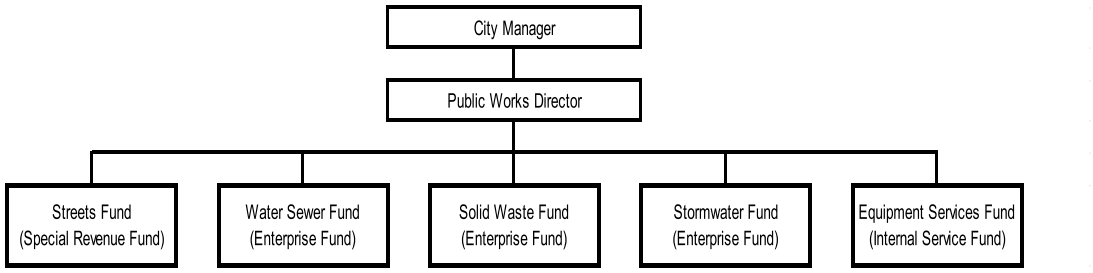
Water & Sewer Fund

Public Works 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.



2024-25 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.

- 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 – Continue design services for implementing recommendations resulting from the Water Distribution System Master Plan that was 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 4 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.

2024-25 Significant Budgetary Issues

The budgeted expenditures for all divisions of the Water and Sewer Fund is $48,523,695, an increase of $7,927,585 from the FY 2023-24 budget

Revenues

In June of 2024 City Council approved a resolution amending the Fees and Charges Schedule of the Code of Ordinances to reflect the US Consumer Price index increase effective October 1, 2024, this equated to an increase of 4.5% in base fees.

Projected water revenues for FY 2024-25 are $20,171,500 or $811,500 more than FY 2023-24 estimated actual.

Projected sewer revenues, including reclaimed water, for FY 2024-25 are budgeted at $17,186,000 or $678,000 more than FY 2023-24.

Non-operating revenues are budgeted at $1,744,427. There is $1,000,000 budgeted for Water and Sewer System Development Charges (impact fees). Interest income is expected to be $575,000.

The Bembury Special Assessment has been established for twenty years. Repayments from property owners were on the tax roll starting November 2015, and $73,882 of assessment payments are budgeted as revenue to the Water Sewer Fund in FY 2024-25.

The impact of GASB 68 requires a reservation of $2,471,400 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 113.75 positions in the Water and Sewer Fund, this includes the addition of 4 positions all within the Administration Division. These include GIS Specialist, Safety & Training Manager, Sr. Utilities Inspector and Utilities Permit Technician.

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

The budget for the Administration Division is $9,345,122, an increase of $666,882 from the FY 2023-24.

The Administration Division includes ten (18) positions, an increase of 4 positions. Budgeted at $2,151,121, an increase of $423,968 over FY 2023-24.

The Operating Expenditures are budgeted at $6,78,511, an increase of $244,472 over FY 2023-24. The following line items are the most significant expenses of the Administration budget.

City Administration (General Fund Reimbursement)	$2,077,000
Taxes (Payment in Lieu of Taxes)	1,722,000
Self-Insurance Charge	1,106,996
Professional Services (i.e. studies, surveys, permitting)	425,000
Technology Services	545,080

Administration's non-operating costs, which are $1,115,390, 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 $8,900,923, an increase of $751,766 from the FY 2023-24.

The Water Production Division includes fifteen (15) positions. Personal Services for FY 2024-25 are budgeted at $1,437,986, a decrease of $8,007 from FY 2023-24.

The Operating Expenditures total $7,462,937, an increase of $759,773 from the FY 2023-2. The following line items are the most significant expenses of this section of the budget and account for 95% of the increase in expenses:

Chemicals (for water treatment)	$4,153,989
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 $4,056,574, an increase of $422,110 over FY 2023-24.

The Water Distribution Division includes twenty (20) positions. The cost of Personal Services is budgeted at $1,975,386, an increase of $53,036 over FY 2023-24.

Operating Expenditures are $2,048,188, an increase of $366.074 from FY 2023-24. 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 $33,000, which includes: replacements of Mudhog pumps, locating equipment, handheld radios amount other necessary items.

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 $5,616,486, an increase of $116,566 over FY 2023-24.

The Wastewater Treatment Division includes twenty (20) positions. The cost of Personal Services is budgeted at $2,105,587, an increase of $84,425 from FY 2023-24.

The Operating Expenditures are $3,425,899, which is an increase of $32,141 from FY 2023-24. 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)	$435,240
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 $2,650,362, an increase of $274,780 from FY 2023-24.

The Wastewater Collections Division includes seventeen (18) positions. The cost of Personal Services is budgeted at $1,756,066, an increase of $165,777 from FY 2023-24.

Operating expenditures, at $841,796, represents an increase of $98,903 over FY 2023-24. 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 $52,500, which includes replacement of jet truck hoses, GPS unit, handheld radios and confined space device.

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 $2,876,725, an increase of $234,751 from FY 2023-24.

The Maintenance Division includes sixteen (16) positions. The cost of Personal Services is budgeted at $1,552,256, an increase of $130,548 over the FY 2023-24.

Operating Expenditures of $1,204,469, a increase of $104,203 from FY 2023-24.

Machinery and equipment budgeted within this Division in the amount of $120,000, which includes the replacement of small pumps/motors, large VFD, flow meters for well fields and telemetry equipment.

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

The budget for this Division is $1,057,503, an increase of $135,730 over FY 2023-24.

The Customer Service Division includes 6.75 positions and is budgeted at $650,168, an increase of $37,813 from FY 2023-24.

Operating costs budgeted at $407,335, an increase of $97,730 from FY 2023-24.

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 $14.1 million and are listed at the end of this section and specific detail can be found in the City's Capital Improvement Program.

Water & Sewer Fund (continued)

2024-25 Performance Measures

Water Production Performance Measures	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
Volume Treated Gallons (treated annually)	5,220,320,000	5,574,000,000	5,597,000,000	5,400,000,000
Average Daily Demand (MG)	14.302	15.27	15.33	14.79
Unaccounted Water Loss	9.79%	7.63%	<10%	<10%
Number of Quality Control Tests Performed	100,000	100,000	100,000	100,000

Water Distribution Performance Measures	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
Number of meters changed	806 meters *(includes register retrofits)*	1,561 meters *(includes register retrofits)*	3,300 meters *(includes register retrofits)*	5,000 meters *(includes register retrofits)*
Water main, valves, and service line repairs performed	172	229	200	210
Number of large meters tested	0	5	5	10
Number of backflow devices tested	821	782	858	850
Number of valves exercised and maintained	900	204	454	550

Wastewater Treatment Performance Measures	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
Volume Wastewater Treated Gallons (treated annually)	1,589,000,000	1,625,000,000	1,695,000,000	1,729,000,000
Reclaimed Water Distributed	1,936,000,000	2,250,000,000	2,315,000,000	2,361,000,000
Reclaimed water chloride average	188 mg/l	310 mg/l	<400 mg/l	<400 mg/l

Wastewater Collections Performance Measures	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
Linear feet of pipe inspected	58,348	50,280	40,000	60,000
Linear feet of pipe cleaned	102,978	119,107	70,000	100,000
Sewer MH/Cleanout/ Forcemains/Gravity Lines/Laterals/Reclaimed Main Line Repairs	126	114	159	170

Water & Sewer Fund (continued)

Sewer mains obstructions cleared	22	13	9	10

Utilities Maintenance Performance Measures	**Actual 2021-22**	**Actual 2022-23**	**Estimated 2023-24**	**Projected 2024-25**
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	1	4	5	4
Number of wells chlorinated on an annual basis for algae/bacteria control.	18	4	8	10
Number of wells rehabbed for optimal performance and increased yield.	4	4	0	4

WATER & SEWER FUND
REVENUE SUMMARY

	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET
WATER:					
Water Sales	17,145,392	19,041,735	17,500,000	17,500,000	**18,287,500**
Water Surcharge	1,361,427	1,484,679	1,370,000	1,370,000	**1,400,000**
Hydrant	79,707	97,299	75,000	95,000	**77,000**
Tapping Fees	219,538	149,149	118,000	118,000	**120,000**
Reinstall Fees	45,581	38,875	28,000	28,000	**28,500**
Connection Charges	204,054	165,494	145,000	145,000	**148,000**
Delinquent Fees	191,811	21,812	100,000	20,000	**25,000**
Plan Review Fees	72,410	47,652	40,000	40,000	**41,000**
Application Fees	23,200	19,571	18,000	18,000	**18,500**
Water Inspection	8,040	6,860	6,000	6,000	**6,000**
Miscellaneous	20,832	16,893	20,000	20,000	**20,000**
Total Water	19,371,992	21,090,018	19,420,000	19,360,000	**20,171,500**
SEWER					
Service Charges	13,773,748	14,346,059	13,885,000	13,885,000	**14,507,000**
Sewer Surcharge	694,997	746,280	680,000	680,000	**695,000**
Connection Charges	(1,311)	0	5,000	1,000	**1,000**
Sewer Inspection	4,700	4,180	4,000	4,000	**4,000**
Irrigation Water	1,954,343	2,045,786	1,930,000	1,930,000	**1,970,000**
Application Fees	11,750	10,926	8,000	8,000	**9,000**
Miscellaneous	0	0	0	0	**0**
Total Sewer	16,438,226	17,153,232	16,512,000	16,508,000	**17,186,000**
NON-OPERATING					
System Development	1,532,153	1,158,283	1,000,000	1,000,000	**1,000,000**
Interest Income	459,637	957,110	402,000	875,000	**575,000**
Rents and Royalties	48,300	53,675	48,300	55,545	**55,545**
Sale of Property	79,933	0	40,000	40,000	**40,000**
Grants/FEMA	1,015,975	1,233,888	249,948	599,948	**0**
Interlocal Agreement	0	718,872	1,700,000	600,000	**0**
Assessment Payment	0	0	10,965,000	0	**0**
Miscellaneous	151,889	215,692	1,696,112	1,696,112	**0**
Bembury Assessments	0	73,882	73,882	73,882	**73,882**
Total Non-Operating	3,287,887	4,411,402	16,175,242	4,940,487	**1,744,427**
TOTAL WATER & SEWER	**$39,098,105**	**$42,654,652**	**$52,107,242**	**$40,808,487**	**$39,101,927**

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
			ADMINISTRATION (2001)	
1	1	1	Utilities Director	198,615
1	1	1	Deputy Director	164,534
1	1	1	Budget & CIP Manager	138,564
0	1	1	Project Manager	105,931
0	0	1	GIS Specialist	72,880
0	1	1	Construction Project Manager	105,931
0	0	1	Safety and Training Manager	86,630
0	1	1	Business Analyst	64,794
1	1	1	Office Manager	91,288
2	2	1	Administrative Specialist II	53,357
0	0	1	Senior Administrative Specialist	48,439
1	2	2	Utilities Permit Coordinator	129,990
1	1	1	Utilities Inspector	53,927
0	0	1	Sr. Utilities Inspector	71,155
0	0	1	Utilities Permit Technician	55,348
1	1	1	Warehouse Coordinator	51,981
1	1	1	Engineering Aide	63,467
10	14	18		1,556,831
			WATER PRODUCTION (2030)	
1	1	1	Plant Superintendent	109,267
1	1	1	Treatment Plant Supervisor	82,650
9	9	10	Plant Operators I - IV	584,210
1	1	1	Tradesworker	55,605
1	1	1	Utilities Coordinator	60,840
1	1	0	Service Worker III	-
1	1	1	Heavy Equipment Operator	50,895
15	15	15		943,467
			WATER DISTRIBUTION (2031)	
1	1	1	Distribution Supervisor	105,041
2	2	2	Cross Control Technician	150,354
4	4	5	Sr. Utilities Technician	325,737
8	8	8	Utilities Technician	372,055
1	1	1	Utilities Coordinator	75,733
2	2	2	Utilities Locator	102,377
1	1	1	Utilities Inspector	75,733
1	1	0	Equipment Operator Sr	-
20	20	20		1,207,030

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
			WASTEWATER TREATMENT (3040)	
1	1	1	Treatment Plant Supervisor	82,539
0	1	1	Plant Maintenance Supervisor	76,629
1	1	1	Plant Superintendent	125,568
1	1	1	Laboratory Manager	83,943
4	3	3	Laboratory & Field Technician	175,465
9	9	9	Plant Operator	622,411
2	2	2	Tradesworker	117,962
1	1	1	Heavy Equipment Operator	63,635
1	1	1	Utilities Coordinator	55,192
20	20	20		1,403,344
			WASTEWATER COLLECTION (3041)	
1	1	1	Collections Supervisor	98,930
2	2	2	Utilities Coordinator	134,499
4	4	4	Sr. Utilities Technician	256,695
1	1	1	Heavy Equipment Operator	71,293
1	0	0	Service Worker	-
0	1	1	Utilities Locator	62,691
8	9	9	Utilities Technicians	461,365
17	18	18		1,085,473
			UTILITIES MAINTENANCE (4050)	
1	1	1	Utilities Maintenance Supervisor	85,964
4	4	4	Instrument Technician	275,933
8	8	8	Utilities Maintenance Tech I/II	446,254
1	2	2	Tradesworker	123,342
1	0	0	Service Worker III	-
1	1	1	Utilities Coordinator	62,385
16	16	16		993,878
			CUSTOMER SERVICE (0707)	
0.75	0.75	0.75	Utility Billing Manager	93,327
1	1	1	Accounting Associate/Billing *	62,352
3.5	3.5	3.5	Billing & Collection Specialist *	187,097
1	1	1	Utilities Coordinator	63,382
0.5	0.5	0.5	Meter Technician	24,267
6.75	6.75	6.75		430,424

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
104.75	109.75	113.75	Regular Salaries	7,620,447
			Other Salaries/Authorized Compensation	149,820
			Overtime	353,500
			Employer Payroll Expenses	3,504,903
			Total Personnel Services	$ 11,628,670

FISCAL YEAR 2024-25
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY

FUND 420

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	5,649,807	7,020,206	6,372,257	**7,620,447**	600,241		1,248,190	
510300	OTHER SALARIES	108,770	140,585	587,280	**149,820**	9,235		(437,460)	
510305	PERSONAL LEAVE PAYOUTS	195,957	177,607	171,439	**199,254**	21,647		27,815	
510400	OVERTIME	297,848	226,000	404,600	**353,500**	127,500		(51,100)	
525010	FICA	451,541	543,353	509,321	**567,640**	24,287		58,319	
525030	RETIREMENT CONTRIBUTIONS	747,810	983,922	905,434	**1,030,109**	46,187		124,675	
525040	LIFE/HEALTH INSURANCE	1,557,283	1,627,717	1,553,558	**1,687,140**	59,423		133,582	
525070	EMPLOYEE ALLOWANCES	22,200	21,720	21,720	**20,760**	(960)		(960)	
525090	GENERAL & MERIT	0	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 9,031,215**	**$10,741,110**	**$ 10,525,609**	**$ 11,628,670**	**$ 887,560**	**8.26%**	**$ 1,103,061**	**10.48%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	1,250,929	86,505	85,005	**86,050**	(455)		1,045	
530010	CITY ADMINISTRATION	1,758,249	1,956,800	1,956,800	**2,077,000**	120,200		120,200	
530015	REIMB FOR CUST SERVICE	(80,000)	(80,000)	(80,000)	**(80,000)**	0		0	
530070	SMALL TOOLS	21,993	26,300	25,300	**26,300**	0		1,000	
531001	BANK/CREDIT CARD FEES	164,618	195,720	195,720	**195,720**	0		0	
531010	PROFESSIONAL SERVICES	280,334	560,000	900,000	**660,000**	100,000		(240,000)	
531018	OTHER PROFESSIONAL SERVICES	0	25,000	30,000	**25,000**	0		(5,000)	
531040	OTHER CONTRACTUAL SERVICES	1,681,431	1,899,190	1,744,361	**2,027,890**	128,700		283,529	
531220	INVESTMENT ADVISORY FEES	18,903	20,000	20,000	**20,000**	0		0	
532040	OTHER LEGAL SERVICES	0	15,000	0	**15,000**	0		15,000	
538010	PAYMENTS IN LIEU OF TAXES	1,722,000	1,722,000	1,722,000	**1,722,000**	0		0	
540000	TRAINING & TRAVEL COSTS	23,611	73,300	56,500	**71,200**	(2,100)		14,700	
540100	BOOK/SUBS/MEMBERSHIPS	3,614	6,400	6,126	**6,400**	0		274	
541000	COMMUNICATIONS	7,775	8,838	9,588	**10,050**	1,212		462	
541010	TELEPHONE/TELEMETRY	58,278	61,880	59,600	**62,460**	580		2,860	
542020	POSTAGE & FREIGHT	56,628	50,000	50,000	**50,000**	0		0	
542100	EQUIP. SERVICES - REPAIRS	457,301	390,250	390,250	**725,579**	335,329		335,329	
542110	EQUIP. SERVICES - FUEL	150,469	178,223	181,713	**172,000**	(6,223)		(9,713)	
543010	ELECTRICITY	2,125,902	2,452,800	2,237,000	**2,452,800**	0		215,800	
543020	WATER, SEWER, GARBAGE	99,073	135,200	121,500	**130,890**	(4,310)		9,390	
544020	EQUIPMENT RENTAL	110,172	169,000	143,500	**147,100**	(21,900)		3,600	
545220	SELF INSURANCE CHARGE	875,689	1,174,833	1,174,833	**1,106,996**	(67,837)		(67,837)	
546000	REPAIR AND MAINTENANCE	957,193	871,700	845,350	**882,200**	10,500		36,850	
546020	BUILDINGS & GROUND MAINT.	231,885	326,660	355,585	**336,620**	9,960		(18,965)	
546030	EQUIP. MAINT. CONTRACTS	36,558	75,000	70,000	**75,000**	0		5,000	
546040	EQUIPMENT MAINTENANCE	687,622	664,000	707,500	**668,500**	4,500		(39,000)	
546120	ROAD REPAIRS	130,602	350,000	350,000	**350,000**	0		0	
547000	PRINTING AND BINDING	27,249	28,500	27,500	**28,000**	(500)		500	
549020	TECHNOLOGY SVC CHARGE	422,060	466,319	466,319	**545,080**	78,761		78,761	
549080	HAZARDOUS WASTE DISPOSAL	717	2,200	1,500	**2,200**	0		700	
551000	OFFICE SUPPLIES	6,711	13,200	12,200	**12,500**	(700)		300	
552000	OPERATING SUPPLIES	406,073	507,500	490,000	**544,200**	36,700		54,200	
552020	FUEL	9,278	65,000	65,000	**65,000**	0		0	
552030	OIL & LUBE	7,339	11,000	11,000	**11,000**	0		0	
552070	UNIFORMS	35,357	37,653	45,500	**41,820**	4,167		(3,680)	
552090	OTHER CLOTHING	14,239	19,691	18,681	**24,661**	4,970		5,980	
552100	JANITORIAL SUPPLIES	4,486	5,000	4,500	**5,000**	0		500	
552210	NEW INSTALLATIONS SUPPLY	933,045	750,000	1,200,000	**1,000,000**	250,000		(200,000)	
552220	REPAIR SUPPLIES	269,251	310,000	300,000	**310,000**	0		10,000	
552800	CHEMICALS	3,952,559	4,134,991	4,084,600	**4,856,919**	721,928		772,319	
559000	DEPRECIATION/AMORTIZATION	12,211,351	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$ 31,130,545**	**$19,765,653**	**$ 20,085,031**	**$ 21,469,135**	**$ 1,703,483**	**8.6%**	**$ 1,384,104**	**6.9%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDING	7,819,279	6,380,000	16,208,739	**8,955,000**	2,575,000		(7,253,739)	
560400	MACHINERY EQUIP	2,636,502	1,757,400	3,934,677	**4,195,500**	2,438,100		260,823	
560700	VEHICLES	631,401	835,000	1,211,912	**1,240,000**	405,000		28,088	
	TOTAL CAPITAL EXPENSES	**$ 11,087,182**	**$ 8,972,400**	**$ 21,355,328**	**$ 14,390,500**	**$ 5,418,100**	**60.4%**	**$ (6,964,828)**	**-32.6%**
570110	PRINCIPAL	125,971	1,011,528	1,011,528	**1,036,185**	24,657		24,657	
570120	INTEREST	4,973	105,420	105,420	**79,205**	(26,215)		(26,215)	
	TOTAL DEBT RELATED EXPENSES	**$ 130,944**	**$ 1,116,948**	**$ 1,116,948**	**$ 1,115,390**	**$ (1,558)**	**-0.1%**	**$ (1,558)**	**-0.1%**
	TOTAL EXPENSES	**$51,379,886**	**$40,596,110**	**$53,082,916**	**$48,603,695**	**$8,007,585**	**19.7%**	**($4,479,221)**	**-8.4%**

FISCAL YEAR 2024-25
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION

420.2001.533

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	903,591	1,194,077	876,056	**1,556,831**	362,754	30.4%	680,775	77.7%
510300	OTHER SALARIES	6,836	7,500	450,520	**8,500**	1,000	13.3%	(442,020)	-98.1%
510305	PERSONAL LEAVE PAYOUTS	45,054	47,308	30,920	**32,157**	(15,151)	-32.0%	1,237	4.0%
510400	OVERTIME	615	1,000	1,600	**1,500**	500	50.0%	(100)	-6.3%
525010	FICA	66,518	91,346	67,017	**93,695**	2,349	2.6%	26,678	39.8%
525030	RETIREMENT CONTRIBUTIONS	118,390	169,984	128,642	**183,642**	13,658	8.0%	55,000	42.8%
525040	LIFE/HEALTH INSURANCE	148,849	207,638	148,310	**266,976**	59,338	28.6%	118,666	80.0%
525070	EMPLOYEE ALLOWANCES	9,040	8,400	8,400	**7,920**	(480)	-5.7%	(480)	-5.7%
	TOTAL PERSONNEL SERVICES	**$1,298,894**	**$1,727,253**	**$1,711,465**	**$2,151,221**	**$423,968**	**24.5%**	**$ 439,756**	**25.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	1,191,465	3,000	3,500	**3,000**	0	0.0%	(500)	-14.3%
530010	ADMINISTRATIVE REIMBURSEMENT	1,758,249	1,956,800	1,956,800	**2,077,000**	120,200	6.1%	120,200	6.1%
531010	PROFESSIONAL SERVICES	170,856	325,000	600,000	**425,000**	100,000	30.8%	(175,000)	-29.2%
	Engineering design and consulting assistance, Employee drug testing, Water/Sewer rate model update								
531040	OTHER CONTRACTUAL SERVICES	16,319	21,390	25,000	**26,850**	5,460	25.5%	1,850	7.4%
	Copy machine lease, answering service, radio maintenance, GIS service fee (Trimble Units), Bear's Paw Annual Lease Agreement								
531220	INVESTMENT ADVISORY FEES	18,903	20,000	20,000	**20,000**	0	0.0%	0	0.0%
532040	OTHER LEGAL SERVICES	0	15,000	0	**15,000**	0	0.0%	15,000	
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	956	2,000	2,000	**2,000**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	482	3,000	3,000	**3,000**	0	0.0%	0	0.0%
541010	TELEPHONE	11,250	12,000	12,000	**14,460**	2,460	20.5%	2,460	20.5%
542100	EQUIP. SERVICES - REPAIRS	10,431	3,250	3,250	**7,623**	4,373	134.6%	4,373	134.6%
542110	EQUIP. SERVICES - FUEL	1,953	2,670	2,670	**2,000**	(670)	-25.1%	(670)	-25.1%
543010	ELECTRICITY	31,376	34,800	33,000	**34,800**	0	0.0%	1,800	5.5%
543020	WATER, SEWER, GARBAGE	25,319	30,000	29,000	**30,000**	0	0.0%	1,000	3.4%
545220	SELF INSURANCE CHARGE	875,689	1,174,833	1,174,833	**1,106,996**	(67,837)	-5.8%	(67,837)	-5.8%
546000	REPAIR AND MAINTENANCE	6,618	13,500	15,000	**14,000**	500	3.7%	(1,000)	-6.7%
546020	BUILDINGS & GROUND MAINT.	17,233	18,660	20,000	**19,260**	600	3.2%	(740)	-3.7%
	Landscape maintenance, elevator maintenance, fountain maintenance, etc.								
547000	PRINTING AND BINDING	4,506	2,000	2,000	**2,000**	0	0.0%	0	0.0%
549020	TECHNOLOGY SVC CHARGE	422,060	466,319	466,319	**545,080**	78,761	16.9%	78,761	16.9%
551000	OFFICE SUPPLIES	1,257	2,400	2,400	**2,700**	300	12.5%	300	12.5%
552000	OPERATING SUPPLIES	1,895	4,500	4,000	**4,500**	0	0.0%	500	12.5%
	Janitorial supplies for facility, Utility Inspector and Warehouse Coordinator supplies								
552090	OTHER CLOTHING	217	217	542	**542**	325	149.8%	0	0.0%
554010	MEMBERSHIPS	0	700	700	**700**	0	0.0%	0	0.0%
559000	DEPRECIATION/AMORTIZATION	742,485	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$7,031,518**	**$5,834,039**	**$6,098,014**	**$6,078,511**	**$244,472**	**4.2%**	**$ (19,503)**	**-0.3%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	705,809	0	1,110,045	**0**	0		(1,110,045)	-100.0%
560700	VEHICLES	135,231	0	103,404	**0**	0		(103,404)	-100.0%
570110	PRINCIPAL	125,971	1,011,528	1,011,528	**1,036,185**	24,657	2.4%	24,657	2.4%
570120	INTEREST	4,973	105,420	105,420	**79,205**	(26,215)	-24.9%	(26,215)	-24.9%
	TOTAL NON-OPERATING EXPENSES	**$971,984**	**$1,116,948**	**$2,330,397**	**$1,115,390**	**-$1,558**	**-0.1%**	**$(1,215,007)**	**-52.1%**
	TOTAL EXPENSES	**$9,302,397**	**$8,678,240**	**$10,139,876**	**$9,345,122**	**$666,882**	**7.7%**	**($794,754)**	**-7.8%**

FISCAL YEAR 2024-25
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION

420.2030.533

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	787,981	941,692	898,383	**943,467**	1,775	0.2%	45,084	5.0%
510300	OTHER SALARIES	3,654	3,500	6,300	**8,500**	5,000	142.9%	2,200	34.9%
510305	PERSONAL LEAVE PAYOUTS	51,596	29,604	16,606	**17,271**	(12,333)	-41.7%	665	4.0%
510400	OVERTIME	74,695	40,000	55,000	**50,000**	10,000	25.0%	(5,000)	-9.1%
525010	FICA	67,705	73,775	68,775	**68,582**	(5,193)	-7.0%	(193)	-0.3%
525030	RETIREMENT CONTRIBUTIONS	106,512	133,997	123,997	**126,726**	(7,271)	-5.4%	2,729	2.2%
525040	LIFE/HEALTH INSURANCE	222,963	222,465	222,465	**222,480**	15	0.0%	15	0.0%
525070	EMPLOYEE ALLOWANCES	960	960	960	**960**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$1,316,065**	**$1,445,993**	**$1,392,486**	**$1,437,986**	**-$8,007**	**-0.6%**	**$45,500**	**3.3%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	11,991	17,200	16,000	**16,800**	(400)	-2.3%	800	5.0%
	Annual operating license fee, security camera software fees, Risk Manangement Program fee, Consumer Confidence Report								
530070	SMALL TOOLS	1,637	2,500	2,500	**2,500**	0	0.0%	0	0.0%
531018	PROFESSIONAL SERVICES	0	25,000	30,000	**25,000**	0	0.0%	(5,000)	-16.7%
	SCADA repair and programming services								
531040	OTHER CONTRACTUAL SERVICES	1,254,446	1,252,800	1,100,000	**1,252,800**	0	0.0%	152,800	13.9%
	Sludge hauling ($652,800), well rehab ($600,000)								
540000	TRAINING & TRAVEL COSTS	6,407	4,700	3,000	**3,600**	(1,100)	-23.4%	600	20.0%
541000	COMMUNICATIONS	321	600	400	**600**	0	0.0%	200	50.0%
541010	TELEMETRY COMMUNICATIONS	46,219	49,280	47,000	**47,400**	(1,880)	-3.8%	400	0.9%
542100	EQUIP. SERVICES - REPAIRS	23,980	16,000	16,000	**18,623**	2,623	16.4%	2,623	16.4%
542110	EQUIP. SERVICES - FUEL	2,085	3,560	3,560	**2,000**	(1,560)	-43.8%	(1,560)	-43.8%
543010	ELECTRICITY	1,207,189	1,320,000	1,224,000	**1,320,000**	0	0.0%	96,000	7.8%
543020	WATER, SEWER, GARBAGE	20,949	25,200	25,500	**26,700**	1,500	6.0%	1,200	4.7%
544020	EQUIPMENT RENTAL	6,142	13,000	24,000	**29,600**	16,600	127.7%	5,600	23.3%
546000	REPAIR AND MAINTENANCE	106,830	127,500	130,000	**140,000**	12,500	9.8%	10,000	7.7%
	Equipment calibration, plant motor repairs, electronic repair, generator maintenance, metal fabrication for repairs, etc.								
546020	BUILDINGS & GROUND MAINT.	115,950	133,500	139,000	**142,860**	9,360	7.0%	3,860	2.8%
	Landscape maint ($39,000), Plant/Station painting ($35,000), interior door/window replcmnts, etc.								
546040	EQUIP. MAINTENANCE	223,052	196,000	190,000	**196,000**	0	0.0%	6,000	3.2%
	Electrical supplies/repairs, chemical feed equipment, sludge press parts, VFD's, SCADA hardware, HSP meter replcmnts, etc.								
547000	PRINTING AND BINDING	104	1,500	500	**1,000**	(500)	-33.3%	500	100.0%
551000	OFFICE SUPPLIES	1,141	1,300	1,300	**1,300**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	39,374	39,000	39,000	**39,000**	0	0.0%	0	0.0%
	Lab supplies, safety (SCBA masks), cleaning supplies, etc.								
552020	FUEL	8,525	25,000	25,000	**25,000**	0	0.0%	0	0.0%
552030	OIL & LUBE	4,851	7,500	7,500	**7,500**	0	0.0%	0	0.0%
552070	UNIFORMS	6,522	6,300	6,000	**6,300**	0	0.0%	300	5.0%
552090	OTHER CLOTHING	2,707	3,363	3,520	**4,065**	702	20.9%	545	15.5%
552800	CHEMICALS	3,396,297	3,432,061	3,516,000	**4,153,989**	721,928	21.0%	637,989	18.1%
554010	MEMBERSHIPS	80	300	300	**300**	0	0.0%	0	0.0%
559000	DEPRECIATION/AMORTIZATION	3,772,375	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$10,259,173**	**$6,703,164**	**$6,550,080**	**$7,462,937**	**$759,773**	**11.3%**	**$912,857**	**13.9%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDING	0	0	0	**0**	0		0	
560400	MACHINERY & EQUIPMENT	0	0	0	0	0		0	
	TOTAL NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$11,575,239**	**$8,149,157**	**$7,942,566**	**$8,900,923**	**$751,766**	**9.2%**	**$958,357**	**12.1%**

FISCAL YEAR 2024-25
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION

420.2031.533

	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	863,001	1,213,901	1,213,901	**1,207,030**	(6,871)	-0.6%	(6,871)	-0.6%
510300 OTHER SALARIES	34,231	63,805	63,805	**40,960**	(22,845)	-35.8%	(22,845)	-35.8%
510305 PERSONAL LEAVE PAYOUTS	21,365	21,916	54,086	**56,250**	34,334	156.7%	2,164	4.0%
510400 OVERTIME	99,464	65,000	110,000	**100,000**	35,000	53.8%	(10,000)	-9.1%
525010 FICA	72,940	89,450	89,450	**100,715**	11,265	12.6%	11,265	12.6%
525030 RETIREMENT CONTRIBUTIONS	114,331	168,778	168,778	**170,431**	1,653	1.0%	1,653	1.0%
525040 LIFE/HEALTH INSURANCE	297,177	296,620	296,620	**296,640**	20	0.0%	20	0.0%
525070 EMPLOYEE ALLOWANCES	3,040	2,880	2,880	**3,360**	480	16.7%	480	16.7%
TOTAL PERSONNEL SERVICES	**$1,505,550**	**$1,922,350**	**$1,999,520**	**$1,975,386**	**$53,036**	**2.8%**	**($24,134)**	**-1.2%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	6,287	7,500	7,000	**7,500**	0	0.0%	500	7.1%
530070 SMALL TOOLS	5,882	6,000	6,000	**6,000**	0	0.0%	0	0.0%
531040 OTHER CONTRACTUAL SERVICES	43,693	70,000	75,000	**95,000**	25,000	35.7%	20,000	26.7%
Contracted plumber repairs ($5,000), Fire hydrant sand blasting ($50,000), Large Meter Testing Svcs ($20,000), Asbestos Pipe Disposal ($10,000)								
540000 TRAINING & TRAVEL COSTS	1,070	28,200	25,000	**28,200**	0	0.0%	3,200	12.8%
541000 COMMUNICATIONS	495	300	300	**300**	0	0.0%	0	0.0%
541200 EQUIP. SERVICES - REPAIRS	127,734	110,000	110,000	**227,748**	117,748	107.0%	117,748	107.0%
542110 EQUIP. SERVICES - FUEL	49,968	71,200	71,200	**65,000**	(6,200)	-8.7%	(6,200)	-8.7%
543020 WATER, SEWER, GARBAGE	1,081	15,000	2,500	**5,000**	(10,000)	-66.7%	2,500	100.0%
544020 EQUIPMENT RENTAL	51,597	68,700	55,000	**55,000**	(13,700)	-19.9%	0	0.0%
Mini trackhoe rentals ($48,000 for two units/year), misc small equip rental ($1,500)								
546000 REPAIR AND MAINTENANCE	964	1,200	1,000	**1,200**	0	0.0%	200	20.0%
546040 EQUIP. MAINTENANCE	2,634	2,500	2,500	**2,500**	0	0.0%	0	0.0%
546120 ROAD REPAIRS	100,509	200,000	190,000	**200,000**	0	0.0%	10,000	5.3%
Road and driveway repairs due to watermain breaks and construction activities								
551000 OFFICE SUPPLIES	819	2,000	2,000	**2,000**	0	0.0%	0	0.0%
552000 OPERATING SUPPLIES	27,313	25,500	26,000	**27,700**	2,200	8.6%	1,700	6.5%
552070 UNIFORMS	9,100	9,620	10,000	**9,620**	0	0.0%	(380)	-3.8%
552090 OTHER CLOTHING	2,653	4,394	3,520	**5,420**	1,026	23.4%	1,900	54.0%
552210 NEW INSTALLATIONS SUPPLY	933,045	750,000	1,200,000	**1,000,000**	250,000	33.3%	(200,000)	-16.7%
Electronic meter change outs								
552220 REPAIR SUPPLIES	269,251	310,000	300,000	**310,000**	0	0.0%	10,000	3.3%
Brass fittings, ball valves, curb stops, repair clamps, pipe repair supplies, polytube, sample stations, hydrants, etc.								
559000 DEPRECIATION/AMORTIZATION	1,489,853	0					0	
TOTAL OPERATING EXPENSES	**$3,123,951**	**$1,682,114**	**$2,087,020**	**$2,048,188**	**$366,074**	**21.8%**	**($38,832)**	**-1.9%**
NON-OPERATING EXPENSES								
560400 MACHINERY & EQUIPMENT	31,330	30,000	40,000	**33,000**	3,000	10.0%	(7,000)	-17.5%
Small equipment replacements including Mudhog pumps, locating equipment, handheld radios, small excavation trailer, etc.								
TOTAL NON-OPERATING EXPENSES	**$ 31,330**	**$ 30,000**	**$ 40,000**	**$ 33,000**	**$ 3,000**	**10.0%**	**$ (7,000)**	**-17.5%**
TOTAL EXPENSES	**$4,660,831**	**$3,634,464**	**$4,126,540**	**$4,056,574**	**$422,110**	**11.6%**	**($69,966)**	**-1.7%**

FISCAL YEAR 2024-25
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT

420.3040.535

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,246,542	1,334,812	1,295,227	**1,403,344**	68,532	5.1%	108,117	8.3%
510300	OTHER SALARY/ON CALL	10,173	10,640	10,640	**17,440**	6,800	63.9%	6,800	63.9%
510305	PERSONAL LEAVE PAYOUT	30,416	31,261	24,699	**25,686**	(5,575)	-17.8%	987	4.0%
510400	OVERTIME	45,308	50,000	48,000	**50,000**	0	0.0%	2,000	4.2%
525010	FICA	96,286	104,249	103,311	**109,846**	5,597	5.4%	6,535	6.3%
525030	RETIREMENT CONTRIBUTIONS	163,855	189,740	184,136	**199,751**	10,011	5.3%	15,615	8.5%
525040	LIFE/HEALTH INSURANCE	297,421	296,620	296,620	**296,640**	20	0.0%	20	0.0%
525070	EMPLOYEE ALLOWANCES	3,780	3,840	3,840	**2,880**	(960)	-25.0%	(960)	-25.0%
	TOTAL PERSONNEL SERVICES	**$1,893,781**	**$2,021,162**	**$1,966,473**	**$2,105,587**	**$84,425**	**4.2%**	**$139,114**	**7.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	34,614	34,750	34,750	**34,750**	0	0.0%	0	0.0%
	NPDES permit fee, Risk Manangement Program fee, Lab Certification, LIMS hosting fees, Permiting fees, etc								
530070	SMALL TOOLS	3,376	4,000	4,000	**4,000**	0	0.0%	0	0.0%
531010	PROFESSIONAL SERVICES	109,477	235,000	300,000	**235,000**	0	0.0%	(65,000)	-21.7%
	Subcontracted lab services (also accounts for WTP activities)								
531040	OTHER CONTRACTUAL SERVICES	294,717	418,500	390,000	**435,240**	16,740	4.0%	45,240	11.6%
	Contracted services for bio-solids hauling and disposal								
540000	TRAINING & TRAVEL COSTS	8,206	10,000	6,500	**10,000**	0	0.0%	3,500	53.8%
540100	BOOKS AND MEMBERSHIPS	1,035	2,400	2,400	**2,400**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	2,189	900	2,000	**1,800**	900	100.0%	(200)	-10.0%
541010	TELEPHONE	809	600	600	**600**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	19,086	25,000	25,000	**36,869**	11,869	47.5%	11,869	47.5%
542110	EQUIP. SERVICES - FUEL	7,476	6,230	6,230	**6,000**	(230)	-3.7%	(230)	-3.7%
543010	ELECTRICITY	670,068	840,000	740,000	**840,000**	0	0.0%	100,000	13.5%
543020	WATER, SEWER, GARBAGE	33,742	42,000	42,000	**43,890**	1,890	4.5%	1,890	4.5%
544020	EQUIPMENT RENTAL	3,651	7,400	6,000	**7,400**	0	0.0%	1,400	23.3%
546000	REPAIR AND MAINTENANCE	539,976	534,000	534,350	**534,000**	0	0.0%	(350)	-0.1%
	Electircal System reapirs ($20,000), large pump and motor repairs ($105,000), valve and piping replcmnts ($200,000), etc.								
546020	BUILDINGS & GROUND MAINT.	88,335	158,000	181,585	**158,000**	0	0.0%	(23,585)	-13.0%
	Landscape maintenance, door/window replacements, paint supplies, A/C repairs, roof repairs, etc.								
546040	EQUIP. MAINTENANCE	352,448	311,500	350,000	**311,500**	0	0.0%	(38,500)	-11.0%
	Belt press parts, instrumentation/electrical parts, chemical feed supplies, pipe and fittings, belts, blowers, etc.								
549080	HAZARDOUS WASTE DISPOSAL	717	2,200	1,500	**2,200**	0	0.0%	700	46.7%
551000	OFFICE SUPPLIES	1,836	2,500	2,500	**2,500**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	119,649	144,000	140,000	**144,000**	0	0.0%	4,000	2.9%
	Lab testing supplies, first aid (PPE), bacti supplies (accounts for WTP activities), probe replcmnts, lab equpmnt supplies, etc								
552020	FUEL	0	20,000	20,000	**20,000**	0	0.0%	0	0.0%
552030	OIL & LUBE	2,488	3,500	3,500	**3,500**	0	0.0%	0	0.0%
552070	UNIFORMS AND SHOES	6,859	7,500	8,000	**7,500**	0	0.0%	(500)	-6.3%
552090	OTHER CLOTHING	4,061	4,448	4,602	**5,420**	972	21.9%	818	17.8%
552100	JANITORIAL SUPPLIES	4,486	5,000	4,500	**5,000**	0	0.0%	500	11.1%
552800	CHEMICALS	433,536	574,330	550,000	**574,330**	0	0.0%	24,330	4.4%
	Chemicals to meet treatment requirements								
559000	DEPRECIATION/AMORTIZATION	2,561,543	0	0		0		0	
	TOTAL OPERATING EXPENSES	**$5,304,382**	**$3,393,758**	**$3,360,017**	**$3,425,899**	**$32,141**	**0.9%**	**$65,882**	**2.0%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	39,105	85,000	85,000	**85,000**	0	**0.0%**	0	**0.0%**
	TOTAL NON-OPERATING EXPENSES	**$39,105**	**$85,000**	**$85,000**	**$85,000**	**$0**	**0.0%**	**$0**	**0.0%**
	TOTAL EXPENSES	**$7,237,268**	**$5,499,920**	**$5,411,490**	**$5,616,486**	**$116,566**	**2.1%**	**$204,996**	**3.8%**

FISCAL YEAR 2024-25
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS

420.3041.535

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	785,371	1,019,992	839,932	**1,085,473**	65,481	6.4%	245,541	29.2%
510300	OTHER SALARIES	26,487	26,820	26,820	**37,960**	11,140	41.5%	11,140	41.5%
510305	PERSONAL LEAVE PAYOUTS	16,564	17,392	17,301	**17,993**	601	3.5%	692	4.0%
510400	OVERTIME	46,232	30,000	140,000	**100,000**	70,000	233.3%	(40,000)	-28.6%
525010	FICA	63,318	80,408	79,337	**88,747**	8,339	10.4%	9,410	11.9%
525030	RETIREMENT CONTRIBUTIONS	107,555	144,879	132,389	**155,077**	10,198	7.0%	22,688	17.1%
525040	LIFE/HEALTH INSURANCE	252,684	266,958	252,127	**266,976**	18	0.0%	14,849	5.9%
525070	EMPLOYEE ALLOWANCES	3,840	3,840	3,840	**3,840**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$1,302,050**	**$1,590,289**	**$1,491,746**	**$1,756,066**	**$165,777**	**10.4%**	**$264,320**	**17.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	541	1,000	1,000	**1,000**	0	0.0%	0	0.0%
530070	SMALL TOOLS	5,446	7,800	7,000	**7,800**	0	0.0%	800	11.4%
531040	OTHER CONTRACTUAL SERVICES	16,081	35,000	50,000	**35,000**	0	0.0%	(15,000)	-30.0%
540000	TRAINING & TRAVEL COSTS	1,708	15,300	10,000	**15,300**	0	0.0%	5,300	53.0%
541000	COMMUNICATIONS	398	550	400	**500**	(50)	-9.1%	100	25.0%
542100	EQUIP. SERVICES - REPAIRS	149,265	145,000	145,000	**233,518**	88,518	61.0%	88,518	61.0%
542110	EQUIP. SERVICES - FUEL	46,513	44,500	44,500	**45,000**	500	1.1%	500	1.1%
543010	ELECTRICITY	5,934	6,000	5,000	**6,000**	0	0.0%	1,000	20.0%
543020	WATER, SEWER, GARBAGE	2,773	8,000	6,000	**8,000**	0	0.0%	2,000	33.3%
544020	EQUIPMENT RENTAL	45,280	70,100	50,000	**41,800**	(28,300)	-40.4%	(8,200)	-16.4%
	Trackhoe rentals ($40,800 for two units/year), misc. small equip rental ($1,000)								
546000	REPAIR AND MAINTENANCE	732	13,000	15,000	**13,000**	0	0.0%	(2,000)	-13.3%
546040	EQUIP. MAINTENANCE	2,913	9,000	10,000	**9,000**	0	0.0%	(1,000)	-10.0%
	Sewer televising camera repairs (6 cameras operated by division)								
546120	ROAD REPAIRS	30,092	150,000	160,000	**150,000**	0	0.0%	(10,000)	-6.3%
	Road and driveway repairs due to sewer line breaks and construction activities								
551000	OFFICE SUPPLIES	242	1,500	1,500	**1,500**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	186,712	217,500	215,000	**252,500**	35,000	16.1%	37,500	17.4%
	Safety gear, sectional & lateral liners, manhole rings/covers, manhole coatings, reclaimed meters, sod, pipe fittings, supplies, etc.								
552070	UNIFORMS AND SHOES	7,791	8,300	14,000	**10,400**	2,100	25.3%	(3,600)	-25.7%
552090	OTHER CLOTHING	2,599	3,743	3,790	**4,878**	1,135	30.3%	1,088	28.7%
552800	CHEMICALS	3,240	3,600	3,600	**3,600**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	2,500	3,000	2,726	**3,000**	0	0.0%	274	10.1%
559000	DEPRECIATION/AMORTIZATION	1,585,969	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$2,096,730**	**$742,893**	**$744,516**	**$841,796**	**$98,903**	**13.3%**	**$97,280**	**13.1%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	46,309	42,400	48,000	**52,500**	10,100	23.8%	4,500	9.4%
	Jet truck hoses, GPS unit, handheld radio replacements, confined space device replacements								
	TOTAL NON-OPERATING EXPENSES	**$46,309**	**$42,400**	**$48,000**	**$52,500**	**$10,100**	**23.8%**	**$4,500**	**9.4%**
	TOTAL EXPENSES	**$3,445,089**	**$2,375,582**	**$2,284,262**	**$2,650,362**	**$274,780**	**11.6%**	**$366,100**	**16.0%**

FISCAL YEAR 2024-25
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE

420.4050.536

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	684,622	916,252	824,862	**993,878**	77,626	8.5%	169,016	20.5%
510300	OTHER SALARIES	26,379	27,320	27,320	**34,460**	7,140	26.1%	7,140	26.1%
510305	PERSONAL LEAVE PAYOUTS	16,461	17,426	18,171	**38,897**	21,471	123.2%	20,726	114.1%
510400	OVERTIME	13,848	25,000	35,000	**35,000**	10,000	40.0%	0	0.0%
525010	FICA	53,785	72,489	67,876	**74,047**	1,558	2.1%	6,171	9.1%
525030	RETIREMENT CONTRIBUTIONS	89,023	124,481	114,656	**137,222**	12,741	10.2%	22,566	19.7%
525040	LIFE/HEALTH INSURANCE	237,814	237,300	237,300	**237,312**	12	0.0%	12	0.0%
525070	EMPLOYEE ALLOWANCES	1,180	1,440	1,440	**1,440**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$1,123,112**	**$1,421,708**	**$1,326,625**	**$1,552,256**	**$130,548**	**9.2%**	**$225,631**	**17.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	4,928	7,000	6,700	**7,000**	0	0.0%	300	4.5%
530070	SMALL TOOLS	5,652	6,000	5,800	**6,000**	0	0.0%	200	3.4%
531040	PROFESSIONAL SERVICES	18,725	21,500	21,500	**23,000**	1,500	7.0%	1,500	7.0%
	SCADA annual software license and maintenance fees (accounts for WTP, WWTP, and UM), Diesel tank cleaning								
540000	TRAINING & TRAVEL COSTS	5,264	12,100	10,000	**12,100**	0	0.0%	2,100	21.0%
541000	COMMUNICATIONS	431	288	288	**350**	62	21.5%	62	21.5%
542100	EQUIP. SERVICES - REPAIRS	114,199	85,000	85,000	**178,083**	93,083	109.5%	93,083	109.5%
542110	EQUIP. SERVICES - FUEL	41,601	42,053	42,053	**42,000**	(53)	-0.1%	(53)	-0.1%
543010	ELECTRICITY	211,334	252,000	235,000	**252,000**	0	0.0%	17,000	7.2%
543020	WATER, SEWER, GARBAGE	15,208	15,000	16,500	**17,300**	2,300	15.3%	800	4.8%
544020	EQUIPMENT RENTAL	3,503	9,800	8,500	**13,300**	3,500	35.7%	4,800	56.5%
546000	REPAIR AND MAINTENANCE	302,074	182,500	150,000	**180,000**	(2,500)	-1.4%	30,000	20.0%
	Facility repairs, awing repairs and instrumentation services								
546020	BUILDINGS & GROUND MAINT.	10,367	16,500	15,000	**16,500**	0	0.0%	1,500	10.0%
546030	EQUIP. MAINT. CONTRACTS	36,558	75,000	70,000	**75,000**	0	0.0%	5,000	7.1%
	Sewer By-Pass pump maintenance, emergency repairs								
546040	EQUIP. MAINTENANCE	106,575	145,000	155,000	**149,500**	4,500	3.1%	(5,500)	-3.5%
	Pump station motor/pump parts, check valves, equipment repair, bearings, pump station electronics - VFDs/PLCs, etc.								
551000	OFFICE SUPPLIES	1,415	1,500	1,500	**1,500**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	30,862	75,500	65,000	**75,500**	0	0.0%	10,500	16.2%
	Misc. Hardware (nuts, bolts, etc.), lubricants , electrical supplies (wire, tape, conduit)								
552020	FUEL	753	20,000	20,000	**20,000**	0	0.0%	0	0.0%
552070	UNIFORMS & SHOES	4,577	5,000	5,500	**6,000**	1,000	20.0%	500	9.1%
552090	OTHER CLOTHING	2,003	3,526	2,707	**4,336**	810	23.0%	1,629	60.2%
552800	CHEMICALS	119,486	125,000	15,000	**125,000**	0	0.0%	110,000	733.3%
	Biostimulants for the Fats Oil & Grease (FOG) program for sewer collections system								
559000	DEPRECIATION	2,052,368	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$3,087,884**	**$1,100,267**	**$931,048**	**$1,204,469**	**$104,203**	**9.5%**	**$273,422**	**29.4%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	37,255	120,000	180,534	**120,000**	0	0.0%	(60,534)	-33.5%
	Small motor/pump replcmnts, telemetry equipment, large VFD replacements, wellfiled flow meter replcmnts								
	TOTAL NON-OPERATING EXPENSES	**$37,255**	**$120,000**	**$185,000**	**$120,000**	**$0**	**0.0%**	**($60,534)**	**-32.7%**
	TOTAL EXPENSES	**$4,248,252**	**$2,641,974**	**$2,442,673**	**$2,876,725**	**$234,751**	**8.9%**	**$438,519**	**18.0%**

FISCAL YEAR 2024-25
BUDGET DETAIL
WATER & SEWER FUND
UTILITY BILLING / CUSTOMER SERVICE

420.0707.533

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	378,698	399,480	423,896	**430,424**	30,944	7.7%	6,528	1.5%
510300	OTHER SALARIES	1,010	1,000	1,875	**2,000**	1,000	100.0%	125	6.7%
510305	PERSONAL LEAVE PAYOUT	14,502	12,700	9,656	**11,000**	(1,700)	-13.4%	1,344	13.9%
510400	OVERTIME	17,685	15,000	15,000	**17,000**	2,000	13.3%	2,000	13.3%
525010	FICA	30,990	31,636	33,555	**32,008**	372	1.2%	(1,547)	-4.6%
525030	RETIREMENT CONTRIBUTIONS	48,143	52,063	52,836	**57,260**	5,197	10.0%	4,424	8.4%
525040	LIFE/HEALTH INSURANCE	100,375	100,116	100,116	**100,116**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCE	360	360	360	**360**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$591,762**	**$612,355**	**$637,294**	**$650,168**	**$37,813**	**6.2%**	**$12,874**	**2.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	1,103	16,055	16,055	**16,000**	(55)	-0.3%	(55)	-0.3%
	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	164,618	195,720	195,720	**195,720**	0	0.0%	0	0.0%
531040	OTHER CONTRACTUAL SERVICES	37,448	80,000	82,861	**160,000**	80,000	100.0%	77,139	93.1%
	Annual hosting/software licensing fees for utility billing software								
540000	TRAINING / TRAVEL	0	1,000	0	**0**	(1,000)	-100.0%	0	
541000	COMMUNICATIONS	3,458	3,200	3,200	**3,500**	300	9.4%	300	9.4%
	Online payment system, IVR expense and cell phones								
542020	POSTAGE & FREIGHT	56,628	50,000	50,000	**50,000**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	12,606	6,000	6,000	**23,115**	17,115	285.3%	17,115	285.3%
542110	EQUIP. SERVICES - FUEL	871	8,010	11,500	**10,000**	1,990	24.8%	(1,500)	-13.0%
547000	PRINTING AND BINDING	22,639	25,000	25,000	**25,000**	0	0.0%	0	0.0%
	Outsourced printing and mailing of utility bills								
551000	OFFICE SUPPLIES	0	2,000	1,000	**1,000**	(1,000)	-50.0%	0	0.0%
552000	OPERATING SUPPLIES	267	1,500	1,000	**1,000**	(500)	-33.3%	0	0.0%
552070	UNIFORMS & OTHER CLOTHING	509	933	2,000	**2,000**	1,067	114.4%	0	0.0%
559000	DEPRECIATION	6,758	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$226,906**	**$309,418**	**$314,336**	**$407,335**	**$97,917**	**31.6%**	**$92,999**	**29.6%**
		$818,668	**$921,773**	**$951,630**	**$1,057,503**	**$135,730**	**14.7%**	**$105,873**	**11.1%**

CAPITAL IMPROVEMENT PROJECTS
WATER SEWER FUND 420

CIP NUMBER	PROJECT DESCRIPTION	Requested 2024-25	2025-26	2026-27	2027-28	2028-29
Water Production						
25K11	Water Treatment Plant Pumps	130,000	130,000	130,000	130,000	130,000
25K02	Infrastructure Repairs - Water Plant	100,000	100,000	100,000	100,000	100,000
25K57	Clearwell Rehabs (underground water storage)	225,000	500,000	750,000	1,000,000	0
25K03	Chlorine Gas to Bleach Conversion	505,000	0	0	0	0
25K06	Vacuum Press Replacement	2,000,000	0	0	0	0
	Loader Replacement (Lime Operation)	0	130,000	0	0	0
	Golden Gate Well Replacements	0	0	3,000,000	0	3,000,000
	Service Truck Replacements (1)	0	0	0	45,000	0
	TOTAL WATER PRODUCTION	**2,960,000**	**860,000**	**3,980,000**	**1,275,000**	**3,230,000**
Water Distribution						
25L02	Water Transmission Mains	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
25L02	Improvements based on WDSMP	4,000,000	2,500,000	2,500,000	2,500,000	2,500,000
	Water Transmission Mains (Unsewered Areas 1, 2, 3, 6)*	0	21,000,000	0	0	0
25L06	Service Truck Replacements (3)	165,000	120,000	120,000	120,000	120,000
25L07	Excavation Equipment Replacements (2)	150,000	0	0	0	0
	Collier County Transportation Improvements	0	1,000,000	0	0	0
	Equipment Awning	0	100,000	0	0	0
	Utilities Administration Facility Improvements	0	175,000	0	0	1,500,000
	Pipe Locating Equipment - Ground Penetrating Radar	0		25,000	0	30,000
	Trailer Mounted Water Jet/Tanker	0	0	35,000	0	0
	TOTAL WATER DISTRIBUTION	**5,815,000**	**26,395,000**	**4,180,000**	**4,120,000**	**5,650,000**
Wastewater Treatment						
25M07	Wastewater Treatment Plant Pumps	150,000	150,000	150,000	150,000	150,000
25M25	Infrastructure Repairs - Wastewater Plant	150,000	150,000	150,000	150,000	150,000
25M03	Grit Pumps and Classifier Replacements	300,000	0	0	0	0
25M06	Treatment Improvements (pending new permit requirements)	TBD	TBD	TBD	TBD	0
	Chlorine Gas to Bleach Conversion (contingent upon permit)	0	660,000	0	0	0
	Service Truck Replacements	0	40,000	0	0	0
	Biosolids Dewatering Replacement (Design)	0	300,000	TBD	0	0
	NEW - Yard Tractor Purchase	0	110,000	0	0	0
	Filter Bed Replacements (Filters 1, 2, & 3)	0	0	250,000	0	125,000
	Telehandler/Tractor Replacement	0	0	200,000	0	0
	TOTAL WASTEWATER TREATMENT	**600,000**	**1,410,000**	**750,000**	**300,000**	**425,000**
Wastewater Collections						
25N04	Replace Sewer Mains, Laterals, etc.	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
25N04	Improvements based on SCSMP	0	TBD	TBD	TBD	TBD
25N07	Excavation Equipment Replacements (2)	150,000	0	0	0	0
25N11	Service Truck Replacements (2)	200,000	120,000	120,000	120,000	120,000
25N15	Televising Truck/Camera Equipment Replacement	575,000	0	0	0	0
25N10	WWC Facility Improvements	75,000	750,000	100,000	0	0
	Sanitary Sewer Installations (Unsewered Areas 1, 2, 3, 6)	0	35,000,000	0	0	0
	Jet/Vacuum Truck (NEW - Addition)	0	650,000	0	0	0
	Dewatering Pump Replacements	0	50,000	0	0	55,000
	Heavy Equipment Trailer Replacement	0	15,000	0	0	17,000
	Sewer Collections System Master Plan (driven by 20-yr needs ana	0	0	0	0	0
	TOTAL WASTEWATER COLLECTIONS	**2,500,000**	**38,085,000**	**1,720,000**	**1,620,000**	**1,692,000**
Utilities Maintenance						
25X01	Replace/Upgrade Remote Pumping Facilities	400,000	400,000	400,000	400,000	400,000
25X02	Pump Station Improvements	500,000	500,000	500,000	500,000	500,000
25X22	Generator Replacements	175,000	180,000	125,000	125,000	125,000
25X04	Submersible Pump Replacements	250,000	250,000	250,000	250,000	250,000
25X07	Power Service Control Equipment Replacements	150,000	150,000	150,000	150,000	150,000
25X05	Service Truck Replacements (2)	150,000	150,000	150,000	150,000	150,000
25X09	SCADA/Telemetry/Computer Networking Improvements	400,000	0	0	0	100,000
	Equipment Awning Installations (equipment protection)	0	100,000	0	0	0
	Odor Control System Replacements	0	0	100,000	0	0
	TOTAL UTILITIES MAINTENANCE	**2,025,000**	**1,730,000**	**1,675,000**	**1,575,000**	**1,675,000**
Utilities/Finance/Customer Service						
	Service Truck Replacements	0	0	0	40,000	0
	TOTAL CUSTOMER SERVICE	**0**	**0**	**0**	**40,000**	**0**
IWRP (Integrated Water Resource Plan)						
25K59	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	**14,100,000**	**68,680,000**	**12,505,000**	**9,130,000**	**12,872,000**
	Other capital assets not in CIP	290,500				
	Total Capital Projects for FY 24-25	14,390,500				
		Five Year Total		**117,287,000**		

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GULF ACRES ROSEMARY HEIGHTS
FINANCIAL SUMMARY
Fiscal Year 2024-25

Beginning Fund Balance - As of September 30, 2023		*	**$117,821**
Projected Revenues FY 2023-24			307,224
Projected Expenditures FY 2023-24			225,629
Net Increase/(Decrease) in Net Unrestricted Assets			**$81,595**
Expected Fund Balance as of September 30, 2024			**$199,416**
Add Fiscal Year 2024-25 Budgeted Revenues			
Interest	28,500		
Assessments	247,000		$275,500
TOTAL AVAILABLE RESOURCES			**$474,916**
Less Fiscal Year 2024-25 Budgeted Expenditures			
Professional Services	5,475		
Debt Principal & Interest	220,408		$225,883
BUDGETED CASH FLOW			**$49,617**
Projected Fund Balance as of September 30, 2025			**$249,033**

*Net of grant reimbursement to Water Sewer Fund

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.

2024-25 Significant Budgetary Issues

Collection of assessment payments through the Collier County Tax Collector began in FY20-21 and will continue through FY39-40. Estimated FY24-25 assessment payments are budgeted at $247,000.

The FY 2024-25 budget for the Gulf Acres/Rosemary Heights District is $225,883. This includes debt payment and professional services regarding the assessment collection.

FISCAL YEAR 2024-25
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
GULF ACRES/ROSEMARY HEIGHTS

426-3043-535

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
REVENUE									
325102	ASSESSMENT PAYMENTS	121,177	230,000	255,724	**247,000**	17,000	7.4%	(8,724)	-3.4%
361000	INTEREST	43,964	18,000	51,500	**28,500**	10,500	58.3%	(23,000)	-44.7%
	TOTAL REVENUE	**$ 165,141**	**$ 248,000**	**$ 307,224**	**$ 275,500**	**$ 27,500**	**11.1%**	**$ (31,724)**	**-10.3%**
EXPENSES									
531010	PROFESSIONAL SERVICES	4,657	4,025	5,425	**5,475**	1,450	36.0%	50	0.9%
560300	CAPITAL PROJECT 17N12	0	0	0	**0**	0		0	
570110	DEBT SERVICE/PRINCIPAL	142,000	146,000	146,000	**150,000**	4,000	2.7%	4,000	2.7%
570120	DEBT SERVICE/INTEREST	77,871	74,204	74,204	**70,408**	(3,796)	-5.1%	(3,796)	-5.1%
	TOTAL EXPENSES	**$ 224,529**	**$ 224,229**	**$ 225,629**	**$ 225,883**	**$ 1,654**	**0.7%**	**$ 254**	**0.1%**
	NET	**$ (59,387)**	**$ 23,771**	**$ 81,595**	**$ 49,617**	**$ 25,846**	**108.7%**	**$ (31,978)**	**-39.2%**

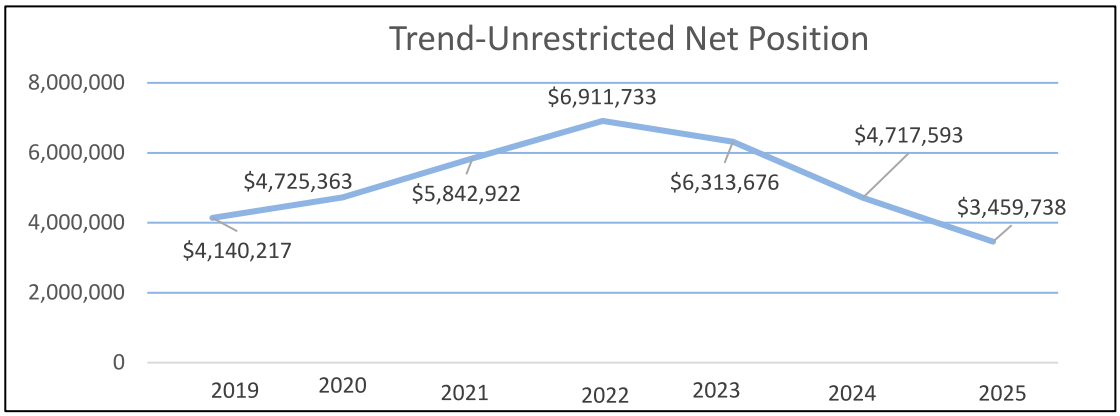
CITY OF NAPLES
ASSESSMENT BOND, SERIES 2019 (Gulf/Rosemary)

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 2024-25

Beginning Balance - Unrestricted Net Position as of September 30, 2023		**$6,313,676**
Projected Revenues FY 2023-24		30,604,220
Projected Expenditures FY 2023-24		32,200,303
Net Increase/(Decrease) in Net Unrestricted Assets		**(1,596,083)**
Expected Unrestricted Net Position as of September 30, 2024		**$4,717,593**
Add Fiscal Year 2024-25 Budgeted Revenues		
Meter Collections	2,100,000	
Lowdermilk Concession Contract	240,000	
Naples Pier Concession Contract	0	
Parking Tickets	770,000	
TDC Maintenance Grant	400,000	
Miscellaneous Revenue	101,000	$3,611,000
TOTAL AVAILABLE RESOURCES		**$8,328,593**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Administration	$700,682	
Beach Maintenance	1,411,300	
Beach Enforcement	806,391	
Naples Pier	107,768	
Lowdermilk Park	107,350	
Debt Service/Principal & Interest	1,324,764	
Capital projects	410,600	$4,868,855
BUDGETED CASH FLOW		**($1,257,855)**
Projected Unrestricted Net Position as of September 30, 2025		**$3,459,738**



With working capital of $6.6 million as of 9/30/23, this fund meets the policy requirement of $741,000 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 Facilities 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 Facilities 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 2024-25 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.

2024-25 Significant Budgetary Issues

The budget, which includes Personnel Services and Operating Expenses, for the Naples Beach Fund is $3,133,491 which is an increase of $170,806 over the FY23-24 adopted budget.

The Naples Beach Fund is projected to have a fund balance of $3,459,774 at the end of FY 2024-25. The decrease in the expected fund balance due to the rebuilding of the Naples Peir, however, this meets the fund balance policy requirement of a minimum of 3-months of operating expenses.

Revenue:
Revenues budgeted for FY2024-25 are $3,611,000.

Parking pay stations are anticipated to provide the primary operating revenue to this fund at $2.1 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 $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 $400,000 to reimburse beach maintenance expenditures. Parking tickets and late fees are budgeted at $770,000.

Beach Fund (continued)

Expenditures:

Administration Division (Finance Department)

The operating budget of the Administration Division is $700,682. This represents a decrease of $20,057 from FY 2023-24.

The largest expense in Administration is the City Administration, budgeted at $278,670, an increase of $28,410. Technology Services charges are budgeted at $47,020, an increase of $4,4600. These interfund charges represent support for the entire Beach Fund.

Beach Maintenance Division

The budget, which includes Personnel Services and Operating Expenses, of the Maintenance Division is $1,411,300, an increase of $106,299 from FY 2023-24.

Personal Services budgeted at $766,481, a $48,898 increase over FY 2023-24. This budget includes 9 full-time positions and 2 part-time positions. These position all report to the Parks, Recreation, and Facilities Department.

Operating Expenses are budgeted at $644,819, an increase of $57,401 from FY 2023-24 budget. Professional services include $100,000 for fish-kill clean-up, should there be a fish-kill in FY25 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 $17,000.

Enforcement Division

The budget for the Enforcement Division is $899,991, an increase of $77,871 over the FY 23-24 budget.

Operating costs are budgeted at $107,357, an increase of $37,372 over FY 23-24. Major operating costs include vehicle maintenance and fuel, printing for parking tickets, and uniforms.

Capital Outlay is budgeted in the amount of $93,600, an increase of $47,194 over FY 23-24. The division has requested a replacement vehicle and the purchase of new computers for the beach vehicles.

Naples Pier Division

The expenditures at the Naples Pier are budgeted at $107,768, 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 FY25 due to the rebuilding of the Naples Pier.

Beach Fund (continued)



Lowdermilk Park Division

Lowdermilk Park is located on the beach near Banyan Boulevard. The revenues earned from the Lowdermilk concession, estimated at $240,000.

The total budget for this division is $407,350, a $63,498 increase from FY 2023-24 budget, due to janitorial supplies and improvements.

The operating costs for Lowdermilk Park are budget at $107,350 which is a $13,498 increase from FY24. Operating expenses include electricity at $11,550, operating expenditures $7,800, contracted maintenance $35,000, repair and maintenance of buoys and signs $15,000 and janitorial supplies $30,000. The FY 2024-25 budget also includes $300,000 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 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET
METER COLLECTION	2,163,961	1,989,524	2,200,000	2,500,000	**2,100,000**	(100,000)
LOWDERMILK CONTRACT	252,964	115,229	180,000	225,000	**240,000**	60,000
NAPLES PIER CONTRACT	138,556	0	0	0	**0**	0
CAT/BOAT STORAGE FEES	130	23	1,000	1,191	**1,000**	0
PARKING TICKETS & LATE FEES	1,016,649	833,292	768,000	670,000	**770,000**	2,000
TOURIST DEVEL. GRANTS	197,000	203,000	197,000	2,400,000	**400,000**	203,000
FEMA / INSURANCE REIMB	0	374,049	660,765	12,267,424	**0**	(660,765)
BOND PROCEEDS	0	0	0	11,000,000	**0**	0
DONATIONS (Fireworks, Planks and Gala)	100	0	0	1,400,000	**0**	0
INTEREST/SALES/MISC	66,395	252,720	82,000	140,605	**100,000**	18,000
TOTAL BEACH FUND	**$3,835,755**	**$3,767,837**	**$4,088,765**	**$30,604,220**	**$3,611,000**	**-$477,765**

* TDC annual grant of additional $400,000 for pier based on 5 year advance included in FY23-24 will not resume until 2029

FUND: 430 BEACH FUND

FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE		FY 2025 Proposed
			ADMINISTRATION (1001)		
0.25	0.25	0.25	Utility Billing Manager	(a)	31,110
0.5	0.5	0.5	Meter Technician	(a)	24,267
0.75	0.75	0.75			55,377
			MAINTENANCE (1017)		
1	1	1	Equipment Operator III		60,632
1	1	1	Sr. Custodian		46,570
2	2	2	Custodian		88,245
2	6	6	Landscape Tech II/III (5 full-time, 2 part-time)		288,720
4	0	0	Service Worker (3 Fulltime and 2 Part-time)		0
10	10	10			$484,167
			BEACH ENFORCEMENT (1018)		
7	7	7	Beach Specialist		404,705
0.75	0.75	0.75	Guards / Pelican Patrol *		30,940
7.8	7.8	7.75	**(2 part-time positions to provide coverage for pelican protection year-round)*		435,645
18.5	**18.5**	**18.5**	**Regular Salaries**		**975,189**
			Other Salaries/Authorized compensation		**29,500**
			Overtime		**82,000**
			Employer Payroll Expenses		**459,355**
			Total PERSONNEL SERVICES		**$1,546,044**

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

FISCAL YEAR 2024-25
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY

FUND 430

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	835,966	925,376	845,557	**975,189**	49,813	5.4%	129,632	15.3%
510300	OTHER SALARIES & WAGES	19,217	43,917	20,327	**10,500**	(33,417)	-76.1%	(9,827)	-48.3%
510305	PERSONAL LEAVE PAYOUTS	29,041	19,000	13,000	**19,000**	0	0.0%	6,000	46.2%
510400	OVERTIME	62,738	63,860	50,000	**82,000**	18,140	28.4%	32,000	64.0%
525010	FICA	62,150	74,011	65,390	**79,363**	5,352	7.2%	13,973	21.4%
525030	RETIREMENT CONTRIBUTIONS	99,317	125,432	112,479	**131,436**	6,004	4.8%	18,957	16.9%
525040	LIFE/HEALTH INSURANCE	248,892	248,420	248,420	**248,436**	16	0.0%	16	0.0%
525070	EMPLOYEE ALLOWANCES	120	120	120	**120**	0		0	0.0%
	TOTAL PERSONNEL SERVICES	**$1,357,441**	**$1,500,136**	**$1,355,293**	**$1,546,044**	**$45,908**	**3.1%**	**$190,751**	**14.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	521,230	71,110	321,364	**99,600**	28,490	40.1%	(221,764)	-69.0%
530010	CITY ADMINISTRATION	219,314	250,260	250,260	**278,670**	28,410	11.4%	28,410	11.4%
531010	PROFESSIONAL SERVICES	91,140	68,000	68,000	105,000	37,000	54.4%	37,000	54.4%
531100	CREDIT CARD CHARGES	137,078	179,000	179,000	**175,000**	(4,000)	-2.2%	(4,000)	-2.2%
531040	OTHER CONTRACTUAL SVCS	26,658	36,700	36,916	**36,700**	0	0.0%	(216)	-0.6%
531220	INVESTMENT ADVISORY FEES	3,802	4,000	4,000	**4,000**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	0	2,000	1,000	**1,000**	(1,000)	-50.0%	0	0.0%
541000	COMMUNICATIONS	19,630	25,900	23,303	**23,548**	(2,352)	-9.1%	245	1.1%
542100	EQUIP. SERVICES - REPAIRS	32,934	26,441	26,441	**62,249**	35,808	135.4%	35,808	135.4%
542110	EQUIP. SERVICES - FUEL	20,493	20,470	20,470	**21,500**	1,030	5.0%	1,030	5.0%
543010	ELECTRICITY	6,519	17,145	17,145	**17,918**	773	4.5%	773	4.5%
543020	WATER, SEWER, GARBAGE	107,837	121,485	121,485	**126,952**	5,467	4.5%	5,467	4.5%
544000	RENTALS & LEASES	5,789	44,000	44,000	**44,000**	0	0.0%	0	0.0%
545220	SELF INSURANCE CHARGE	48,817	61,861	61,861	**56,315**	(5,546)	-9.0%	(5,546)	-9.0%
546000	REPAIR AND MAINTENANCE	44,094	176,500	156,500	**163,500**	(13,000)	-7.4%	7,000	4.5%
546070	REPAIR & MAINT: BUOYS & SIGNS	0	15,000	15,000	**15,000**	0	0.0%	0	0.0%
546050	STORM REPAIR	0	15,000	15,000	**15,000**	0	0.0%	0	0.0%
547000	PRINTING AND BINDING	7,147	8,000	5,000	**8,000**	0	0.0%	3,000	60.0%
547060	DUPLICATING	0	2,000	1,000	**1,000**	(1,000)	-50.0%	0	0.0%
549020	TECHNOLOGY SVC CHARGE	35,670	42,560	42,560	**47,020**	4,460	10.5%	4,460	10.5%
549050	SPECIAL EVENTS	0	161,000	161,000	**161,000**	0	0.0%	0	0.0%
551000	OFFICE SUPPLIES	80	2,865	1,865	**1,865**	(1,000)	-34.9%	0	0.0%
552000	OPERATING SUPPLIES	835	4,950	4,950	**8,900**	3,950	79.8%	3,950	79.8%
552070	UNIFORMS	4,247	8,000	8,516	**8,000**	0	0.0%	(516)	-6.1%
552090	OTHER CLOTHING	1,299	1,302	2,450	**2,710**	1,408	108.1%	260	10.6%
552100	JANITORIAL SUPPLIES	57,986	97,000	103,000	**103,000**	6,000	6.2%	0	0.0%
559000	DEPRECIATION	423,608	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$1,816,205**	**$1,462,549**	**$1,692,086**	**$1,587,447**	**$124,898**	**8.5%**	**($104,639)**	**-6.2%**
NON-OPERATING EXPENSES									
560200	BUILDING IMPROVEMENTS	375,033	0	2,497	**0**	0		(2,497)	-100.0%
560300	OTHER IMPROVEMENTS	985,449	500,000	27,904,459	**300,000**	(200,000)	-40.0%	(27,604,459)	-98.9%
560400	MACHINERY EQUIPMENT	70,067	1,406	1,406	**42,600**	41,194	2929.9%	41,194	2929.9%
560700	VEHICLES	232,638	61,500	244,562	**68,000**	6,500	10.6%	(176,562)	-72.2%
570110	DEBT SERVICE/PRINCIPAL	0	0	0	**936,432**	936,432		936,432	
570120	DEBT SERVICE/INTEREST	0	0	0	**388,332**	388,332		388,332	
591000	TRANSFERS OUT	0	0	1,000,000	0	0		(1,000,000)	-100.0%
	TOTAL NON-OPERATING EXPENSE	**1,663,187**	**562,906**	**0** **29,152,924**	**1,735,364**	**1,172,458**	**208.3%**	**(26,417,560)**	**-90.6%**
	TOTAL EXPENSES	**$4,836,833**	**$3,525,591**	**$32,200,303**	**$4,868,855**	**$1,343,264**	**38.1%**	**($26,331,448)**	**-81.8%**

FISCAL YEAR 2024-25
BUDGET DETAIL
BEACH FUND
ADMINISTRATION

430.1001.545

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	40,036	52,602	52,725	**55,377**	2,775	5.3%	2,652	5.0%
510305	PERSONAL LEAVE PAYOUTS	0	0	0	**0**	0		0	
510400	OVERTIME	0	2,000	500	**2,000**	0	0.0%	1,500	300.0%
525010	FICA	2,887	4,167	4,046	**4,235**	68	1.6%	189	4.7%
525030	RETIREMENT CONTRIBUTIONS	4,356	6,811	7,304	**7,673**	862	12.7%	369	5.1%
525040	LIFE/HEALTH INSURANCE	11,141	11,124	11,124	**11,124**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	120	120	120	**120**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$58,540**	**$76,824**	**$75,819**	**$80,529**	**$3,705**	**4.8%**	**$ 4,710**	**6.2%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	484,151	11,320	261,574	**30,000**	18,680	165.0%	(231,574)	-88.5%
530010	CITY ADMINISTRATION	219,314	250,260	250,260	**278,670**	28,410	11.4%	28,410	11.4%
531010	PROFESSIONAL SERVICES	32,250	0	0	**0**	0		0	
531110	CREDIT CARD FEE	137,078	179,000	179,000	**175,000**	(4,000)	-2.2%	(4,000)	-2.2%
531220	INVESTMENT ADVISORY FEES	3,802	4,000	4,000	**4,000**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	0	1,000	0	**0**	(1,000)	-100.0%	0	
541000	COMMUNICATIONS	16,253	19,800	17,203	**17,148**	(2,652)	-13.4%	(55)	-0.3%
	Pay station line connections								
545220	SELF INSURANCE CHARGE	48,817	61,861	61,861	**56,315**	(5,546)	-9.0%	(5,546)	-9.0%
546000	REPAIR AND MAINTENANCE	8,654	30,000	10,000	**10,000**	(20,000)	-66.7%	0	0.0%
	Warranty / maintenance costs on paystations, coin counter and beach end renumbering								
547060	DUPLICATING	0	2,000	1,000	**1,000**	(1,000)	-50.0%	0	0.0%
	Beach parking brochures and permits, weatherproof pay station stickers								
549020	TECHNOLOGY SVC CHARGE	35,670	42,560	42,560	**47,020**	4,460	10.5%	4,460	10.5%
551000	OFFICE SUPPLIES	0	2,000	1,000	**1,000**	(1,000)	-50.0%	0	0.0%
554000	BOOKS, PUB, MEMBERSHIPS	0	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$985,988**	**$603,801**	**$828,458**	**$620,153**	**$16,352**	**2.7%**	**$ (208,305)**	**-25.1%**
NON-OPERATING EXPENSES									
560300	OTHER IMPROVEMENTS	940,880	0	0	**0**	0		0	
560400	MACHINERY EQUIPMENT	70,067	0	0	**0**	0		0	
560700	VEHICLES	113,208	0	0	**0**	0		0	
570110	DEBT SERVICE/PRINCIPAL	0	0	0	**936,432**	936,432		936,432	
570120	DEBT SERVICE/INTEREST	0	0	0	**388,332**	388,332		388,332	
591000	TRANSFERS OUT	0	0	1,000,000	**0**	0		0	
	TOTAL NON-OPERATING	**$ 1,124,156**	**$ -**	**$ 1,000,000**	**$ 1,324,764**	**$ 1,324,764**		**$ 1,324,764**	
	TOTAL EXPENSES	**$2,168,684**	**$680,625**	**$1,904,277**	**$2,025,446**	**$1,344,821**	**197.6%**	**$1,121,169**	**58.9%**

FISCAL YEAR 2024-25
BUDGET DETAIL
BEACH FUND
MAINTENANCE

430.1017.545

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	370,352	463,946	416,891	**484,167**	20,221	4.4%	67,276	16.1%
510300	OTHER SALARIES	1,358	7,827	7,827	**5,000**	(2,827)	-36.1%	(2,827)	-36.1%
	Longevity								
510305	PERSONAL LEAVE PAYOUTS	5,950	6,000	2,000	**6,000**	0	0.0%	4,000	200.0%
510400	OVERTIME	32,116	13,860	29,500	**32,000**	18,140	130.9%	2,500	8.5%
525010	FICA	26,700	31,398	32,844	**38,384**	6,986	22.2%	5,540	16.9%
525030	RETIREMENT CONTRIBUTIONS	48,188	61,073	57,525	**67,442**	6,369	10.4%	9,917	17.2%
525040	LIFE/HEALTH INSURANCE	133,715	133,479	133,479	**133,488**	9	0.0%	9	0.0%
	TOTAL PERSONNEL SERVICES	**$618,379**	**$717,583**	**$680,066**	**$766,481**	**$48,898**	**6.8%**	**$86,415**	**12.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	14,470	30,000	30,000	**30,000**	0	0.0%	0	0.0%
	Rules signage replacement, fountain & shower parts, portalet rentals								
531010	PROFESSIONAL SERVICES	58,890	68,000	68,000	**105,000**	37,000	54.4%	37,000	54.4%
542100	EQUIP. SERVICES - REPAIRS	3,011	6,511	6,511	**20,657**	14,146	217.3%	14,146	217.3%
542110	EQUIP. SERVICES - FUEL	5,308	7,120	7,120	**6,500**	(620)	-8.7%	(620)	-8.7%
543020	WATER, SEWER, GARBAGE	107,837	121,485	121,485	**126,952**	5,467	4.5%	5,467	4.5%
546000	REPAIR AND MAINTENANCE	23,454	125,000	125,000	**125,000**	0	0.0%	0	0.0%
546050	STORM REPAIR	0	15,000	15,000	**15,000**	0	0.0%	0	0.0%
549050	SPECIAL EVENTS	0	161,000	161,000	**161,000**	0	0.0%	0	0.0%
	NYE Fireworks, July 4 Fireworks, Barges								
552070	UNIFORMS	1,884	3,000	3,516	**3,000**	0	0.0%	(516)	-14.7%
552090	OTHER CLOTHING	1,299	1,302	2,450	**2,710**	1,408	108.1%	260	10.6%
552100	JANITORIAL SUPPLIES	19,999	49,000	49,000	**49,000**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$236,152**	**$587,418**	**$589,082**	**$644,819**	**$57,401**	**9.8%**	**$55,737**	**9.5%**
NON-OPERATING EXPENSES									
560300	OTHER IMPROVEMENTS	29,618	50,000	50,166	**0**	(50,000)	-100.0%	(50,166)	-100.0%
560400	MACHINERY EQUIPMENT	0	0	0	**0**	0		0	
560700	VEHICLES	48,961	16,500	119,268	**17,000**	500	3.0%	(102,268)	-85.7%
	TOTAL NON-OPERATING EXPENSES	**$ 78,579**	**$ 66,500**	**$ 169,434**	**$ 17,000**	**$ (49,500)**	**-74.4%**	**$ (152,434)**	**-90.0%**
	TOTAL EXPENSES	**$933,111**	**$1,371,501**	**$1,438,582**	**$1,428,300**	**$56,799**	**4.1%**	**($10,282)**	**-0.7%**

FISCAL YEAR 2024-25
BUDGET DETAIL
BEACH FUND
ENFORCEMENT

430.1018.545

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	425,578	408,828	375,941	**404,705**	(4,123)	-1.0%	28,764	7.7%
510300	OTHER SALARIES	17,859	36,090	12,500	**36,440**	350	1.0%	23,940	191.5%
	Two part-time Pelican Protection employees								
510305	PERSONAL LEAVE PAYOUTS	23,091	13,000	11,000	**13,000**	0	0.0%	2,000	18.2%
510400	OVERTIME	30,622	48,000	20,000	**48,000**	0	0.0%	28,000	140.0%
	Incldues Holiday Patrol								
525010	FICA	32,563	38,446	28,500	**36,744**	(1,702)	-4.4%	8,244	28.9%
525030	RETIREMENT CONTRIBUTIONS	46,774	57,548	47,650	**56,321**	(1,227)	-2.1%	8,671	18.2%
525040	LIFE/HEALTH INSURANCE	104,035	103,817	103,817	**103,824**	7	0.0%	7	0.0%
525070	EMPLOYEE ALLOWANCES	0	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 680,522**	**$ 705,729**	**$ 599,408**	**$ 699,034**	**$ (6,695)**	**-0.9%**	**$ 99,626**	**16.6%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	9,258	12,390	12,390	**22,200**	9,810	79.2%	9,810	79.2%
	Parking enforcement software annual license ($6,700)								
540000	TRAINING & TRAVEL COSTS	0	1,000	1,000	**1,000**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	3,312	4,500	4,500	**4,800**	300	6.7%	300	6.7%
542100	EQUIP. SERVICES - REPAIRS	29,923	19,930	19,930	**41,592**	21,662	108.7%	21,662	108.7%
542110	EQUIP. SERVICES - FUEL	15,185	13,350	13,350	**15,000**	1,650	12.4%	1,650	12.4%
547000	PRINTING AND BINDING	7,147	8,000	5,000	**8,000**	0	0.0%	3,000	60.0%
551000	OFFICE SUPPLIES	80	865	865	**865**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	835	4,950	4,950	**8,900**	3,950	79.8%	3,950	79.8%
552070	UNIFORMS	2,363	5,000	5,000	**5,000**	0	0.0%	0	0.0%
559000	DEPRECIATION	423,608	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$ 491,712**	**$ 69,985**	**$ 66,985**	**$ 107,357**	**$ 37,372**	**53.4%**	**$ 40,372**	**60.3%**
NON-OPERATING EXPENSES									
560200	BUILDING IMPROVEMENTS	375,033	0	2,497	**0**	0		(2,497)	-100.0%
560400	MACHINERY EQUIPMENT	0	1,406	1,406	**42,600**	41,194	2929.9%	41,194	2929.9%
560700	VEHICLES	70,469	45,000	125,294	**51,000**	6,000	13.3%	(74,294)	-59.3%
	TOTAL NON-OPERATING EXPENSES	**$ 445,502**	**$ 46,406**	**$ 129,197**	**$ 93,600**	**$ 47,194**	**101.7%**	**$ (35,597)**	**-27.6%**
	TOTAL EXPENSES	**$1,617,736**	**$822,120**	**$795,590**	**$899,991**	**$77,871**	**9.5%**	**$104,401**	**13.1%**

FISCAL YEAR 2024-25
BUDGET DETAIL
BEACH FUND
NAPLES PIER

430.1064.545

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	5,615	9,600	9,600	**9,600**	0	0.0%	0	0.0%
531040	CONTRACTUAL SERVICES	35	1,700	1,700	**1,700**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	64	600	600	**600**	0	0.0%	0	0.0%
543010	ELECTRICITY	1,200	6,093	6,093	**6,368**	275	4.5%	275	4.5%
544000	RENTALS AND LEASES	5,789	44,000	44,000	**44,000**	0	0.0%	0	0.0%
	FDEP lease fee for the pier								
546000	REPAIR AND MAINTENANCE	6,706	21,500	21,500	**21,500**	0	0.0%	0	0.0%
	Pier boardwalk repairs, pressure wash facility, bench replacments								
552100	JANITORIAL SUPPLIES	19,999	24,000	24,000	**24,000**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 39,408**	**$ 107,493**	**$ 107,493**	**$ 107,768**	**$ 275**	**0.3%**	**$ 275**	**0.3%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS /BUILDING	14,950	200,000	27,600,000	**0**	-200,000	-100.0%	(27,600,000)	-100.0%
560400	MACHINERY AND EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING	**$ 14,950**	**$ 200,000**	**$ 27,600,000**	**$ -**	**$ (200,000)**		**$ (27,600,000)**	**-100.0%**
	TOTAL EXPENSES	**$54,358**	**$307,493**	**$27,707,493**	**$107,768**	**($199,725)**	**-65.0%**	**($27,599,725)**	**-99.6%**

FISCAL YEAR 2024-25
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK

430.1065.545

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	7,736	7,800	7,800	**7,800**	0	0.0%	0	0.0%
	Site furniture replacement								
531040	OTHER CONTRACTUAL SERVICES	26,623	35,000	35,216	**35,000**	0	0.0%	(216)	-0.6%
	Pressure washing, ADA compliace, and other maintenance								
541000	COMMUNICATIONS	0	1,000	1,000	**1,000**	0	0.0%	0	0.0%
543010	ELECTRICITY	5,319	11,052	11,052	**11,550**	498	4.5%	498	4.5%
546000	REPAIR & MAINTENANCE	5,280	0	0	**7,000**	7,000		7,000	
546070	REPAIR & MAINT: BUOYS & SIGNS	0	15,000	15,000	**15,000**	0	0.0%	0	0.0%
552100	JANITORIAL SUPPLIES	17,987	24,000	30,000	**30,000**	6,000	25.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 62,945**	**$ 93,852**	**$ 100,068**	**$ 107,350**	**$ 13,498**	**14.4%**	**$ 7,282**	**7.3%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS /BUILDING	0	250,000	254,294	**300,000**	50,000	20.0%	45,706	18.0%
	TOTAL ALL EXPENSES	**$62,945**	**$343,852**	**$354,362**	**$407,350**	**$63,498**	**18.5%**	**$52,988**	**15.0%**

CAPITAL IMPROVEMENT PROJECTS
BEACH FUND (Fund 430)

CIP NUMBER	PROJECT DESCRIPTION	Requested 2024-25	2025-26	2026-27	2027-28	2028-29
25R05	Lowdermilk Park Improvements	300,000	300,000	300,000	300,000	300,000
25R15	Beach Maintenance Cart (1)	17,000	17,500	18,000	18,000	18,000
25R13	Beach Specialist Vehicle Replacement	51,000	55,000	111,000	122,100	67,155
	Beach Specialist ATV Replacement (1)	0	18,000	20,000	20,000	20,000
TOTAL BEACH FUND		**368,000**	**390,500**	**449,000**	**460,100**	**405,155**

CITY OF NAPLES
CAPITAL IMPROVEMENT REVENUE BOND
1st Ave. South Parking Garage / Naples Pier

Interest Rate: 3.27%
Term: 10 years
Beginning Balance: $20,635,000
Issue Date: 8/22/2024

Year	CRA Principal	Beach Fund Principal	CRA Interest	Beach Fund Interest	Total Payment	Balance Remaining
9/30/2025	**$ 923,409**	**$ 846,591**	**$ 462,010**	**$ 423,576**	**$ 2,655,585**	**$ 18,865,000**
9/30/2026	$ 892,107	$ 817,893	$ 492,094	$ 451,156	$ 2,653,250	$ 17,155,000
9/30/2027	$ 936,452	$ 858,549	$ 447,488	$ 410,262	$ 2,652,750	$ 15,360,000
9/30/2028	$ 983,405	$ 901,596	$ 400,666	$ 367,334	$ 2,653,000	$ 13,475,000
9/30/2029	$ 1,032,966	$ 947,034	$ 351,495	$ 322,255	$ 2,653,750	$ 11,495,000
9/30/2030	$ 1,085,136	$ 994,864	$ 299,847	$ 274,903	$ 2,654,750	$ 9,415,000
9/30/2031	$ 1,139,915	$ 1,045,086	$ 245,590	$ 225,160	$ 2,655,750	$ 7,230,000
9/30/2032	$ 1,197,302	$ 1,097,699	$ 188,595	$ 172,905	$ 2,656,500	$ 4,935,000
9/30/2033	$ 1,254,689	$ 1,150,312	$ 128,729	$ 118,021	$ 2,651,750	$ 2,530,000
9/30/2034	$ 1,319,901	$ 1,210,099	$ 65,995	$ 60,505	$ 2,656,500	$ -
	$ 10,765,280	$ 9,869,721	$ 3,082,509	$ 2,826,076	$ 26,543,585	

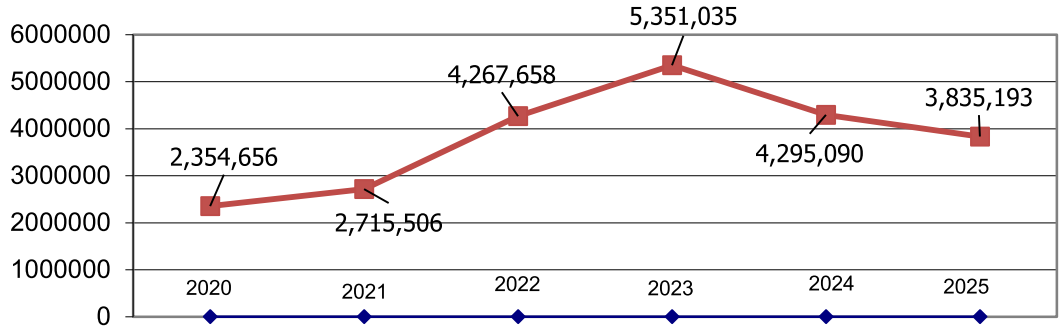
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SOLID WASTE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2024-25

Beginning Balance - Unrestricted Net Position as of September 30, 2023		**$5,351,035**
Projected Revenues FY 2023-24		10,012,000
Projected Expenditures FY 2023-24		11,067,945
Net Increase/(Decrease) in Net Unrestricted Assets		**(1,055,945)**
Expected Unrestricted Net Position as of September 30, 2024		**$4,295,090**
Add Fiscal Year 2024-25 Budgeted Revenues		
Solid Waste Fees	9,319,000	
Sale of Assets	20,000	
Special Pickups, Rolloff and Other	1,048,000	10,387,000
TOTAL AVAILABLE RESOURCES:		**$14,682,090**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Administration	888,783	
Residential Pick-up	1,771,839	
Horticultural Waste	728,706	
Commercial Pick-up	3,406,697	
Recycling Division	1,464,937	
Capital Requests	1,430,000	
Transfer - Administration	511,320	
Transfer - Self Insurance	299,015	
Payment in Lieu of Taxes	345,600	10,846,897
BUDGETED CASH FLOW		**(459,897)**
Projected Unrestricted Net Position as of September 30, 2025		**$3,835,193**

Trend - Unrestricted Net Position



Working capital is $5.92 million as of 9/30/23
Policy requires $1.89 million or 3 months operating expense.

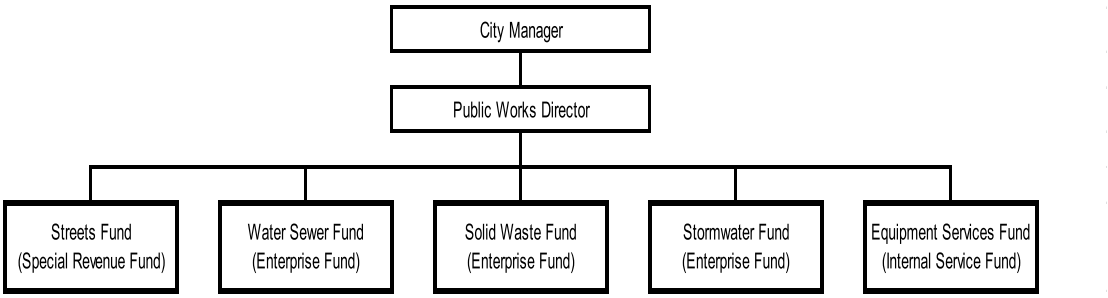
Solid Waste Fund

Public Works Department (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 operates as a division under the Public Works Department. Solid Waste Fund is an Enterprise Fund. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing the services will be recovered primarily through user charges. The Solid Waste Fund is responsible for providing backdoor residential refuse collection, curbside single stream residential recycling, residential horticultural collection, commercial garbage collection and non-residential (commercial) recycling throughout the City.



2024-25 Departmental 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:

- 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.

Solid Waste Fund (continued)

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 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.

Solid Waste Fund (continued)

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.

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.

Solid Waste Fund (continued)

2024-25 Performance Measures

Description	Actual 2021-22	Actual 2022-23***	Estimated 2023-24	Projected 2024-25
Residential Tons Collected	3,850	3,684	3,600	3,700
Commercial Tons Collected	14,419	14,175	14,000	14,500
Roll-off Tons Collected	7,128	9,175	7,000	8,000
Horticulture Collected (*Cubic Yards*)	15,610	9,650	12,500	14,000
Residential Recycling Tons Collected	3,102	2,458	2,800	3,000
Cost Per Ton of Waste Disposed *(Total Operating Expenses / Total Tonnage)*	$215	$252	$267	$279

****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 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET
SOLID WASTE FEES	8,236,736	8,458,026	8,918,000	8,918,000	**9,319,000**
SPECIAL PICK-UP FEES	38,378	37,811	40,000	40,000	**40,000**
INSURANCE REIMB.	0	128,242	0	0	**0**
OTHER FEES/COMM RLOFF	839,857	910,783	924,000	924,000	**933,000**
SALE OF SURPLUS ASSETS	20,396	14,054	20,000	20,000	**20,000**
INVESTMENT INCOME	34,563	115,291	47,000	110,000	**75,000**
TOTAL SOLID WASTE	**$9,169,930**	**$9,664,209**	**$9,949,000**	**$10,012,000**	**$10,387,000**

FUND: 450 SOLID WASTE FUND

PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
			ADMINISTRATION (1201)	
1	1	1	Solid Waste Superintendent	121,361
1	1	1	Senior Administrative Specialist	52,682
1	1	1	Solid Waste Supervisor	75,512
1	1	1	Customer Service Representative	46,570
4	4	4		296,125
			HORTICULTURE (1209)	
1	1	0	Heavy Equipment Operator	-
2	2	3	Equipment Operator	152,606
1	1	1	Crew Leader III	54,341
4	4	4		206,947
			RESIDENTIAL (1222)	
1	1	1	Equipment Operator III	52,015
3	3	3	Crew Leader III	158,034
7	7	7	Service Worker III	344,074
11	11	11		554,123
			COMMERCIAL (1223)	
5	5	5	Heavy Equipment Operator	307,711
5	5	5		307,711
			RECYCLING (1224)	
4	4	4	Heavy Equipment Operator	242,956
1	1	1	Recycling Coordinator	83,579
5	5	5		326,535
29	**29**	**29**	**Regular Salaries**	**1,691,441**
			Other Salaries/Authorize compensation	**57,175**
			Overtime	**93,000**
			Employer Payroll Expenses	**820,947**
			Total Personnel Services	**$2,662,563**

FISCAL YEAR 2024-25
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY

FUND 450

	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	1,451,999	1,664,668	1,661,634	**1,691,441**	26,773	1.6%	29,807	1.8%
510300 OTHER SALARIES	7,269	8,500	9,000	**14,500**	6,000		5,500	61.1%
510305 PERSONAL LEAVE PAYOUTS	69,208	50,489	41,034	**42,675**	(7,814)	-15.5%	1,641	4.0%
510400 OVERTIME	59,111	86,000	73,130	**93,000**	7,000	8.1%	19,870	27.2%
525010 FICA	117,831	132,250	132,086	**149,275**	17,025	12.9%	17,189	13.0%
525030 RETIREMENT CONTRIBUTIONS	188,616	235,833	226,876	**240,584**	4,751	2.0%	13,708	6.0%
525040 LIFE/HEALTH INSURANCE	431,043	430,120	430,120	**430,128**	8	0.0%	8	0.0%
525070 EMPLOYEE ALLOWANCES	960	960	960	**960**	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	**$2,326,037**	**$2,608,820**	**$2,574,840**	**$2,662,563**	**$53,743**	**2.1%**	**$87,723**	**3.4%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	13,907	2,550	1,750	**2,550**	0	0.0%	800	45.7%
530010 CITY ADMINISTRATION	436,532	472,060	472,060	**511,320**	39,260	8.3%	39,260	8.3%
530050 COUNTY LANDFILL	1,926,581	2,042,400	2,007,000	**2,060,500**	18,100	0.9%	53,500	2.7%
530150 ADMIN CHARGE - UTILITY BILLING	40,000	40,000	40,000	**40,000**	0	0.0%	0	0.0%
531001 PROF SVCS- CREDIT CARD	27,195	30,000	30,000	**30,000**	0	0.0%	0	0.0%
531012 PROFESSIONAL SERVICES	5,985	15,000	5,000	**10,000**	(5,000)	-33.3%	5,000	100.0%
531040 OTHER CONTRACTUAL SERVICES	659,402	1,067,670	990,000	**1,093,986**	26,316	2.5%	103,986	10.5%
531041 HORTICULTURAL SERVICES	81,270	187,000	140,000	**176,000**	(11,000)	-5.9%	36,000	25.7%
531220 INVESTMENT ADVISORY FEES	2,269	1,000	1,241	**1,500**	500	50.0%	259	20.9%
538010 PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	**345,600**	0	0.0%	0	0.0%
540000 TRAINING & TRAVEL COSTS	1,248	2,000	1,500	**2,000**	0	0.0%	500	33.3%
541000 COMMUNICATIONS	1,159	784	784	**800**	16	2.0%	16	2.0%
541010 TELEPHONE	571	3,040	1,500	**1,200**	(1,840)	-60.5%	(300)	-20.0%
542100 EQUIP.SERVICES - REPAIRS	1,078,800	718,500	721,548	**1,357,386**	638,886	88.9%	635,838	88.1%
542110 EQUIP. SERVICES - FUEL	283,930	325,651	325,651	**297,000**	(28,651)	-8.8%	(28,651)	-8.8%
543010 ELECTRICITY	8,269	9,600	8,300	**9,600**	0	0.0%	1,300	15.7%
543020 WATER, SEWER, GARBAGE	4,278	6,300	4,500	**4,700**	(1,600)	-25.4%	200	4.4%
544020 EQUIPMENT RENTAL	75,370	195,000	196,000	**181,200**	(13,800)	-7.1%	(14,800)	-7.6%
545220 SELF INSURANCE CHARGE	157,063	210,293	210,293	**299,015**	88,722	42.2%	88,722	42.2%
546000 REPAIR AND MAINTENANCE	43,416	54,000	69,000	**56,000**	2,000	3.7%	(13,000)	-18.8%
547000 PRINTING AND BINDING	245	2,000	500	**2,000**	0	0.0%	1,500	300.0%
549020 TECHNOLOGY SVC CHARGE	41,790	46,486	46,486	**54,760**	8,274	17.8%	8,274	17.8%
551000 OFFICE SUPPLIES	113	2,000	2,000	**2,000**	0	0.0%	0	0.0%
552000 OPERATING SUPPLIES	21,957	33,000	27,000	**32,000**	(1,000)	-3.0%	5,000	18.5%
552010 MINOR OPERATING EQUIPMENT	49,258	50,000	50,000	**50,000**	0	0.0%	0	0.0%
552070 UNIFORMS	11,192	13,668	14,742	**15,284**	1,616	11.8%	542	3.7%
552090 OTHER CLOTHING	4,927	5,153	5,958	**6,233**	1,080	21.0%	275	4.6%
552100 JANITORIAL SUPPLIES	0	1,000	500	**1,000**	0	0.0%	500	100.0%
552510 SOLID WASTE DUMPSTERS	109,467	110,000	110,000	**110,000**	0	0.0%	0	0.0%
554010 MEMBERSHIPS	490	700	500	**700**	0	0.0%	200	40.0%
559000 DEPRECIATION	813,804	0	0	**0**	0		0	
TOTAL OPERATING EXPENSES	**$6,246,086**	**$5,992,455**	**$5,829,413**	**$6,754,334**	**$761,879**	**12.7%**	**$924,921**	**15.9%**
NON-OPERATING EXPENSES								
560300 IMPROVEMENTS O/T BUILDINGS	0	0	0	**0**	0		0	
560400 MACHINERY & EQUIPMENT	0	15,000	15,000	**15,000**	0	0.0%	0	0.0%
560700 VEHICLES	818,118	1,740,000	2,648,692	**1,415,000**	(325,000)	-18.7%	(1,233,692)	-46.6%
TOTAL NON-OPERATING EXPENSES	**$818,118**	**$1,755,000**	**$2,663,692**	**$1,430,000**	**($325,000)**	**-18.5%**	**($1,233,692)**	**-46.3%**
TOTAL EXPENSES	**$9,390,241**	**$10,356,275**	**$11,067,945**	**$10,846,897**	**$490,622**	**4.7%**	**($221,048)**	**-2.0%**

FISCAL YEAR 2024-25
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION

450.1201.534

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	277,867	277,832	279,969	**296,125**	18,293	6.6%	16,156	5.8%
510300	OTHER SALARIES	413	500	500	**1,500**	1,000	200.0%	1,000	200.0%
510305	PERSONAL LEAVE PAYOUTS	10,760	10,883	12,417	**12,913**	2,030	18.7%	496	4.0%
510400	OVERTIME	0	1,000	500	**1,000**	0	0.0%	500	100.0%
525010	FICA	20,835	21,356	21,677	**22,874**	1,518	7.1%	1,197	5.5%
525030	RETIREMENT CONTRIBUTIONS	37,779	41,436	41,759	**44,201**	2,765	6.7%	2,442	5.8%
525040	LIFE/HEALTH INSURANCE	59,497	59,324	59,324	**59,328**	4	0.0%	4	0.0%
525070	EMPLOYEE ALLOWANCES	480	480	480	**480**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$407,632**	**$412,811**	**$416,626**	**$438,421**	**$25,610**	**6.2%**	**$21,795**	**5.2%**
OPERATING EXPENSES								**0**	
530000	OPERATING EXPENDITURES	13,709	550	550	**550**	0	0.0%	0	0.0%
530010	CITY ADMINISTRATION	436,532	472,060	472,060	**511,320**	39,260	8.3%	39,260	8.3%
530150	ADMIN CHARGE - UTILITY BILLING	40,000	40,000	40,000	**40,000**	0	0.0%	0	0.0%
531001	PROF SVCS- CREDIT CARD	27,195	30,000	30,000	**30,000**	0	0.0%	0	0.0%
531040	OTHER CONTRACTUAL SERVICES	86,611	93,750	90,000	**93,750**	0	0.0%	3,750	4.2%
	Recycle material consulting assistance, sorting floor cleaning/maintenance, portable radio repairs, etc								
531220	INVESTMENT ADVISORY FEES	2,269	1,000	1,241	**1,500**	500	50.0%	259	20.9%
538010	PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	**345,600**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	1,248	2,000	1,500	**2,000**	0	0.0%	500	33.3%
541000	COMMUNICATIONS/TELEPHONE	1,159	784	784	**800**	16	2.0%	16	2.0%
541010	TELEPHONE	571	3,040	1,500	**1,200**	(1,840)	-60.5%	(300)	-20.0%
542100	EQUIP. SERVICES - REPAIR	0	3,500	3,500	**5,810**	2,310	66.0%	2,310	66.0%
542110	EQUIP. SERVICES - FUEL	763	2,225	2,225	**2,000**	(225)	-10.1%	(225)	-10.1%
543010	ELECTRICITY	6,995	7,850	7,000	**7,850**	0	0.0%	850	12.1%
543020	WATER, SEWER, GARBAGE	4,278	6,300	4,500	**4,700**	(1,600)	-25.4%	200	4.4%
544020	EQUIPMENT RENTAL	49,451	155,000	170,000	**141,200**	(13,800)	-8.9%	(28,800)	-16.9%
	Copy machine lease, rental for loader for recycle material operation, etc.								
545220	SELF INSURANCE CHARGE	157,063	210,293	210,293	**299,015**	88,722	42.2%	88,722	42.2%
546000	REPAIR AND MAINTENANCE	39,825	49,000	65,000	**51,000**	2,000	4.1%	(14,000)	-21.5%
	Building maintenance/repairs and landscape maintenance for the Solid Waste facility								
547000	PRINTING AND BINDING	245	2,000	500	**2,000**	0	0.0%	1,500	300.0%
549020	TECHNOLOGY SVC CHARGE	41,790	46,486	46,486	**54,760**	8,274	17.8%	8,274	17.8%
551000	OFFICE SUPPLIES	113	2,000	2,000	**2,000**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	4,274	7,000	6,000	**7,000**	0	0.0%	1,000	16.7%
552090	OTHER CLOTHING	541	542	542	**542**	0	0.0%	0	0.0%
552100	JANITORIAL SUPPLIES	0	1,000	500	**1,000**	0	0.0%	500	100.0%
554010	MEMBERSHIPS	490	700	500	**700**	0	0.0%	200	40.0%
559000	DEPRECIATION	34,323	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$1,295,047**	**$1,482,680**	**$1,502,281**	**$1,606,297**	**$123,617**	**8.3%**	**$104,016**	**6.9%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDINGS	0	0	0	**0**	0			
560400	MACHINERY & EQUIPMENT	0	15,000	15,000	**15,000**	0	0.0%	0	0.0%
	Small equipment and roll-off container replacements							0	
560700	VEHICLES	818,118	1,740,000	2,648,692	**1,415,000**	-325,000	-18.7%	(1,233,692)	-46.6%
	TOTAL NON-OPERATING EXPENSES	**$818,118**	**$1,755,000**	**$2,663,692**	**$1,430,000**	**-$325,000**	**-18.5%**	**$ (1,233,692)**	**-46.3%**
	TOTAL EXPENSES	**$2,520,797**	**$3,650,491**	**$4,582,599**	**$3,474,718**	**-$175,773**	**-4.8%**	**($1,107,881)**	**-24.2%**

FISCAL YEAR 2024-25
BUDGET DETAIL
SOLID WASTE
HORTICULTURE

450.1209.534

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	152,764	218,916	202,102	**206,947**	(11,969)	-5.5%	4,845	2.4%
510300	OTHER SALARIES	510	500	1,000	**1,500**	1,000	200.0%	500	50.0%
510305	PERSONAL LEAVE PAYOUTS	3,806	3,997	3,881	**4,036**	39	1.0%	155	4.0%
510400	OVERTIME	14,098	10,000	20,000	**17,000**	7,000	70.0%	(3,000)	-15.0%
525010	FICA	12,670	17,350	16,923	**32,277**	14,927	86.0%	15,354	90.7%
525030	RETIREMENT CONTRIBUTIONS	19,442	30,235	26,903	**28,764**	(1,471)	-4.9%	1,861	6.9%
525040	LIFE/HEALTH INSURANCE	59,446	59,324	59,324	**59,328**	4	0.0%	4	0.0%
	TOTAL PERSONNEL SERVICES	**$262,737**	**$340,322**	**$330,133**	**$349,852**	**$9,530**	**2.8%**	**$19,719**	**6.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	0	500	300	**500**	0	0.0%	200	66.7%
531012	PROFESSIONAL SERVICES	5,985	15,000	5,000	**10,000**	(5,000)	-33.3%	5,000	100.0%
531041	HORTICULTURAL SERVICES	81,270	187,000	140,000	**176,000**	(11,000)	-5.9%	36,000	25.7%
542100	EQUIP.SERVICES - REPAIR	31,073	80,000	80,000	**142,870**	62,870	78.6%	62,870	78.6%
542110	EQUIP.SERVICES - FUEL	34,081	40,406	40,406	**40,000**	(406)	-1.0%	(406)	-1.0%
552000	OPERATING SUPPLIES	792	7,000	3,000	**6,000**	(1,000)	-14.3%	3,000	100.0%
552070	UNIFORMS	1,694	2,368	3,142	**3,484**	1,116	47.1%	342	10.9%
559000	DEPRECIATION	53,237	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$208,133**	**$332,274**	**$271,848**	**$378,854**	**$46,580**	**14.0%**	**$107,006**	**39.4%**
	TOTAL EXPENSES	**$470,869**	**$672,596**	**$601,981**	**$728,706**	**$56,110**	**8.3%**	**$126,725**	**21.1%**

FISCAL YEAR 2024-25
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL

450.1222.534

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	469,287	552,797	559,937	**554,123**	1,326	0.2%	(5,814)	-1.0%
510300	OTHER SALARIES	2,346	3,500	1,500	**1,500**	(2,000)	-57.1%	0	0.0%
510305	PERSONAL LEAVE PAYOUTS	38,861	19,039	7,109	**7,393**	(11,646)	-61.2%	284	4.0%
510400	OVERTIME	13,176	30,000	15,300	**30,000**	0	0.0%	14,700	96.1%
525010	FICA	40,243	44,210	42,785	**43,444**	(766)	-1.7%	659	1.5%
525030	RETIREMENT CONTRIBUTIONS	57,984	76,128	69,561	**75,257**	(871)	-1.1%	5,696	8.2%
525040	LIFE/HEALTH INSURANCE	163,412	163,152	163,152	**163,152**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$785,309**	**$888,826**	**$859,344**	**$874,869**	**($13,957)**	**-1.6%**	**$15,525**	**1.8%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	0	500	300	**500**	0	0.0%	200	66.7%
530050	COUNTY LANDFILL	274,319	340,200	300,000	**320,000**	(20,200)	-5.9%	20,000	6.7%
	Accounts for a 4.44% increase in landfill tipping fees								
542100	EQUIP.SERVICES - REPAIR	358,318	245,000	245,000	**464,689**	219,689	89.7%	219,689	89.7%
542110	EQUIP.SERVICES - FUEL	80,689	106,800	106,800	**100,000**	(6,800)	-6.4%	(6,800)	-6.4%
552000	OPERATING SUPPLIES	1,547	3,000	3,000	**3,000**	0	0.0%	0	0.0%
552070	UNIFORMS	4,707	5,600	6,000	**5,800**	200	3.6%	(200)	-3.3%
552090	OTHER CLOTHING	2,382	2,387	2,978	**2,981**	594	24.9%	3	0.1%
559000	DEPRECIATION	23,312	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$745,273**	**$703,487**	**$664,078**	**$896,970**	**$193,483**	**27.5%**	**$232,892**	**35.1%**
	TOTAL EXPENSES	**$1,530,582**	**$1,592,313**	**$1,523,422**	**$1,771,839**	**$179,526**	**11.3%**	**$248,417**	**16.3%**

FISCAL YEAR 2024-25
BUDGET DETAIL
SOLID WASTE
COMMERCIAL

450.1223.534

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	259,184	304,398	298,364	**307,711**	3,313	1.1%	9,347	3.1%
510300	OTHER SALARIES	1,481	1,500	2,000	**3,500**	2,000	133.3%	1,500	75.0%
510305	PERSONAL LEAVE PAYOUTS	7,321	7,687	8,331	**8,665**	978	12.7%	334	4.0%
510400	OVERTIME	14,262	25,000	22,330	**25,000**	0	0.0%	2,670	12.0%
525010	FICA	20,552	24,643	25,048	**24,871**	228	0.9%	(177)	-0.7%
525030	RETIREMENT CONTRIBUTIONS	33,900	42,882	42,600	**44,761**	1,879	4.4%	2,161	5.1%
525040	LIFE/HEALTH INSURANCE	74,335	74,160	74,160	**74,160**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$411,034**	**$480,270**	**$472,833**	**$488,668**	**$8,398**	**1.7%**	**$15,835**	**3.3%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	198	500	300	**500**	0	0.0%	200	66.7%
530050	COUNTY LANDFILL	1,652,263	1,702,200	1,707,000	**1,740,500**	38,300	2.3%	33,500	2.0%
	Accounts for a 1.96% increase in landfill tipping fees								
531040	OTHER CONTRACTUAL SERVICES	294,718	434,720	400,000	**434,720**	0	0.0%	34,720	8.7%
	Subcontracted services for the hauling of open top roll-off containers and self contained compactors								
542110	EQUIP.SERVICES - REPAIR	425,338	265,000	268,048	**480,204**	215,204	81.2%	212,156	79.1%
542110	EQUIP.SERVICES - FUEL	112,148	97,900	97,900	**95,000**	(2,900)	-3.0%	(2,900)	-3.0%
543010	ELECTRICITY	1,273	1,750	1,300	**1,750**	0	0.0%	450	34.6%
544020	EQUIPMENT RENTAL	25,918	40,000	26,000	**40,000**	0	0.0%	14,000	53.8%
	Rental of self contained compactors (8 units)								
546000	REPAIR & MAINTENANCE	1,541	2,000	2,000	**2,000**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	12,981	9,000	8,000	**9,000**	0	0.0%	1,000	12.5%
552070	UNIFORMS	2,522	3,000	2,700	**3,000**	0	0.0%	300	11.1%
552090	OTHER CLOTHING	866	1,085	813	**1,355**	270	24.9%	542	66.7%
552510	SOLID WASTE DUMPSTERS	109,467	110,000	110,000	**110,000**	0	0.0%	0	0.0%
559000	DEPRECIATION	455,465	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$3,094,697**	**$2,667,155**	**$2,624,061**	**$2,918,029**	**$250,874**	**9.4%**	**$293,968**	**11.2%**
	TOTAL EXPENSES	**$3,505,731**	**$3,147,425**	**$3,096,894**	**$3,406,697**	**$259,272**	**8.2%**	**$309,803**	**10.0%**

FISCAL YEAR 2024-25
BUDGET DETAIL
SOLID WASTE
RECYCLING

450.1224.534

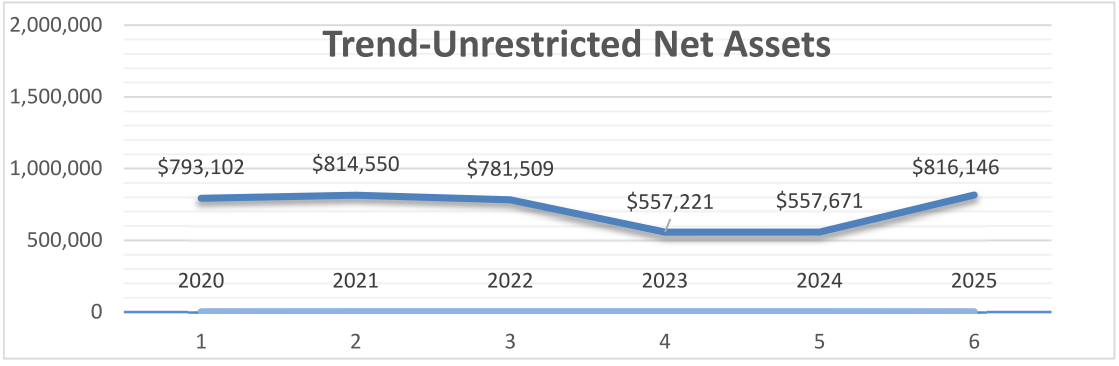
		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	292,897	310,725	321,262	**326,535**	15,810	5.1%	5,273	1.6%
510300	OTHER SALARIES	2,519	2,500	4,000	**6,500**	4,000	160.0%	2,500	62.5%
510305	PERSONAL LEAVE PAYOUTS	8,460	8,883	9,296	**9,668**	785	8.8%	372	4.0%
510400	OVERTIME	17,575	20,000	15,000	**20,000**	0	0.0%	5,000	33.3%
525010	FICA	23,530	24,691	25,653	**25,809**	1,118	4.5%	156	0.6%
525030	RETIREMENT CONTRIBUTIONS	39,511	45,152	46,053	**47,601**	2,449	5.4%	1,548	3.4%
525040	LIFE/HEALTH INSURANCE	74,354	74,160	74,160	**74,160**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	480	480	480	**480**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$459,326**	**$486,591**	**$495,904**	**$510,753**	**$24,162**	**5.0%**	**$14,849**	**3.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	0	500	300	**500**	0	0.0%	200	66.7%
531040	CONTRACT SERVICES	278,074	539,200	500,000	**565,516**	26,316	4.9%	65,516	13.1%
	Recyclable material processing costs ($391,000), hauling cost for recyclables ($172,516), electronic equip disposal								
541200	EQUIP. SERVICES - REPAIRS	264,071	125,000	125,000	**263,813**	138,813	111.1%	138,813	111.1%
542110	EQUIP. SERVICES - FUEL	56,249	78,320	78,320	**60,000**	(18,320)	-23.4%	(18,320)	-23.4%
546000	REPAIR & MAINTENANCE	2,050	3,000	2,000	**3,000**	0	0.0%	1,000	50.0%
552000	OPERATING SUPPLIES	2,362	7,000	7,000	**7,000**	0	0.0%	0	0.0%
552010	OPERATING EQUIPMENT	49,258	50,000	50,000	**50,000**	0	0.0%	0	0.0%
	Recycle cart replacements								
552070	UNIFORMS	2,269	2,700	2,900	**3,000**	300	11.1%	100	3.4%
552090	OTHER CLOTHING	1,137	1,139	1,625	**1,355**	216	19.0%	(270)	-16.6%
559000	DEPRECIATION	247,467	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$902,936**	**$806,859**	**$767,145**	**$954,184**	**$147,325**	**18.3%**	**$187,039**	**24.4%**
	TOTAL EXPENSES	**$1,362,262**	**$1,293,450**	**$1,263,049**	**$1,464,937**	**$171,487**	**13.3%**	**$201,888**	**16.0%**

CAPITAL IMPROVEMENT PROJECTS
SOLID WASTE FUND 450

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2024-25	2025-26	2026-27	2027-28	2028-29
25P01	Large Refuse Truck Replacements	1,115,000	830,000	830,000	830,000	830,000
25P02	Rebuild Solid Waste Refuse Trucks	200,000	200,000	200,000	200,000	200,000
25P21	Satellite Collection Vehicle Replacement	55,000	55,000	55,000	55,000	55,000
25P03	Service Vehicle Replacement	45,000	45,000	0	0	0
	Roll-off Truck Replacement	0	0	300,000	0	0
	FUND TOTAL	**1,415,000**	**1,130,000**	**1,385,000**	**1,085,000**	**1,085,000**

DOCK FUND
FINANCIAL SUMMARY
Fiscal Year 2024-25

Beginning Balance - Unrestricted Net Position as of September 30, 2023		**($2,492,779)**
Adjusted for Interfund Loan		$3,050,000
Adjusted Unrestricted Net Position		**$557,221**
Projected Revenues FY 2023-24		$3,010,675
Projected Expenditures FY 2023-24		$3,010,225
Net Increase/(Decrease) in Net Unrestricted Assets		**$450**
Expected Unrestricted Net Position as of September 30, 2024		**$557,671**
Add Fiscal Year 2024-25 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	850	
Mooring Ball Rentals	3,500	
Non-refundable application fees	5,000	
Other Charges	1,500	
Interest Income	20,000	$3,585,850
TOTAL AVAILABLE RESOURCES:		**$4,143,521**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Personnel Services	407,337	
Fuel Purchases	2,000,000	
Resale Inventory	60,000	
Operations & Maintenance	333,981	
Transfer - Administration	103,000	
Transfer - Self Insurance	49,432	
Debt (Principal & Interest) Payment	373,625	
Capital Projects	0	$3,327,375
BUDGETED CASH FLOW		**$258,475**
Projected Unrestricted Net Position as of September 30, 2025		**$816,146**



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 due West of marker Red 36 on The Naples Bay. The City Dock monitors VHF channel 16 and assists all boaters in directions, emergencies, weather information, etc. The water depth at the Fuel Dock is approximately 12', the main channel is about 8'. Reservations are recommended for overnight slip stays; mooring balls are a first come first serve basis for vessels up to 43-feet LOA. The City 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 in Crayton Cove with many commercial enterprises including restaurants, art galleries, and shops.

FY 2023-2024 Accomplishments:

- Participated in the Centennial Celebrations held in December of 2023.
- The staff on hand stepped up and excelled through adverse conditions of the 2023/2024 tourist season in the wake of the retirement of the Dockmaster in November of 2023.

FY 2024-25 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 and bring in more customers by expanding our public facing profiles.
    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 environmental issues.

d. Work with Natural Resources to further improve the water quality of Naples Bay.

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.

2024/2025 Significant Budgetary Changes:

Revenue
Total revenue for FY 2024-25 is budgeted at $3,585,850 which is an increase of $5,900 over the FY 2023-24 budgeted revenue.

Expenses
Total Personnel Services and Operating Expenses of the fund are budgeted at $2,953,750, an increase of $151,085 from FY 2023-24. The total budget for the City Dock Fund is $3,327,375 for FY 2024-2025, an increase of $118,460 from FY 2023-2024.

Personal Services are budgeted at $407,337, an increase of $47,524 from FY 2023-24.
The Operating Expenses are budgeted at $2,546,413, an increase of $103,561 over the adopted budget for FY 2023-24. Significant increases include, $27,000 for the annual and supplement FDEP submerged land lease, $15,963 self-insurance charge, $16,000 for repairs and maintenance and $15,000 for retail supplies, Technology Services were increased as well to add to the remaining cost increase.

Non-Operating Expenses are budgeted at $373,625; this is for principal and interest payments on outstanding debt.

FISCAL YEAR 2023-24
CITY DOCK FUND
REVENUE SUMMARY

	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET
DOCK RENTALS	477,748	484,912	520,000	520,000	520,000	0
TRANSIENT RENTALS	280,214	237,391	300,000	300,000	300,000	0
FUEL SALES	2,024,400	1,749,320	2,600,000	2,000,000	2,600,000	0
BAIT & MISC. SALES	44,247	38,422	50,000	55,000	50,000	0
NAPLES LANDINGS REV	116,078	101,798	85,000	85,000	85,000	0
MOORING BALL RENTAL	2,558	3,392	3,500	4,480	3,500	0
NON-REFUNDABLE APPLICATION FEE	5,050	6,003	4,000	7,500	5,000	1,000
CITY FINES	825	725	950	850	850	(100)
OTHER CHARGES	1,372	1,279	1,500	7,845	1,500	0
INVESTMENT EARNINGS	16,137	35,389	15,000	30,000	20,000	5,000
TOTAL CITY DOCK	**$2,968,629**	**$2,658,632**	**$3,579,950**	**$3,010,675**	**$3,585,850**	**$5,900**

FUND 460: DOCK FUND
FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
0.15	0.15	0.15	Parks, Recreation & Facilities Director (a)	24,556
0	0.1	0.1	Executive Assistant	8,614
1	1	0	Dockmaster	-
0	0	1	Marina Manager	100,000
0	0	1	Assistant Dockmaster	62,590
2	2	1	Dockkeeper	50,812
3.15	**3.25**	**3.25**	**Regular Salaries**	**246,572**
			Other Authorized Compensation	**45,196**
			Overtime	**7,000**
			Employer Payroll Expenses	**108,569**
			Total Personnel Expenses	**$407,337**

(a) The Parks, Recreaton & Faciltiies Director is also paid 85% in General Fund

FISCAL YEAR 2024-25
BUDGET DETAIL
CITY DOCK FUND

460.0415.572

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	223,737	210,429	217,342	**246,572**	36,143	17.2%	29,230	13.4%
510300	OTHER SALARIES	413	33,114	39,848	**35,196**	2,082	6.3%	(4,652)	-11.7%
510305	PERSONAL LEAVE PAYOUTS	10,727	10,000	20,000	**10,000**	0	0.0%	(10,000)	-50.0%
510400	OVERTIME	5,608	7,000	7,000	**7,000**	0	0.0%	0	0.0%
525010	FICA	17,647	19,556	15,325	**22,650**	3,094	15.8%	7,325	47.8%
525030	RETIREMENT CONTRIBUTIONS	24,225	31,513	24,322	**36,743**	5,230	16.6%	12,421	51.1%
525040	LIFE/HEALTH INSURANCE	46,847	48,201	45,976	**48,204**	3	0.0%	2,228	4.8%
525070	EMPLOYEE ALLOWANCES	0	0	0	**972**	972		972	
	TOTAL PERSONNEL SERVICES	**$329,969**	**$359,813**	**$369,813**	**$407,337**	**$47,524**	**13.2%**	**$37,524**	**10.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	60,027	18,000	25,036	**18,000**	0	0.0%	(7,036)	-28.1%
	Oil spill pads, printing, dock master boat supplies, rope, piling caps, deck cleats, etc.								
530010	CITY ADMINISTRATION	83,681	94,320	94,320	**103,000**	8,680	9.2%	8,680	9.2%
531001	CREDIT CARD BANK FEE	75,692	42,000	42,000	**42,000**	0	0.0%	0	0.0%
531040	OTHER CONTRACTED SERVICES	11,651	29,000	29,000	**34,000**	5,000	17.2%	5,000	17.2%
540000	TRAINING AND TRAVEL COSTS	0	1,200	2,270	**6,200**	5,000	416.7%	3,930	173.1%
541000	COMMUNICATIONS	900	5,000	5,000	**5,000**	0	0.0%	0	0.0%
	Cellular and iPad service								
542100	EQUIP. SERVICES - REPAIRS	170	0	0	**0**	0		0	
542110	EQUIP. SERVICES - FUEL	0	0	0	**0**	0		0	
543010	ELECTRICITY	36,014	33,001	33,001	**33,001**	0	0.0%	0	0.0%
543020	WATER, SEWER, GARBAGE	49,219	50,000	50,000	**52,250**	2,250	4.5%	2,250	4.5%
544000	RENTALS & LEASES	44,628	30,600	57,600	**57,600**	27,000	88.2%	0	0.0%
	Annual lease of Dock / property from DEP								
545220	SELF INSURANCE CHARGE	24,324	33,469	33,469	**49,432**	15,963	47.7%	15,963	47.7%
546000	REPAIR AND MAINTENANCE	33,696	35,000	51,230	**51,000**	16,000	45.7%	(230)	-0.4%
	Repair / maintenance of decking & pilings, safety, electrical, deck, fuel tank, fire protection, signage								
549020	TECHNOLOGY SVC CHARGE	22,790	24,262	24,262	**31,930**	7,668	31.6%	7,668	31.6%
551000	OFFICE SUPPLIES	789	1,000	1,000	**2,000**	1,000	100.0%	1,000	100.0%
551060	RESALE SUPPLIES	29,595	45,000	54,518	**60,000**	15,000	33.3%	5,482	10.1%
552020	FUEL	1,369,801	2,000,000	1,730,456	**2,000,000**	0	0.0%	269,544	15.6%
552090	OTHER CLOTHING	478	1,000	1,000	**1,000**	0	0.0%	0	0.0%
559000	DEPRECIATION/AMORTIZATION	318,131	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$2,161,585**	**$2,442,852**	**$2,234,162**	**$2,546,413**	**$103,561**	**4.2%**	**$312,251**	**14.0%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDINGS	14,062	25,000	25,000	**0**	(25,000)	-100.0%	(25,000)	-100.0%
560400	MACHINERY EQUIP	0	0	0	**0**	0		0	
570110	PRINCIPAL ON DEBT	305,000	305,000	305,000	**305,000**	0	0.0%	0	0.0%
570120	INTEREST ON DEBT	91,500	76,250	76,250	**68,625**	(7,625)	-10.0%	(7,625)	-10.0%
	TOTAL NON-OPERATING	**$410,562**	**$406,250**	**$406,250**	**$373,625**	**($32,625)**	**-8.0%**	**($32,625)**	**-8.0%**
	TOTAL EXPENSES	**$2,902,117**	**$3,208,915**	**$3,010,225**	**$3,327,375**	**$118,460**	**3.7%**	**$317,150**	**10.5%**

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%	$ 701,500.00	$ 91,500.00	$ 610,000	$ 3,050,000	Extra Pymnt
Year	7	2024	2.50%	$ 686,250.00	$ 76,250.00	$ 610,000	$ 2,440,000	Extra Pymnt
Year	**8**	**2025**	**2.50%**	**$ 366,000.00**	**$ 61,000.00**	**$ 305,000**	**$ 2,135,000**	
Year	9	2026	2.50%	$ 358,375.00	$ 53,375.00	$ 305,000	$ 1,830,000	
Year	10	2027	2.50%	$ 350,750.00	$ 45,750.00	$ 305,000	$ 1,525,000	
Year	11	2028	2.50%	$ 343,125.00	$ 38,125.00	$ 305,000	$ 1,220,000	
Year	12	2029	2.50%	$ 335,500.00	$ 30,500.00	$ 305,000	$ 915,000	
Year	13	2030	2.50%	$ 327,875.00	$ 22,875.00	$ 305,000	$ 610,000	
Year	14	2031	2.50%	$ 320,250.00	$ 15,250.00	$ 305,000	$ 305,000	
Year	15	2032	2.50%	$ 312,625.00	$ 7,625.00	$ 305,000	$ -	
				$ 7,606,862.50	$ 801,862.50	$ 6,805,000		

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

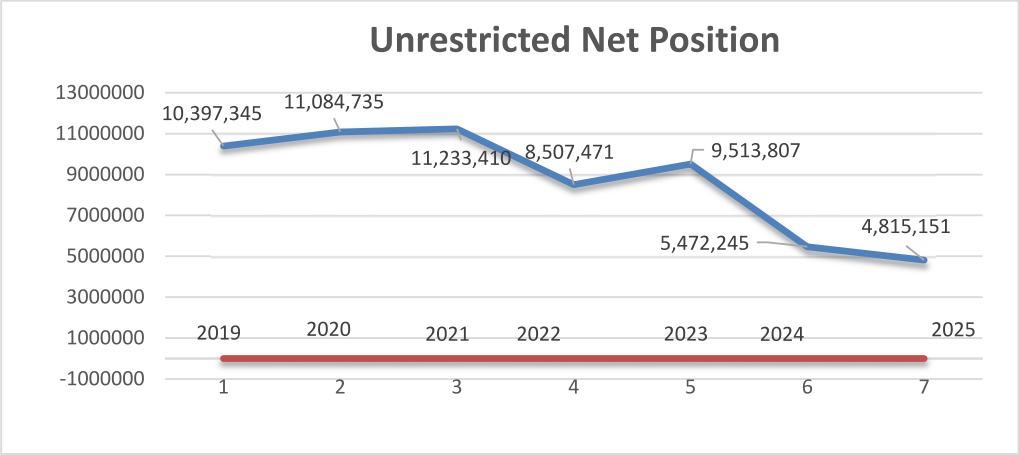
Note: City management made extra prinicipal payments in FY's 2024, 2023 , 2022, 2021, 2020

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STORMWATER FUND
FINANCIAL SUMMARY
Fiscal Year 2024-25

Beginning Balance - Unrestricted Net Position as of September 30, 2023		**9,513,807**
Projected Revenues FY 2023-24		$81,211,374
Projected Expenditures FY 2023-24		$85,252,936
Net Increase/(Decrease) in Net Unrestricted Assets		**($4,041,562)**
Expected Unrestricted Net Position as of September 30, 2024		**$5,472,245**
Add Fiscal Year 2024-25 Budgeted Revenues		
Stormwater Fees	7,770,000	
Other	289,000	
Interest Income	155,000	$8,214,000
Less Fiscal Year 2024-25 Budgeted Expenditures		
Stormwater Division	3,135,873	
Natural Resources Division	1,480,473	
Debt - Principal and Interest	1,899,749	
Capital Projects	2,355,000	$8,871,095
BUDGETED CASH FLOW		**($657,095)**
Projected Unrestricted Net Position as of September 30, 2025		**$4,815,151**



There is a decline in Unrestricted Net Position due to the appropriation of of capital projects. Working capital is $9.85 million as of 9/30/23. Policy requires $993,000 or 3 months of operating expense.

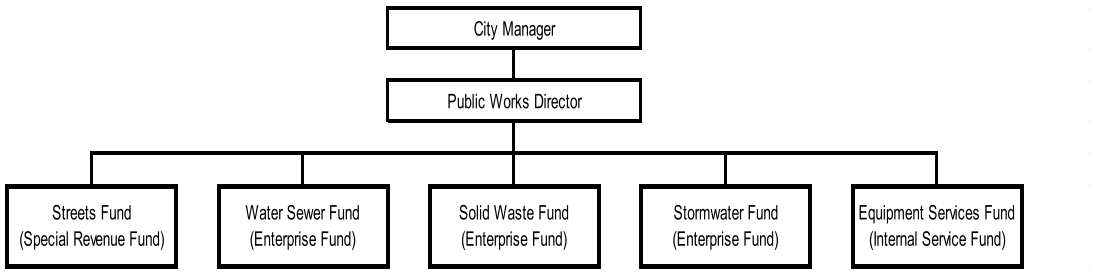
Stormwater Fund

Public Works Department (Fund 470)

Mission Statement: 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. This fund includes Natural Resources who are responsible for monitoring water quality of the stormwater lakes and Naples Bay. Development of the Resiliency program to include system improvements to reduce the effects of nuisance flooding by aiding the discharge of stormwater away from businesses and residences.



2024-25 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:

Monitor and Improve Bays and tributaries, protect beaches and other key waters:

- Monitor and Improve water quality and habitats, including oyster reefs,

seagrass beds, and mangrove areas. The City will also continue to work with Collier County and the Big Cypress Basin to address the influences of the golden gate canal on Naples Bay water quality and habitats.
- Improve flood protection and enhance water quality treatment through the installation of backflow preventers and restoration of stormwater ponds, as well as expansion of reclaimed swales, installation of aerators.

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 regional/community sustainability.
- Continue the construction 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.
- Continue installation of backflow preventers on the City's stormwater outfall pipes to minimize tidal backflows into the storm sewer system as we move to improve our stormwater system by implementing an active pumping system.
- Continue progress on the 2019 Lakes Management Plan and water quality monitoring of the stormwater lakes, and Naples and Moorings Bays.
- Continue monitoring stormwater ponds and lakes for harmful algal blooms (HABs).

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.

2024-25 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 2024-25 is $8,871,095, an increase of $2,075,235 from FY 2023-24.

Revenues
Revenues into the fund total $8,214,000. The primary revenue to the fund is the stormwater fees budgeted at $7.77 million, collected via the bi-monthly utility bill. In June of 2024, City Council approved stormwater utility rate increase of 40%. The monthly fee will increase from $17.32 per Equivalent Residential Unit to $24.25.

Stormwater Fund (continued)

Permitting fees are estimated at $289,000 and interest earnings at $155,000.

Expenditures
Personnel Services cost is $2,583,413, an increase of $434,896 from adopted budget. This includes 3 new positions. Several positions within this fund are shared with the Streets fund (Fund 190).

Operating expenditures total $2,032,933, an increase of $210,590 from FY 2023-24 adopted budget.

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

City Administration (General Fund Reimbursement)	$284,800
Utility Billing Admin Fee	$ 40,000
Water Quality Services	$745,000
Professional Services	$200,000
Road Repairs	$135,000
Operating Supplies	$ 65,000
Equipment Services Repair	$ 90,804
County Landfill (for disposal of street sweeping)	$ 10,000
Technology Service Charge	$ 96,550

Non-operating expenditures total $4,254,749 which includes $2,355,000 in capital costs and estimated loan payments for the Stormwater Outfall Project of $1,899,749.

2024-25 Performance Measures

Description	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
Cleaning & Desilting of Storm Sewer / Drainage Inlets (Man-hours).*	451	2,203	1,500	2,500
Street Sweeping (Miles Per Year)	6,376	7,556	7,500	7,800

* 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 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET
Permits	368,379	360,287	284,000	284,000	**289,000**
Stormwater Fees	5,298,003	5,585,972	5,550,807	5,550,807	**7,770,000**
Loan Proceeds **	0	0	0	27,000,000	**0**
Interest Earned	115,194	227,210	88,000	258,000	**155,000**
Grants*	0	0	20,400,000	46,121,067	**0**
Tranfers In	0	0	0	1,000,000	**0**
FEMA	0	421,905	997,500	769,226	**0**
Other and Sales of Assets	0	6,728	0	228,274	**0**
TOTAL STORMWATER	**$5,781,576**	**$6,602,103**	**$27,320,307**	**$81,211,374**	**$8,214,000**

* Includes: 2022 State Grants of $5M for Outfall Pipe Removal; $1.5 M for Stormwater Lake Restoration; 2023 State Grants of $10 M Outfall Pipe Removal; $1.5 M Stormwater Lake Restoration, $1.6 M Stormwater Outfall Check Valve; 2024 State Grant $25 M Stormwater Outfall project, $1.5M Stormwater Lake Restoration

** 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 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
			NATURAL RESOURCES (6061)	
1	1	1	Natural Resources Manager	110,600
0	0	1	Senior Environmental Specialist	101,252
1	2	1	Environmental Specialist	69,654
1	0	0	Environmental Analyst	0
1	1	1	Project Manager (Lakes)	101,993
0	1	1	Resiliency Project Manager	106,200
0.5	0	0	Project Coordinator / Public Outreach	0
4.5	5	5		489,699
			STORMWATER DIVISION (6002)	
0.75	0.75	0.75	City Engineer (a)	102,960
0.5	1	1	Project Coordinator / Public Outreach	57,983
0.75	0.75	1	Stormwater Deputy Director	153,296
1	0	1	Engineering Aide	68,368
0	0	1	Engineering Coordinator	77,352
0	0	1	Business Analyst	61,938
1	1	1	Plans Review Engineer	79,979
0.75	0.75	1.50	Construction Project Manager (a)	128,739
1	1	1	Operations Supervisor	65,719
2	2	2	Project Manager	203,074
2	2	2	Heavy Equipment Operator	121,262
1	1	1	Utility Technician Sr	57,841
3	3	3	Utility Technician II	140,290
0.75	0.75	0.00	Administrative Coordinator (a)	0
14.50	14.00	17.25		1,318,801
19.00	**19.00**	**22.25**	**Regular Salaries**	**1,808,500**
			Other Salaries	**29,348**
			Overtime	**20,000**
			Employer Payroll Expenses	**725,565**
			Total Personnel Services	**$2,583,413**

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

FISCAL YEAR 2024-25
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY

	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	985,686	1,513,468	1,222,549	**1,808,500**	295,032	19.5%	585,951	47.9%
510300 OTHER SALARIES	11,055	12,660	9,660	**16,980**	4,320	34.1%	7,320	75.8%
510305 PERSONAL LEAVE PAYOUTS	11,254	11,369	11,892	**12,368**	999	8.8%	476	4.0%
510330 EDUCATION REIMBURSEMENT	0	0	0	**0**	0		0	
510040 OVERTIME	42,221	19,500	26,000	**20,000**	500	2.6%	(6,000)	-23.1%
525010 FICA	75,174	100,025	94,464	**137,762**	37,737	37.7%	43,298	45.8%
525030 RETIREMENT CONTRIBUTIONS	132,988	200,087	176,188	**253,471**	53,384	26.7%	77,283	43.9%
525040 LIFE/HEALTH INSURANCE	282,435	281,808	281,808	**330,012**	48,204	17.1%	48,204	17.1%
525070 EMPLOYEE ALLOWANCES	8,690	9,600	9,600	**4,320**	(5,280)	-55.0%	(5,280)	-55.0%
TOTAL PERSONNEL SERVICES	**$1,549,502**	**$2,148,517**	**$1,832,161**	**$2,583,413**	**$434,896**	**20.2%**	**751,252**	**41.0%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	605,031	26,400	68,942	**27,000**	600	2.3%	(41,942)	-60.8%
530010 CITY ADMINISTRATION	201,363	246,340	246,340	**284,800**	38,460	15.6%	38,460	15.6%
530050 COUNTY LANDFILL	0	10,000	0	**10,000**	0	0.0%	10,000	#DIV/0!
530070 SMALL TOOLS	4,760	3,500	4,000	**3,500**	0	0.0%	(500)	-12.5%
530150 UTILITY BILLING ADMIN FEE	40,000	40,000	40,000	**40,000**	0	0.0%	0	0.0%
531000 PROF. SERV/WATER QUALITY	233,443	575,000	600,000	**745,000**	170,000	29.6%	145,000	24.2%
531010 PROFESSIONAL SERVICES	157,342	200,000	190,000	**200,000**	0	0.0%	10,000	5.3%
531005 CREDIT CARD FEES	33,639	24,000	24,000	**24,000**	0	0.0%	0	0.0%
531040 OTHER CONTRACTUAL SERVICES	9,672	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	4,116	6,000	6,000	**6,000**	0	0.0%	0	0.0%
540000 TRAINING & TRAVEL COSTS	4,855	8,000	5,700	**7,000**	(1,000)	-12.5%	1,300	22.8%
541000 COMMUNICATIONS	2,325	1,700	2,400	**2,300**	600	35.3%	(100)	-4.2%
541010 TELEPHONE	2,601	4,000	3,000	**3,500**	(500)	-12.5%	500	16.7%
542100 EQUIP. SERVICES - REPAIR	86,127	60,800	60,800	**90,804**	30,004	49.3%	30,004	49.3%
542110 EQUIP. SERVICES - FUEL	25,977	17,090	17,090	**23,000**	5,910	34.6%	5,910	34.6%
543010 ELECTRICITY	29,867	42,000	37,000	**42,000**	0	0.0%	5,000	13.5%
543020 WATER, SEWER, GARBAGE	1,956	2,500	2,400	**2,500**	0	0.0%	100	4.2%
544020 RENTALS & LEASES	10,320	27,900	80,000	**27,900**	0	0.0%	(52,100)	-65.1%
545220 SELF INSURANCE CHARGE	51,907	128,465	128,465	**85,182**	(43,283)	-33.7%	(43,283)	-33.7%
546000 REPAIR & MAINTENANCE	12,876	22,500	90,000	**21,000**	(1,500)	-6.7%	(69,000)	-76.7%
546040 EQUIPMENT MAINTENANCE	9,401	12,000	12,000	**12,000**	0	0.0%	0	0.0%
546080 LAKE MAINTENANCE	29,838	35,000	50,000	**35,000**	0	0.0%	(15,000)	-30.0%
546120 ROAD REPAIRS	80,997	150,000	100,000	**135,000**	(15,000)	-10.0%	35,000	35.0%
547010 LEGAL ADS	0	500	0	**0**	(500)	-100.0%	0	
549020 TECHNOLOGY SVC CHARGE	74,130	85,021	85,021	**96,550**	11,529	13.6%	11,529	13.6%
551000 OFFICE SUPPLIES	6,002	6,500	6,000	**6,500**	0	0.0%	500	8.3%
552000 OPERATING SUPPLIES	56,455	50,000	70,000	**65,000**	15,000	30.0%	(5,000)	-7.1%
552020 FUEL	1,241	7,000	5,000	**7,000**	0	0.0%	2,000	40.0%
552070 UNIFORMS	4,173	3,000	2,700	**3,000**	0	0.0%	300	11.1%
552090 OTHER CLOTHING	1,624	1,627	1,083	**1,897**	270	16.6%	814	75.2%
554010 MEMBERSHIPS	(565)	5,500	4,500	**5,500**	0	0.0%	1,000	22.2%
559000 DEPRECIATION	2,964,145	0	0	**0**	0		0	
TOTAL OPERATING EXPENSES	**$4,745,618**	**$1,822,343**	**$1,957,441**	**$2,032,933**	**$210,590**	**11.6%**	**75,492**	**3.9%**
NON-OPERATING EXPENSES								
560300 IMPROVEMENTS O/T BUILDING	1,923,668	2,175,000	80,619,664	**1,825,000**	(350,000)	-16.1%	(78,794,664)	-97.7%
560400 MACHINERY/ EQUIPMENT	203,618	0	0	**0**	0		0	
560700 VEHICLES	87,915	650,000	843,670	**530,000**	(120,000)	-18.5%	(313,670)	-37.2%
570110 PRINCIPAL	0	0	0	**954,749**	954,749		954,749	
570120 INTEREST	0	0	0	**945,000**	945,000		945,000	
TOTAL NON-OPERATING EXPENSES	**2,215,201**	**2,825,000**	**81,463,334**	**4,254,749**	**1,429,749**	**50.6%**	**(77,208,585)**	**-94.8%**
TOTAL EXPENSES	**$8,510,321**	**$6,795,860**	**$85,252,936**	**$8,871,095**	**$2,075,235**	**30.5%**	**($76,381,841)**	**-89.6%**

FISCAL YEAR 2024-25
BUDGET DETAIL
STORMWATER DIVISION

470.6002.539

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	653,586	1,052,020	825,172	**1,318,801**	266,781	25.4%	493,629	59.8%
510300	OTHER SALARIES	9,642	11,160	8,160	**13,980**	2,820	25.3%	5,820	71.3%
	On call pay --- nights and weekends								
510305	PERSONAL LEAVE PAYOUTS	9,157	9,167	10,026	**10,427**	1,260	13.7%	401	4.0%
510330	EDUCATION REIMBURSEMENT	0	0	0	**0**	0		0	
510400	OVERTIME	42,221	19,500	26,000	**20,000**	500	2.6%	(6,000)	-23.1%
525010	FICA	50,203	65,342	64,491	**101,054**	35,712	54.7%	36,563	56.7%
525030	RETIREMENT CONTRIBUTIONS	85,588	134,456	117,252	**182,239**	47,783	35.5%	64,987	55.4%
525040	LIFE/HEALTH INSURANCE	215,520	207,648	207,648	**255,852**	48,204	23.2%	48,204	23.2%
525070	EMPLOYEE ALLOWANCES	5,730	6,000	6,000	**2,400**	(3,600)	-60.0%	(3,600)	-60.0%
	TOTAL PERSONNEL SERVICES	**$1,071,646**	**$1,505,293**	**$1,264,749**	**$1,904,753**	**$399,460**	**26.5%**	**$640,004**	**50.6%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	582,737	4,400	46,942	**5,000**	600	13.6%	(41,942)	-89.3%
530010	CITY ADMINISTRATION	201,363	246,340	246,340	**284,800**	38,460	15.6%	38,460	15.6%
530050	COUNTY LANDFILL	0	10,000	0	**10,000**	0	0.0%	10,000	
	Landfill costs for disposal of storm and other debris								
530070	SMALL TOOLS	4,760	3,500	4,000	**3,500**	0	0.0%	(500)	-12.5%
531001	PROF SERC/CREDIT CARD	33,639	24,000	24,000	**24,000**	0	0.0%	0	0.0%
531010	PROFESSIONAL SERVICES	157,342	200,000	190,000	**200,000**	0	0.0%	10,000	5.3%
	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	9,672	20,000	15,000	**20,000**	0	0.0%	5,000	33.3%
	Street sweeper hauling								
531220	INVESTMENT ADVISORY FEES	4,116	6,000	6,000	**6,000**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	2,404	5,000	3,000	**4,000**	(1,000)	-20.0%	1,000	33.3%
541000	TELEPHONE/COMMUNICATIONS	2,601	4,000	3,000	**3,500**	(500)	-12.5%	500	16.7%
542100	EQUIP. SERVICES - REPAIR	80,351	56,000	56,000	**82,291**	26,291	46.9%	26,291	46.9%
542110	EQUIP. SERVICES - FUEL	24,502	16,200	16,200	**22,000**	5,800	35.8%	5,800	35.8%
543010	ELECTRICITY	29,867	42,000	37,000	**42,000**	0	0.0%	5,000	13.5%
543020	WATER, SEWER, GARBAGE	1,956	2,500	2,400	**2,500**	0	0.0%	100	4.2%
544020	EQUIPMENT RENTAL	10,320	27,900	80,000	**27,900**	0		(52,100)	-65.1%
545220	SELF INSURANCE CHARGE	51,907	128,465	128,465	**85,182**	(43,283)	-33.7%	(43,283)	-33.7%
546000	REPAIR & MAINTENANCE	8,358	5,000	80,000	**7,000**	2,000	40.0%	(73,000)	-91.3%
546040	EQUIPMENT MAINTENANCE	9,401	12,000	12,000	**12,000**	0	0.0%	0	0.0%
546080	LAKE MAINTENANCE	29,838	35,000	50,000	**35,000**	0	0.0%	(15,000)	-30.0%
	Floating island maintenance, aerator maintenance, exotic vegetation treatment of lakes								
546120	ROAD REPAIRS	80,997	150,000	100,000	**135,000**	(15,000)	-10.0%	35,000	35.0%
549020	TECHNOLOGY SVC CHARGE	74,130	85,021	85,021	**96,550**	11,529	13.6%	11,529	13.6%
551000	OFFICE SUPPLIES	4,467	4,000	4,000	**4,000**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	56,455	50,000	70,000	**65,000**	15,000	30.0%	(5,000)	-7.1%
	Pipe fittings, valves, manhole covers, inlets, and supplies. Landscape restoration products and services								
552020	FUEL	1,241	7,000	5,000	**7,000**	0	0.0%	2,000	40.0%
552070	UNIFORMS/CLOTHING	4,173	3,000	2,700	**3,000**	0	0.0%	300	11.1%
552090	OTHER CLOTHING	1,624	1,627	1,083	**1,897**	270	16.6%	814	75.2%
554010	MEMBERSHIPS	0	2,000	1,500	**2,000**	0	0.0%	500	33.3%
559000	DEPRECIATION	2,964,145	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$4,472,366**	**$1,190,953**	**$1,309,651**	**$1,231,120**	**$40,167**	**3.4%**	**($78,531)**	**-6.0%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDING	1,917,335	2,175,000	80,238,195	**1,825,000**	(350,000)	-16.1%	(78,413,195)	-97.7%
560400	MACH EQUIP	203,618	0	0	**0**	0		0	
560700	VEHICLES	87,915	650,000	843,670	**530,000**	(120,000)	-18.5%	(313,670)	-37.2%
570110	PRINCIPAL	0	0		**954,749**	954,749		954,749	
570120	INTEREST	0	0		**945,000**	945,000		945,000	
	TOTAL NON-OPERATING EXPENSES	**2,208,868**	**2,825,000**	**81,081,865**	**4,254,749**	**1,429,749**	**50.6%**	**(76,827,116)**	**-94.8%**
	TOTAL EXPENSES	**$7,752,880**	**$5,521,246**	**$83,656,265**	**$7,390,622**	**$1,869,376**	**33.9%**	**($76,265,643)**	**-91.2%**

FISCAL YEAR 2024-25
BUDGET DETAIL
NATURAL RESOURCES DIVISION

470.6061.537

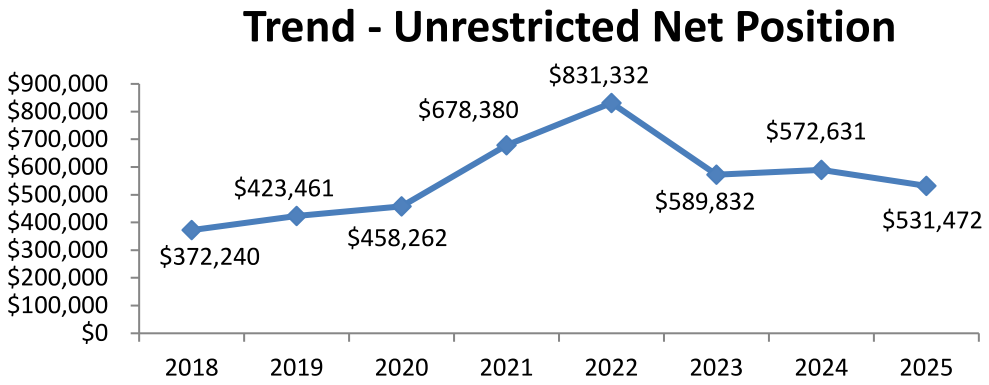
		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	332,101	461,448	397,377	**489,699**	28,251	6.1%	92,322	23.2%
510300	OTHER SALARIES	1,413	1,500	1,500	**3,000**	1,500	100.0%	1,500	100.0%
510305	PERSONAL LEAVE PAYOUTS	2,096	2,202	1,866	**1,941**	(261)	-11.9%	75	4.0%
525010	FICA	24,970	34,683	29,973	**36,708**	2,025	5.8%	6,735	22.5%
525030	RETIREMENT CONTRIBUTIONS	47,400	65,631	58,936	**71,232**	5,601	8.5%	12,296	20.9%
525040	LIFE/HEALTH INSURANCE	66,915	74,160	74,160	**74,160**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	2,960	3,600	3,600	**1,920**	(1,680)	-46.7%	(1,680)	-46.7%
	TOTAL PERSONNEL SERVICES	**$477,855**	**$643,224**	**$567,412**	**$678,660**	**$35,436**	**5.5%**	**$111,248**	**19.6%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	22,294	22,000	22,000	**22,000**	0	0.0%	0	0.0%
	Signs, buoys, markers, water quality supplies, outreach/ education materials and supplies, City Dock slip rental								
531000	PROF SERV/WATER QUALITY	233,443	575,000	600,000	**745,000**	170,000	29.6%	145,000	24.2%
	Climate & Adaption Plan Initiatives - Water Shed Master Plan, Resilience Business Case, Thermal Analysis, Public Outreach materials, water sampling								
540000	TRAINING & TRAVEL COSTS	2,451	3,000	2,700	**3,000**	0	0.0%	300	11.1%
	Conference and Seminars								
541000	COMMUNICATIONS	2,325	1,700	2,400	**2,300**	600	35.3%	(100)	-4.2%
542100	EQUIP. SERVICES - REPAIR	5,776	4,800	4,800	**8,513**	3,713	77.4%	3,713	77.4%
542110	EQUIP. SERVICES - FUEL	1,475	890	890	**1,000**	110	12.4%	110	12.4%
546000	REPAIR & MAINTENANCE	4,517	17,500	10,000	**14,000**	(3,500)	-20.0%	4,000	40.0%
547010	LEGAL ADS	0	500	0	**0**	(500)	-100.0%	0	
551000	OFFICE SUPPLIES	1,536	2,500	2,000	**2,500**	0	0.0%	500	25.0%
554010	MEMBERSHIPS	(565)	3,500	3,000	**3,500**	0	0.0%	500	16.7%
	TOTAL OPERATING EXPENSES	**$273,252**	**$631,390**	**$647,790**	**$801,813**	**$170,423**	**27.0%**	**$154,023**	**23.8%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDING	6,333	0	381,469	**0**	0		(381,469)	-100.0%
560400	MACHINERY & EQUIPMENT	0	0	0	**0**	0		0	
560700	VEHICLES	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**6,333**	**-**	**381,469**	**-**	**-**		**($381,469)**	-100.0%
	TOTAL EXPENSES	**$757,441**	**$1,274,614**	**$1,596,671**	**$1,480,473**	**$205,859**	**16.2%**	**($116,198)**	**-7.3%**

CAPITAL IMPROVEMENT PROJECTS
FUND 470 - STORMWATER ENTERPRISE FUND

CIP NUMBER	PROJECT DESCRIPTION	Requested 2024-25	2025-26	2026-27	2027-28	2028-29
25V02	Citywide Stormwater Improvements	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
25V14	Basin Improvements	725,000	725,000	725,000	725,000	725,000
25V07	Service Truck Replacement	55,000	0	0	120,000	0
25V16	Streets Sweeper Replacement	475,000	0	0	0	500,000
	Citywide Lake Management & Restoration Improvements	0	3,400,000	400,000	5,000,000	0
TOTAL STORMWATER FUND		**2,355,000**	**5,225,000**	**2,225,000**	**6,945,000**	**2,325,000**

TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2024-25

Beginning Balance - Unrestricted Net Position as of September 30, 2023		**$572,631**
Projected Revenues FY 2023-24		995,000
Projected Expenditures FY 2023-24		977,799
Net Increase/(Decrease) in Net Unrestricted Assets		**17,201**
Expected Unrestricted Net Position as of September 30, 2024		**$589,832**
Add Fiscal Year 2024-25 Budgeted Revenues		
Memberships	$220,000	
Daily Play	95,000	
Lessons	501,000	
Ball Machine/Other Income	26,000	
Tournaments	70,000	
Sponsorships	35,000	
Retail Sales	29,000	
Investment Income	15,000	991,000
TOTAL AVAILABLE RESOURCES		**$1,580,832**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Personnel Services	$406,712	
Operating Expenses	482,163	
Capital Expenditures	75,000	
Transfer - Administration	70,280	
Transfer - Self Insurance	15,205	1,049,360
BUDGETED CASH FLOW		**($58,360)**
Projected Unrestricted Net Position as of September 30, 2025		**$531,472**



With working capital of $652,000 as of 9/30/23, this fund meets the policy requirement of $200,000 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 2023-24 Accomplishments:

- 2024 USTA National Outstanding Tennis Facility Award
- Clay In May Tennis Championships hosted 650 participants
- Recovered from Hurricane Ian which included:
  - Replacement of all 8 Chickee Huts framing & thatch
  - Replacement of the facility elevator

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.

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.

2024-2025 Significant Budgetary Issues

Revenue

Total Tennis Fund revenues are $991,000. 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 totaling $165,000. There is also $29,000 expected from the resale of merchandise, which includes racquets, shirts, towels and vending items, and $26,000 for racquet restringing & ball machine rental. There is also expected income from sponsorships of $35,000 and interest earnings of $15,000.

Expenditures

Personnel Services and Operating Expenses for FY 2024-25 are $974,360, an increase of $35,164 over the FY 2023-24 budget.

Personal Services total $406,712, a $17,124 increase from FY 2023-24, this includes adjustments made to salaries.

Operating Expenses total $567,648, which is a $17,950 increase over the FY 2023-24 budget, increases to City Administration, Tech Services & Insurance account for much of this change.

This budget includes capital improvement projects totaling $75,000 for Tennis Center renovations which include a shade structure and drainage improvements.

Tennis Fund

Parks, Recreation, and Facilities (Fund 480)

Revenue Summary

	2023-24 Estimated	2024-25 Projected
Memberships	$220,000	$220,000
Daily Play	$ 95,000	$ 95,000
Tournament Play	$ 70,000	$ 70,000
Lessons/Clinics	$501,000	$501,000
Ball Machine	$ 11,000	$ 11,000
Restrings	$ 15,000	$ 15,000
Retail Sales	$ 25,000	$ 29,000
Sponsorship	$ 40,000	$ 35,000
Investment Income	$ 18,000	$ 15,000
Total	$995,000	$991,000





Tennis Fund

Parks, Recreation, and Facilities (Fund 480)

Tennis Fund Performance Measures

The Parks, Recreation, and Facilities Department developed new performance measures for the FY2024/25 Budget. Please see the updated performance measures below for the Tennis Fund:

Description	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimate	FY 24/25 Target	Trend
Recreation – Tennis Members-Adult	385	385	250	307	310	↑
Measures the number of adult City resident memberships at the Arthur Allen Tennis Center						
Recreation - Tennis Members-Adult	73	105	90	102	105	↑
Measures the number of adult County resident memberships at the Arthur Allen Tennis Center						
Recreation – Tennis Members-Youth	125	125	62	89	100	↑
Measures the number of youth City members at the Arthur Allen Tennis Center.						
Recreation – Tennis Members- Youth	52	55	53	68	70	↑
Measures the number of youth County members at the Arthur Allen Tennis Center						
Recreation – Tennis Members-Executive	83	105	68	74	80	↑
Measures the number of executive City members at the Arthur Allen Tennis Center.						
Recreation – Tennis Members-Executive	30	30	23	31	35	↑
Measures the number of executive County members at the Arthur Allen Tennis Center						
Recreation – Tennis Tournaments	1350	1250	950	1500	1550	↑
Measures the number of tournament participants						
Recreation – Racquet Restrings	$18,150	$16,000	$10,000	$15,000	$15,000	↑
Measures the revenue of tennis racquet restrings staff completes						
Recreation – Guest Tennis Players	$96,600	$93,000	$71,400	$95,000	$97,000	↑
Measures the revenue of guest players at the Arthur Allen Tennis Center						

Tennis Fund

Parks, Recreation, and Facilities (Fund 480)

Description	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Proposed	Trend
Recreation – Tennis Ball Machine Rental	$11,400	$10,100	$10,000	$11,000	$11,000	↔
Measures the revenue of ball machine rentals at Arthur Allen Tennis Center						
Recreation – Specialty Tennis Camp offered at Arthur Allen Tennis Center	12	10	9	12	12	↔
Measures the number of weekly summer camp participants at Arthur Allen Tennis Center						
Recreation – Special Events offered at the Arthur Allen Tennis Center	16	16	16	16	16	↔
Measures the number of special events held at the Arthur Allen Tennis Center throughout the year.						
Recreation – Tennis Junior Lessons	$119,000	$125,000	$102,000	$121,000	$120,000	↑
Measures the revenue weekly attendance at the Arthur Allen Tennis Center throughout the year						
Recreation – Tennis Adult Lessons	$320,000	$380,000	$300,000	$380,000	$385,000	↑
Measures the revenue at the Arthur Allen Tennis Center throughout the year						
Recreation – Tennis Round Robins	32	28	32	28	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 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ESTIMATED ACTUAL	% CHANGE
Memberships	255,452	184,730	220,000	220,000	**220,000**	0	0.0%
Daily Play	93,677	71,467	95,000	95,000	**95,000**	0	0.0%
Tournament Play	52,610	46,726	50,000	70,000	**70,000**	0	0.0%
Lessons/Clinics	504,308	402,177	501,000	501,000	**501,000**	0	0.0%
Ball Machine/Other	10,145	10,708	11,000	11,000	**11,000**	0	0.0%
Retail Sales	29,489	18,670	25,000	25,000	**29,000**	4,000	16.0%
Restrings	16,002	10,022	15,000	15,000	**15,000**	0	0.0%
Sponsorships	33,835	36,280	35,000	40,000	**35,000**	(5,000)	-12.5%
Transfer from the Gen. Fund	47,500	0	0	0	**0**	0	
IAN Reimbursements	0	109,332	0	0	**0**	0	
Investment/Misc Income	10,329	23,207	11,000	18,000	**15,000**	(3,000)	-16.7%
TOTAL TENNIS FUND	**$1,053,346**	**$913,319**	**$963,000**	**$995,000**	**$991,000**	**($4,000)**	**-0.4%**

FUND: 480 TENNIS FUND

TENNIS FUND
FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
1	1	1	Tennis Services Manager	91,583
1	1	1	Tennis Assistant Manager	67,878
0	0	2	Recreation Coordinator	91,373
2.3	2.5	0.5	Recreation Assistant	17,348
4.3	**4.5**	**4.5**	**Regular Salaries**	**268,182**
			Other Salaries/Authorized Compensation	**29,348**
			Overtime	**6,000**
			Employer Payroll Expenses	**103,182**
			Total Personnel Services	**$406,712**

FISCAL YEAR 2024-25
BUDGET DETAIL
PARKS, RECREATION AND FACILITIES
TENNIS FUND

480.0912.572

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	218,892	256,955	243,239	**250,834**	(6,121)	-2.4%	7,595	3.1%
510300	OTHER SALARIES	18,904	2,500	20,192	**20,848**	18,348	733.9%	656	3.2%
510305	PERSONAL LEAVE PAYOUTS	9,475	6,900	8,406	**8,500**	1,600	23.2%	94	1.1%
510400	OVERTIME	3,371	5,500	5,500	**6,000**	500	9.1%	500	9.1%
525010	FICA	18,088	19,883	21,244	**20,931**	1,048	5.3%	(313)	-1.5%
525030	RETIREMENT CONTRIBUTIONS	29,343	37,956	36,177	**39,791**	1,835	4.8%	3,614	10.0%
525040	LIFE/HEALTH INSURANCE	59,474	59,324	59,324	**59,328**	4	0.0%	4	0.0%
525070	EMPLOYEE ALLOWANCES	480	480	480	**480**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$358,028**	**$389,498**	**$394,562**	**$406,712**	**$17,214**	**4.4%**	**$12,150**	**3.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	361,360	10,000	10,000	**10,000**	0	0.0%	0	0.0%
	First aid supplies, trophies, awards							0	
530010	CITY ADMINISTRATION	56,706	64,020	64,020	**70,280**	6,260	9.8%	6,260	9.8%
531010	PROFESSIONAL SERVICES	296,949	376,000	358,000	**376,000**	0	0.0%	18,000	5.0%
	Court reservation system, Instructors and officials for clinics, camps lessons and tournaments.								
540000	TRAVEL & TRAINING	3,682	3,300	3,300	**3,500**	200	6.1%	200	6.1%
541000	COMMUNICATIONS	193	500	500	**500**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	680	1,750	1,750	**1,000**	(750)	-42.9%	(750)	-42.9%
543020	WATER, SEWER, GARBAGE	1,103	1,400	1,400	**1,463**	63	4.5%	63	4.5%
545220	SELF INSURANCE CHARGE	9,239	12,756	12,756	**15,205**	2,449	19.2%	2,449	19.2%
546000	REPAIR AND MAINTENANCE	8,032	10,000	10,170	**10,000**	0	0.0%	(170)	-1.7%
546340	REPAIR & MAINT/LEVEL OF SVC	18,371	23,000	23,000	**25,000**	2,000	8.7%	2,000	8.7%
549020	TECHNOLOGY SVC CHARGE	6,410	5,722	5,722	**7,650**	1,928	33.7%	1,928	33.7%
549050	SPECIAL EVENTS	17,832	21,200	21,200	**26,000**	4,800	22.6%	4,800	22.6%
551000	OFFICE SUPPLIES	1,314	1,500	1,500	**1,500**	0	0.0%	0	0.0%
551060	RESALE SUPPLIES	5,054	12,000	14,161	**14,000**	2,000	16.7%	(161)	-1.1%
551070	RESALE SUPPLIES/RESTRINGS	4,130	5,000	5,208	**5,000**	0	0.0%	(208)	-4.0%
552000	OPERATING SUPPLIES	0	1,000	0	**0**	(1,000)	-100.0%	0	
554010	MEMBERSHIPS/BOOKS	44	550	550	**550**	0	0.0%	0	0.0%
559000	DEPRECIATION/AMORTIZATION	59,350	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$850,448**	**$549,698**	**$533,237**	**$567,648**	**$17,950**	**3.3%**	**$34,411**	**6.5%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDINGS	12,469	50,000	50,000	**75,000**	25,000	50.0%	25,000	50.0%
560400	MACHINERY EQUIP	11,446	0	0	**0**	0		0	
	TOTAL NON-OPERATING	**$23,916**	**$50,000**	**$50,000**	**$75,000**	**$25,000**	**50.0%**	**$25,000**	**50.0%**
	TOTAL EXPENSES	**$1,232,392**	**$989,196**	**$977,799**	**$1,049,360**	**$60,164**	**6.1%**	**$71,561**	**7.3%**

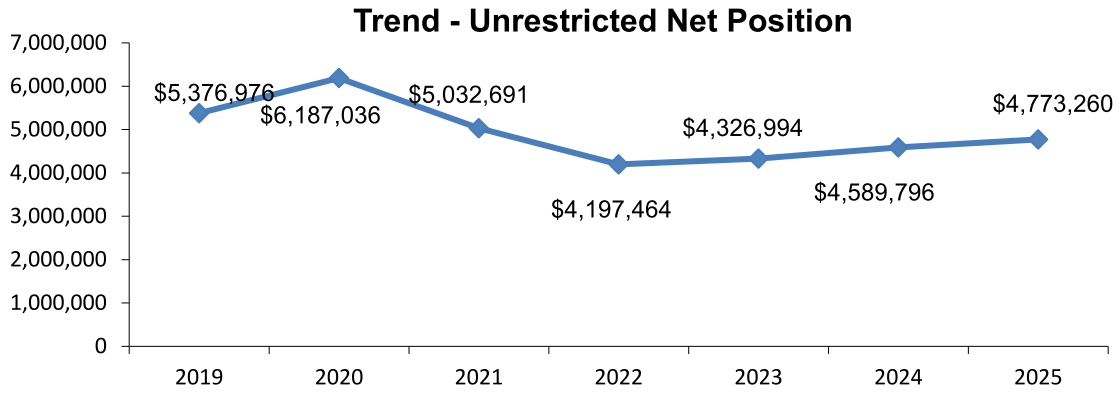
CAPITAL IMPROVEMENT PROJECTS

ARTHUR L. ALLEN TENNIS CENTER TENNIS FUND (Fund 480)

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2024-25	2025-26	2026-27	2027-28	2028-29
25G05	Tennis Facility Shade Structure and Drainage Improv	75,000	0	0	0	0
	Tennis Court Irrigation/Surface Replacement (2 Cts)	0	100,000	100,000	100,000	100,000
TOTAL TENNIS FUND		**75,000**	**100,000**	**100,000**	**100,000**	**100,000**

RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2024-25

Beginning Balance - Unrestricted Net Position as of September 30, 2023		**$4,326,994**
Projected Revenues FY 2023-24		5,101,533
Projected Expenditures FY 2023-24		4,838,731
Net Increase/(Decrease) in Net Unrestricted Assets		**262,802**
Expected Unrestricted Net Position as of September 30, 2024		**$4,589,796**
Add Fiscal Year 2024-25 Budgeted Revenues		
Charges for Services	5,382,135	
Interest Earnings	100,000	5,482,135
TOTAL AVAILABLE RESOURCES		**$10,071,931**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Premiums and Claims	4,938,446	
Claims Management Services	119,500	
Reimbursements & Refunds	(100,000)	
Personnel Services	212,835	
Operating Expenses	17,650	
Transfer - Administration	110,240	5,298,671
BUDGETED CASH FLOW		**183,464**
Projected Unrestricted Net Position as of September 30, 2025		**$4,773,260**



Note: Does not include reserve for future claims of $5.155 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.

2023-24 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 additional Hurricane Ian property damage claims. Insurance recovery is pending.

2024-25 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.

2024-25 Significant Budgetary Issues
The budget for the Risk Management Fund is $5,298,671, a $436,518 increase over the FY 2023-24 budget.

Unrestricted net position is projected to be $4.77 million at the end of FY 2024-25. In addition to this amount, the fund has $5.155 million in restricted reserves for future claims.

Revenues
The primary source of revenue for this internal service fund is the charge to each fund for insurance and risk management. These charges are based on a four-year analysis of loss experience (claims) and risk exposure (number of vehicles, number of employees, and risk related ratings). The budget amount will be charged to each fund throughout the fiscal year. There is $100,000 of revenue budgeted for interest on reserves. The total revenue for FY 2024-25 is $5,482,135, an increase of $380,602.

Expenditures
Personal Services
Personal Services are budgeted at $212,835, an increase of $4,489 from FY 2023-24 budget.

Risk Management Fund

Human Resources Department (continued)

Operating Expenses
Operating costs for the Risk Management Fund are $5,085,836, a $432,029 increase over the FY 2023-24 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	$50,000
Third Party Administrator	$50,000
Actuarial Analyses	$4,500
Independent Risk Consultant	$15,000

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	$1,226,261
FF Cancer Bill	$12,499
General Liability	$1,196,540
Auto and Collision	$568,889
Property Damage	$1,919,257
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.

2024-25 Performance Measures

Description	Actual 2021-22	Actual 2022-21	Estimated 2023-24	Projected 2024-25
Incident Reports Processed	226	212	151	150
Preventable Employee Injuries	10	6	12	10
Preventable Vehicle Accidents	13	10	12	10
Work Comp Medical only Claims	22	24	21	20
Work Comp Lost Time Claims	9	12	10	10
Average Cost per Claim Work Comp Med Only	$1,041	$1,835	$750	$1,200
Average Cost per Claim Work Comp Lost Time	$14,237	$12,342	$10,000	$10,000

FISCAL YEAR 2024-25
RISK MANAGEMENT

	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	% CHANGE
Charges for Services:							
General Fund	1,734,926	1,797,539	2,652,184	2,652,184	2,892,477	240,293	9.1%
Building Permits Fund	92,929	93,238	115,164	115,164	200,908	85,744	74.5%
CRA Fund	67,678	70,280	98,124	98,124	107,105	8,981	9.2%
Streets Fund	321,850	340,436	290,149	290,149	448,299	158,150	54.5%
Water & Sewer Fund	886,045	875,689	1,174,833	1,174,833	1,106,996	(67,837)	-5.8%
Beach Fund	88,751	48,817	61,861	61,861	56,315	(5,546)	-9.0%
Solid Waste Fund	144,776	157,063	210,293	210,293	299,015	88,722	42.2%
City Dock Fund	23,531	24,324	33,469	33,469	49,432	15,963	47.7%
Stormwater Fund	38,098	51,907	128,465	128,465	85,182	(43,283)	-33.7%
Tennis Fund	18,855	9,239	12,756	12,756	15,205	2,449	19.2%
Technology Services Fund	11,241	11,438	19,583	19,583	59,718	40,135	204.9%
Equipment Services Fund	44,530	85,188	154,652	154,652	61,483	(93,169)	-60.2%
Subtotal	3,473,210	3,565,158	4,951,533	4,951,533	5,382,135	430,602	8.7%
Interest Earnings	92,100		101,000	150,000	100,000	(50,000)	-33.3%
Total	**$3,565,310**	**$3,565,158**	**$5,052,533**	**$5,101,533**	**$5,482,135**	**$ 380,602**	**7.5%**

RISK MANAGEMENT
FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
1	1	1	Risk Manager	$155,976
1	**1**	**1**	**Regular Salaries**	**$155,976**
			Employer Payroll Expenses	**56,859**
			Total Personnel Services	**$212,835**

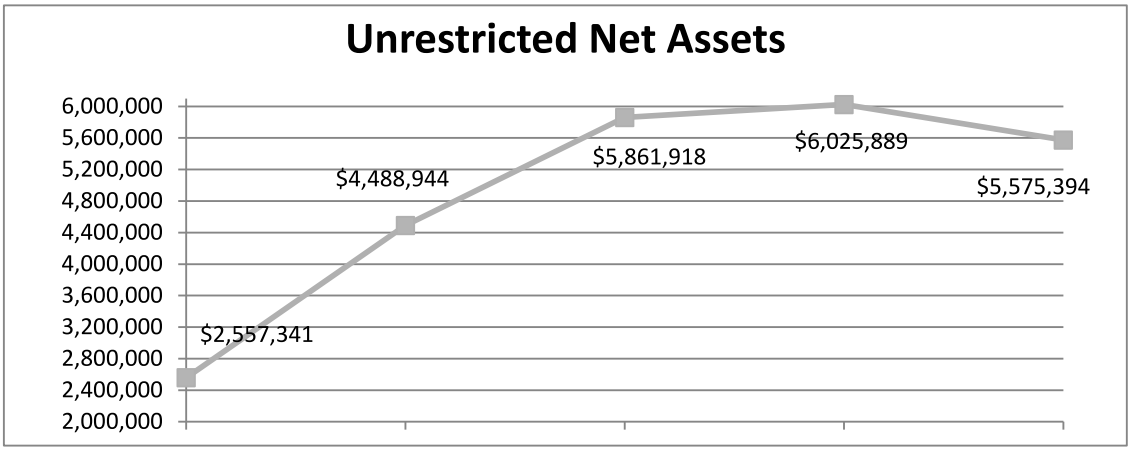
FISCAL YEAR 2024-25
RISK MANAGEMENT

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		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	155,739	149,938	149,938	**155,976**	6,038	4.0%	6,038	4.0%
510305	PERSONL LEAVE PAYOUT	2,435	4,000	2,000	**2,000**	(2,000)	-50.0%	0	0.0%
525010	FICA	11,354	11,725	11,725	**11,997**	272	2.3%	272	2.3%
525030	RETIREMENT CONTRIBUTIONS	21,217	22,451	22,451	**23,350**	899	4.0%	899	4.0%
525040	LIFE/HEALTH INSURANCE	14,923	14,832	14,832	**14,832**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	5,400	5,400	5,400	**4,680**	(720)	-13.3%	(720)	-13.3%
	TOTAL PERSONNEL SERVICES	**$211,067**	**$208,346**	**$206,346**	**$212,835**	**$4,489**	**2.2%**	**$6,489**	**3.1%**
OPERATING EXPENSES									
530010	CITY ADMINISTRATION	91,968	98,730	98,730	**110,240**	11,510	11.7%	11,510	11.7%
531040	OTHER CONTRACTUAL SVCS	143,117	107,330	128,280	**119,500**	12,170	11.3%	(8,780)	-6.8%
	Broker fee $50,000, TPA fee $50,000, actuary $4,500, Risk Consultant $15,000							0	
531070	MEDICAL SERVICES	5,000	5,000	5,000	**5,000**	0	0.0%	0	0.0%
531220	INVESTMENT ADVISORY FEES	4,752	4,500	4,500	**4,500**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	1,856	5,000	5,000	**5,000**	0	0.0%	0	0.0%
	Travel to mediations, seminars and conferences								
541010	TELEPHONE	32	150	150	**150**	0	0.0%	0	0.0%
545010	UNEMP. COMPENSATION (CITYWIDE)	0	3,000	3,000	**3,000**	0	0.0%	0	0.0%
545100	WORKERS COMP STATE ASSESSMENT	9,193	12,000	12,000	**12,000**	0	0.0%	0	0.0%
545110	WORKERS COMP CURRENT YEAR	838,913	1,114,024	1,116,924	**1,226,261**	112,237	10.1%	109,337	9.8%
545120	INSURANCE - CANCER BILL	9,420	10,100	11,363	**12,499**	2,399	23.8%	1,136	10.0%
545200	GEN. LIABILITY & BUS PKG	726,595	1,036,686	1,038,323	**1,196,540**	159,854	15.4%	158,217	15.2%
545210	AUTO COLLISION	248,777	509,579	519,994	**568,889**	59,310	11.6%	48,895	9.4%
545250	PROPERTY AND FLOOD INSURANCE	1,008,679	1,844,708	1,844,708	**1,919,257**	74,549	4.0%	74,549	4.0%
545230	REIMBURSEMENT & REFUNDS	(202,348)	(100,000)	(158,587)	**(100,000)**	0	0.0%	58,587	-36.9%
551000	OFFICE SUPPLIES	1,500	1,500	1,500	**1,500**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	500	500	500	**500**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	200	1,000	1,000	**1,000**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$2,888,157**	**$4,653,807**	**$4,632,385**	**$5,085,836**	**$432,029**	**9.3%**	**$453,451**	**9.8%**
NON-OPERATING EXPENSES									
560400	MACHINERY & EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$3,099,224**	**$4,862,153**	**$4,838,731**	**$5,298,671**	**$436,518**	**9.0%**	**$459,940**	**9.5%**

HEALTH AND EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2024-25

Beginning Balance - Unrestricted Net Position as of September 30, 2023			**$5,861,918**
Projected Revenues FY 2023-24			9,493,718
Projected Expenditures FY 2023-24			9,329,747
Net Increase/(Decrease) in Net Unrestricted Assets			**163,971**
Expected Unrestricted Net Position as of September 30, 2024			**$6,025,889**
Add Fiscal Year 2024-25 Budgeted Revenues			
Health Coverage:	City Paid	6,903,006	
	Employee Paid	1,218,178	
Dental Coverage:	City Paid	211,935	
	Employee Paid	182,484	
Retiree & COBRA	Employee Paid	451,172	
Flexible Spending	Employee Paid	121,205	
Dependent Care	Employee Paid	7,100	
Life Insurance:	City Paid	105,939	
	Employee Paid	120,928	
Vision Insurance	Employee Paid	41,062	
Long Term Disability	City Paid	53,207	
Interest Earnings		80,000	9,496,216
TOTAL AVAILABLE RESOURCES:			**$15,522,105**
Less Fiscal Year 2024-25 Budgeted Expenditures			
Transfer-Administration		202,970	
Contractual Services		348,045	
Dental Premium		448,319	
Stop Loss		1,199,874	
Healthcare Reimbursement		600,000	
Life/Vision/LT & ST Disability		484,798	
Health Paid Claims		5,300,000	
Prescription Claims		1,200,000	
Other Expenditures		162,705	9,946,711
BUDGETED CASH FLOW			**(450,495)**
Projected Unrestricted Net Position as of September 30, 2025			**$5,575,394**



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.

2023-24 Department Accomplishments

- Conducted on-site biometric screenings for employees with 90% participation.
- Provided easier access to City funding through the elimination of the completion of the health risk assessment requirement.
- Increased onsite preventative offerings (dermatology, dental, quarterly chair massages and flu vaccinations)
- Received the 2023 Cigna Healthy Workforce Gold level Designation
- Received the 2023 American Heart Association Workplace Well-Being Gold recognition
- Conducted an Employee Benefits Survey receiving 171 responses and 83 comments.

2024-25 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)

2024-25 Significant Budgetary Issues

Revenues

The budgeted revenues to this fund total $9,496,216. There are two primary sources of revenue to the Employee Benefits Fund.

- City (Employer) contributions to employee benefits, and
- Employee (or former employee) contributions toward benefits

Employer (City) Contributions, budgeted at $7,274,087, are from the Personal Services section of each department. Employee (or former employee) contributions budgeted at $2,142,129 are deducted from an employee's pay or are billed. In addition to premiums, there is $80,000 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 $9,946,711, an increase of $807,484 from the FY 2023-24 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
- ✓ Short Term Disability Insurance (new FY24/25)
- ✓ Accidental Death & Disability (AD&D)

Health Claims expenses, the largest expense in this fund, are budgeted at $5.3 million. Prescription Claims are budgeted at $1.2 million. Budgeted costs are determined through annual actuarial studies.

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

2024-25 Performance Measures

Description	Actual 2020-21	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
Healthy Habits Reimbursement Participation	85	82	80	86	90
Total Health Engagement	61%	50%	52%	58%	60%
Preventative Care Utilization	55%	56%	54%	57%	60%
EAP utilization/Overall Presentation Rate*	34%	13%*	12.6%*	15%	15%

*EAP utilization/Overall Presentation Rate calculation methodology changed 2021-2022

FISCAL YEAR 2024-25
REVENUE DETAIL
EMPLOYEE BENEFITS FUND

	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	% CHANGE
CITY FUNDED BENEFITS						
Health Insurance	7,373,362	6,750,328	6,750,328	6,903,006	152,678	2.3%
Life Insurance	209,241	95,965	95,965	105,939	9,974	10.4%
Long-Term Disability	69,850	67,034	67,034	53,207	(13,827)	-20.6%
Dental	(241)	189,132	189,132	211,935	22,803	12.1%
Total City Funded Portion	**$7,652,213**	**$7,102,459**	**$7,102,459**	**$7,274,087**	**$171,628**	**2.4%**
EMPLOYEE- FUNDED BENEFITS						
Health Insurance (Employee Portion)	1,180,552	1,191,234	1,191,234	1,218,178	26,944	2.3%
Employee Flexible Spending	125,259	201,750	201,750	121,205	(80,545)	-39.9%
Retiree/Cobra Premiums	451,842	511,993	511,993	451,172	(60,821)	-11.9%
Dependent Care	16,300	14,500	14,500	7,100	(7,400)	-51.0%
Life Insurance	104,973	104,399	104,399	120,928	16,529	15.8%
Vision Insurance	38,567	39,197	39,197	41,062	1,865	4.8%
Dental	236,464	203,186	203,186	182,484	(20,702)	-10.2%
Total Employee Funded Portion	**$2,153,956**	**$2,266,259**	**$2,266,259**	**$2,142,129**	**-$124,130**	**-5.5%**
OTHER REVENUE						
Interest Earnings	57,973	25,000	125,000	80,000	(45,000)	-36.0%
Total Other	**$57,973**	**$25,000**	**$125,000**	**$80,000**	**($45,000)**	**-36.0%**
Total All Sources	**$9,864,142**	**$9,393,718**	**$9,493,718**	**$9,496,216**	**$2,498**	**0.0%**

FISCAL YEAR 2024-25
BUDGET DETAIL
EMPLOYEE BENEFITS FUND

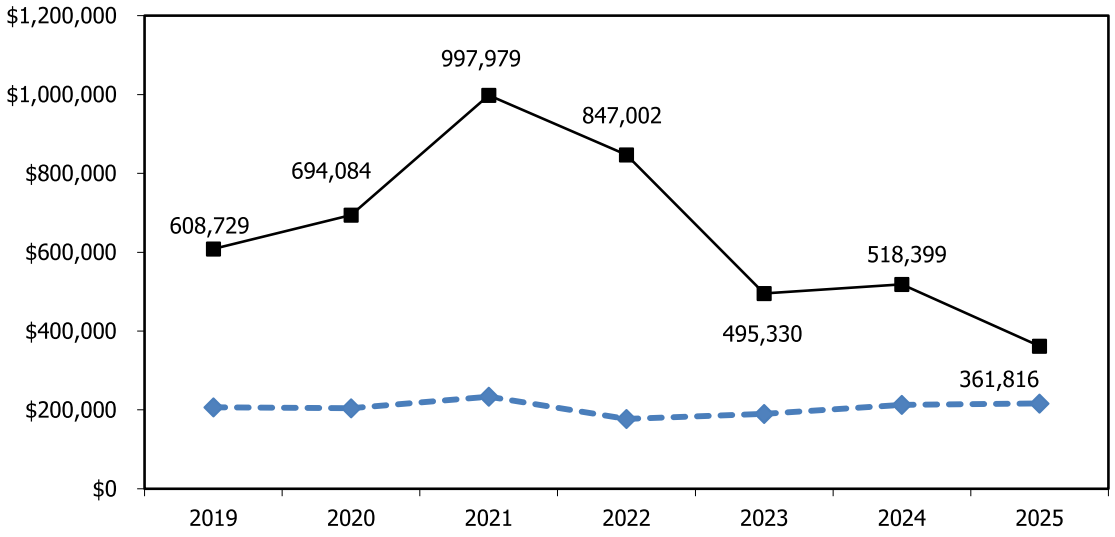
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		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530010	CITY ADMINISTRATION	195,803	200,210	200,210	**202,970**	2,760	1.4%	2,760	1.4%
531040	OTHER CONTRACTUAL SERVICES	327,722	339,150	339,150	**348,045**	8,895	2.6%	8,895	2.6%
	Broker Fee $79,570; ASO Fee $246,466; EAP $5,090; PPACA $3,104; Embarc $11,452; PSST $2,363							0	
531080	DENTAL INSURANCE	437,972	437,485	444,946	**448,319**	10,834	2.5%	3,373	0.8%
531130	STOP LOSS PREMIUM	1,298,298	1,526,997	1,565,808	**1,199,874**	(327,123)	-21.4%	(365,934)	-23.4%
531140	LONG TERM DISABILITY	67,604	67,034	75,982	**53,207**	(13,827)	-20.6%	(22,775)	-30.0%
531150	LIFE INSURANCE	314,556	282,104	317,404	**307,201**	25,097	8.9%	(10,203)	-3.2%
531160	VISION INSURANCE	38,718	39,197	39,197	**41,062**	1,865	4.8%	1,865	4.8%
531160	SHORT TERM DISABILITY	0	0	0	**83,328**	83,328		83,328	
531220	INVESTMENT ADVISORY FEES	1,153	2,000	2,000	**2,000**	0	0.0%	0	0.0%
545020	HEALTH PAID CLAIMS	5,895,168	4,400,000	4,400,000	**5,300,000**	900,000	20.5%	900,000	20.5%
545030	SCRIPT CARD EXPENSES	239,262	1,100,000	1,100,000	**1,200,000**	100,000	9.1%	100,000	9.1%
545050	HEALTHCARE REIMBURSEMENT	529,067	600,000	600,000	**600,000**	0	0.0%	0	0.0%
545060	EMPLOYEE FLEX	142,075	216,250	216,250	**128,305**	(87,945)	-40.7%	(87,945)	-40.7%
545090	HEALTH REIMBURSE/FITNESS	30,210	28,800	28,800	**32,400**	3,600	12.5%	3,600	12.5%
545230	REIMBURSEMENTS & REFUNDS	(1,090,690)	(100,000)	0	**0**	100,000		0	
	TOTAL OPERATING EXPENSES	**$8,426,918**	**$9,139,227**	**$9,329,747**	**$9,946,711**	**$807,484**	**8.8%**	**$616,964**	**6.6%**
	TOTAL EXPENSES	**$8,426,918**	**$9,139,227**	**$9,329,747**	**$9,946,711**	**$807,484**	**8.8%**	**$616,964**	**6.6%**

TECHNOLOGY SERVICES
FINANCIAL SUMMARY
FISCAL YEAR 2024-25

Beginning Balance - Unrestricted Net Position as of September 30, 2023		**495,330**
Projected Revenues FY 2023-24		$4,390,020
Projected Expenditures FY 2023-24		4,366,951
Net Increase/(Decrease) in Net Unrestricted Assets		**$23,069**
Expected Unrestricted Net Position as of September 30, 2024		**$518,399**
Add Fiscal Year 2024-25 Budgeted Revenues		
Charges for Services	4,062,400	
Interest Earnings	15,000	
State Grant	0	4,077,400
TOTAL AVAILABLE RESOURCES		**$4,595,799**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Personnel Services	1,343,249	
Operating Expenses	1,964,306	
Transfer - City Administration	136,710	
Transfer - Self Insurance	59,718	
Capital Expenditures	730,000	$4,233,983
BUDGETED CASH FLOW		**($156,583)**
Projected Unrestricted Net Position as of September 30, 2025		**$361,816**

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 in support of the City's overall vision and by providing technology support to all City Departments as they meet their goals by providing them with the tools needed to improve their efficiency, work products and ways to interact with the public. We do this by:

- Partnering with internal and external stakeholders to understand their technology needs and implement initiatives to enhance the quality of life for our residents.
- Leading efforts to implement emerging technologies to advance the City's/Department's objectives.
- Optimizing the use of on premise vs. cloud solutions to deliver the best value to the City.
- Continuing to enhance security, integrity, reliability and availability of the City's networks and data.
- Demonstrating technical and operational excellence through a commitment to professionalism and continuous improvement.
- Maintaining the highest level of protection of technology assets with a goal to mitigate the threats that the City faces.

Our Customers

Technology Services understands that the services we provide are for the citizens of the City. Our 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 critical 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, technical infrastructure, software and security intelligence sharing has never been greater. Technology Services understands these needs and is working closely with the Collier County Sherriff's Office (CCSO) in support of Public Safety services and actively engages 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, and assisting all City Departments meet their goals we work to:

- Ensure the City's network and technology ecosystem is designed and maintained with the objective of maximum performance, ease of use, reliability, and survivability.
- Build a technology ecosystem that is resilient with appropriate redundancy to mitigate single points of failure.
- Continue 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 Public Safety 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.
- Provide technology solutions and infrastructure that are resistant to the effects of climate change and assist the City in identifying mitigation strategies.
- 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 in real time. Technology Services must continue to 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.

Technology Services Fund

Technology Services Department (continued)

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 advantageous to do so.

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 globally 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 & educate 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 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
1	1	1	Technology Services Director	151,709
0	1	1	Technology Svcs Deputy Director	134,595
1	1	1	Senior IT Technician *	95,503
1	0	0	Network Specialist	0
1	1	1	Security Adminstrator	105,494
1	1	1	GIS Coordinator	66,269
1	1	1	Administrative Coordinator	59,692
1	1	1	Video Program & Production Mgr	105,796
0	0	1	Public Safety Technician	65,000
1	1	1	Applications Anayst	61,421
0	1	1	IT Technician	60,855
8	**9**	**10**	**Regular Salaries**	**$906,334**
			Other Salaries & Wages	**24,000**
			Overtime	**60,000**
			Employer Payroll Expenses	**352,915**
			Total Personnel Services	**$1,343,249**

* Ttle changed in FY24 from Sr. Network Specialist

FISCAL YEAR 2024-25
BUDGET DETAIL
TECHNOLOGY SERVICES

FUND 520
520.8082.590

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	626,340	812,532	744,974	**906,334**	93,802	11.5%	161,360	21.7%
510300	OTHER SALARIES *(On-Call Pay)*	13,559	13,840	25,000	**4,000**	(9,840)	-71.1%	(21,000)	-84.0%
510305	PERSONAL LEAVE PAYOUTS	17,430	18,302	24,831	**20,000**	1,698	9.3%	(4,831)	-19.5%
510400	OVERTIME	63,819	37,000	37,000	**60,000**	23,000	62.2%	23,000	62.2%
525010	FICA	53,531	66,728	60,990	**73,431**	6,703	10.0%	12,441	20.4%
525030	RETIREMENT CONTRIBUTIONS	74,868	113,548	103,798	**123,724**	10,176	9.0%	19,926	19.2%
525040	LIFE/HEALTH INSURANCE	89,412	133,488	118,656	**148,320**	14,832	11.1%	29,664	25.0%
525070	EMPLOYEE ALLOWANCES	7,980	7,680	7,680	**7,440**	(240)	-3.1%	(240)	-3.1%
	TOTAL PERSONNEL SERVICES	**$946,938**	**$1,203,118**	**$1,122,929**	**$1,343,249**	**$140,131**	**11.6%**	**$220,320**	**19.6%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	19,039	20,000	65,000	**70,000**	50,000	250.0%	5,000	7.7%
530010	CITY ADMINISTRATION	76,549	95,320	95,320	**136,710**	41,390	43.4%	41,390	43.4%
530310	TV VIDEO PRODUCTION	0	30,000	30,000	**68,000**	38,000		38,000	126.7%
531010	PROFESSIONAL SERVICES	377,557	575,000	490,000	**485,000**	(90,000)	-15.7%	(5,000)	-1.0%
	Managed Services ($204,000), Sentinel special projects ($96,000), IFSS ($96,000), etc.								
540000	TRAINING & TRAVEL COSTS	0	10,000	10,000	**15,000**	5,000	50.0%	5,000	50.0%
	Tyler Conference, Online training								
541000	COMMUNICATIONS	14,211	30,000	30,000	**30,000**	0	0.0%	0	0.0%
541020	TECHNOLOGY COMMUNICATIONS	54,057	118,200	118,200	**125,000**	6,800	5.8%	6,800	5.8%
	ISP for primary, redundant fiber, fiber to city facilities and wireless carrier								
542100	EQUIP. SERVICES - REPAIRS	4,348	2,000	2,000	**6,306**	4,306	215.3%	4,306	215.3%
542110	EQUIP. SERVICES - FUEL	1,121	1,780	1,780	**2,000**	220	12.4%	220	12.4%
545220	SELF INSURANCE CHARGE	11,438	19,583	19,583	**59,718**	40,135	204.9%	40,135	204.9%
546000	REPAIR & MAINTENANCE	191,104	225,000	225,000	**400,000**	175,000	77.8%	175,000	77.8%
	Tyler maintenance for all modules								
546160	HARDWARE MAINTENANCE	147,903	160,000	161,089	**170,000**	10,000	6.3%	8,911	5.5%
546170	SOFTWARE MAINTENANCE	867,743	450,000	450,000	**550,000**	100,000	22.2%	100,000	22.2%
	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	3,391	8,300	8,300	**7,000**	(1,300)	-15.7%	(1,300)	-15.7%
552000	OPERATING SUPPLIES	12,060	12,000	18,000	**16,000**	4,000	33.3%	(2,000)	-11.1%
552520	MINOR OPERATING EQUIPMENT	25,318	30,000	15,000	**20,000**	(10,000)	-33.3%	5,000	33.3%
559000	DEPRECIATION	192,356	0		**0**			0	
	TOTAL OPERATING EXPENSES	**$1,998,195**	**$1,787,183**	**$1,739,272**	**$2,160,734**	**$373,551**	**20.9%**	**$421,462**	**24.2%**
NON-OPERATING EXPENSES									
560300	BUILDING AND IMPROVEMENTS	125,298	0	0	**0**	0		0	
560400	MACHINERY & EQUIPMENT	449,502	1,015,000	1,492,118	**585,000**	(430,000)	-42.4%	(907,118)	-60.8%
560700	VEHICLES	80,761	0	0	**30,000**	30,000		30,000	
560800	COMPUTER SOFTWARE	0	0	12,632	**115,000**	115,000		102,368	810.4%
	TOTAL NON-OPERATING EXPENSES	**$655,562**	**$1,015,000**	**$1,504,750**	**$730,000**	**($285,000)**	**-28.1%**	**($774,750)**	**-51.5%**
	TOTAL EXPENSES	**$3,600,695**	**$4,005,301**	**$4,366,951**	**$4,233,983**	**$228,682**	**5.7%**	**($132,968)**	**-3.0%**

CAPITAL IMPROVEMENT PROJECTS
TECHNOLOGY SERVICES FUND (Fund 520)

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2024-25	2025-26	2026-27	2027-28	2028-29
25T08	Security Camera Refresh	100,000	160,000	160,000	170,000	170,000
25T04	PC/Laptop Replacement Program	50,000	0	0	375,000	375,000
25T06	Network Switch Refresh	20,000	50,000	55,000	55,000	55,000
25T12	Security Camera Storage Refresh	100,000	0	0	0	100,000
25T07	Wi-Fi Hardware Refresh	45,000	45,000	50,000	50,000	55,000
25T05	Supplemental Data Center Cooling	120,000	0	0	0	60,000
24T02	Hyper-V Virtual Host Servers Refresh	115,000	0	0	0	0
24T09	Internet Redundancy (BGP)	50,000	0	0	0	0
24T10	Network Access Control (NAC)	100,000	0	0	0	0
25T17	Department Vehicle (Explorer)	30,000	0	0	0	0
	Upgrade Technology Infrastructure:					
	- Data Center Redundancy	0	0	0	0	200,000
	- Backup & Recovery	0	130,000	150,000	150,000	155,000
	- Access Controls (Building)	0	0	0	0	0
	- UPS Refresh	0	0	45,000	45,000	45,000
	Firewall Refresh	0	0	0	220,000	220,000
	Phone System Upgrade	0	0	0	300,000	0
	Monitor Refresh	0	0	30,000	30,000	0
	Storage Area Network Refresh	0	150,000	160,000	0	0
	Fiber Optic Ring (Redundancy)	0	200,000	200,000	200,000	200,000
	Newtork Infrastructure Refresh (IDF)	0	0	350,000	0	0
TOTAL TECHNOLOGY SERVICES FUND		**730,000**	**735,000**	**1,200,000**	**1,595,000**	**1,635,000**

FISCAL YEAR 2024-25
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION

Charges to	BUDGET FY 20-21	BUDGET FY 21-22	BUDGET FY 22-23	BUDGET FY 23-24	BUDGET FY 24-25	Increase/ (Decrease)
General Fund	1,220,590	1,194,110	1,975,030	2,314,145	2,652,300	338,155
Building Permits Fund	232,540	222,360	361,610	420,687	474,510	53,823
CRA Fund	1,740	1,690	2,900	2,614	5,710	3,096
Streets Fund	40,220	43,400	73,210	78,760	95,940	17,180
Water & Sewer Fund	247,430	247,260	422,060	466,319	545,080	78,761
Beach Parking Fund	20,030	21,800	35,670	42,560	47,020	4,460
Solid Waste Fund	26,890	26,570	41,790	46,486	54,760	8,274
City Dock Fund	15,390	14,880	22,790	24,262	31,930	7,668
Storm Water Fund	43,650	46,500	74,130	85,021	96,550	11,529
Tennis Fund	3,790	3,670	6,410	5,722	7,650	1,928
Equipment Services Fund	26,590	24,600	39,150	45,444	50,950	5,506
Total	**1,878,860**	**1,846,840**	**3,054,750**	**3,532,020**	**4,062,400**	**530,380**

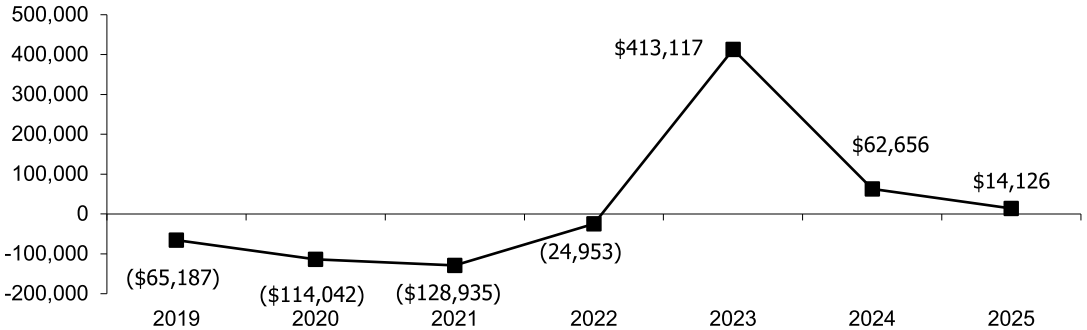
	Expected	Budgeted
Interest Earnings	30,000	15,000
State Grants	828,000	0
Total Revenue	**4,390,020**	**4,077,400**

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 2024-25

Beginning Balance - Unrestricted Net Position as of September 30, 2023		**$413,117**
Projected Revenues FY 2023-24		2,998,527
Projected Expenditures FY 2023-24		3,348,988
Net Increase/(Decrease) in Net Unrestricted Assets		**($350,461)**
Expected Unrestricted Net Position as of September 30, 2024		**$62,656**
Add Fiscal Year 2024-25 Budgeted Revenues		
Charges for Services:		
Charges to Other Funds/Fuel	849,439	
Charges to Other Funds/Maintenance	3,582,318	
Collier EMS/Naples Airport	110,000	
Other Revenue	6,000	4,547,757
TOTAL AVAILABLE RESOURCES		$4,610,413
Less Fiscal Year 2024-25 Budgeted Expenditures		
Personnel Services	1,001,936	
Operations & Maintenance	1,802,508	
Transfer - Self Insurance	61,483	
Administrative Fee - General Fund	169,410	
Transfer - Technology Services	50,950	
Capital Expenditures	1,510,000	4,596,287
BUDGETED CASH FLOW		**($48,530)**
Projected Unrestricted Net Position as of September 30, 2025		**$14,126**

Trend - Unrestricted Net Position



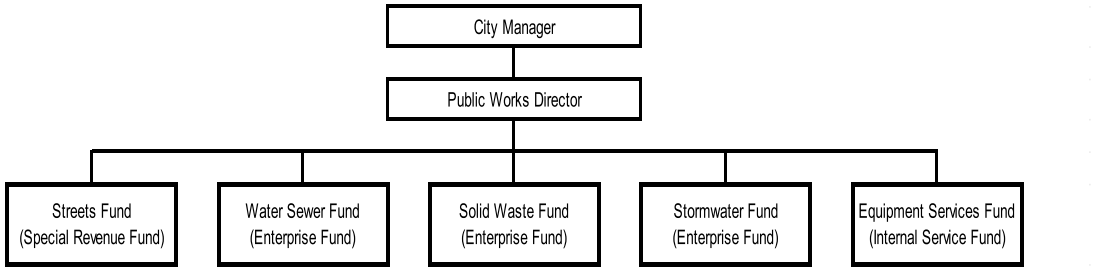
Equipment Services Fund

Public Works Department (Fund 530)

Mission Statement: To provide high class service and repair to the vehicles and equipment operated and owned by each of the departments of the City of Naples, thus enabling staff to perform the necessary functions of the City.

The Public Works Department operates in five separate funds: Streets Fund, Water & Sewer Fund, Solid Waste Fund, Stormwater 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.



2024-25 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:

- Adopted Fleet Maintenance Management Software (Faster) which generates automatic email notifications for items such as upcoming vehicle expirations, scheduled appointment confirmations, and for when preventative maintenance (PM) is due on an asset. This will reduce vehicle costs and enhance efficiencies which extend the life of the vehicle, which is better for the environment.
- 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 six (6) automotive technicians to receive Emergency Vehicle Technician (EVT) training and Ford Diagnostic & Repair System Training to maintain certifications for maintaining City fleet 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.

2024-25 Significant Budgetary Issues

The budget for the Equipment Services Fund is $4,596,287, an increase of $1,511,304 from the FY 2023-24 adopted budget.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. The total revenue is budgeted at $4,547,757. 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 135,853 gallons of gasoline and 105,175 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.

Expenditures

Personal Services

This fund has ten full-time employees. The FY 2024-25 budget for personal services is $1,001,936 which is an $8,917 increase from FY 2023-24.

Operating Costs

Operating and capital expenditures of this fund total $5,594,351 which is an increase of $1,502,387 from FY 2023-24. This is mainly attributable to an increase of $1.4 million in capital expenses.

The most significant expenses are:

Sublet repairs	$ 275,000
Operating Supplies	$ 300,000
Fuel	$ 849,438
City Administrative Costs	$ 169,410
Tires	$ 150,000

Equipment Services Fund (continued)

2024-25 Performance Measures

Description	Actual 2021-22	Actual 2022-23	Estimated 2023-24	Projected 2024-25
Preventive Maintenance services performed annually	181	201	220	240
Work orders completed annually	1,751	1,891	1,900	1,900
Number of vehicles/equipment replaced annually	22	31	25	20

FUND 530 EQUIPMENT SERVICES

UTILITIES DEPARTMENT

FISCAL YEAR 2024-25

2023 Adopted	2024 Adopted	2025 Proposed	JOB TITLE	FY 2025 Proposed
1	1	1	Equipment Services Superintendent	103,137
1	1	1	Equipment Services Supervisor	70,676
3	3	3	Lead Mechanic	236,771
2	3	3	Mechanic	147,364
1	1	1	Auto Parts Controller	54,592
1	1	1	Service Worker III	42,000
9	**10**	**10**	**Regular Salaries**	**$654,540**
			Other Salaries/Authorized Compensation	**38,190**
			Overtime	**16,500**
			Employer Payroll/Other Expenses	**292,706**
			Total Personnel Services	**$1,001,936**

Equipment Services Fund
Revenue and Interdepartmental Billings

Fund	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET
General Fund	887,900	1,035,205	1,034,367	1,015,172	**1,474,526**
Building Permits	34,000	57,250	74,500	52,473	**87,674**
Streets Fund	45,000	47,680	47,680	60,000	**89,773**
CRA	0	0	0	0	**6,600**
Water & Sewer Fund	467,500	607,115	607,115	568,473	**897,579**
Beach Fund	37,500	52,026	50,010	46,911	**83,749**
Solid Waste Fund	817,500	1,101,095	1,101,095	1,047,199	**1,654,386**
Storm Water Fund	63,000	78,552	78,552	77,890	**113,804**
Tennis Fund	1,500	1,750	1,750	1,750	**1,000**
Technology Services Fund	600	3,500	3,819	3,780	**8,306**
Equipment Services Fund	6,500	9,500	6,000	6,722	**14,360**
Total Chargebacks	2,361,000	2,993,673	3,004,888	2,880,369	**4,431,757**
Collier EMS/Naples Airport	0	109,450	109,450	108,158	**110,000**
Total Charges	**$2,361,000**	**$3,103,123**	**$3,114,338**	**$2,988,527**	**$4,541,757**
Other Revenue Sources					
Interest Income	179	0	0	10,000	**6,000**
Insurance Reimbursements	0	0	348,317	0	**0**
Total Other Sources	**$179**	**$0**	**$348,317**	**$10,000**	**$6,000**
Total All Sources	**$2,361,179**	**$3,103,123**	**$3,462,655**	**$2,998,527**	**$4,547,757**

FISCAL YEAR 2024-25
BUDGET DETAIL
EQUIPMENT SERVICES FUND

530.1302.590

		FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	546,033	654,383	596,772	**654,540**	157	0.0%	57,768	9.7%
510300	OTHER SALARIES	16,127	27,000	20,000	**31,980**	4,980	18.4%	11,980	59.9%
	Standby pay $240 x 52 weeks and ASE/EVT certification bonuses per union contract								
510305	PERSONAL LEAVE PAYOUT	3,335	3,500	5,915	**6,210**	2,710	77.4%	295	5.0%
510400	OVERTIME	14,676	15,000	22,000	**16,500**	1,500	10.0%	(5,500)	-25.0%
525010	FICA	42,379	48,163	43,756	**48,280**	117	0.2%	4,524	10.3%
525030	RETIREMENT CONTRIBUTIONS	75,728	95,213	87,724	**94,666**	(547)	-0.6%	6,942	7.9%
525040	LIFE/HEALTH INSURANCE	118,978	148,320	133,488	**148,320**	0	0.0%	14,832	11.1%
525070	EMPLOYEE ALLOWANCES	1,220	1,440	1,440	**1,440**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$818,476**	**$993,019**	**$911,095**	**$1,001,936**	**$8,917**	**0.9%**	**$90,841**	**10.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	285,954	4,000	88,065	**7,000**	3,000	75.0%	(81,065)	-92.1%
530010	CITY ADMINISTRATION	134,274	148,770	148,770	**169,410**	20,640	13.9%	20,640	13.9%
530070	TOOL ALLOWANCE	1,301	3,000	3,000	**3,500**	500	16.7%	500	16.7%
531040	OTHER CONTRACTUAL SVCS	12,799	14,000	21,000	**110,050**	96,050	686.1%	89,050	424.0%
	Annual software support - FASTER Fleet, Mack Truck, Mitchell On-Demand (repair manuals), Ford, MyEkos								
540000	TRAINING & TRAVEL COSTS	981	3,450	6,360	**5,400**	1,950	56.5%	(960)	-15.1%
541000	COMMUNICATIONS	2,280	2,350	2,350	**2,100**	(250)	-10.6%	(250)	-10.6%
542100	EQUIP. SERVICES -REPAIRS	30,864	4,722	4,722	**11,360**	6,638	140.6%	6,638	140.6%
542110	EQUIP. SERVICES -FUEL	2,932	4,005	2,000	**3,000**	(1,005)	-25.1%	1,000	50.0%
543010	ELECTRICITY	14,575	17,000	20,000	**22,500**	5,500	32.4%	2,500	12.5%
543020	WATER, SEWER, GARBAGE	15,295	16,200	20,500	**23,700**	7,500	46.3%	3,200	15.6%
545220	SELF INSURANCE CHARGE	85,188	154,652	154,652	**61,483**	(93,169)	-60.2%	(93,169)	-60.2%
546000	REPAIR AND MAINTENANCE	7,862	10,000	13,000	**12,000**	2,000	20.0%	(1,000)	-7.7%
	Fuel site, building and wash rack maintenance & repairs								
546030	EQUIP. MAINTENANCE	4,520	6,000	6,000	**6,000**	0	0.0%	0	0.0%
	Annual fire system testing/maintenance (fuel site) and air compressor maintenance								
546100	SUBLET REPAIRS	317,173	245,000	306,060	**275,000**	30,000	12.2%	(31,060)	-10.1%
	Hydraulic repairs, pump testing, welding, body repairs, transmission rebuilds, engine repairs, generator maintenance								
549020	TECHNOLOGY SVC CHARGE	39,150	45,444	45,444	**50,950**	5,506	12.1%	5,506	12.1%
549080	HAZARDOUS WASTE DISPOSAL	3,290	3,500	3,500	**3,500**	0	0.0%	0	0.0%
551000	OFFICE SUPPLIES	508	1,000	1,000	**1,500**	500	50.0%	500	50.0%
552000	OPERATING SUPPLIES	329,320	265,000	298,258	**300,000**	35,000	13.2%	1,742	0.6%
	Repair parts for City vehicles and equipment; brakes, lubricants, filters, wipers, headlights, steering/suspension, etc								
552020	FUEL	680,140	878,918	820,000	**849,438**	(29,480)	-3.4%	29,438	3.6%
	Est. 135,853 gallons of gas @ $2.89 per gallon; 105,175 gallons of diesel @ $3.29: includes 15% contingency								
552060	TIRES	84,115	140,000	144,607	**150,000**	10,000	7.1%	5,393	3.7%
552070	UNIFORMS	3,344	4,000	4,100	**4,750**	750	18.8%	650	15.9%
552080	SHOP SUPPLIES	18,879	9,000	8,900	**9,000**	0	0.0%	100	1.1%
552090	OTHER CLOTHING	1,841	1,953	1,895	**2,710**	757	38.8%	815	43.0%
559000	DEPRECIATION	42,749	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$2,119,334**	**$1,981,964**	**$2,124,183**	**$2,084,351**	**$102,387**	**5.2%**	**($39,832)**	**-1.9%**
NON-OPERATING EXPENSES									
560700	VEHICLE	0	0	1,660	**0**	0		(1,660)	
560300	CAPITAL IMPROVEMENTS	23,200	100,000	302,050	**1,500,000**	1,400,000	1400.0%	1,197,951	396.6%
560400	MACHINERY & EQUIPMENT	112,673	10,000	10,000	**10,000**	0	0.0%	0	0.0%
	TOTAL NON-OPERATING EXPENSES	**$135,873**	**$110,000**	**$313,710**	**$1,510,000**	**$1,400,000**	**1272.7%**	**$1,196,291**	**381.3%**
	TOTAL EXPENSES	**$3,073,684**	**$3,084,983**	**$3,348,988**	**$4,596,287**	**$1,511,304**	**49.0%**	**$1,247,299**	**37.2%**

CAPITAL IMPROVEMENT PROJECTS
EQUIPMENT SERVICES FUND (Fund 530)

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2024-25	2025-26	2026-27	2027-28	2028-29
25S01	Facility Improvements	1,500,000	350,000	0	0	0
	Vehicle Lift (platform style)	0	0	20,000	0	0
	Forklift Replacement	0	0	65,000	0	0
	Service Truck Replacement	0	0	0	65,000	0
TOTAL EQUIPMENT SERVICES FUND		**1,500,000**	**350,000**	**85,000**	**65,000**	**0**

Budget Ramification of chargebacks to operating fund for Capital Purchase				
	3 Year Average Budget	%	FY 2024-25 $	1,500,000
001 General Fund	$ 280,190	32.39%	$	485,826
110 Building Fund	$ 20,574	2.38%	$	35,674
190 Street Fund	$ 20,955	2.42%	$	36,334
420 Water/Sewer Fund	$ 179,696	20.77%	$	311,578
430 Beach Fund	$ 20,329	2.35%	$	35,249
450 Solid Waste Fund	$ 324,915	37.56%	$	563,375
470 Stormwater Fund	$ 13,440	1.55%	$	23,304
520 TechServices Fund	$ 1,327	0.15%	$	2,301
530 Equipment Services Fund	$ 3,668	0.42%	$	6,360
	$ 865,094	100.00%	$	1,500,000

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 2024-25.

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
- General 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

2024-25 Significant Budgetary Issues

The capital budget for FY 2024-25 is focused on water/sewer improvements, land acquisition, public safety, affordable housing, and street improvements. Maintaining the current quality of life and aesthetic appeal of Naples is a priority. Other capital projects include maintaining existing infrastructure, roadways, landscape, and parks also received priority.

The Five-Year Capital Improvement Program represents $232.93 million in projects of which $42.68 are for FY 2024-25.

Capital Improvement Budget (continued)

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.

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:

Generated from Electric, Telecommunications, Gas and Propane, are allowed by Florida Statutes and City Code.

Electric Public Service Tax	$3,600,000
Propane Gas	$230,000
Natural Gas	$65,000
Telecommunications	$870,530

Communications Services Tax:

The City imposes the 5.22% as allowed by Florida Statute Chapter 202. During FY24/25 the City moved the allocation for General Fund to the Streets Fund, the distribution is noted below:

General Fund	0
Public Services Tax Fund	870,530
Streets Fund	2,300,000
Total	$3,125,505

There is also a transfer from the Community Redevelopment Agency for its debt service (related to two parking garages and other capital improvements) and a small amount of interest income estimated at $65,000.

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:

Capital Improvement Budget (continued)

Type	Amount outstanding	2024-25 payment
Series 2018 Capital Improvement Note	$1,449,041	$387,504
2024 Capital Improvement Bond (CRA portion)	$23,000,000	$1,444,971

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 2024-25, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is $4,500,000. This leaves projected unrestricted net assets in this fund of $2,961,993 at the end of FY 2024-25.

Public Service Tax - Capital Improvement Fund (Fund 340)

Revenues

The Capital Improvement Fund's primary source of funds is the $4,500,000 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 2024. 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 Capital Improvement Fund was $5,007,521. The following is a list of changes enacted resulting in a final budget total of $4,928,521.

25E13	Thermal imagers	$16,000	Fire Rescue Department
25G01	Department Master Plan Update	($200,000)	Parks, Recreation & Facilities
22A02	Launch new City website & develop mobile app	$105,000	Carryover from prior year
	Total PST changes	**($79,000)**	

The Public Service Tax fund (the 340 fund) incurs a $122,920 Administrative Charge for overhead costs.

All Funds Summary

Refer to the next section for a listing of the projects funded for FY 24-25 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 $53,065,021. The total shown on the chart on the following pages is $42,789,021, a total decrease of ($10,276,000). In addition to the changes above, the following capital projects have been adjusted since the City Council workshops.

Capital Improvement Budget (continued)

25C17	4th Ave S garage landscape	$345,000	Community Redevelopment Agency Fund
25U05	South Golf Drive improvements	($3,000,000)	Community Redevelopment Agency Fund
25K06	Vacuum press replacement	$2,000,000	Water/Sewer Fund
25V05	South Golf Drive improvements	($1,600,000)	Stormwater Fund
--	Annual pavement resurfacing program	$500,000	Streets Fund
25T08	Security camera refresh	($50,000)	Technology Services
25T04	PC/Laptop replacement program	($250,000)	Technology Services
25T06	Network switch refresh	($30,000)	Technology Services
24T09	Internet redundancy (BGP)	($50,000)	Technology Services (carryover reduced)
25T11	IT management software	($62,000)	Technology Services
21V25	Beach Outfall Project	($8,000,000)	One Cent Fund (note: project moved forward to FY23/24)
	Total Changes	**($10,197,000)**	

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.

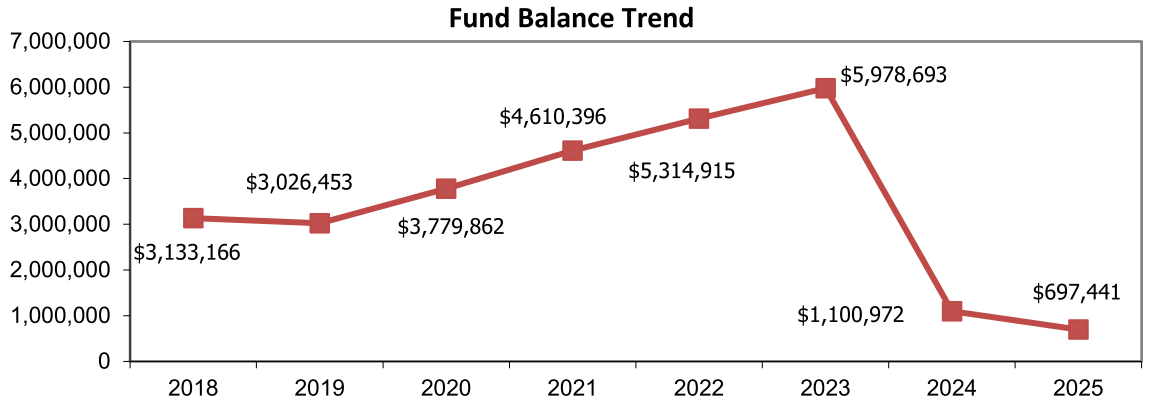
PUBLIC SERVICE TAX
DEBT SERVICE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2024-25

Fund 200		
Beginning Fund Balance - Unrestricted September 30, 2023		**2,828,840**
Projected Revenues FY 2023-24		4,713,530
Projected Expenditures FY 2023-24		4,508,373
Net Increase/(Decrease) in Net Unrestricted Assets		**205,157**
Expected Unrestricted Net Assets as of September 30, 2024		**$3,033,997**
Add Fiscal Year 2024-25 Budgeted Revenues		
Public Service Taxes		
Electric (FPL)	3,600,000	
Propane Gas	230,000	
Natural Gas	65,000	
Local Telecommunication Tax	870,530	
Interest Earned	65,000	
Transfer CRA Bonds	1,444,971	6,275,501
TOTAL AVAILABLE RESOURCES		**$9,309,498**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Public Service Tax Debt Service	387,504	
CRA Debt Service	1,444,971	
General Fund Admin. Reimbursement	15,030	
Transfer to Capital Projects Fund	***4,500,000***	6,347,505
BUDGETED CASH FLOW		**($6,347,505)**
Projected Unrestricted Net Assets as of September 30, 2025		**$2,961,993**

PUBLIC SERVICE TAX
CAPITAL PROJECTS FUND
FINANCIAL SUMMARY
FISCAL YEAR 2024-25

Fund 340

Beginning Fund Balance - Unrestricted September 30, 2023		**$5,978,693**
Projected Revenues FY 2023-24		4,435,287
Projected Expenditures FY 2023-24		9,313,008
Net Increase/(Decrease) in Net Assets		**(4,877,721)**
Expected Fund Balance as of September 30, 2024		**$1,100,972**
Add Fiscal Year 2024-25 Budgeted Revenues		
Transfer - Public Service Tax	***$4,500,000***	
Interest Earned	85,000	
Surplus property	15,000	
Asssessments	47,910	
		4,647,910
TOTAL AVAILABLE RESOURCES		**$5,748,882**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Capital Projects	4,928,521	
General Fund Admin. Reimbursement	122,920	
		5,051,441
BUDGETED CASH FLOW		**(403,531)**
Projected Fund Balance as of September 30, 2025		**$697,441**



PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY

	2023 ACTUAL	2024 ADOPTED	2024 ESTIMATED	2025 BUDGETED
Special Assessments	365,543	178,115	178,115	**47,910**
Electric Public Service Tax	3,963,112	3,500,000	3,500,000	**3,600,000**
Propane/Gas Public Service Tax	247,150	210,000	210,000	**230,000**
Natural Gas Tax	63,213	65,000	65,000	**65,000**
Local Communications	870,530	870,530	870,530	**870,530**
Interest Income	55,326	21,000	68,000	**65,000**
Sale of Fixed Assets	79,794	10,000	37,172	**15,000**
Other Interest Income	295,588	81,000	120,000	**85,000**
Transfer CRA Bonds	0	0	0	**1,444,971**
COMBINED REVENUES	**$5,940,255**	**$4,935,645**	**$5,048,817**	**$6,423,411**
SOURCE: Fund 200	5,199,331	4,666,530	4,713,530	6,275,501
SOURCE: Fund 340	740,924	269,115	335,287	147,910
Combined Revenues	$5,940,255	$4,935,645	$5,048,817	$6,423,411

CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND
FISCAL YEARS 2025-29

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2024-25	2025-26	2026-27	2027-28	2028-29
ADMINISTRATION DEPARTMENTS						
22A02	Launch new City website and develop mobile app	105,000	0	0	0	0
TOTAL ADMINISTRATION		**105,000**	**0**	**0**	**0**	**0**
POLICE DEPARTMENT						
25H12	Tasers (80), BWC (80) & Accessories (bundled)	273,614	273,614	273,614	273,614	273,614
25H01	Marked Vehicle Replacement	92,000	386,100	99,225	1,041,860	0
25H03	Unmarked Police Vehicle Replacement (2)	100,000	57,000	0	303,185	191,007
25H08	Unmarked Police Vehicle new (3)	150,000	0	0	0	0
25H13	In Car Camera Replacements (31)	76,164	76,164	76,164	76,164	76,164
25H20	LPR Camera Replacements (6)	39,000	120,000	40,900	42,945	45,100
25H04	Portable Radio Replacement & Services (25)	450,000	110,000	0	0	270,000
25H02	Mobile Radio Replacement (3)	20,000	22,000	24,000	26,000	28,000
25H09	Mobile Data/Lap Top Computer Replacements(27)	156,243	153,780	0	0	0
25H05	AED Replacements & Accessories (27)	65,000	23,000	0	0	0
25H07	Tactical Body Armor & Helmet Replacement (6)	10,000	0	0	30,000	0
25H10	Secure Digital Storage (RAID)	30,000	0	0	0	0
25H17	SIU Tech & Surveilance Equipment	25,000	0	0	0	0
25H19	LPR Mobile Unit Replacements (2)	80,000	0	0	0	0
25H21	Police Building Master Re-Key / Security	15,000	0	0	0	0
25H11	Communications Chairs/Furniture	18,500	0	0	0	0
25H14	COP Furniture Replacement	30,000	0	0	0	0
25H16	Parking Lot Lighting Enhancements	15,000	0	0	0	0
25H06	Drone - SUAS Replacements and Accessories (2)	82,000	0	90,200	0	99,220
	In Car Cameras (10) new officers, take-home	0	0	0	24,569	24,569
	Building Wind and Flood Mitigation	0	450,000	0	0	0
	LPR Expansion Plan	0	150,000	150,000	150,000	150,000
	Motorcycle Replacement (2)	0	95,000	0	0	0
	Enclosed Trailer	0	0	20,000	0	0
	Marine Vessel Replacement (1)	0	0	0	240,000	0
	Communications Center Renovation	0	150,000	0	0	0
	Facility Lighting Replacement	0	10,000	0	0	0
	Equipment Storage Garage	0	0	350,000	0	0
	Marine Outboard Motor Replacement (2)	0	0	55,000	0	0
	Bathroom, Stairwell, Locker Room Renovations	0	0	500,000	0	0
	CSI Photography Equipment Replacement	0	0	10,000	0	0
	Police Specialty Vehicle(Swat)	0	0	0	300,000	0
	Ballistic Helmet Replacement (34)	0	0	13,600	0	0
TOTAL POLICE DEPARTMENT		**1,727,521**	**2,076,658**	**1,702,703**	**2,508,337**	**1,157,674**
FIRE AND RESCUE DEPARTMENT						
25E04	Assistant Fire Marshal Vehicle (new)	80,000	0	0	0	0
25E06	SCBA Masks and Regulators	120,000	0	0	0	0
25E22	New Fire Station Two (Design)	1,200,000	0	0	0	0
25E03	Portable Radios	195,000	0	0	0	0
25E13	Thermal Imagers	16,000	100,000	0	0	0
	Emergency Services Marine Dock	0	350,000	0	0	0
	Engine	0	1,000,000	0	0	0
	Public Safety Training Facility	0	0	800,000	0	0
	Bunker Gear Replacement	0	0	90,000	100,000	120,000
	Engine Co. 1 - Fully Equipped (Repl.)	0	0	1,100,000	0	0
	Engine Co. 2 - Fully Equipped (Repl)	0	0	0	0	1,500,000

CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND
FISCAL YEARS 2025-29

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2024-25	2025-26	2026-27	2027-28	2028-29
	Fire boat 15yr replacement	0	0	0	0	1,000,000
	Ladder One fully equipped replacement	0	0	0	1,500,000	0
	Staff vehicles (2, Chief 01 and FM)	0	0	200,000	0	0
	Technical Rescue Equipment	0	65,000	65,000	0	0
	K-Saws / Chainsaws	0	0	0	0	28,000
	Zoll heart monitors	0	0	0	500,000	0
TOTAL FIRE RESCUE		**1,611,000**	**1,515,000**	**2,255,000**	**2,100,000**	**2,648,000**
PARKS, RECREATION AND FACILITIES DEPARTMENT						
Landscaping/Parks & Parkways Continuing and New Projects						
25F03	Tree Fill In and Replacement Program	250,000	300,000	300,000	300,000	300,000
25F32	Landscape Median Restoration	450,000	500,000	550,000	550,000	600,000
25F01	Vehicle Replacement - Pk/Pkwys	65,000	65,000	65,000	65,000	65,000
25F02	Small Equipment Replacement - Pk/Pkwys	35,000	50,000	50,000	50,000	50,000
25F05	Urban Forest Tree Inventory Update	150,000	0	0	0	0
Recreation Facilities Continuing and New Projects						
25G08	Cambier Park Improvements	100,000	250,000	0	0	200,000
25G25	Norris Center Improvements	150,000	75,000	75,000	75,000	50,000
25G11	Fleischmann Park Improvements	250,000	150,000	1,000,000	500,000	200,000
25G21	Recreation Vehicle Purchase (1 SUV)	35,000	0	35,000	0	0
25G01	Department Master Plan Update	0	200,000	0	0	0
	River Park Community Center & Park Improvements	0	650,000	100,000	100,000	100,000
	Anthony Park Improvements	0	25,000	750,000	25,000	25,000
	River Park Aquatic Center - Improvements	0	20,000	100,000	50,000	25,000
	Baker Park Improvements	0	0	0	0	100,000
	Skate Park Improvements	0	225,000	0	0	400,000
	Naples Preserve Improvements	0	0	50,000	0	50,000
	Van Replacement (1) - Recreation (Norris)	0	0	30,000	0	0
City Facilities Continuing and New Projects						
	New Vehicle - Facilities Maintenance	0	45,000	0	45,000	0
	New Parks, Recreation, and Facilities Building	0	800,000	0	0	0
	City Space/Facilities Feasibility Study	0	0	0	0	0
	City Hall HVAC Repair	0	0	0	0	0
	City Hall Elevator Repair	0	0	0	0	0
TOTAL PARKS, RECREATION AND FACILITIES DEPARTMENT		**1,485,000**	**3,355,000**	**3,105,000**	**1,760,000**	**2,165,000**
TOTAL PUBLIC SERVICE TAX		**4,928,521**	**6,946,658**	**7,062,703**	**6,368,337**	**5,970,674**

CITY OF NAPLES
FIVE YEAR CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS

	Estimated Actuals * 2023-24	Request 2024-25	2025-26	2026-27	2027-28	2028-29
Public Service Tax/Capital Projects Fund						
Administrative Departments	240,270	105,000	0	0	0	0
Police Department	1,172,138	1,727,521	2,076,658	1,702,703	2,508,337	1,157,674
Fire and Rescue Department	3,699,344	1,611,000	1,515,000	2,255,000	2,100,000	2,648,000
Parks, Recreation and Faciltities Dept.	4,391,256	1,485,000	3,355,000	3,105,000	1,760,000	2,165,000
Public Service Tax Fund Subtotal	**9,503,008**	**4,928,521**	**6,946,658**	**7,062,703**	**6,368,337**	**5,970,674**
Water Sewer Fund	20,134,156	14,100,000	68,680,000	12,505,000	9,130,000	12,872,000
Community Redevelop. Agency (CRA)	24,953,418	13,932,500	7,600,000	5,300,000	6,000,000	6,000,000
Streets & Traffic Fund	1,712,293	1,650,000	1,925,000	1,225,000	1,925,000	1,425,000
Streets & Stormwater - General Fund	112,731	750,000	8,300,000	0	0	0
Solid Waste Fund	2,648,691	1,415,000	1,130,000	1,385,000	1,085,000	1,085,000
Stormwater Fund	81,463,333	2,355,000	5,225,000	2,225,000	6,945,000	2,325,000
Dock Fund	0	0	0	0	0	0
Tennis Fund	50,000	75,000	100,000	100,000	100,000	100,000
Beach Fund	28,151,517	368,000	390,500	449,000	460,100	405,155
Technology Services Fund	1,504,750	730,000	735,000	1,200,000	1,595,000	1,635,000
Equipment Services	403,709	1,500,000	350,000	85,000	65,000	0
One Cent Sales Tax	0	0	0	0	0	0
TOTAL ALL CAPITAL PROJECTS	**171,672,606**	**42,789,021**	**101,417,158**	**31,571,703**	**33,708,437**	**31,852,829**

* Included prior year carryovers

Five Year Total	$ 241,339,148

The above list shows, by funding source, the projected Five Year Capital Improvement Program. For reference, the estimated actuals for FY 23-24 is provided.

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2025-29

PROJECT DESCRIPTION	REQUEST 2024-25	2025-26	2026-27	2027-28	2028-29
ADMINISTRATION DEPARTMENTS					
22A02 Launch new City website and develop mobile app	105,000	0	0	0	0
TOTAL ADMINISTRATION	**105,000**	**0**	**0**	**0**	**0**
POLICE SERVICES					
25H12 Tasers (80), BWC (80) & Accessories (bundled)	273,614	273,614	273,614	273,614	273,614
25H01 Marked Vehicle Replacement	92,000	386,100	99,225	1,041,860	0
25H03 Unmarked Police Vehicle Replacement (2)	100,000	57,000	0	303,185	191,007
25H08 Unmarked Police Vehicle new (3)	150,000	0	0	0	0
25H13 In Car Camera Replacements (31)	76,164	76,164	76,164	76,164	76,164
25H20 LPR Camera Replacements (6)	39,000	120,000	40,900	42,945	45,100
25H04 Portable Radio Replacement & Services (25)	450,000	110,000	0	0	270,000
25H02 Mobile Radio Replacement (3)	20,000	22,000	24,000	26,000	28,000
25H09 Mobile Data/Lap Top Computer Replacements(27)	156,243	153,780	0	0	0
25H05 AED Replacements & Accessories (27)	65,000	23,000	0	0	0
25H07 Tactical Body Armor & Helmet Replacement (6)	10,000	0	0	30,000	0
25H10 Secure Digital Storage (RAID)	30,000	0	0	0	0
25H17 SIU Tech & Surveilance Equipment	25,000	0	0	0	0
25H19 LPR Mobile Unit Replacements (2)	80,000	0	0	0	0
25H21 Police Building Master Re-Key / Security	15,000	0	0	0	0
25H11 Communications Chairs/Furniture	18,500	0	0	0	0
25H14 COP Furniture Replacement	30,000	0	0	0	0
25H16 Parking Lot Lighting Enhancements	15,000	0	0	0	0
25H06 Drone - SUAS Replacements and Accessories (2)	82,000	0	90,200	0	99,220
In Car Cameras (10) new officers, take-home	0	0	0	24,569	24,569
Building Wind and Flood Mitigation	0	450,000	0	0	0
LPR Expansion Plan	0	150,000	150,000	150,000	150,000
Motorcycle Replacement (2)	0	95,000	0	0	0
Enclosed Trailer	0	0	20,000	0	0
Marine Vessel Replacement (1)	0	0	0	240,000	0
Communications Center Renovation	0	150,000	0	0	0
Facility Lighting Replacement	0	10,000	0	0	0
Equipment Storage Garage	0	0	350,000	0	0
Marine Outboard Motor Replacement (2)	0	0	55,000	0	0
Bathroom, Stairwell, Locker Room Renovations	0	0	500,000	0	0
CSI Photography Equipment Replacement	0	0	10,000	0	0
Police Specialty Vehicle(Swat)	0	0	0	300,000	0
Ballistic Helmet Replacement (34)	0	0	13,600	0	0
TOTAL POLICE DEPARTMENT	**1,727,521**	**2,076,658**	**1,702,703**	**2,508,337**	**1,157,674**
FIRE AND RESCUE DEPARTMENT					
25E04 Assistant Fire Marshal Vehicle (new)	80,000	0	0	0	0
25E06 SCBA Masks and Regulators	120,000	0	0	0	0
25E22 New Fire Station Two (Design)	1,200,000	0	0	0	0
25E03 Portable Radios	195,000	0	0	0	0
25E13 Thermal Imagers	16,000	100,000	0	0	0
Emergency Services Marine Dock	0	350,000	0	0	0
Engine	0	1,000,000	0	0	0
Public Safety Training Facility	0	0	800,000	0	0
Bunker Gear Replacement	0	0	90,000	100,000	120,000
Engine Co. 1 - Fully Equipped (Repl.)	0	0	1,100,000	0	0
Engine Co. 2 - Fully Equipped (Repl)	0	0	0	0	1,500,000
Fire boat 15yr replacement	0	0	0	0	1,000,000
Ladder One fully equipped replacement	0	0	0	1,500,000	0
Staff vehicles (2, Chief 01 and FM)	0	0	200,000	0	0
Technical Rescue Equipment	0	65,000	65,000	0	0
K-Saws / Chainsaws	0	0	0	0	28,000
Zoll heart monitors	0	0	0	500,000	0
TOTAL FIRE RESCUE	**1,611,000**	**1,515,000**	**2,255,000**	**2,100,000**	**2,648,000**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2025-29

PROJECT DESCRIPTION	REQUEST 2024-25	2025-26	2026-27	2027-28	2028-29
PARKS, RECREATION AND FACILITIES DEPARTMENT					
Landscaping/Parks & Parkways Continuing and New Projects					
25F03 Tree Fill In and Replacement Program	250,000	300,000	300,000	300,000	300,000
25F32 Landscape Median Restoration	450,000	500,000	550,000	550,000	600,000
25F01 Vehicle Replacement - Pk/Pkwys	65,000	65,000	65,000	65,000	65,000
25F02 Small Equipment Replacement - Pk/Pkwys	35,000	50,000	50,000	50,000	50,000
25F05 Urban Forest Tree Inventory Update	150,000	0	0	0	0
Recreation Facilities Continuing and New Projects					
25G08 Cambier Park Improvements	100,000	250,000	0	0	200,000
25G25 Norris Center Improvements	150,000	75,000	75,000	75,000	50,000
25G11 Fleischmann Park Improvements	250,000	150,000	1,000,000	500,000	200,000
25G21 Recreation Vehicle Purchase (1 SUV)	35,000	0	35,000	0	0
25G01 Department Master Plan Update	0	200,000	0	0	0
River Park Community Center & Park Improvements	0	650,000	100,000	100,000	100,000
Anthony Park Improvements	0	25,000	750,000	25,000	25,000
River Park Aquatic Center - Improvements	0	20,000	100,000	50,000	25,000
Baker Park Improvements	0	0	0	0	100,000
Skate Park Improvements	0	225,000	0	0	400,000
Naples Preserve Improvements	0	0	50,000	0	50,000
Van Replacement (1) - Recreation (Norris)	0	0	30,000	0	0
City Facilities Continuing and New Projects					
New Vehicle - Facilities Maintenance	0	45,000	0	45,000	0
New Parks, Recreation, and Facilities Building	0	800,000	0	0	0
TOTAL PARKS, RECREATION & FACILITIES DEPARTMENT	**1,485,000**	**3,355,000**	**3,105,000**	**1,760,000**	**2,165,000**
TOTAL PUBLIC SERVICE TAX	**4,928,521**	**6,946,658**	**7,062,703**	**6,368,337**	**5,970,674**
WATER SEWER FUND (Fund 420)					
Water Production					
25K11 Water Treatment Plant Pumps	130,000	130,000	130,000	130,000	130,000
25K02 Infrastructure Repairs - Water Plant	100,000	100,000	100,000	100,000	100,000
25K57 Clearwell Rehabs (underground water storage)	225,000	500,000	750,000	1,000,000	0
25K03 Chlorine Gas to Bleach Conversion	505,000	0	0	0	0
25K06 Vacuum Press Replacement	2,000,000	0	0	0	0
Loader Replacement (Lime Operation)	0	130,000	0	0	0
Golden Gate Well Replacements	0	0	3,000,000	0	3,000,000
Service Truck Replacements (1)	0	0	0	45,000	0
TOTAL WATER PRODUCTION	**2,960,000**	**860,000**	**3,980,000**	**1,275,000**	**3,230,000**
Water Distribution					
25L02 Water Transmission Mains	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
25L02 Improvements based on WDSMP	4,000,000	2,500,000	2,500,000	2,500,000	2,500,000
Water Transmission Mains (Unsewered Areas 1, 2, 3, 6)*	0	21,000,000	0	0	0
25L06 Service Truck Replacements (3)	165,000	120,000	120,000	120,000	120,000
25L07 Excavation Equipment Replacements (2)	150,000	0	0	0	0
Collier County Transportation Improvements	0	1,000,000	0	0	0
Equipment Awning	0	100,000	0	0	0
Utilities Administration Facility Improvements	0	175,000	0	0	1,500,000
Pipe Locating Equipment - Ground Penetrating Radar	0		25,000	0	30,000
Trailer Mounted Water Jet/Tanker	0	0	35,000	0	0
TOTAL WATER DISTRIBUTION	**5,815,000**	**26,395,000**	**4,180,000**	**4,120,000**	**5,650,000**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2025-29

	PROJECT DESCRIPTION	REQUEST 2024-25	2025-26	2026-27	2027-28	2028-29
Wastewater Treatment						
25M07	Wastewater Treatment Plant Pumps	150,000	150,000	150,000	150,000	150,000
25M25	Infrastructure Repairs - Wastewater Plant	150,000	150,000	150,000	150,000	150,000
25M03	Grit Pumps and Classifier Replacements	300,000	0	0	0	0
25M06	Treatment Improvements	TBD	TBD	TBD	TBD	0
	Chlorine Gas to Bleach Conversion	0	660,000	0	0	0
	Service Truck Replacements	0	40,000	0	0	0
	Biosolids Dewatering Replacement (Design)	0	300,000	TBD	0	0
	NEW - Yard Tractor Purchase	0	110,000	0	0	0
	Filter Bed Replacements (Filters 1, 2, & 3)	0	0	250,000	0	125,000
	Telehandler/Tractor Replacement	0	0	200,000	0	0
TOTAL WASTEWATER TREATMENT		**600,000**	**1,410,000**	**750,000**	**300,000**	**425,000**
Wastewater Collections						
25N04	Replace Sewer Mains, Laterals, etc.	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
25N04	Improvements based on SCSMP	0	TBD	TBD	TBD	TBD
25N07	Excavation Equipment Replacements (2)	150,000	0	0	0	0
25N11	Service Truck Replacements (2)	200,000	120,000	120,000	120,000	120,000
25N15	Televising Truck/Camera Equipment Replacement	575,000	0	0	0	0
25N10	WWC Facility Improvements	75,000	750,000	100,000	0	0
	Sanitary Sewer Installations (Unsewered Areas 1, 2, 3, 6)	0	35,000,000	0	0	0
	Jet/Vacuum Truck (NEW - Addition)	0	650,000	0	0	0
	Dewatering Pump Replacements	0	50,000	0	0	55,000
	Heavy Equipment Trailer Replacement	0	15,000	0	0	17,000
TOTAL WASTEWATER COLLECTIONS		**2,500,000**	**38,085,000**	**1,720,000**	**1,620,000**	**1,692,000**
Utilities Maintenance						
25X01	Replace/Upgrade Remote Pumping Facilities	400,000	400,000	400,000	400,000	400,000
25X02	Pump Station Improvements	500,000	500,000	500,000	500,000	500,000
25X22	Generator Replacements	175,000	180,000	125,000	125,000	125,000
25X04	Submersible Pump Replacements	250,000	250,000	250,000	250,000	250,000
25X07	Power Service Control Equipment Replacements	150,000	150,000	150,000	150,000	150,000
25X05	Service Truck Replacements (2)	150,000	150,000	150,000	150,000	150,000
25X09	SCADA/Telemetry/Computer Networking Improvements	400,000	0	0	0	100,000
	Equipment Awning Installations (equipment protection)	0	100,000	0	0	0
	Odor Control System Replacements	0	0	100,000	0	0
TOTAL UTILITIES MAINTENANCE		**2,025,000**	**1,730,000**	**1,675,000**	**1,575,000**	**1,675,000**
Utilities/Finance/Customer Service						
	Service Truck Replacements	0	0	0	40,000	0
TOTAL CUSTOMER SERVICE		**0**	**0**	**0**	**40,000**	**0**
IWRP (Integrated Water Resource Plan)						
25K59	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**
TOTAL UTILITIES FUND		**14,100,000**	**68,680,000**	**12,505,000**	**9,130,000**	**12,872,000**
BUILDING FUND (Fund 110)						
25B04	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**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2025-29

	PROJECT DESCRIPTION	REQUEST 2024-25	2025-26	2026-27	2027-28	2028-29
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)						
25C02	1st Ave S, 12th St S, 10th St N Improvements	3,300,000	3,300,000	0	0	0
25C16	Affordable Housing Projects	4,085,000	0	0	0	0
25C04	Naples Design District (41-10) Improvements	3,000,000	0	1,500,000	1,500,000	1,500,000
25C11	6th Avenue North Landscape	225,000	0	0	0	0
25C07	5th Avenue South Improvements (incl. Sugden Pl)	400,000	4,300,000	0	0	0
25C05	Land Acquistion	2,000,000	0	0	3,000,000	3,000,000
25C18	Community Police Vehicles	277,500	0	0	0	0
25C10	Baker Park Improvements	150,000	0	0	0	0
25C03	River Park Improvements	100,000	0	0	0	0
25C13	Anthony Park Improvements	50,000	0	0	0	0
25C17	4th Ave S garage landscape	345,000	0	0	0	0
	6th Avenue South Streetscape	0	0	800,000	0	0
	Infrastructure Improvements including bike/ped	0	0	3,000,000	1,000,000	1,000,000
	Park and Open Space Improvements	0	0	0	500,000	500,000
TOTAL CRA FUND		**13,932,500**	**7,600,000**	**5,300,000**	**6,000,000**	**6,000,000**
STREETS & TRAFFIC FUND (Fund 190)						
	Annual Pavement Resurfacing Program	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000
25U29	Pedestrian & Bicycle Master Plan Projects	150,000	150,000	150,000	150,000	150,000
	Intersection/Signal System Improvements	0	700,000	0	700,000	200,000
	American Disablity Aact (ADA) Infrastructurre Improvement	0	75,000	75,000	75,000	75,000
	Annual Alleyway Improvement Project	0	TBD	TBD	TBD	TBD
TOTAL STREETS AND TRAFFIC FUND		**1,650,000**	**1,925,000**	**1,225,000**	**1,925,000**	**1,425,000**
GENERAL FUND (001)						
SWall	Seawall Replacements	750,000	8,300,000	0	0	0
TOTAL STREETS & STORMWATER		**750,000**	**8,300,000**	**0**	**0**	**0**
SOLID WASTE FUND (Fund 450)						
25P01	Large Refuse Truck Replacements	1,115,000	830,000	830,000	830,000	830,000
25P02	Rebuild Solid Waste Refuse Trucks	200,000	200,000	200,000	200,000	200,000
25P21	Satellite Collection Vehicle Replacement	55,000	55,000	55,000	55,000	55,000
25P03	Service Vehicle Replacement	45,000	45,000	0	0	0
	Roll-off Truck Replacement	0	0	300,000	0	0
TOTAL SOLID WASTE FUND		**1,415,000**	**1,130,000**	**1,385,000**	**1,085,000**	**1,085,000**
STORMWATER FUND (Fund 470)						
25V02	Citywide Stormwater Improvements	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
25V14	Basin Improvements	725,000	725,000	725,000	725,000	725,000
25V07	Service Truck Replacement	55,000	0	0	120,000	0
25V16	Streets Sweeper Replacement	475,000	0	0	0	500,000
	Citywide Lake Management & Restoration Improvements	0	3,400,000	400,000	5,000,000	0
TOTAL STORMWATER FUND		**2,355,000**	**5,225,000**	**2,225,000**	**6,945,000**	**2,325,000**
TENNIS FUND (Fund 480)						
25G05	Tennis Facility Shade Structure and Drainage Improv	75,000	0	0	0	0
	Tennis Court Irrigation/Surface Replacement (2 Cts)	0	100,000	100,000	100,000	100,000
TOTAL TENNIS FUND		**75,000**	**100,000**	**100,000**	**100,000**	**100,000**
BEACH FUND (Fund 430)						
25R05	Lowdermilk Park Improvements	300,000	300,000	300,000	300,000	300,000
25R15	Beach Maintenance Cart (1)	17,000	17,500	18,000	18,000	18,000
25R13	Beach Specialist Vehicle Replacement	51,000	55,000	111,000	122,100	67,155
	Beach Specialist ATV Replacement (1)	0	18,000	20,000	20,000	20,000
TOTAL BEACH FUND		**368,000**	**390,500**	**449,000**	**460,100**	**405,155**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2025-29

	PROJECT DESCRIPTION	REQUEST 2024-25	2025-26	2026-27	2027-28	2028-29
BAKER PARK/SPECIAL PROJECT FUND (Fund 125)						
25A03	Baker Park Improvements	950,000	0	0	0	0
TOTAL BAKER PARK FUND		**950,000**	**0**	**0**	**0**	**0**
TECHNOLOGY FUND (Fund 520)						
25T08	Security Camera Refresh	100,000	160,000	160,000	170,000	170,000
25T04	PC/Laptop Replacement Program	50,000	0	0	375,000	375,000
25T06	Network Switch Refresh	20,000	50,000	55,000	55,000	55,000
25T12	Security Camera Storage Refresh	100,000	0	0	0	100,000
25T07	Wi-Fi Hardware Refresh	45,000	45,000	50,000	50,000	55,000
25T05	Supplemental Data Center Cooling	120,000	0	0	0	60,000
24T02	Hyper-V Virtual Host Servers Refresh	115,000	0	0	0	0
24T09	Internet Redundancy (BGP)	50,000	0	0	0	0
24T10	Network Access Control (NAC)	100,000	0	0	0	0
25T17	Department Vehicle (Explorer)	30,000	0	0	0	0
	Upgrade Technology Infrastructure:					
	- Data Center Redundancy	0	0	0	0	200,000
	- Backup & Recovery	0	130,000	150,000	150,000	155,000
	- UPS Refresh	0	0	45,000	45,000	45,000
	Firewall Refresh	0	0	0	220,000	220,000
	Phone System Upgrade	0	0	0	300,000	0
	Monitor Refresh	0	0	30,000	30,000	0
	Storage Area Network Refresh	0	150,000	160,000	0	0
	Fiber Optic Ring (Redundancy)	0	200,000	200,000	200,000	200,000
	Newtork Infrastructure Refresh (IDF)	0	0	350,000	0	0
TOTAL TECHNOLOGY SERVICES FUND		**730,000**	**735,000**	**1,200,000**	**1,595,000**	**1,635,000**
EQUIPMENT SERVICES (Fund 530)						
25S01	Facility Improvements	1,500,000	350,000	0	0	0
	Vehicle Lift (platform style)	0	0	20,000	0	0
	Forklift Replacement	0	0	65,000	0	0
	Service Truck Replacement	0	0	0	65,000	0
TOTAL EQUIPMENT SERVICES FUND		**1,500,000**	**350,000**	**85,000**	**65,000**	**0**
	TOTAL ALL CAPITAL PROJECTS	**42,789,021**	**93,117,158**	**31,571,703**	**33,708,437**	**31,852,829**

Capital Projects - All Funds
Operating Budget Impact
Fiscal Year 2024-25

			Comment
ADMINISTRATION DEPARTMENTS			
22A02	Launch new City website and develop mobile app		Annual fees in future years
POLICE SERVICES			
25H12	Tasers (80), BWC (80) & Accessories (bundled)		Future year annual maintenance
25H01	Marked Vehicle Replacement		Replacement - no impact on operating budget
25H03	Unmarked Police Vehicle Replacement (2)		Replacement - no impact on operating budget
25H08	Unmarked Police Vehicle new (3)		Fuel, maintenance and repairs
25H13	In Car Camera Replacements (31)		Improvements/Replacement - no impact on operating budget
25H20	LPR Camera Replacements (6)		Improvements/Replacement - no impact on operating budget
25H04	Portable Radio Replacement & Services (25)		Improvements/Replacement - no impact on operating budget
25H02	Mobile Radio Replacement (3)		Improvements/Replacement - no impact on operating budget
25H09	Mobile Data/Lap Top Computer Replacements(27)		Improvements/Replacement - no impact on operating budget
25H05	AED Replacements & Accessories (27)		Replacement - no impact on operating budget
25H07	Tactical Body Armor & Helmet Replacement (6)		Replacement - no impact on operating budget
25H10	Secure Digital Storage (RAID)		Future year maintenance
25H17	SIU Tech & Surveilance Equipment		Future year maintenance
25H19	LPR Mobile Unit Replacements (2)		Improvements/Replacement - no impact on operating budget
25H21	Police Building Master Re-Key / Security		No impact on operating budget
25H11	Communications Chairs/Furniture		No impact on operating budget
25H14	COP Furniture Replacement		No impact on operating budget
25H16	Parking Lot Lighting Enhancements		Improvements/Replacement - no impact on operating budget
25H06	Drone - SUAS Replacements and Accessories (2)		Improvements/Replacement - no impact on operating budget
FIRE AND RESCUE DEPARTMENT			
25E04	Assistant Fire Marshal Vehicle (new)	5,000	Fuel, maintenance and repairs
25E06	SCBA Masks and Regulators	1,000	Yearly testing costs
25E22	New Fire Station Two (Design)		Not yet determined
25E03	Portable Radios Replacement		Replacement - no impact on operating budget
25E13	Thermal imagers		Future year maintenance
PARKS, RECREATION AND FACILITIES DEPARTMENT			
Landscaping/Parks & Parkways Continuing and New Projects			
25F03	Tree Fill In and Replacement Program		Annual maintenance of trees
25F32	Landscape Median Restoration		Annual maintenance of plants
25F01	Vehicle Replacement - Pk/Pkwys		Replacement - no impact on operating budget
25F02	Small Equipment Replacement - Pk/Pkwys		Replacement - no impact on operating budget
25F05	Urban Forest Tree Inventory Update		No impact on operating budget
Recreation Facilities Continuing and New Projects			
25G08	Cambier Park Improvements		Improvements/Replacement - no impact on operating budget
25G25	Norris Center Improvements		Improvements/Replacement - no impact on operating budget
25G11	Fleischmann Park Improvements		Improvements/Replacement - no impact on operating budget
25G21	Recreation Vehicle Purchase (1 SUV)	2,500	Fuel, maintenance and repairs
WATER SEWER FUND (Fund 420)			
Water Production			
25K11	Water Treatment Plant Pumps		Improvements/Replacement - no impact on operating budget
25K02	Infrastructure Repairs - Water Plant		Improvements/Replacement - no impact on operating budget
25K57	Clearwell Rehabs (underground water storage)		Improvements/Replacement - no impact on operating budget
25K03	Chlorine Gas to Bleach Conversion		Future year maintenance
25K06	Vacuum Press Replacement		Improvements/Replacement - no impact on operating budget
Water Distribution			
25L02	Water Transmission Mains		No impact on operating budget
25L02	Improvements based on WDSMP		Improvements/Replacement - no impact on operating budget
25L06	Service Truck Replacements (3)		Replacement - no impact on operating budget
25L07	Excavation Equipment Replacements (2)		Replacement - no impact on operating budget
Wastewater Treatment			
25M07	Wastewater Treatment Plant Pumps		Replacement - no impact on operating budget
25M25	Infrastructure Repairs - Wastewater Plant		Improvements/Replacement - no impact on operating budget
25M03	Grit Pumps and Classifier Replacements		Replacement - no impact on operating budget
25M06	Treatment Improvements		Improvements/Replacement - no impact on operating budget
Wastewater Collections			
25N04	Replace Sewer Mains, Laterals, etc.		Replacement - no impact on operating budget
25N04	Improvements based on SCSMP		Impact not yet determined
25N07	Excavation Equipment Replacements (2)		Improvements/Replacement - no impact on operating budget
25N11	Service Truck Replacements (2)		Replacement - no impact on operating budget
25N15	Televising Truck/Camera Equipment Replacement		Improvements/Replacement - no impact on operating budget
25N10	WWC Facility Improvements		Improvements/Replacement - no impact on operating budget

Capital Projects - All Funds
Operating Budget Impact
Fiscal Year 2024-25

			Comment
Utilities Maintenance			
25X01	Replace/Upgrade Remote Pumping Facilities		Improvements/Replacement - no impact on operating budget
25X02	Pump Station Improvements		Improvements/Replacement - no impact on operating budget
25X22	Generator Replacements		Replacement - no impact on operating budget
25X04	Submersible Pump Replacements		Replacement - no impact on operating budget
25X07	Power Service Control Equipment Replacements		Replacement - no impact on operating budget
25X05	Service Truck Replacements (2)		Replacement - no impact on operating budget
25X09	SCADA/Telemetry/Computer Networking Improvements		Improvements/Replacement - no impact on operating budget
BUILDING FUND (Fund 110)			
25B04	Vehicle Replacement Program		Replacement - no impact on operating budget
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)			
25C02	1st Ave S, 12th St S, 10th St N Improvements		Future year maintenance
25C16	Affordable Housing Projects		Not yet determined
25C04	Naples Design District (41-10) Improvements		Future year maintenance
25C11	6th Avenue North Landscape		Annual maintenance of plants
25C07	5th Avenue South Improvements (incl. Sugden Pl)		Future year maintenance
25C05	Land Acquistion		Not yet determined
25C18	Community Police Vehicles	2,500	Fuel, maintenance and repairs
25C10	Baker Park Improvements		Improvements/Replacement - no impact on operating budget
25C03	River Park Improvements		Improvements/Replacement - no impact on operating budget
25C13	Anthony Park Improvements		Improvements/Replacement - no impact on operating budget
25C17	4th Ave S garage landscape		Annual maintenance of plants
STREETS & TRAFFIC FUND (Fund 190)			
25U29	Pedestrian & Bicycle Master Plan Projects		No impact on operating budget
GENERAL FUND (001)			
SWall	Seawall Replacements		Not yet determined
SOLID WASTE FUND (Fund 450)			
25P01	Large Refuse Truck Replacements		Replacement - no impact on operating budget
25P02	Rebuild Solid Waste Refuse Trucks		Improvements/Replacement - no impact on operating budget
25P21	Satellite Collection Vehicle Replacement		Replacement - no impact on operating budget
25P03	Service Vehicle Replacement		Replacement - no impact on operating budget
STORMWATER FUND (Fund 470)			
25V02	Citywide Stormwater Improvements		Impact not yet determined
25V14	Basin Improvements		Impact not yet determined
25V07	Service Truck Replacement		Replacement - no impact on operating budget
25V16	Streets Sweeper Replacement		Improvements/Replacement - no impact on operating budget
TENNIS FUND (Fund 480)			
25G05	Tennis Facility Shade Structure and Drainage Improv		Improvements/Replacement - no impact on operating budget
BEACH FUND (Fund 430)			
25R05	Lowdermilk Park Improvements		Improvements/Replacement - no impact on operating budget
25R15	Beach Maintenance Cart (1)		Replacement - no impact on operating budget
25R13	Beach Specialist Vehicle Replacement		Improvements/Replacement - no impact on operating budget
BAKER PARK/SPECIAL PROJECT FUND (Fund 125)			
25A03	Baker Park Improvements		Improvements/Replacement - no impact on operating budget
TECHNOLOGY FUND (Fund 520)			
25T08	Security Camera Refresh		Replacement - no impact on operating budget
25T04	PC/Laptop Replacement Program		Improvements/Replacement - no impact on operating budget
25T06	Network Switch Refresh		Improvements/Replacement - no impact on operating budget
25T12	Security Camera Storage Refresh		Improvements/Replacement - no impact on operating budget
25T07	Wi-Fi Hardware Refresh		Improvements/Replacement - no impact on operating budget
25T05	Supplemental Data Center Cooling		Future year maintenance
24T02	Hyper-V Virtual Host Servers Refresh		Improvements/Replacement - no impact on operating budget
24T09	Internet Redundancy (BGP)		Future year maintenance
24T10	Network Access Control (NAC)		Improvements/Replacement - no impact on operating budget
25T17	Department Vehicle (Explorer)	1,500	Fuel, maintenance and repairs
EQUIPMENT SERVICES (Fund 530)			
25S01	Facility Improvements		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	9/30/23
Total Outstanding Debt Per Capita	$221	$188	$189	$141	$106	$80	$62
Per capital personal income	$99,509	$99,509	$100,308	$110,423	$114,338	$126,941	$141,245
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%*	*0.31%*

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 dredging project associated with the 2022 interfund loan experienced significant delays and additional costs from Hurricane Ian therefore an additional interfund loan for $1.1 million was approved via Resolution 24-15300 in February 2024 with an expected payoff date of 2034.

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 9/30/2024	Expected Payoff
City Dock Fund Interfund Loan	$2,745,000	2033
East Naples Bay Taxing District Interfund Loan (2022)	$2,030,000	2031
East Naples Bay Taxing District Interfund Loan (2024)	$1,100,000	2034

Summary

The City has five debt obligations outstanding, noted below. Not included below are 2 debt issuances that have been authorized by Council but not issued as of the time of this budget: $12 million for the Public Parking Garage in the CRA fund and $11 million for Naples Pier in the Beach Fund. Also not included is the anticipated debt related to $27 million Beach Outfall Project in the Stormwater fund,.

Series	Approximate Balance 9/30/2024	Expected Payoff
2012A Water Sewer Revenue	$1,883,000	2027
2012B Water Sewer Revenue	$1,87,000	2027
2015 Bembury Special Assessment	$72,185	2025
2018 Capital Improvement Revenue Note – Station 1	$1,449,041	2028
2019 Gulf/Rosemary Special Assessment Bond	$2,708,000	2039

The following pages provide detail of each debt of the City, with a summary of the debt service budgeted for FY 2024-25.

CITY OF NAPLES

COMBINED DEBT SERVICE SCHEDULE
ALL FINANCING SOURCES

Year Ending 9/30	Principal	Interest	Total Requirement
2025	**3,303,840**	**1,075,048**	**$4,378,888**
2026	3,211,215	1,092,398	$4,303,613
2027	3,336,039	967,234	$4,303,273
2028	2,424,132	836,767	$3,260,899
2029	2,146,000	727,934	$2,873,934
2030	2,250,000	624,618	$2,874,618
2031	2,360,000	516,198	$2,876,198
2032	2,474,000	402,398	$2,876,398
2033	2,589,000	282,994	$2,871,994
2034	2,719,000	157,960	$2,876,960
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	$220,590
Total	**$ 27,834,226**	**$ 6,764,538**	**$ 34,598,764**

Includes:

Water Sewer (Series 2012 A & B)
Bembury Special Assessment Note (2015)
Capital Improvement Revenue Note (Series 2018) - Fire Station
Gulf/Rosemary Special Assessment Bond (Series 2019)
1st Ave. South Parking Garage / Naples Pier Revenue Bond

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
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	$0
Total	**$ 1,449,041**	**$ 100,973**	**$ 1,550,014**	

Purpose: Fire Station #1

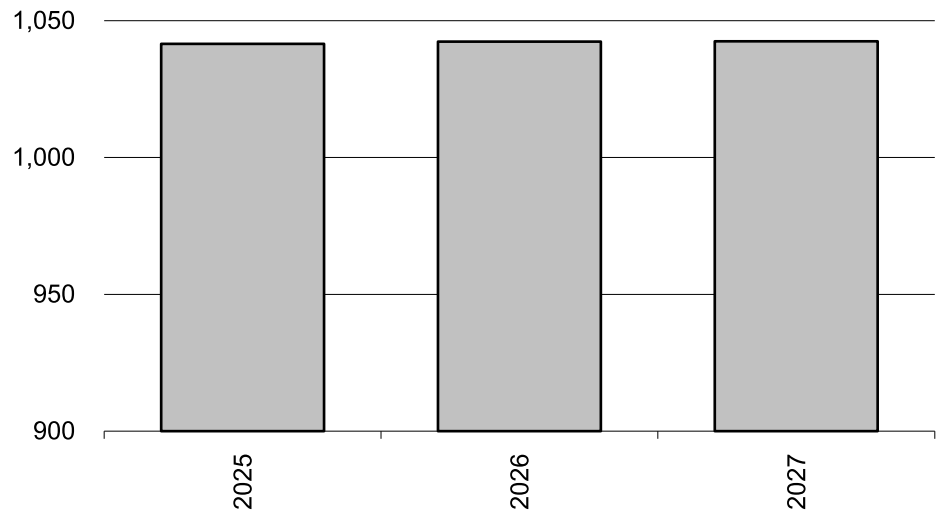
CITY OF NAPLES

WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE

Year Ending 9/30	Principal	Interest	Total Requirement
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	**$ 2,970,000**	**$ 156,376**	**$ 3,126,376**

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
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	$0
Total	**$ 1,883,000**	**$ 100,674**	**$ 1,983,674**	

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
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	**$ 1,087,000**	**$ 55,702**	**$ 1,142,702**	

Purpose: Refunding of Series 2007B Bank Loan
The 2007B Bank Loan redeemed the 2005 Capital Improvement Note
The 2005 Capital Improvement Note was a short term construction

CITY OF NAPLES
SPECIAL ASSESSMENT REVENUE BONDS
SERIES 2015

Authorized and Issued: $650,000
Dated: May 21, 2015
Final Maturity: July 1, 2025
Principal and Interest Payment: Semi-Annual
Interest Rate: 2.35%
Revenue Pledged: Assessments and Non-Ad Valorem Revenues

	Principal	Interest	Total Payment	Balance Remaining
FY 2024-25	**72,185**	**1,696**	**73,882**	**$ -**
Total	**$ 72,185**	**$ 1,696**	**$ 73,882**	

Issued for the Bembury Area Water and Sewer line extensions
Debt is repaid by a special assessment on affected properties

Purchaser is Pinnacle Public Finance Inc.

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

Type: Assessment Bond
Authorized and Issued: $3,377,000
Dated: September 09, 2019
Final Maturity: July 1, 2039
Principal Payment: July 1
Interest Payment: January 1, July 1
Interest Rate: 2.60%
Revenue Pledged: SPECIAL ASSESSMENT

Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
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	$0
Total	**$ 2,708,000**	**$ 596,908**	**$ 3,304,908**	

CITY OF NAPLES
CAPITAL IMPROVEMENT REVENUE BOND
1st Ave. South Parking Garage / Naples Pier

Interest Rate: 3.27%
Term: 10 years
Beginning Balance: $20,635,000
Issue Date: 8/22/2024

Year	CRA Principal	Beach Fund Principal	CRA Interest	Beach Fund Interest	Total Payment	Balance Remaining
9/30/2025	**$ 923,409**	**$ 846,591**	**$ 462,010**	**$ 423,576**	**$ 2,655,585**	**$ 18,865,000**
9/30/2026	$ 892,107	$ 817,893	$ 492,094	$ 451,156	$ 2,653,250	$ 17,155,000
9/30/2027	$ 936,452	$ 858,549	$ 447,488	$ 410,262	$ 2,652,750	$ 15,360,000
9/30/2028	$ 983,405	$ 901,596	$ 400,666	$ 367,334	$ 2,653,000	$ 13,475,000
9/30/2029	$ 1,032,966	$ 947,034	$ 351,495	$ 322,255	$ 2,653,750	$ 11,495,000
9/30/2030	$ 1,085,136	$ 994,864	$ 299,847	$ 274,903	$ 2,654,750	$ 9,415,000
9/30/2031	$ 1,139,915	$ 1,045,086	$ 245,590	$ 225,160	$ 2,655,750	$ 7,230,000
9/30/2032	$ 1,197,302	$ 1,097,699	$ 188,595	$ 172,905	$ 2,656,500	$ 4,935,000
9/30/2033	$ 1,254,689	$ 1,150,312	$ 128,729	$ 118,021	$ 2,651,750	$ 2,530,000
9/30/2034	$ 1,319,901	$ 1,210,099	$ 65,995	$ 60,505	$ 2,656,500	$ -
	$ 10,765,280	$ 9,869,721	$ 3,082,509	$ 2,826,076	$ 26,543,585	

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ONE CENT SALES TAX
FINANCIAL SUMMARY
FISCAL YEAR 2024-25

Fund 350		
Beginning Fund Balance - September 30, 2023		19,728,779
Projected Revenues FY 2023-24		2,516,435
Projected Expenditures FY 2023-24		18,597,420
Net Increase/(Decrease) in Net Unrestricted Assets		**(16,080,985)**
Expected Unrestricted Net Position as of September 30, 2024		**$3,647,794**
Add Fiscal Year 2024-25 Budgeted Revenues		
Capital Use Tax	0	
Interest Earned	200,000	200,000
TOTAL AVAILABLE RESOURCES		**$3,847,794**
Less Fiscal Year 2024-25 Budgeted Expenditures		
Capital Projects	0	
		0
BUDGETED CASH FLOW		**$200,000**
Projected Unrestricted Net Assets as of September 30, 2025		**$3,847,794**

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 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 23-24 ESTIMATED ACTUAL	FY 24-25 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET
REVENUE						
335161	CAPITAL USE SALES TAX	6,409,537	1,255,383	2,116,435	0	(1,255,383)
361000	INTEREST	371,102	200,000	400,000	200,000	0
	TOTAL REVENUE	**$ 6,780,639**	**$ 1,455,383**	**$ 2,516,435**	**$ 200,000**	**$ (1,255,383)**
NON-OPERATING EXPENSES						
560200	BUILDING IMPROVEMENTS	82,099	500,000	548,216	0	(500,000)
560300	CAPITAL IMPROVEMENTS	5,730,597	2,500,000	17,777,620	0	(2,500,000)
560400	MACHINERY & EQUIPMENT	996	138,000	271,583	0	(138,000)
	TOTAL EXPENSES	**$ 5,813,692**	**$ 3,138,000**	**$ 18,597,420**	**$ -**	**$ (3,138,000)**
	NET	**$ 966,947**	**$ (1,682,617)**	**$ (16,080,985)**	**$ 200,000**	**$ 1,882,617**

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	Actual 2022-23	Estimated 2023-24	Proposed 2024-25	Proposed 2025-26
Expected Sales Tax Revenue	28,785,588	3,233,353	4,665,565	5,653,369	6,707,330	6,409,537	2,116,435	**0**	0
Investment Income		18,259	86,245	99,417	245,748	379,466	400,000	**200,000**	57,717
Prior Year Carryforward		0	3,251,612	7,503,337	12,146,319	18,753,469	19,728,779	**3,647,794**	3,847,794
Total Available Funds	**28,785,588**	3,251,612	8,003,422	13,256,123	19,099,397	25,542,471	22,245,213	**3,847,794**	3,905,511
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	130,315	0	0	0	0	82,099	48,216	**0**	0
TOTAL FIRE RESCUE	**130,315**	**0**	**0**	**0**	**0**	**82,099**	**48,216**	**0**	**0**
PARKS, RECREATION AND FACILITIES DEPARTMENT									
19Z02 ADA and Mobility Improvements to City Buildings	585,492	0	36,116	49,376	0	0	500,000	**0**	0
19Z03 City Hall Improvements	736,788	0	51,738	34,142	0	650,908	0	**0**	0
20Z06 Government Buildings Hardening Program	2,214,500	0	14,500	0	0	0	2,200,000	**0**	0
TOTAL COMMUNITY SERVICES DEPARTMENT	**3,536,780**	**0**	**102,354**	**83,518**	**0**	**650,908**	**2,700,000**	**0**	**0**
STREETS & TRAFFIC									
22Z21 ADA Infrastructure Improvements	1,150,000	0	0	0	86,801	114,866	648,333	**0**	300,000
19Z04 Emergency Portable Generators for Signalized Intersections	39,640	0	39,640	0	0	0	0	**0**	0
TOTAL STREETS AND TRAFFIC	**1,189,640**	**0**	**39,640**	**0**	**86,801**	**114,866**	**648,333**	**0**	**300,000**
STORMWATER FUND									
21V25 Phase I - Naples Bay Water Quality & Beach Restoration	21,160,000	0	0	1,026,287	239,603	4,964,823	14,929,287	**0**	0
21V26 Phase II - Naples Beach Hotel	-	-	0	0	0	0	0	**0**	0
TOTAL STORMWATER	**21,160,000**	**0**	**0**	**1,026,287**	**239,603**	**4,964,823**	**14,929,287**	**0**	**0**
TECHNOLOGY									
20Z08 Camera Infrastructure/Fiber Optics	292,103	0	0	0	19,524	996	271,583	**0**	0
TOTAL TECHNOLOGY SERVICES	**292,103**	**0**	**0**	**0**	**19,524**	**996**	**271,583**	**0**	**0**
TOTAL ONE-CENT CAPITAL PROJECTS	**26,666,929**	**0**	**500,085**	**1,109,804**	**345,928**	**5,813,692**	**18,597,420**	**0**	**300,000**
	Ending Balance	3,251,612	7,503,337	12,146,319	18,753,469	19,728,779	3,647,794	**3,847,794**	3,605,511

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

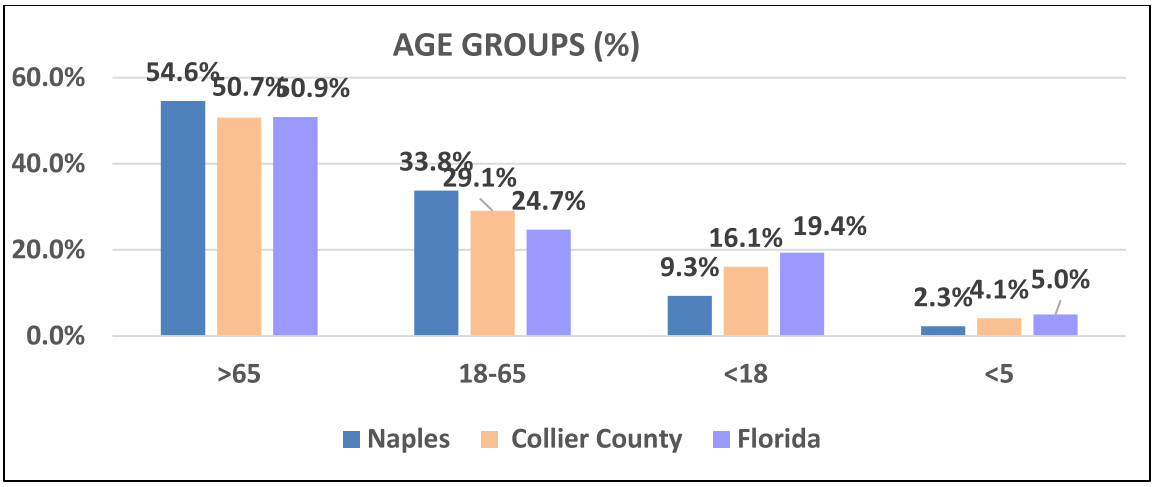
The City of Naples is serviced by the Naples Municipal Airport which is ideally located just minutes from downtown Naples. This 732-acre airport facility is a fully certificated air carrier airport. With two main runways, it is home to private, and charter air carriers, plus fire/rescue services, Mosquito 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 (2022) estimates the median household income within the City of Naples at $135,657, compared to $82,011 for Collier County and $67,917 in the State of Florida.

Population estimates for 2023 include 19,704 for the City of Naples, 404,310 in Collier County and 22,610,726 in the State of Florida.

The population in the City of Naples includes 53.3% Female and 46.7% Male. Collier County's population consists of 50.7% Female and 49.3% Male, while the State of Florida's population is comprised of 50.9% Female and 49.1% 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 Berne Barton, Council Member Raymond Christman, Council Member William Kramer, Council Member Linda Penniman, Council Member Beth Petrunoff, City Clerk Patricia Rambosk and City Attorney Matthew McConnell.

The terms of the City Council for the period represented by this report are as follows:

Member	Term Ends
Teresa Heitmann	March 2028
Terry Hutchison	February 2026
Berne Barton	March 2028
Ray Christman	February 2026
William Kramer	March 2028
Linda Penniman	March 2028
Beth Petrunoff	February 2026

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, effective May 1, 2022.

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.

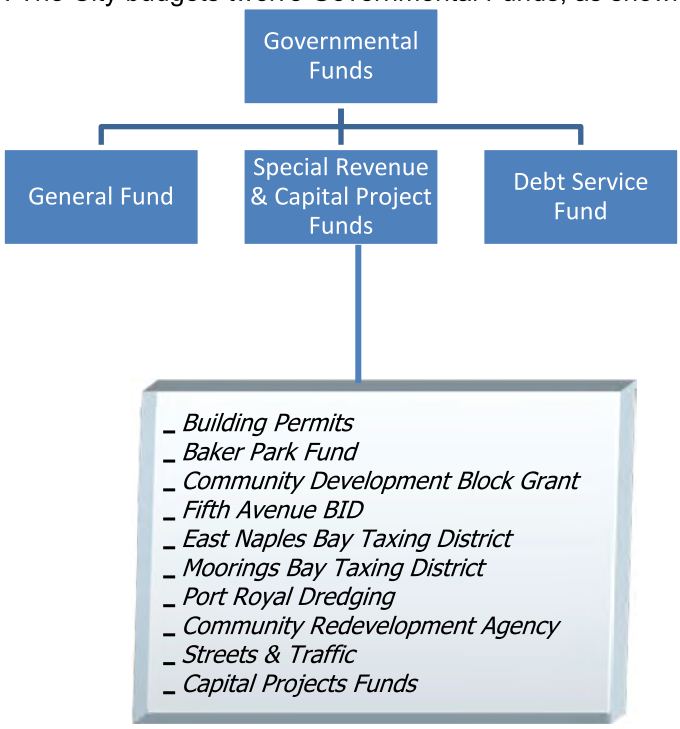
- Kiplinger's Personal Finance, August 2016; Naples was ranked the highest in the Top 12 Great Places to Retire for Good Health, and considered "top grade from the American Lung Association for air quality".
- In 2016, Naples ranked the highest well-being community in the United States by Gallup-Healthways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



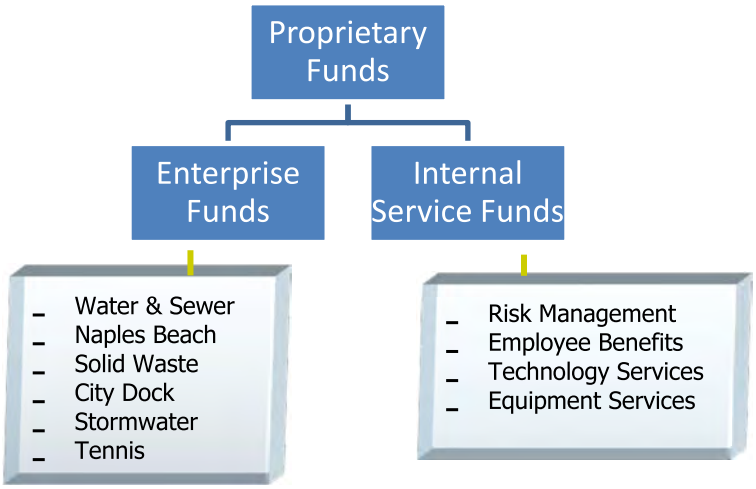
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

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 7.A
Meeting of 9/18/24

RESOLUTION 2024-15462

A RESOLUTION DETERMINING AND FIXING THE 2024 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-Eight Billion, Five Hundred Eighteen Million, Nine Hundred Thousand, Five Hundred Ninety-Two Dollars ($38,518,900,592); 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 1.2300 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 2024-25 aggregate millage rate of 1.2473 to be 12.11 percent greater than the aggregate rolled back rate of 1.1126 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 4, 2024; 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 18, 2024; 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 2024 tax levy and operating millage rate for the City of Naples, Florida is adopted at 1.2300 mills.

Section 2. That the 2024-25 aggregate millage rate is 1.2473 or 12.11 percent greater than the aggregate rolled back rate of 1.1126 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 1.2300 millage rate. $47,378,248
Adjusted for discount per statute $45,009,335

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 18TH DAY OF SEPTEMBER 2024.

Attest: NAPLES, FL ON THE

Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann, Mayor

Approved as to form and legality:

Matthew McConnell, City Attorney

Date filed with City Clerk: 9-19-24

Agenda Item 7.B
Meeting of 9/18/24

RESOLUTION 2024-15463

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, FLORIDA EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; 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 31, 2024, 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 19, 2024 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 19, 2024, August 23, 2024 (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 2024-25 budget on September 4, 2024; and

WHEREAS, the City of Naples has conducted a 2nd public hearing on the fiscal year 2024-25 budget on September 18, 2024;

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

Section 1. That the above "Whereas" clauses are hereby ratified, confirmed, and incorporated by reference as if set forth herein as the City Council's findings.

Section 2. That this Resolution will be known as the "Final Budget Resolution of the City of Naples" for fiscal year 2024-25 and will serve to appropriate the sums provided for herein.

Section 3. Appendix A, the City of Naples preliminary budget, as amended, a copy of which is on file with the City Clerk, is hereby adopted.

Section 4. 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 5. 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 6. 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 7. Appendix C is the document that represents the City of Naples Five- Year Capital Improvement Program presented to City Council in May 2024 in accordance with the City Charter. Approved Capital Improvement Projects are included in the 2024-25 budget. Budget adjustments, which modify the intent of the Capital Improvement Budget for Fiscal Year 2024-25, require City Council approval by Resolution.

Section 8. On October 1, 2024, 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, 2024.

Section 9. 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 10. 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 11. 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 12. 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 18TH DAY OF SEPTEMBER 2024.

Attest:

ON THE

Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann, Mayor

Approved as to form and legality:

Matthew McConnell, City Attorney

Date filed with City Clerk: 9-19-24

Appendix A

This is the 355-page Proposed Budget document that was presented to City Council in August 2024.

(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.

FY24/25 - Changes to Budget since Proposed Budget Workshop 8/19/24			
	$ Revenue	$ Expenses	Description
General Fund (001)			
Proposed Budget	**$ 58,881,204**	**$ 60,500,061**	
	$ 2,058,755		Millage rate adjustment (1.17 to 1.23)
		$ 150,000	Planning (consultant/new position)
		$ 855,368	Fire (5 new positions, equipment, 2 new vehicles)
		$ 67,461	Parks, Recreation & Facilities (1 new position)
		$ 996,132	Police (4 new positions, equipment, 6 new vehicles)
Final Budget	**$ 60,939,959**	**$ 62,569,022**	
Building (110)			
Proposed Budget	**$ 7,785,617**	**$ 8,566,048**	
Final Budget	**$ 7,785,617**	**$ 8,566,048**	No Change
Baker Park (*125)			
Proposed Budget	**$ 35,000**	**$ 950,000**	
Final Budget	**$ 35,000**	**$ 950,000**	No Change
5th BID (138)			
Proposed Budget	**$ 716,897**	**$ 716,897**	
	$ 49,205	**$ 49,205**	Updated millage/tax value
Final Budget	**$ 766,102**	**$ 766,102**	
ENB (150)			
Proposed Budget	**$ 636,531**	**$ 451,430**	
Final Budget	**$ 636,531**	**$ 451,430**	No Change
MB (151)			
Proposed Budget	**$ 64,824**	**$ 47,035**	
Final Budget	**$ 64,824**	**$ 47,035**	No Change
CRA (180)			
Proposed Budget	**$ 10,800,085**	**$ 17,352,956**	
	$ 144,024		Millage rate adjustment (1.17 to 1.23)

Final Budget	$ 10,944,110	$ 17,352,956	
Streets (190)			
Proposed Budget	$ 4,670,949	$ 4,852,441	
Final Budget	$ 4,670,949	$ 4,852,441	No Change
Debt Service (200)			
Proposed Budget	$ 6,275,501	$ 6,347,505	
Final Budget	$ 6,275,501	$ 6,347,505	No Change
Capital Projects (340)			
Proposed Budget	$ 4,647,910	$ 5,051,441	
Final Budget	$ 4,647,910	$ 5,051,441	No Change
One Cent Sales Tax (350)			
Proposed Budget	$ 200,000	$ -	
Final Budget	$ 200,000	$ -	No Change
Water & Sewer (420)			
Proposed Budget	$ 39,101,927	$ 48,603,695	
Final Budget	$ 39,101,927	$ 48,603,695	
Gulf Acres (426)			
Proposed Budget	$ 275,500	$ 225,883	
Final Budget	$ 275,500	$ 225,883	No Change
Beach (430)			
Proposed Budget	$ 3,611,000	$ 4,868,855	
Final Budget	$ 3,611,000	$ 4,868,855	No Change
Solid Waste (450)			
Proposed Budget	$ 10,387,000	$ 10,846,897	
Final Budget	$ 10,387,000	$ 10,846,897	No Change
Dock (460)			
Proposed Budget	$ 3,585,850	$ 3,327,375	
Final Budget	$ 3,585,850	$ 3,327,375	No Change
Stormwater (470)			
Proposed Budget	$ 8,214,000	$ 8,871,095	
Final Budget	$ 8,214,000	$ 8,871,095	No Change
Tennis (480)			
Proposed Budget	$ 991,000	$ 1,049,360	
Final Budget	$ 991,000	$ 1,049,360	No Change
Risk (500)			
Proposed Budget	$ 5,482,135	$ 5,298,671	

Final Budget	**$ 5,482,135**	**$ 5,298,671**	No Change
Benefits (510)			
Proposed Budget	**$ 9,496,216**	**$ 9,946,711**	
Final Budget	**$ 9,496,216**	**$ 9,946,711**	No Change
Technology (520)			
Proposed Budget	**$ 4,077,400**	**$ 4,140,728**	
		$ 93,255	Additional position (Public Safety Tech)
Final Budget	**$ 4,077,400**	**$ 4,233,983**	
Equipment Svcs (530)			
Proposed Budget	**$ 4,547,757**	**$ 4,596,287**	
Final Budget	**$ 4,547,757**	**$ 4,596,287**	No Change
Proposed Budget	**$ 184,484,303**	**$ 206,611,371**	
Changes	$ 2,251,984	$ 2,211,421	
Final Budget	**$ 186,736,288**	**$ 208,822,792**	

Appendix B (continued)

Fund Title	Actual 9/30/2023 Fund Balance	Projected 9/30/2024 Fund Balance	FY 24-25 Budget Revenues	FY 24-25 Budget Expenditures	Change in Fund Balance	Budgeted 9/30/2025 Fund Balance
General Fund	21,571,696	21,697,044	60,939,959	62,569,022	(1,629,063)	20,067,981
Special Revenue Funds						
Building Permits (110)	5,539,890	4,457,914	7,785,617	8,566,048	(780,431)	3,677,483
Baker Park (125)	1,764,882	1,739,782	35,000	950,000	(915,000)	824,782
Fifth Avenue Business (138)	2,732	2,732	766,102	766,102	0	2,732
East Naples Bay District (150)	2,640,831	333,900	636,531	451,430	185,101	519,001
Moorings Bay District (151)	1,190,847	1,135,496	64,824	47,035	17,789	1,153,285
Community Redevelopment (180)	15,915,375	9,803,649	10,944,110	17,352,956	(6,408,846)	3,394,803
Streets and Traffic (190)	4,535,019	1,266,890	4,670,949	4,852,441	(181,492)	1,085,398
Utility Tax/ Debt Service (200)	2,828,840	3,033,997	6,275,501	6,347,505	(72,004)	2,961,993
Capital Projects Fund (340)	5,978,693	1,100,972	4,647,910	5,051,441	(403,531)	697,441
One Cent Sales Tax (350)	19,728,779	3,647,794	200,000	0	200,000	3,847,794
Total Capital, Debt and Special Revenue Funds	60,125,888	26,523,127	36,026,544	44,384,958	(8,358,414)	18,164,714
Enterprise Funds						
Water and Sewer (420)	48,687,390	36,412,961	39,101,927	48,603,695	(9,501,768)	26,911,193
Gulf Acres Rosemary Heights (426)	117,821	199,416	275,500	225,883	49,617	249,033
Naples Beach Fund (430)	6,313,676	4,717,593	3,611,000	4,868,855	(1,257,855)	3,459,738
Solid Waste Fund (450)	5,351,035	4,295,090	10,387,000	10,846,897	(459,897)	3,835,193
City Dock Fund (460)	557,221	557,671	3,585,850	3,327,375	258,475	816,146
Storm Water Fund (470)	9,513,807	5,472,245	8,214,000	8,871,095	(657,095)	4,815,151
Tennis Fund (480)	572,631	589,832	991,000	1,049,360	(58,360)	531,472
Total Enterprise Funds	71,113,581	52,244,808	66,166,277	77,793,160	(11,626,883)	40,617,926
Internal Service Funds						
Risk Management (500)	4,326,994	4,589,796	5,482,135	5,298,671	183,464	4,773,260
Employee Benefits (510)	5,861,918	6,025,889	9,496,216	9,946,711	(450,495)	5,575,394
Technology Services (520)	495,330	518,399	4,077,400	4,233,983	(156,583)	361,816
Equipment Services (530)	413,117	62,656	4,547,757	4,596,287	(48,530)	14,126
Total Internal Service Funds	11,097,359	11,196,740	23,603,508	24,075,652	(472,144)	10,724,596
TOTAL	163,908,524	111,661,720	186,736,288	208,822,792	(22,086,504)	89,575,216

Appendix C

This is the 165-page Capital Improvement document that was presented to City Council in May 2024.

(On file in the City Clerk's Office)

Agenda Item 7.C
Meeting of 9/18/24

RESOLUTION 2024-15464

A RESOLUTION DETERMINING AND FIXING THE 2024 TAX LEVY AND FINAL MILLAGE RATE FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT TO PROVIDE 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 4, 2024; 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 18, 2024; 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 2024-25 aggregate millage rate (the applied rate for the General Fund and the special districts) is 1.2473 which is 12.11 percent greater than the aggregate rolled back rate of 1.1126 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 Two Hundred Forty-Five Million, One Hundred Eighteen Thousand, Six Hundred Twelve Dollars ($1,245,118,612);

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

Section 1. That the above "Whereas" clauses are hereby ratified, confirmed, and incorporated by reference as if set forth herein as the City Council's findings.

Section 2. That the 2024 tax levy and final millage rate for the East Naples Bay Special Taxing District is adopted at 0.5000 mills, which is the same as FY 2023-24.

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:

East Naples Bay Special Taxing District:
0.5000 mills $622,559
Adjusted for discount per statute $591,431

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 shall take effect immediately upon adoption.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 18TH DAY OF SEPTEMBER 2024.

Attest:

Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann, Mayor

Approved as to form and legality:

Matthew McConnell, City Attorney

Date filed with City Clerk: 9-19-24

Agenda Item 7.E
Meeting of 9/18/24

RESOLUTION 2024-15466

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE EAST NAPLES BAY SPECIAL TAXING DISTRICT, FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION, AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples is required to adopt a budget for the East Naples Bay Special Taxing District and to appropriate funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held a workshop and a public hearing on the fiscal year 2024-25 budget;

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

Section 1. That the above "Whereas" clauses are hereby ratified, confirmed, and incorporated by reference as if set forth herein as the City Council's findings.

Section 2. That the budget for the East Naples Bay Special Taxing District for the Fiscal Year commencing October 1, 2024, and ending September 30, 2025, is hereby adopted.

Section 3. That for the payment of expenses and obligations of the East Naples Bay Special Taxing District for the fiscal year ending September 30, 2025, 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. $451,430

Section 4. 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 5. On October 1, 2024 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, 2024.

Section 6. 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 7. 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 8. 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 9. 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 18TH DAY OF SEPTEMBER 2024.

Attest:

Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann, Mayor

Approved as to form and legality:

Matthew McConnell, City Attorney

Date filed with City Clerk: 9-19-24

Agenda Item 7.D
Meeting of 9/18/24

RESOLUTION 2024-15465

A RESOLUTION DETERMINING AND FIXING THE 2024 TAX LEVY AND FINAL MILLAGE RATE FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT TO PROVIDE 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 4, 2024; 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 18, 2024; 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 2024-25 aggregate millage rate (the applied rate for the General Fund and the special districts) is 1.2473 mills, which is 12.11 percent greater than the aggregate rolled back rate of 1.1126 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 Three Billion, Three Hundred Fifty-Three Million, Five Hundred Sixty-Two Thousand, Sixty-Five Dollars ($3,353,562,065);

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

Section 1. That the above "Whereas" clauses are hereby ratified, confirmed, and incorporated by reference as if set forth herein as the City Council's findings.

Section 2. That the 2024 tax levy and millage rate for the Moorings Bay Special Taxing District is adopted at 0.0125 mills, which is the same as FY 2023-24.

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:

Moorings Bay Special Taxing District:
0.0125 mills. $41,920
Adjusted for discount per statute $39,824

Section 4. 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 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 18TH DAY OF SEPTEMBER 2024.

Attest:

Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann, Mayor

Approved as to form and legality:

Matthew McConnell, City Attorney

Date filed with City Clerk: 9-19-24

Agenda Item 7.F
Meeting of 9/18/24

RESOLUTION 2024-15467

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION, AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples, Florida is required to adopt a budget for the Moorings Bay Special Taxing District and to appropriate funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held a workshop and a public hearing on the fiscal year 2024-25 budget;

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

Section 1. That the above "Whereas" clauses are hereby ratified, confirmed, and incorporated by reference as if set forth herein as the City Council's findings.

Section 2. That the budget for the Moorings Bay Special Taxing District for the fiscal year commencing October 1, 2024, and ending September 30, 2025, is hereby adopted.

Section 3. That for the payment of expenses and obligations of the Moorings Bay Special Taxing District, for the fiscal year ending September 30, 2025, 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. $47,035

Section 4. 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 5. On October 1, 2024, 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, 2024.

Section 6. 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 7. 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 8. 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 9. 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 18TH DAY OF SEPTEMBER 2024.

Attest:

Patricia L. Rambosk, City Clerk

Teresa Lee Heitmann, Mayor

Approved as to form and legality:

Matthew McConnell, City Attorney

Date filed with City Clerk: 9-19-24

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