Proposed Budget

Fiscal Year 2026-2027



City of Naples, Florida

City of Naples



Principal Officers

Mayor	Teresa Heitmann
Vice-Mayor	Ted Blankenship
Council Member	Berne Barton
Council Member	William Kramer
Council Member	John Krol
Council Member	Linda Penniman
Council Member	Scott Schultz
City Manager	Gary Young
City Attorney	Matthew McConnell
City Clerk	Patricia L. Rambosk

Senior Leadership Team

Assistant City Manager/Public Works Director	George Yilmaz
Finance Director	Stefan Massol
Building Services Director	Stephen Beckman
Community Services Director	Chad Merritt
Fire Chief	Phillip Pennington
Human Resources Director	Charlotte Loewel
Planning Director	Erica Martin
Police Chief	Ciro M. Dominguez
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, 2025

Christopher P. Morrill

Executive Director

CITY OF NAPLES



VISION

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



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The City of Naples acknowledges:

City Staff for their contributions to this report.

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

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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

August 17, 2026

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

Dear Mayor and City Council:

I am pleased to present the proposed operating budget for the City of Naples for the fiscal year beginning October 1, 2025, and ending September 30, 2026. 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 the 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, no change from FY 2025-26. The Collier County Property Appraiser estimates an increase of 4.37% in taxable values; FY 2026-27 taxable value is estimated at $43.096 billion, as compared to $41.291 billion in FY 2025-26. Within the Community Redevelopment Agency, the taxable value increment grew by 4.46% when compared to the prior year.

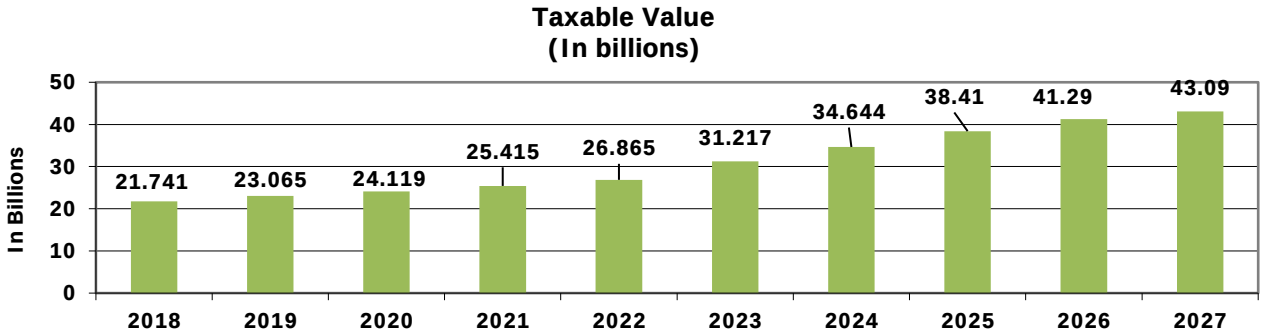
Highlights of the budget:

- The gross budgeted expenditures in this document are $292.94 million, compared to FY2025-26 adopted budget of $240.99 million, an increase of $51.95 million. This includes an increase of $5.15 million in personnel expenses, $1.96 million in operating expenses and $44.84 million in capital expenses, interfund transfers and debt payments.
- No increase in health insurance rates.
- The budget invests $108.8 million into the community with capital improvements in water/sewer utility systems and stormwater system upgrades and enhancements, roadways, lake restoration, building infrastructure and park improvements as discussed and presented in the Capital Improvement Program.
- City pension contribution rates are budgeted at 15% of salaries for General employees, 40.23% for Police Officers, and 40% for Firefighters.

- Required principal and interest payments are $6.66 million. Please note that the principal portion of interfund loan payments from the City Dock Fund are being deferred at this time due to necessary fuel tank replacement for the facility.

Millage Rate

Taxable value for the City increased 4.37%; FY2026-27 taxable value is $43.096 billion, as compared to FY25-26 which was $41.291 billion.

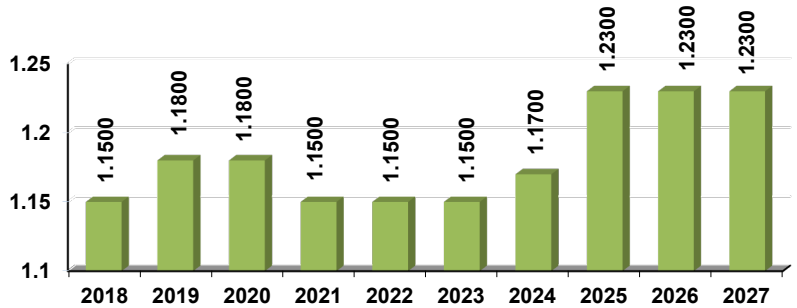


Property tax revenue is calculated by multiplying the taxable value by the millage rate. A collection rate of 95% is assumed and budgeted, as allowed by state law.

At the June 15, 2026, City Council meeting, the Council reached a consensus establishing a maximum millage rate of 1.2900. The final millage rate will be further evaluated during the upcoming Budget Workshop, pending consideration of additional staffing positions and their associated fiscal impacts.

The proposed budget presented herein has been developed utilizing a millage rate of 1.2300. Accordingly, estimated property tax revenues based on a 1.2300 millage rate are calculated as follows:

	Rate	Total Levy	Amount to CRA	General Fund Amount	Budgeted General Fund 95%
Millage Rate	1.2300	$53,008,183	$3,365,787	$49,642,396	$47,160,278



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 1.3074. The aggregate rolled-back rate is 1.2253. The current year proposed rate is 6.7% more than the rolled-back rate.

General Fund		
Gross Taxable Value	**$ 43,096,083,530**	
	Current	**Rolled-back Rate**
Millage	**1.23**	**1.2072**
	$ 53,008,183	$ 52,025,592
Less amt to CRA	$ 3,365,787	$ 3,303,397
	$ 49,642,396	$ 48,722,195
95%	**$ 47,160,276**	**$ 46,286,085**
		$ (874,190)

	Millage	
	Current	**Rolled-back Rate**
Taxable Value	**1.23**	**1.2072**
$ 1,000,000	$ 1,230	$ 1,207
$ 5,000,000	$ 6,150	$ 6,036
$ 10,000,000	$ 12,300	$ 12,072

Staffing and Employee Issues

A large increase, $5.15 million, in this year's budget is directed towards expenditures on personnel. The City has made great strides in evaluating the salary structure of all employee compensation plans to enable the City to maintain and recruit quality personnel.

Health insurance benefits are an important component of attracting and retaining quality personnel. As such, FY26-27 continues with no rate increase in health insurance. This has been consistent for the last four consecutive fiscal years. The City has maintained the current 85% employer and 15% employee cost sharing of healthcare premiums which complies with the labor contracts.

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 9/30/23	Actual 9/30/24	Actual 9/30/25	Estimated 9/30/26	Budgeted 9/30/27
Total Fund Balance	28,646,174	33,895,334	34,737,911	38,814,906	31,451,349
Unassigned (Plus Prepaid)	**21,571,696**	**25,126,069**	**26,204,543**	**29,724,184**	**22,496,537**
Emergency	5,081,980	5,576,638	6,204,769	7,140,722	7,004,812
Nonspendable	1,245,174	1,477,774	1,399,713	1,200,000	1,200,000
Other	747,324	1,714,853	928,886	750,000	750,000

Other Funds

Consistent with the City's financial policies, the strategic use of fund balance may, at times, be appropriate and prudent. Fund balance may be utilized to fund significant capital expenditures, achieve targeted reserve levels, or support projects for which resources have accumulated over multiple years. Maintaining an appropriate fund balance is essential to sound financial management. Excessively high fund balances may indicate that tax rates or user fees are greater than necessary to support operations and capital needs. Conversely, insufficient fund balances may limit the City's ability to respond to emergencies, unforeseen circumstances, or strategic opportunities that arise during the fiscal year. Based on current projections, all funds are expected to maintain fund balance levels within the parameters established by City policy.

To support the long-term financial stability of the City's enterprise and special revenue funds, the City Council approved a Consumer Price Index (CPI)-based rate adjustment of 3.8% in June 2026 for Water and Sewer services and Solid Waste services. In December 2025 City Council approved a 25% increase to Stormwater Management Utility fees over a four-year period effective 10/1/2026. In addition, the City is in the process of issuing approximately $27 million in debt to support the $93 million Beach Outfall Project. The debt financing will provide the resources necessary to fund this critical infrastructure investment while preserving adequate liquidity and maintaining the financial health of the affected funds. The City also anticipates issuing approximately $29 million in debt during FY2026-27 for the reconstruction of Fire Station No. 2. The planned financing of these major capital projects will allow the City to preserve healthy fund balance levels while continuing to invest in essential public infrastructure and services.

The City's prudent management of fund balance and commitment to maintaining adequate liquidity have strengthened its overall financial position. As a result, the City has consistently maintained access to debt financing on favorable terms, avoided the need for short-term borrowing mechanisms such as tax anticipation notes, successfully completed major capital projects, and preserved its ability to sustain essential services during

Issues Affecting the Development of the Budget

The City of Naples budget process is shaped by input from a wide range of stakeholders. Throughout the year, City Council receives recommendations and guidance from advisory boards and committees, five collective bargaining units, and three pension boards. These boards and committees are composed of residents, business owners, and professionals who generously volunteer their time and expertise to support effective governance and informed decision-making.

In recent years, the City has successfully navigated significant challenges, including a global health crisis, natural disasters, public safety concerns, and increasing cybersecurity threats. While economic conditions at the national, state, and local levels have generally improved, fiscal challenges remain. Although the City's property tax base continues to grow, taxable property values increased by only 4.37% this year, significantly lower than the growth experienced in recent years. As a result, revenue growth is moderating at a time when labor, operating, and regulatory compliance costs continue to rise. In addition to addressing economic pressures, the City must meet increasingly stringent federal and state requirements related to water, wastewater, and stormwater systems. The FY 2026-27 budget is designed to maintain existing service levels while making strategic investments in critical capital infrastructure and community improvements.

The City actively pursues grant funding opportunities from agencies such as the Department of Environmental Protection, Collier County, and the South Florida Water Management District. Grant revenues are incorporated into the budget only after awards have been received or formally accepted. Grants awarded during the fiscal year are added through budget amendments at the time of acceptance.

As of September 30, 2025, the City's pension plans are funded at 80.1% for Police, 85.0% for Fire, and 80.9% for General Employees. The pension boards continue to utilize a 7.0% assumed rate of return, resulting in an aggregate unfunded actuarial liability of approximately $52.9 million across all three plans.

For FY 2026-27, employer pension contribution rates are budgeted at 40.23% of salaries for Police officers, 40% for Firefighters, and 15% for General Employees, virtually unchanged from the prior fiscal year. The most recent actuarial valuation estimated required contribution rates of 36.23% for Police, 29.48% for Firefighters, and 12.76% for General Employees. Based on these assumptions, the City anticipates contributing approximately $1.7 million more than the actuarially required amount. Maintaining contribution rates above actuarial requirements supports long-term fiscal stability, reduces volatility in annual budgeting, and accelerates the reduction of the City's unfunded pension liabilities.

Capital

Public discussion for this budget occurred in May 2026. 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 an increase of $5,550,000, from $103,330,235 to $108,880,235. Detailed changes are outlined within the CIP narrative.

City Goals

We look forward to approaching FY2026-27 with a clear focus on the City’s Vision.

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

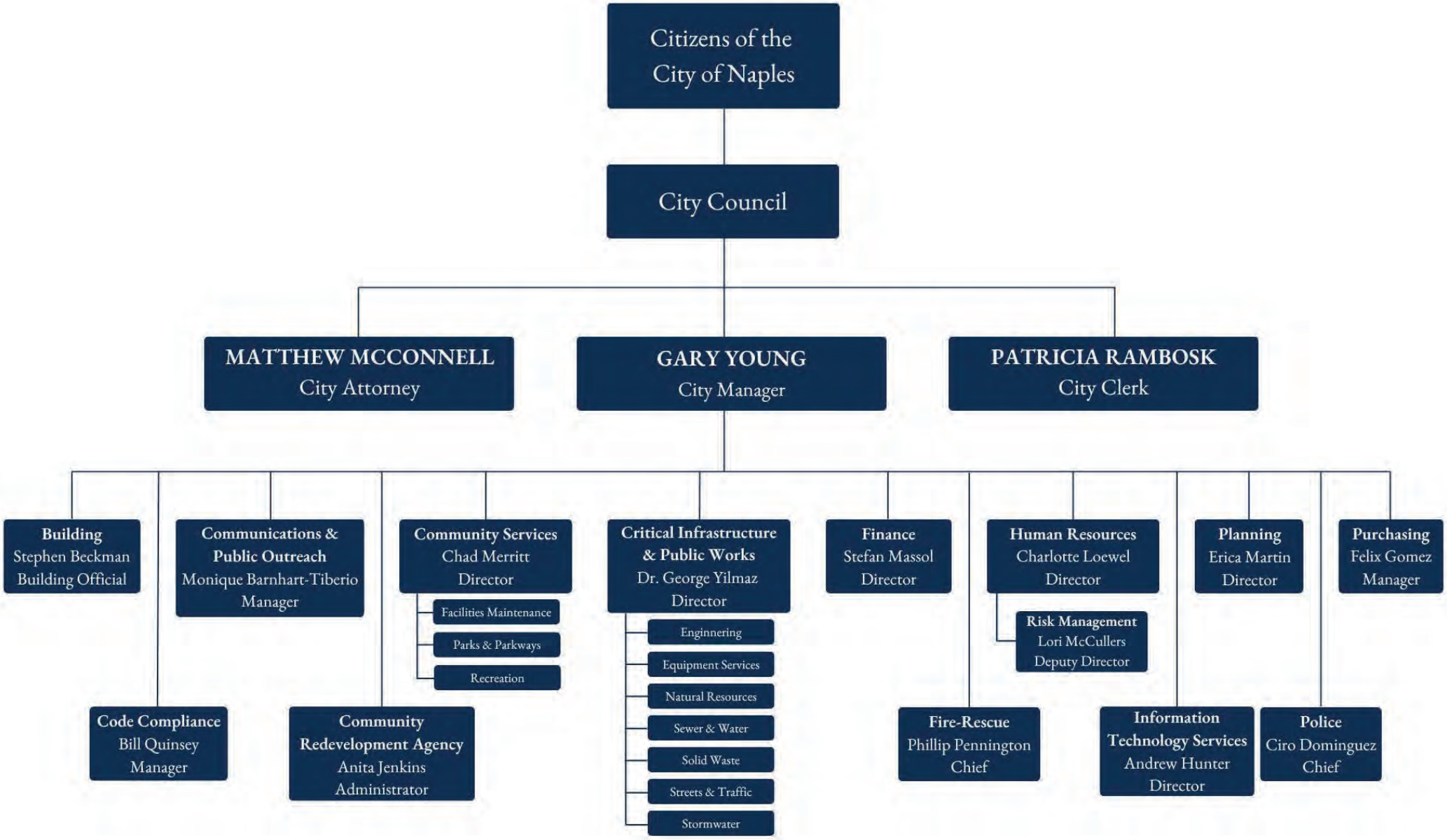
The annual budget is one of the most significant policy documents adopted by the City Council each year. It reflects the Council's financial priorities and policy direction for the coming fiscal year by identifying funding sources for City services and authorizing the expenditures necessary to deliver those services.

I would like to extend my sincere appreciation to the many individuals and groups who contributed to the development of this budget, including the City Council, members of the Presidents' Council, homeowner associations, City advisory boards, residents, and staff. I would also like to recognize the dedicated professionals in the City's Finance Department who prepared this document under the leadership of Stefan Massol, Finance Director, with the valuable assistance and cooperation of our department directors.

With the continued guidance and leadership of the City Council, the citizens of Naples can remain confident in receiving exceptional municipal services delivered in a fiscally responsible manner. Equally important, our community will continue to enjoy the unique small-town character that encourages civic engagement, values resident input, and is supported by public servants who are committed to responsive, high-quality service.

Respectfully Submitted,

Gary Young
City Manager


Citizens of the City of Naples
City Council
MATTHEW MCCONNELL
City Attorney
GARY YOUNG
City Manager
PATRICIA RAMBOSK
City Clerk
Building
Stephen Beckman
Building Official
Communications & Public Outreach
Monique Barnhart-Tiberio
Manager
Community Services
Chad Merritt
Director
Facilities Maintenance
Parks & Parkways
Recreation
Critical Infrastructure & Public Works
Dr. George Yilmaz
Director
Enginnering
Equipment Services
Natural Resources
Sewer & Water
Solid Waste
Streets & Traffic
Stormwater
Finance
Stefan Massol
Director
Human Resources
Charlotte Loewel
Director
Risk Management
Lori McCullers
Deputy Director
Planning
Erica Martin
Director
Purchasing
Felix Gomez
Manager
Code Compliance
Bill Quinsey
Manager
Community Redevelopment Agency
Anita Jenkins
Administrator
Fire-Rescue
Phillip Pennington
Chief
Information Technology Services
Andrew Hunter
Director
Police
Ciro Dominguez
Chief

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	☒									☒	☒	☒								
Community Services	☒					☒						☒		☒		☒				
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	239-213-1800
City Clerk	239-213-1015	Community Services	239-213-7120
City Manager	239-213-1030	Streets & Stormwater	239-213-5000
CRA	239-213-1000	Police	239-213-4844
City Attorney	239-213-1060	Fire Rescue	239-213-4900
Planning	239-213-1050	Utilities	239-213-4745
Human Resources	239-213-1810	Technology Services	239-213-5100
Building Services	239-213-5020		

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City of Naples

All Fund Revenue and Expenditure Analysis

Fund Overview

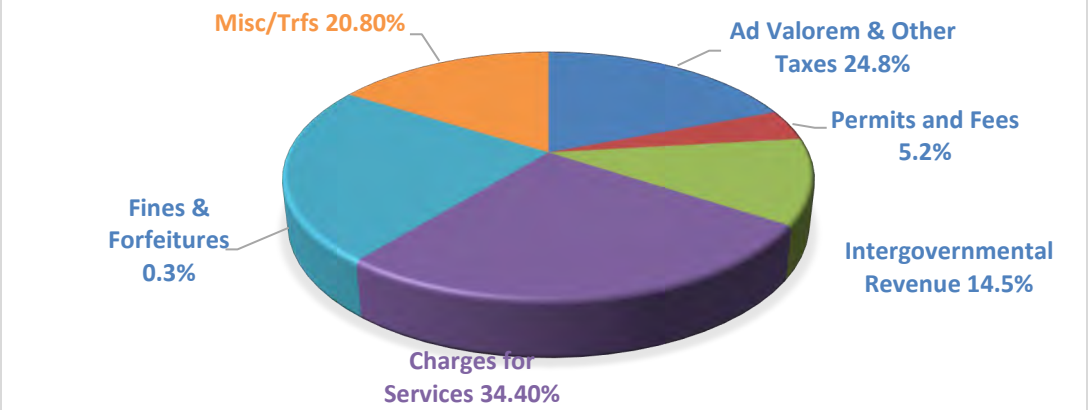
The City of Naples' budget is organized into 22 individual funds, each operating as a separate financial entity with its own revenues and expenditures. The accounting structure follows the State of Florida's Uniform Accounting System. The FY 2026-27 budget is balanced in accordance with the City Code of Ordinances, with total revenues budgeted at $261.59 million and total expenditures budgeted at $292.95 million, resulting in a planned decrease in fund balance of $31.35 million.

Revenue Overview

Total FY 2026-27 budgeted revenues are $261.59 million and are derived from a diverse mix of taxes, service charges, intergovernmental revenues, fees, and other sources.

All Fund Revenue Analysis by Source

	FY 2025-26 Budget	%	FY 2026-27 Budget	%
Ad Valorem & Other Taxes	62,561,856	30.8%	64,934,387	24.8%
Permits and Fees	14,325,117	7.1%	13,581,116	5.2%
Intergovernmental Revenue	19,940,304	9.8%	37,829,780	14.5%
Charges for Services	82,099,877	40.4%	90,082,587	34.4%
Fines and Forfeitures	734,350	0.4%	702,350	0.3%
Miscellaneous/Transfers	23,395,666	11.5%	54,463,174	20.8%
Total	**$203,057,170**		**$261,593,394**	

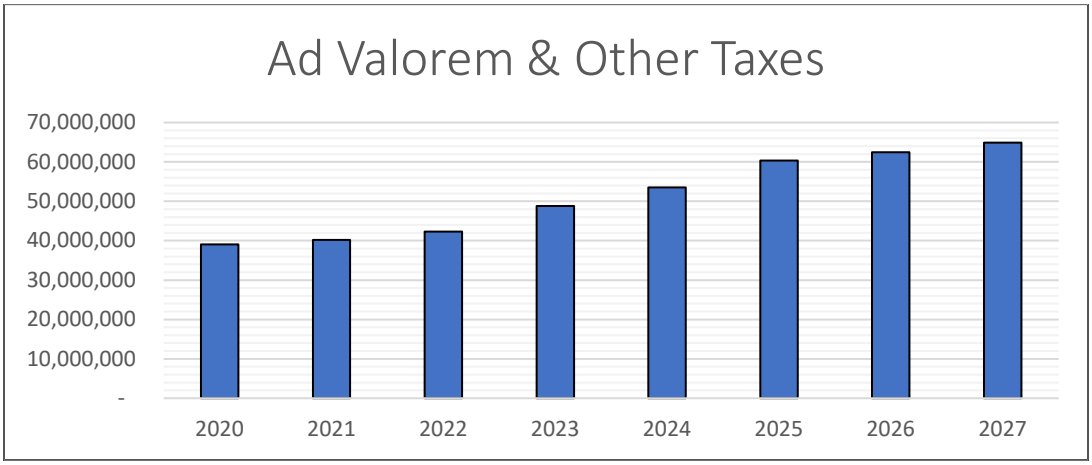


Ad Valorem & Other Taxes ($64,934,387)

Taxes account for 23.3% of total City revenues. Ad valorem taxes represent the largest component, generating $51.2 million. The General Fund operating millage rate is 1.2300 mills, no change from FY2025-26. Additional millage rates include 0.0125 mills for the Moorings Bay Taxing District and 0.500 mills for 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. Revenue for the Local Communications Tax, which is 5.22% of allowable charges, is estimated to

be $3.695 million. Communications Tax is between three Funds, General Fund ($325,000), Streets Fund ($2.5 million), and Public Service Tax ($870,530). 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 ($13,581,116)

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 4.9% of the City's revenues. The City is budgeted to collect $13.58 million in this segment. Building Permits are budgeted at $7.63 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.

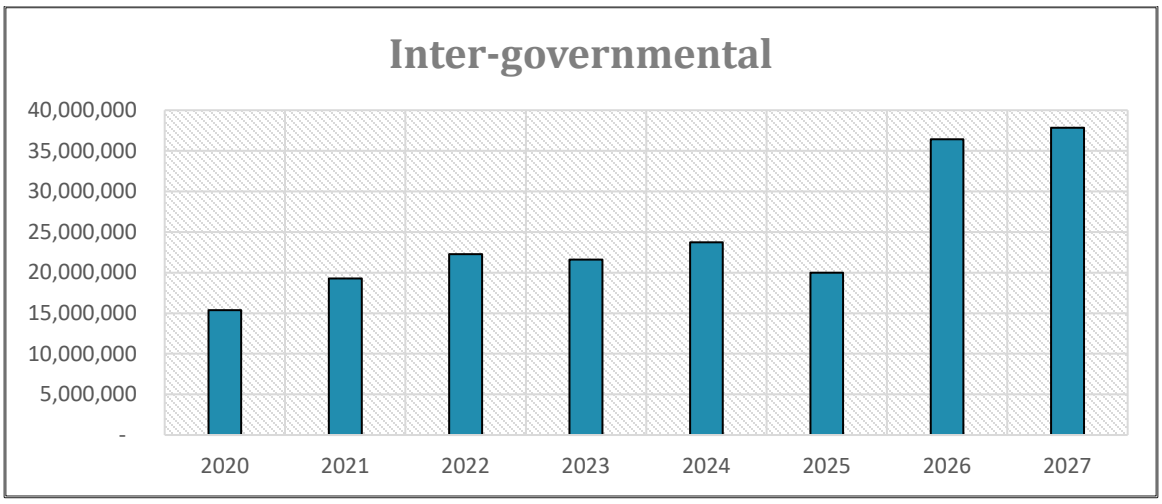
Special assessment bond revenues and assessment payments are budgeted at $1.06 million.



Intergovernmental ($37,829,780)

Intergovernmental revenues include grants, state-shared revenues, and agreements with Collier County. Major sources include:

- $1.5 million recreation program funding through an interlocal agreement with Collier County.
- $500,000 for beach maintenance.
- $250,000 in Tourist Development Council (TDC) operational support.
- $8.24 million in Community Redevelopment Agency (CRA) tax increment revenue from Collier County.
- $3.2 million in General Use Sales Tax distributions from the State of Florida.
- $22.67 million in Stormwater Grants

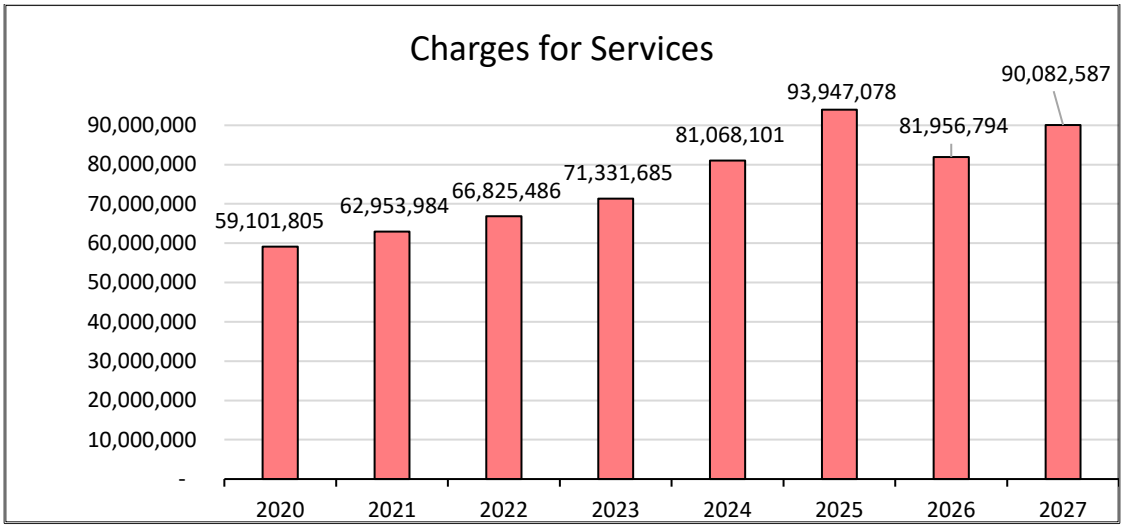


Charges for Services ($90,082,587)

Making up 29.9% of City revenues, Charges for Services represent the largest source of budgeted revenues City-wide. Major contributors include:

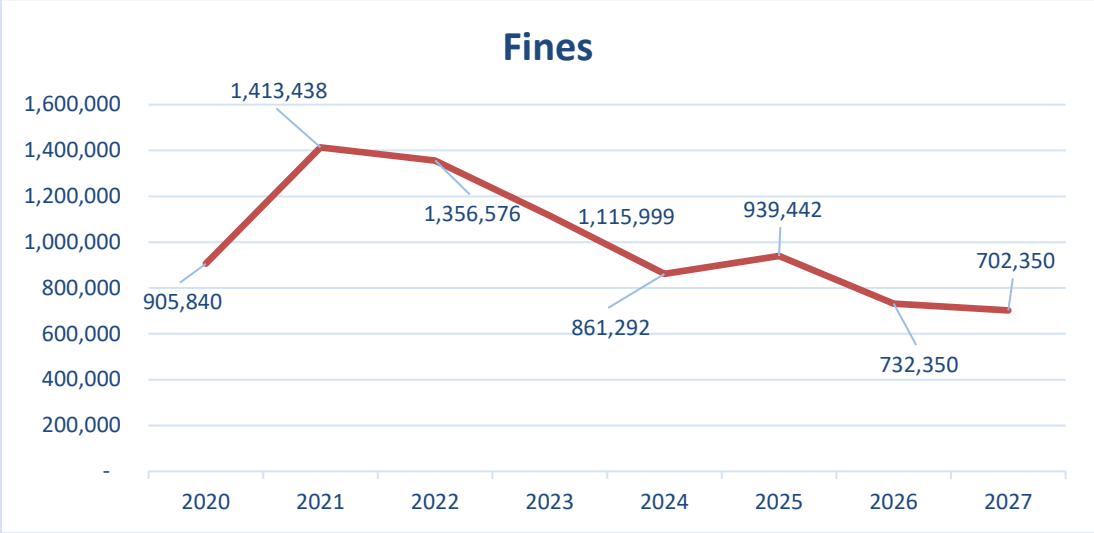
- Water and Sewer Services: $42.2 million
- Solid Waste Services: $10.5 million
- City Dock Operations: $3.2 million
- Stormwater Services: $11.2 million

Revenue projections are based on historical collection trends and anticipated service demand



Fines ($702,350)

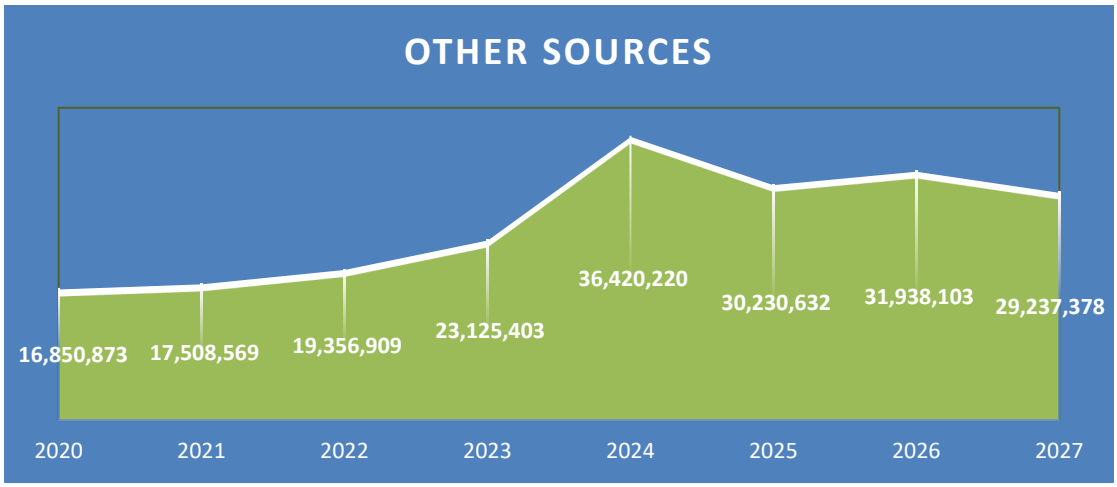
Fine revenues are primarily generated through parking and traffic citations issued by the Naples Police Department and are recorded in the General and Beach Funds. While citation revenues remain relatively stable, collections can fluctuate depending on code enforcement activity and compliance levels.



Miscellaneous/Other Sources ($54,463,174)

Miscellaneous revenues include a variety of funding sources, including:

- Interest earnings: $4.8 million
- Interfund transfers: $9.7 million
- Health insurance premiums (City and employee contributions): $9.9 million
- Water and Sewer System Development Fees: $950,000
- Auction proceeds: $65,000
- Anticipated loan proceeds $29 million (not included in graph below)



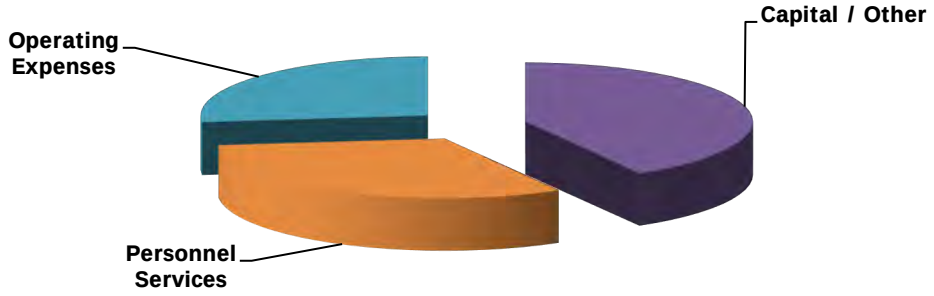
Expenditure Overview

Total FY 2026-27 appropriations are budgeted at $292.95 million and include personnel costs, operating expenditures, capital investments, debt service, and interfund transfers.

All Fund Expenditures by Category

	FY 2025-26 Budget	%	FY 2026-27 Budget	%
Personnel Services	$85,511,892	35.5%	$90,666,232	30.9%
Operating Expenses	75,787,184	31.4%	77,742,633	26.5%
Capital Expenses/Other	79,694,306	33.1%	124,539,064	42.5%
Total Expenditures	**$240,993,382**		**$292,947,929**	

Where the Money Goes



Personnel Services ($90,666,232)

Personnel services include all employee salaries and benefits and total $90.66 million. Compared to the FY 2025-26 adopted budget, personnel costs increased by $5.15 million, or 6.0%, primarily due to collective bargaining agreement adjustments effective October 1. The chart below delineates positions changes for FY2026-27.

New Position	Fund/Dept	FTE	Salary	Total Salary & Benefits
Beach Specialist	430 - Beach Fund (1/2 year)	1.00	27,518	48,583
	TOTAL	1.00	27,518	48,583
Sr Admin Specialist (position never filled)	450 - Solid Waste	(1.00)		
	NET CHANGE	-		

The FY 2026-27 pension account was budgeted according to the table below.

FY 2026-27 Pension Contributions				
	Funded Ratio 10/1/25	**Budgeted Contribution Rate**	**Actuarial Rate**	**% Diff**
Police	80.10%	40.23%	36.23%	4.00%
Fire	85.00%	40.00%	29.48%	10.52%
General	80.90%	15.00%	12.76%	2.24%

The aggregate amount in FY 2026-27 budgeted above the actuarial amount in all funds is estimated at $1.7 million.

The City also maintains a contractual agreement with the Naples Airport Authority to provide fire protection services at the airport. Revenue associated with this agreement is budgeted at $1.13 million, reflecting reimbursement of personnel costs plus a small administrative markup.

Operating Expenses ($77,742,633)

Operating expenditures total $77.74 million, an increase of $1.95 million, or 2.6%, over the FY 2025-26 adopted budget. Significant changes are discussed within the individual fund narratives.

Non-Operating: Capital Outlay, Debt, and Other Expenditures ($124,539,064)

Non-operating expenditures total $124.54 million and include:

- Capital Outlay: $108.1 million
- Interfund Transfers: $9.7 million
- Debt Service and Other Expenditures: $6.7 million
-

The FY 2026-27 budget funds approximately $108.8 million in capital projects originally identified in the City's Five-Year Capital Improvement Plan (CIP), which was presented to City Council in accordance with the Code of Ordinances.

The city's debt service payments total $6.66 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:

Debt Service Fund to the Capital Project Fund	$6,500,000
CRA Fund to the Debt Service Fund	$1,383,940
Beach Fund to the Debt Service Fund	$1,268,811

All Funds
Changes in Fund Balance
Fiscal Year 2026-27

The following spreadsheet shows the actual September 2025 fund balance and the projected fund balance for September 2026. The budgeted September 30, 2026 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 9/30/2025 Fund Balance	Projected 9/30/2026 Fund Balance	FY 26-27 Budget Revenues	FY 26-27 Budget Expenditures	Change in Fund Balance	Budgeted 9/30/2027 Fund Balance
General Fund	**26,204,543**	**29,724,184**	**67,178,806**	**74,406,453**	**(7,227,647)**	**22,496,537**
Special Revenue Funds						
Building Permits (110)	5,688,432	5,536,282	7,295,485	10,231,928	(2,936,443)	**2,599,839**
Baker Park (125)	1,906,774	1,021,774	55,000	0	55,000	**1,076,774**
Fifth Avenue Business (138)	2,979	2,979	767,226	767,226	0	**2,979**
East Naples Bay District (150)	1,308,472	518,615	740,695	400,015	340,680	**859,295**
Moorings Bay District (151)	1,328,576	1,365,407	86,199	46,250	39,949	**1,405,356**
Community Redevelopment (180)	20,329,088	24,880,564	12,604,304	26,181,897	(13,577,593)	**11,302,971**
Streets and Traffic (190)	4,949,125	1,672,553	4,400,476	5,567,973	(1,167,497)	**505,056**
Utility Tax/ Debt Service (200)	14,212,449	4,842,331	8,453,981	9,551,745	(1,097,764)	**3,744,567**
Capital Projects Fund (340)	5,040,943	716,110	35,692,866	35,947,255	(254,389)	**461,721**
One Cent Sales Tax (350)	7,078,185	6,148,364	180,000	0	180,000	**6,328,364**
Total Capital, Debt and Special Revenue Funds	**61,845,023**	**46,704,978**	**70,276,232**	**88,694,289**	**(18,418,057)**	**28,286,921**
Enterprise Funds						
Water and Sewer (420)	61,317,888	46,674,747	48,165,345	54,481,703	(6,316,358)	**40,358,389**
Gulf Acres Rosemary Heights (426)	2,265,562	2,344,074	295,455	227,004	68,451	**2,412,525**
Naples Beach Fund (430)	5,572,927	5,800,019	3,950,000	5,774,165	(1,824,165)	**3,975,855**
Solid Waste Fund (450)	5,164,869	5,573,815	10,643,000	10,622,369	20,631	**5,594,446**
City Dock Fund (460)	469,015	(140,582)	3,249,550	2,891,950	357,600	**217,018**
Storm Water Fund (470)	10,229,989	(3,505,670)	34,455,787	29,735,895	4,719,892	**1,214,222**
Tennis Fund (480)	951,984	869,475	1,118,500	1,155,124	(36,624)	**832,851**
Total Enterprise Funds	**85,972,234**	**57,615,878**	**101,877,637**	**104,888,209**	**(3,010,572)**	**54,605,306**
Internal Service Funds						
Risk Management (500)	8,637,501	7,796,801	3,745,805	4,901,206	(1,155,401)	**6,641,400**
Employee Benefits (510)	7,418,009	6,928,291	10,037,162	11,351,736	(1,314,574)	**5,613,717**
Technology Services (520)	490,102	560,304	4,840,520	5,088,804	(248,284)	**312,020**
Equipment Services (530)	4,048,651	1,291,345	3,637,232	3,617,232	20,000	**1,311,345**
Total Internal Service Funds	**20,594,263**	**16,576,741**	**22,260,719**	**24,958,978**	**(2,698,259)**	**13,878,482**
TOTAL	**194,616,063**	**150,621,782**	**261,593,394**	**292,947,929**	**(31,354,535)**	**119,267,247**

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.

General Fund	Negotiated raises
Building	Capital projects will use fund balance as planned
Community Redev. Agency	Capital projects will use fund balance as planned
Streets & Traffic Fund	Planned capital projects
Capital Project Funds	Capital projects will use fund balance as planned
Water and Sewer	Planned capital projects
City Dock Fund	Planned capital projects
Storm Water Fund	Planned capital projects
Risk Management	Planned reduction in fund balance to remain in compliance with fund balance policy
Technology Fund	Planned capital projects

City of Naples
FY 2026-27 All Funds Revenue by Type
Including Interfund Charges and Transfers

	Fund and Description	Ad Valorem & Other Taxes	Permits & Fees	Intergov-ernmental	Charges for Services	Fines	Other Sources	Total
1	General Fund	52,034,476	4,820,800	5,600,000	3,132,030	176,500	1,415,000	67,178,806
110	Building Permits Fund	0	7,115,769	0	0	0	179,716	7,295,485
125	Baker Park Fund	0	0	0	0	0	55,000	55,000
138	Business Imp. District	0	767,226	0	0	0	0	767,226
150	East Naples Bay District	668,695	0	0	0	0	72,000	740,695
151	Moorings Bay District	44,199	0	0	0	0	42,000	86,199
180	Community Redevelopment	3,365,787	0	8,238,517	0	0	1,000,000	12,604,304
190	Streets and Traffic	3,370,000	330,000	580,476	0	0	120,000	4,400,476
200	Debt Service	5,451,230	0	0	0	0	3,002,751	8,453,981
340	Capital Project Fund	0	47,866	0	0	0	35,645,000	35,692,866
350	One Cent Sales Tax	0	0	0	0	0	180,000	180,000
420	Water and Sewer Fund	0	0	0	46,469,800	0	1,695,545	48,165,345
426	Gulf Acres/Rosemary Hts	0	245,455	0	0	0	50,000	295,455
430	Naples Beach Fund	0	0	750,000	2,555,000	525,000	120,000	3,950,000
450	Solid Waste Fund	0	0	0	10,485,000	0	158,000	10,643,000
460	City Dock Fund	0	0	0	3,218,700	850	30,000	3,249,550
470	Storm Water Fund	0	254,000	22,660,787	11,200,000	0	341,000	34,455,787
480	Tennis Fund	0	0	0	1,093,500	0	25,000	1,118,500
500	Risk Management	0	0	0	3,495,805	0	250,000	3,745,805
510	Health Benefits	0	0	0	0	0	10,037,162	10,037,162
520	Technology Services	0	0	0	4,815,520	0	25,000	4,840,520
530	Equipment Services	0	0	0	3,617,232	0	20,000	3,637,232
	Total	**$ 64,934,387**	**$ 13,581,116**	**$ 37,829,780**	**$ 90,082,587**	**$ 702,350**	**$ 54,463,174**	**$ 261,593,394**

	Fund and Description	Total	Transfers In	Internal Services	Net Revenues
1	General Fund	67,178,806	5,760,560	0	61,418,246
110	Building Permits Fund	7,295,485	0	0	7,295,485
125	Baker Park Fund	55,000	0	0	55,000
130	Community Block Grant	0	0	0	0
138	Business Imp. District	767,226	0	0	767,226
150	East Naples Bay District	740,695	0	0	740,695
151	Moorings Bay District	86,199	0	0	86,199
180	Community Redevelopment	12,604,304	500,000	0	12,104,304
190	Streets and Traffic	4,400,476	0	0	4,400,476
200	Debt Service	8,453,981	2,652,751	0	5,801,230
340	Capital Project Fund	35,692,866	6,500,000	0	29,192,866
350	One Cent Sales Tax	180,000	0	0	180,000
420	Water and Sewer Fund	48,165,345	0	0	48,165,345
426	Gulf Acres/Rosemary Hts	295,455	0	0	295,455
430	Naples Beach Fund	3,950,000	0	0	3,950,000
450	Solid Waste Fund	10,643,000	0	0	10,643,000
460	City Dock Fund	3,249,550	0	0	3,249,550
470	Storm Water Fund	34,455,787	0	0	34,455,787
480	Tennis Fund	1,118,500	0	0	1,118,500
500	Risk Management	3,745,805	0	3,495,805	250,000
510	Health Benefits	10,037,162	0	8,268,840	1,768,322
520	Technology Services	4,840,520	0	4,815,520	25,000
530	Equipment Services	3,637,232	0	3,507,232	130,000
	Total	**$ 261,593,394**	**$ 15,413,311**	**$ 20,087,397**	**$ 226,092,686**

City of Naples

FY 2026-27 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	57,126,197	12,696,556	4,583,700	**74,406,453**	0	10,793,898	**63,612,555**
110 Building Permits Fund	5,248,967	3,648,961	1,334,000	**10,231,928**	651,500	1,335,196	**8,245,232**
125 Baker Park Fund	0	0	0	**0**	0	0	**0**
138 Business Imp. District	0	767,226	0	**767,226**	0	0	**767,226**
150 East Naples Bay District	0	3,760	396,255	**400,015**	0	0	**400,015**
151 Moorings Bay District	0	46,250	0	**46,250**	0	0	**46,250**
180 Community Redevelopment	1,278,044	669,913	24,233,940	**26,181,897**	1,528,030	201,568	**24,452,299**
190 Streets and Traffic	1,628,505	3,394,468	545,000	**5,567,973**	211,360	430,008	**4,926,605**
200 Debt Service	0	11,490	9,540,255	**9,551,745**	6,511,490	0	**3,040,255**
340 Capital Project Fund	0	185,720	35,761,535	**35,947,255**	185,720	0	**35,761,535**
350 One Cent Sales Tax	0	0	0	**0**	0	0	**0**
420 Water and Sewer Fund	12,955,805	21,616,883	19,909,015	**54,481,703**	2,195,440	3,546,466	**48,739,797**
426 Gulf Acres/Rosemary Hts	0	6,500	220,504	**227,004**	0	0	**227,004**
430 Naples Beach Fund	2,096,103	2,088,451	1,589,611	**5,774,165**	1,582,251	430,673	**3,761,241**
450 Solid Waste Fund	3,159,758	6,420,611	1,042,000	**10,622,369**	624,750	1,864,656	**8,132,963**
460 City Dock Fund	446,374	2,334,576	111,000	**2,891,950**	113,120	154,310	**2,624,520**
470 Storm Water Fund	3,345,850	2,232,796	24,157,249	**29,735,895**	942,750	769,773	**28,023,372**
480 Tennis Fund	492,713	612,411	50,000	**1,155,124**	80,600	83,089	**991,435**
500 Risk Management	234,176	4,667,030	0	**4,901,206**	138,800	14,832	**4,747,574**
510 Health Benefits	0	11,351,736	0	**11,351,736**	248,220	0	**11,103,516**
520 Technology Services	1,625,330	2,598,474	865,000	**5,088,804**	203,410	208,138	**4,677,256**
530 Equipment Services	1,028,411	2,388,821	200,000	**3,617,232**	195,870	254,790	**3,166,572**
Total	**$ 90,666,232**	**$ 77,742,633**	**$ 124,539,064**	**$ 292,947,929**	**$ 15,413,311**	**$ 20,087,397**	**$ 257,447,221**

FISCAL YEAR 2026-27
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Ad Valorem Taxes-Current	46,174,890	49,232,726	49,232,726	**51,238,957**	2,006,231		2,006,231	
Local Option Fuel Tax	483,225	650,000	500,000	**500,000**	(150,000)		0	
5th Cent County Gas Tax	360,696	400,000	360,000	**370,000**	(30,000)		10,000	
Fire Insurance Premium	1,362,011	1,200,000	1,200,000	**1,200,000**	0		0	
Casualty Insurance Premium	1,047,450	900,000	900,000	**1,000,000**	100,000		100,000	
Payment in Lieu of Taxes	2,067,600	2,067,000	2,067,600	**2,067,600**	600		0	
Public Service Tax/Electric	4,265,624	4,045,000	4,045,000	**4,250,000**	205,000		205,000	
Public Service Tax/ Propane	204,511	238,000	238,000	**242,000**	4,000		4,000	
Public Service Tax/Gas	95,168	87,000	87,000	**88,700**	1,700		1,700	
Local Communication Tax	4,001,746	3,495,530	3,495,530	**3,695,530**	200,000		200,000	
City Business Tax	209,911	215,000	276,000	**250,000**	35,000		(26,000)	
City Bus Tax/Changes	3,904	800	800	**1,000**	200		200	
City Bus Tax/Insurance	590	800	600	**600**	(200)		0	
City Bus Tax/Collier County	47,194	30,000	30,000	**30,000**	0		0	
Total Ad Valorem & Other Taxes	**$ 60,324,519**	**$ 62,561,856**	**$ 62,433,256**	**$ 64,934,387**	**$ 2,372,531**	**3.8%**	**$ 2,501,131**	**4.01%**
Building Permits	7,107,352	8,488,113	7,462,611	**7,629,561**	(858,552)		166,950	
Franchise Fees-FPL	4,395,735	4,200,000	4,200,000	**4,300,000**	100,000		100,000	
Franchise Fees-Natural Gas	207,283	145,000	145,000	**160,000**	15,000		15,000	
Franchise Fees-Trolley	1,000	1,000	1,000	**1,000**	0		0	
Impact Fees	200,000	200,000	200,000	**200,000**	0		0	
Special Assessments/Other	208,034	305,304	305,304	**293,321**	(11,983)		(11,983)	
Special Assess./Bus Impr Distrct	753,772	766,313	766,313	**767,226**	913		913	
Permits/Special	20,593	40,000	20,000	**40,000**	0		20,000	
Permits/Temp Use Permit	9,500	11,887	10,989	**11,208**	(679)		219	
Permits/Outdoor	11,764	1,000	11,764	**11,800**	10,800		36	
Permits/Coastal Construction	4,300	4,000	4,000	**4,000**	0		0	
Planning Fees/Zoning Fee	204,606	160,000	160,000	**160,000**	0		0	
Tree Protection Application Fee	5,025	2,500	2,500	**3,000**	500		500	
Total Permits and Fees	**$ 13,128,965**	**$ 14,325,117**	**$ 13,289,481**	**$ 13,581,116**	**$ (744,001)**	**-5.2%**	**$ 291,635**	**2.19%**
Grants	6,092,961	5,173,653	43,699,520	**23,021,263**	17,847,610		(20,678,257)	
State Revenue Sharing	990,306	975,000	975,000	**970,000**	(5,000)		(5,000)	
Mobile Home Licenses	14,232	15,000	15,000	**15,000**	0		0	
Alcohol Beverage Licenses	72,234	70,000	70,000	**70,000**	0		0	
General Use Sales Tax	3,133,908	3,500,000	3,160,000	**3,200,000**	(300,000)		40,000	
Capital Use Sales Tax	0	0	0	**0**	0		0	
Firefighters Education	28,450	20,000	20,000	**20,000**	0		0	
Fuel Tax Refund	43,773	35,000	45,780	**45,000**	10,000		(780)	
Collier County	8,726,895	9,451,651	9,747,305	**9,738,517**	286,866		(8,788)	
Collier County TDC	192,648	200,000	2,400,000	**250,000**	50,000		(2,150,000)	
TDC Beach Maintenance	685,000	500,000	500,000	**500,000**	0		0	
Other Grants	0	0	0	**0**	0		0	
Total Intergovernmental Revenue	**$ 19,980,409**	**$ 19,940,304**	**$ 60,632,605**	**$ 37,829,780**	**$ 17,889,476**	**89.7%**	**$ (22,802,825)**	**-37.61%**
City Fees/Maps, Codes & Copies	650	500	705	**500**	0		(205)	
City Fees/Election Fee	0	0	3,952	**0**	0		(3,952)	
City Fees/County Billing	36,000	36,000	36,000	**36,000**	0		0	
Internal Svc Fee/Equipment Services	5,252,250	2,321,053	2,304,500	**2,433,232**	112,179		128,732	
Internal Svc Fee/Technology Svc	4,062,400	4,932,330	4,932,330	**4,815,520**	(116,810)		(116,810)	
Internal Svc Fee/External Charges	0	110,000	110,000	**110,000**	0		0	
Internal Service Fuel	772,932	682,613	715,613	**1,074,000**	391,387		358,387	
Insurance Fees/ Internal Service	5,382,135	4,083,651	4,083,651	**3,495,805**	(587,846)		(587,846)	
False Alarms & Fingerprinting	22,167	22,000	22,000	**22,000**	0		0	
Investigation Fees	3,170	5,000	4,000	**4,000**	(1,000)		0	
Police Security Services	722,340	300,000	600,000	**650,000**	350,000		50,000	
911 Salary Subsidy	80,977	80,000	100,000	**100,000**	20,000		0	
Fire Contract Services	1,152,896	1,104,650	1,104,650	**1,148,800**	44,150		44,150	
EMS Space Rental	41,400	41,400	41,400	**41,400**	0		0	
Water Sales	24,433,055	20,049,500	22,600,000	**23,500,000**	3,450,500		900,000	
Hydrant Services	127,401	104,575	127,450	**130,000**	25,425		2,550	
Tapping fees	118,762	122,400	122,400	**123,000**	600		600	
Reinstall Fees	66,181	35,000	48,000	**50,000**	15,000		2,000	

FISCAL YEAR 2026-27
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Connection Charges	150,336	144,000	144,000	**147,000**	3,000		3,000	
Water Surcharge	1,777,492	1,520,000	1,582,000	**1,632,000**	112,000		50,000	
Water Delinquent Fees	6,046	10,000	29,500	**12,000**	2,000		(17,500)	
Water Miscellaneous Fees	46,944	35,000	41,000	**42,300**	7,300		1,300	
Plan Review Fees	58,606	41,000	41,000	**42,000**	1,000		1,000	
Application Fees	17,370	18,500	18,500	**19,500**	1,000		1,000	
Water Inspection Fees	16,192	12,000	10,000	**12,000**	0		2,000	
Garbage/Trash	10,501,042	9,505,000	9,505,000	**9,600,000**	95,000		95,000	
Special Pick-up	38,722	40,000	40,000	**40,000**	0		0	
Recycle Material	0	0	0	**0**	0		0	
Commercial Roll Offs	813,357	946,000	829,000	**845,000**	(101,000)		16,000	
Sewer Service Charges	18,069,108	15,928,000	17,000,000	**17,500,000**	1,572,000		500,000	
Connection Charges	6,000	1,000	1,000	**1,000**	0		0	
Inspection Charges	3,250	4,000	4,000	**4,000**	0		0	
Surcharge Sewer	880,527	774,000	774,000	**789,000**	15,000		15,000	
Irrigation/Reclaimed Water	2,672,627	2,144,000	2,408,000	**2,456,000**	312,000		48,000	
Application Fees	8,020	10,000	10,000	**10,000**	0		0	
Phy Env/Stormwater Fee	9,078,155	8,650,000	9,000,000	**11,200,000**	2,550,000		2,200,000	
Lot Mowing Fees	29,444	1,500	4,000	**4,000**	2,500		0	
Parking Facilities/Meter	2,576,097	2,200,000	2,200,000	**2,250,000**	50,000		50,000	
D-Downtown on Street Parking	0	0	0	**0**	0		0	
Economic Env/CDBG Revenue	10,000	0	0	**0**	0		0	
City Merchandise	225	75	345	**200**	125		(145)	
Fac Prog/Sponsorship N	5,640	6,000	6,000	**6,000**	0		0	
Fleischmann Park Revenue	491,151	526,000	471,000	**461,000**	(65,000)		(10,000)	
Skate Park Memberships	17,461	20,000	20,000	**20,000**	0		0	
Norris Center Revenue	250,328	524,500	257,500	**377,000**	(147,500)		119,500	
River Park Revenue	103,575	94,300	70,200	**84,300**	(10,000)		14,100	
Baker Park Revenue	52,772	70,000	54,868	**50,000**	(20,000)		(4,868)	
Aquatic Center Classes	19,126	14,000	16,400	**21,000**	7,000		4,600	
Lowdermilk Park Revenue	307,224	200,000	300,000	**300,000**	100,000		0	
Fishing Pier Revenue	0	0	0	**0**	0		0	
Boat Dock Rent	770,963	840,000	840,000	**840,000**	0		0	
Boat Dock Fuel	1,580,952	2,500,000	2,000,000	**2,200,000**	(300,000)		200,000	
Bait Sales	9,232	10,000	15,000	**10,000**	0		(5,000)	
Misc. Dock Revenue	27,380	35,000	35,000	**40,000**	5,000		5,000	
Naples Landings	115,755	85,000	105,000	**110,000**	25,000		5,000	
Mooring Ball Rental	3,140	3,500	4,000	**4,200**	700		200	
Cat/Boat Storage Fee	0	1,000	0	**5,000**	4,000		5,000	
Electric Recovery Revenue	7,604	6,500	8,000	**8,000**	1,500		0	
Water Recovery Revenue	436	1,500	1,500	**1,500**	0		0	
Non Refundable Applications	5,150	5,000	5,000	**5,000**	0		0	
Tennis Courts Membership	249,118	255,000	255,000	**267,500**	12,500		12,500	
Tennis Courts Daily Play	101,968	105,000	111,000	**117,000**	12,000		6,000	
Tennis Courts Tournaments	75,002	73,000	78,000	**80,000**	7,000		2,000	
Tennis Courts Lessons	498,014	501,000	468,000	**525,000**	24,000		57,000	
Tennis Courts Ball Machine	9,244	11,000	11,000	**11,000**	0		0	
Tennis Courts Retail Sales	32,906	29,000	32,000	**32,000**	3,000		0	
Tennis Courts Restring	21,280	20,000	23,000	**23,000**	3,000		0	
Tennis Courts Misc	3,781	5,000	3,000	**3,000**	(2,000)		0	
Tennis Courts Sponsors	47,775	38,000	35,000	**35,000**	(3,000)		0	
Pensions Reimb	105,830	105,830	105,830	**105,830**	0		0	
Total Charges for Services	**$ 93,947,078**	**$ 82,099,877**	**$ 85,929,294**	**$ 90,082,587**	**$ 7,982,710**	**9.7%**	**$ 4,153,293**	**4.83%**
County Court Fines	53,018	40,000	40,000	**40,000**	0		0	
Police Training Fees	6,943	4,000	4,000	**4,000**	0		0	
City Fines	621,376	625,750	535,750	**575,750**	(50,000)		40,000	
Handicap accessibility	5,500	4,500	4,500	**4,500**	0		0	
Late Fees	44,600	28,100	28,100	**33,100**	5,000		5,000	
Code Enforcement Fines	178,025	10,000	95,000	**20,000**	10,000		(75,000)	
Civil Ordinance Infrac	13,077	2,000	5,000	**5,000**	3,000		0	
Parking Crossing Guard	16,903	20,000	20,000	**20,000**	0		0	
Total Fines and Penalties	**$ 939,442**	**$ 734,350**	**$ 732,350**	**$ 702,350**	**$ (32,000)**	**-4.4%**	**$ (30,000)**	**-4.10%**

FISCAL YEAR 2026-27
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Misc. Revenue/Interest	8,103,274	4,297,620	6,780,200	**4,812,716**	515,096		(1,967,484)	
Rents	51,118	55,545	55,545	**55,545**	0		0	
Scrap Surplus	500,000	0	-	**0**	0		0	
Scrap/Auction Proceeds	16,088	65,000	65,000	**65,000**	0		0	
Misc. Revenue	44,006	0	0	**0**	0		0	
Other Donation Revenues	31,750	10,000	10,000	**10,000**	0		0	
Other Misc. Income	338,107	15,000	82,147	**15,000**	0		(67,147)	
Health Insurance Fund Revenue	9,436,315	9,799,251	9,799,251	**9,902,162**	102,911		102,911	
Insurance Reimbursements	486,535	0	1,174,387	**0**	0		(1,174,387)	
Loan Proceeds	0	0	0	**29,000,000**	29,000,000		29,000,000	
Interfund Transfers	10,368,652	8,153,250	17,257,885	**9,652,751**	1,499,501		(7,605,134)	
Water System Development	386,576	500,000	500,000	**450,000**	(50,000)		(50,000)	
Sewer System Development	468,211	500,000	500,000	**500,000**	0		0	
Total Misc Revenue and Transfers	**$ 30,230,632**	**$ 23,395,666**	**$ 36,224,415**	**$ 54,463,174**	**$ 31,067,508**	**132.8%**	**$ 18,238,759**	**50.35%**
Total All Fund Revenue by Type	**$ 218,551,045**	**$ 203,057,170**	**$ 259,241,401**	**$ 261,593,394**	**$ 58,536,224**	**28.8%**	**$ 2,351,993**	**0.91%**

FISCAL YEAR 2026-27
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	ACCOUNT DESCRIPTION	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL EXPENSES									
510200	REGULAR SALARIES & WAGES	44,433,667	49,542,865	47,589,607	**52,595,313**	3,052,448		5,005,706	
510300	OTHER SALARIES	1,443,583	2,124,775	1,739,622	**1,939,628**	(185,147)		200,006	
510305	PERSONAL LEAVE PAYOUTS	974,179	1,228,970	1,346,183	**1,335,030**	106,060		(11,153)	
510320	STATE INCENTIVE PAY	81,616	96,000	68,846	**74,760**	(21,240)		5,914	
510330	EDUCATION REIMBURSEMENT	42,380	100,000	108,000	**135,000**	35,000		27,000	
510400	OVERTIME	2,452,231	2,476,134	2,601,768	**2,583,100**	106,966		(18,668)	
510410	SPECIAL DUTY PAY	591,927	597,800	795,200	**767,000**	169,200		(28,200)	
510420	HOLIDAY PAY	558,436	615,046	730,404	**761,500**	146,454		31,096	
510440	NAA OVERTIME	942,269	1,115,274	1,115,274	**1,126,427**	11,153		11,153	
525010	FICA	3,954,043	4,255,166	4,216,000	**4,539,583**	284,417		323,583	
525030	RETIREMENT CONTRIBUTIONS	11,359,907	12,585,662	12,842,227	**14,051,731**	1,466,069		1,209,504	
525040	LIFE/HEALTH INSURANCE	8,083,373	8,268,840	8,268,840	**8,268,840**	0		0	
525070	EMPLOYEE ALLOWANCES	415,060	405,360	320,880	**388,320**	(17,040)		67,440	
525220	STATE INSURANCE PREMIUM TAX	2,425,972	2,100,000	2,100,000	**2,100,000**	0		0	
	TOTAL PERSONNEL EXPENSES	**$ 77,758,644**	**$ 85,511,892**	**$ 83,842,851**	**$ 90,666,232**	**$ 5,154,340**	**6.0%**	**$ 6,823,381**	**8.14%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	3,336,603	1,431,365	1,522,761	**1,433,814**	2,449		(88,947)	
530010	CITY ADMINISTRATION	0	0	0	**0**	0		0	
530050	COUNTY LANDFILL	1,998,166	2,083,600	2,075,000	**2,130,000**	46,400		55,000	
530070	SMALL TOOLS	22,820	33,300	30,700	**33,300**	0		2,600	
530080	CORE VALUES	7,560	20,000	20,000	**20,000**	0		0	
530110	DOG PARK	0	77,000	75,000	**77,000**	0		2,000	
530200	FIELD TRIPS	6,059	9,600	7,000	**9,600**	0		2,600	
530310	TV PRODUCTION EXPENDITURE	77,215	85,000	85,000	**100,000**	15,000		15,000	
531000	PROFESSIONAL SERVICES	507,952	516,000	668,000	**485,500**	(30,500)		(182,500)	
531001	CREDIT CARD ACCEPTANCE	794,251	804,000	804,000	**815,000**	11,000		11,000	
531010	PROFESSIONAL SERVICES-OTHER	3,078,792	4,562,043	4,559,809	**4,159,702**	(402,341)		(400,107)	
531020	ACCOUNTING & AUDITING	114,200	117,300	126,125	**112,300**	(5,000)		(13,825)	
531027	HOLIDAY LIGHTING (w/in CRA)	0	50,000	50,000	**50,000**	0		0	
531040	OTHER CONTRACTUAL SERVICES	7,099,332	7,878,405	7,845,696	**8,638,312**	759,907		792,616	
531041	HORTICULTURE SERVICES CONTRACT	132,667	216,000	160,000	**198,000**	(18,000)		38,000	
531042	ETHICS INVESTIGATIONS	0	15,000	0	**15,000**	0		15,000	
531070	MEDICAL/TOBACCO SERVICES	35,696	50,000	50,000	**50,000**	0		0	
531080	DENTAL PROGRAM	417,521	493,280	477,988	**500,130**	6,850		22,142	
531110	PROF SVCS - CONSERV EASEMENT	7,971	0	0	**0**	0		0	
531130	STOP LOSS PREMIUMS	1,196,750	1,346,676	1,359,864	**1,553,715**	207,039		193,851	
531140	LONG TERM DISABILITY	48,041	69,753	78,765	**87,579**	17,826		8,814	
531150	LIFE INSURANCE	287,229	304,698	369,653	**424,129**	119,431		54,476	
531160	VISION INSURANCE	40,572	41,922	43,113	**43,168**	1,246		55	
531170	SHORT TERM DISABILITY	79,015	85,785	99,766	**109,899**	24,114		10,133	
531220	INVESTMENT ADVISORY SERVICE	76,385	67,000	75,700	**76,000**	9,000		300	
531230	CULTURAL ARTS-THEATRE	59,549	175,000	75,000	**125,000**	(50,000)		50,000	
531300	CITY MANAGER SEARCH	0	0	0	**0**	0		0	
531420	GAS TAX OVERLAY	498,269	1,000,000	3,000,000	**1,500,000**	500,000		(1,500,000)	
531430	LAWN LANDSCAPE CERTIFICATION	0	0	0	**0**	0		0	
531500	ELECTION EXPENSE	0	100,000	61,000	**0**	(100,000)		(61,000)	
531510	DOCUMENT IMAGING	2,797	7,000	7,000	**7,000**	0		0	
532010	CITY ATTORNEY	879,243	960,000	1,031,040	**1,050,000**	90,000		18,960	
532040	OTHER LEGAL SERVICES	168,283	223,500	223,000	**173,500**	(50,000)		(49,500)	
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	**47,745**	(2,255)		(2,255)	
534110	VEHICLE CLEANING	0	0	8,290	**12,740**	12,740		4,450	
538010	PAYMENT IN LIEU OF TAXES	2,067,600	2,067,600	2,067,600	**2,067,600**	0		0	
540000	TRAINING & TRAVEL COSTS	370,469	554,850	474,550	**579,785**	24,935		105,235	
541000	COMMUNICATIONS	332,320	425,006	391,905	**435,486**	10,480		43,581	
541010	TELEPHONE	66,332	67,350	76,150	**77,550**	10,200		1,400	
541020	TECHNOLOGY COMMUNICATIONS	97,750	125,000	128,350	**128,350**	3,350		0	
542000	TRANSPORTATION	17,913	10,100	36,065	**10,000**	(100)		(26,065)	
542020	POSTAGE & FREIGHT	84,205	108,000	108,000	**113,000**	5,000		5,000	
542100	EQUIP. SERVICES - REPAIRS	4,021,648	2,321,053	2,304,500	**2,433,232**	112,179		128,732	
542110	EQUIP. SERVICES - FUEL	802,314	682,613	719,113	**1,074,000**	391,387		354,887	
542120	EQUIP. SERVICES - CAPITAL	1,201,801	0	0	**0**	0		0	
543010	ELECTRICITY	3,232,085	4,071,039	3,484,900	**3,845,950**	(225,089)		361,050	
543020	WATER, SEWER, GARBAGE	1,235,317	1,338,735	1,334,075	**1,383,775**	45,040		49,700	
544000	RENTALS & LEASES	86,757	166,900	162,700	**334,400**	167,500		171,700	
544020	EQUIPMENT RENTAL	122,072	280,530	129,580	**283,122**	2,592		153,542	
545001	OTHER GENERAL GOVT LEGAL CLAIM	0	0	20,750	**0**	0		(20,750)	
545010	UNEMPLOYMENT COMPENSATION	0	2,500	2,500	**2,500**	0		0	
545020	HEALTH CLAIMS PAID	8,240,381	5,400,000	5,400,000	**5,700,000**	300,000		300,000	

FISCAL YEAR 2026-27
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	ACCOUNT DESCRIPTION	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
545030	PRESCRIPTION CLAIMS	155,449	1,200,000	1,200,000	**1,400,000**	200,000		200,000	
545050	HEALTHCARE REIMBURSEMENT	459,363	725,000	658,000	**725,000**	0		67,000	
545060	EMPLOYEE FLEX PLAN	156,843	150,330	160,130	**160,130**	9,800		0	
545090	HEALTH/FITNESS REIMBURSEMENT	30,450	32,400	33,840	**36,000**	3,600		2,160	
545100	WORKERS COMP STATE ASSESS	7,497	10,000	10,000	**10,000**	0		0	
545110	WORKERS COMPENSATION	734,507	1,376,157	1,376,157	**1,183,114**	(193,043)		(193,043)	
545120	CANCER BILL	10,992	12,091	11,989	**12,538**	447		549	
545200	GENERAL LIABILITY	1,278,976	1,108,170	1,108,170	**1,042,819**	(65,351)		(65,351)	
545210	AUTO COLLISION	603,738	583,395	583,395	**557,010**	(26,385)		(26,385)	
545220	SELF INSURANCE CHARGE	5,382,135	4,083,651	4,083,651	**3,495,805**	(587,846)		(587,846)	
545230	REIMBURSEMENTS/REFUNDS	(2,250,327)	(100,000)	(149,660)	**(100,000)**	0		49,660	
545250	PROPERTY/FLOOD INSURANCE	1,460,030	1,842,753	1,842,753	**1,715,015**	(127,738)		(127,738)	
546000	REPAIR AND MAINTENANCE	1,365,667	2,079,808	1,940,219	**2,307,254**	227,446		367,035	
546020	BUILDINGS & GROUND MAINT.	346,661	421,050	403,000	**421,050**	0		18,050	
546030	EQUIP. MAINT. CONTRACTS	80,199	81,000	81,000	**86,000**	5,000		5,000	
546040	EQUIP. MAINTENANCE	586,408	715,000	704,500	**740,000**	25,000		35,500	
546050	STORM REPAIR COSTS	0	25,000	19,500	**25,000**	0		5,500	
546060	OTHER MAINTENANCE	179,259	245,000	380,000	**245,000**	0		(135,000)	
546070	BUOYS AND MARKERS	6,562	15,000	15,000	**15,000**	0		0	
546080	LAKE MAINTENANCE	10,542	35,000	20,000	**35,000**	0		15,000	
546090	STREET LIGHT & POLE MAINTENANCE	39,293	90,000	60,000	**90,000**	0		30,000	
546100	SUBLET REPAIR COSTS	306,160	275,000	300,000	**302,500**	27,500		2,500	
546120	ROAD REPAIRS	428,817	485,000	450,000	**485,000**	0		35,000	
546130	ROAD REPAIRS	631,250	500,000	670,000	**500,000**	0		(170,000)	
546140	HYDRANT MAINTENANCE	2,397	5,500	5,490	**6,000**	500		510	
546160	HARDWARE MAINTENANCE	247,070	160,000	179,860	**200,000**	40,000		20,140	
546170	SOFTWARE MAINTENANCE	1,130,994	1,538,792	1,754,979	**1,515,000**	(23,792)		(239,979)	
546190	PRINTERS	1,274	2,000	2,000	**2,000**	0		0	
546340	REPAIR & MAINT LEVEL OF SERVICE	319,497	493,000	398,600	**575,000**	82,000		176,400	
547000	PRINTING AND BINDING	111,366	147,300	150,884	**137,700**	(9,600)		(13,184)	
547010	LEGAL ADS	31,612	56,700	56,500	**53,200**	(3,500)		(3,300)	
547020	ADVERTISING (NON LEGAL)	25,240	26,500	25,500	**36,000**	9,500		10,500	
547060	DUPLICATING	24,531	33,800	25,003	**23,800**	(10,000)		(1,203)	
549000	OTHER CURRENT CHARGES	1,491	7,150	6,900	**7,150**	0		250	
549020	TECHNOLOGY SERVICE CHARGE	4,062,400	4,932,330	4,932,330	**4,815,520**	(116,810)		(116,810)	
549040	EMPLOYEE DEVELOPMENT	4,580	10,000	10,000	**15,000**	5,000		5,000	
549050	SPECIAL EVENTS	106,363	213,000	214,000	**253,000**	40,000		39,000	
549060	AWARDS	28,471	30,000	30,000	**30,000**	0		0	
549070	EMPLOYEE RECOGNITION	3,687	7,300	7,300	**8,000**	700		700	
549080	HAZARDOUS WASTE DISPOSAL	3,884	5,700	4,100	**5,700**	0		1,600	
551000	OFFICE SUPPLIES	58,416	123,650	107,075	**127,790**	4,140		20,715	
551020	OTHER OFFICE SUPPLIES	0	0	0	**0**	0		0	
551060	RESALE SUPPLIES	37,343	117,000	52,000	**67,000**	(50,000)		15,000	
551070	RESTRING	4,405	5,500	5,500	**5,000**	(500)		(500)	
552000	OPERATING SUPPLIES	1,282,493	1,407,452	1,459,317	**1,461,875**	54,423		2,558	
552020	FUEL	1,969,864	2,600,963	2,468,000	**2,901,000**	300,037		433,000	
552030	OIL & LUBE	7,040	11,000	13,500	**11,500**	500		(2,000)	
552060	TIRES	137,148	155,000	155,000	**155,000**	0		0	
552070	UNIFORMS	248,232	277,525	286,480	**300,020**	22,495		13,540	
552080	SHOP SUPPLIES	8,117	9,000	10,000	**10,000**	1,000		0	
552090	OTHER CLOTHING	55,265	75,678	63,420	**65,190**	(10,488)		1,770	
552100	JANITORIAL SUPPLIES	215,755	289,920	278,670	**296,000**	6,080		17,330	
552210	NEW INSTALLATION SUPPLIES	977,057	1,000,000	1,000,000	**1,000,000**	0		0	
552220	REPAIR SUPPLIES	410,487	310,000	340,000	**320,000**	10,000		(20,000)	
552230	VESTS	27,426	18,700	12,000	**12,100**	(6,600)		100	
552250	BUNKER GEAR	134,154	95,870	69,581	**70,000**	(25,870)		419	
552260	FIRE HOSE & APPLIANCES	9,255	33,000	32,500	**60,000**	27,000		27,500	
552270	SPECIALTY TEAM EQUIPMENT	31,465	40,500	40,200	**46,100**	5,600		5,900	
552410	POOL - OPERATING SUPPLIES	29,646	44,000	35,000	**44,000**	0		9,000	
552510	DUMPSTERS	110,000	126,500	130,000	**143,000**	16,500		13,000	
552520	MINOR OPERATING EQUIPMENT	23,396	15,000	15,000	**12,000**	(3,000)		(3,000)	
552800	CHEMICALS	4,486,804	4,720,796	4,653,600	**4,791,760**	70,964		138,160	
552990	INVENTORY (OVER/SHORT)	(75,283)	0	0	**0**	0		0	
554000	BOOKS, PUBS, SUBS, MEMBS	3,912	6,905	5,900	**7,035**	130		1,135	
554010	MEMBERSHIPS	72,632	114,845	103,880	**121,075**	6,230		17,195	
554020	BOOKS, PUBS, SUBS.	2,354	4,000	4,000	**6,000**	2,000		2,000	
559000	DEPRECIATION	15,921,019	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$ 87,255,629**	**$ 75,787,184**	**$ 77,015,721**	**$ 77,742,633**	**$ 1,955,448**	**2.6%**	**$ 726,912**	**0.94%**
NON-OPERATING EXPENSES									
560200	BUILDINGS	8,925,920	430,000	3,423,888	**5,000**	(425,000)		(3,418,888)	
560300	IMPROVEMENTS O/T BUILDING	42,787,924	50,139,000	133,225,448	**95,963,900**	45,824,900		(37,261,548)	
560400	MACHINERY EQUIP	4,635,806	9,113,019	10,999,226	**4,868,135**	(4,244,884)		(6,131,091)	

FISCAL YEAR 2026-27
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

	ACCOUNT DESCRIPTION	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM PROPOSED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
560700	VEHICLES	5,742,574	5,047,600	5,350,467	**7,237,000**	2,189,400		1,886,533	
560800	COMPUTER SOFTWARE	127,496	52,000	534,893	**52,000**	0		(482,893)	
570110	PRINCIPAL	2,119,196	4,495,964	3,541,215	**4,620,789**	124,825		1,079,574	
570120	INTEREST	1,169,462	2,163,473	1,226,098	**2,039,489**	(123,984)		813,391	
591000	INTERFUND TRANSFERS	10,368,652	8,153,250	17,257,885	**9,652,751**	1,499,501		(7,605,134)	
599000	CONTINGENCY	(19)	100,000	100,000	**100,000**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$ 75,877,011**	**$ 79,694,306**	**$ 175,659,121**	**$ 124,539,064**	**$ 44,844,758**	**56.3%**	**$ (51,120,057)**	**-29.10%**
	TOTAL EXPENSES	**$ 240,891,284**	**$ 240,993,382**	**$ 336,517,692**	**$ 292,947,929**	**$ 51,954,547**	**21.6%**	**$ (43,569,763)**	**-12.95%**

City of Naples, Florida
Full-Time Equivalent Staffing Levels

Fund	Department	Adopted FY 23-24	Adopted FY 24-25	Adopted FY 25-26	Proposed FY 26-27	Change from 25-26
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	4.4	4.4	4.65	4.65	-
	Code Compliance	4.0	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	6.0	6.0	6.0	6.0	-
	Planning Department	8.0	8.0	8.0	8.0	-
	Finance Department	10.5	11.5	11.5	11.5	-
	Police Administration	6.0	6.0	6.0	7.0	1.00
	Police Patrol	70.19	74.19	76.19	75.19	(1.00)
	Police Support Services	22.0	22.0	22.0	22.0	-
	Fire Operations	70.0	78.0	78.0	78.0	-
	Community Serv Admin	5.8	5.75	5.75	5.75	-
	Community Serv Parks/Pkys	16.0	16.0	15.0	15.0	-
	Community Serv Recreation	15.5	16.5	16.5	16.5	-
	Facilities Maintenance	18.0	18.0	18.0	18.0	-
	TOTAL FUND	**271.3**	**285.3**	**286.59**	**286.59**	**-**
Water & Sewer Fund						
	Administration	14.0	18.0	19.0	18.0	(1.00)
	Utility Billing/Customer Service	6.75	7.75	7.75	6.75	(1.00)
	Water Plant	35.0	35.0	34.0	30.0	(4.00)
	Wastewater Plant	38.0	37.0	38.0	38.0	-
	Utilities Maintenance	16.0	16.0	16.0	16.0	-
	TOTAL FUND	**109.8**	**113.8**	**114.75**	**108.75**	**(6.00)**
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	10.0	10.0	-
	Commercial Collection	5.0	5.0	6.0	6.0	-
	Recycling	5.0	5.0	5.0	5.0	-
	TOTAL FUND	**29.0**	**29.0**	**29.0**	**29.0**	**-**
Stormwater Fund						
	Stormwater	14.0	17.3	17.3	20.25	3.00
	Natural Resources	5.0	5.0	5.0	5.0	-
	TOTAL FUND	**19.0**	**22.3**	**22.25**	**25.25**	**3.00**
Streets & Traffic Fund		9.0	8.8	8.75	11.75	3.00
Building Permits Fund		36.0	37.0	37.0	37.0	-
Community Redevelopment Agency		7.65	7.65	7.65	7.35	(0.30)
City Dock Fund		4.3	3.3	3.25	3.25	-
Tennis Fund		4.5	4.5	4.5	4.5	-
Naples Beach Fund		18.5	18.5	19.2	20.5	1.30
Technology Services Fund		9.0	10.0	10.0	10.0	-
Equipment Services Fund		10.0	10.0	10.0	9.0	(1.00)
Risk Management		1.0	1.0	1.0	1.0	-
GRAND TOTAL		**528.94**	**550.94**	**553.94**	**553.94**	**-**

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 2026-27

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

Taxable Value	$1,500,000
Homestead Exemption	$50,000
Taxable Value	$1,450,000

	Taxes	Millage Rate	Percent of Tax Bill
CITY OF NAPLES	**$1,783.50**	**1.2300**	**13.62%**
School District	$6,267.28	4.2490	47.87%
Collier County	$4,705.11	3.2449	35.94%
Water Management/Cypress Basin	$141.81	0.0978	1.08%
Mosquito Control	$195.61	0.1349	1.49%
TOTAL	**$13,093.30**	**8.9566**	

WHERE YOUR TAX DOLLARS GO



City of Naples, $0.14 | School District, $0.48 | Collier County, $0.36 | Other, $0.03

			Taxable Value		
	Millage Rate	Percent of Tax Bill	$ 1,000,000	$ 5,000,000	$ 10,000,000
CITY OF NAPLES	**1.2300**	**13.73%**	**$ 1,230**	**$ 6,150**	**$ 12,300**
School District	4.2490	**47.44%**	$ 4,249	$ 21,245	$ 42,490
Collier County	3.2449	**36.23%**	$ 3,245	$ 16,225	$ 32,449
Water Management/Cypress Basin	0.0978	**1.09%**	$ 98	$ 489	$ 978
Mosquito Control	0.1349	**1.51%**	$ 135	$ 675	$ 1,349
TOTAL	**8.9566**	**100.00%**	**$ 8,957**	**$ 44,783**	**$ 89,566**

City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2026-2027

January 12, 2026……Distribute 2026-2027 Budget Planning Calendar

January 19, 2026 .....Finance to distribute Capital Improvement Project (CIP) forms

February 27, 2026.....CIP Requests due to Finance by noon

March 16, 2026 .....Draft Capital Improvement Project document to City Manager for review

March 23-27…..Directors meet with City Manager to review submitted CIP

April 9, 2026 .....Director budget meeting - concurrent with staff meeting

April 13, 2026 .....CIP completed and to the printer

April 17, 2026 .....Finance to distribute Operating Budget forms and instructions to departments

April 30, 2026 .....Internal Service Fund Budgets with goals and performance measures, due to Finance

May 1, 2026 .....CIP document deadline for Council agenda packet (CIP due by June 1 per City Code 2-691)

May 4, 2026 .....Special Revenue Fund Budgets (Building, CRA, BID, East Naples Bay, Moorings Bay, Streets and Traffic) with goals and performance measures due to Finance

May 8, 2026 .....General Fund budgets with Goals and Objectives due to Finance

May 15, 2026 .....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

May 18, 2026 .....Council Workshop on CIP

June 1, 2026 .....Tentative receipt of Preliminary Taxable Value from Collier County Property Appraiser

June 8-12, 2026 .....City Manager meets with Directors on Operating Budgets

June 17, 2026 .....Agenda item on Council meeting to discuss and obtain direction on maximum millage rate

June 30, 2026 .....Collier County to Certify Taxable Value (prior to or on July 1)

July 17, 2026.....Deliver Preliminary Operating Budget to City Council

August 4, 2026.....Deadline to send DR 420 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)

City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2026-2027

August 17, 2026..... Budget Workshop

August 22, 2026……..... TRIM notices mailed by Collier County

August 27, 2026..... CRA Board budget meeting *(tentative)*

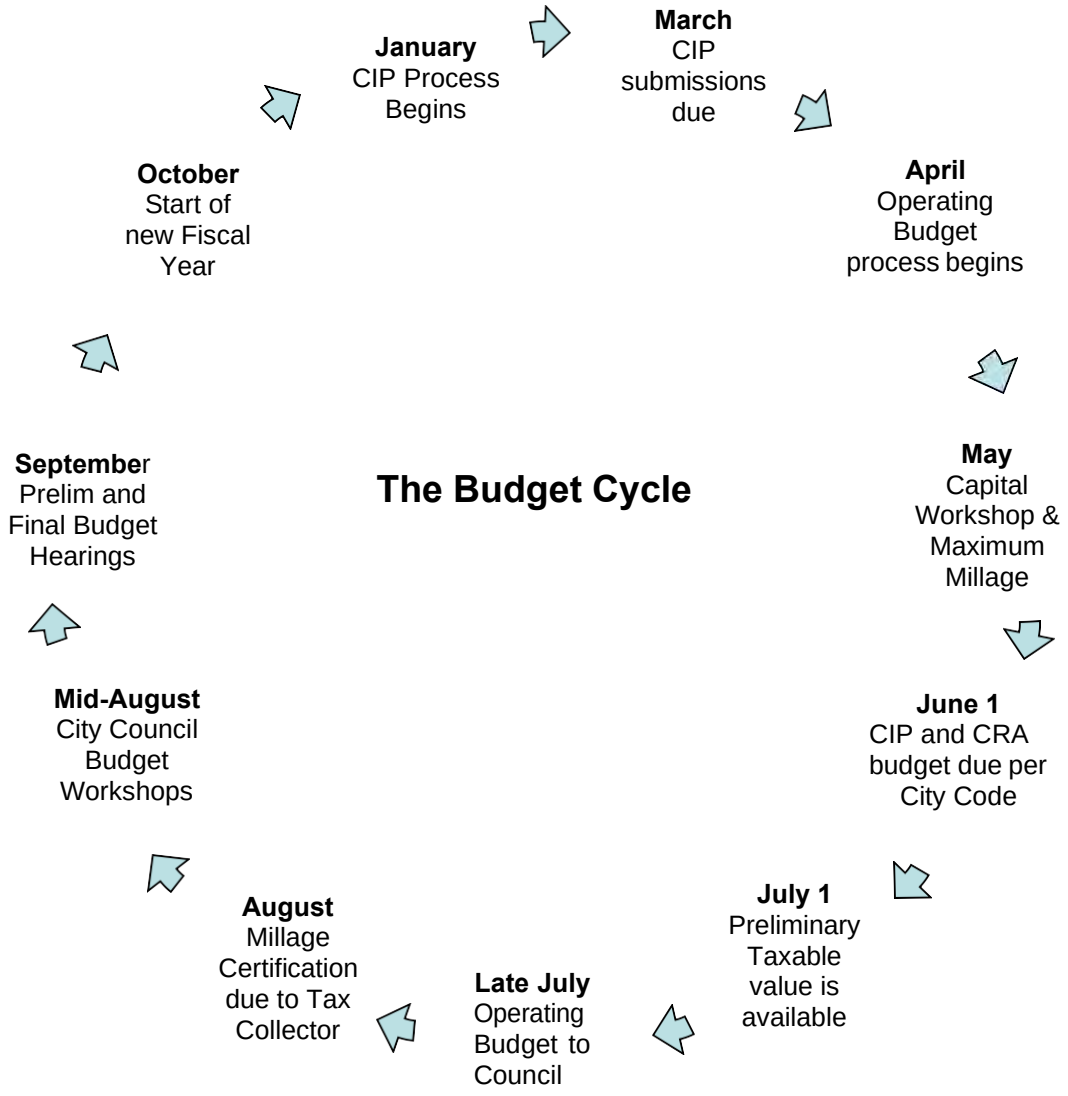
September 8, 2026 ..... 1st Budget Hearing 5:05 pm

September 11-14, 2026……. ..... Dates to advertise the Final Hearing *(based on final hearing date)*

September 16, 2026 ..... Final Budget Hearing 5:05 pm

October 1, 2026 ..... Start of Fiscal Year 2026-2027

City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2026-2027



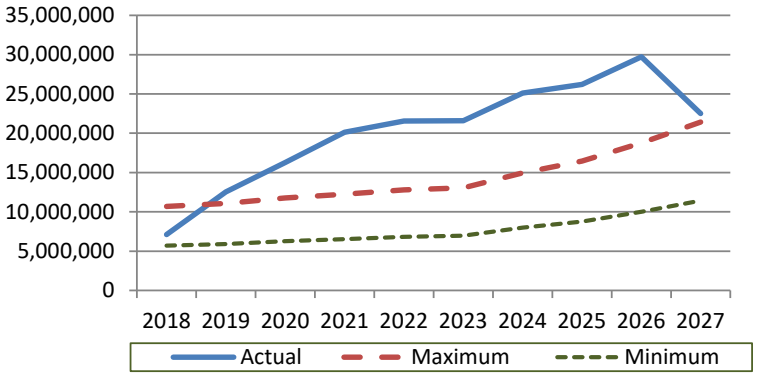
GENERAL FUND

FINANCIAL SUMMARY

Fiscal Year 2026-27

Beginning Unassigned Fund Balance - as of Sept. 30, 2025		**$26,204,543**
Projected Revenues FY 2025-26		70,914,734
Projected Expenditures FY 2025-26		67,395,093
Net Increase/(Decrease) in Fund Balance		**3,519,641**
Expected Unassigned Fund Balance as of Sept. 30, 2026		**$29,724,184**
Add Fiscal Year 2026-27 Budgeted Revenues		
Ad Valorem Tax at 1.23	47,160,276	
Other Taxes	4,874,200	
Permits and Fees	4,820,800	
Intergovernmental Revenue	5,600,000	
Charges for Services	3,132,030	
Fines & Other Revenue	1,591,500	
Transfers In	0	67,178,806
TOTAL AVAILABLE RESOURCES:		**$96,902,990**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Mayor and City Council	626,820	
City Attorney	1,305,123	
City Clerk	1,301,429	
City Manager's Office	2,374,888	
Planning Department	1,633,454	
Finance Department	1,802,552	
Fire Rescue Department	20,615,453	
Community Services	15,050,055	
Police Department	24,329,530	
Human Resources	1,097,365	
Non Departmental	9,663,101	
Ethics Commission	267,243	
Contingency	100,000	
Reimbursements	(5,760,560)	
Transfers Out	0	74,406,453
BUDGETED CASH FLOW		**($7,227,647)**
Projected Unassigned Fund Balance as of September 30, 2027		**$22,496,537**

Fund Balance Trend History



Projected Unassigned Fund Balance complies with Fund Balance Policy.

General Fund Discussion

The Fiscal Year (FY) 2026-27 General Fund Budget includes projected revenues of **$67,178,806** and expenditures of **$74,406,453**, resulting in a projected funding gap of **$7,227,647**, which will be supported through available fund balance and reserves.

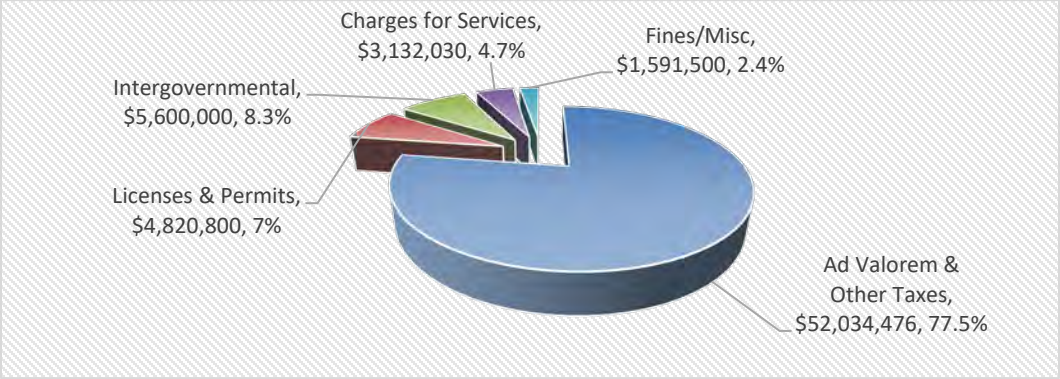
Revenues

General Fund revenues are categorized according to the State of Florida's Uniform Accounting System and include seven major revenue sources: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, Fines and Forfeitures, Miscellaneous Income, and Other Sources. Total General Fund revenues for FY 2026-27 are projected at $67,178,806. Shown below is a comparison to FY 2025-26.

General Fund Revenue Analysis by Source

	FY 2025-26 Budget	%	FY 2026-27 Budget	%
Ad Valorem & Other Taxes	$50,042,752	72.8%	$52,034,476	77.5%
Licenses & Permits	$4,694,500	6.8%	$4,820,800	7.2%
Intergovernmental Revenue	$9,645,000	14.0%	$5,600,000	8.3%
Charges for Services	$2,951,755	4.3%	$3,132,030	4.7%
Fines & Other Sources	$1,378,500	2.0%	$1,591,500	2.4%
Total	**$68,712,507**		**$67,178,806**	

Where the Money Comes From



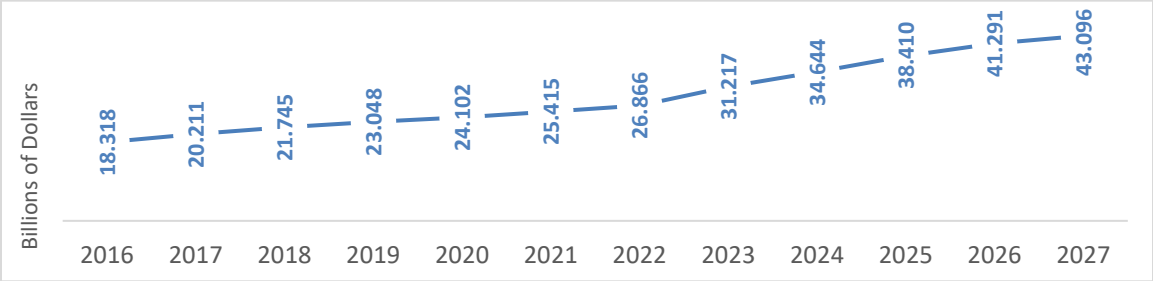
Local Taxes ($52,034,476)

Ad Valorem Taxes

Ad valorem taxes remain the largest single revenue source for the General Fund and are budgeted at $47,160,276. The Collier County Property Appraiser is responsible for assessing property values within the City and, pursuant to Florida Statutes, provides an estimate of taxable values by July 1 to support the annual budgeting process. For FY 2026-27, the taxable value of all property within the City, as reported on Form DR-420, is $43,096,083,530.

Property values have experienced consistent growth over recent years, although the rate of growth has moderated compared to prior years. The taxable value increased by 4.37% in FY 2026-27, compared to 7.82% in FY 2025-26.

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



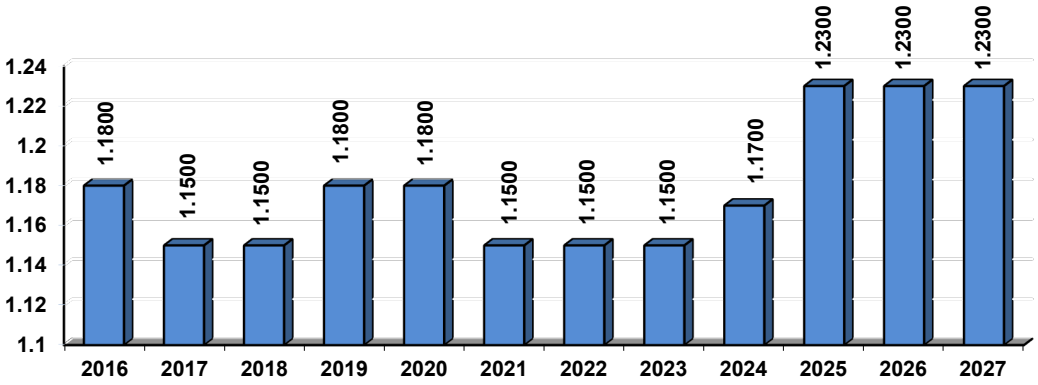
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Change in value	5.9%	4.5%	5.1%	5.8%	16.5%	12.0%	11.2%	7.82%	4.37%

A maximum millage rate of 1.2900 was approved by City Council in Summer of this year, which would be an increase of 0.06 mills from the current rate of 1.2300 if established for the final adopted budget. The proposed budget was compiled based on the current rate of 1.2300. Additional proceeds from the marginal 0.06 mills will be depicted as a transfer to reserves for compliance with State of Florida Truth-in-Millage (TRIM) advertising requirements.

The proposed millage rate for FY 2026-27 remains unchanged at 1.2300 mills, or $1.23 per $1,000 of taxable value. At this rate, gross ad valorem tax revenue is estimated at $53,008,183. Florida Statutes allow an adjustment of up to five percent to account for collection losses and early payment discounts.

The City's Community Redevelopment Agency (CRA), established in 1994, is funded through Tax Increment Financing (TIF). Based on the FY 2026-27 taxable value and the 1.2300 millage rate, approximately $3,365,787 of ad valorem tax revenue will be allocated to the CRA. The remaining $47,160,276 will be allocated to the General Fund.

The chart below shows the trend for the ad valorem tax rate for Fiscal Year 2026-27 and prior years.



Other Local Taxes

The City assesses a Payment in Lieu of Taxes (PILOT) on two enterprise funds. These payments, comparable to franchise fees imposed on private utilities, have been set at the same amounts for the past ten years. Compared to the estimated operating revenues of each fund they represent approximately 4% of Water/Sewer Fund 3% of Solid Waste Fund. City Council may consider basing these payments on a fixed percentage so that they increase over time with relation to revenues and in response to rising costs.

The proposed FY 2026-27 PILOT revenues are:

- Water and Sewer Fund: $1,722,000
- Solid Waste Fund: $ 345,600

Total PILOT Revenue: $2,067,600

Insurance Premium Taxes collected on property and liability insurance policies partially fund Police and Fire pension obligations. These revenues are deposited into the General Fund and subsequently transferred to the applicable pension funds. Revenue is estimated at $2,200,000.

The Communications Services Tax (also called 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 $3,695,530 in Telecommunications Tax. A major portion, $2,500,000 is being allocated to the Streets Fund, $870,530 to the Capital Improvement fund, and $325,000 to General Fund.

Business Tax Receipts are assessed on businesses operating within the City and are projected to generate $250,000, based on approximately 3,850 active accounts. Additional revenues include:

- County Business Tax distribution: $30,000
- Business tax-related fees and address changes: $1,000

Permits and Fees ($4,820,800)

Total Permits and Fees revenue is estimated at $4,820,800 for FY 2026-27. 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 2026-27 in this category is $160,000.

Also included in this category for FY 2026-27 are projected receipts of $40,000 for special event permits, $11,800 for outdoor dining permits, and $160,000 for building permits and zoning fees.

Intergovernmental Revenue ($5,600,000)

Intergovernmental Revenue in the General Fund is budgeted at $5,600,000 with the largest source being the General Use Sales Tax at $3,200,000. 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; these estimates are not expected until July or August.

The Municipal Revenue Sharing program is expected to bring in $970,000, with $750,000 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.

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 $20,000 (State of Florida program)
- Fuel Tax Refund $45,000 (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 June 11, 2024, the interlocal agreement was extended for a fourth time through September 30, 2025 and subsequently on September 24, 2025 extended thru September 30, 2027. The full agreement amount ($1,500,000) is allocated to the General Fund.

City staff do 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 ($3,132,030)

Charges for Services reflect revenues related to services performed for private individuals or outside governmental units. The General Fund is budgeted to collect $3,132,030 in Charges for Services for FY 2026-27.

The City Police and Fire departments charge for services provided for special events. There is $650,000 budgeted for services provided to special events. The budget also includes $1,148,800 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	$461,000	$1,454,219	31.7%
Norris Community Center (Cambier)	$377,000	$954,623	39.5%
River Park, Anthony Park	$84,300	$1,043,260	8.1%
River Park, Aquatic Center (Pool)	$21,000	$562,843	3.7%
Baker Park	$50,000	$451,676	11.1%

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

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

Various other charges for services are budgeted at $203,930 for FY 2026-27.

Fines ($176,500)

The General Fund is budgeted to receive $176,500 in fines for FY 2026-27. 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 2026-27. 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 $4,500 for Handicapped Parking fines, and $20,000 for Code Enforcement violation fines. Two thirds of Handicapped Parking fines must be used for improvements to accessibility. These funds are set up in a reserve account to be used by Streets or Community Services, when budgeted.

Other fines are budgeted at $33,000 for FY 2026-27.

Miscellaneous Income ($1,415,000)

The primary Miscellaneous Income for all funds is Interest Income, budgeted at $1.4 million for FY 2026-27. The City of Naples maintains a laddered portfolio of predominantly fixed income holdings, cash and other cash equivalents. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For FY 2026-27 the assumed interest rate is 3.56%.

Other Miscellaneous Income is budgeted at $15,000. This estimate will cover revenues that are unusual and not classified elsewhere, such as prior year reimbursements, insufficient fund fees, witness fees, scrap surplus or other revenues of this type.

Expenditures

The FY 2026-27 General Fund expenditure budget totals $74,406,453, representing an increase of $2,999,233 compared to the FY 2025-26 adopted budget.
Major cost drivers include:

- Contractually negotiated wage increases
- Pension contributions
- Health insurance costs
- Repairs and maintenance

- Fuel and operating expenses

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 9/30/2026 & projected 9/30/2027 balances.

	9/30/22	9/30/23	9/30/24	9/30/25	Estimated 9/30/26	Projected 9/30/27
Emergency Reserves	$4,443,788	$5,081,980	$5,576,638	$6,204,769	$7,140,722	$7,440,645

To maintain compliance with the City's fund balance policy, the Emergency Reserves will be increased by $299,923 in FY 2026-27 to $7,440,645.

Personnel-related expenditures are projected to increase by $3,309,359.
The FY 2026-27 budget includes:

- Salaries and negotiated compensation: $37.02 million
- Pension, health insurance, and other benefits: $17.41 million
- Payroll taxes: $2.69 million

Currently there are no new positions proposed for FY2026-27 within the General Fund.

The City maintains three pension plans funded through the General Fund. Budgeted contribution rates for FY 2026-27 are:

- General Employees: 15%
- Police: 40.23%
- Fire: 40%

The FY 2026-27 pension account was budgeted according to the table below. The City is committed to continuing proactive steps to continue reducing 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

2026-27 budget above the actuarial amount in the General Fund is estimated to be $1,695,632.

FY 2026-27 Pension Contributions				
General Fund	Funded Ratio 10/1/25	Budgeted Contribution Rate	Actuarial Rate	% Diff
Police	80.10%	40.23%	36.23%	4.00%
Fire	85.00%	40.00%	29.48%	10.52%
General	80.90%	15.00%	12.76%	2.24%

No increase in health insurance rates is anticipated for FY 2026-27. Under negotiated labor agreements, the employer pays 85% of healthcare premiums and employees pay 15%.
The City continues to utilize a blended employer rate methodology adopted in FY 2021-22 to improve budget consistency and allocate costs equitably across operating funds.

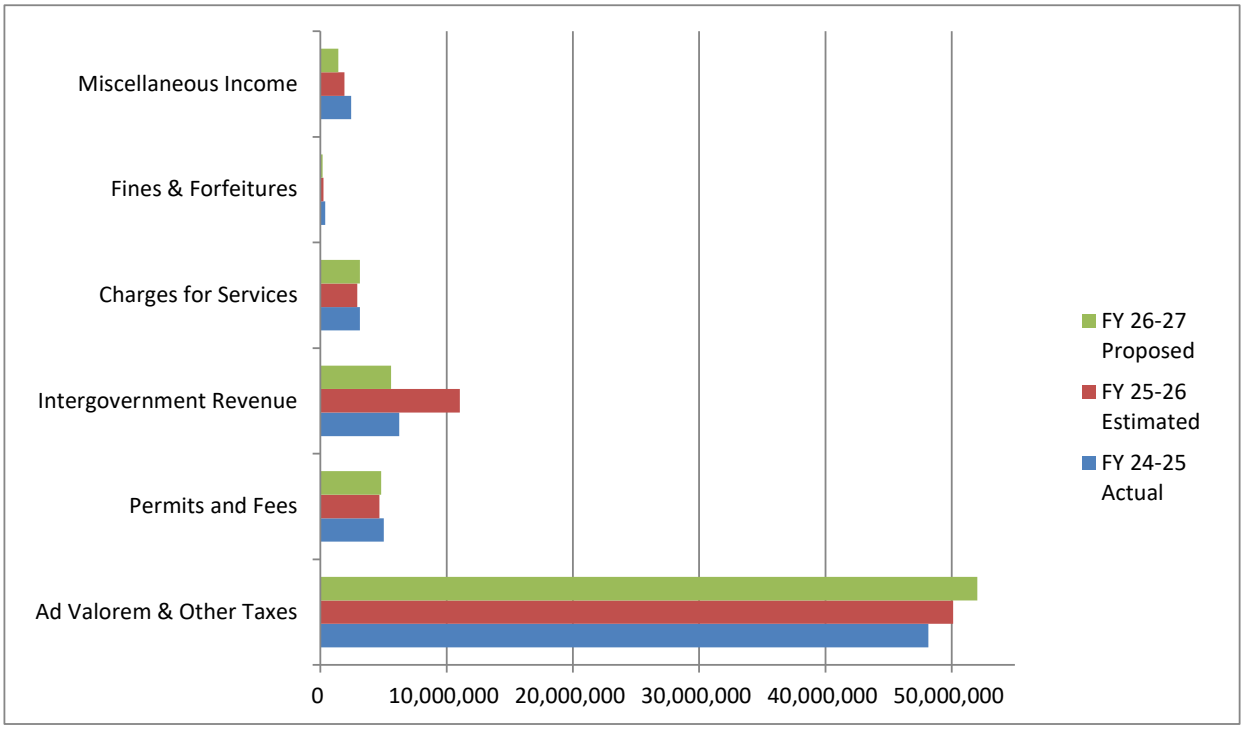
Operating Expenditures total $12,696,556, a decrease of $152,326 compared to the prior year. Detailed explanations of departmental operating costs are included within each department's budget narrative.

Contingency Reserve for FY 2026-27 is budgeted at $100,000. Expenditures from this reserve require City Council approval.

Summary

General Fund revenue for FY 2026-27 is budgeted at $67,178,806 and expenditures are budgeted at $74,406,453, with the ad valorem tax set at 1.2300 mills.

City of Naples
General Fund Revenue Sources



	FY 24-25 Actual	FY 25-26 Adopted	FY 25-26 Estimated	FY 26-27 Proposed	% of General Fund Revenues
Ad Valorem & Other Taxes	48,153,218	50,042,752	50,104,152	52,034,476	77.46%
Permits and Fees	5,018,914	4,694,500	4,685,264	4,820,800	7.18%
Intergovernment Revenue	6,253,598	9,645,000	11,042,785	5,600,000	8.34%
Charges for Services	3,134,755	2,951,755	2,918,850	3,132,030	4.66%
Fines & Forfeitures	392,777	163,500	251,500	176,500	0.26%
Miscellaneous Income	2,440,047	1,215,000	1,912,183	1,415,000	2.11%
TOTAL	**$ 65,393,309**	**$ 68,712,507**	**$ 70,914,734**	**$ 67,178,806**	**100%**

City of Naples General Fund
Fiscal Year 2026-27 Revenue Detail

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
311000	Taxes/ Ad Valorem Taxes	42,583,342	45,304,152	45,304,152	**47,160,276**	1,856,124		1,856,124	
312510	Fire Insurance Premium	1,362,011	1,200,000	1,200,000	**1,200,000**	0		0	
312520	Police Fire/ Casualty Ins Prem	1,047,450	900,000	900,000	**1,000,000**	100,000		100,000	
313500	Fran Fees/ Pym Lieu of Taxes	2,067,600	2,067,000	2,067,600	**2,067,600**	600		0	
315101	Local Communication Tax*	831,216	325,000	325,000	**325,000**	0		0	
316101	City Business Tax	209,911	215,000	276,000	**250,000**	35,000		(26,000)	
316102	City Bus Tax/Changes & Penalty	3,904	800	800	**1,000**	200		200	
316103	City Bus Tax/Insurance Co.	590	800	600	**600**	(200)		0	
316104	City Bus Tax/Collier Cty Shrd	47,194	30,000	30,000	**30,000**	0		0	
	Taxes/ Ad Valorem Taxes	**$ 48,153,218**	**$ 50,042,752**	**$ 50,104,152**	**$ 52,034,476**	**$ 1,991,724**	**4.0%**	**$ 1,930,324**	**3.7%**
322400	Building Permits - Zoning	172,908	145,000	145,000	**145,000**	0		0	
323100	Franchise Fees-FPL	4,395,735	4,200,000	4,200,000	**4,300,000**	100,000		100,000	
323400	Franchise Fees-Natural Gas	207,283	145,000	145,000	**160,000**	15,000		15,000	
323900	Franchise Fees-Trolley	1,000	1,000	1,000	**1,000**	0		0	
329102	Permits/Special Events	20,593	40,000	20,000	**40,000**	0		20,000	
329103	Permits/ Temp Use Permit	0	0	0	**0**	0		0	
329104	Permits/Outdoor Dining	11,764	1,000	11,764	**11,800**	10,800		36	
329201	Planning Fees/Zoning Fees	204,606	160,000	160,000	**160,000**	0		0	
329301	Tree Protection Application Fee	5,025	2,500	2,500	**3,000**	500		500	
	Permits and Fees	**$ 5,018,914**	**$ 4,694,500**	**$ 4,685,264**	**$ 4,820,800**	**$ 126,300**	**2.7%**	**$ 135,536**	**2.8%**
334500	Grants/State/ Other	690,694	3,750,000	5,477,005	**0**	(3,750,000)		(5,477,005)	
335120	State Revenue Sharing	770,306	755,000	755,000	**750,000**	(5,000)		(5,000)	
335140	Mobile Home Licenses	14,232	15,000	15,000	**15,000**	0		0	
335150	Alcohol Beverage Licenses	72,234	70,000	70,000	**70,000**	0		0	
335160	General Use Sales Tax	3,133,908	3,500,000	3,160,000	**3,200,000**	(300,000)		40,000	
335210	Firefighters Education	28,450	20,000	20,000	**20,000**	0		0	
335401	Fuel Tax Refund	43,773	35,000	45,780	**45,000**	10,000		(780)	
337100	Collier Cty Interlocal	1,500,000	1,500,000	1,500,000	**1,500,000**	0		0	
	Intergovernmental	**$ 6,253,598**	**$ 9,645,000**	**$ 11,042,785**	**$ 5,600,000**	**$ (4,045,000)**	**-41.9%**	**$ (5,442,785)**	**-97.2%**
341102	City Fees/Xerox Copies	252	500	705	**500**	0		(205)	
341103	City Fees/Election Fees	0	0	3,952	**0**	0		(3,952)	
341109	City Fees/County Billing Serv	36,000	36,000	36,000	**36,000**	0		0	
342101	False Alarm Fingerprinting Rep	22,167	22,000	22,000	**22,000**	0		0	
342102	Investigation Fees	3,170	5,000	4,000	**4,000**	(1,000)		0	
342103	Police Security Services	722,340	300,000	600,000	**650,000**	350,000		50,000	
342105	911 Salary Subsidy	80,977	80,000	100,000	**100,000**	20,000		0	
342201	Fire Contract Services	1,152,896	1,104,650	1,104,650	**1,148,800**	44,150		44,150	
342203	EMS Space Rental	41,400	41,400	41,400	**41,400**	0		0	
343901	Lot Mowing Fees	29,444	1,500	4,000	**4,000**	2,500		0	
347111	Fac Prog/Sponsorship Naming Rt	5,640	6,000	6,000	**6,000**	0		0	
347204	Parks & Rec Use Agreements	0	0	120	**0**	0		(120)	
347206	Merchandise Sales - City Flag	225	75	225	**200**	125		(25)	
347211	Fleischmann Park Classes	70,154	75,000	75,000	**75,000**	0		0	
347212	Fleischmann Park Camp Fees	236,766	300,000	250,000	**250,000**	(50,000)		0	
347214	Fleischmann Park Space Rentals	74,513	70,000	60,000	**60,000**	(10,000)		0	
347215	Fleischmann Park Other Fees	1,071	2,000	2,000	**2,000**	0		0	
347216	Fleischmann Park Spec Events	14,895	4,000	9,000	**4,000**	0		(5,000)	
347217	Fleischmann Park League Fees	93,752	75,000	75,000	**70,000**	(5,000)		(5,000)	
347221	Skate Park Memberships	17,461	20,000	20,000	**20,000**	0		0	
347231	Norris Center Classes	16,214	100,000	16,000	**16,000**	(84,000)		0	
347232	Norris Center Camp Fees	54,249	120,000	55,000	**55,000**	(65,000)		0	
347234	Norris Center Space Rental	85,987	80,000	80,000	**100,000**	20,000		20,000	
347235	Norris Center Other Fees	5,546	4,500	6,500	**6,000**	1,500		(500)	
347236	Norris Center Theatre Tickets	88,333	220,000	100,000	**200,000**	(20,000)		100,000	
347241	River Park Classes	4,395	5,000	5,000	**5,000**	0		0	
347242	River Park Camp Fees	66,129	60,000	35,000	**50,000**	(10,000)		15,000	
347244	River Park Space Rentals	24,213	22,000	18,000	**22,000**	0		4,000	
347245	River Park Other Fees	1,754	1,300	6,200	**1,300**	0		(4,900)	
347247	River Park Fitness Room	7,085	6,000	6,000	**6,000**	0		0	
347262	Baker Park Camp Fees	0	0	0	**0**	0		0	

City of Naples General Fund
Fiscal Year 2026-27 Revenue Detail

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
347264	Baker Park Space Rentals	51,872	70,000	50,000	**50,000**	(20,000)		0	
347265	Baker Park Other Fees	900	0	4,868	**0**	0		(4,868)	
347291	Aquatic Center Class Swim Fee	11,664	10,000	6,000	**10,000**	0		4,000	
347292	Aquatic Center Camp Fees	1,313	1,000	1,000	**1,000**	0		0	
347294	Aquatic Center Space Rentals	3,999	2,000	9,000	**9,000**	7,000		0	
347295	Aquatic Center Other Fees	2,150	1,000	400	**1,000**	0		600	
348365	Spc Rev Rd Pensions Reimb	105,830	105,830	105,830	**105,830**	0		**0**	
	Charges for Services	**$ 3,134,755**	**$ 2,951,755**	**$ 2,918,850**	**$ 3,132,030**	**$ 180,275**	**6.1%**	**$ 213,180**	**6.8%**
351101	County Court Fines	53,018	40,000	40,000	**40,000**	0		0	
351103	County Fines- Police Training Fee	6,943	4,000	4,000	**4,000**	0		0	
351201	City Fines	109,161	75,000	75,000	**75,000**	0		0	
351202	Handicap accessibility	5,500	4,500	4,500	**4,500**	0		0	
351203	Late Fees	10,150	8,000	8,000	**8,000**	0		0	
351204	Code Enforcement Fines	178,025	10,000	95,000	**20,000**	10,000		(75,000)	
351206	Civil Ordinance Infraction	13,077	2,000	5,000	**5,000**	3,000		0	
351207	Parking Crossing Guard Fee	16,903	20,000	20,000	**20,000**	0		0	
	Fines	**$ 392,777**	**$ 163,500**	**$ 251,500**	**$ 176,500**	**$ 13,000**	**8.0%**	**$ (75,000)**	**-42.5%**
361000	Misc. Revenue/Interest Earning	1,727,654	1,200,000	1,800,000	**1,400,000**	200,000		(400,000)	
365000	Scrap Surplus	0	0	0	**0**	0		0	
369300	Other Misc. Income	338,493	15,000	82,147	**15,000**	0		(67,147)	
370101	Insurance Reimbursements	373,900	0	30,036	**0**	0		(30,036)	
381199	Transfer From/Loan to	0	0	0	**0**	0		0	
389100	Beginning Cash Balance	0	0	0	**0**	0		0	
	Miscellaneous Income	**$ 2,440,047**	**$ 1,215,000**	**$ 1,912,183**	**$ 1,415,000**	**$ 200,000**	**16.5%**	**$ (497,183)**	**-35.1%**
Total General Fund Revenue		**$ 65,393,309**	**$ 68,712,507**	**$ 70,914,734**	**$ 67,178,806**	**$ (1,533,701)**	**-2.2%**	**$ (3,735,928)**	**-5.6%**

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2026-27

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
Revenue								
Local Taxes	48,153,218	50,042,752	50,104,152	**52,034,476**	1,991,724		1,930,324	
Permits and Fees	5,018,914	4,694,500	4,685,264	**4,820,800**	126,300		135,536	
Intergovernmental	6,253,598	9,645,000	11,042,785	**5,600,000**	(4,045,000)		(5,442,785)	
Charges for Service	3,134,755	2,951,755	2,918,850	**3,132,030**	180,275		213,180	
Fines	392,777	163,500	251,500	**176,500**	13,000		(75,000)	
Miscellaneous Income	2,440,047	1,215,000	1,912,183	**1,415,000**	200,000		(497,183)	
TOTAL REVENUE	**$ 65,393,309**	**$ 68,712,507**	**$ 70,914,734**	**$ 67,178,806**	**$(1,533,701)**	**-2.2%**	**$ (3,735,928)**	**-5.7%**
Expenditures								
Mayor and City Council	587,060	607,419	615,575	**626,820**	19,401	3.2%	11,245	1.8%
City Attorney	1,126,282	1,255,765	1,328,103	**1,305,123**	49,358	3.9%	(22,980)	-1.7%
City Clerk	1,059,426	1,227,118	1,189,438	**1,301,429**	74,311	6.1%	111,991	9.4%
City Manager's Office	2,138,821	2,261,481	2,218,065	**2,374,888**	113,407	5.0%	156,823	7.1%
Planning	1,258,086	1,735,603	1,740,768	**1,633,454**	(102,149)	-5.9%	(107,314)	-6.2%
Finance Department	1,533,991	1,772,618	1,675,703	**1,802,552**	29,934	1.7%	126,849	7.6%
Fire Rescue	17,703,967	18,944,004	19,352,655	**20,615,453**	1,671,449	8.8%	1,262,798	6.5%
Community Services	12,577,283	14,586,573	13,799,634	**15,050,055**	463,482	3.2%	1,250,421	9.1%
Police Services	22,419,931	22,388,992	23,044,011	**24,329,530**	1,940,538	8.7%	1,285,519	5.6%
Human Resources	1,010,439	1,069,609	1,065,369	**1,097,365**	27,756	2.6%	31,996	3.0%
Non-departmental	8,075,800	10,423,566	6,251,716	**9,663,101**	(760,465)	-7.3%	3,411,385	54.6%
Ethics Commission	237,920	264,432	244,015	**267,243**	2,811	1.1%	23,228	9.5%
Contingency/Emerg. Res.	0	100,000	100,000	**100,000**	0	0.0%	0	0.0%
Reimbursements/Transfers	(4,925,640)	(5,229,960)	(5,229,960)	**(5,760,560)**	(530,600)	10.1%	(530,600)	10.1%
TOTAL EXPENDITURES	**$ 64,803,365**	**$ 71,407,220**	**$ 67,395,093**	**$ 74,406,453**	**$ 2,999,233**	**4.2%**	**$ 7,011,360**	**9.8%**
Change in Financial Position	**$ 589,944**	**$ (2,694,713)**	**$ 3,519,641**	**$ (7,227,647)**				

FISCAL YEAR 2026-27
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	27,022,587	28,879,050	28,561,731	**30,693,097**	1,814,047	6.3%	2,131,366	7.5%
510300 OTHER SALARIES	868,084	1,272,579	1,059,090	**1,200,427**	(72,152)	-5.7%	141,337	13.3%
510305 SPECIALTY PAY AND LONGEVITY	591,320	789,700	835,003	**826,900**	37,200	4.7%	(8,103)	-1.0%
510320 STATE INCENTIVE PAY	79,687	93,960	66,806	**73,920**	(20,040)	-21.3%	7,114	10.6%
510330 EDUCATION REIMBURSEMENT	42,380	100,000	103,000	**130,000**	30,000	30.0%	27,000	26.2%
510400 OVERTIME	1,318,685	1,541,634	1,446,152	**1,527,300**	(14,334)	-0.9%	81,148	5.6%
510410 SPECIAL DUTY PAY	538,783	527,800	737,200	**697,000**	169,200	32.1%	(40,200)	-5.5%
510420 HOLIDAY PAY	549,397	599,546	715,824	**745,000**	145,454	24.3%	29,176	4.1%
510440 NAA OVERTIME	942,269	1,115,274	1,115,274	**1,126,427**	11,153	1.0%	11,153	1.0%
525010 FICA	2,516,618	2,591,550	2,607,639	**2,695,101**	103,551	4.0%	87,462	3.4%
525030 RETIREMENT CONTRIBUTIONS	8,879,013	9,531,836	9,948,263	**10,647,868**	1,116,032	11.7%	699,605	7.0%
525040 LIFE/HEALTH INSURANCE	4,250,233	4,351,709	4,351,709	**4,336,877**	(14,832)	-0.3%	(14,832)	-0.3%
525070 EMPLOYEE ALLOWANCES	338,824	322,200	260,200	**326,280**	4,080	1.3%	66,080	25.4%
525220 STATE INSURANCE PREMIUM	2,425,972	2,100,000	2,100,000	**2,100,000**	0	0.0%	0	0.0%
TOTAL PERSONNEL EXPENSES	**$ 50,363,854**	**$ 53,816,838**	**$ 53,907,891**	**$ 57,126,197**	**$ 3,309,359**	**6.1%**	**$ 3,218,306**	**6.0%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	1,924,414	973,480	976,430	**948,810**	(24,670)	-2.5%	(27,620)	-2.8%
530080 CORE VALUES	7,560	20,000	20,000	**20,000**	0	0.0%	0	0.0%
530010 CITY ADMIN REIMBURSEMENT	(4,925,640)	(5,229,960)	(5,229,960)	**(5,760,560)**	(530,600)	10.1%	(530,600)	10.1%
530110 DOG PARK EXPENSES	0	77,000	75,000	**77,000**	0	0.0%	2,000	2.7%
530200 FIELD TRIPS	6,059	9,600	7,000	**9,600**	0	0.0%	2,600	37.1%
531010 PROFESSIONAL SERVICES-OTHER	708,865	1,082,000	1,212,751	**966,000**	(116,000)	-10.7%	(246,751)	-20.3%
531020 ACCOUNTING & AUDITING	114,200	117,300	126,125	**112,300**	(5,000)	-4.3%	(13,825)	-11.0%
531027 HOLIDAY LIGHTING (w/in CRA 24/25)	0	50,000	50,000	**50,000**	0	0.0%	0	0.0%
531040 OTHER CONTRACTUAL SVCS	3,590,788	4,157,415	4,049,784	**4,349,996**	192,581	4.6%	300,212	7.4%
531042 ETHICS INVESTIGATION	0	15,000	0	**15,000**	0	0.0%	15,000	
531070 MEDICAL SERVICES	31,113	45,000	45,000	**45,000**	0	0.0%	0	0.0%
531110 PROF SVCS - CONSERV EASEMENT	7,971	0	0	**0**	0		0	
531220 INVESTMENT ADVISORY FEES	23,353	20,000	25,000	**26,000**	6,000	30.0%	1,000	4.0%
531230 CULTURAL ARTS - THEATRE	59,549	175,000	75,000	**125,000**	(50,000)	-28.6%	50,000	66.7%
531300 CITY MANAGER SEARCH	0	0	0	**0**	0		0	
531500 ELECTION EXPENSE	0	100,000	61,000	**0**	(100,000)	-100.0%	(61,000)	-100.0%
531510 DOCUMENT IMAGING	2,797	7,000	7,000	**7,000**	0	0.0%	0	0.0%
532010 CITY ATTORNEY	879,243	960,000	1,031,040	**1,050,000**	90,000	9.4%	18,960	1.8%
532040 OTHER LEGAL SERVICES	168,283	208,500	208,000	**158,500**	(50,000)	-24.0%	(49,500)	-23.8%
532100 LITIGATION COUNSEL	0	0	0	**0**	0		0	
534040 CHARGE FOR FIRE INSPECTORS	(560,101)	(747,853)	(747,853)	**(690,198)**	57,655	-7.7%	57,655	-7.7%
534110 VEHICLE CLEANING	0	0	8,290	**10,000**	10,000		1,710	20.6%
540000 TRAINING & TRAVEL COSTS	283,318	365,110	341,450	**400,185**	35,075	9.6%	58,735	17.2%
541000 COMMUNICATIONS	222,715	266,182	247,061	**281,762**	15,580	5.9%	34,701	14.0%
542000 TRANSPORTATION	17,913	10,100	36,065	**10,000**	(100)	-1.0%	(26,065)	-72.3%
542020 POSTAGE & FREIGHT	19,205	48,000	48,000	**48,000**	0	0.0%	0	0.0%
542100 EQUIP. SERVICES - REPAIRS	1,574,849	859,053	865,500	**1,016,500**	157,447	18.3%	151,000	17.4%
542110 EQUIP. SERVICES - FUEL	317,294	220,000	220,000	**432,700**	212,700	96.7%	212,700	96.7%
542120 EQUIP. SERVICES - CAPITAL	389,244	0	0	0	0		0	
543010 ELECTRICITY	538,701	597,446	557,250	**598,600**	1,154	0.2%	41,350	7.4%
543020 WATER, SEWER, GARBAGE	819,289	890,405	857,225	**896,825**	6,420	0.7%	39,600	4.6%
544000 RENTALS & LEASES	45,020	65,300	61,100	**66,800**	1,500	2.3%	5,700	9.3%
544020 EQUIPMENT RENTAL	6,491	16,080	33,330	**15,072**	(1,008)	-6.3%	(18,258)	-54.8%
545220 SELF INSURANCE CHARGE	2,892,477	2,006,035	2,006,035	**2,037,091**	31,056	1.5%	31,056	1.5%
545290 DISASTER DATA RECOVERY	0	0	0	0	0		0	
546000 REPAIR AND MAINTENANCE	167,268	306,940	309,505	**342,798**	35,858	11.7%	33,293	10.8%
546020 BUILDINGS & GROUND MAINT.	35,493	59,350	59,000	**59,350**	0	0.0%	350	0.6%
546140 HYDRANT MAINTENANCE	2,397	5,500	5,490	**6,000**	500	9.1%	510	9.3%
546170 SOFTWARE MAINTENANCE	86,755	61,832	109,488	**15,000**	(46,832)	-75.7%	(94,488)	-86.3%
546340 REPAIR AND MAINT LEVEL OF SERV	299,501	467,000	372,600	**549,000**	82,000	17.6%	176,400	47.3%
547000 PRINTING AND BINDING	87,354	104,700	109,284	**95,100**	(9,600)	-9.2%	(14,184)	-13.0%
547010 LEGAL ADS	31,612	56,700	56,500	**53,200**	(3,500)	-6.2%	(3,300)	-5.8%
547020 ADVERTISING (NON LEGAL)	26,938	30,500	29,500	**41,300**	10,800	35.4%	11,800	40.0%
547060 DUPLICATING	14,915	20,800	14,800	**4,500**	(16,300)	-78.4%	(10,300)	-69.6%
549000 OTHER CURRENT CHARGES	1,491	7,150	6,900	**7,150**	0	0.0%	250	3.6%
549020 TECHNOLOGY SERVICE CHARGE	2,652,300	3,155,630	3,155,630	**2,970,730**	(184,900)	-5.9%	(184,900)	-5.9%
549040 EMPLOYEE DEVELOPMENT	4,580	10,000	10,000	**15,000**	5,000	50.0%	5,000	50.0%
549050 SPECIAL EVENTS	12,425	22,000	25,000	**25,000**	3,000	13.6%	0	0.0%
549060 AWARDS	28,471	30,000	30,000	**30,000**	0	0.0%	0	0.0%
549070 EMPLOYEE RECOGNITION	3,687	7,300	7,300	**8,000**	700	9.6%	700	9.6%
551000 OFFICE SUPPLIES	43,332	87,650	79,475	**81,290**	(6,360)	-7.3%	1,815	2.3%

FISCAL YEAR 2026-27
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
552000 OPERATING SUPPLIES	269,438	294,452	359,990	**311,375**	16,923	5.7%	(48,615)	-13.5%
552020 FUEL	21,228	52,350	45,000	**56,000**	3,650	7.0%	11,000	24.4%
552070 UNIFORMS/OTHER CLOTHING	181,552	201,845	203,090	**207,350**	5,505	2.7%	4,260	2.1%
552100 JANITORIAL SUPPLIES	140,437	175,920	168,320	**182,000**	6,080	3.5%	13,680	8.1%
552230 VESTS	27,426	18,700	12,000	**12,100**	(6,600)	-35.3%	100	0.8%
552250 BUNKER GEAR	134,154	95,870	69,581	**70,000**	(25,870)	-27.0%	419	0.6%
552260 FIRE HOSE & APPLIANCES	9,255	33,000	32,500	**60,000**	27,000	81.8%	27,500	84.6%
552270 SPECIALTY TEAM EQUIPMENT	31,465	40,500	40,200	**46,100**	5,600	13.8%	5,900	14.7%
552410 POOL - OPERATING SUPPLIES	29,646	44,000	35,000	**44,000**	0	0.0%	9,000	25.7%
554010 MEMBERSHIPS/BOOKS	52,797	76,000	69,035	**81,230**	5,230	6.9%	12,195	17.7%
TOTAL OPERATING EXPENSES	**$ 13,560,888**	**$ 12,848,882**	**$ 12,687,811**	**$ 12,696,556**	**$ (152,326)**	**-1.2%**	**$ 8,745**	**0.1%**
NON-OPERATING EXPENSES								
560300 IMPROVEMENTS O/T BUILDINGS	61,419	4,505,000	185,031	**4,305,000**	(200,000)	-4.4%	4,119,969	**2226.6%**
560400 MACHINERY EQUIP	133,424	84,500	97,410	**126,700**	42,200	49.9%	29,290	**30.1%**
560700 VEHICLES	622,008	0	15,877	**0**	0		(15,877)	**-100.0%**
560810 COMPUTER SOFTWARE	61,773	52,000	401,073	**52,000**	0	0.0%	(349,073)	**-87.0%**
599010 OPERATING CONTINGENCY	0	100,000	100,000	**100,000**	0	0.0%	0	**0.0%**
TOTAL NON-OPERATING	**$ 878,623**	**$ 4,741,500**	**$ 799,391**	**$ 4,583,700**	**$ (157,800)**	**-3.3%**	**$ 3,784,309**	**473.4%**
TOTAL EXPENSES	**$ 64,803,365**	**$ 71,407,220**	**$ 67,395,093**	**$ 74,406,453**	**$ 2,999,233**	**4.2%**	**$ 7,011,360**	**10.4%**

FISCAL YEAR 2026-27
Full Time Equivalent Positions
GENERAL FUND - ALL DEPARTMENTS

	Adopted 23-24	Adopted 24-25	Adopted 25-26	Proposed 26-27	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	4.4	4.4	4.7	4.65	-
Code Compliance	4.0	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	6.0	6.0	6.0	6.0	-
Planning Department	8.0	8.0	8.0	8.0	-
Finance Department	10.5	11.5	11.5	11.5	-
Fire Operations	70.0	78.0	78.0	78.0	-
Community Serv Admin	5.8	5.8	5.75	5.75	-
Community Serv Parks/Pkys	16.0	16.0	15.0	15.0	-
Community Serv Recreation	15.5	16.5	16.5	16.5	-
Facilities Maintenance	18.0	18.0	18.0	18.0	-
Police Administration	6.0	6.0	6.0	7.0	1.0
Police Patrol	70.2	74.2	76.2	75.2	(1.0)
Police Support Services	22.0	22.0	22.0	22.0	-
TOTAL GENERAL FUND	**271.29**	**285.29**	**286.59**	**286.59**	-

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.

2025-26 Mayor and City Council Accomplishments
City Council approved several key investments and initiatives supporting public safety, infrastructure, resiliency, parks, mobility, utilities, and community quality of life. Below is a list of some of those projects.

- **Naples Pier Demolition and Rebuild Grant Funding:** Approved a recipient/subrecipient agreement with the Florida Fish and Wildlife Conservation Commission providing grant funding not to exceed **$5,000,000** for the Naples Pier demolition and rebuild project. (April 2026)
- **Raw Water Production Well No. 426:** Approved construction of Raw Water Production Well No. 426 in the amount of **$2,177,402.54**, with a **$150,000 City-controlled contingency**, along with related construction engineering and inspection services of **$313,267.35**. (September 2025)
- **Equipment Services Fuel System Replacement:** Approved replacement of the City's Equipment Services fuel system at 370 Riverside Circle in the amount of **$2,398,893**, with a **$120,000 City-controlled contingency**, plus related construction administration and observation services. (September 2025)
- **Stormwater Pond Monitoring and Data Analysis:** Approved a professional services agreement for stormwater pond water sampling and data analysis in an amount not to exceed **$199,967.24** over three years. (September 2025)
- **Aquifer Storage and Recovery System Optimization:** Approved engineering services for the Aquifer Storage and Recovery System Optimization Plan of Investigation in the amount of **$282,797.64**. (September 2025)
- **Harbour Drive and Crayton Road Roundabout Design:** Approved updated roundabout design plans in the amount of **$133,382.44**, supporting mobility, traffic flow, and infrastructure planning. (September 2025)

General Fund

Mayor and City Council (continued)

- **9th Street South and 10th Avenue South Mast Arm Intersection Upgrade:** Approved upgrades to replace the span-wire intersection with mast arms in the amount of **$755,214.90**, with an additional contingency and related budget amendment. (October 2025)
- **License Plate Reader Camera Replacements/Upgrades:** Accepted **$100,000** in Florida Department of Law Enforcement funding for Naples Police Department license plate reader camera replacements and upgrades. (February 2026)
- **Stormwater Beach Outfall Project Financial Feasibility Support:** Approved an amendment for professional consulting services to support water, sewer, and stormwater utility bond issuance related to the Stormwater Beach Outfall Project in the amount of **$90,964.97**. (February 2026)
- **Special Event Security Equipment Funding:** Approved a budget amendment in the amount of **$1,270,544** to fund special event security equipment, including Meridian Archer vehicle barriers and metal barricades. (April 2026)
- **Public Event Safety Barricades:** Advanced the purchase of approximately **1,400 metal barricades** in the amount of **$178,397.06** for parades, events, emergency situations, and construction projects to improve crowd control, pedestrian safety, and operational flexibility. (April/May 2026)
- **Community Policing Unit Vehicle and Equipment:** Accepted a **$75,000** donation from John and Kathy Feehan and authorized the expenditure of donated funds for a specially equipped Naples Police Department Community Policing Unit vehicle, equipment, and supplies. (May 2026)

2026-27 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

Mayor and City Council (continued)

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

Our Economy – Economic Health and Vitality

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

Our Governance – High Performing Government

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

2026-27 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).

Mayor and City Council (continued)

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.

2026-27 Significant Budgetary Issues

The FY 26-27 budget for the Mayor and City Council's Office is $626,820 which is an increase of $19,401 from FY25-26.

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

FUND: 001 GENERAL FUND

MAYOR AND CITY COUNCIL
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE		FY 2027 Proposed
			ADMINISTRATION		
1	1	1	Mayor (elected)	$	54,479
6	6	6	Council Members (elected)		262,074
1	1	1	Administratvie Coordinator		78,223
8	**8**	**8**			**394,776**

Regular Salaries		**394,776**
Other Personnel Expenses		**3,000**
Employer Payroll Expenses		**188,044**
Total Personnel Services	**$**	**585,820**

FISCAL YEAR 2026-27
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY

001.0101.511

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	380,764	383,503	390,050	**394,776**	11,273	2.9%	4,726	1.2%
510400	OVERTIME	1,789	0	3,000	**3,000**	3,000		0	0.0%
525010	FICA	29,781	27,817	32,032	**31,310**	3,493	12.6%	(722)	-2.3%
525030	RETIREMENT CONTRIBUTIONS	9,163	10,043	10,937	**11,678**	1,635	16.3%	741	6.8%
525040	LIFE/HEALTH INSURANCE	118,656	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	**$ 566,553**	**$ 566,419**	**$ 581,075**	**$ 585,820**	**$ 19,401**	**3.4%**	**$ 4,745**	**0.8%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	9,541	15,000	15,000	**15,000**	0	0.0%	0	0.0%
	Lunches/meals for council meetings, proclamation folders, special activity items, Youth Council								
540000	TRAINING & TRAVEL COSTS	4,320	15,000	10,000	**15,000**	0	0.0%	5,000	50.0%
541000	COMMUNICATIONS	4,085	3,000	4,500	**5,000**	2,000	66.7%	500	11.1%
551000	OFFICE SUPPLIES	1,725	7,000	4,000	**5,000**	-2,000	-28.6%	1,000	25.0%
	General office supplies, shipping, business cards								
554010	BOOKS/MEMBERSHIPS	837	1,000	1,000	**1,000**	0	0.0%	0	0.0%
	Florida League of Mayors and books								
	TOTAL OPERATING EXPENSES	**$ 20,507**	**$ 41,000**	**$ 34,500**	**$ 41,000**	**$ -**	**0.0%**	**$6,500**	**18.8%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 587,060**	**$ 607,419**	**$ 615,575**	**$ 626,820**	**$ 19,401**	**3.2%**	**$ 11,245**	**1.8%**

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.

FY25-26 Department Accomplishments

- Provided legal guidance and strategic counsel throughout the Chapter 164, Florida Statutes, governmental conflict resolution process, protecting the City's interests while facilitating intergovernmental dispute resolution
- Resolved multiple litigation cases successfully, and handled appeals of appealed cases
- Provided continued legal counsel regarding Naples Beach Hotel issues, the related and multiple related land use matters
- Led the legal review and drafting of City Charter amendments, ensuring compliance with applicable law regarding the Blue Ribbon Committee
- Prepared and updated an Ordinance relating to boards and committees to improve governance, clarify member responsibilities, and enhance operational efficiency
- Developed and drafted an Ordinance regarding the City's micromobility regulatory framework, including operational standards, permitting requirements, and enforcement provisions
- Continued to provide legal counsel related to the Old Naples Hotel development
- Handled numerous Risk Protection Order cases
- Managed and resolved bid protests and procurement disputes, ensuring compliance with City purchasing requirements
- Represented City Staff before the Code Enforcement Board
- Represented the City Council, Community Redevelopment Agency, and Planning Advisory Board; assisted other committees, boards, and administrative staff as needed including but not limited to the Design Review Board, Community Redevelopment Agency Advisory Board, and Code Enforcement Board
- Assisted in the creation and implementation of the City's administrative subdivision review process, including development of corresponding application forms, procedures, and supporting documentation.
- Provided on-going legal assistance and advice to City Staff as needed
- Reviewed and approved agreements prior to approval and execution by City
- Reviewed and finalized over 174 Ordinances and Resolutions
- Reviewed and finalized over 137 Agreements

City Attorney's Office (continued)

- Organized over 15 Executive Sessions
- Negotiated agreements on behalf of the City
- Updated City Council and City Staff as to newly enacted legislation
- Assisted City Staff as to pending legal matters

FY26-27 Departmental Goals and Objectives

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

- Attend and provide legal advice at all Regular Meetings and Workshops of the City Council, Community Redevelopment Agency, Planning Advisory Board, and represent City Staff before Code Enforcement Board; assist other committees, boards, and administrative staff as needed including but not limited to the Design Review Board and Community Redevelopment Agency Advisory Board
- Represent the City before all State and Federal Courts and all agencies in civil matters as needed
- Receive direction from City as legal questions are raised
- 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

2026-27 Significant Budgetary Issues

This budget amendment increases the City Attorney's Office legal services budget from $960,000 to $1,050,000, an increase of $90,000. The additional funding is necessary to address unanticipated legal expenditures associated with complex litigation matters and ongoing proceedings under Chapter 164, Florida Statutes, which have required a greater level of legal analysis, negotiation, and representation than originally anticipated during budget development.

Through the current fiscal year, $132,122.30 in expenditures from the Other Legal Services account have been attributable to airport-related legal matters, while only approximately $3,350 has been incurred for non-airport-related matters. In recognition of these expenditure trends and the ongoing demand for airport-related legal services, an additional $125,000 was added to this fiscal year's budget to account for airport-related legal matters that have

historically been funded through this account. The requested increase is partially offset by a reduction in the Other Legal Services budget line from $150,000 to $100,000. Expenditures for outside counsel have generally been lower than projected, as the City Attorney's Office has been able to perform a greater portion of legal services in-house, reducing the need to retain specialized outside legal counsel. Accordingly, $50,000 is being reallocated from the Other Legal Services budget to the City Attorney's Office legal services budget to better align available funding with actual operational needs throughout the fiscal year.

City Attorney

FY25/26 Adopted $960,000
FY26/27 Proposed $1,050,000 ($90,000 increase)

Other Legal Services Requested by City Council
FY25/26 $150,000
FY26/27 $100,000 (Decrease of $50,000)

FUND: 001 GENERAL FUND

CITY ATTORNEY

FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
1	1	1	Legal Coordinator	$96,505
1	**1**	**1**	**Regular Salaries**	**96,505**
			Personal Leave Payouts	**0**
			Employer Payroll Expenses	**36,518**
			Total Personnel Services	**$ 133,023**

FISCAL YEAR 2026-27
BUDGET DETAIL
CITY ATTORNEY

001.0201.514

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	85,687	89,253	90,291	**96,505**	7,252	8.1%	6,214	6.9%
525010	FICA	6,430	6,697	6,803	**7,266**	569	8.5%	463	6.8%
525030	RETIREMENT CONTRIBUTIONS	12,796	13,333	13,487	**14,420**	1,087	8.2%	933	6.9%
525040	LIFE/HEALTH INSURANCE	14,832	14,832	14,832	**14,832**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 119,746**	**$ 124,115**	**$ 125,413**	**$ 133,023**	**$ 8,908**	**7.2%**	**$ 7,610**	**6.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	641	1,000	1,000	**1,000**	0	0.0%	0	0.0%
531010	PROFESSIONAL SERVICES	3,579	10,000	10,000	**10,000**	0	0.0%	0	0.0%
	Reporting, process serving, transcription services, and expert fees								
532010	CITY ATTORNEY	879,243	960,000	1,031,040	**1,050,000**	90,000	9.4%	18,960	1.8%
	City Attorney Contract								
532040	OTHER LEGAL SERVICES	115,848	150,000	150,000	**100,000**	(50,000)	-33.3%	(50,000)	-33.3%
	Special legal including public records email redaction (eligible to be transferred to City Attorney fees for pro se litigation)								
540000	TRAINING & TRAVEL COSTS	800	1,750	1,750	**1,500**	(250)	-14.3%	(250)	-14.3%
541000	COMMUNICATIONS	2,887	2,400	2,400	**1,600**	(800)	-33.3%	(800)	-33.3%
551000	OFFICE SUPPLIES	1,185	2,500	2,500	**2,000**	(500)	-20.0%	(500)	-20.0%
554020	BOOKS, PUBS, SUBS.	2,354	4,000	4,000	**6,000**	2,000	50.0%	2,000	50.0%
	TOTAL OPERATING EXPENSES	**$ 1,006,536**	**$ 1,131,650**	**$ 1,202,690**	**$ 1,172,100**	**$ 40,450**	**3.6%**	**$ (30,590)**	**-2.5%**
	TOTAL EXPENSES	**$ 1,126,282**	**$ 1,255,765**	**$ 1,328,103**	**$ 1,305,123**	**$ 49,358**	**3.9%**	**$ (22,980)**	**-1.7%**

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General Fund

City Clerk

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

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) The City Clerk also serves as the Chief Election Official for the City and coordinates elections. (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 of 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.

2025-2026 Office Accomplishments:

Budget Considerations

- Collected $8,000 from the Ethics Commission for administrative services.
- Collected $14,154.56 in special service fees for public records requests.

Legislation and Contract Review

- Reviewed, edited, and finalized 232 resolutions/ordinances and 199 contracts, ensuring compliance with the Code of Ordinances, Florida Statutes, and applicable legal requirements.
- Ensured all legislative documents and official records were properly archived, recorded and preserved, supporting transparency, accountability, and effective governance.

City Council

- Drafted and submitted Resolution accepting the Naples Blue Ribbon Committee's proposed compensation and benefits for the Mayor and City Council Members; and drafted proposed Ordinance.
- Participated in drafting the revised Rules of Procedure for City Council;
- Participated in Charter Official meetings.
- Created an updated inventory of all lakes within the city to identify names, locations and ownership.
- Maintained and updated the inventory of public art donated to the City to include detailed descriptions, photographs and locations of the artwork.
- Began research to create a historical booklet containing the names and terms of past elected City Council Members and City Managers.
- Began implementation of a succession plan by attending training and creating and/or updating Standard Operating Procedures for the City Clerk's Office.
- Provided quarterly report to City Council on public records requests.
- Conducted research and analysis of voter turnout in accordance with Council's request to support recommendations for changing the election dates in the City Charter.
- Established a centralized database of City-owned properties subject to deed restrictions.
- Provided orientation to newly elected Council Members regarding the Sunshine Law, the Public Records Act, Quasi-Judicial Procedures, accessing City records and navigating the website.
- Coordinated City Council appointments to various boards and committees and created a comprehensive, updated reference guide for City Council and Boards and Committees, including embedded hyperlinks to supporting documents for enhanced accessibility.
- Coordinated the selection process for the annual Sam Noe recipient.

City Clerk (continued)

Election

- Implemented the most comprehensive voter outreach effort in the City's history for the *2026* General Election, expanding the reach of election communications, including:
  - Provided Informational General Election brochure mailed to all registered voters;
  - Emailed communications and social media outreach to provide residents information on voter registration, vote-by-mail enrollment, ballot request procedures, and key election deadlines in coordination with the communications division.
- City Clerk served as City's Chief Election Official, ensuring full compliance with local and state election laws and served on the Canvassing Board.
- Completed all required election administration responsibilities, including:
  - Qualified all candidates for office.
  - Monitored and timely posted candidate financial disclosures on the City website.
  - Coordinated the ballot preparation with the Supervisor of Elections.
  - Designed and maintained the 2026 Election webpage.
  - Published all required election public notices and ensured timely online posting.
  - Coordinated payments to the Supervisor of Elections, including election services and poll worker support.

Public Records Requests

- Monitored state and federal legislative developments related to records management, ensuring the City remains compliant with evolving regulatory requirements.
- Managed **5,038** public records requests citywide**,** monitoring outstanding requests and responses in accordance with Chapter 119, Florida Statutes.
- Provided ongoing citywide training for public records requests processes and to enhance staff accuracy in tracking time spent on public records requests.
- Received and coordinated appeals challenging City decisions.
- Received, reviewed, managed and responded to complex litigation subpoenas for records and discovery requests resulting in a voluminous and complex workload to ensure proper evaluation and resolution; and comply with subpoenas for depositions.

Records Management

- Recreated the repository in Questys records management solution to ensure all records mirror the City's internal official records, maintaining and updating consistent organization and accessibility.
- Managed the City's Records Management Center, ensuring compliance with state laws.
- Revised the records disposition form to align with Florida Department of State Division of Library and Information Services guidelines, ensuring compliance with state records management standards.
- Provided individualized training to City staff on records management, including archival procedures and proper records disposition practices.
- Created a repository of the City of Naples Special Acts, including the Original Charter incorporating the Town of Naples in 1923, to enhance accessibility and support reference and research needs.
- Implemented a process to audit, combine, and apply OCR to City Council final meeting packets, improving searchability and reducing file size for more efficient storage and access.
- Disposed of 228 boxes of city records that met retention in accordance with state guidelines and prepared Records Disposition forms.

Meeting Management

- Successfully clerked all City meetings, ensuring accurate minutes and timely public posting.
- Clerked 106 meetings totaling 315 hours, including City Council/CRA meetings and Board, Committee, and Ethics meetings.
- Prepared and distributed the Voting Record immediately following City Council meetings.
- Prepared Action Reports for PAB meetings.

Boards, Committees and Commission

- Prepared news releases and expanded outreach efforts to advertise board and committee vacancies, increasing community engagement.
- Responded to numerous inquiries; received and reviewed 34 applications for eligibility in accordance with the Code of Ordinances and coordinated the interview process.
- Prepared agenda items and ballots, when necessary, for appointment of members.
- Ensured timely filing of 51 Statements of Financial Interests (Form 1) with the Florida Commission on Ethics for appointed board and committee members, City Council, and staff in compliance with state law.
- Provided orientation to newly appointed members regarding the Sunshine Law, the Public Records Act,

City Clerk (continued)

Quasi-Judicial Procedures, accessing City records and navigating the website.

- Monitored attendance of all City board and committee members to ensure compliance with Code requirements.
- coordinated service recognition awards for board and committee members.

Legal Ads and Public Notices

- Drafted and published 23 legal advertisements in the newspaper, ensured receipt of affidavits from the Naples Daily News in compliance with Florida Statutes, maintained legal notices within the Florida Administrative Register, and managed the posting of 214 public notices on the City's bulletin board and official website.
- Posted a total of 13 Business Impact Estimates prior to enacting ordinances on the City Clerk's webpage in accordance with Florida Statutes.
- Posted approximately 80 public notices on the Collier County Clerk's webpage to mirror newspaper publications.
- Drafted a proposed ordinance to transition to digital notices to be published on the Collier County Clerk of Court's website, enhancing transparency and saving over $60,000 in annual advertising costs.

Technology Updates

- Evaluated, tested, and recommended a unified citywide records management solution to consolidate systems and achieve an estimated $50,000 in future cost savings.
- Assisted in implementing Questys with the Building Department's permitting system to improve records access, consistency, retention, and timely responses to public records requests.

Codification Updates

- Ensured all ordinances amending sections of the Naples Code are properly codified, supporting effective governance and maintaining legal compliance.

Education and Training

- City Clerk and Office staff participated in ongoing continuing education programs through the International Institute of Municipal Clerks and the Florida Association of City Clerks.

Customer Service

- Coordinated City of Naples blood drives, supporting community health initiatives and encouraging employee and resident participation in local donation events.
- Provided professional and accountable public service.
- Created a customer service Directory for staff to quickly respond to frequently asked questions from residents to improve access to information and streamline public inquiries.

2026-2027 Department Goals and Objectives

As Part of Vision Goal – Our Governance (High Performing Government):

City Council

- Support succession planning within the City Clerk's Office, by creating and/or updating all Standard Operating Procedures for the City Clerk's Office, documenting core responsibilities, preserving institutional knowledge, developing career plans, and hiring and preparing team members to assume expanded responsibilities as operational needs evolve.

Public Records

- Fill office vacancy to support the city's increase in public records request volume, complex records searches, litigation-related requests.
- Provide one-on-one training with departments on JustFOIA, public records exemptions, accurate time tracking, workflow improvements, and reviewing requests for sufficiency before closure to ensure complete responses.
- Evaluate the City's Public Records Policy and implement best practices.

Technology

- Complete implementation of Questys repository with the Building Department's permitting records and Human Resources records.
- Evaluate and implement responsible technology solutions that improve efficiency while maintaining accuracy, legal compliance, staff review, and public trust.
- Work with IT to develop internal guidance for appropriate AI use in Clerk operations.

Boards and Committees

- Update the Board and Committee Handbook.
- Continue to work with the communication division to distribute news releases and social media to encourage interest in opportunities for residents to serve on various boards/committees.
- Create a facilitator's guide for chairs and vice chairs of boards and committees.

City Clerk (continued)

- Monitor meeting attendance of board and committee members.

Records Management:

- Review, evaluate and update the Records Management Plan to include standardized naming conventions, folder structures, and indexing procedures for all departments.
- Continue individual department training and coordinate city-wide records management training provided by the Florida Department of State Division of Library and Information Services.
- Develop a historical record of elected officials from the City's founding to present, identify other high-value records to digitize for historical value, including newspaper articles and records donated by Raymond Morgan, a local newspaper journalist and historian associated with early Naples journalism and historical documentation.
- Evaluate disaster resilience for critical City documents.
- Review of on-site records city-wide to ensure that required disposition forms for all departments meet state retention guidelines and submit Records Management Compliance Statements to the State by December 31, 2026.

Performance Measures and Benchmarking

Activity	Actual FY 2024-2025	Expected FY 2025-2026	Projected FY 2026-2027
Records disposed of (cubic feet)	134	152	160
Board/committee applications processed	20	22	25
Legislation reviewed/processed	248	255	265
Number of Council/ CRA meetings	41	36	38
Council / CRA meeting hours logged	307	250	260
Number of all other Boards/Committees meetings	64	70	72
All other Boards/Committees meeting hours logged	138	155	160
Contracts processed	257	265	275
Legal Notices, Advertising, and Publication Affidavits	23	32	32
Legal Notices Posted on County Website	61	62	65
Posting/Public Notices on City Website	225	204	210
Total hours reviewing records/processing public records requests	524	550	583
Public Records Requests			
Building	3296	3768	4050
Police	455	545	575
Fire	100	108	115
City Clerk	455	617	654
Total Number of Requests	**4306**	**5038**	**5394**

FUND: 001 GENERAL FUND

CITY CLERK
FISCAL YEAR 2026-2027

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
1	1	1	City Clerk	187,743
2	2	2	Deputy City Clerk	231,787
2	2	2	Executive Assistant	172,664
1	1	1	Records & Fiscal Services Manager	121,140
2	1	1	Administrative Coordinator	75,859
0	1	1	Document Management Coordinator	81,400
8	**8**	**8**		**870,593**
			Other Salaries/Authorized Compensation	**40,000**
			Overtime	**1,000**
			Employer Payroll Expenses	**299,986**
			Total Personnel Services	**$ 1,211,579**

FISCAL YEAR 2026-27
BUDGET DETAIL
CITY CLERK

001.0301.519

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	701,229	810,588	759,742	**870,593**	60,005	7.4%	110,851	14.6%
510300	OTHER SALARIES	9,536	9,500	9,500	**10,000**	500	5.3%	500	5.3%
510305	PERSONAL LEAVE PAYOUTS	30,432	30,000	48,000	**30,000**	0	0.0%	(18,000)	-37.5%
510330	EDUCATION REIMBURSEMENT	0	5,000	5,000	**5,000**	0	0.0%	0	0.0%
510400	OVERTIME	779	1,000	1,000	**1,000**	0	0.0%	0	0.0%
525010	FICA	55,376	60,359	62,595	**66,305**	5,946	9.9%	3,710	5.9%
525030	RETIREMENT CONTRIBUTIONS	80,141	96,885	89,815	**104,745**	7,860	8.1%	14,930	16.6%
525040	LIFE/HEALTH INSURANCE	118,656	118,656	118,656	**118,656**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	5,284	5,280	5,280	**5,280**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 1,001,433**	**$ 1,137,268**	**$ 1,099,588**	**$ 1,211,579**	**$ 74,311**	**6.5%**	**$ 111,991**	**10.2%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	1,554	3,500	3,500	**3,500**	0	0.0%	0	0.0%
	Board member nameplates, commemorative plaques, shredding								
531010	PROFESSIONAL SERVICES	5,629	18,000	18,000	**18,000**	0	0.0%	0	0.0%
	Supplementary amendments to the Code of Ordinances; Improvements to the JustFOIA Public Records Request Solution								
531510	DOCUMENT IMAGING	2,797	7,000	7,000	**7,000**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	2,998	7,000	7,000	**7,000**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	2,138	2,000	2,000	**2,000**	0	0.0%	0	0.0%
544000	RENTALS & LEASES	5,511	5,400	5,400	**5,400**	0	0.0%	0	0.0%
546000	REPAIR AND MAINTENANCE	2,373	15,000	15,000	**15,000**	0	0.0%	0	0.0%
	Records Mgmt/Questys; Improvements to the JustFOIA Public Records Request Solution; Verbatim Transcription Reporting/FTR & Microfilm Reader machine								
547010	LEGAL ADS	12,541	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	1,698	4,000	4,000	**5,300**	1,300	32.5%	1,300	32.5%
547060	DUPLICATING	0	1,300	1,300	**0**	(1,300)	-100.0%	(1,300)	-100.0%
549000	OTHER CURRENT CHARGES	1,000	1,000	1,000	**1,000**	0	0.0%	0	0.0%
	Documents recording in compliance with State and Local Regulations								
551000	OFFICE SUPPLIES	2,777	3,050	3,050	**3,050**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	3,096	6,000	6,000	**6,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS/BOOKS	4,788	2,600	2,600	**2,600**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 48,902**	**$ 89,850**	**$ 89,850**	**$ 89,850**	**$ -**	**0.0%**	**$ -**	**0.0%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	9,090	0	0	**0**	0		0	
	TOTAL NON-OPERATING	**$ 9,090**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 1,059,426**	**$ 1,227,118**	**$ 1,189,438**	**$ 1,301,429**	**$ 74,311**	**6.1%**	**$ 111,991**	**9.4%**

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 of the Code Compliance 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 the 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 the City Council.

The Code Compliance 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 and Purchasing Card program. In addition to the procurement of goods and services, Purchasing protects the City's interests through the development and enforcement of written agreements.

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.

2026-27 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 the 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 the City Council in the development of Public Policy through timely preparation of agendas and preparation of policy options and recommendations.
- Seek feedback from the 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.

City Manager's Office (continued)

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

- Continue to lobby the state legislature, in cooperation with Collier County and with the assistance of professional lobbyists, to obtain state funding appropriations for water quality initiatives.
- Proactively work to improve intragovernmental relations (internal to the City) and intergovernmental relations with Collier County and other municipalities.
- Initiate improvements to the City's website, agenda management software, and social media applications.
- Develop standard process for undertaking community surveys to ensure the priorities and sentiments of City residents are clearly captured.

Code Compliance

As part of 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 the 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, to provide substantial benefits that yield considerable impact to the City through strategic sourcing, contract management, and efficient procurement processes.

- Implemented OpenGov e-procurement system to standardize the bidding process.
- Provide significant cost savings through collective buying power and seek opportunities for professional development by being members of the Gulf Coast Association of Governmental Purchasing Officers.
- Post all bid-related documents, i.e., Specifications, Addendums, Declaration of Intent to Award, and their executed contracts, amendments, and renewals, to Purchasing's webpage providing procurement transparency.
- Awarded 2025 Achievement of Excellence in Procurement Award from the National Procurement Institute.
- 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.

Communications and Public Outreach

In support of Naples' vision for a high-performing government, the Communications and Public Outreach Division keeps the residents, stakeholders, and City Council informed and engaged through timely, accurate information, transparent messaging, and meaningful community connections. The division also supports the City's legislative priorities by coordinating with the City's lobbyist on state policy matters and appropriation requests.

- Produce and publish the FY25-26 City Manager Annual Report and FY25-26 Community Redevelopment Agency (CRA) Annual Report to highlight key accomplishments, initiatives, and performance metrics.
- Lead the launch of the redesigned City website, including internal staff training, content transition, and promotional rollout to enhance accessibility and user experience.
- Develop and implement citywide communications and public outreach initiatives to increase public awareness and engagement, while maintaining the current average email open rate of 57% and striving for a 1-2% annual increase. In FY 2025, the division exceeded this target, achieving a 3% increase in the average email open rate.
- Expand the use of the community panel platform to gather actionable resident input and strengthen participation and trust in the City's public engagement process.
- Strengthen public understanding of City policies, programs, and initiatives through coordinated messaging across digital, print, and in-person channels.
- Continue to build and maintain strong relationships with City staff, community stakeholders, media partners, and government agencies to support effective communication and collaborative outreach efforts.

2026-27 Significant Budgetary Issues

The budget for the **City Manager's Department** is $ 2,374,888, which is a budget increase of 5.0% or $113,407 over the FY 25-26 adopted budget and an increase of 7.1% or $156,823 over the FY 24-25 estimated actual.

The **Office of the City Manager** has a budget of $ 1,140,099, which is an increase of 2.3% or $ 25,275 over the FY 25-26 adopted budget, and an increase of 2.9%or $32,275 from the FY 25-26 estimated actual.

The budget for the **Code Compliance Division** is $589,060, which is an increase of 4.2% or $23,871 over the FY 25-26 adopted budget, and an increase of 10.7% or $56,883 over the FY 25-26 estimated actual.

The budget for the **Purchasing Division** is $ 645,729, which is an increase of 11.1 % or $64,261 over the FY 25 26 adopted budget, and an increase of 11.7% or $ 67,665 over the estimated actual.

General Fund

City Manager's Office (continued)

Performance Measures

Activity - Purchasing Division	Actual 2023-24	Actual 2024-25	Expected 2025-26	Projected 2026-27
Purchase Orders Issued	849	866	875	890
Active Vendors Issued a PO(s)	433	430	400	430
VSS – Self Service Status Vendors	1097	1168	1200	1,225
Percentage of Active Vendors to POs	51%	50%	46%	48%
City of Naples Total Vendors	2,587	3337	3369	3400
Bids, FWQs or Solicitations Issued	30	32	35	40
Bid Protests Received	0	0	0	0

Activity - Code Enforcement Division	Actual 2023-24	Actual 2024-25	Expected 2025-26	Projected 2026-27
Number of Cases	2,589	2,417	2,200	2,000
Number of Complaints/Inquiries	701	714	650	600
Violations brought to Code Board Hearing	16	43	40	40
Number of Citations	128	74	20	20
Days from complaint to initial inspection	1	1	1	1

FUND: 001 GENERAL FUND

CITY MANAGER
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
			CITY MANAGER (0401)	
0.95	0.95	0.95	City Manager (a)	308,616
0.9	0.9	0.90	Deputy City Manager (a)	205,200
0.3	0.3	0	Special Projects Manager (b)	0
1	1	1	Communications & Public Outreach Manager	124,845
1	1	1	Adminstrative Manager	105,220
0	0	0.8	Executive Office Coordinator	52,303
0.5	0.5	0	Administrative Coordinator	0
4.65	**4.65**	**4.65**		**796,184**
			CODE COMPLIANCE (0405)	
1	1	1	Code Enforcement Manager	132,740
2	2	2	Code Enforcement Officer	131,026
1	1	1	Administrative Coordinator	69,207
4	**4**	**4**		**$332,973**
			PURCHASING (0408)	
1	1	1	Purchasing and Contracts Manager	128,733
1	1	1	Bids and Grants Coordinator	108,749
1	1	1	Procurement Coordinator	64,800
1	1	1	Contract Specialist	79,008
4	**4**	**4**		**$381,290**
12.65	**12.65**	**12.65**	**Regular Salaries**	**$1,510,447**
			Other Salaries/Authorized Compensation	**110,500**
			Employer Payroll Expenses	**543,291**
			Total Personnel Services	**$2,164,238**

(a) 5% of City Manager and 10% of Deputy City Manager budgeted in Fund 180 (CRA)
(b) moved to 100% Fund 430 - position expected to be eliminated after full completion of the Naples Pier Rebuild Project

FISCAL YEAR 2026-27
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,422,925	1,446,700	1,419,592	**1,510,447**	63,747	4.4%	90,855	6.4%
510300	OTHER SALARIES	24,885	50,500	27,473	**44,500**	(6,000)	-11.9%	17,027	62.0%
510305	PERSONAL LEAVE PAYOUTS	48,082	30,000	57,266	**52,000**	22,000	73.3%	(5,266)	-9.2%
510330	EDUCATION REIMBURSEMENT	0	5,000	5,000	**5,000**	0		0	
510400	OVERTIME	4,260	9,000	8,000	**9,000**	0	0.0%	1,000	12.5%
525010	FICA	99,858	103,738	102,949	**111,113**	7,375	7.1%	8,164	7.9%
525030	RETIREMENT CONTRIBUTIONS	185,095	211,515	215,707	**230,873**	19,358	9.2%	15,166	7.0%
525040	LIFE/HEALTH INSURANCE	183,175	187,625	187,625	**187,625**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	8,282	13,680	13,680	**13,680**	0	0.0%	0	0.0%
	TOTAL PERSONNEL EXPENSES	**$ 1,976,561**	**$ 2,057,758**	**$ 2,037,292**	**$ 2,164,238**	**$ 106,480**	**5.2%**	**$ 126,946**	**6.2%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	3,997	15,700	3,700	**10,500**	(5,200)	-33.1%	6,800	183.8%
531010	PROFESSIONAL SERVICES	7,971	0	0	**0**	0		0	
531020	PROF. SERVICES - AUDITING	0	15,000	25,000	**20,000**	5,000	33.3%	(5,000)	-20.0%
531040	OTHER CONTRACTUAL SERVICES	14,950	23,000	20,000	**23,000**	0	0.0%	3,000	15.0%
531110	PROF SVCS - CONSERV EASEMENT	0	0	0	**0**	0		0	
532040	OTHER LEGAL SERVICES	15,025	18,500	18,500	**18,500**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	4,661	20,900	9,000	**20,900**	0	0.0%	11,900	132.2%
541000	COMMUNICATIONS	9,529	6,220	7,800	**7,900**	1,680	27.0%	100	1.3%
542100	EQUIP. SERVICES - REPAIRS	8,975	5,553	12,000	**12,000**	6,447	116.1%	0	0.0%
542110	EQUIP. SERVICES - FUEL	8,563	4,000	4,000	**8,000**	4,000	100.0%	4,000	100.0%
544000	RENTALS & LEASES	6,178	9,700	8,000	**9,700**	0	0.0%	1,700	21.3%
546170	SOFTWARE MAINTENANCE	0	0	0	0	0		0	
547010	LEGAL ADS	2,931	4,200	4,000	**4,200**	0	0.0%	200	5.0%
547070	PRINTING & BINDING	8,832	9,500	6,500	**4,500**	(5,000)	-52.6%	(2,000)	-30.8%
551000	OFFICE/OPERATING SUPPLIES	3,056	8,750	6,100	**8,550**	(200)	-2.3%	2,450	40.2%
552070	UNIFORMS	0	600	500	**800**	200	33.3%	300	60.0%
554010	MEMBERSHIPS	5,818	11,100	5,600	**11,100**	0	0.0%	5,500	98.2%
	TOTAL OPERATING EXPENSES	**$ 100,487**	**$ 152,723**	**$ 130,700**	**$ 159,650**	**$ 6,927**	**4.5%**	**$ 28,950**	**22.1%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	61,773	51,000	50,073	**51,000**	0		927	
	TOTAL NON-OPERATING EXPENSES	**$ 61,773**	**$ 51,000**	**$ 50,073**	**$ 51,000**	**$ -**		**$ 927**	
	TOTAL EXPENSES	**$ 2,138,821**	**$ 2,261,481**	**$ 2,218,065**	**$ 2,374,888**	**$ 113,407**	**5.0%**	**$ 156,823**	**7.1%**

FISCAL YEAR 2026-27
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE

001.0401.512

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	847,169	792,725	792,725	**796,184**	3,459	0.4%	3,459	0.4%
510300	OTHER SALARIES	1,769	2,000	2,000	**2,500**	500	25.0%	500	25.0%
510305	PERSONAL LEAVE PAYOUTS	42,405	20,000	40,000	**40,000**	20,000	100.0%	0	0.0%
525010	FICA	54,797	50,577	50,577	**53,586**	3,009	5.9%	3,009	5.9%
525030	RETIREMENT CONTRIBUTIONS	102,452	117,053	117,053	**125,360**	8,307	7.1%	8,307	7.1%
525040	LIFE/HEALTH INSURANCE	64,519	68,969	68,969	**68,969**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	6,588	12,000	12,000	**12,000**	0	0.0%	0	0.0%
	TOTAL PERSONNEL EXPENSES	**$1,119,699**	**$ 1,063,324**	**$ 1,083,324**	**$ 1,098,599**	**$ 35,275**	**3.3%**	**$ 15,275**	**1.4%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	3,997	15,000	3,500	**10,000**	(5,000)	-33.3%	6,500	185.7%
531010	PROFESSIONAL SERVICES	7,971	0	0	**0**	0		0	
531110	PROF SVCS - CONSERV EASEMENT	0	0	0	**0**	0		0	
540000	TRAINING & TRAVEL COSTS	1,278	7,500	2,500	**7,500**	0	0.0%	5,000	200.0%
541000	COMMUNICATIONS	5,488	3,000	3,000	**3,000**	0	0.0%	0	0.0%
544000	RENTALS & LEASES	3,076	5,000	4,500	**5,000**	0	0.0%	500	11.1%
546170	SOFTWARE MAINTENANCE	0	0	0	**0**	0		0	
547070	PRINTING & BINDING	8,832	9,500	6,500	**4,500**	(5,000)	-52.6%	(2,000)	-30.8%
551000	OFFICE SUPPLIES	1,129	4,000	2,500	**4,000**	0	0.0%	1,500	60.0%
554010	MEMBERSHIPS	3,384	7,500	2,000	**7,500**	0	0.0%	5,500	275.0%
	ICMA, FCMA, and Miscellaneous								
	TOTAL OPERATING EXPENSES	**$ 35,156**	**$ 51,500**	**$ 24,500**	**$ 41,500**	**$ (10,000)**	**-19.4%**	**$ 17,000**	**69.4%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$1,154,855**	**$ 1,114,824**	**$ 1,107,824**	**$ 1,140,099**	**$ 25,275**	**2.3%**	**$ 32,275**	**2.9%**

FISCAL YEAR 2026-27
BUDGET DETAIL
CITY MANAGER
CODE COMPLIANCE

001.0405.524

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	293,857	315,089	308,223	**332,973**	17,884	5.7%	24,750	8.0%
510300	OTHER SALARIES	19,995	46,500	22,000	**38,500**	(8,000)	-17.2%	16,500	75.0%
510305	PERSONAL LEAVE PAYOUTS	0	2,000	2,000	**2,000**	0	0.0%	0	
510400	OVERTIME	4,040	8,000	7,500	**8,000**	0	0.0%	500	6.7%
525010	FICA	23,530	27,397	26,141	**28,056**	659	2.4%	1,915	7.3%
525030	RETIREMENT CONTRIBUTIONS	42,804	45,822	44,485	**48,903**	3,081	6.7%	4,418	9.9%
525040	LIFE/HEALTH INSURANCE	59,328	59,328	59,328	**59,328**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	1,210	1,200	1,200	**1,200**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 444,764**	**$ 505,336**	**$ 470,877**	**$ 518,960**	**$ 13,624**	**2.7%**	**$ 48,083**	**10.2%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	0	700	200	**500**	(200)	-28.6%	300	150.0%
531040	OTHER CONTRACTUAL SRVCS	14,950	23,000	20,000	**23,000**	0	0.0%	3,000	15.0%
	Typically $75/lot for code related lot mowing services; Short-term rental monitoring software								
532040	OTHER LEGAL SERVICES	15,025	18,500	18,500	**18,500**	0	0.0%	0	0.0%
	Code Enforcement Board								
540000	TRAINING & TRAVEL COSTS	1,290	4,000	3,000	**4,000**	0	0.0%	1,000	33.3%
	Code Enforcement Certifications $400 each; Annual Conference $2,000								
541000	COMMUNICATIONS	2,336	2,500	2,500	**2,500**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	8,975	5,553	12,000	**12,000**	6,447	116.1%	0	0.0%
542110	EQUIP. SERVICES - FUEL	8,563	4,000	4,000	**8,000**	4,000	100.0%	4,000	100.0%
551000	OFFICE SUPPLIES	609	1,000	600	**800**	(200)	-20.0%	200	33.3%
552070	UNIFORMS	0	600	500	**800**	200	33.3%	300	60.0%
	TOTAL OPERATING EXPENSES	**$ 51,747**	**$ 59,853**	**$ 61,300**	**$ 70,100**	**$ 10,247**	**17.1%**	**$ 8,800**	**14.4%**
	TOTAL EXPENSES	**$ 496,511**	**$ 565,189**	**$ 532,177**	**$ 589,060**	**$ 23,871**	**4.2%**	**$ 56,883**	**10.7%**

FISCAL YEAR 2026-27
BUDGET DETAIL
CITY MANAGER
PURCHASING DIVISION

001.0408.513

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	281,899	338,886	318,644	**381,290**	42,404	12.5%	62,646	19.7%
510300	OTHER SALARIES	3,121	2,000	3,473	**3,500**	1,500	75.0%	27	0.8%
510305	PERSONAL LEAVE PAYOUTS	5,677	8,000	15,266	**10,000**	2,000	25.0%	(5,266)	-34.5%
510330	EDUCATION REIMBURSEMENT	0	5,000	5,000	**5,000**	0	0.0%	0	
510400	OVERTIME	220	1,000	500	**1,000**	0	0.0%	500	100.0%
525010	FICA	21,531	25,764	26,231	**29,471**	3,707	14.4%	3,240	12.4%
525030	RETIREMENT CONTRIBUTIONS	39,839	48,640	54,169	**56,610**	7,970	16.4%	2,441	4.5%
525040	LIFE/HEALTH INSURANCE	59,328	59,328	59,328	**59,328**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	484	480	480	**480**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 412,098**	**$ 489,098**	**$ 483,091**	**$ 546,679**	**$ 57,581**	**11.8%**	**$ 63,588**	**13.2%**
OPERATING EXPENSES									
531020	PROF. SERVICES - AUDITING	0	15,000	25,000	**20,000**	5,000	33.3%	(5,000)	-20.0%
540000	TRAINING & TRAVEL COSTS	2,093	9,400	3,500	**9,400**	0	0.0%	5,900	168.6%
	FAPPO training; NIGP local; Purchasing card conference; and National Conference								
541000	COMMUNICATIONS	1,706	720	2,300	**2,400**	1,680	233.3%	100	4.3%
544000	RENT/ LEASES	3,102	4,700	3,500	**4,700**	0	0.0%	1,200	34.3%
	Lease and toner on copier								
547010	LEGAL ADS	2,931	4,200	4,000	**4,200**	0	0.0%	200	5.0%
552000	OPERATING SUPPLIES	1,318	3,750	3,000	**3,750**	0	0.0%	750	25.0%
554010	MEMBERSHIPS	2,434	3,600	3,600	**3,600**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 13,583**	**$ 41,370**	**$ 44,900**	**$ 48,050**	**$ 6,680**	**16.1%**	**$ 3,150**	**7.0%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	61,773	51,000	50,073	**51,000**	0		927	
	TOTAL NON-OPERATING EXPENSES	**$ 61,773**	**$ 51,000**	**$ 50,073**	**$ 51,000**	**$ -**		**$ 927**	
	TOTAL EXPENSES	**$ 487,454**	**$ 581,468**	**$ 578,064**	**$ 645,729**	**$ 64,261**	**11.1%**	**$ 67,665**	**11.7%**

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.

2025-26 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.

- Facilitate the Naples 2045 update to the Comprehensive Plan to reflect the updated Vision and new and emerging concerns, including resiliency, balancing redevelopment with preservation of the small-town charm and character that makes Naples special, and managing the pressure of growth and development beyond the City borders upon City resources and infrastructure.

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)

2026-27 Significant Budgetary Issues

The budget of the Planning Department is $1,633,454, a decrease of $102,149 from FY 2025-26 budget. While personnel services increased, due to employee salaries, wages and benefits, our overall operating expenses decreased by $63,204.

2026-27 Performance Measures and Benchmarking

Petition Type	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projection 2026-27
Administrative Variance Petitions	3	5	0	5	4	4	3
Annexation Requests	0	0	0	0	0	0	0
Appeals	0	0	2	4	2	1	2
Comprehensive Plan Amendments	1	1	1	0	0	0	1
Conditional Use Requests	11	8	11	11	7	9	10
Development Agreement	1	0	0	0	0	0	0
Development of Significant Environmental Impact	0	0	0	1	0	0	0
Development of Regional Impact	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Design Review Board Petitions	50	69	89	59	69	64	68
D-Downtown Waiver Requests	2	0	0	0	0	0	1
Dog Dining	2	1	0	0	0	1	1
Fence and Wall Waiver Requests	2	0	0	4	1	2	2
Live Entertainment	10	4	8	4	8	10	7
Minor Subdivision	5	11	5	4	7	5	7
Nonconformity Requests	1	1	2	2	5	2	3
Outdoor Dining	25	27	20	13	22	18	22
On Street Parking- D Downtown	0	1	1	0	0	0	1
Parking Allocation	0	0	1	1	1	1	1
Payment in Lieu (of parking)	0	0	1	0	0	0	1
Public Art	0	2	1	1	1	2	2
Rezoning Requests	5	3	4	1	0	4	3
Subdivision Plat Requests	5	1	1	3	2	10	6
Site Plan Review	11	25	28	20	10	18	19
Site Plan with Deviations	N/A	N/A	1	N/A	N/A	N/A	N/A
Text Amendments	11	10	8	6	2	6	9
Variance Requests	4	6	5	4	6	5	5
Vested Rights	0	0	1	0	0	0	0
Waiver of Distance Requests	2	1	1	0	0	1	1
Temporary Use	N/A	19	28	23	18	20	18
Zoning Verification Letters	43	36	87	38	50	66	51
Total Petitions	194	231	306	204	215	249	244

FUND: 001 General Fund

PLANNING DEPARTMENT
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
1	1	1	Planning Director	210,477
1	1	1	Deputy Director	140,000
1	2	2	Senior Planner	222,669
2	1	0	Planner II	0
1	1	1	Planner I *	79,000
0	0	1	Senior Zoning Plans Reviewer	98,470
1	1	1	Zoning Plans Reviewer	66,797
1	1	1	Planning and Zoning Coordinator	88,656
8	8	8		$906,069
8	**8**	**8**	**Regular Salaries**	**906,069**
			Other Payroll Expenses	**378,513**
			Total Personnel Services	**$ 1,284,582**

* May be filled utilitzing temporary part-time empolyee. No additional funds or positions will be utilized once full time position is occupied

FISCAL YEAR 2026-27
BUDGET DETAIL
PLANNING DEPARTMENT

001.0502.515

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	610,225	917,844	773,280	**906,069**	(11,775)	-1.3%	132,789	17.2%
510300	OTHER SALARIES	2,254	56,465	20,000	**7,250**	(49,215)	-87.2%	(12,750)	-63.8%
510305	PERSONAL LEAVE PAYOUTS	47,941	30,000	20,000	**30,000**	0	0.0%	10,000	50.0%
510400	OVERTIME	19,837	10,000	15,000	**15,000**	5,000	50.0%	0	0.0%
525010	FICA	49,041	74,094	53,530	**65,686**	(8,408)	-11.3%	12,156	22.7%
525030	RETIREMENT CONTRIBUTIONS	81,444	133,527	107,945	**134,721**	1,194	0.9%	26,776	24.8%
525040	LIFE/HEALTH INSURANCE	118,656	118,656	118,656	**118,656**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	6,000	7,200	7,200	**7,200**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 935,396**	**$ 1,347,786**	**$ 1,115,611**	**$ 1,284,582**	**$ (63,204)**	**-4.7%**	**$ 168,971**	**15.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	3,812	5,000	5,000	**4,000**	(1,000)	-20.0%	(1,000)	-20.0%
531010	PROFESSIONAL SERVICES	204,117	200,000	432,756	**175,000**	(25,000)	-12.5%	(257,756)	-59.6%
	Scanning of PAB and DRB Files, Comp Plan update, DRB Handbook, consultants for large projects								
540000	TRAINING & TRAVEL COSTS	675	8,000	8,000	**8,000**	0	0.0%	0	0.0%
	AICPA Certifications, CEU requirements								
541000	COMMUNICATIONS	2,850	2,402	2,402	**2,762**	360	15.0%	360	15.0%
542100	EQUIP. SERVICES - REPAIRS	0	0	0	**1,000**	1,000		1,000	
542110	EQUIP. SERVICES - FUEL	0	0	0	**1,000**	1,000		1,000	
544020	EQUIPMENT RENTAL	6,349	10,080	10,080	**9,072**	(1,008)	-10.0%	(1,008)	-10.0%
546000	REPAIR AND MAINTENANCE	12,850	19,635	19,635	**21,598**	1,963	10.0%	1,963	10.0%
547000	PRINTING AND BINDING	70,998	75,000	79,584	**65,000**	(10,000)	-13.3%	(14,584)	-18.3%
	Printing, noticing envelopes, public hearing signs, postage								
547010	LEGAL ADS	16,139	38,500	38,500	**35,000**	(3,500)	-9.1%	(3,500)	-9.1%
551000	OFFICE SUPPLIES	3,649	13,800	13,800	**11,040**	(2,760)	-20.0%	(2,760)	-20.0%
554010	MEMBERSHIPS	1,250	5,400	5,400	**5,400**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 322,689**	**$ 377,817**	**$ 615,157**	**$ 338,872**	**$ (38,945)**	**-10.3%**	**$ (276,285)**	**-44.9%**
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	**$ 1,258,086**	**$ 1,735,603**	**$ 1,740,768**	**$ 1,633,454**	**$ (102,149)**	**-5.9%**	**$ (107,314)**	**-6.2%**

CAPITAL IMPROVEMENT PROJECTS
FUND 340 - PLANNING DEPARTMENT

CIP NUMBER	PROJECT DESCRIPTION	Request 2026-27	2027-28	2028-29	2029-30	2030-31
27B02	Inspection Vehicle	50,000	0	0	0	0
TOTAL PLANNING DEPARTMENT		**50,000**	**0**	**0**	**0**	**0**

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General Fund

Finance Department

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

Department Description
The Finance Department manages operations across four funds: the General Fund, Beach Fund, Solid Waste Fund, and Water/Sewer Fund. Through its various divisions, the Department is responsible for maintaining citywide financial accountability, internal controls, and sound fiscal management.

Finance/Accounting (11.5 FTE's) The Finance/Accounting Division oversees the City's general accounting functions, including accounts payable, payroll administration, capital asset management, annual audit coordination, and preparation of financial reports, including the Annual Comprehensive Financial Report (ACFR). The Division is also responsible for developing the City's annual budget, maintaining budgetary controls, managing debt and investments, monitoring grants, and administering revenue collection activities such as parking fines and utility payments. 0.5 FTE from the Customer Service Division is allocated to the General Fund and included in this total.

Utility Billing/Customer Service (6.75 FTE's in Water/Sewer & 2.0 FTE's in Solid Waste) This division provides utility billing and customer service functions, including meter reading, service turn-ons and turn-offs, customer account assistance, billing administration, estoppel requests, and business tax receipt processing.

Beach Fund Administration (.75 FTE's) Beach Fund Administration oversees parking operations at beach access points, including management and maintenance of pay stations, administration of the pay-by-phone parking system, collection and analysis of parking data, administration of the resident beach parking pass program, and processing of parking citations.

2025-26 Departmental Accomplishments
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 44th consecutive year.
- Earned the GFOA Distinguished Budget Presentation Award for the 20th consecutive year.
- Continued coordination with FEMA and insurance providers to secure reimbursement for hurricane-related expenditures.
- Conducted the Annual Pension Educational Symposium.

2026-27 Departmental Goals and Objectives

In accordance with Vision Goal – Our Economy (Economic Health and Vitality)
- Publish the FY 2026 Annual Comprehensive Financial Report (ACFR) and submit it to the GFOA Award Program by March 25, 2027, while maintaining an unmodified opinion from the City's independent external auditors.
- Publish the FY 2026-27 Budget and submit it to the GFOA Distinguished Budget Presentation Award Program by December 25, 2026.
- Conduct the Annual Pension Educational Symposium.
- Fulfill special assessment requests as needed.

General Fund

Finance Department (continued)

- Continue evaluating financing strategies to support City Council priorities, including anticipated financing for construction of Fire Station #2.

2026-27 Significant Budgetary Issues

The FY 2026-27 General Fund budget for the Finance Department totals **$1,802,552**, representing an increase of **$29,934** compared to FY 2025-26. The increase is primarily attributable to negotiated salary adjustments for both bargaining unit and non-bargaining employees. No other significant budgetary issues are anticipated.

Performance Measures and Benchmarking

Benchmarking	Naples	Fort Myers	Cape Coral	Marco Island	Punta Gorda
FY 2026-27 Millage Rate (per TRIM)	1.2300	6.5000	5.1471	1.2670	3.8686

Performance Measures	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Business Tax Receipts Issued	3,448	3,556	3,764	3,800	3,950	4,000
New BTRs Issued	334	298	301	325	206	300
Utility Customers on IVR	10,498	10,387	10,520	10,498	13,959	14,000
Utility Customers on Bank Draft	8,392	9,800	11,200	10,800	12,543	13.000
Utility Bills Generated	110,300	115,483	122,726	125,000	134,494	140,000
Utility Notification of Shut-offs	100	472	309	4,000	9,640	10,000
General Billing Customers on Bank Draft	159	175	274	275	200	200
Estoppel Requests	3,065	3,154	2,515	2,200	3,390	3,500
Naples Landings Passes (calendar year)	180	181	185	186	165	170
$ of Utility Accounts over 120 days late	$431,565	$698,612	$792,521	$425,000	$324,989	320,000
Retirements processed	20	16	15	15	15	15
DROP retirements processed	3	4	0	4	5	3
DROP exits	3	1	4	2	4	0
Return of pension contributions processed	78	56	55	45	45	50
Retirement Estimates processed	78	42	40	41	45	50
Buyback Calculations processed	1	1	1	2	2	2
Accounts Payable Printed Checks	3,011	2,693	2,882	3,004	3,806	3,882

General Fund

Finance Department (continued)

Performance Measures	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Accounts Payable EFT payments	1,667	1,451	1,353	1,241	1,350	1,377
Purchasing Card Transactions	8,818	9,480	10,283	8,787	8,308	8,474
Finance Employees with relevant certifications	3	3	2	2	2	2
GFOA Awards/Other Certifications	3	3	3	3	3	3

FUND : 001 GENERAL FUND

FINANCE DEPARTMENT
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
			ACCOUNTING	
1	1	1	Finance Director	195,273
1	1	1	Deputy Finance Director	146,433
1	1	1	Accounting Manager	130,694
3	3	3	Senior Accountant	320,094
3	3	3	Accounting Clerk	173,969
1	1	1	Accountant	67,893
1	1	0	Administrative Coordinator	0
0	0	1	Executive Assistant *	86,458
0.5	0.5	0.5	Billing Collection Specialist	26,781
11.5	11.5	11.5		
			Regular Salaries	**1,147,595**
			Other Salaries/Authorized Compensation	**33,000**
			Overtime	**10,000**
			Employer Payroll Expenses	**452,257**
			Total Personnel Services	**$ 1,642,852**
			Other Finance Department Positions	
7.75	7.75	6.75	Water Sewer Fund	
1	1.0	2.0	Solid Waste Fund	
0.75	0.75	0.75	Beach Fund	
21	**21**	**21**	**Total Finance Department All Funds**	

*Position was reclassified in FY2025-26 from Administrative Coordinator to Executive Assistant

FISCAL YEAR 2026-27
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION

001.0706.513

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	961,125	1,116,696	976,509	**1,147,595**	30,899	2.8%	171,086	17.5%
510300	OTHER SALARIES	4,015	4,000	4,000	**3,000**	(1,000)	-25.0%	(1,000)	-25.0%
510305	PERSONAL LEAVE PAYOUT	27,802	40,000	87,840	**30,000**	(10,000)	-25.0%	(57,840)	-65.8%
510330	EDUCATION REIMBURSEMENT	0	5,000	2,000	**5,000**	0	0.0%	3,000	150.0%
510400	OVERTIME	17,736	23,100	11,000	**10,000**	(13,100)	-56.7%	(1,000)	-9.1%
525010	FICA	69,984	84,690	82,570	**87,677**	2,987	3.5%	5,107	6.2%
525030	RETIREMENT CONTRIBUTIONS	132,755	165,069	166,686	**181,332**	16,263	9.9%	14,646	8.8%
525040	LIFE/HEALTH INSURANCE	155,736	170,568	170,568	**170,568**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCE	8,478	7,680	7,680	**7,680**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 1,377,631**	**$ 1,616,803**	**$ 1,508,853**	**$ 1,642,852**	**$ 26,049**	**1.6%**	**$ 133,999**	**8.9%**
OPERATING EXPENSES									
531020	ACCOUNTING & AUDITING	114,200	102,300	111,125	**102,300**	0	0.0%	(8,825)	-7.9%
531040	OTHER CONTRACTUAL SVCS	4,951	2,075	2,075	**5,000**	2,925	141.0%	2,925	141.0%
540000	TRAINING & TRAVEL COSTS	2,894	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	5,377	5,040	5,040	**6,000**	960	19.0%	960	19.0%
547000	PRINTING AND BINDING	4,808	10,000	10,000	**10,000**	0	0.0%	0	0.0%
	Budgets, CIP & ACFR								
547002	ADVERTISING	5,150	6,000	6,000	**6,000**	0	0.0%	0	0.0%
551000	OFFICE SUPPLIES	1,456	2,500	2,500	**2,500**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	17,039	20,000	20,000	**20,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	485	2,900	2,900	**2,900**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 156,360**	**$ 155,815**	**$ 164,640**	**$ 159,700**	**$ 3,885**	**2.5%**	**$ (4,940)**	**-3.0%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	0	0	2,210	**0**	0		(2,210)	
	TOTAL NON-OPERATING EXPENSES	**$ -**	**$ -**	**$ 2,210**	**$ -**	**$ -**		**$ (2,210)**	
	TOTAL EXPENSES	**$ 1,533,991**	**$ 1,772,618**	**$ 1,675,703**	**$ 1,802,552**	**$ 29,934**	**1.7%**	**$ 126,849**	**7.6%**

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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, currently recognized as an ISO Class 1 Department, serves an area of 16.45 square miles and a permanent population of approximately 22,000 residents, which increases to over 35,000 during the peak winter months. The Fire-Rescue Department fulfills its commitment to the community by maintaining three fire stations strategically located within the city to provide prompt fire and rescue service.

The Fire-Rescue Department's responsibilities encompass fire suppression, advanced life support treatment, all-hazards rescue operations, aircraft rescue and firefighting, marine firefighting and search and rescue, hazardous materials response, environmental mitigation, and technical rescue. Additionally, the department offers fire prevention and investigation services, community outreach programs, and oversees emergency management operations for the city.

2025-2026 Departmental Accomplishments

- The design process for the new Fire Station #2 is underway and progressing through key project milestones. The project is currently progressing through the Design Review Board and Site Plan approval processes to ensure compliance with applicable development standards and operational requirements. Continued coordination among project stakeholders is helping move the station closer to construction, supporting the department's long-term goal of enhancing emergency response capabilities through natural disasters.

- Fire-Rescue applied for and was awarded $400,000 in grant funding from the State of Florida to support the purchase of a high-water fire engine. This funding will enhance the department's ability to respond during flooding events, hurricanes, and other severe weather emergencies that impact roadway access. The acquisition of this specialized apparatus will strengthen community resilience, improve emergency response capabilities in adverse conditions, and reduce the financial burden on local taxpayers by securing external funding.

- Fire-Rescue replaced two outdated command staff vehicles with new high-water-capable trucks, enhancing the department's ability to maintain command and control functions during flooding events, hurricanes, and other severe weather emergencies. These vehicles improve operational readiness within the city while also supporting deployment throughout the State of Florida under the Statewide Mutual Aid Agreement and Statewide Emergency Response Plan. The upgraded fleet strengthens the department's emergency management capabilities, improves responder mobility in challenging conditions, and ensures continued support for both local and statewide disaster response operations.

- Fire-Rescue successfully installed two-factor authentication narcotics safes on all Advanced Life Support (ALS) apparatus, significantly enhancing the security and accountability of controlled medications carried in the field. This upgrade provides an additional layer of protection against unauthorized access while improving compliance with regulatory requirements and best practices for controlled substance management.

- Fire-Rescue successfully replaced aging technical rescue equipment and expanded its technical rescue capabilities by acquiring new, state-of-the-art equipment. These upgrades improve the department's ability to respond safely and effectively to a wide range of specialized rescue incidents, including high-angle, confined-space, trench, structural collapse, and other complex emergencies. Investment in modern equipment enhances operational readiness, increases firefighter safety, and strengthens the department's capacity to provide advanced rescue services to the community.

- Fire-Rescue successfully replaced outdated thermal imaging cameras with new, advanced units equipped with video recording capabilities. These upgraded cameras enhance firefighters' ability to locate victims, identify hidden fire extensions, and assess fire conditions in low-visibility environments. The added recording functionality provides valuable opportunities for incident documentation, post-incident analysis, training, and quality improvement.

2026-2027 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.

- Fire-Rescue is replacing the 2003 E-One Typhoon Engine with a Class A Engine that can drive and operate in high water scenarios. This upgrade will enable firefighting during flooding and storm-surge events that previously required automatic assistance from regional partners. This project is currently underway and has received a $400,000.00 grant from the Florida Department of Financial Services.

- Fire-Rescue is currently in the design phase for the rebuilding of Firehouse 2. This Firehouse provides coverage for the northern portion of the city. The modernization of the current firehouse will allow for enhanced safety for operating apparatus in and out of the bays, proper storage of vehicles, and enhance the longevity of equipment. In addition to the build, another goal is to find temporary housing for the personnel and apparatus stationed in the firehouse during the construction of the new firehouse.

- Fire-Rescue is working to spec and replace the current frontline engine #1. Due to the lead time in fire apparatus builds, the current engine #1 will reach the NFPA standard for frontline service. The current engine would then be placed in reserve status. Having a proper reserve fleet enables all required preventive maintenance on vehicles, thus ensuring the longevity of all Fire-Rescue apparatus.

- Fire-Rescue is actively working to research and secure grants for vehicles.

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 will follow NFPA standards for firefighter personal protective gear, commonly referred to as bunker gear. Bunker gear is the full ensemble of protective clothing that allows firefighters to enter hazardous environments such as structure fires. Meeting the NFPA standards ensures that equipment is properly inspected, cleaned, and replaced as needed.

- Fire-Rescue will be adding state-of-the-art training equipment and props to improve the ability to provide the requisite training hours for employee development and recertification. The addition of new medical training equipment improves realistic training scenarios, thus improving real-life patient care outcomes. Fire training props enable realistic training that builds confidence in acting decisively when quick action is needed in high-stakes real-world scenarios.

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 cultivate the future leaders of the department through practical training, formal education, and professional leadership development programs. Investing in personnel will guarantee the establishment of a premier Fire-Rescue agency for years to come.

- The City of Naples Fire-Rescue Department has operated and maintained a Technical Rescue Team for more than 25 years. This specialty includes specialized training in structural collapse, high-angle rescue, trench rescue, confined space rescue, and vehicle machinery rescue. These responses require specialized equipment, such as struts to support trench walls, as well as doors, windows, and ceilings in compromised structures. Heavy-duty concrete cutting equipment, such as hydraulically driven concrete saws and jackhammers, can operate in low-oxygen environments, unlike traditional equipment. The equipment in the cache is aging and needs regular repairs. New equipment will enhance the team's efficiency and effectiveness.

FY 2026-2027 Significant Budgetary Issues

The Fire-Rescue Department’s proposed budget for FY 2026-27 is $20,615,453. This represents an increase of $1,671,449, 8.8% over the FY 2025-26 adopted. This budget includes $1,126,427 for the Naples Airport Authority overtime. This will be the eighth 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 2026-27 total $1,699,220, an increase of $97,550 (6.1%) over the FY 2025-26 adopted budget.

One significant budget challenge is current inflation. This affects Fire-Rescue’s expenditures for bunker gear (personal protective equipment, PPE) cleaning, inspections, and repairs. Salaries constitute the majority of the budget. The 11.3% increase negotiated for FY 2026-27 accounts for the Fire Department's increase. Some other major expenses of the Fire-Rescue Department Operating Budget are:

Bunker Gear Cleaning/Inspections/Repairs	$ 70,000
Contractual Services	$ 304,100
Operating Supplies	$ 139,725
Training and Education	$ 116,535

FY 2026-2027 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 $79,700 and include two new HazMat suits, two rescue chainsaws for training, apparatus tablets to replace MDTs, a Starlink Mini, and a replacement washer and dryer for Station Two. These items cost less than the established minimum ($10,000) for the Capital Improvement Program (CIP) threshold and are therefore not part of the CIP.

In the Public Service Tax Fund, the major capital projects are budgeted and listed at the end of this section. The budget for the Fire-Rescue Department capital project costs is $31,035,000. The projects include the construction of the new Fire Station Two, Personal Protective (Bunker) Gear Replacement, Engine One replacement, public safety training equipment and props, and technical rescue equipment.

General Fund
Fire-Rescue Department (continued)

2024-2025 Fire Operations Report

Fiscal Year 24-25 Incident Report Totals	1Qtr	2Qtr	3Qtr	4Qtr	Totals
Fires					
Building or other Structure Fire (111,112)	12	8	9	3	32
Cooking Fire, confined to container (113)	0	1	1	0	2
Trash or rubbish fire, contained (118)	0	0	2	1	3
Fire in a mobile property used as a fixed strcuture (120)	1	0	0	0	0
Fire in mobile home used as fixed residence (121)	0	0	0	0	0
Motoerhome or Camper Fire (122)	0	0	0	0	0
Passenger vehicle fire (130, 131)	3	0	2	2	7
Road freight or transport vehicle fire (132)	0	0	0	0	0
Water vehicle fire (134)	0	1	0	0	1
Aircraft Fire (135)	0	0	0	0	0
Camper or reacreatinal vehicle (RV) fire (137)	0	0	0	0	0
Off-road vehicle or heavy equipment fire (138)	0	0	0	0	0
Natural Vegetation fire, other (140)	0	1	1	0	2
Brush or Wildland Fire (141)	0	1	0	0	1
Median Fire (142)	0	6	3	2	11
Grass fire (143)	0	0	0	0	0
Outside rubbish fire, other (150)	0	1	1	1	3
Outside rubbish, trash or waste fire (151)	1	2	1	0	4
Garbage dump or sanitary landfill fire (152)	0	0	0	0	0
Construction or demolition landfill fire (153)	0	0	0	0	0
Dumpster of other outside trash receptable fire (154)	0	1	1	0	2
Special outside fire (160)	0	0	0	0	0
Outside Storage Fire (161)	0	0	0	0	0
Outside equipment fire (162)	3	2	0	3	8
Outside gas or vapor combustion explosion (163)	1	0	0	0	1
Total Fires	**21**	**24**	**21**	**12**	**78**
Explosions (200 series)	**1**	**0**	**0**	**1**	**2**
Contents Lost Total Fire	$ 191,700.00	$ 228,500.00	$ 178,200.00	$ 6,800.00	$ 605,200.00
Property Lost Total Fire	$ 1,707,750.00	$ 631,050.00	$ 2,850,200.00	$ 12,460.00	$ 5,201,460.00
Contents Lost Total Non-Fire	$ 20,000.00	$ -	$ -	$ -	$ 20,000.00
Property Lost Total Non-Fire	$ -	$ -	$ -	$ -	$ -
Total Lost	**$1,919,450**	**$859,550**	**$3,028,400**	**$19,260**	**$5,826,660**
Rescues & Emergency Medical Service					
Rescues, EMS incident, other (300)	284	191	224	192	891
Medical Assist, Assist EMS crew (311)	226	276	226	30	758
Influenze Exposure standby protocol (3111)	0	0	0	0	0
Emergency Medical Service, Other (320)	0	7	1	0	8
EMS Call excluding Vehicle Accident with injury (321)	310	533	371	455	1669
Vehicle Accidents (322, 323, 324)	47	80	66	44	237
Watercraft accident with injuries (3222)	0	0	0	0	0
Vehicle in water with injuries (3223)	0	0	0	0	0
Alert 3-Aircraft accident with no injuries (3241)	0	0	0	0	0
Vehicle in water with no injuries (3243)	0	0	0	2	2
Lock in (331)	2	0	1	0	3
Search for lost person, other (340)	0	0	0	0	0
Search for person on land (341)	0	0	0	0	0
Search for person in water (342)	0	0	2	1	3
Extrication, rescue, other (350)	0	0	2	1	3
Extrication of victims from a building or structure (351)	0	0	1	0	1
Extrication of victim(s) from vehicle (352)	0	0	0	0	0
Removal of victim from stalled elevator (353)	28	27	15	22	92
Trench/below grade rescue (354)	0	0	0	0	0
High Angle Rescue (356)	0	0	0	0	0
Extrication of victim(s) from machinery (357)	0	1	0	0	1
Water, Surf, Watercraft rescues (360, 361, 364, 365)	0	2	1	0	3
Rescue or EMS standby (381)	2	0	2	4	8
Total Medical Rescues	**899**	**1117**	**912**	**751**	**3679**

General Fund
Fire-Rescue Department (continued)

2024-2025 Fire Operations Report Continued

Patient Contacts	1Qtr	2Qtr	3Qtr	4Qtr	Totals
Fire Service Incidents					
no fire)					
Hazardous Conditions (400 series)	89	47	30	43	209
Alert-Aircraft standby (462)	11	16	18	12	57
Service Calls (500 series)	171	236	185	120	712
Car seat installation (5531)	0	0	0	0	0
Good Intent Calls (600 Series)	406	365	321	306	1398
Fire Alarms and False Medical Alarms (700 series)	397	248	284	298	1227
Severe Weather / Lighting Strike (800 series)	2	0	0	0	2
Sub Total Fire Service Incidents	**1076**	**912**	**838**	**779**	**3605**
Mutual Aid / Dropped Incidents					
Aid Given	459	449	387	348	1643
Aid Received	425	421	360	335	1541
Dispatch to GNFD District	309	286	270	234	1099
Dispatch to NCFD District	145	157	105	102	509
Dispatched to MIFD / IFD / Other	5	6	12	12	35
Dropped Incident Reports	6	9	17	12	44
Total Incidents	**1,997**	**2,053**	**1,771**	**1,543**	**7,364**

General Fund
Fire-Rescue Department (continued)

Performance Measures
Fire Prevention Report 2024-2025

Fire Prevention Quarterly + Annual Totals 2024-2025					
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Annual Totals 2024-2025
Fire Investigations	4	0	1	0	5
State Called	1	0	0	0	1
Fire Prevention Inspections					
Initial	337	139	468	1175	2119
Re-Inspections	978	207	1077	677	2939
Special	0	11	21	32	64
Incoming Reports	27	27	10	5	69
Night	0	0	0	0	0
Consultations	1	0	4	3	8
Violations Cleared	1414	457	341	369	2581
Violations Cited	1033	353	310	583	2279
New Construction					
Inspection	1256	1254	1236	1600	5346
Special	6	18	16	21	61
Plan Review Total	691	666	934	1055	3346
Consultation Total	24	15	17	21	77
Fire Ops Prevention Activities					
Apparatus Display	5	2	6	4	17
Apparatus-Station Tour	15	12	9	8	44
Extinguisher Training	6	7	0	1	14
High Hazard Inspection	0	1	0	0	1
Preplanning	0	0	0	0	0
Lecture	0	0	0	0	0
School Fire Drills	0	0	0	0	0
Safety Inspection	0	0	0	0	0
Total	26	22	15	13	76
Prevention Public Education					
Number of Events	26	21	7	5	59
Attendance	580	729	135	109	1553
Special Events	24	44	45	30	143
Special Event Hours	143	193	243	24	603

FUND: 001 GENERAL FUND

FIRE-RESCUE DEPARTMENT

FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
1	1	1	Fire Chief	245,072
1	1	1	Deputy Chief	228,807
1	1	1	Division Chief	217,800
6	6	6	Battalion Chief	1,172,480
1	1	1	Fire Marshal	217,000
15	15	15	Fire Lieutenants	2,242,626
42	42	42	Firefighters	4,155,860
4	4	4	Fire Inspectors	373,490
1	1	1	Assistant Fire Marshal	163,230
4	4	4	Plans Examiners *	367,752
1	1	1	Records Fiscal Services Manager	118,999
1	1	1	Administrative Specialist I	60,416
78	**78**	**78**		**9,563,532**
			Regular Salaries	9,563,532
			Other Salaries/Authorized Compensation	15,375
			Specialty Pay/Longevity	215,000
			State Incentive Pay	3,840
			Education Reimbursement	80,000
			Overtime	575,000
			Special Event Pay	67,000
			Holiday Pay	330,000
			NAA Overtime	1,126,427
			State Insurance Premium	1,200,000
			Employer Payroll Expenses	6,350,557
			Reimbursement for Plans Examiners *	(690,198)
			Total Personnel Services	**$ 18,836,533**

* Reimbursement from Building

FISCAL YEAR 2026-27
BUDGET DETAIL
FIRE-RESCUE DEPARTMENT

001.0810.522

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	8,054,810	8,593,284	9,000,437	**9,563,532**	970,248	11.3%	563,095	6.3%
510300	OTHER SALARIES	164,672	79,000	26,000	**15,375**	(63,625)	-80.5%	(10,625)	-40.9%
510305	PERSONAL LEAVE PAYOUTS	166,868	200,000	203,730	**215,000**	15,000	7.5%	11,270	5.5%
510320	STATE INCENTIVE PAY	17,046	30,000	4,032	**3,840**	(26,160)	-87.2%	(192)	-4.8%
510330	EDUCATION REIMBURSEMENT	35,312	60,000	74,000	**80,000**	20,000	33.3%	6,000	8.1%
510400	OVERTIME	431,339	640,000	570,000	**575,000**	(65,000)	-10.2%	5,000	0.9%
510410	SPECIAL EVENT OVERTIME	7,011	67,800	7,200	**67,000**	(800)	-1.2%	59,800	830.6%
510420	HOLIDAY PAY	306,814	324,546	324,000	**330,000**	5,454	1.7%	6,000	1.9%
510440	NAA OVERTIME	942,269	1,115,274	1,115,274	**1,126,427**	11,153	1.0%	11,153	1.0%
	Overtime for providing fire service at the Naples Airport Authority (fully reimbursed by NAA)								
525010	FICA	737,336	839,272	853,570	**865,347**	26,075	3.1%	11,777	1.4%
525030	RETIREMENT CONTRIBUTIONS	3,226,445	3,730,775	3,993,000	**4,325,314**	594,539	15.9%	332,314	8.3%
525040	LIFE/HEALTH INSURANCE	1,104,984	1,156,896	1,156,896	**1,156,896**	-	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	1,200	3,840	3,840	**3,000**	(840)	-21.9%	(840)	-21.9%
525220	STATE INS. PREMIUM TAX	1,378,810	1,200,000	1,200,000	**1,200,000**	0	0.0%	0	0.0%
534040	FIRE INSPECTOR REIMBURSE	(560,101)	(747,853)	(747,853)	**(690,198)**	57,655	-7.7%	57,655	-7.7%
	TOTAL PERSONNEL SERVICES	**$ 16,014,814**	**$ 17,292,834**	**$ 17,784,126**	**$ 18,836,533**	**$ 1,543,699**	**8.9%**	**$ 1,052,407**	**5.9%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	47,918	66,700	65,500	**69,610**	2,910	4.4%	4,110	6.3%
	Small appliances, biohazard disposal supplies, oil dry, tool replacement, etc								
531000	PROFESSIONAL SERVICES	0	8,000	8,000	**10,500**	2,500	31.3%	2,500	31.3%
	HazMat Team Physicals								
531040	OTHER CONTRACTUAL SVCS	171,729	308,250	275,250	**304,100**	(4,150)	-1.3%	28,850	10.5%
	800 MHZ Radio, MAKO system, Motorola, Image Trend, Medical Director, MobileEyes, PSTrax, SCBA, Target Solutions, ZOLL, Telestaff, etc.								
540000	TRAINING, EDUC & TRAVEL	89,242	92,650	92,650	**116,535**	23,885	25.8%	23,885	25.8%
541000	COMMUNICATIONS	38,867	62,000	44,219	**69,000**	7,000	11.3%	24,781	56.0%
542010	TRANSPORTATION - VEH & EQUIP	13,397	0	30,965	**0**	-		(30,965)	-100.0%
542100	EQUIP. SERVICES - REPAIRS	520,545	320,000	320,000	**320,000**	-	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	57,864	50,000	50,000	**81,000**	31,000	62.0%	31,000	62.0%
543010	ELECTRICITY	76,851	75,000	77,250	**83,000**	8,000	10.7%	5,750	7.4%
543020	WATER, SEWER, GARBAGE	27,312	36,000	29,500	**36,000**	0	0.0%	6,500	22.0%
544000	RENTALS & LEASES	13,515	17,200	17,200	**17,200**	0	0.0%	0	0.0%
	Copiers all stations								
546000	REPAIR AND MAINTENANCE	36,761	82,950	83,000	**89,000**	6,050	7.3%	6,000	7.2%
	Equipment maintenance, SCBA, SCUBA, AED, fire boat and general maintenance, etc.								
546020	BUILDING MAINTENANCE	35,493	59,350	59,000	**59,350**	-	0.0%	350	0.6%
546140	HYDRANT MAINTENANCE	2,397	5,500	5,490	**6,000**	500	9.1%	510	9.3%
	Hydrant markers & epoxy, tool & lubricants								
551000	OFFICE SUPPLIES	5,314	5,000	4,725	**5,000**	0	0.0%	275	5.8%
552000	OPERATING SUPPLIES	72,337	130,350	92,500	**139,725**	9,375	7.2%	47,225	51.1%
	Oxygen, disease control, rescue and medical supplies, foam, AED supplies, public education, community outreach, fire boat fuel, etc.								
552090	OPERATING SUPPLIES OTHER CLOTHING	1,354	15,500	1,624	**2,500**	(13,000)	-83.9%	876	53.9%
552070	UNIFORMS	59,110	53,500	69,000	**70,000**	16,500	30.8%	1,000	1.4%
552100	JANITORIAL SUPPLIES	18,758	26,500	18,900	**26,000**	(500)	-1.9%	7,100	37.6%
552250	BUNKER GEAR	134,154	95,870	69,581	**70,000**	(25,870)	-27.0%	419	0.6%
552260	FIRE HOSE & APPLIANCES	9,255	33,000	32,500	**60,000**	27,000	81.8%	27,500	84.6%
552270	SPECIALTY TEAM EQUIPMENT	31,465	40,500	40,200	**46,100**	5,600	13.8%	5,900	14.7%
	HazMat, technical, dive rescue teams and ALS equipment								
554010	BOOKS/MEMBERSHIPS	16,582	17,850	17,230	**18,600**	750	4.2%	1,370	8.0%
	TOTAL OPERATING EXPENSES	**$ 1,480,218**	**$ 1,601,670**	**$ 1,504,284**	**$ 1,699,220**	**$ 97,550**	**6.1%**	**$ 194,936**	**13.0%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	42,837	49,500	49,100	**79,700**	30,200	61.0%	30,600	62.3%
	HazMat suits (2), rescue chainsaws, apparatus tablets, routers, mini Starlink, FS2 washer/dryer								
560700	VEHICLES	166,099	0	15,145	**0**	-		(15,145)	-100.0%
	TOTAL NON-OPERATING EXPENSES	**$ 208,935**	**$ 49,500**	**$ 64,245**	**$ 79,700**	**$ 30,200**	**61.0%**	**$ 15,455**	**24.1%**
	TOTAL EXPENSES	**$ 17,703,967**	**$ 18,944,004**	**$ 19,352,655**	**$ 20,615,453**	**$ 1,671,449**	**8.8%**	**$ 1,262,798**	**6.5%**

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

CIP NUMBER	PROJECT DESCRIPTION	Dept Requested 2026-27	2027-28	2028-29	2029-30	2030-31
25E22	New Fire Station Two (Construction)	29,000,000	0	0	0	0
27E05	Personal Protective (Bunker) Gear Replacement	120,000	126,000	132,300	139,650	147,000
27E02	Engine Co. 1 - Fully Equipped (Repl.)	1,500,000	0	0	0	0
27E12	Public Safety Training Equipment and Props	350,000	0	0	0	0
27E06	Technical Rescue Equipment	65,000	0	0	0	0
	Lucas 2 Chest Compression	0	0	0	0	250,000
	Emergency Services Marine Dock Design/Build	0	0	100,000	500,000	0
	Ladder One fully equipped replacement	0	0	2,300,000	0	0
	Zoll heart monitors	0	500,000	0	0	0
	Engine Co. 2 - Fully Equipped (Repl)	0	0	1,500,000	0	0
	Fire boat 15yr replacement	0	1,500,000	0	0	0
	K-Saws / Chainsaws	0	0	28,000	0	0
	Battalion 1 (fully outfitted)	0	0	175,000	0	0
	SCBA Masks and Regulators	0	600,000	0	0	0
	Portable Radios	0	0	0	0	500,000
	EOC Station One Renovations	0	250,000	0	0	0
	Station One Renovation	0	0	0	250,000	0
	HVAC renovation at FS1	0	0	0	250,000	0
	Ocean rescue equipment	0	0	0	150,000	0
	Staff Vehicles (3)	0	0	0	350,000	0
	Squad replacement & equipment	0	0	0	1,000,000	1,100,000
	SRU 2 replacement (pop up)	0	120,000	0	0	0
	Shallow water Craft (2)	0	0	0	0	250,000
	Hazardous Materials Response Equipment	0	0	0	0	250,000
TOTAL FIRE RESCUE		**31,035,000**	**3,096,000**	**4,235,300**	**2,639,650**	**2,497,000**

General Fund

Community Services 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 Community Services 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 Community Services Department consists of four major Divisions:

- Administration
- Facilities Maintenance
- Parks and Parkways
- Recreation

Administration is responsible for the management and oversight of all the Department Divisions, personnel management, community relations, long and short-term planning, providing staff support to the Community Services Advisory Board, 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:

- Arthur L. Allen Tennis Center Fund
- Beach Fund – Lowdermilk Park
- Beach Fund – Maintenance
- Beach Fund – Naples Pier
- CRA – Maintenance
- Naples City Dock Fund
- Naples Landing 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 are responsible for the care and maintenance of the City's public beach accesses, City's landscaped rights-of-ways, landscaped medians, linear and mini parks, (20,323 City owned trees), 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, special events and summer camps. The Division is also responsible for managing the following recreation facilities:

- Baker Park
- Cambier Park
- Charlie C. Anthony Park
- Fleischmann Park
- Lowdermilk Park
- Naples Dog Park
- Norris Center
- Naples Preserve Hedges Eco Center
- River Park Aquatic Center
- River Park Community Center
- Seagate Park

General Fund

Community Services Department

FY 2025-2026 Department Accomplishments (General Fund):

- Baker Park
  - Painted the Splash Pad.
  - Patched the poured- in-place (PIP) on playground.
  - Initiated design of the bathroom/office construction project.
- Cambier Park/Norris Center
  - 36 in-house partnered performances and 19 rental performances, 55 total.
  - 200 new chairs inside auditorium.
  - New gutters on building roof.
  - New exterior doors on building.
  - New drinking fountains located at the bocce/shuffleboard courts and outside Norris Center.
  - Upgraded the lighting at the bandshell.
  - Windscreen installation on softball field fence.
  - Initiated the replacement playground project, to be completed in FY27.
- Charlie C. Anthony Park
  - New gutters were added to back patio area behind the Community Center.
  - Texture spray work was completed in the back patio area under shade structure behind the Community Center.
- Fleischmann Park
  - Afterschool program doubled in size.
  - New batting cages and field leveling.
  - New flooring in 2 rooms in building.
  - Re-painted parts of the park buildings.
  - Initiated the bathroom replacement project design.
  - Completed fence repair project throughout the park.
- Naples Dog Park
  - New drinking fountains in Dog Park.
  - New outdoor fans added in Dog Park.
- Naples Preserve & the Hedges Eco Center
  - Over 14,517 visitors and 32 programs held.
  - Upgraded landscaping around the Eco Center.
- Parks & Parkways Division
  - Staff completed restoration projects thought the city's parks, median and cul-de-sac; to include Gulfshore Blvd North medians, Riley Park, Banyan Blvd Medians, Lowdermilk Park, 5th Ave North right of way, Cambridge Perry Park and multiple cul-de-sacs.
  - Staff completed a myriad of jobs to assist in restoring the beach end access points.
- River Park Aquatic Center
  - Interior surfacing was replastered throughout Aquatic Center.
  - Pool coping was retiled, textured sprayed, and repainted.
  - Initiated the playground replacement project, to be completed in FY27.
- River Park Community Center
  - Community Center front entrance/basketball pavilion bathroom area– textured spray work was completed.
  - Community Center front entrance railings were repainted.
- Seagate Park
  - Tennis Courts and racquetball court were resurfaced.
- Special Events

- Implemented additional safety measures for parades and Special Events.
- Initiated the process of implementing an online portal for Special Event Permit Applications.
- Purchased French barricades for safety at events.
- Purchased Meridian Archers for safety at events.

- Urban Forest
  - Naples Tree Festival was held on June 7, 2025; it was attended by approximately 300 people. It included a Kid's Fishing Derby, partnering with the Marine Industries Association of Collier County.
  - The City of Naples was recognized as:
    - Growth Award for 18 years.
    - Tree City USA for 28 years.
    - Tree Cities of the World for 6 years.

FY 2026-2027 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 Governance (High Performing Government):**
   a. Improve performance measures for the Department that will include the quantification of services provided and customer satisfaction with Department services.

Facilities Maintenance:

4. **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.

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

6. **In accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):**
   a. Complete Capital Improvement Projects on schedule and within budget that meet or exceed the expectations of residents and users.

Parks and Parkways:

7. **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.

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

9. **In accordance with Vision Goal – Our Governance (High Performing Government):**
    a. Complete Capital Improvement Projects on schedule and within budget that meet or exceed the expectations of residents and users.

Recreation:

10. **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 Community Services 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.

11. **In accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):**
    a. Complete Capital Improvement Projects on schedule and within budget that meet or exceed the expectations of residents and users.
    b. Continually evaluate and seek opportunities to develop new recreation programming to meet the needs of residents in a cost-effective manner.
    c. Pursue grants and other sources of funding to sustain the City's parks and recreation facilities and programs.
    d. Improve partnerships with other recreation providers to give residents access to a wide variety of cost-effective programs.

12. **In accordance with Vision Goal – Our Experience (Extraordinary Quality of Life for Residents):**
    a. 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.
    b. Increase program offerings to attract new residents to the Community Centers and Parks.
    c. Evaluate opportunities to utilize outdoor spaces for more program offerings.

General Fund

Community Services Department

FY 2026-2027 Significant Budgetary Changes:

The Operating Budget for all Divisions of the Community Services 001 General Fund are $15,038,055, an increase of $451,482 from FY2025-2026. There is also $12,000 in non-operating expenses not included in the total number above. The increases in personnel expenses and other contractual services account for most of the changes.

Staff Levels:

In the General Fund budget, funding for the Department's Personnel Services increased by 6% or $406,407. Significant changes within the Personnel budgets are summarized in the table below.

Line-Item	FY26 Budget	FY27 Budget	Change	Change %
Regular Salaries/Wages	4,057,333	4,370,808	313,475	7.7%
Other Salaries	764,734	754,968	9,766	-1.3%
Personal Leave Payouts	92,200	101,400	9,200	10%
FICA	361,109	397,231	36,122	10%
Overtime	113,534	141,200	27,666	24.4%
Retirement Contributions	591,457	625,879	34,422	5.8%
Life/Health Insurance	834,300	819,468	14,832	-1.8%
Employee Allowances	12,720	12,840	120	0.9%
Education Reimbursement	0	10,000	10,000	100%

Expenses:

Overall, the Department's FY 2026-2027 Personnel Services in the General Fund is budgeted at $7,233,794, an increase by $406,407. The Operating Expenses in the General Fund is budgeted at $7,804,261, an increase of $45,075. Significant increases and decreases by Division include:

Administration: Overall increase of $45,701 in the Administration budget. Personnel Services increased by $64,941. There was a decrease in the Operating Expenses by $19,240, which was mainly from a reduction in the Operating Expenditures line.

Parks and Parkways: Overall increase of $103,924 in the Parks and Parkways budget mainly due to an increase of $11,811 in Other Contractual Services. Equipment Services Fuel increased by $30,000. A large portion of the increase is $80,982, which is due to salary adjustments in the Personnel Services.

Facilities Maintenance: Overall increase of $254,133 in the Facilities Maintenance budget mainly due to an increase of $41,000 in Repair & Maintenance Level of Service. Other Contractual Services increased by $26,800. There was an increase of $157,323 in Personnel Services, due to salary adjustments.

Fleischmann Park: Personnel Services had an increase of $50,763 due to salary and wage adjustments. The Operating Expenses increased by $21,036 due to repair budget increase. $50,000 in funds was shifted from professional services to repair and maintenance. The overall increase of $71,799, with Personnel Services accounting for most of the increase.

Cambier Park/Norris Center: There was an overall decrease of $48,907 in the Cambier Park/Norris Center budget. This is due to some adjustments in the Contractual Services and Professional

Services, which accounted for a decrease of $100,000. The Repair and Maintenance was increased by $35,000. Personnel Services increased by $30,893 due to salary and wage adjustments.

River Park & Charlie C. Anthony Park: The overall increase of $24,993 in the River Park & Charlie C. Anthony Park budget mainly due to an increase of $16,000 in Repair & Maintenance Level of Service. There was also an increase of $14,389 in the Personnel Services due to salary and wage adjustments.

River Park Aquatic Center: There was an overall increase of $10,713 in the River Park Aquatic Center budget. The increase of $19,827 in Personnel Services accounts for most of the increase.

Naples Preserve & the Hedges Eco Center: Overall decrease of $5,358 in the Naples Preserve & the Hedges Eco Center budget. A reduction of $10,000 in Repair and Maintenance accounts for most of the decrease.

Baker Park: There was a decrease of $19,498 in other salaries due to adjustments made to match previous actuals. There was an increase of $15,982 in the operating expenses. Overall, this budget had a decrease of $3,516.

FY 2026-2027 Capital Improvement Projects:

Capital projects for the Community Services Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340) and are listed below. The budgeted capital cost is $2,575,000.

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2027-2031

CIP NUMBER	PROJECT DESCRIPTION	AMENDED BUDGET 2025-26	REQUEST 2026-27	2027-28	2028-29	2029-30	2030-31
COMMUNITY SERVICES DEPARTMENT							
Landscaping/Parks & Parkways Continuing and New Projects							
27F03	Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000	300,000
27F32	Landscape Median Restoration	500,000	150,000	550,000	600,000	600,000	600,000
27F02	Small Equipment Replacement - Pk/Pkwys	85,000	110,000	50,000	50,000	50,000	50,000
27F07	Irrigation System Improvements	50,000	50,000	20,000	10,000	10,000	10,000
	Vehicle Replacement - Pk/Pkwys	0	0	65,000	0	65,000	0
	Urban Forest Tree Inventory Update	0	0	0	0	250,000	0
Recreation Facilities Continuing and New Projects							
27G03	River Park Aquatic Center - Improvements	150,000	75,000	50,000	50,000	50,000	100,000
27G11	Fleischmann Park Improvements	300,000	1,000,000	500,000	100,000	200,000	100,000
27G02	Baker Park Improvements	75,000	100,000	1,500,000	0	100,000	100,000
27G12	River Park Improvements	760,000	100,000	25,000	0	100,000	0
27G25	Norris Center Improvements	0	50,000	100,000	250,000	25,000	25,000
27G07	Naples Preserve Improvements	0	50,000	50,000	25,000	0	0
27G04	Cambier Park Improvements	2,000,000	100,000	100,000	100,000	100,000	100,000
	Anthony Park Improvements	0	0	25,000	25,000	25,000	25,000
	Recreation Vehicle Purchase	45,000	0	60,000	0	60,000	0
	Skate Park Improvements	100,000	0	100,000	400,000	400,000	0
	Seagate Park - Tennis Court/Raquetball Resurface	50,000	0	0	0	0	0
	Department Master Plan Update	0	0	0	0	0	200,000
City Facilities Continuing and New Projects							
27I08	Community Services Admin Building Improvements	0	50,000	0	0	0	0
27I01	Police Department Building Improvements	250,000	180,000	200,000	0	0	0
27I12	City Hall Improvements	0	200,000	0	0	0	0
27I05	Replacement Vehicle - Facilities Maintenance	60,000	60,000	60,000	60,000	60,000	60,000
TOTAL COMMUNITY SERVICES DEPARTMENT		**4,725,000**	**2,575,000**	**3,755,000**	**1,970,000**	**2,395,000**	**1,670,000**

General Fund

Community Services Department

Community Services Performance Measures:

The Community Services Department developed new performance measures for the FY 2026-2027 Budget. Please see the updated performance measures below:

Community Services Department Performance Measures Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 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 - Athletic Teams - Adult	10	13	5	15	16	16	⇔
Measures the number of adult athletic teams using City facilities.							
Recreation - Athletic Teams - Youth	47	45	53	58	58	58	⇔
Measures the number of youth athletic teams using City facilities.							
Recreation - Athletic Tournament Teams - Adult	10	13	5	7	8	8	⇔
Measures the number of adult athletic teams using City facilities during scheduled tournaments.							
Recreation - Athletic Tournament Teams - Youth	16	24	12	12	12	12	⇔
Measures the number of youth athletic teams using City facilities during scheduled tournaments.							
Recreation - Pickleball Members	350	340	330	375	390	300	↓
Measures the number of members participating in the pickleball play at Fleischmann Park.							
Recreation - Athletic Camps/Classes - Participants	2,000	2,000	2,300	2,300	2,300	2,300	⇔
Measures the number of participants in athletic programs/camps, etc.							
Recreation - Skate Park Camp Participants	300	325	90	45	50	50	⇔
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	60	35	40	↑
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	20	13	21	12	20	20	⇔
Measures the number of average weekly drop-in program participants at River Park during the school year.							
Recreation - Summer Day Camp participants at River Park	65	65	80	502	321	350	↑
Measures the number of weekly summer camp participants at River Park – 9 to 10-weeks.							
Recreation - Specialty Camps offered at Fleischmann Park	55	60	55	65	65	65	⇔
Measures the number of specialty camps offered at Fleischmann Park throughout the year.							
Recreation - Specialty Camps offered at River Park and Anthony Park	5	5	5	3	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	3	3	3	2	2	2	⇔
Measures the number of specialty camps offered at River Park Aquatics Center.							
Recreation - Specialty Camps offered at the Norris Center	20	25	25	28	29	30	↑
Measures the number of specialty camps offered at the Norris Center.							
Recreation - Meetings/clubs offered at Fleischmann Park	2	2	2	47	48	50	↑
Measures the number of meetings/clubs offered at Fleischmann Park throughout the year.							
Recreation - Meetings/clubs offered at River Park	10	8	8	16	20	20	⇔
Measures the number of meetings/clubs offered at River Park throughout the year.							

General Fund

Community Services Department

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Target	Trend
Recreation - Meetings/clubs offered at the Norris Center.	13	13	13	22	25	30	↑
Measures the number of meetings/clubs offered at the Norris Center throughout the year.							
Recreation - Fitness/Aerobics/Yoga participants at Fleischmann/Baker	4	4	12	25	20	20	⇔
Measures the average weekly attendance at fitness/aerobics/yoga classes at Fleischmann Park throughout the year.							
Recreation - Fitness/Aerobics/Yoga participants at River Park	142	150	150	55	56	75	↑
Measures the average weekly attendance at fitness/aerobics/yoga classes at River Park throughout the year.							
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	17	20	20	19	29	30	↑
Measures the number of swim team participants at River Park Aquatics Center.							
Recreation - Swim Lesson participants at River Park Aquatics Center	382	400	400	575	500	500	↑
Measures the number of swim lesson participants at River Park Aquatics Center.							
Recreation - Special Event - Santa's Coming to Town - River Park	215	200	200	114	120	150	↑
Measures the number of participants at the annual Santa's Coming to Town at River Park.							
Recreation - Special Event - Back to School Bash - River Park	335	300	300	310	312	300	↓
Measures the number of participants at the annual Back to School Bash at River Park.							
Recreation - Special Event - Event of Summer Bash					150	150	↑
Measures the number of participants at the (New) End of Summer Bash at River Park.							
Recreation - Special Event - Back Pack Giveaway - River Park					300	300	⇔
Measures the number of participants at the (New) Back Pack Giveaway at River Park.							
Recreation - Special Event - Halloween Event Fleischmann				1,500	1,500	1,600	↑
Measures the estimated attendance at approved special events.							
Recreation - Special Event - Easter Egg Hunt Fleischmann/Baker				1,200	1,500	1,500	⇔
Measures the estimated attendance at approved special events.							
Special Event - Attendance	300,000	300,000	300,000	350,000	350,000	350,000	⇔
Measures the estimated attendance at approved special events.							
Special Event Days Approved	290	295	300	325	325	325	⇔
Measures the total number of Special Event Days approved by the City.							
Special Event Permit Applications Processed	200	250	260	275	275	275	⇔
Measures the total number of Special Event Permits processed by the							
Special Event Street Closures	53	58	60	50	50	50	⇔
Measures the total number of street closures associated with approved							
Trees - Total number of trees managed.	20,916	21,100	21,300	21,300	21,000	20,333	↓
Measures the total number of publicly owned trees in parks, ROW,							
Trees Planted	243	215	160	160	150	175	↑
Measures the total number of trees planted in parks, ROW, medians,							

FUND: 001 GENERAL FUND

COMMUNITY SERVICES

FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
			ADMINISTRATION - 0901	
0.85	0.85	0.85	Community Services Director *	165,983
1	1	1	Deputy Director	148,720
1	1	1	Recreation Superintendent	116,889
0	1	1	Special Event & Marketing Supervisor	82,471
0.9	0.9	0.9	Executive Assistant	90,038
1	1	1	Administrative Coordinator	71,971
1	0	0	Administrative Specialist II	0
5.75	5.75	5.75		676,072
** Director 15% & Executive Asst. 10% to Dock Fund*				
			PARKS & PARKWAYS - 0913	
1	1	1	P & P Operations Superintendent	137,765
1	1	1	Parks & Parkways Supervisor	101,733
1	1	1	Urban Forest Manager	125,266
2	2	2	Sr Landscape Technician	138,946
4	4	4	Irrigation Technicians	312,833
7	6	6	Landscape Technician II/III	342,558
16	15	15		1,159,101
			FACILITIES MAINTENANCE - 0917	
1	1	1	Facilities Maintenance Superintendent	137,766
1	1	1	Facilities Maintenance Supervisor	99,182
1	1	1	Projects Manager	100,018
1	1	1	Sr. Custodian	68,969
7	7	7	Custodians	386,559
2	2	2	Sr. Tradesworker	175,892
3	3	3	Tradesworker	198,972
2	2	2	Service Worker III	127,801
18	18	18		1,295,159
			RECREATION/FLEISCHMANN PARK - 0925	
1	1	1	Park Manager	97,103
1	1	1	Recreation Supervisor	103,738
2	2	2	Recreation Coordinator	111,373
1	1	1	Administrative Specialist Sr.	60,718
5	5	5		372,932

FUND: 001 GENERAL FUND

COMMUNITY SERVICES

FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
			RECREATION/CAMBIER PARK & NORRIS - 0926	
1	2	2	Recreation Coordinator	110,640
1	1	1	Recreation Supervisor	86,575
1	0	0	Special Event & Marketing Supervisor	0
1	1	1	Administrative Specialist Sr.	80,069
4	4	4		277,284
			RECREATION/ RIVER PARK & ANTHONY PARK - 0927	
1	1	1	Parks and Recreation Manager	118,847
1	1	1	Recreation Coordinator	66,555
1	1	1	Recreation Supervisor	107,915
0	1	1	Administrative Specialist II	61,031
3	4	4		354,348
			RECREATION/ AQUATIC CENTER - 0929	
0.5	0.5	0.5	Recreation Coordinator	26,576
1	1	1	Assistant Aquatic Supervisor	70,046
1	1	1	Aquatic Supervisor	78,628
1	0	0	Lifeguards	0
3.5	2.5	2.5		175,250
			NAPLES PRESERVE - 0963	
1	1	1	Recreation Coordinator	60,662
1	1	1		60,662
56.25	**55.25**	**55.25**	**Regular Salaries**	**4,370,808**
			Other Salaries/Authorized Compensation	866,368
			Overtime	141,200
			Employer Payroll Expenses	1,855,418
			Total Personnel Services	**$ 7,233,794**
			Other positions managed by Community Services:	
10.0	10.0	10.0	Beach Fund - Maintenance(Fund 430)	
4.5	4.5	4.5	Naples Tennis Fund (Fund 480)	
3.25	3.25	3.25	Dock Fund (460)	
3.0	3.0	3.0	CRA - Maintenance (Fund 180)	
77.00	**76.00**	**76.00**	**Total**	

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	3,859,880	4,057,333	3,953,018	**4,370,808**	313,475	7.7%	417,790	10.6%
510300	OTHER SALARIES	346,400	764,734	615,461	**754,968**	(9,766)	-1.3%	139,507	22.7%
510305	PERSONAL LEAVE PAYOUTS	85,332	92,200	95,057	**101,400**	9,200	10.0%	6,343	6.7%
510330	EDUCATION REIMBURSEMENT	0	0	0	**10,000**	10,000		10,000	
510400	OVERTIME	120,129	113,534	148,052	**141,200**	27,666	24.4%	(6,852)	-4.6%
525010	FICA	326,511	361,109	360,425	**397,231**	36,122	10.0%	36,806	10.2%
525030	RETIREMENT CONTRIBUTIONS	539,538	591,457	574,436	**625,879**	34,422	5.8%	51,443	9.0%
525040	LIFE/HEALTH INSURANCE	826,884	834,300	834,300	**819,468**	(14,832)	-1.8%	(14,832)	-1.8%
525070	EMPLOYEE ALLOWANCES	12,020	12,720	12,720	**12,840**	120	0.9%	120	0.9%
	TOTAL PERSONNEL EXPENSES	**$ 6,116,694**	**$ 6,827,387**	**$ 6,593,469**	**$ 7,233,794**	**$ 406,407**	**6.0%**	**$ 640,325**	**9.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	738,254	854,080	808,000	**832,700**	(21,380)	-2.5%	24,700	3.1%
530200	FIELD TRIPS	6,059	9,600	7,000	**9,600**	0	0.0%	2,600	37.1%
531010	PROFESSIONAL SERVICES	323,566	638,500	501,450	**532,500**	(106,000)	-16.6%	31,050	6.2%
531027	HOLIDAY LIGHTS (within CRA)	0	50,000	50,000	**50,000**	0		0	0.0%
531040	OTHER CONTRACTUAL SVCS	3,081,132	3,466,190	3,382,190	**3,508,001**	41,811	1.2%	125,811	3.7%
530110	DOG PARK OPERATING COSTS	0	77,000	75,000	**77,000**	0		2,000	
531230	CULTURAL ARTS - THEATRE	59,549	175,000	75,000	**125,000**	(50,000)	-28.6%	50,000	66.7%
540000	TRAINING & TRAVEL COSTS	22,823	43,560	40,200	**48,400**	4,840	11.1%	8,200	20.4%
541000	COMMUNICATIONS	52,207	58,570	52,650	**60,450**	1,880	3.2%	7,800	14.8%
542000	TRANSPORTATION	4,517	10,100	5,100	**10,000**	(100)	-1.0%	4,900	96.1%
542100	EQUIP. SERVICES - REPAIRS	417,918	233,500	233,500	**233,500**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	79,121	61,000	61,000	**102,700**	41,700	68.4%	41,700	68.4%
543010	ELECTRICITY	378,242	419,446	381,000	**407,600**	(11,846)	-2.8%	26,600	7.0%
543020	WATER, SEWER, GARBAGE	753,041	817,580	790,900	**824,000**	6,420	0.8%	33,100	4.2%
544000	RENTALS & LEASES	2,000	5,000	2,500	**5,000**	0	0.0%	2,500	100.0%
544020	EQUIPMENT RENTAL	142	6,000	2,500	**6,000**	0	0.0%	3,500	140.0%
546000	REPAIR AND MAINTENANCE	24,514	60,000	61,105	**110,000**	50,000	83.3%	48,895	80.0%
546340	REPAIR & MAINT LEVEL OF SERV	299,501	467,000	372,600	**549,000**	82,000	17.6%	176,400	47.3%
547000	PRINTING AND BINDING	6,882	14,000	14,000	**14,000**	0	0.0%	0	0.0%
547020	ADVERTISING (NON-LEGAL)	3,689	7,500	13,500	**16,500**	9,000	120.0%	3,000	22.2%
547060	DUPLICATING	6,083	10,000	0	**0**	(10,000)	-100.0%	0	
549050	SPECIAL EVENTS	12,425	22,000	25,000	**25,000**	3,000	13.6%	0	0.0%
551000	OFFICE SUPPLIES	10,410	20,500	17,500	**18,500**	(2,000)	-9.8%	1,000	5.7%
552070	UNIFORMS	31,770	45,780	45,530	**45,950**	170	0.4%	420	0.9%
552100	JANITORIAL SUPPLIES	105,791	135,000	135,000	**140,000**	5,000	3.7%	5,000	3.7%
552410	POOL-OPERATING SUPPLIES	29,646	44,000	35,000	**44,000**	0	0.0%	9,000	25.7%
554010	MEMBERSHIPS	5,504	8,280	7,840	**8,860**	580	7.0%	1,020	13.0%
	TOTAL OPERATING EXPENSES	**$ 6,454,786**	**$ 7,759,186**	**$ 7,195,065**	**$ 7,804,261**	**$ 45,075**	**0.6%**	**$ 609,196**	**8.5%**
NON-OPERATING EXPENSES									
560XXX	CAPITAL OUTLAY	5,803	0	11,100	**12,000**	**12,000**		900	8.1%
	NON-OPERATING EXPENSES	**$ 5,803**	**$0**	**$11,100**	**$12,000**	**$12,000**		**$900**	
	TOTAL EXPENSES	**$ 12,577,283**	**$ 14,586,573**	**$ 13,799,634**	**$ 15,050,055**	**$ 463,482**	**3.2%**	**$ 1,250,421**	**9.1%**

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION

001.0901.572

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	603,593	621,977	623,354	**676,072**	54,095	8.7%	52,718	8.5%
510300	OTHER SALARIES	3,513	3,500	3,500	**2,500**	(1,000)	-28.6%	(1,000)	-28.6%
510305	PERSONAL LEAVE PAYOUTS	13,021	15,000	6,500	**15,000**	0	0.0%	8,500	130.8%
510330	EDUCATION REIMBURSEMENT	0	0	0	**10,000**	10,000		10,000	
510400	OVERTIME	597	1,500	600	**1,500**	0	0.0%	900	150.0%
525010	FICA	46,823	48,727	48,528	**51,423**	2,696	5.5%	2,895	6.0%
525030	RETIREMENT CONTRIBUTIONS	84,645	102,208	98,413	**101,238**	(970)	-0.9%	2,825	2.9%
525040	LIFE/HEALTH INSURANCE	85,284	85,284	85,284	**85,284**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	5,100	6,000	6,000	**6,120**	120	2.0%	120	2.0%
	TOTAL PERSONNEL SERVICES	**$ 842,575**	**$ 884,196**	**$ 872,179**	**$ 949,137**	**$ 64,941**	**7.3%**	**$ 76,958**	**8.8%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	35,499	95,000	110,000	**75,000**	(20,000)	-21.1%	(35,000)	-31.8%
	Mailing expenses, special event ads & supplies, barricades								
531001	PROF SERV/CREDIT CARD	82,152	80,000	80,000	**80,000**	0	0.0%	0	0.0%
	Formerly charged against revenue, this expense is now being budgeted in its own line expense line item							0	
531010	PROFESSIONAL SERVICES	5,580	4,000	4,000	**4,000**		0.0%	0	0.0%
531040	OTHER CONTRACTUAL SVCS	4,044	6,000	6,000	**5,500**	(500)	-8.3%	(500)	-8.3%
	Copier maintenance and annual recreation software maintenance								
540000	TRAINING & TRAVEL COSTS	5,233	8,000	8,000	**9,000**	1,000	12.5%	1,000	12.5%
541000	COMMUNICATIONS	5,846	4,600	4,200	**4,600**	0	0.0%	400	9.5%
542100	EQUIP. SERVICES - REPAIRS	0	0	0	**0**	0		0	
543010	ELECTRICITY	7,009	8,510	8,000	**8,500**	(10)	-0.1%	500	6.3%
547000	PRINTING AND BINDING	6,882	14,000	14,000	**14,000**	0	0.0%	0	0.0%
	Brochures, maps, plans and marketing material								
551000	OFFICE SUPPLIES	917	3,500	2,500	**3,500**	0	0.0%	1,000	40.0%
552070	UNIFORMS AND OTHER CLOTHING	605	750	750	**750**	0	0.0%	0	0.0%
	Shirts and Uniforms for administrative staff								
554010	MEMBERSHIPS	2,470	3,030	3,000	**3,300**	270	8.9%	300	10.0%
	TOTAL OPERATING EXPENSES	**$ 156,236**	**$ 227,390**	**$ 240,450**	**$ 208,150**	**$ (19,240)**	**-8.5%**	**$ (32,300)**	**-13.4%**
	TOTAL EXPENSES	**$ 998,812**	**$ 1,111,586**	**$ 1,112,629**	**$ 1,157,287**	**$ 45,701**	**4.1%**	**$ 44,658**	**4.0%**

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS

001.0913.572

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,039,056	1,085,635	1,076,409	**1,159,101**	73,466	6.8%	82,692	7.7%
510300	OTHER SALARIES	9,157	10,500	10,500	**11,058**	558	5.3%	558	5.3%
510305	PERSONAL LEAVE PAYOUTS	15,492	15,700	16,605	**15,700**	0	0.0%	(905)	-5.5%
510400	OVERTIME	20,445	21,690	35,000	**25,000**	3,310	15.3%	(10,000)	-28.6%
525010	FICA	78,503	80,916	83,049	**87,853**	6,937	8.6%	4,804	5.8%
525030	RETIREMENT CONTRIBUTIONS	141,889	153,203	151,370	**164,746**	11,543	7.5%	13,376	8.8%
525040	LIFE/HEALTH INSURANCE	237,312	237,312	237,312	**222,480**	(14,832)	-6.3%	(14,832)	-6.3%
525070	EMPLOYEE ALLOWANCES	4,742	4,560	4,560	**4,560**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 1,546,596**	**$ 1,609,516**	**$ 1,614,805**	**$ 1,690,498**	**$ 80,982**	**5.0%**	**$ 75,693**	**4.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	361,008	299,000	300,000	**303,000**	4,000	1.3%	3,000	1.0%
	Mulch, irrigation supplies, fertilizer, safety equipment, landscaping supplies, sod, hardware, plants, etc.								
531020	PROFESSIONAL SERVICES	4,928	25,000	18,450	**25,000**	0	0.0%	6,550	35.5%
	Outsource design work, project site surveys, irrigation improvements								
531027	HOLIDAY LIGHTS (within CRA)	0	50,000	50,000	**50,000**	0		0	0.0%
531040	OTHER CONTRACTUAL SVCS	2,699,321	2,870,090	2,870,090	**2,881,901**	11,811	0.4%	11,811	0.4%
	Tree/palm trimming (2 yr. cycle), mulch, sod installation, exotic tree removal, pest control and fertilization, fish kill cleanup								
540000	TRAINING & TRAVEL COSTS	6,167	6,500	5,900	**6,000**	(500)	-7.7%	100	1.7%
541000	COMMUNICATIONS	1,158	3,500	2,000	**3,000**	(500)	-14.3%	1,000	50.0%
542100	EQUIP. SERVICES - REPAIRS	318,614	180,000	180,000	**180,000**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	52,928	40,000	40,000	**70,000**	30,000	75.0%	30,000	75.0%
543010	ELECTRICITY	24,766	41,439	32,000	**35,000**	(6,439)	-15.5%	3,000	9.4%
543020	WATER, SEWER, GARBAGE	435,373	460,000	450,000	**460,000**	0	0.0%	10,000	2.2%
544000	RENTALS & LEASES	2,000	5,000	2,500	**5,000**	0	0.0%	2,500	100.0%
546340	REPAIR & MAINT LEVEL OF SERV	46,312	75,000	66,600	**60,000**	(15,000)	-20.0%	(6,600)	-9.9%
551000	OFFICE SUPPLIES	1,071	2,500	2,000	**2,000**	(500)	-20.0%	0	0.0%
552070	UNIFORMS	11,326	17,030	17,030	**17,100**	70	0.4%	70	0.4%
554010	MEMBERSHIPS	1,334	2,400	1,850	**2,400**	0	0.0%	550	29.7%
	TOTAL OPERATING EXPENSES	**$ 3,966,306**	**$ 4,077,459**	**$ 4,038,420**	**$ 4,100,401**	**$ 22,942**	**0.6%**	**$ 61,981**	**1.5%**
NON-OPERATING EXPENSES									
560300	MACHINERY EQUIP	0	0	0	**0**	0		0	
	NON-OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 5,512,902**	**$ 5,686,975**	**$ 5,653,225**	**$ 5,790,899**	**$ 103,924**	**1.8%**	**$ 137,674**	**2.4%**

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY SERVICES
FACILITIES MAINTENANCE

001.0917.519

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,143,286	1,194,194	1,132,345	**1,295,159**	100,965	8.5%	162,814	14.4%
510300	OTHER SALARIES	26,660	13,000	24,113	**25,308**	12,308	94.7%	1,195	5.0%
	Standby pay								
510305	PERSONAL LEAVE PAYOUTS	36,222	31,000	42,562	**40,000**	9,000	29.0%	(2,562)	-6.0%
510400	OVERTIME	67,314	60,000	80,852	**75,000**	15,000	25.0%	(5,852)	-7.2%
525010	FICA	94,256	94,185	94,964	**105,803**	11,618	12.3%	10,839	11.4%
525030	RETIREMENT CONTRIBUTIONS	158,722	168,493	160,444	**176,925**	8,432	5.0%	16,481	10.3%
525040	LIFE/HEALTH INSURANCE	266,976	266,976	266,976	**266,976**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCE	2,178	2,160	2,160	**2,160**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 1,795,614**	**$ 1,830,008**	**$ 1,804,416**	**$ 1,987,331**	**$ 157,323**	**8.6%**	**$ 182,915**	**10.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	221,376	289,000	250,000	**290,700**	1,700	0.6%	40,700	16.3%
	HVAC supplies, repair supplies, tools, plumbing & electrical supplies, small equipment, chemicals, non-ethanol fuel, lumber								
531010	PROFESSIONAL SERVICES	2,323	15,000	5,000	**15,000**	0	0.0%	10,000	200.0%
531040	OTHER CONTRACTUAL SVCS	345,346	535,000	450,000	**561,800**	26,800	5.0%	111,800	24.8%
	City wide pest control, window cleaning, HVAC & elevator maintenance, alarm monitoring, fencing repairs, painting, etc.								
540000	TRAVEL AND TRAINING	0	3,500	1,000	**3,500**	0	0.0%	2,500	250.0%
	Training for Facilities Maintenance staff								
541000	COMMUNICATIONS	3,280	5,500	1,500	**5,500**	0	0.0%	4,000	266.7%
542100	EQUIP. SERVICES - REPAIRS	88,484	45,000	45,000	**45,000**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	26,080	20,000	20,000	**32,000**	12,000	60.0%	12,000	60.0%
543010	ELECTRICITY	162,500	150,000	155,000	**155,000**	5,000	3.3%	0	0.0%
	Electricity at City Hall locations, 13th St Warehouse, parking garage								
543020	WATER, SEWER, GARBAGE	116,784	125,000	130,000	**130,000**	5,000	4.0%	0	0.0%
544020	EQUIPMENT RENTAL	142	6,000	2,500	**6,000**	0	0.0%	3,500	140.0%
546340	REPAIR & MAINT LEVEL OF SERV	55,085	165,000	65,000	**206,000**	41,000	24.8%	141,000	216.9%
552070	UNIFORMS AND OTHER CLOTHING	9,516	13,000	12,900	**13,100**	100	0.8%	200	1.6%
552100	JANITORIAL SUPPLIES	105,791	135,000	135,000	**140,000**	5,000	3.7%	5,000	3.7%
554010	MEMBERSHIPS	0	250	460	**460**	210	84.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 1,136,706**	**$ 1,507,250**	**$ 1,273,360**	**$ 1,604,060**	**$ 96,810**	**6.4%**	**$ 330,700**	**26.0%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	5,803	0	0	**0**	0		0	
	NON-OPERATING EXPENSES	**$5,803**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$ 2,938,122**	**$ 3,337,258**	**$ 3,077,776**	**$ 3,591,391**	**$ 254,133**	**7.6%**	**$ 513,615**	**16.7%**

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK

001.0925.572

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	317,709	343,438	331,019	**372,932**	29,494	8.6%	41,913	12.7%
510300	OTHER SALARIES	21,325	164,865	123,234	**165,000**	135	0.1%	41,766	33.9%
510305	PERSONAL LEAVE PAYOUTS	9,691	12,000	12,000	**12,000**	0	0.0%	0	*0.0%*
510400	OVERTIME	14,880	10,000	13,000	**14,000**	4,000	40.0%	1,000	7.7%
525010	FICA	27,172	31,169	35,659	**42,591**	11,422	36.6%	6,932	19.4%
525030	RETIREMENT CONTRIBUTIONS	46,989	50,274	49,620	**55,986**	5,712	11.4%	6,366	12.8%
525040	LIFE/HEALTH INSURANCE	74,160	74,160	74,160	**74,160**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	0	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 511,926**	**$ 685,906**	**$ 638,692**	**$ 736,669**	**$ 50,763**	**7.4%**	**$ 97,977**	**15.3%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	44,164	60,000	54,000	**60,000**	0	0.0%	6,000	11.1%
531010	PROFESSIONAL SERVICES	167,717	312,000	250,000	**262,000**	(50,000)	-16.0%	12,000	4.8%
	Instructors and teachers for specialty classes i.e. art, gymnastics or dance, (offset by fees).								
531040	OTHER CONTRACTUAL SVCS	2,730	5,000	5,000	**5,000**	0	0.0%	0	0.0%
	Konica copier lease; lightening detector annual maintenance								
540000	TRAINING & TRAVEL COSTS	2,749	4,800	5,000	**8,000**	3,200	66.7%	3,000	60.0%
541000	COMMUNICATIONS	15,805	14,200	17,000	**17,000**	2,800	19.7%	0	0.0%
	Comcast fiber optics cable and Verizon cell phone, Verve Cloud								
542100	EQUIP. SERVICES - REPAIRS	8,623	3,500	3,500	**3,500**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	113	500	500	**200**	(300)	-60.0%	(300)	-60.0%
543010	ELECTRICITY	99,284	100,264	100,000	**100,500**	236	0.2%	500	0.5%
543020	WATER, SEWER, & GARBAGE	78,302	75,000	80,000	**80,000**	5,000	6.7%	0	0.0%
546000	REPAIR & MAINTENANCE	20,563	50,000	51,105	**100,000**	50,000	100.0%	48,895	95.7%
	Maintenance for skate park, football and baseball fields, building routine maintenance								
547020	ADVERTISING (NON-LEGAL)	3,689	4,000	4,000	**4,000**	0	0.0%	0	0.0%
	Advertising programs for Fleischmann, Skate Park and athletics								
546340	REPAIR & MAINT LEVEL OF SERV	49,156	50,000	50,000	**60,000**	10,000	20.0%	10,000	20.0%
551000	OFFICE SUPPLIES	2,376	3,500	3,500	**3,500**	0	0.0%	0	0.0%
552070	UNIFORMS & OTHER CLOTHING	2,500	3,000	3,000	**3,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	340	750	680	**850**	100	13.3%	170	25.0%
	TOTAL OPERATING EXPENSES	**$ 498,111**	**$ 686,514**	**$ 627,285**	**$ 707,550**	**$ 21,036**	**3.1%**	**$ 80,265**	**12.8%**
NON-OPERATING EXPENSES									
560300	CAPITAL IMPROVEMENT/OTHER	0	0	9,900	**10,000**	10,000		100	
	NON-OPERATING EXPENSES	**$0**	**$0**	**$9,900**	**$10,000**	**$10,000**		**$100**	
	TOTAL EXPENSES	**$ 1,010,037**	**$ 1,372,420**	**$ 1,275,877**	**$ 1,454,219**	**$ 81,799**	**6.0%**	**$ 178,342**	**14.0%**

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER

001.0926.572

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	287,147	254,812	254,812	**277,284**	22,472	8.8%	22,472	8.8%
510300	OTHER SALARIES-TEMP	8,420	57,347	57,347	**56,500**	(847)	-1.5%	(847)	-1.5%
	Temporary employees								
510305	PERSONAL LEAVE PAYOUTS	4,720	5,200	4,800	**5,200**	0	0.0%	400	8.3%
510400	OVERTIME	6,534	7,000	10,000	**10,000**	3,000	42.9%	0	0.0%
525010	FICA	22,657	24,219	24,219	**26,091**	1,872	7.7%	1,872	7.7%
525030	RETIREMENT CONTRIBUTIONS	40,922	35,574	35,574	**39,970**	4,396	12.4%	4,396	12.4%
525040	LIFE/HEALTH INSURANCE	59,328	59,328	59,328	**59,328**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	0	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 429,728**	**$ 443,480**	**$ 446,080**	**$ 474,373**	**$ 30,893**	**7.0%**	**$ 28,293**	**6.3%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	35,168	40,000	30,000	**30,000**	(10,000)	-25.0%	0	0.0%
	Supplies for classes and events								
531010	PROFESSIONAL SERVICES	52,365	175,000	125,000	**125,000**	(50,000)	-28.6%	0	*0.0%*
	Science, art/nature, Italian language and acting camps and classes (offset by fees).								
531040	OTHER CONTRACTUAL SVCS	2,130	6,000	6,000	**6,000**	0	0.0%	0	0.0%
	Copier lease and maintenance								
531230	CULTURAL ARTS THEATRE	59,549	175,000	75,000	**125,000**	(50,000)	-28.6%	50,000	66.7%
540000	TRAINING & TRAVEL COSTS	1,339	7,950	8,000	**8,000**	50	0.6%	0	0.0%
	FRPA & NRPA conferences.								
541000	COMMUNICATIONS	11,432	13,850	12,000	**13,500**	(350)	-2.5%	1,500	12.5%
	Verizon, Avaya and Verve Cloud								
543010	ELECTRICITY	23,525	35,000	25,000	**35,000**	0	0.0%	10,000	40.0%
543020	WATER, SEWER, & GARBAGE	35,856	45,000	38,000	**42,000**	(3,000)	-6.7%	4,000	10.5%
544000	RENTALS & LEASES	0	0	0	**0**	0		0	
546340	REPAIR & MAINT LEVEL OF SERV	76,432	45,000	60,000	**80,000**	35,000	77.8%	20,000	33.3%
547020	ADVERTISING (NON-LEGAL)	0	0	7,000	**10,000**	10,000		3,000	
547060	DUPLICATING	6,083	10,000	0	**0**	(10,000)	-100.0%	0	
551000	OFFICE SUPPLIES	1,562	3,500	2,000	**2,000**	(1,500)	-42.9%	0	0.0%
552070	UNIFORMS & OTHER CLOTHING	1,851	3,000	3,000	**3,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	680	750	750	**750**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 307,972**	**$ 560,050**	**$ 391,750**	**$ 480,250**	**$ (79,800)**	**-14.2%**	**$ 88,500**	**22.6%**
NON-OPERATING EXPENSES									
560400	CAPITAL IMPROVEMENT/OTHER	0	0	0	**0**	0		0	
	NON-OPERATING EXPENSES	**$ -**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$ 737,700**	**$ 1,003,530**	**$ 837,830**	**$ 954,623**	**$ (48,907)**	**-4.9%**	**$ 116,793**	**13.9%**

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK

001.0927.572

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	266,760	342,842	332,724	**354,348**	11,506	3.4%	21,624	6.5%
510300	OTHER SALARIES	91,364	266,368	223,980	**266,214**	(154)	-0.1%	42,234	18.9%
	Temporary counselors								
510305	PERSONAL LEAVE PAYOUTS	1,140	8,000	8,000	**8,000**	0	0.0%	0	0.0%
510400	OVERTIME	6,271	9,362	6,000	**9,300**	(62)	-0.7%	3,300	55.0%
525010	FICA	27,210	46,305	43,659	**47,212**	907	2.0%	3,553	8.1%
525030	RETIREMENT CONTRIBUTIONS	39,501	52,666	51,647	**54,858**	2,192	4.2%	3,211	6.2%
525040	LIFE/HEALTH INSURANCE	44,496	59,328	59,328	**59,328**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	0	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 476,743**	**$ 784,871**	**$ 725,338**	**$ 799,260**	**$ 14,389**	**1.8%**	**$ 73,922**	**10.2%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	13,463	22,000	20,000	**22,000**	0	0.0%	2,000	10.0%
530020	FIELD TRIPS	6,059	9,600	7,000	**9,600**	0	0.0%	2,600	37.1%
531010	PROFESSIONAL SERVICES	7,559	22,000	15,500	**16,000**	(6,000)	-27.3%	500	3.2%
	Funding for Independent Contract instructors covered by fees.								
531040	OTHER CONTRACTUAL SVCS	10,833	10,200	10,900	**10,900**	700	6.9%	0	0.0%
	Konica lease, watercooler service, Pye Barker, Comcast, hood cleaning, etc.								
540000	TRAINING & TRAVEL COSTS	4,255	7,660	7,000	**7,600**	(60)	-0.8%	600	8.6%
541000	COMMUNICATIONS	13,869	15,736	15,000	**15,700**	(36)	-0.2%	700	4.7%
	Verizon, Avaya and Verve Cloud							0	
542000	TRANSPORTATION	4,517	10,000	5,000	**10,000**	0	0.0%	5,000	100.0%
542100	EQUIP. SERVICES - REPAIRS	2,197	5,000	5,000	**5,000**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	0	500	500	**500**	0	0.0%	0	0.0%
543010	ELECTRICITY	18,609	28,000	19,500	**25,000**	(3,000)	-10.7%	5,500	28.2%
543020	WATER, SEWER, & GARBAGE	23,641	26,000	26,000	**26,000**	0	0.0%	0	0.0%
546340	REPAIR & MAINT LEVEL OF SERV	24,583	45,000	61,000	**61,000**	16,000	35.6%	0	*0.0%*
547060	DUPLICATING	0	0	0	**0**	0		0	
549050	SPECIAL EVENTS	12,425	22,000	25,000	**25,000**	3,000	13.6%	0	0.0%
	Back to School Bash, Santa's Visit & special event supplies							0	
551000	OFFICE SUPPLIES	3,609	6,000	6,000	**6,000**	0	0.0%	0	0.0%
552070	UNIFORMS	2,155	3,000	3,000	**3,000**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	510	700	700	**700**	0	0.0%	0	0.0%
560400	CAPITAL OUTLAY	0	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$ 148,282**	**$ 233,396**	**$ 227,100**	**$ 244,000**	**$ 10,604**	**4.5%**	**$ 16,900**	**7.4%**
	TOTAL EXPENSES	**$ 625,025**	**$ 1,018,267**	**$ 952,438**	**$ 1,043,260**	**$ 24,993**	**2.5%**	**$ 90,822**	**9.5%**

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK AQUATIC CENTER

001.0929.572

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	149,557	159,231	149,299	**175,250**	16,019	10.1%	25,951	17.4%
510300 OTHER SALARIES	114,966	139,154	100,000	**139,000**	(154)	-0.1%	39,000	39.0%
Lifeguards								
510305 PERSONAL LEAVE PAYOUTS	1,926	2,000	2,000	**2,000**	0		0	0.0%
510400 OVERTIME	3,862	3,482	2,500	**3,400**	(82)	-2.4%	900	36.0%
525010 FICA	20,165	22,658	20,416	**24,310**	1,652	7.3%	3,894	19.1%
525030 RETIREMENT CONTRIBUTIONS	20,063	21,861	20,377	**24,253**	2,392	10.9%	3,876	19.0%
525040 LIFE/HEALTH INSURANCE	44,496	37,080	37,080	**37,080**	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	**$355,035**	**$ 385,466**	**$ 331,672**	**$ 405,293**	**$ 19,827**	**5.1%**	**$ 73,621**	**22.2%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	4,298	12,080	9,000	**12,000**	(80)	-0.7%	3,000	33.3%
531010 PROFESSIONAL SERVICES	943	5,000	3,000	**5,000**	0	0.0%	2,000	66.7%
Aqua exercise instructor								
531040 OTHER CONTRACTUAL SVCS	2,245	2,950	1,200	**2,500**	(450)	-15.3%	1,300	108.3%
540000 TRAINING & TRAVEL COSTS	2,863	4,150	4,100	**5,000**	850	20.5%	900	22.0%
541000 COMMUNICATIONS	433	684	450	**650**	(34)	-5.0%	200	44.4%
543010 ELECTRICITY	23,613	40,000	25,000	**30,000**	(10,000)	-25.0%	5,000	20.0%
543020 WATER, SEWER, & GARBAGE	13,551	19,400	19,400	**20,000**	600	3.1%	600	3.1%
546340 REPAIR & MAINT LEVEL OF SERV	28,761	32,000	10,000	**32,000**	0	0.0%	22,000	220.0%
551000 OFFICE SUPPLIES	876	1,000	1,000	**1,000**	0	0.0%	0	0.0%
552070 UNIFORMS/OTHER CLOTHING	2,859	5,000	5,000	**5,000**	0	0.0%	0	0.0%
552410 POOL OPERATING SUPPLIES	29,646	44,000	35,000	**44,000**	0	0.0%	9,000	25.7%
554010 MEMBERSHIPS	170	400	400	**400**	0	0.0%	0	0.0%
TOTAL OPERATING EXPENSES	**$110,258**	**$ 166,664**	**$ 113,550**	**$ 157,550**	**$ (9,114)**	**-5.5%**	**$ 44,000**	**38.7%**
NON-OPERATING EXPENSES								
560300 CAPITAL IMPROVEMENT/OTHER	0		0	**0**	0		0	
NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	
TOTAL EXPENSES	**$465,293**	**$ 552,130**	**$ 445,222**	**$ 562,843**	**$ 10,713**	**1.9%**	**$ 117,621**	**26.4%**

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE

001.0963.572

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	52,773	55,204	53,056	**60,662**	5,458	9.9%	7,606	14.3%
510300	OTHER SALARIES	10,233	20,000	17,000	**20,000**	0	0.0%	3,000	17.6%
510305	PERSONAL LEAVE PAYOUTS	3,120	3,300	2,590	**3,500**	200	6.1%	910	35.1%
510400	OVERTIME	226	500	100	**500**	0	0.0%	400	400.0%
525010	FICA	5,077	6,045	5,663	**6,449**	404	6.7%	786	13.9%
525030	RETIREMENT CONTRIBUTIONS	6,808	7,178	6,991	**7,903**	725	10.1%	912	13.0%
525040	LIFE/HEALTH INSURANCE	14,832	14,832	14,832	**14,832**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$93,069**	**$ 107,059**	**$ 100,232**	**$ 113,846**	**$ 6,787**	**6.3%**	**$ 13,614**	**13.6%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	8,548	12,000	10,000	**10,000**	(2,000)	-16.7%		0.0%
	Miscellaneous supplies and equipment, office supplies, Preserve brochure, and special event supplies.								
530200	FIELD TRIPS	0	0	0	**0**	0		0	
531010	PROFESSIONAL SVCS	0	500	500	**500**	0	0.0%	0	0.0%
531040	OTHER CONTRACTUAL SVCS	0	3,450	2,000	**3,400**	(50)	-1.4%	1,400	70.0%
	Maintenance such as carpet cleaning and horticultural pickup								
540000	TRAVEL AND TRAINING	217	1,000	1,200	**1,300**	300	30.0%	100	8.3%
541000	COMMUNICATIONS	385	500	500	**500**	0	0.0%	0	0.0%
542000	TRANSPORTATION COST	0	100	100	**0**	(100)	-100.0%	(100)	-100.0%
543010	ELECTRICITY	3,596	3,715	3,500	**3,600**	(115)	-3.1%	100	2.9%
543020	WATER, SEWER, AND GARBAGE	1,763	4,180	2,500	**3,000**	(1,180)	-28.2%	500	20.0%
546000	REPAIR & MAINTENANCE	0	0	0	**0**	0		0	
546340	REPAIR & MAINTENANCE LEVEL OF SVC	2,500	20,000	20,000	**10,000**	(10,000)	-50.0%	(10,000)	-50.0%
	Exotic plant removal, repairs to walkways and building								
547020	ADVERTISING (NON-LEGAL)	0	3,500	2,500	**2,500**	(1,000)	-28.6%	0	0.0%
547060	DUPLICATING	0	0	0	**0**	0		0	
551000	OFFICE SUPPLIES	0	500	500	**500**	0	0.0%	0	0.0%
552070	UNIFORMS	495	500	350	**500**	0	0.0%	150	42.9%
	TOTAL OPERATING EXPENSES	**$ 17,503**	**$ 49,945**	**$ 43,650**	**$ 35,800**	**$ (14,145)**	**-28.3%**	**$ (7,850)**	**-18.0%**
NON-OPERATING EXPENSES									
560300	CAPITAL IMPROVEMENT/OTHER	0		1,200	**2,000**	2,000		800	
	NON-OPERATING EXPENSES	**$0**	**$0**	**$1,200**	**$2,000**	**$2,000**		**$800**	
	TOTAL EXPENSES	**$110,572**	**$ 157,004**	**$ 145,082**	**$ 151,646**	**$ (5,358)**	**-3.4%**	**$ 6,564**	**4.5%**

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY SERVICES
BAKER PARK

001.0966.572

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 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	60,760	90,000	55,787	**69,388**	(20,612)	-22.9%	13,601	24.4%
	Part time staff								
510400	OVERTIME	0	0	0	**2,500**	2,500		2,500	
525010	FICA	4,648	6,885	4,268	**5,499**	(1,386)	-20.1%	1,231	28.8%
525030	RETIREMENT CONTRIBUTIONS	0	0	0	**0**	0		0	
525040	LIFE/HEALTH INSURANCE	0	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 65,409**	**$ 96,885**	**$ 60,055**	**$ 77,387**	**$ (19,498)**	**-20.1%**	**17,332**	**28.9%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	14,730	25,000	25,000	**30,000**	5,000	20.0%	5,000	20.0%
	Miscellaneous supplies and equipment, office supplies, Preserve brochure, and special event supplies.					0		0	
530110	DOG PARK EXPENSES	0	77,000	75,000	**77,000**	0		2,000	
531010	PROFESSIONAL SVCS	0	0	0	**0**	0		0	
531040	OTHER CONTRACTUAL SVCS	14,482	27,500	31,000	**31,000**	3,500	12.7%	0	0.0%
	Maintenance including pressure washing and painting								
543010	ELECTRICITY	15,342	12,518	13,000	**15,000**	2,482	19.8%	2,000	15.4%
543020	WATER, SEWER, AND GARBAGE	47,771	63,000	45,000	**63,000**	0	0.0%	18,000	40.0%
546000	REPAIR & MAINTENANCE	3,951	10,000	10,000	**10,000**	0	0.0%	0	0.0%
546340	REPAIR & MAINTENANCE LEVEL OF SVC	16,673	35,000	40,000	**40,000**	5,000	14.3%	0	0.0%
552070	UNIFORMS	464	500	500	**500**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$113,412**	**$ 250,518**	**$ 239,500**	**$ 266,500**	**$ 15,982**	**6.4%**	**$ 27,000**	**11.3%**
	TOTAL EXPENSES	**$ 178,820**	**$ 347,403**	**$ 299,555**	**$ 343,887**	**$ (3,516)**	**-1.0%**	**$ 44,332**	**14.8%**

CAPITAL IMPROVEMENT PROJECTS
FUND 340 - COMMUNITY SERVICES

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

CIP NUMBER	PROJECT DESCRIPTION	Requested 2026-27	2027-28	2028-2029	2029-30	2030-31
Landscaping/Parks & Parkways Continuing and New Projects						
27F03	Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000
27F32	Landscape Median Restoration	150,000	550,000	600,000	600,000	600,000
27F02	Small Equipment Replacement - Pk/Pkwys	110,000	50,000	50,000	50,000	50,000
27F07	Irrigation System Improvements	50,000	20,000	10,000	10,000	10,000
	Vehicle Replacement - Pk/Pkwys	0	65,000	0	65,000	0
	Urban Forest Tree Inventory Update	0	0	0	250,000	0
Recreation Facilities Continuing and New Projects						
27G03	River Park Aquatic Center - Improvements	75,000	50,000	50,000	50,000	100,000
27G11	Fleischmann Park Improvements	1,000,000	500,000	100,000	200,000	100,000
27G02	Baker Park Improvements	100,000	1,500,000	0	100,000	100,000
27G12	River Park Improvements	100,000	25,000	0	100,000	0
27G25	Norris Center Improvements	50,000	100,000	250,000	25,000	25,000
27G07	Naples Preserve Improvements	50,000	50,000	25,000	0	0
27G04	Cambier Park Improvements	100,000	100,000	100,000	100,000	100,000
	Anthony Park Improvements	0	25,000	25,000	25,000	25,000
	Recreation Vehicle Purchase	0	60,000	0	60,000	0
	Skate Park Improvements	0	100,000	400,000	400,000	0
	Seagate Park - Tennis Court/Raquetball Resurface	0	0	0	0	0
	Department Master Plan Update	0	0	0	0	200,000
City Facilities Continuing and New Projects						
27I08	Community Services Admin Building Improvements	50,000	0	0	0	0
27I01	Police Department Building Improvements	180,000	200,000	0	0	0
27I12	City Hall Improvements	200,000	0	0	0	0
27I05	Replacement Vehicle - Facilities Maintenance	60,000	60,000	60,000	60,000	60,000
TOTAL COMMUNITY SERVICES DEPARTMENT		**2,575,000**	**3,755,000**	**1,970,000**	**2,395,000**	**1,670,000**

BAKER PARK FUND (125)	**2026-27**	**2027-28**	**2028-2029**	**2029-30**	**2030-31**
Construct an ADA Kayak/Canoe dock.	0	100,000	0	0	0
GRAND TOTAL	**2,575,000**	**3,855,000**	**1,970,000**	**2,395,000**	**1,670,000**

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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.

2026-27 Departmental Goals and Objectives

In accordance with Vision Goal – Our Experience (Quality of Life for Residents and Character/Culture), by engagement and development of community partnerships with residents, associations, business groups, social services and places of worship. In addition to 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 predictive 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)

In accordance with Vision Goal – Our Governance (High performing government – proactive, engaging, and responsive to ensure high levels and quality of service), Recruit/Select/Retain/Train quality staff to reduce crime, deliver services in a professional and ethical manner, enhance safety practices, protect persons/property/public spaces and maintain the City's quality of life and values.

- Execute a strategic plan to accomplish the mission and achieve the vision of the police department.
- Create effective training programs that focus on professional development, emergency response, and crime reduction to safeguard the quality of life in the City.
- Meet all state mandatory training requirements including those specific to 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.

In accordance with 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.
- In partnership with other city departments and the public, use engineering, education and enforcement to improve overall safety.

In accordance with 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.

In accordance with Vision Goal – our Experience (Extraordinary Quality of Life for Residents), monitor criminal case clearance rates and proactive investigations.

- 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.
- Identify opportunities for proactive investigations.

2026-27 Significant Budgetary Issues

The **Police Department's** budget is $24,329,530, which is an increase of $1,940,538 over the FY 25-26 budget. The increase is due moving Axon Virtual Reality Training and Axon Drone Annual maintenance to the Police Department operating budget and an increase in personnel costs and operating expenses.

The **Police Administration Bureau's** budget is $1,966,344 which is an increase of $430,457 over the FY 25-26 budget The increase is due to personnel costs and moving Axon Virtual Reality Training and Axon Drone Annual maintenance to the Police Department Administration Bureau's operating budget.

The **Police Operations Bureau's** budget is $17,863,685, which is an increase of $1,049,402 over the FY25-26 budget, and is due to increase cost of software, an increase in personnel costs and overtime costs for special events.

The **Support Services Bureau's** budget is $4,499,501, an increase of $460,679 over the FY 25-26 budget, and is due to an increase in operating and personnel costs.

General Fund

Police Department (continued)

2026-2027 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 2026-27 totals $2,101,535.

MEASURE	FY 2023-24	FY 2024-25
Total Police Incidents Handled	79,911	75,323
Accidents/Traffic Crashes (with/without injury)	1,150	940
Directed Patrols	34,306	27,987
Traffic Stops	13,663	12,946
Traffic Warnings Issued	7,360	6,155
Traffic Citations Issued	3,797	5,711
Parking Citations Issued	15,578	13,144
Marine Vessel Stops	267	177
Marine Warnings Issued	201	106
Marine Citations Issued	74	60
Arrests Made	491	535
Incoming ECC Phone Calls Answered (911)	14,547	13,737
Incoming ECC Phone Calls Answered (Non-Emergency)	46,957	46,603
Incoming ECC Phone Calls Answered (Administrative - Intra Departmental)	1,334	1,251
Average Priority Call Response Time (minutes) Dispatch-Arrived	4	4
Percentage of 911 Calls answered within 10 seconds (per FL Statute, 90% is required)	95%	97%
Average time (seconds) from receipt of 911 to Dispatch of priority 1 call	62	67
Law enforcement training hours provided per an officer	106	105

General Fund

Police Department (continued)

Incident Based Reporting (IBR) Group A Offenses Calendar Year		
Offense Description	**2024**	**2025**
Aggravated Assault	16	20
All Other Larceny	70	104
Assisting or Promoting Prostitution	1	1
Burglary/Breaking & Entering (of a structure)	8	20
Destruction/Damage/Vandalism of Property	39	48
Drug Equipment Violations	6	42
Drug/Narcotic Violations	34	104
Embezzlement	8	2
Extortion/Blackmail	1	1
False Pretenses/Swindle/Confidence Game (fraud)	50	69
Impersonation	0	5
Forcible Fondling (lewd and lascivious batter)	4	2
Forcible Rape	0	2
Forcible Sodomy	0	1
Gambling Equipment Violations	1	0
Intimidation (witness tampering)	8	13
Kidnapping/Abduction	0	1
Motor Vehicle Theft (grand theft auto)	11	13
Purse-Snatching	2	1
Robbery	6	3
Shoplifting	30	39
Stolen Property Offenses	0	2
Simple Assault	106	132
Theft From Building	30	33
Theft From Motor Vehicle (auto burglary)	25	28
Theft of Motor Vehicle Parts or Accessories	6	5
Weapon Law Violations	9	3
Grand Total	**471**	**694**
Clearance Rate	**46%**	**58%**

Group A Offenses	YTD 2024	YTD 2025
Crime Against Person	134	171
Crime Against Property	286	373
*Crime Against Society	51	150
Grand Total	**471**	**694**

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
			ADMINISTRATION (1101)	
1	1	1	Chief of Police	245,072
1	1	1	Police Lieutenant	182,805
1	1	2	Police Sergeant	267,256
1	1	1	Police Officer	93,947
1	1	1	Office Manager	119,849
1	1	1	Accreditation Manager	97,147
6	6	7		$1,006,076
			POLICE OPERATIONS (1120)	
1	1	1	Assistant Chief	214,104
4	4	4	Police Lieutenants	731,220
10	12	12	Police Sergeant *	1,577,955
53	53	52	Police Officers (C.O.P. /Detective)	5,111,885
1	1	1	Crime Scene Analyst	74,999
2	2	2	Administrative Coordinator	161,910
1	1	1	Property & Evidence Technician	80,762
1	1	1	Criminal Research Analyst	95,929
1.19	1.19	1.19	F.T.E. School Crossing Guard (4)	55,355
74.19	76.19	75.19		$8,104,119
75	75	75	General Fund Certified Officers	
3	3	3	CRA Certified Officers	
78	**78**	**78**	**Total Certified Police Officers**	

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
			SUPPORT SERVICES (1121)	
1	1	1	Assistant Chief	214,104
1	1	1	Communications Manager	134,414
1	1	1	Administrative Services Manager	134,414
3	3	3	Communications Shift Supervisor	312,309
12	12	12	Public Safety Telecommunicator	806,161
1	1	1	Inventory Control Clerk	65,521
1	1	1	Administrative Coordinator	89,107
2	2	2	Records Specialist	152,839
22	22	22		$1,908,869
102.19	**104.19**	**104.19**	**Regular Salaries**	**11,019,064**
			Other Authorized Compensation	721,334
			State Incentive Pay	70,080
			Overtime	773,000
			Special Duty Pay	630,000
			Holiday Pay	415,000
			State Insurance Tax	900,000
			Other Payroll Expenses	7,693,762
			Total Personnel Services	**$ 22,222,240**
			OTHER FUND EMPLOYEES MANAGED BY POLICE DEPT.	
3	3	3	Enforcement Division in CRA Fund 180	
7.75	7.75	8.75	Enforcement Division in Beach Fund 430	
112.94	114.94	115.94	Total Employees	

FISCAL YEAR 2026-27
BUDGET DETAIL
POLICE DEPARTMENT SUMMARY

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	9,950,260	10,428,657	10,447,164	**11,019,064**	590,407	5.7%	571,900	5.5%
510300	SPECIALTY PAY AND LONGEVITY	314,803	306,880	355,156	**362,834**	55,954	18.2%	7,678	2.2%
510305	PERSONAL LEAVE PAYOUTS	174,878	358,500	314,110	**358,500**	0	0.0%	44,390	14.1%
510320	STATE INCENTIVE PAY	62,641	63,960	62,774	**70,080**	6,120	9.6%	7,306	11.6%
510330	EDUCATION REIMBURSEMENT	7,068	25,000	17,000	**25,000**	0	0.0%	8,000	47.1%
510400	OVERTIME	722,670	745,000	690,000	**773,000**	28,000	3.8%	83,000	12.0%
510410	SPECIAL DUTY PAY	531,772	460,000	730,000	**630,000**	170,000	37.0%	(100,000)	-13.7%
510420	HOLIDAY PAY	242,584	275,000	391,824	**415,000**	140,000	50.9%	23,176	5.9%
525010	FICA	907,372	957,638	998,010	**1,003,520**	45,882	4.8%	5,510	0.6%
525030	RETIREMENT CONTRIBUTIONS	4,415,979	4,422,204	4,663,712	**4,894,546**	472,342	10.7%	230,834	4.9%
525040	LIFE/HEALTH INSURANCE	1,498,032	1,527,696	1,527,696	**1,527,696**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCE	263,950	238,200	176,200	**243,000**	4,800	2.0%	66,800	37.9%
525220	STATE INSURANCE PREMIUM	1,047,162	900,000	900,000	**900,000**	0	0.0%	0	0.0%
	TOTAL PERSONNEL EXPENSES	**$ 20,139,172**	**$ 20,708,735**	**$ 21,273,646**	**$ 22,222,240**	**$ 1,513,505**	**7.3%**	**$ 948,594**	**4.5%**
OPERATING EXPENSES									
531010	OTHER PROFESSIONAL SERVICES	0	3,500	3,500	**3,500**	0	0.0%	0	0.0%
531040	OTHER CONTRACTUAL SERVICES	255,448	337,820	337,689	**466,395**	128,575	38.1%	128,706	38.1%
532040	OTHER LEGAL SERVICES	1,410	4,000	3,500	**4,000**	0	0.0%	500	14.3%
534110	VEHICLE CLEANING	0	0	8,290	**10,000**	10,000		1,710	20.6%
540000	TRAINING & TRAVEL COSTS	141,572	157,250	154,850	**162,350**	5,100	3.2%	7,500	4.8%
541000	COMMUNICATIONS	101,294	123,300	123,300	**124,300**	1,000	0.8%	1,000	0.8%
542100	EQUIP. SERVICES - REPAIRS	627,412	300,000	300,000	**450,000**	150,000	50.0%	150,000	50.0%
542110	EQUIP. SERVICES - FUEL	171,747	105,000	105,000	**240,000**	135,000	128.6%	135,000	128.6%
543010	ELECTRICITY	83,607	103,000	99,000	**108,000**	5,000	4.9%	9,000	9.1%
543020	WATER, SEWER, GARBAGE	38,936	36,825	36,825	**36,825**	0	0.0%	0	0.0%
544000	RENTALS & LEASES	17,817	28,000	28,000	**29,500**	1,500	5.4%	1,500	5.4%
546000	REPAIR AND MAINTENANCE	60,776	98,355	99,765	**76,200**	(22,155)	-22.5%	(23,565)	-23.6%
547000	PRINTING AND BINDING	4,666	5,700	5,700	**6,100**	400	7.0%	400	7.0%
547020	ADVERTISING	7,981	8,000	8,000	**8,500**	500	6.3%	500	6.3%
549000	OTHER CURRENT CHARGES	491	1,150	900	**1,150**	0	0.0%	250	27.8%
549070	EMPLOYEE RECOGNITION	3,687	7,300	7,300	**8,000**	700	9.6%	700	9.6%
551000	OFFICE SUPPLIES	12,524	25,800	25,800	**26,900**	1,100	4.3%	1,100	4.3%
552000	OPERATING SUPPLIES	168,177	121,352	222,693	**129,400**	8,048	6.6%	(93,293)	-41.9%
552020	FUEL	21,228	52,350	45,000	**56,000**	3,650	7.0%	11,000	24.4%
552070	UNIFORMS	89,319	86,465	86,436	**88,100**	1,635	1.9%	1,664	1.9%
552100	JANITORIAL SUPPLIES	15,888	14,420	14,420	**16,000**	1,580	11.0%	1,580	11.0%
552230	VEST	27,426	18,700	12,000	**12,100**	(6,600)	-35.3%	100	0.8%
554010	MEMBERSHIPS/BOOKS	6,855	11,970	11,665	**13,970**	2,000	16.7%	2,305	19.8%
	TOTAL OPERATING EXPENSES	**$ 1,858,260**	**$ 1,650,257**	**$ 1,739,633**	**$ 2,077,290**	**$ 427,033**	**25.9%**	**$ 337,657**	**19.4%**
NON-OPERATING EXPENSES									
560200	BUILDING IMPROVEMENTS	0	5,000	5,000	**5,000**	0	**0.0%**	0	**0.0%**
560400	MACHINERY/EQUIPMENT	48,233	25,000	25,000	**25,000**	0	**0.0%**	0	**0.0%**
560700	VEHICLES	374,267	0	733	**0**	0		(733)	**-100.0%**
	TOTAL NON-OPERATING EXPENSES	**$ 422,500**	**$ 30,000**	**$ 30,733**	**$ 30,000**	**$ -**	**0.0%**	**$ (733)**	**-2.4%**
	TOTAL EXPENSES	**$ 22,419,931**	**$ 22,388,992**	**$ 23,044,011**	**$ 24,329,530**	**$ 1,940,538**	**8.7%**	**$1,285,519**	**5.6%**

FISCAL YEAR 2026-27
BUDGET DETAIL
POLICE DEPARTMENT
ADMINISTRATION

001.1101.521

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	804,337	809,570	969,809	**1,006,076**	196,506	24.3%	36,267	3.7%
510300	SPECIALTY PAY AND LONGEVITY	21,814	22,250	24,900	**29,831**	7,581	34.1%	4,931	19.8%
510305	PERSONAL LEAVE PAYOUTS	24,608	31,500	24,110	**31,500**	0	0.0%	7,390	30.7%
510320	STATE INCENTIVE PAY	7,865	7,800	8,000	**7,800**	0	0.0%	(200)	-2.5%
510330	EDUCATION REIMBURSEMENT	7,068	25,000	17,000	**25,000**	0	0.0%	8,000	47.1%
510400	OVERTIME	15,898	20,000	20,000	**23,000**	3,000	15.0%	3,000	15.0%
510410	SPECIAL DUTY PAY	7,600	10,000	30,000	**30,000**	20,000	200.0%	0	0.0%
510420	HOLIDAY PAY	15,183	20,000	28,824	**30,000**	10,000	50.0%	1,176	4.1%
525010	FICA	65,962	67,626	74,720	**79,233**	11,607	17.2%	4,513	6.0%
525030	RETIREMENT CONTRIBUTIONS	269,514	258,299	326,288	**356,455**	98,156	38.0%	30,167	9.2%
525040	LIFE/HEALTH INSURANCE	88,992	88,992	88,992	**103,824**	14,832	16.7%	14,832	16.7%
525070	EMPLOYEE ALLOWANCES	4,210	4,200	1,200	**5,200**	1,000	23.8%	4,000	333.3%
	TOTAL PERSONNEL SERVICES	**$ 1,333,051**	**$ 1,365,237**	**$ 1,613,843**	**$ 1,727,919**	**$ 362,682**	**26.6%**	**$ 114,076**	**7.1%**
OPERATING EXPENSES									
531010	PROFESSIONAL SERVICES	0	3,500	3,500	**3,500**	0	0.0%	0	0.0%
531040	OTHER CONTRACTUAL SERVICES	11,754	30,925	30,925	**89,175**	58,250	188.4%	58,250	188.4%
	Software licenses and annual maintenance								
540000	TRAINING & TRAVEL COSTS	51,284	57,150	57,150	**60,750**	3,600	6.3%	3,600	6.3%
	Accreditation, Firearm Instructor, Defensive Tactics, FPCA conference Police Academy tuition, etc.								
547000	PRINTING AND BINDING	4,666	5,700	5,700	**6,100**	400	7.0%	400	7.0%
547020	ADVERTISING	7,981	8,000	8,000	**8,500**	500		500	
549070	EMPLOYEE RECOGNITION	3,687	7,300	7,300	**8,000**	700	9.6%	700	9.6%
	Citizens Police Academy, LEAD graduation, Employee recognition							*0*	
551000	OFFICE SUPPLIES	2,109	4,100	4,100	**4,100**	0		0	
552000	OPERATING SUPPLIES	31,976	44,400	52,099	**46,725**	2,325	5.2%	(5,374)	-10.3%
	Ammunition and other operating costs								
554010	MEMBERSHIPS/BOOKS	2,452	4,575	4,575	**6,575**	2,000	43.7%	2,000	43.7%
	TOTAL OPERATING EXPENSES	**$ 115,908**	**$ 165,650**	**$ 173,349**	**$ 233,425**	**$ 67,775**	**40.9%**	**$ 60,076**	**34.7%**
NON-OPERATING EXPENSES									
560400	CAPITAL OUTLAY MACHINERY	0	5,000	5,000	**5,000**	0		0	
	TOTAL NON-OPERATING EXPENSE	**$ -**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 1,448,959**	**$ 1,535,887**	**$ 1,792,192**	**$ 1,966,344**	**$ 430,457**	**28.0%**	**$ 174,152**	**9.7%**

FISCAL YEAR 2026-27
BUDGET DETAIL
POLICE DEPARTMENT
PATROL / POLICE OPERATIONS

001.1120.521

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	7,501,811	7,867,516	7,715,038	**8,104,119**	236,603	3.0%	389,081	5.0%
510300	OTHER SALARIES	278,107	264,630	314,597	**315,810**	51,180	19.3%	1,213	0.4%
	Incentive and longevity pay								
510305	PERSONAL LEAVE PAYOUTS	139,338	275,000	250,000	**275,000**	0	0.0%	25,000	10.0%
510320	STATE INCENTIVE PAY	54,776	56,160	54,774	**62,280**	6,120	10.9%	7,506	13.7%
510400	OVERTIME	574,381	475,000	540,000	**550,000**	75,000	15.8%	10,000	1.9%
510410	SPECIAL DUTY PAY	524,172	450,000	700,000	**600,000**	150,000	33.3%	(100,000)	-14.3%
510420	HOLIDAY PAY	227,401	255,000	363,000	**385,000**	130,000	51.0%	22,000	6.1%
525010	FICA	706,793	731,384	773,865	**764,473**	33,089	4.5%	(9,392)	-1.2%
525030	RETIREMENT CONTRIBUTIONS	3,863,031	3,818,338	3,996,537	**4,158,610**	340,272	8.9%	162,073	4.1%
525040	LIFE/HEALTH INSURANCE	1,082,736	1,112,400	1,112,400	**1,097,568**	(14,832)	-1.3%	(14,832)	-1.3%
525070	EMPLOYEE ALLOWANCE	259,740	234,000	175,000	**237,800**	3,800	1.6%	62,800	35.9%
525220	STATE INSURANCE PREMIUM	1,047,162	900,000	900,000	**900,000**	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	**$ 16,259,449**	**$ 16,439,428**	**$ 16,895,211**	**$ 17,450,660**	**$ 1,011,232**	**6.2%**	**$ 555,449**	**3.3%**
OPERATING EXPENSES									
531040	OTHER CONTRACTUAL SERVICES	100,292	138,800	138,300	**196,670**	57,870	41.7%	58,370	42.2%
	Software maintenance and annual maintenance								
532040	OTHER LEGAL SERVICES	1,410	4,000	3,500	**4,000**	0	0.0%	500	14.3%
	State Attorney fees for certain arrests per FSS: 27.34 (1)(a), transcriptions								
540000	TRAINING & TRAVEL COSTS	87,219	87,700	87,700	**87,700**	0	0.0%	0	0.0%
	Includes travel costs for investigations and specialty training								
544000	RENTALS & LEASES	0	6,000	6,000	**6,000**	0		0	
	Police boat dock rental 12 months $500/mo								
546000	REPAIR AND MAINTENANCE	26,198	49,500	50,910	**25,500**	-24,000	-48.5%	(25,410)	-49.9%
552000	OPERATING SUPPLIES	127,741	56,050	149,692	**60,400**	4,350	7.8%	(89,292)	-59.7%
	SWAT supplies, evidence and crime scene supplies, etc.								
552070	UNIFORMS	25,563	13,300	13,271	**13,250**	-50	-0.4%	(21)	-0.2%
554010	MEMBERSHIPS/BOOKS	1,919	4,505	4,200	**4,505**	0	0.0%	305	7.3%
	TOTAL OPERATING EXPENSES	**$ 370,342**	**$ 359,855**	**$ 453,573**	**$ 398,025**	**$ 38,170**	**10.6%**	**$ (55,548)**	**-12.2%**
NON-OPERATING EXPENSES									
560200	BUILDING IMPROVEMENTS	0	5,000	5,000	**5,000**	0	0.0%	0	0.0%
560400	MACHINERY & EQUIPMENT	9,600	10,000	10,000	**10,000**	0	0.0%	0	0.0%
560700	VEHICLES	374,267	0	733	**0**	0		(733)	
	TOTAL NON-OPERATING EXPENSES	**$ 383,867**	**$ 15,000**	**$ 15,733**	**$ 15,000**	**$ -**	**0.0%**	**$ (733)**	**-4.7%**
	TOTAL EXPENSES	**$ 17,013,657**	**$ 16,814,283**	**$ 17,364,516**	**$ 17,863,685**	**$ 1,049,402**	**6.2%**	**$ 499,169**	**2.9%**

FISCAL YEAR 2026-27
BUDGET DETAIL
POLICE DEPARTMENT
SUPPORT SERVICES

001.1121.521

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,644,112	1,751,571	1,762,317	**1,908,869**	157,298	9.0%	146,552	8.3%
510300	OTHER AUTHORIZED COMPENSATION	14,882	20,000	15,659	**17,193**	(2,807)	-14.0%	1,534	9.8%
510305	PERSONAL LEAVE PAYOUTS	10,932	52,000	40,000	**52,000**	0	0.0%	12,000	30.0%
510400	OVERTIME	132,391	250,000	130,000	**200,000**	(50,000)	-20.0%	70,000	53.8%
525010	FICA	134,617	158,628	149,425	**159,814**	1,186	0.7%	10,389	7.0%
525030	RETIREMENT CONTRIBUTIONS	283,434	345,567	340,887	**379,481**	33,914	9.8%	38,594	11.3%
525040	LIFE/HEALTH INSURANCE	326,304	326,304	326,304	**326,304**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 2,546,672**	**$ 2,904,070**	**$ 2,764,592**	**$ 3,043,661**	**$ 139,591**	**4.8%**	**$ 279,069**	**10.1%**
OPERATING EXPENSES									
531040	OTHER CONTRACTUAL SERVICES	143,401	168,095	168,464	**180,550**	12,455	7.4%	12,086	7.2%
	Radio maintenance, software licenses, and annual maintenance and support								
534110	VEHICLE CLEANING	0	0	8,290	**10,000**	10,000		1,710	20.6%
540000	TRAINING & TRAVEL COSTS	3,070	12,400	10,000	**13,900**	1,500	12.1%	3,900	39.0%
	Records, communication and inventory training								
541000	COMMUNICATIONS	101,294	123,300	123,300	**124,300**	1,000	0.8%	1,000	0.8%
	Verizon, Starlink, Comcast, Avaya								
542100	EQUIP. SERVICES - REPAIRS	627,412	300,000	300,000	**450,000**	150,000	50.0%	150,000	50.0%
542110	EQUIP. SERVICES - FUEL	171,747	105,000	105,000	**240,000**	135,000	128.6%	135,000	128.6%
543010	ELECTRICITY	83,607	103,000	99,000	**108,000**	5,000	4.9%	9,000	9.1%
543020	WATER, SEWER, GARBAGE	38,936	36,825	36,825	**36,825**	0	0.0%	0	0.0%
544000	RENTALS & LEASES	17,817	22,000	22,000	**23,500**	1,500	6.8%	1,500	6.8%
546000	REPAIR AND MAINTENANCE	34,578	48,855	48,855	**50,700**	1,845	3.8%	1,845	3.8%
	General or non-scheduled repairs, i.e. building, radios, computers, etc.								
549000	OTHER CURRENT CHARGES	491	1,150	900	**1,150**	0	0.0%	250	27.8%
	Postage and shipping fees								
551000	OFFICE SUPPLIES	10,415	21,700	21,700	**22,800**	1,100	5.1%	1,100	5.1%
552000	OPERATING SUPPLIES	8,460	20,902	20,902	**22,275**	1,373	6.6%	1,373	6.6%
	Office equipment, first aid supplies and emergency supplies								
552020	FUEL	21,228	52,350	45,000	**56,000**	3,650	7.0%	11,000	24.4%
	Generator fuel, motorcycle fuel and boat fuel.								
552070	UNIFORMS	63,756	73,165	73,165	**74,850**	1,685	2.3%	1,685	2.3%
552100	JANITORIAL SUPPLIES	15,888	14,420	14,420	**16,000**	1,580	11.0%	1,580	11.0%
552230	VESTS	27,426	18,700	12,000	**12,100**	(6,600)	-35.3%	100	0.8%
554010	MEMBERSHIPS / BOOKS	2,484	2,890	2,890	**2,890**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 1,372,010**	**$ 1,124,752**	**$ 1,112,711**	**$ 1,445,840**	**$ 321,088**	**28.5%**	**$ 333,129**	**29.9%**
NON-OPERATING EXPENSES									
560400	CAPITAL OUTLAY MACHINERY	38,633	10,000	10,000	**10,000**	0	**0.0%**	0	**0.0%**
	TOTAL NON-OPERATING EXPENSES	**$ 38,633**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ -**	**0.0%**	**$ -**	**0.0%**
	TOTAL EXPENSES	**$ 3,957,315**	**$ 4,038,822**	**$ 3,887,303**	**$ 4,499,501**	**$ 460,679**	**11.4%**	**$ 612,198**	**15.7%**

CAPITAL IMPROVEMENT PROJECTS
FUND 340 - POLICE DEPARTMENT

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

CIP NUMBER	PROJECT DESCRIPTION	Requested 2026-27	2027-28	2028-29	2029-30	2030-31
27H12	Axon Equipment (Tasers, Body Worn Cameras)	333,000	333,000	333,000	333,000	350,000
27H13	Axon In Car Camera Replacements	98,664	121,164	143,664	150,850	158,400
27H01	Marked Vehicle Replacement (3)	234,000	401,000	579,000	400,000	600,000
27H03	Unmarked Police Vehicle Replacement (3)	171,000	284,000	240,400	123,810	318,800
27H24	Marked Vehicles - New (7)	560,000	660,660	726,726	0	0
27H20	LPR Camera Replacements/Upgrade	462,871	462,871	0	100,000	300,000
27H05	AED Replacements & Accessories	15,000	15,000	15,000	30,000	15,000
27H02	Marine Outboard Motor Replacement (2)	65,000	0	0	70,000	70,000
27H07	Ballistic Helmet Replacement (34)	19,000	0	0	0	0
27H14	TAC Wall Video Enhancements	50,000	30,000	30,000	30,000	30,000
27H16	Indoor Drone Purchase	18,000	0	0	0	0
27H18	Digital Forensic Imaging	17,000	0	0	0	0
27H17	SIU Specialized Surveillance Equipment	18,000	0	0	0	0
27H15	Rifle Plate Purchase	40,000	0	0	0	0
	Motorcycle Replacement (2)	0	63,000	65,000	0	0
	Crime Scene Van	0	0	200,000	0	0
	Mobile Command Center Vehicle Replacement	0	0	0	0	1,000,000
	Unmarked Vehicles - New (2)	0	58,350	0	0	0
	Enclosed Trailer	0	20,000	0	0	0
	Marine Vessel Replacement (1)	0	300,000	0	0	0
	Tactical Body Armor & Helmet Replacement (6)	0	30,000	0	0	0
	Drone - SUAS Replacements and Accessories (2)	0	0	99,220	0	0
	Building Wind and Flood Mitigation	0	0	0	450,000	0
	Police Specialty Vehicle (Swat)	0	0	0	300,000	0
	Portable Radio Replacement & Services	0	0	0	270,000	0
TOTAL POLICE DEPARTMENT		**2,101,535**	**2,779,045**	**2,432,010**	**2,257,660**	**2,842,200**

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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.

2025-26 Department Accomplishments

- Led an extensive RFQ process and facilitated a cross-functional evaluation committee consisting of representatives from Human Resources, Fire Rescue, Police, Public Works, Information Technology, and Procurement to assess leading Human Capital Management (HCM) platforms.
- Successfully obtained City Council approval to procure the Workday Human Capital Management platform, representing a $1.47 million investment in modernizing the City's workforce technology and business processes.
- Hosted City-wide Harassment and Discrimination Training for all employees to promote a respectful workplace, ensure compliance with applicable laws, and reduce organizational risk.
- Conducted the AFSCME recertification election in full compliance with Senate Bill 256 and Florida Public Employee Relations Commission (PERC) requirements, ensuring continued and accurate employee representation.
- Researched compensation benchmarking platforms and labor market resources in preparation for collective bargaining negotiations scheduled to begin in early 2027.
- Planned and hosted the 3rd Annual Employee Service Awards Recognition Luncheon to recognize employee service milestones.
- Completed a two-day on-site MUNIS Human Resource Management (HRM) training to improve staff proficiency and utilization of HRM functions within the City's ERP system.
- Planned, organized, and hosted the City's inaugural Public Service Recognition Week, featuring employee appreciation and wellness activities including coffee and pastries, Taco Tuesday, a wellness walking challenge, a frozen lemonade truck, ice cream, and an employee networking event.
- Led the recruitment and hiring process for approximately 110 positions across various departments, including executive and leadership roles such as the Director of Public Works Planning & Engineering, Deputy Director of Utilities, and Deputy Director of Finance.
- Received and processed approximately 3,000 applications for employment.
- Prepared exit paperwork and processed over 60 employee terminations.
- Hosted monthly in-person benefits meetings with new hires to review benefit offerings, assist with enrollment, and support a smooth onboarding experience.
- Provided employees with on-site retirement planning/consulting services with representatives from the City's current 401-A and 457 plan administrator.

General Fund

Human Resources Department

2026-27 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.
- Enhance employee communication and engagement through modern technology solutions that improve self-service access to information, benefits, resources, and workplace services.
- Support employee career growth and succession planning through leadership development, learning opportunities, and professional advancement programs.
- Utilize employee feedback and workforce analytics to identify opportunities for improving employee satisfaction, engagement, and retention.
- Promote a positive workplace culture that fosters collaboration, recognition, inclusion, and organizational excellence.

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.
- Implement and successfully launch the Workday Human Capital Management (HCM) system to modernize human resources operations, enhance employee self-service capabilities, improve operational efficiency, and provide real-time workforce data and reporting.
- Successfully negotiate successor three-year collective bargaining agreements with the City's bargaining units that support organizational objectives, fiscal sustainability, employee recruitment and retention, and the delivery of high-quality public services.
- Enhance the City's performance management program through the implementation of Workday, providing modern evaluation tools, goal alignment, performance tracking, and workforce development capabilities that support employee success and organizational excellence.
- Continue to develop and deliver employee training and professional development programs that enhance leadership, supervision, employee engagement, customer service, effective communication, and performance management skills.

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.

- Continue to 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 human capital management and regulatory compliance.
- Implement a comprehensive electronic personnel records system through Workday to improve records management, accessibility, security, retention compliance, workflow automation, and transparency while reducing paper-based processes.

General Fund

Human Resources Department

- Integrate human resources, recruiting, onboarding, performance management, and workforce planning processes into a unified platform that supports data-driven decision making and enhances services provided to employees, management, and the public.

2026-27 Budgetary Overview

The Human Resources Department budget is $1,097,365, representing a $27,756 (2.6%) increase over the prior fiscal year's 2025-2026 adopted budget. This increase is largely due to the increase in personnel services which include employee salaries, wages and benefits. The significant decrease in the Software Maintenance Fund reflects the reallocation of Human Resources Information Systems annual subscription costs to the Technology Services Fund, where these expenses are now budgeted.

Performance Measures

	FY 25-26 PROJECTED	FY 25-26 ACTUAL	FY 26-27 PROJECTED
Total Number of FTE* Employees	553	517	554
Total Number of Seasonal Employees	50	55	50
Positions Recruited (FTE & Seasonal)	95	110	100
Number of Applicants	4,000	3,100	3,500
In-House Training Programs Offered	5	4	5
Grievances - AFSCME	4	9	7
Grievances - FOP	1	0	1
Grievances - IAFF	1	0	1
Grievances - Non-Bargaining	1	0	0
Percent Turnover	10.00%	8.50%	8.00%
Average Operating Cost per Employee	$2,000	$2,061	$2,000

**FTE = Full Time Equivalent*

FUND: 001 GENERAL FUND

HUMAN RESOURCES
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
1	1	1	Human Resources Director	$210,477
1	1	1	Talent Acquisition Manager	100,300
1	1	1	Human Resources Generalist	73,731
1	1	1	Labor & Employee Relations Manager	143,265
1	1	1	Beneftis Administrator	98,724
1	1	1	Human Resources Coordinator	68,259
				694,756
6	**6**	**6**	**Regular Salaries**	**694,786**
			Other Salaries/Authorized Compensation	**12,600**
			Employer Payroll Expenses	**250,979**
			Total Personnel Services	**$958,365**

FISCAL YEAR 2026-27
BUDGET DETAIL
HUMAN RESOURCES

001.1601.551

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	615,418	644,974	636,337	**694,786**	49,812	7.7%	58,449	9.2%
510300	OTHER SALARIES	1,519	1,500	1,500	**2,500**	1,000	66.7%	1,000	66.7%
510305	PERSONAL LEAVE PAYOUTS	10,134	9,000	9,000	**10,000**	1,000	11.1%	1,000	11.1%
510400	OVERTIME	0	0	100	**100**	100		0	0.0%
525010	FICA	45,525	46,313	46,313	**50,578**	4,265	9.2%	4,265	9.2%
525030	RETIREMENT CONTRIBUTIONS	89,089	94,298	94,298	**104,209**	9,911	10.5%	9,911	10.5%
525040	LIFE/HEALTH INSURANCE	88,992	88,992	88,992	**88,992**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCE	7,210	7,200	7,200	**7,200**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 857,886**	**$ 892,277**	**$ 883,740**	**$ 958,365**	**$ 66,088**	**7.4%**	**$ 74,625**	**8.4%**
OPERATING EXPENSES									
531011	PROFESSIONAL SERVICES	18,079	21,000	21,000	**21,000**	0	0.0%	0	0.0%
	Background screening, driver license checks, fingerprinting, psych tests, translation services								
531070	MEDICAL SERVICES	31,113	45,000	45,000	**45,000**	0	0.0%	0	0.0%
	Drug screens, Fit for Duty Exams, pre-employment physicals and flu vaccines, DOT random testing							0	
540000	TRAINING & TRAVEL COSTS	9,752	10,000	10,000	**12,000**	2,000	20.0%	2,000	20.0%
541000	COMMUNICATIONS	3,302	1,000	2,500	**2,500**	1,500	150.0%	0	0.0%
546000	REPAIR AND MAINTENANCE	5,994	7,000	7,000	**7,000**	0	0.0%	0	0.0%
546170	SOFTWARE MAINTENANCE	59,405	61,832	61,832	**15,000**	(46,832)	-75.7%	(46,832)	-75.7%
	Compensation and classification benchmarking platform								
547020	ADVERTISING (NON-LEGAL)	8,421	5,000	5,000	**5,000**	0		0	
549040	EMPLOYEE DEVELOPMENT	4,580	10,000	10,000	**15,000**	5,000	50.0%	5,000	50.0%
	Training for employees and supervisors; training materials; instructors								
551020	OTHER OFFICE SUPPLIES	2,554	2,500	2,500	**2,500**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	5,536	10,000	12,797	**10,000**	0	0.0%	(2,797)	-21.9%
	ID cards & supplies, recruitment/job fair supplies, miscellaneous office furniture & equipment, notary fees								
554010	MEMBERSHIPS	3,816	4,000	4,000	**4,000**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 152,552**	**$ 177,332**	**$ 181,629**	**$ 139,000**	**$ (38,332)**	**-21.6%**	**$ (42,629)**	**-23.5%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
TOTAL EXPENSES		**$ 1,010,439**	**$ 1,069,609**	**$ 1,065,369**	**$ 1,097,365**	**$ 27,756**	**2.6%**	**$ 31,996**	**3.0%**

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General Fund

Non-Departmental, Transfers and Contingency

Department Description

This section of the budget accounts for expenditures that affect the entire General Fund and cannot be efficiently assigned to a single department. The budget is divided into two components:

Non-Departmental consists of accounts for which the City Manager or designee has spending authority. These expenditures are generally one-time in nature, such as elections or special projects, or represent costs that do not logically fall within a specific department.

Contingency and Transfers includes funding reserved for unforeseen contingencies and emergencies, as well as transfers (subsidies) to other City funds.

2026-27 Significant Budgetary Issues

Non-Departmental

Non-Departmental The FY 2026-27 Non-Departmental budget totals **$9,663,101**. Major budget components include:

- **Self-insurance charges:** $2,037,091, an increase of $31,056 from the prior year.
- **Technology Service Charge:** $2,962,210, a decrease of $187,380 from the prior year.
- **Seawall Repairs:** $4,300,000 carryover from prior years.

Contingency and Transfers

Contingency is budgeted at **$100,000**. Use of these funds requires City Council authorization and may be allocated during the fiscal year to address unbudgeted or unforeseen City needs.

City Administrative Reimbursement

Administrative Reimbursement is budgeted at $5,760,560 an increase of $530,600 from FY 2025-26. This amount is recorded as a contra-expense to the General Fund, reducing General Fund expenditures through reimbursements from other City funds.

The General Fund serves as the City of Naples' primary operating fund and is supported primarily by property taxes and sales taxes. It finances essential municipal services, including police, fire, recreation, and planning, while also supporting the City's administrative functions such as City Council, City Clerk, Financial Operations, and Human Resources. These services provide the organizational framework necessary for effective operations and regulatory compliance throughout the City.

Administrative departments within the General Fund support all City operations, including those with dedicated funding sources, such as the Water and Sewer Fund, Building Fund, and Community Redevelopment Agency.

To equitably distribute the cost of these centralized administrative services, the City allocates a portion of administrative expenses to non-General Fund operations. The allocation methodology is based on a combination of each fund's budget size and employee count and is averaged over a two-year period to minimize significant year-to-year fluctuations.

The following schedule identifies the funds participating in the Administrative Reimbursement program and the change in reimbursement amounts from FY 2025-26.

General Fund

Non-Departmental, Transfers and Contingency

DESCRIPTION	FY25-26 Budget	FY26-27 Budget	Change
Building Fund	588,140	651,500	10.8%
CRA Fund	129,740	144,090	11.1%
Streets Fund	194,080	211,360	8.9%
Public Service Tax/Debt fund	12,510	11,490	-8.2%
Public Service Tax/Capital Fund	122,590	185,720	51.5%
Water/Sewer Fund	2,128,420	2,275,440	6.9%
Beach Fund	288,700	313,440	8.6%
Solid Waste Fund	545,670	584,750	7.2%
City Dock Fund	107,550	113,120	5.2%
Stormwater Fund	332,550	402,750	21.1%
Tennis Fund	74,100	80,600	8.8%
Risk Management Fund	126,810	138,800	9.5%
Health Insurance Fund	224,850	248,220	10.4%
Technology Services Fund	171,540	203,410	18.6%
Equipment Services Fund	182,710	195,870	7.2%
General Fund	**(5,229,960)**	**(5,760,560)**	**10.1%**

The reimbursement is recorded as a contra-expense rather than as General Fund revenue to avoid overstating the General Fund budget.

FISCAL YEAR 2026-27
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL

001.1480.519

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	265,903	274,000	0	**0**	(274,000)	-100.0%	0	#DIV/0!
525010	FICA	180,694	20,961	0	**0**	(20,961)	-100.0%	0	#DIV/0!
525030	RETIREMENT CONTRIBUTIONS	89,471	41,100	0	**0**	(41,100)	-100.0%	0	#DIV/0!
525040	LIFE/ HEALTH INSURANCE	6,798	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 542,866**	**$ 336,061**	**$ -**	**$ -**	**$ (336,061)**		**$ -**	
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	1,118,697	12,500	74,730	**12,500**	0	0.0%	(62,230)	-83.3%
	Memorial florals/donations per policy, City facility AED Batteries; Laws of Life Banquet								
530080	NAPLES CORE VALUES	7,560	20,000	20,000	**20,000**	0	0.0%	0	0.0%
	Employee Appreciation Events								
531001	CREDIT CARD/BANK FEE	21,830	20,000	20,000	**21,000**	1,000	5.0%	1,000	*5.0%*
531010	PROFESSIONAL SERVICES	117,263	159,000	147,000	**160,000**	1,000	0.6%	13,000	8.8%
	Lobbying Services ($25,000), Public Relations/Communications ($50,000), Labor Atty ($50,000), Retirement Plan Consult ($10,000), Investment advisor								
531010	PROF. SERVICES - SeaWall	11,847	0	37,545	**0**	0		(37,545)	-100.0%
531040	OTHER CONTRACTUAL SVCS	56,533	11,080	23,080	**35,000**	23,920	215.9%	11,920	51.6%
531220	INVESTMENT ADVISORS	23,353	20,000	25,000	**26,000**	6000	30.0%	1,000	4.0%
531300	CITY MANAGER SEARCH	0	0	0	**0**	0		0	
531500	ELECTION EXPENSE	0	100,000	61,000	**0**	(100,000)		(61,000)	
545001	LITIGATION	0	0	0	**0**	0		0	
542020	POSTAGE & FREIGHT	19,205	48,000	48,000	**48,000**	0	0.0%	0	0.0%
542120	TRANSPORT/EQUIP SVCS CAPITAL	389,244	0	0	**0**	0		0	
545001	OTHER GEN. GOVT LEGAL CLAIM	0	0	20,750	**0**	0		(20,750)	
545220	SELF INSURANCE CHARGE	2,892,477	2,006,035	2,006,035	**2,037,091**	31,056	1.5%	31,056	1.5%
546170	SOFTWARE MAINTENANCE	27,350	0	47,656	**0**	0		(47,656)	-100.0%
549000	OTHER CURRENT CHARGES	0	5,000	5,000	**5,000**	0	0.0%	0	0.0%
	Emergency supplies, Special Assessment Costs and Tax Roll Expenses								
549020	TECHNOLOGY SVC CHARGE	2,644,520	3,149,590	3,149,590	**2,962,210**	(187,380)	-5.9%	(187,380)	-5.9%
549060	EMPLOYEE AWARDS	28,471	30,000	30,000	**30,000**	0	0.0%	0	0.0%
	Employee awards, Bucketlist software								
554010	MEMBERSHIPS	4,062	6,300	6,300	**6,300**	0	0.0%	0	0.0%
	Florida League of Cities, SWFLC, Chamber of Commerce, Amazon Prime								
560300	CAPITAL OUTLAY	61,419	4,500,000	180,031	**4,300,000**	(200,000)	-4.4%	4,119,969	2288.5%
	Seawall Settlement Project, Hurricane IRMA								
560400	MACHINERY & EQUIPMENT	27,461	0	0	**0**				
560700	VEHICLES	81,643	0	0	**0**	0		0	
560810	COMPUTER SOFTWARE	0	0	350,000	**0**	0		(350,000)	
	TOTAL OPERATING EXPENSES	**$ 7,532,935**	**$ 10,087,505**	**$ 6,251,716**	**$ 9,663,101**	**$ (424,404)**	**-4.2%**	**$ 3,411,385**	**54.6%**
	TOTAL EXPENSES	**$ 8,075,800**	**$ 10,423,566**	**$ 6,251,716**	**$ 9,663,101**	**$ (760,465)**	**-7.3%**	**$ 3,411,385**	**54.6%**

FISCAL YEAR 2026-27
BUDGET DETAIL
CONTINGENCY

001.7272.582

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 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 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET
NON-OPERATING EXPENSES						
530010	CITY ADMIN REIMBURSEMENT	(4,925,640)	(5,229,960)	(5,229,960)	(5,760,560)	(530,600)
TOTAL EXPENSES		**$(4,925,640)**	**$ (5,229,960)**	**$ (5,229,960)**	**$(5,760,560)**	**$ (530,600)**

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

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

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

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

2025-26 Department Accomplishments

- In calendar year 2025, the Ethics Commission held three (3) meetings and in 2026, we held two (2) meetings as of June 2, 2026, with at least one (1) scheduled meeting before the end of the year.
- In 2025, the Executive Director issued one (1), published informal request for opinion and three (3) informal requests for opinion in 2026 thus far.
- Received and evaluated information in three (3) matters in 2025 and two (2) matters in 2026 that were determined to be either outside of our authority or referred to another agency. These items are assigned an “NA” number (No Action).
- “OA’s” 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, in informal communication. For the year 2025, the total number of “OA’s” was sixty-eight (68) and, in 2026 from January to the present, the number of OA’s is thirty-one (31) as of June 1, 2026.

- Conducted outreach, particularly within the legal community, through the Collier County Bar Association, Collier County Women's Bar Association, Florida Municipal Attorney's Association, The Federalist Society, Press Club of SW Florida, International Association of Financial Crimes Investigators, the Naples Rotary Club, Naples Bay Rotary Club, the Florida Government Finance Officers Association 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.
- Recently updated and revised on-line training videos. In 2025, approximately two-hundred and ninety-two (292) employees received ethics training, forty (40) Board and Committee members received training on ethics and Sunshine law and seventeen (17) lobbyists received ethics training. In 2026, forty-four (44) employees received training, six (6) Board and Committee members and nine (9) lobbyists.
- In July 2025, the Ethics Commission entered a mutually beneficial Memorandum of Understanding with St. Thomas University's Institute for Ethical Leadership forming a collaborative relationship focused on promoting public trust in government through education and research.
-
- In September 2025, the Ethics Commission posted its first ethics blog on its website.
- These blog posts are designed to inform and educate the public on the mission and operation of the Commission.
- November 5, 2025, delivered an ethics training session to the Naples Youth Council.
- In January 2026, we hosted an ethics conference at Ave Maria Law School in partnership with the law school and Florida Gulf Coast University that was attended by more than sixty (60) individuals including local attorneys, law enforcement and other community members.
- In January 2026, we issued our first quarterly ethics newsletter, which was distributed to all city employees and is designed to address various ethics issues and contribute to the City's culture of ethics.
-
- On April 14, 2026, continued my relationship with the Collier County School Board by making a presentation to high school seniors on government ethics during their "Know Your County Government" program.

2026-27 Departmental Goals and Objectives

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

Increase our outreach and education regarding the existence and the mission of the Ethics Commission.

Continue to participate in the legislative process and collaborate with other local ethics commissions to strengthen ethics laws and move toward regaining the authority to self-initiate investigations.

Continue to offer creative vehicles, such as seminars, forums and other programs on ethics related topics of interest in the community.

Improve our website, training videos and social media to make them more informative and engaging.

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, local municipal ethics commission should look like.

FY 26-27 Significant Budgetary Issues

The Ethics Commission proposed budget for FY 2026 -2027 is $ 267,243 as outline on the pages that follow.

FUND: 001 GENERAL FUND

ETHICS COMMISSION

FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
1	1	1	Executive Director	$118,922
1	**1**	**1**	**Regular Salaries**	**118,922**
			Employer Payroll Expenses	**44,051**
			Total Personnel Services	**$ 162,973**

FISCAL YEAR 2026-27
BUDGET DETAIL
GENERAL FUND
ETHICS COMMISSION

001.1490.519

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	114,362	116,218	115,311	**118,922**	2,704	2.3%	3,611	3.1%
525010	FICA	8,709	8,862	8,842	**9,068**	206	2.3%	226	2.6%
525030	RETIREMENT CONTRIBUTIONS	17,097	21,630	18,240	**20,151**	(1,479)	-6.8%	1,911	10.5%
525040	LIFE/ HEALTH INSURANCE	14,832	14,832	14,832	**14,832**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 155,000**	**$ 161,542**	**$ 157,225**	**$ 162,973**	**$ 1,431**	**0.9%**	**$ 5,748**	**3.7%**
OPERATING EXPENSES									
531040	OTHER CONTRACTUAL SVCS	9,000	13,000	13,000	**13,000**	0	0.0%	0	0.0%
531042	INVESTIGATION EXPENSE	0	15,000	0	**15,000**	0	0.0%	15,000	
532040	LEGAL SERVICES	36,000	36,000	36,000	**36,000**	0	0.0%	0	0.0%
540000	TRAVEL & TRAINING EXPENSE	3,581	4,000	3,000	**3,500**	(500)	-12.5%	500	16.7%
541000	COMMUNICATIONS	178	250	250	**250**	0	0.0%	0	0.0%
546000	MAINTENANCE	24,000	24,000	24,000	**24,000**	0	0.0%	0	0.0%
549020	TECHNOLOGY SVC CHARGE	7,780	6,040	6,040	**8,520**	2,480	41.1%	2,480	41.1%
552000	OPERATING SUPPLIES	1,935	3,000	3,000	**2,500**	(500)	-16.7%	(500)	-16.7%
554010	MEMBERSHIPS	445	600	500	**500**	(100)	-16.7%	0	0.0%
560810	CAPITAL - SOFTWARE	0	1,000	1,000	**1,000**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 82,919**	**$ 102,890**	**$ 86,790**	**$ 104,270**	**$ 1,380**	**1.3%**	**$ 17,480**	**20.1%**
	TOTAL EXPENSES	**$ 237,920**	**$ 264,432**	**$ 244,015**	**$ 267,243**	**$ 2,811**	**1.1%**	**$ 23,228**	**9.5%**

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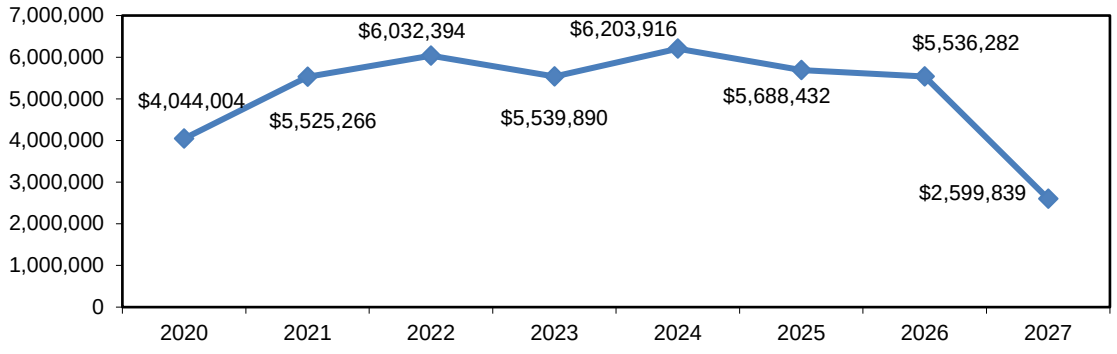


BUILDING PERMIT FUND
FINANCIAL SUMMARY
Fiscal Year 2026-27

Beginning Fund Balance - As of September 30, 2025		**$ 5,688,432**
Projected Revenues FY 2025-26		7,196,348
Projected Expenditures FY 2025-26		8,598,498
Net Increase/(Decrease) in Fund Balance		**(1,402,150)**
Move from Restricted Balance for Building Renovation/Replacement		**1,250,000**
Expected Fund Balance as of September 30, 2026		**$5,536,282**
Add Fiscal Year 2026-27 Budgeted Revenues		
Building Permits	7,115,769	
Charges for Services	0	
Interest Income	179,716	
Grants and Miscellaneous Revenue	0	7,295,485
TOTAL AVAILABLE RESOURCES		**12,831,767**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Personnel Services	5,248,967	
Operating Expenses	1,590,851	
Technology Services	571,060	
Transfer - Self-Insurance	145,352	
Transfer - Administration & Fire Inspectors	1,341,698	
Capital Expenses	1,334,000	10,231,928
BUDGETED CASH FLOW		**(2,936,443)**
Projected Fund Balance as of September 30, 2027		**$2,599,839**

Trend-Fund Balance

Recommended fund balance range is $3.0 million to $6.5 million



*Recommended Fund balance is between $3,559,171 and $7,563,239

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.

2025-26 Department Accomplishments

- Maintained focus on customer service. Maintained next-day inspections.
- 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). Established stricter penalties (fees) for non-compliance.
- Developed guidelines for residential properties in use of flood panel barriers for flood mitigation and outlined permit submittal requirements which was pivotal in development of statewide guidance published in January of 2026.
- Conducted HOA meetings with all neighborhood HOA's to educate residents on considerations in using flood barriers on residential properties.
- Began issuing permits of residential flood panel mitigation products on both single family and multi-family buildings.
- Started build-out of Blitz AI plan review software and posted a Beta testing version on website for customers to begin using to check submittals for sufficiency of an application.
- Started electronic permitting system enhancements, implementing Blitz AI sufficiency review tool to Building Department webpage for customer use, and beginning integration work with Blitz AI and CityView Electronic Permitting System.
- Configured Questy's Records Management Software to automate record retention of finale project documents to permanent electronic storage.
- Evaluated building department special needs and engaged design professional on preliminary designs for building renovations/addition to add space for department.
- Configured internally enhancements with GIS and CityView for user efficiency, user interface, and system reliability (mission control systems).

2026-27 Department Goals and Objectives

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

- Maintain focus on Customer Service. Continue to implement into the electronic system customer upgrades in AI plan review and permit processing.
- Continue review of the permit process and implement enhancement changes as needed to streamline electronic permitting and become more efficient. Implement AI changes to enhance customer service and reduce permit processing time.
- Send out an RFQ for renovation of exiting building to add needed space for the building department
- Scan critical records and move to Questy's Record Management System.

Building Permit Fund

Building Department (continued)

- Design and begin construction for renovation/addition to building department building

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 Floodplain regulations.
- Implement new technologies modules in CityView to speed up the permitting process:
  1. Add chat customer assistant for customers online permitting portal.
  2. Implement custom report software that allows staff to quickly generate reports with charts and graphs to monitor staff activity and efficiency.
  3. Add texting module in CityView to provide permit status, inspection scheduling, and inspection results.

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.

2026-27 Significant Budgetary Issues

The FY 26-27 budget for the Building Permit Fund anticipates revenue totaling $7,295,485 and expenditures totaling $10,231,928. $1,250,000 of the total expenses for the year are from funds currently set aside from previous fiscal years for building renovations. The budget uses $1,686,443 of the 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 fund balance that is below the minimum requirements of the fund balance policy. The City has approved a permit fee ordinance that is estimated to produce additional revenue in excess of $2M. Effects of the ordinance will be monitored this upcoming fiscal year to determine if fund balance remains below the policy requirement.

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

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

Demand on city building department staff will continue to be strong from significant projects in the pipeline for development.

EXPENDITURES
Total expenditures for the FY 26-27 are budgeted at $10,231,928, a $1,274,424 increase from FY 25-26 Adopted Budget.

Personal Services
Personal Services for the FY 26-27 are budgeted at $5,248,967, a $332,768 increase over FY 25-26 Adopted Budget.

Building Permit Fund

Building Department (continued)

Operating Expenses

Operating Expenses for FY 26-27 are budgeted at $3,648,961, a $72,344 decrease from FY 25-26 Adopted Budget. The major components of this category are as follows:

City Administration	$ 651,500 (+10.77%)
Technology Service Charge	$ 571,060 (-2.44%)
Self-Insurance Charges	$ 145,352 (+20.42%)
Fire Inspector Charges	$ 690,198 (-7.71%)

Non-Operating Expenses

Capital projects planned for FY 26-27 total $1,334,000, for vehicle replacements and building renovations.

2026-27 Performance Measures and Benchmarking

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27
Permits submitted	6,553	8,233	6,667	6,942	6,500	6,955
Permits Issued	6,116	6,974	5,982	5,927	5,200	5,564
Reviews Completed	20,901	26,431	25,255	25,173	21,000	22,470
Inspections Completed	28,861	31,879	38,352	33,911	30,000	32,100
C.O.'s Issued - Res	112	87	132	157	150	150
C.O.'s Issued – Non-Res	3	4	1	6	9	6
Total Demo's Issued	156	262	104	118	181	190

CITY OF NAPLES
BUILDING PERMITS FUND
REVENUE SUMMARY

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	%
Building Permits	6,593,740	6,491,356	7,950,000	6,953,600	7,115,769	-10.49%
Charges for Services	0	397	0	0	0	n/a
Interest Income	207,780	215,230	140,000	176,200	179,716	28.37%
FEMA Mitigation Grant/Reimburser	9,500	0	0	66,548	0	n/a
Total	**$ 6,811,020**	**$ 6,706,983**	**$ 8,090,000**	**$ 7,196,348**	**$ 7,295,485**	**-9.82%**

BUILDING PERMIT FUND (110)
BUILDING DEPARTMENT
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
1	1	1	Building Director/Building Official	195,273
1	1	1	Deputy Building Official	168,320
6	6	7	Building Inspector	669,128
1	1	1	Chief Inspector	129,306
1	1	1	Chief Plans Examiner	138,512
3	3	3	Construction Site Inspector	241,629
6	6	5	Plans Examiner	576,594
1	1	0	Floodplain Coordinator	0
0	0	1	Floodplain & Building Sup. Spec.	73,692
1	1	1	Land Management Coordinator	95,930
1	1	1	Community Development Analyst	74,469
1	1	1	Building Technology Analyst	76,228
1	1	1	Permit Supervisor	86,378
7	7	7	Permit Coordinator	459,561
4	4	4	Permit Technician	221,390
1	1	1	Records Clerk	55,108
1	1	1	Executive Assistant	70,800
37	**37**	**37**		**3,332,318**

Regular Salaries	**3,332,318**
Other Salaries/Authorized Compensation	328,444
Overtime	260,000
Employer Payroll Expenses	1,328,205
Total Personnel Services	**$ 5,248,967**

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

FISCAL YEAR 2026-27
BUDGET DETAIL
BUILDING PERMIT FUND

110.0602.524

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	2,530,960	3,095,598	2,863,755	**3,332,318**	236,720	7.65%	468,563	16.36%
510300	OTHER SALARIES	132,653	229,788	189,732	**243,444**	13,656	5.94%	53,712	28.31%
	Standby pay; temporary positions for peak periods								
510305	PERSONAL LEAVE PAYOUTS	79,106	80,000	70,000	**80,000**	0	0.00%	10,000	14.29%
510330	EDUCATION REIMBURSEMENT	0	0	5,000	**5,000**	5,000		0	0.00%
510400	OVERTIME	257,995	240,000	260,000	**260,000**	20,000	8.33%	0	0.00%
525010	FICA	223,405	268,566	258,837	**289,730**	21,164	7.88%	30,893	11.94%
525030	RETIREMENT CONTRIBUTIONS	352,178	444,583	472,855	**480,811**	36,228	8.15%	7,956	1.68%
525040	LIFE/HEALTH INSURANCE	533,952	548,784	548,784	**548,784**	0	0.00%	0	0.00%
525070	EMPLOYEE ALLOWANCES	8,820	8,880	8,880	**8,880**	0	0.00%	0	0.00%
	TOTAL PERSONNEL SERVICES	**$ 4,119,069**	**$ 4,916,199**	**$ 4,677,843**	**$ 5,248,967**	**$ 332,768**	**6.77%**	**$ 571,124**	**12.21%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	2,351	10,000	14,281	**12,000**	2,000	20.00%	(2,281)	-15.97%
530010	CITY ADMINISTRATION	547,470	588,140	588,140	**651,500**	63,360	10.77%	63,360	10.77%
531012	PROFESSIONAL SERVICES	213,407	370,000	194,541	**250,000**	(120,000)	-32.43%	55,459	28.51%
	Outside engineering inspection and plan review								
531001	BANK/CREDIT CARD FEES	185,064	200,000	200,000	**200,000**	0	0.00%	0	0.00%
531220	INVESTMENT ADVISOR FEES	3,010	3,000	3,000	**3,000**	0	0.00%	0	0.00%
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	**47,745**	(2,255)	-4.51%	(2,255)	-4.51%
534040	CHARGES FOR FIRE INSPECTOR	560,101	747,853	747,853	**690,198**	(57,655)	-7.71%	(57,655)	-7.71%
534110	VEHICLE CLEANING	0	0	0	**1,200**	1,200		1,200	
540000	TRAINING & TRAVEL COSTS	28,125	30,000	28,000	**30,000**	0	0.00%	2,000	7.14%
541000	COMMUNICATIONS	35,061	45,000	45,000	**45,000**	0	0.00%	0	0.00%
542100	EQUIP. SERVICES - REPAIRS	98,992	60,000	60,000	**50,000**	(10,000)	-16.67%	(10,000)	-16.67%
542110	EQUIP. SERVICES - FUEL	14,710	15,000	15,000	**20,000**	5,000	33.33%	5,000	33.33%
542120	EQUIP. SERVICES - CAPITAL	28,582	0	0	**0**	0		0	
543010	ELECTRICITY	78,977	76,000	76,000	**76,000**	0	0.00%	0	0.00%
543020	WATER, SEWER, GARBAGE	70,151	72,000	100,000	**100,000**	28,000	38.89%	0	0.00%
545220	SELF INSURANCE CHARGE	200,908	120,704	120,704	**145,352**	24,648	20.42%	24,648	20.42%
546000	REPAIR AND MAINTENANCE	7,344	10,918	12,507	**12,506**	1,588	14.54%	(1)	-0.01%
546020	BUILDING & GROUND MAINT.	13,495	33,000	33,000	**33,000**	0	0.00%	0	0.00%
546170	SOFTWARE MAINTENANCE	491,282	588,960	612,347	**585,000**	(3,960)	-0.67%	(27,347)	-4.47%
547000	PRINTING AND BINDING	134	10,000	10,000	**10,000**	0	0.00%	0	0.00%
549020	TECHNOLOGY SVC CHARGE	474,510	585,330	585,330	**571,060**	(14,270)	-2.44%	(14,270)	-2.44%
	Includes $4,900 to fund Automated Vehicle Locater Systems								
551000	OFFICE SUPPLIES	0	0	0	**10,000**	10,000		10,000	
552000	OPERATING SUPPLIES	21,075	27,000	24,827	**27,000**	0	0.00%	2,173	8.75%
	Inspector supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot								
552070	UNIFORMS	9,048	12,000	11,625	**12,000**	0	0.00%	375	3.23%
552090	OTHER CLOTHING/SAFETY SHOES	4,511	4,900	8,000	**4,900**	0	0.00%	(3,100)	-38.75%
554010	MEMBERSHIPS	15,326	31,500	30,500	**31,500**	0	0.00%	1,000	3.28%
	TOTAL OPERATING EXPENSES	**$ 3,103,635**	**$ 3,721,305**	**$ 3,600,655**	**$ 3,648,961**	**$ (72,344)**	**-1.94%**	**$ 48,306**	**1.34%**
NON-OPERATING EXPENSES									
560300	BUILDING IMPROVEMENTS *	0	250,000	250,000	**1,250,000**	1,000,000	400.00%	1,000,000	400.00%
560400	MACHINERY & EQUIPMENT	3,923	0	0	**0**	0		0	
560700	VEHICLES	27,659	70,000	70,000	**84,000**	14,000	20.00%	14,000	20.00%
560810	COMPUTER SOFTWARE	0	0		**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$ 31,582**	**$ 320,000**	**$ 320,000**	**$ 1,334,000**	**$ 1,014,000**	**316.88%**	**$ 1,014,000**	**316.88%**
	TOTAL EXPENSES	**$ 7,254,287**	**$ 8,957,504**	**$ 8,598,498**	**$ 10,231,928**	**$ 1,274,424**	**14.23%**	**$ 1,633,430**	**19.00%**

* The $1.25M for building improvements will be used from restricted fund balance as reserved in prior years

CAPITAL IMPROVEMENT PROJECTS
BUILDING FUND - FUND 110

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2026-27	2027-28	2028-29	2029-30	2030-31
27B04	Vehicle Replacement Program	84,000	84,000	42,000	42,000	42,000
TOTAL BUILDING FUND		**84,000**	**84,000**	**42,000**	**42,000**	**42,000**
Projects to Restricted Fund Balance						
27B25	Building Revovation	1,250,000	0	0	0	0
	From Resticted Fund Balance	**1,250,000**	**0**	**0**	**0**	**0**
	TOTAL BUILDING FUND	**1,334,000**	**84,000**	**42,000**	**42,000**	**42,000**

EAST NAPLES BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2026-27

Beginning Fund Balance - As of September 30, 2025		**($1,161,528)**
Adjusted for Interfund Loan		$2,470,000
Adjusted Unrestricted Net Position		**$1,308,472**
Projected Revenues FY 2025-26		$707,269
Projected Expenditures FY 2025-26		$1,827,126
Net Increase/(Decrease) in Fund Balance		**($1,119,857)**
Expected Fund Balance as of September 30, 2026		**$188,615**
Adjusted for Interfund Loan		$330,000
Adjusted Fund Balance		**$518,615**
Add Fiscal Year 2026-27 Budgeted Revenues		
Property Tax (at 0.5000 mills)	668,695	
Based on $1,407,777,951 at .5000 mills and 95%		
Interest Earnings	72,000	$740,695
TOTAL AVAILABLE RESOURCES		**$1,259,310**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Operations & Maintenance	3,760	
Capital Projects	0	
Debt (Principal & Interest) Payment	396,255	$400,015
BUDGETED CASH FLOW		**$340,680**
Projected Fund Balance as of September 30, 2027		**$859,295** *

** The City could repay outstanding principal in advance 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 voter referendum in 1987 to provide maintenance dredging of channels and waterways within the district and to maintain navigational aids. The district was created through Ordinance 87-5330.

The district encompasses the waterfront communities of Golden Shores, Oyster Bay, and Royal Harbor.

Administrative oversight of the district is provided by the Natural Resources Division within the Stormwater Fund. An advisory board serves the district by providing public input and recommendations.

2026-27 Significant Budgetary Issues

East Naples Bay

The budget for the East Naples Bay Taxing District totals $400,015.

The district's estimated taxable value is $1,407,777,951, representing a 5.40% increase over the FY 2025-26 final taxable value of $1,335,616,680.

Revenues

The district's tax rate remains at 0.5000 mills, which is the maximum rate authorized by the referendum. Based on an estimated collection rate of 95%, property tax revenues are projected at approximately $668,695. Interest earnings are expected to generate an additional $72,000 in revenue.

Expenditures

Budgeted expenditures total $400,015 and include:

- $396,255 for principal and interest payments on the interfund loan associated with the dredging project;
- $2,080 for professional services related to the dredging project;
- $1,000 for sign repair and maintenance;
- $680 for recurring operating costs, including postage, navigational markers, and the annual special district fee.

These expenditures support the district's ongoing financial obligations, navigational safety initiatives, and dredging project requirements.

FISCAL YEAR 2026-27
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY

150.6062.537

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	631	500	500	**680**	180	36.0%	180	36.0%
531010 PROFESSIONAL SERVICES	1,997	2,000	62,328	**2,080**	80	4.0%	(60,248)	-96.7%
546000 REPAIR AND MAINTENANCE	0	1,000	1,000	**1,000**	0	0.0%	0	0.0%
Sign repair or navigational aids as needed								
TOTAL OPERATING EXPENSES	**$ 2,628**	**$ 3,500**	**$ 63,828**	**$ 3,760**	**$ 260**	**7.4%**	**$ (60,068)**	**-94.1%**
NON-OPERATING EXPENSES								
560300 IMPROVEMENTS OTHER THAN BLDGS	884,603	0	1,360,598	**0**	0		(1,360,598)	-100.0%
570110 PRINCIPAL	45,650	330,000	330,000	**330,000**	0	0.0%	0	0.0%
570120 INTEREST	33,495	72,700	72,700	**66,255**	(6,445)	-8.9%	(6,445)	-8.9%
TOTAL NON-OPERATING EXPENSES	**$ 963,748**	**$ 402,700**	**$ 1,763,298**	**$ 396,255**	**$ (6,445)**	**-1.6%**	**$(1,367,043)**	**-77.5%**
TOTAL EXPENSES	**$ 966,376**	**$ 406,200**	**$ 1,827,126**	**$ 400,015**	**$ (6,185)**	**-1.5%**	**$(1,427,111)**	**-78.1%**

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	$ -

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	$ -

MOORINGS BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2026-27

Beginning Fund Balance - As of September 30, 2025		**$1,328,576**
Projected Revenues FY 2025-26		83,081
Projected Expenditures FY 2025-26		46,250
Net Increase/(Decrease) in Fund Balance		**36,831**
Expected Fund Balance as of September 30, 2026		**$1,365,407**
Add Fiscal Year 2026-27 Budgeted Revenues		
Property Tax (at 0.0125 mills)	44,199	
Based on $3,722,048,629 at 0.0125 and 95%		
Interest Income	42,000	86,199
TOTAL AVAILABLE RESOURCES		**$1,451,606**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Operations & Maintenance	46,250	
Capital Projects	0	46,250
BUDGETED CASH FLOW		**39,949**
Projected Fund Balance as of September 30, 2027		**$1,405,356**

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 provide maintenance dredging of channels and waterways within the district and to maintain navigational aids. The district was created through Ordinance 87-5328.

The district encompasses waterfront properties surrounding the Moorings Bay system, extending from Seagate Drive south to Banyan Boulevard, including the subdivisions of Coquina Sands, The Moorings, and Park Shore.

Administrative oversight of the district is provided by the Natural Resources Division within the Stormwater Fund. An advisory board serves the district by providing public input and recommendations.

2026-27 Significant Budgetary Issues

Moorings Bay

The FY 2026-27 budget for the Moorings Bay Taxing District totals $46,250.

Revenues

The district's taxable value is projected at $3,722,048,629, representing a 3.65% increase over the prior year taxable value of $3,590,976,882. Based on the current millage rate of 0.0125 mills and an estimated collection rate of 95%, property tax revenues are projected at approximately $44,199. Interest earnings are anticipated to contribute an additional $42,000 in revenue.

Expenditures

Budgeted expenditures total $46,250 and include:

- $25,000 for stormwater lake sampling and analysis;
- $20,000 for navigational aids, including poles, signs, and storm drain medallions;
- $1,000 for operating supplies and miscellaneous expenditures; and
- $250 for state-required fees and miscellaneous supplies.
-

These expenditures support the district's ongoing responsibilities for waterway maintenance, environmental monitoring, and navigational safety.

FISCAL YEAR 2026-27
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY

151.6062.537

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	11,533	285	250	**250**	(35)	-12.3%	0	0.0%
531010	PROFESSIONAL SERVICES	69,067	75,000	25,000	**25,000**	(50,000)	-66.7%	0	0.0%
	Water quality analysis								
546000	REPAIR AND MAINTENANCE	19,975	40,000	20,000	**20,000**	(20,000)	-50.0%	0	0.0%
	Replacement and repair of signs, navigational aids and storm drain medallions								
552000	OPERATING SUPPLIES		1,000	1,000	**1,000**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 100,575**	**$ 116,285**	**$ 46,250**	**$ 46,250**	**$ (70,035)**	**-60.2%**	**$ -**	**0.0%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS OTHER THAN BLDGS	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$ 100,575**	**$ 116,285**	**$ 46,250**	**$ 46,250**	**$ (70,035)**	**-60.2%**	**$ -**	**0.0%**

FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT

FINANCIAL SUMMARY
Fiscal Year 2026-27

Beginning Fund Balance - As of September 30, 2025		**$2,979**
Projected Revenues FY 2025-26		$766,313
Projected Expenditures FY 2025-26		$766,313
Net Increase/(Decrease) in Net Unrestricted Assets		**$0**
Expected Fund Balance as of September 30, 2026		**$2,979**
Add Fiscal Year 2026-27 Budgeted Revenues		
Special Assessments @ 1.64 millage rate		$767,226
Based on 2025 taxable value of $487,313,304, 0.164% assessment @ 96%*		
TOTAL AVAILABLE RESOURCES		**$770,205**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Paid to Fifth Ave BID	749,726	
BID operating expenditures	17,500	$767,226
BUDGETED CASH FLOW		**$0**
Projected Fund Balance as of September 30, 2027		**$2,979**

** Excludes all residential properties*

Revenues & expenses will be updated once final tax values are received and evaluated

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.

2026-27 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 2026-27 revenues for the BID are based on the taxable value of $487,313,304. The total assessment based on a millage of 1.64 is estimated at $799,194 allowing for a collection rate adjusted for discounts and various exemptions, the income will be $767,226. The amount of revenue received for the BID assessment, minus direct expenses, will be transmitted to the BID.

Special Assessment Rate History

2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2.5	2.5	2.5	2.5	2.25	2.25	2.25	1.85	1.78	1.72	1.64

Expenditures

Budgeted expenditures for the Fifth Avenue South BID total $767,226. After administrative expenses and required advertising expenses are paid, remaining money will be paid to the Fifth Avenue BID Corporation. With $17,500 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 $749,726. 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.

BID FY 2024 ACTUAL, 2025 APPROVED BUDGET vs. APPROVED BUDGET AND 2026 APPROVED BUDGET				
	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	APPROVED BUDGET	ACTUAL	APPROVED BUDGET
REVENUE				
BID Assessment	$ 746,768	$ 750,142	$ 740,524	$ 740,500
Events Revenue/Sponsors/Magazine	$ 115,929	$ 179,000	$ 214,210	$ 233,350
Interest Income	$ 1,953	$ 13,000	$ 18,350	$ 18,350
TOTAL INCOME	**$ 864,650**	**$ 942,142**	**$ 973,084**	**$ 992,200**
EXPENSES				
Administration	$ 250,148	$ 267,665	$ 271,654	$ 307,278
Avenue Enrichment	$ 130,205	$ 129,450	$ 126,701	$ 153,000
Marketing	$ 273,973	$ 452,024	$ 235,190	$ 486,720
Events	$ 211,635	$ 201,907	$ 206,553	$ 1
TOTAL EXPENSES	**$ 865,961**	**$ 1,051,046**	**$ 840,098**	**$ 946,999**
OTHER			$ 5,800	$ 110,000
TOTAL OTHER	$ -		$ -	$ 110,000
NET	$ (1,311)	$ (108,904)	$ 127,186	$ 155,201

2026 projected at 1.72%

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 2026-27
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT

138.0511.552

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
REVENUE									
325301	ASSESSMENTS	753,772	**766,313**	766,313	**767,226**	913	0.1%	913	0.1%
	TOTAL REVENUE	**$ 753,772**	**$ 766,313**	**$ 766,313**	**$ 767,226**	**$ 913**	**0.1%**	**$ 913**	**0.1%**
OPERATING EXPENSES									
531010	PROFESSIONAL SERVICES	740,524	753,063	749,313	**749,726**	(3,337)	-0.4%	413	0.1%
	Paid to 5th Ave BID Corp.								
531040	OTHER CONTRACTUAL SERVICES	13,248	13,250	17,000	**17,500**	4,250	32.1%	500	2.9%
	Fees for Special Assessment management (NBS), including property appraiser and tax collector								
	TOTAL OPERATING EXPENSES	**$ 753,772**	**$ 766,313**	**$ 766,313**	**$ 767,226**	**$ 913**	**0.1%**	**$ 913**	**0.1%**
	TOTAL EXPENSES	**$ 753,772**	**$ 766,313**	**$ 766,313**	**$ 767,226**	**$ 913**	**0.1%**	**$ 913**	**0.1%**

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COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
FISCAL YEAR 2026-27

Beginning Fund Balance - As of September 30, 2025		**$20,329,088**
Projected Revenues FY 2025-26		11,950,241
Projected Expenditures FY 2025-26		7,398,765
Net Increase/(Decrease) in Net Unrestricted Assets		**4,551,476**
Expected Fund Balance as of September 30, 2026		**$24,880,564**
Add Fiscal Year 2026-27 Budgeted Revenues		
Tax Increment Financing City 1.2300	3,365,787	
Tax Increment Financing County 3.0107	8,238,517	
Based on tax increment value of $2,880,434,045		
Transfers In	500,000	
Interest Income	500,000	
		12,604,304
TOTAL AVAILABLE RESOURCES:		**$37,484,868**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Personnel Services	1,278,044	
Operating Expenses	469,913	
Incentive Programs & Services	200,000	
Capital Improvements	22,850,000	
Transfer out for Bonded Debt	1,383,940	
		26,181,897
BUDGETED CASH FLOW		**(13,577,593)**
Projected Fund Balance as of September 30, 2027		**$11,302,971**

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 align with the adopted Naples Redevelopment Plan, as amended.

2026-2027 Department Accomplishments

- The CRA accomplished its statutory obligations for its annual report, financial audit and performance measures.
- The construction of the 1st Avenue South Public Parking Garage was completed and opened to the public. The garage provides convenient parking for patrons of the new Gulfshore Playhouse, nearby businesses and local parks. The CRA's significant multi-year investment in this project reflects an ongoing commitment to implementing the Naples Design District Master by enhancing parking availability.
- Along with the 1st Avenue South Public Parking Garage the CRA sought other parking opportunities and constructed over 20 additional on-street parking spaces within the Naples Design District on 3rd Avenue North.
- The CRA continued to address affordable workforce housing and explored opportunities to preserve affordable housing within the Redevelopment Area. In early 2025, the CRA held a Special Meeting and over several additional Regular Meetings considered public input, a full property analysis and multiple purchase options for Stillwater Cove Apartments. After careful consideration, the CRA chose not to proceed with the purchase due to costs exceeding CRA revenues.
- Home improvements related to four FY2024 applications were completed and one more was initiated in FY 2025. With the residents' successful use of the Program, the CRA renewed the Program for FY 2025. A significant change to the Program included an increase in the maximum amount per application from $20,000 to $40,000. An additional grant was added to the Program in the amount of $25,000 to support the completion of the first home elevation in River Park East.

- The CRA advanced efforts to improve drainage, infrastructure, safety, and aesthetics along 10th St, 1st Ave South and 12th St South. The design phase is ongoing and includes significant stormwater improvements through increasing pipe sizes and a new outfall.
- The CRA continued to implement its policy to create public spaces that attract users and support businesses by completing the final design for the Design Walk Pilot Project. The final design along with the CRA Advisory Board recommendations were presented to the CRA Board in January 2025. The CRA Board approved accepting the final design. Construction will be coordinated with the 1st Avenue South infrastructure improvements.
- The CRA continued its objective to invest in park facilities located within the Redevelopment Area by programming improvements at Anthony Park, Baker Park, and River Park.
- The CRA continued with its objective of maintaining the exceptional appearance of the public parking garages by completing the final phases of the repairs to the 4th Ave South Parking Garage which included the exterior and interior paint and surrounding landscape.
- Through FY2025 the CRA Board considered several uses including leases for the property located at 170 10th St North. The CRA Board reached consensus to not lease the property and instead, directed staff to bring back conceptual uses of the site for parking, open space and stormwater management.
- Consistent with the Redevelopment Plan, the CRA continued focused attention to the landscape and beautification within the Redevelopment Area by funding three landscape technicians and their operational needs.
- Consistent with the Redevelopment Plan, the CRA continued to support Community Policing throughout the Redevelopment Area by funding three Community Police officers and the operational needs.

2025-26 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.

- Finalize the design and initiate the construction of the infrastructure renewal improvements for the 1st Avenue South, 12th Street South, and 10th Street project.
- Initiate the design of infrastructure renewal for River Park East.
- Initiate the design of Multi basin stormwater improvements for River Park West.
- Initiate the design of infrastructure renewal and beautification for 5th Ave S and Sugden Plaza.
- Partner with the City to improve the safety of Cambier Park by installing permitter bollards and planters.
- Continue implementing projects within the Naples Design District.
- Initiate a project identified in the CRA Neighborhood Plans for Lake Park.
- Continue implementing the CRA Home Improvement Program.

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 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 during project design workshops, the CRA Advisory Board meetings and the CRA Board meetings.

2026-27 Significant Budgetary Issues

The CRA budget was prepared in cooperation with the City Manager's Office, the Parks, Community Services 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)

The appropriation for capital projects included in this budget are: $18,500,000 for infrastructure renewal for 1st Ave South, 10th St and 12th St South; $3,000,000 for projects within the Naples Design District, including the Design Walk Pilot Project, $1,100,000 for engineering and permitting services for 5th Ave South and Sugden Plaza; and $250,000 for a project identified in the CRA Neighborhood Plans for Lake Park.

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 2026-27 total $12,604,304. The budgeted revenues generated through both Tax Increment Financing (TIF) and interest earning increased $624,063.

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 2026-27 taxable value of property in the CRA district boundary is $2,880,434,045. Compared to the FY 2025-26 value of $2,757,426,772, the FY 2026-27 taxable value increased 4.46%.

The budget was based on a total tax increment of $2,880,434,045 using a tax rate of 1.2300 from the City of Naples and 3.0107 from Collier County. Using these tax rates, $3,365,787 in revenue will be contributed by the City and $8,238,517 in revenue will be contributed by Collier County. State law requires that tax increment revenues be distributed to CRAs by January 1.

In addition to the tax increment revenue, the fund is budgeted to receive $500,000 in interest income.

Total Expenditures
Total expenditures for the FY 2026-27 are budgeted at $26,181,897, which is an increase of $7,318,587 over the $18,863,310 FY 2025-26 budget.

The proposed total expenditure includes $1,278,044 in personnel services (5% of total budget), $669,913 in operating expenses (3% of total budget), $22,850,000 in non-operating capital

improvement projects (87% of total budget), and $1,383,940 for debt service associated with the 1st Ave South Public Parking Garage (5% of total budget).

Operating expenses include funding for professional and contractual services, the continuation of the Homel Improvement Program and funding consistent with the Redevelopment Plan for enhanced maintenance of streets, sidewalks, landscape and wayfinding signs within the Redevelopment Area.

The appropriation for capital projects included in this budget are: $18,500,000 for infrastructure renewal for 1st Ave South, 10th St and 12th St South; $3,00,000 for projects within the Naples Design District, including the Design Walk Pilot Project, $1,100,000 for engineering and permitting services for 5th Ave South and Sugden Plaza; and $250,000 for a project identified in the CRA Neighborhood Plans for Lake Park.

Non-operating expenses also include $1,383,940 in the Bond Sinking Fund representing the repayment of the 1st Ave S Public Parking Garage proceeds. This repayment expense will continue to be budgeted over the ten-year term.

Personnel Services
The number of employees funded by the CRA is 7.35. This staffing level represents a slight decrease in the proposed budget from a reduction in the position cost of an Executive Coordinator position. This position is primarily supporting Communications and assists the CRA with communication related efforts. The City Manager will continue to support the CRA and thus expenses for the City Manager are .05 of the position's cost. The Deputy City Manager is included at .10 of the position's cost. 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 $1,278,044, an increase of $84,910 over the FY2025-26 budget.

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 $25,146,247. The majority of the Administrative Division fund is capital improvement projects totaling $22,850,000. This is $7,631,000 more than the FY 2025-26 adopted budget.

Consistent with the Redevelopment Plan, the budget within this Division continues to program funds for maintenance of streets, sidewalks and wayfinding signs within the Redevelopment Area. Funds are also budgeted for professional services, and the continuation of the Home Improvement Program.

Community Services Division
The Community Services Division budget totals $317,398. This is a $103,867 decrease from the FY2025-26 budget. The decrease in the Division operating funds is substantively attributed to the FY 25 purchase of a new truck with a minidump for landscape technicians working within the Redevelopment Area. Consistent with the Redevelopment Plan, operating funds continue to be programed for costs associated with providing and maintaining streetscapes, landscape and street furniture within the Redevelopment Area.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

Law Enforcement Division (Community Policing)

The Law Enforcement Division budget consists primarily of the salary and benefits for three community police officers assigned to the CRA, totaling $688,832. The total budget of $718,252 represents an increase of $64,096 from the FY2025-26 adopted budget.

CITY OF NAPLES
COMMUNITY REDEVELOPMENT AGENCY FUND
REVENUE SUMMARY

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET
City Tax Increment	2,288,854	2,952,497	3,248,590	3,248,590	3,365,787
Based on increment value of $2,880,434,045, 1.2300 millage rate & 95%					
County Tax Increment	6,268,525	7,226,895	7,951,651	7,951,651	8,238,517
Based on increment value of $2,880,434,045, 3.0107 millage rate @ 95%					
Interest Income	531,081	697,896	280,000	750,000	500,000
Transfers In (Bond Proceeds)	7,590,649	4,409,351	0	0	0
Transfers In (Capital Contribution)	0	0	0	0	500,000
TOTAL REVENUES	**$16,679,109**	**$15,286,639**	**$11,480,241**	**$11,950,241**	**$ 12,604,304**

FUND 180: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
			Administration (1501)	
0.05	0.05	0.05	City Manager*	16,243
0.10	0.10	0.10	Deputy City Manager*	22,800
1.00	1.00	1.00	Community Redevelopment Administrator	172,817
0.5	0.5	0.2	Executive Coordinator	13,076
1.65	1.65	1.35		224,936
			Parks & Parkways Maintenance (1517)	
3	3	3	Landscape Technician	182,415
3	3	3		182,415
			Law Enforcement (1520)	
3	3	3	Community Police Officer	301,869
3	3	3		301,869
7.65	**7.65**	**7.35**	**Regular Salaries**	**709,220**
			State Incentive Pay	**840**
			Overtime	**32,500**
			Personal Leave Payouts	**13,125**
			Holiday Pay	**16,500**
			Other Payroll Expenses	**505,859**
			Total Personnel Services	**$ 1,278,044**

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

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY

FUND 180

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	626,612	670,005	660,412	**709,220**	39,215	5.9%	48,808	7.4%
510300	LONGEVITY & SPECIALTY PAY	3,168	7,000	7,000	**8,500**	1,500	n/a	1,500	21.4%
510305	PERSONAL LEAVE PAYOUTS	2,557	8,000	8,380	**13,125**	5,125	64.1%	4,745	56.6%
510320	STATE INCENTIVE PAY	1,929	2,040	2,040	**840**	(1,200)	-58.8%	(1,200)	-58.8%
510400	OVERTIME	21,196	25,000	28,000	**32,500**	7,500	30.0%	4,500	16.1%
510410	SPECIAL DUTY PAY	53,144	70,000	58,000	**70,000**	0	0.0%	12,000	20.7%
510420	HOLIDAY PAY	9,039	15,500	14,580	**16,500**	1,000	6.5%	1,920	13.2%
525100	FICA	53,523	58,607	59,938	**67,448**	8,841	15.1%	7,510	12.5%
525030	RETIREMENT CONTRIBUTIONS	180,938	204,917	208,430	**246,696**	41,779	20.4%	38,266	18.4%
525040	LIFE/HEALTH INSURANCE	113,465	113,465	113,465	**109,015**	(4,450)	-3.9%	(4,450)	-3.9%
525070	EMPLOYEE ALLOWANCES	12,142	18,600	1,200	**4,200**	(14,400)	-77.4%	3,000	250.0%
	TOTAL PERSONNEL SERVICES	**$1,077,713**	**$1,193,134**	**$1,161,445**	**$1,278,044**	**$84,910**	**7.1%**	**$116,599**	**10.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENSE	20,956	120,500	15,000	**40,000**	(80,500)	-66.8%	25,000	166.7%
530010	CITY ADMINISTRATION	119,090	129,740	129,740	**144,090**	14,350	11.1%	14,350	11.1%
531010	PROFESSIONAL SERVICES	70,075	300,000	10,000	**100,000**	(200,000)	-66.7%	90,000	900.0%
531015	INCENTIVE PROGRAMS & SVCS	102,274	200,000	125,000	**200,000**	0	0.0%	75,000	60.0%
531020	INVESTMENT ADVISORY FEES	7,549	5,000	7,700	**8,000**	3,000	60.0%	300	3.9%
532040	OTHER CONTRACTUAL SERVICES	0	45,000	0	**0**	(45,000)	-100.0%	0	
534010	VEHICLE CLEANING	0	0	0	**540**	540		540	
540000	TRAVEL AND PER DIEM	500	11,000	5,000	**12,000**	1,000	9.1%	7,000	140.0%
540100	BOOKS AND MEMBERSHIPS	0	0	0	**130**	130		130	
542100	EQUIP. SERVICES - REPAIR	0	10,000	10,000	**0**	(10,000)	-100.0%	(10,000)	-100.0%
542110	EQUIP. SERVICES - FUEL	0	2,000	2,000	**0**	(2,000)	-100.0%	(2,000)	-100.0%
541000	COMMUNICATIONS	611	1,000	1,000	**3,000**	2,000	200.0%	2,000	200.0%
543010	ELECTRICITY	4,739	0	0	**0**	0		0	
545220	SELF INSURANCE CHARGE	107,105	98,835	98,835	**84,383**	(14,452)	-14.6%	(14,452)	-14.6%
546000	REPAIR & MAINTENANCE	39,489	52,250	27,250	**52,250**	0	0.0%	25,000	91.7%
549020	TECHNOLOGY SVC CHARGE	5,710	4,240	4,240	**8,170**	3,930	92.7%	3,930	92.7%
551000	OFFICE SUPPLIES	1,997	3,000	2,200	**500**	(2,500)	-83.3%	(1,700)	-77.3%
552000	OPERATING SUPPLIES/MINOR EQUIP	3,000	7,500	7,500	**7,500**	0	0.0%	0	0.0%
552070	UNIFORMS	4,309	6,000	6,000	**6,000**	0	0.0%	0	0.0%
552090	OTHER CLOTHING	1,389	3,810	3,810	**1,250**	(2,560)	-67.2%	(2,560)	-67.2%
554010	MEMBERSHIPS	2,045	2,100	2,045	**2,100**	0	0.0%	55	2.7%
	TOTAL OPERATING EXPENSES	**$ 490,838**	**$ 1,001,975**	**$ 457,320**	**$ 669,913**	**$ (332,062)**	**-33.1%**	**$ 212,593**	**46.5%**
NON-OPERATING EXPENSES									
560200	BUILDINGS	8,385,366	0	407,432	**0**	0		(407,432)	-100.0%
560300	IMPROVEMENTS O/T BUILDING	488,632	15,219,000	3,923,367	**22,850,000**	7,631,000	50.1%	18,926,633	482.4%
560700	VEHICLES	212,133	65,000	65,000	**0**	-65,000	-100.0%	(65,000)	-100.0%
591210	BOND SINKING FUND	1,385,419	1,384,201	1,384,201	**1,383,940**	-261	0.0%	(261)	0.0%
	TOTAL NON-OPERATING EXPENSES	**$ 10,471,550**	**$ 16,668,201**	**$ 5,780,000**	**$24,233,940**	**$ 7,565,739**	**45.4%**	**$ 18,453,940**	**319.3%**
	TOTAL EXPENSES	**$ 12,040,101**	**$ 18,863,310**	**$ 7,398,765**	**$26,181,897**	**$ 7,318,587**	**38.8%**	**$ 18,783,132**	**253.9%**

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION

180-1501-552

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	202,678	233,338	233,338	**224,936**	(8,402)	-3.6%	(8,402)	-3.6%
510300	LONGEVITY			0	**500**			500	
525010	FICA	14,620	18,214	18,214	**21,613**	3,399	18.7%	3,399	18.7%
525030	RETIREMENT CONTRIBUTIONS	26,675	39,588	39,588	**34,792**	(4,796)	-12.1%	(4,796)	-12.1%
525040	LIFE/HEALTH INSURANCE	24,473	24,473	24,473	**20,023**	(4,450)	-18.2%	(4,450)	-18.2%
525070	EMPLOYEE ALLOWANCES	1,210	1,200	1,200	**1,200**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 269,656**	**$ 316,813**	**$ 316,813**	**$ 303,064**	**$ (14,249)**	**-4.5%**	**$ (13,749)**	**-4.3%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	7,946	75,500	5,000	**10,000**	(65,500)	-86.8%	5,000	100.0%
	General CRA operating, streetscape, sidewalks, infrastructure, wayfinding improvements							0	
530010	CITY ADMINISTRATION	119,090	129,740	129,740	**144,090**	14,350	11.1%	14,350	11.1%
531010	PROFESSIONAL SERVICES	70,075	300,000	10,000	**100,000**	(200,000)	-66.7%	90,000	900.0%
	General design, real estate and contractual services								
531015	INCENTIVE PROGRAMS & SVCS	102,274	200,000	125,000	**200,000**	0	0.0%	75,000	60.0%
	Residential improvement grants								
531040	OTHER CONTRACTUAL SERVICES	0	0	0	**0**	0		0	
531220	INVESTMENT ADVISORY FEES	7,549	5,000	7,700	**8,000**	3,000	60.0%	300	3.9%
540000	TRAVEL AND PER DIEM	0	1,000	0	**1,000**	0	0.0%	1,000	
541000	COMMUNICATIONS	611	1,000	1,000	**1,000**	0	0.0%	0	0.0%
545220	SELF INSURANCE CHARGE	107,105	98,835	98,835	**84,383**	(14,452)	-14.6%	(14,452)	-14.6%
546000	REPAIR AND MAINTENANCE	39,489	50,000	25,000	**50,000**	0		25,000	100.0%
549020	TECHNOLOGY SERVICE CHARGE	5,710	4,240	4,240	**8,170**	3,930	92.7%	3,930	92.7%
551000	OFFICE SUPPLIES	111	1,000	200	**500**	(500)	-50.0%	300	150.0%
554010	MEMBERSHIPS	2,045	2,100	2,045	**2,100**	0	0.0%	55	2.7%
	FRA Dues & State fees								
	TOTAL OPERATING EXPENSES	**$ 462,006**	**$ 868,415**	**$ 408,760**	**$ 609,243**	**$ (259,172)**	**-29.8%**	**$ 200,483**	**49.0%**
NON-OPERATING EXPENSES									
560200	BUILDINGS	8,385,366	0	407,432	**0**	0		(407,432)	-100.0%
560400	MACHINERY & EQUIPMENT			0	**0**	0		0	
560300	IMPROVEMENTS O/T BUILDING	488,632	15,219,000	3,923,367	**22,850,000**	7,631,000	50.1%	18,926,633	482.4%
560400	MACHINERY & EQUIPMENT			0	0	0		0	
591210	TRANSFERS OUT/DEBT PMTS	1,385,419	1,384,201	1,384,201	**1,383,940**	-261	0.0%	(261)	0.0%
	Transfer to the Debt Service Fund for principal and interest on fund's debt								
	TOTAL NON-OPERATING EXPENSES	**$10,259,417**	**$16,603,201**	**$ 5,715,000**	**$24,233,940**	**$ 7,630,739**	**46.0%**	**$ 18,518,940**	**324.0%**
	TOTAL EXPENSES	**$10,991,079**	**$17,788,429**	**$ 6,440,573**	**$25,146,247**	**$ 7,357,318**	**41.4%**	**$ 18,705,674**	**290.4%**

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND

COMMUNITY SERVICES

180.1517.552

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	165,389	167,837	166,096	**182,415**	14,578	8.7%	16,319	9.8%
510305	PERSONAL LEAVE PAYOUT	1,302	3,000	3,363	**4,125**	1,125	37.5%	762	22.7%
510400	OVERTIME	10,488	10,000	13,000	**14,000**	4,000	40.0%	1,000	7.7%
525010	FICA	13,311	13,325	13,984	**14,983**	1,658	12.4%	999	7.1%
525030	RETIREMENT CONTRIBUTIONS	22,470	23,797	23,797	**26,129**	2,332	9.8%	2,332	9.8%
525040	LIFE/HEALTH INSURANCE	44,496	44,496	44,496	**44,496**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$ 257,456**	**$ 262,455**	**$ 264,736**	**$ 286,148**	**$ 23,693**	**9.0%**	**$ 21,412**	**8.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENSES	13,010	45,000	10,000	**30,000**	(15,000)	-33.3%	20,000	200.0%
	Landscape material, streetscape furniture maintenance/replacement, trash bags								
531040	OTHER CONTRACTUAL SERVICES	0	45,000	0	**0**	(45,000)	-100.0%	0	
543010	ELECTRICITY	4,739	0	0	**0**	0		0	
546000	REPAIR & MAINTENANCE	0	0	0	**0**	0		0	
552090	OTHER CLOTHING	1,389	3,810	3,810	**1,250**	(2,560)	-67.2%	(2,560)	-67.2%
	TOTAL OPERATING EXPENSES	**$ 19,137**	**$ 93,810**	**$ 13,810**	**$ 31,250**	**$ (62,560)**	**-66.7%**	**$ 17,440**	**126.3%**
NON-OPERATING EXPENSES									
560700	VEHICLES	0	65,000	65,000	**0**	(65,000)	-100.0%	**(65,000)**	-100.0%
	TOTAL NON-OPERATING EXPENSES	**$ -**	**$ 65,000**	**$ 65,000**	**$ -**	**$ (65,000)**		**$ (65,000)**	
	TOTAL EXPENSES	**$ 276,593**	**$ 421,265**	**$ 343,546**	**$ 317,398**	**$ (103,867)**	**-24.7%**	**$ (26,148)**	**-7.6%**

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND

LAW ENFORCEMENT

180.1520.552

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	258,545	268,830	260,978	**301,869**	33,039	12.3%	40,891	15.7%
510300	LONGEVITY & SPECIALTY PAY	3,168	7,000	7,000	**8,500**	1,500		1,500	21.4%
510305	PERSONAL LEAVE PAYOUTS	1,255	5,000	5,017	**9,000**	4,000	80.0%	3,983	79.4%
510320	STATE INCENTIVE PAY	1,929	2,040	2,040	**840**	(1,200)	-58.8%	(1,200)	-58.8%
510400	OVERTIME	10,708	15,000	15,000	**18,000**	3,000	20.0%	3,000	20.0%
510410	SPECIAL DUTY PAY	53,144	70,000	58,000	**70,000**	0	0.0%	12,000	20.7%
510420	HOLIDAY PAY	9,039	15,500	14,580	**16,500**	1,000	6.5%	1,920	13.2%
525010	FICA	25,592	27,068	27,740	**30,852**	3,784	14.0%	3,112	11.2%
525030	RETIREMENT CONTRIBUTIONS	131,793	141,532	145,045	**185,775**	44,243	31.3%	40,730	28.1%
525040	LIFE/HEALTH INSURANCE	44,496	44,496	44,496	**44,496**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	10,932	17,400	0	**3,000**	(14,400)		3,000	
	TOTAL PERSONNEL SERVICES	**$ 550,601**	**$ 613,866**	**$ 579,896**	**$ 688,832**	**$ 74,966**	**12.2%**	**$ 108,936**	**18.8%**
OPERATING EXPENSES									
534110	VEHICLE CLEANING	0	0	0	**540**			540	
540000	TRAINING & TRAVEL COSTS	500	10,000	5,000	**11,000**	1,000	10.0%	6,000	120.0%
540100	BOOKS AND MEMBERSHIPS	0	0	0	**130**	130		130	
541000	COMMUNICATIONS	1,886	2,000	2,000	**2,000**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIR	0	10,000	10,000	**0**	(10,000)	-100.0%	(10,000)	-100.0%
542110	EQUIP. SERVICES - FUEL	0	2,000	2,000	**0**	(2,000)	-100.0%	(2,000)	-100.0%
546000	REPAIR & MAINTENANCE	0	2,250	2,250	**2,250**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	3,000	7,500	7,500	**7,500**	0	0.0%	0	0.0%
552070	UNIFORMS	4,309	6,000	6,000	**6,000**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 9,695**	**$ 39,750**	**$ 34,750**	**$ 29,420**	**$ (10,870)**	**-27.3%**	**$ (5,330)**	**-15.3%**
NON-OPERATING EXPENSES									
560700	VEHICLES	**212,133**	**0**	**0**	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$212,133**	**$0**	**$0**	**$0**	$ -		$ -	
	TOTAL EXPENSES	**$ 772,429**	**$ 653,616**	**$ 614,646**	**$ 718,252**	**$ 64,096**	**9.8%**	**$ 103,606**	**16.9%**

CAPITAL IMPROVEMENT PROJECTS
COMMUNITY REDEVELOPMENT AGENCY - FUND 180

CIP NUMBER	PROJECT DESCRIPTION	Requested 2026-27	2027-28	2028-29	2029-30	2030-31
25C02*	1st Ave S, 12th St S, 10th St N Improvements	18,500,000	0	0	0	0
25C04*	Naples Design District Improvements	3,000,000	0	2,000,000	0	2,000,000
25C07	5th Ave S and Sugden Plaza Improvements	1,100,000	0	14,000,000	0	0
27C14	Neighborhoods Plans Projects	250,000	1,000,000	500,000	1,500,000	0
	Multi-basin Improvements (River Park West)	0	5,285,000	0	0	0
	Streets + Stormwater Impr (River Park East)	0	22,200,000	0	0	0
	Streets + Stormwater Impr (7th Ave N)	0	0	0	0	1,400,000
	Community Policing	0	0	100,000	100,000	0
	Park Improvements	0	0	0	500,000	0
TOTAL CRA FUND		**22,850,000**	**28,485,000**	**16,600,000**	**2,100,000**	**3,400,000**

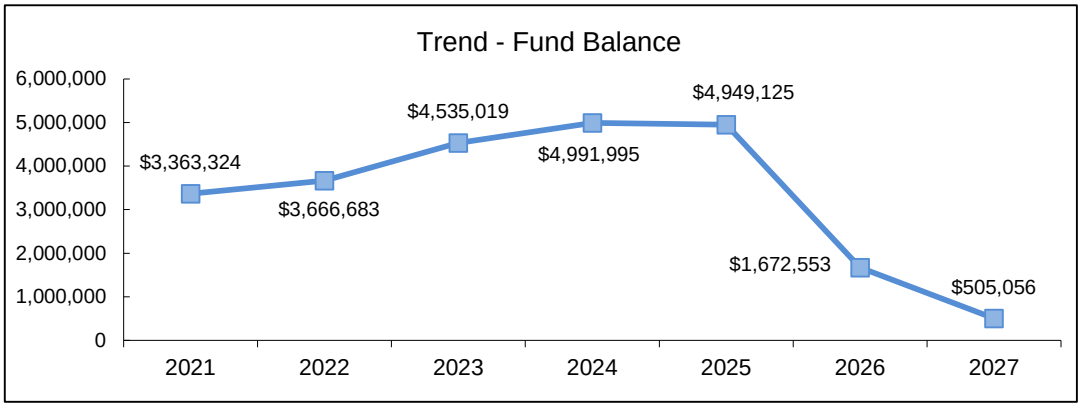
CITY OF NAPLES
CAPITAL IMPROVEMENT REVENUE BOND
1st Ave. South Parking Garage / Naples Pier

Interest Rate: 5% (2.89% Net Interest Cost including $2,588,257 Issuance Premium)
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
9/30/2027	**$ 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	$ -
Balance @ 9/30/26	$ 8,949,764	$ 8,205,237	$ 2,128,406	$ 1,951,344	$ 21,234,750	

STREETS FUND
FINANCIAL SUMMARY
FISCAL YEAR 2026-27

Beginning Fund Balance - As of September 30, 2025		**4,949,125**
Projected Revenues FY 2025-26		4,210,072
Projected Expenditures FY 2025-26		7,486,644
Net Increase/(Decrease) in Fund Balance		**(3,276,572)**
Expected Fund Balance as of September 30, 2026		**$1,672,553**
Add Fiscal Year 2026-27 Budgeted Revenues		
6-Cent Gas Tax	500,000	
5-Cent Gas Tax	370,000	
Telecommunications Tax	2,500,000	
State Revenue Sharing	220,000	
Dept. of Transportation	360,476	
Impact Fees	200,000	
Grant (Developer)	0	
Interest Income	120,000	
Right of Way Permits	130,000	
		4,400,476
TOTAL AVAILABLE RESOURCES		**$6,073,029**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Personnel Services	1,628,505	
Operations & Maintenance	1,607,416	
Transfer - Self-Insurance	75,692	
Transfer - Administration	211,360	
Overlay Program	1,500,000	
CIP Projects	545,000	5,567,973
BUDGETED CASH FLOW		**(1,167,497)**
Projected Fund Balance as of September 30, 2027		**$505,056**



Target fund balance of 16% to 30% Operating Expenditures ($803,676 to $1,506,892)

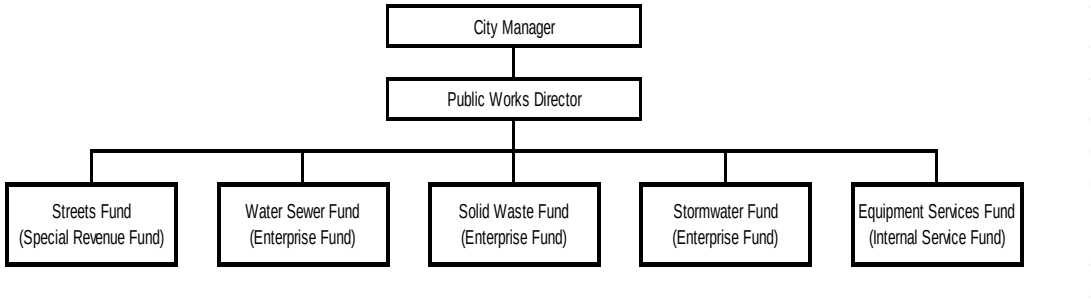
Streets Fund

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.



2026-27 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 the 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.

2026-27 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2025-26 is $5,567,973.

Revenues

Estimated revenues for the street fund are $4,400,476. The primary recurring revenues in this fund are the Local Option Fuel Tax and the Fifth Cent option. Countywide, this amounts to just over $25.1 million annually. The City has received 4.52% of this amount, the rest distributed to Collier County (89.06%), Marco Island (6.23%) and Everglade City (0.19%). 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 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 2024-25 impact fee revenue remitted over $432,000 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 2026-27, 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 2026-27 is $2,500,000. The Streets & Traffic division allocates resources to review and issue permits to telecom companies for work within the right-of-way. The division also coordinates with telecom companies and neighborhood associations on infrastructure improvements such as underground utility lines. The division also inspects most major work done by communication companies within the right-of-way to ensure that City standards, particularly for restoration, are being met. At times, the Streets & Traffic division must repair damage and deterioration of the right-of-way from work done years ago by telecom companies.

Streets Fund (continued)

The Streets Fund is also estimated to receive $120,000 in interest earnings and right-of-way permitting revenue is $130,000.

Expenditures
The Streets Fund has a total budget of $5,567,973 with personnel costs of $1,628,505 consisting of 11.75 FTEs. Included in this total are three positions that were reassigned from other funds in the prior year. These positions support the City's transportation network by helping protect public health, safety, and welfare. Their responsibilities include reviewing transportation impacts related to development and building plans, conducting parking needs analyses and transportation impact studies, and processing plats, easements, right-of-way vacations, and other development-related services. Costs for positions shared with the Stormwater Fund are allocated based on the proportion of staff time dedicated to each function.

Operating Expenses for this fund are $3,394,468.

The major Operating Expenses are as follows:	FY26-27	$ Change
City Administration (General Fund Chargeback)	$211,360	$ 17,280
Street Overlay Program (Road Resurfacing)	$1,500,000	$500,000
Streetlight/Other Electricity	$450,000	($ 12,000)
Self-Insurance Transfer	$ 76,692	($265,009)
Road Repairs	$500,000	no change
Other Maintenance	$245,000	no change

The Streets Fund has $1,965,000 in Capital Improvements budgeted for FY 2026-27. 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.

Along with the Division managed capital projects, several other projects totaling $360,476 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 oversee the continued Seawall replacement project funded out of the General Fund.

2026-27 Performance Measures

Description of Performance Measures	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
# of Lane-Miles Resurfaced	10.12	9.85	10	6*
Square-Feet of Sidewalk Repairs\ Improvements	10,420	11,825	12,000	12,000
# of Pothole Work Orders resolved	73	88	80	80
# of Sidewalk Work Orders resolved	65	91	75	75

Streets Fund (continued)

# of Traffic Signal Work Orders resolved	210	183	200	200
# of Street Light Work Orders resolved (a)	693	487	700	700

**Miles of resurfaced roadways reflect a reduction due to the width of proposed roadways in FY 2026-27 being wider than those resurfaced during FY 2025-26.*

CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET
6-CENT LOCAL GAS TAX	646,478	483,225	650,000	500,000	**500,000**
5-CENT LOCAL GAS TAX	485,517	360,696	400,000	360,000	**370,000**
TELECOMMUNICATIONS TAX	2,254,975	2,300,000	2,300,000	2,300,000	**2,500,000**
STATE REVENUE SHARING	220,000	220,000	220,000	220,000	**220,000**
FEMA	364,168	9,672	0	0	**0**
FDOT MAINT. REIMB. - US41 Traffic Signal Ops	317,124	137,061	206,751	206,751	**212,956**
FDOT MAINT. REIMB. - US41 Steet Lighting	74,785	3,729	141,902	141,902	**147,520**
IMPACT FEES	200,000	200,000	200,000	200,000	**200,000**
GRANT (DEVELOPER)	0		575,000	0	**0**
INTEREST INCOME	170,011	207,726	100,000	150,000	**120,000**
RIGHT OF WAY PERMITS	127,235	133,300	115,000	125,000	**130,000**
OTHER	2,300	37,419	0	6,419	**0**
TOTAL REVENUE	**$4,862,594**	**$4,092,827**	**$4,908,653**	**$4,210,072**	**$4,400,476**

FUND: 190 STREETS FUND

STREETS DEPARTMENT
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
0.25	0.25	1.25	City Engineer (a)	222,986
1.00	1.00	0.00	Assistant City Engineer	0
1.00	0.00	0.00	Traffic Operations Supervisor	0
0.00	1.00	1.00	Traffic Operations Superintendent	136,617
2.00	2.00	2.00	Signal Technician	182,544
1.00	1.00	3.00	Traffic Control Technician	173,051
0.50	0.50	0.50	Construction Project Manager (b)	60,560
1.00	1.00	1.00	Senior Transportation Technician	81,991
1.00	1.00	1.00	Permit Coordinator	56,254
1.00	1.00	1.00	Right of Way Inspector	97,440
0.00	0.00	1.00	Transporttion Project Manager	119,874
8.75	**8.75**	**11.75**	**Regular Salaries**	**1,131,317**
			Other Salaries/Authorized Comp	**65,557**
			Employer Payroll Expenses	**431,631**
			Total Personnel Services	**$ 1,628,505**

(a) 75% of one City Engineer budget in Stormwater Fund (470)

(b) 2 Construction Project Mgrs each budgeted 75% in Stormwater Fund 470

FISCAL YEAR 2026-27
BUDGET DETAIL
STREETS FUND

190-6502-541

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	854,512	834,914	985,310	**1,131,317**	296,403	35.5%	146,007	14.8%
510300	OTHER SALARIES	28,668	22,480	40,800	**20,557**	(1,923)	-8.6%	(20,243)	-49.6%
	Stand by pay, longevity								
510305	PERSONAL LEAVE PAYOUTS	21,985	22,800	24,003	**25,000**	2,200	9.6%	997	4.2%
510400	OVERTIME	32,273	14,000	20,000	**20,000**	6,000	42.9%	0	0.0%
525010	FICA	69,136	64,722	74,688	**88,381**	23,659	36.6%	13,693	18.3%
525030	RETIREMENT CONTRIBUTIONS	115,872	118,443	133,485	**163,934**	45,491	38.4%	30,449	22.8%
525040	LIFE/HEALTH INSURANCE	129,780	129,780	129,780	**174,276**	44,496	34.3%	44,496	34.3%
525070	EMPLOYEE ALLOWANCES	5,082	5,040	5,040	**5,040**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$1,257,309**	**$1,212,179**	**$1,413,106**	**$1,628,505**	**$416,326**	**34.3%**	**$215,399**	**15.2%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	117,712	5,000	5,000	**5,000**	0	0.0%	0	0.0%
	Public ourteach expenses required for projects (public notifications, information flyers, etc.), copier								
530010	CITY ADMINISTRATION FEE	176,730	194,080	194,080	**211,360**	17,280	8.9%	17,280	8.9%
531010	PROFESSIONAL SERVICES	118,704	59,000	165,000	**75,000**	16,000	27.1%	(90,000)	-54.5%
	Engineering services, surveys, traffic operations programing and systems, design/permitting costs								
531420	ROAD RESURFACING	498,269	1,000,000	3,000,000	**1,500,000**	500,000	50.0%	(1,500,000)	-50.0%
540000	TRAINING & TRAVEL COSTS	2,653	3,500	2,600	**3,500**	0	0.0%	900	34.6%
541000	COMMUNICATIONS	8,291	10,000	8,000	**10,000**	0	0.0%	2,000	25.0%
542100	EQUIP SERVICES - REPAIR	62,352	36,000	36,000	**36,000**	0	0.0%	0	0.0%
542110	EQUIP SERVICES - FUEL	13,572	12,000	12,000	**12,000**	0	0.0%	0	0.0%
542120	EQUIP SERVICES - CAPITAL	29,111	0	0	**0**	0		0	
543010	ELECTRICITY/STREET LIGHTS	394,637	462,000	425,000	**450,000**	(12,000)	-2.6%	25,000	5.9%
545220	SELF INSURANCE CHARGE	448,299	340,701	340,701	**75,692**	(265,009)	-77.8%	(265,009)	-77.8%
546040	REPAIR AND MAINTENANCE	13,155	30,000	20,000	**30,000**	0	0.0%	10,000	50.0%
546060	OTHER MAINTENANCE	179,259	245,000	380,000	**245,000**	0	0.0%	(135,000)	-35.5%
	Sign materials, flags, cones, pavement markings, intersection - mast arm maintenance								
546090	STREET LIGHT & POLE MAINT	39,293	90,000	60,000	**90,000**	0	0.0%	30,000	50.0%
546130	ROAD REPAIRS	631,250	500,000	670,000	**500,000**	0	0.0%	(170,000)	-25.4%
	Street patching, curb/valley gutter repairs, sidewalk repairs, alleyway repairs and materials								
549020	TECHNOLOGY SVC CHARGE	95,940	116,380	116,380	**132,040**	15,660	13.5%	15,660	13.5%
551000	OFFICE SUPPLIES	1,441	5,000	2,000	**5,000**	0	0.0%	3,000	150.0%
552000	OPERATING SUPPLIES	-22,698	7,000	5,000	**7,000**	0	0.0%	2,000	40.0%
552070	UNIFORMS	4,464	4,855	4,625	**5,376**	521	10.7%	751	16.2%
554010	MEMBERSHIPS	629	1,500	750	**1,500**	0	0.0%	750	100.0%
	TOTAL OPERATING EXPENSES	**$2,813,064**	**$3,122,016**	**$5,447,136**	**$3,394,468**	**$272,452**	**8.7%**	**($2,052,668)**	**-37.7%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENT O/T BLDG	92,452	1,600,000	566,402	**240,000**	(1,360,000)	-85.0%	(326,402)	-57.6%
560400	MACHINERY & EQUIPMENT	0	60,000	60,000	**80,000**	20,000	33.3%	20,000	33.3%
560700	VEHICLES	0	0	0	**225,000**	225,000		225,000	
	TOTAL NON-OPERATING EXPENSES	**$92,452**	**$1,660,000**	**$626,402**	**$545,000**	**-$1,115,000**	**-67.2%**	**($81,402)**	**-13.0%**
	TOTAL EXPENSES	**$4,162,825**	**$5,994,195**	**$7,486,644**	**$5,567,973**	**-$426,222**	**-7.1%**	**($1,918,671)**	**-25.6%**

STREETS FUND 190

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

CIP NUMBER	PROJECT DESCRIPTION	Requested 2026-27	2027-28	2027-28	2029-30	2030-31
N/A	Annual Pavement Resurfacing Program*	1,500,000	1,000,000	750,000	750,000	750,000
	Total Programs Budgeted in the Operations Budget	**1,500,000**	**1,000,000**	**750,000**	**750,000**	**750,000**
27U29	Pedestrian & Bicycle Master Plan Projects	150,000	150,000	150,000	150,000	150,000
27U04	Service Vehicle Replacements (2)	110,000	0	115,000	0	0
27U12	Service Vehicle (New Addition) (1)	115,000	55,000	0	0	0
27U03	Traffic Control Cabinets (3) - 10th Street North - Resiliency Initiative	90,000	0	0	0	0
	Intersection/Signal System Improvements (c)	0	250,000	1,000,000	1,050,000	1,000,000
26U01	Intersection/Signal System Improvements (Broad & 2nd Street)	TBD	0	0	0	0
	American Disablity Act (ADA) Infrastructure Improvements	0	75,000	75,000	75,000	75,000
	Street Signage - 1st Ave S, 10th St, and 12th St (d) (CRA Project)	TBD	0	0	0	0
	Total Streets and Traffic CIP Budget	**465,000**	**530,000**	**1,340,000**	**1,275,000**	**1,225,000**
	TOTAL STREETS AND TRAFFIC FUND	**1,965,000**	**1,530,000**	**2,090,000**	**2,025,000**	**1,975,000**

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

	FDOT FUNDED PROJECTS	2026-27	2027-28	2027-28	2029-30	2030-31
FDOT	Reimbursement for Traffic Signal Operations on US41	147,520	153,459	0	0	0
FDOT	Reimbursement for US41 Street Lighting	212,956	0	0	0	0
FDOT	Orchid Drive Pedstrian Bicycle Connection	0	349,407	0	0	0
FDOT	Harbor Dr & Mooring Line Dr (Crayton Road) - Traffic Signals	0	0	0	1,998,153	0
FDOT	**TOTAL** (Projects are included in Operating expense lines)	**360,476**	**502,866**	**0**	**1,998,153**	**0**

	GENERAL FUND PROJECTS	2026-27	2027-28	2027-28	2029-30	2030-31
SWall	Seawall Replacements	4,300,000	200,000	2,300,000	180,000	2,000,000
	(General Fund obligation resulting from IRMA damage and resulting settlement)					

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BAKER PARK FUND
FINANCIAL SUMMARY
Fiscal Year 2026-27

Beginning Fund Balance - As of September 30, 2025		**$1,906,774**
Projected Revenues FY 2025-26		$65,000
Projected Expenditures FY 2025-26		$950,000
Net Increase/(Decrease) in Fund Balance		**($885,000)**
Expected Fund Balance as of September 30, 2026		**$1,021,774**
Add Fiscal Year 2026-27 Budgeted Revenues		
Interest	45,000	
Donations and Pledges	10,000	
		$55,000
TOTAL AVAILABLE RESOURCES		**$1,076,774**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Capital Projects	0	
		$0
BUDGETED CASH FLOW		**$55,000**
Projected Fund Balance as of September 30, 2027		**$1,076,774**

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 approved Resolution 13-13288 authorizing the purchase of approximately 6.7 acres from the McCauley-Pulling Family Trust for $3.0 million. Combined with 8.36 acres of upland property and 4.1 acres of mangrove wetlands already owned by the City, the acquisition created the opportunity to develop a 19.2-acre public park. Funding for the land purchase was provided through General Fund undesignated reserves.

On October 2, 2013, City Council directed staff to work with Matthew Kragh, President of MHK Architecture and Planning, who offered to provide master planning and architectural services at no cost to the City. The project received significant community support, including numerous private donations. Jay and Patty Baker pledged a $2 million donation toward development of the park, which was subsequently named Baker Park in their honor.

Baker Park officially opened in October 2019 and includes approximately 15 acres of recreational amenities, highlighted by a 1.3-mile walking and biking trail overlooking the Gordon River.

As part of the overall project, a pedestrian bridge and boardwalk were constructed to connect Baker Park to the Gordon River Greenway. The Greenway is a public pedestrian and bicycle trail system extending through wetlands and uplands along the Gordon River, connecting Freedom Park, the Naples Zoo, the Conservancy of Southwest Florida, Naples Airport, and Baker Park.

For FY 2026–27, budgeted revenues for the Baker Park Fund include estimated interest earnings and private donations to support ongoing park improvements and maintenance activities. Operating expenditures remain minimal within this fund, as most maintenance and operational costs are budgeted within the Community Services Department.

Projects initiated during FY 2024–25 to improve park amenities remain ongoing in FY 2026–27. These improvements include construction of additional staff office space within the Eva Sugden-Gomez Center to better accommodate facility operations, as well as a new restroom facility near the playground area. Both projects are expected to enhance visitor services and operational efficiency within the park.

FISCAL YEAR 2026-27
BUDGET DETAIL
BAKER PARK FUND

125-14-80-519

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET
REVENUE					
361000	INTEREST	64,960	40,000	55,000	**45,000**
369224	DONATIONS	10,000	10,000	10,000	**10,000**
	TOTAL REVENUE	**$ 74,960**	**$ 50,000**	**$ 65,000**	**$ 55,000**
EXPENSES					
531010	PROFESSIONAL SERVICES	0	0	0	**0**
560300	CAPITAL PROJECT	0	0	950,000	**0**
570110	DEBT SERVICE/PRINCIPAL	0	0	0	**0**
570120	DEBT SERVICE/INTEREST	0	0	0	**0**
	TOTAL EXPENSES	**$ -**	**$ -**	**$ 950,000**	**$ -**
	NET	**$ 74,960**	**$ 50,000**	**$ (885,000)**	**$ 55,000**

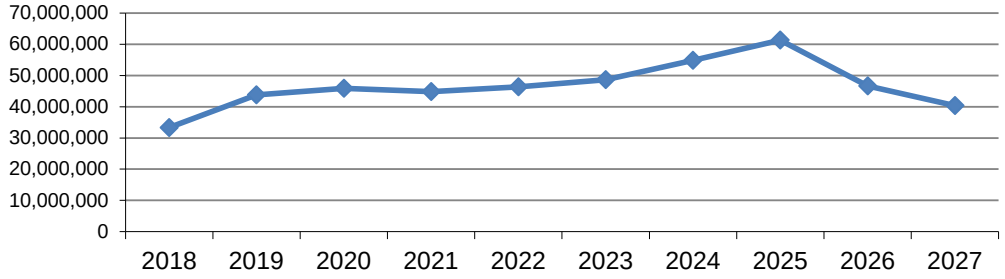
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WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2026-27

Beginning Fund Balance - As of September 30, 2025		**61,317,888**
Projected Revenues FY 2025-26		49,278,482
Projected Expenditures FY 2025-26		63,921,623
Net Increase/(Decrease) in Net Unrestricted Assets		**(14,643,141)**
Expected Fund Balance as of September 30, 2026		**$46,674,747**
Add Fiscal Year 2026-27 Budgeted Revenues		
OPERATING:		
Water Sales & Revenue	25,709,800	
Sewer Charges & Revenue	20,760,000	46,469,800
NON-OPERATING		
System Development Charges	950,000	
Interest Income	650,000	
Sale of Surplus Property	40,000	
Rents	55,545	
		1,695,545
		48,165,345
TOTAL AVAILABLE RESOURCES:		**$94,840,092**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Administration	6,902,295	
Water Production	9,143,623	
Water Distribution	3,911,062	
Wastewater Treatment	5,990,261	
Wastewater Collection	2,785,479	
Utilities Maintenance	2,903,632	
Customer Service	1,214,336	
Debt Principal & Interest	1,042,515	
Transfer - Pmt in Lieu of Taxes	1,722,000	
Capital Projects	18,866,500	54,481,703
BUDGETED CASH FLOW		**(6,316,358)**
Projected Fund Balance as of September 30, 2027		**$40,358,389**

Trend - Unrestricted Net Position



With working capital of $65.79 million as of 9/30/25, this fund meets the policy requirement of 8.9 million or 3 months operating expense.

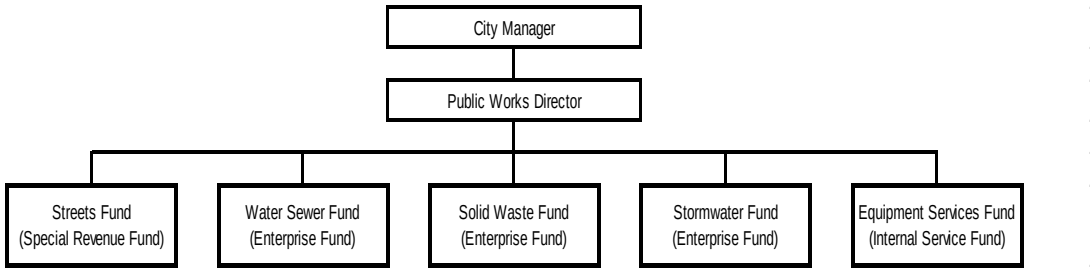
Water & Sewer Fund

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.



2026-27 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:

- Continue executing the construction of two (2) raw water production wells (410 and 418) 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 and Wastewater Collections – Continue design services for implementing CityPUR initiatives that will upgrade and replace water and sewer infrastructure in alignment with the City's planned Stormwater Infrastructure improvements.
- Wastewater Collections - Target neighborhoods for sanitary sewer system televising and cleaning activities that will subsequently accompany lining improvements in order to rehabilitate sewer lines, laterals, and manholes; contracted lining services are intended to reduce infiltration of groundwater, silt, and sand from entering the sewer collection system.
- Utilities Maintenance – Upgrade piping and appurtenances to 4 sanitary sewer pump stations to maintain reliable pumping operations within the sewer collection system.
- Utilities Maintenance – Provide the annual replacement of generators that service remote pumping facilities operated by the Utilities Department.

2026-27 Significant Budgetary Issues

The total budgeted expenditures for the Water and Sewer Fund for FY 2026-27 are $54,481,703, representing an increase of $529,045 compared to the FY 2025-26 adopted budget.

Revenues
In June of 2026, the City Council approved a resolution amending the Fees and Charges Schedule of the Code of Ordinances to reflect the U.S. Consumer Price index. Effective October 1, 2026, base utility fees increased by 3.8%.

Projected water revenues for FY 2026-27 total $25,709,800 an increase of $945,950 over the FY 2025-26 estimated actual revenues.

Projected sewer revenues, including reclaimed water revenues, are budgeted at $20,760,000 an increase of $563,000 over FY 2025-26.

Non-operating revenues are budgeted at $1,695,545, including $950,000 in Water and Sewer System Development Charges (impact fees). Interest income is projected at $789,000.

Expenditures
The Water and Sewer Fund includes 108.75 full-time equivalent (FTE) positions, reflecting a reduction of 7.0 FTEs that have been reassigned to other departments within Public Works.

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

The budget for the Administration Division is $9,666,810, an increase of $136,859 over FY 2025-26.

Personnel Services for the Division's 18 positions total $2,423,335, an increase of $19,908 from the prior year.

Operating expenditures are budgeted at $6,200,960. Significant operating costs include:

- City Administration (General Fund Reimbursement): $2,275,440
- Payment in Lieu of Taxes (PILOT): $1,722,000
- Self-Insurance Charges: $572,920
- Professional Services (studies, surveys, permitting): $425,000
- Technology Services: $726,450

Non-operating expenditures total $1,042,515 and consist primarily of principal and interest payments on outstanding water and sewer debt.

Water Production Division
The Water Production Division is responsible for providing safe and reliable drinking water.

The FY 2026-27 budget is $9,143,623, an increase of $97,841 over FY 2025-26.

Personnel Services for 15 positions are budgeted at $1,746,669, an increase of $148,421.

Operating expenditures total $7,396,954, a decrease of $50,580 from the previous year.

Major operating costs include:
- Water Treatment Chemicals: $4,118,289
- Electricity for Wells and Water Plant: $1,412,000
- Contractual Services (sludge hauling and well rehabilitation): $1,085,800

These costs account for approximately 89% of the Division's operating budget.

Water Distribution Division
The Water Distribution Division is responsible for the installation and maintenance of potable water transmission mains and raw water wellfield piping.

The FY 2026-27 budget is $3,968,062, a decrease of $76,062 from FY 2025-26.

The Division includes 15 positions, a reduction of 4.0 FTEs due to organizational restructuring within Public Works. Personnel Services are budgeted at $1,807,557.

Operating expenditures total $2,103,505, an increase of $203,645 over FY 2025-26. Major costs include fire hydrants, electronic meters, line repairs, maintenance supplies, restoration materials, and contracted roadway repair services.

Machinery and equipment expenditures of $57,000 include replacement Mudhog pumps, utility locating equipment, handheld radios, and other operational tools.

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

The FY 2026-27 budget is $6,090,261, an increase of $142,443 over FY 2025-26.

Personnel Services for 20 positions are budgeted at $2,455,250, an increase of $160,489.

Operating expenditures total $3,535,011, a decrease of $33,046 from the prior year. Major operating costs include:

- Sludge Hauling Services: $535,450
- Professional Services: $235,000
- Electricity: $850,000
- Chemicals: $579,871
- Equipment and Plant Maintenance: $1,013,500

Machinery and equipment expenditures of $100,000 are budgeted for replacement laboratory equipment.

Wastewater Collections Division
The Wastewater Collections Division is responsible for the safe and efficient collection and conveyance of wastewater to the treatment facility and for maintaining the reclaimed water distribution system.

The FY 2026-27 budget is $2,854,979, an increase of $89,265 over FY 2025-26.

Personnel Services for 18 positions total $2,021,232, an increase of $48,036.

Operating expenditures are budgeted at $764,247, an increase of $26,229. Major costs include vehicle maintenance, roadway restoration, manhole components, reclaimed water meters, sod restoration, and equipment rentals.

Machinery and equipment expenditures of $69,500 include replacement jet truck hoses, GPS equipment, handheld radios, and confined-space safety equipment.

Maintenance Division
The Maintenance Division is responsible for maintaining water and wastewater remote facilities, including 51 raw water production wells and 125 sewer pump stations.

The FY 2026-27 budget is $3,023,632, an increase of $57,030 over FY 2025-26.

Personnel Services for 16 positions total $1,728,526, an increase of $36,283.

Operating expenditures are budgeted at $1,175,106, an increase of $20,747.

Machinery and equipment expenditures of $120,000 include replacement pumps, motors, variable frequency drives (VFDs), flow meters, and telemetry equipment.

Customer Service Division
The Customer Service Division is responsible for meter reading, billing, and collection services for Water/Sewer, Solid Waste, and Stormwater customers within the City's service areas. Approximately 21,800 meters are read and billed on a bi-monthly basis.

Although funded through the Water and Sewer Fund, Customer Service personnel are managed by the Finance Department.

The FY 2026-27 budget is $1,214,336, an increase of $1,669 over FY 2025-26.

Personnel Services for 6.75 positions total $773,236.

Operating expenditures are budgeted at $441,100, an increase of $14,940.

Water & Sewer Fund (continued)

The Division receives reimbursements totaling $80,000, including $40,000 from the Solid Waste Fund and $40,000 from the Stormwater Fund for billing services provided.

Capital Projects
Capital improvement projects total $18.52 million for FY 2026-27. A detailed listing of these projects is provided in the City's Capital Improvement Program (CIP).

2026-27 Performance Measures

Water Production Performance Measures	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Volume Treated Gallons (treated annually)	5,416,000,000	5,538,502,000	5,600,000,000	5,600,000,000
Average Daily Demand (MG)	14.839	15.174	15.432	15.432
Unaccounted Water Loss	5.01%	8.71%	<10%	<10%
Number of Quality Control Tests Performed	100,000	100,000	100,000	100,000

Water Distribution Performance Measures	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Number of meters changed	4,525 *(includes register retrofits)*	5,801 meters *(includes register retrofits)*	2,500 meters *(includes register retrofits)*	2,600 meters *(includes register retrofits)*
Water main, valves, and service line repairs performed	236	242	210	225
Number of valves exercised and maintained	477	483	475	500

Wastewater Treatment Performance Measures	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Volume Wastewater Treated Gallons (treated annually)	1,764,778,000	1,729,417,000	1,657,037,000	1,687,975,000
Reclaimed Water Distributed	2,169,130,000	2,560,046,000	2,699,710,000	3,005,759,000
Reclaimed water chloride average	261 mg/L	229 mg/L	<400 mg/L	<400 mg/L

Wastewater Collections Performance Measures	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Linear feet of pipe inspected	33,865	42,569	75,000	80,000
Linear feet of pipe cleaned	79,358	40,451	59,000	75,000
Sewer MH/Cleanout/ Forcemains/Gravity	147	103	130	140

Lines/Laterals/Reclaimed Main Line Repairs				
Sewer mains obstructions cleared	22	24	20	15

Utilities Maintenance Performance Measures	**Actual 2023-24**	**Actual 2024-25**	**Estimated 2025-26**	**Projected 2026-27**
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	5	5	4	4
Number of wells chlorinated on an annual basis for algae/bacteria control.	0	6	2	5
Annual generator replacements/new installations - sewer pump stations and raw water wells.	2	4	1	2

WATER & SEWER FUND
REVENUE SUMMARY

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET
WATER:					
Water Sales	21,315,900	22,236,972	20,049,500	22,600,000	**23,500,000**
Water Surcharge	1,639,202	1,777,492	1,520,000	1,582,000	**1,632,000**
Hydrant	98,387	127,401	104,575	127,450	**130,000**
Tapping Fees	123,302	118,762	122,400	122,400	**123,000**
Reinstall Fees	33,310	66,181	35,000	48,000	**50,000**
Connection Charges	136,364	150,336	144,000	144,000	**147,000**
Delinquent Fees	8,438	6,046	10,000	29,500	**12,000**
Plan Review Fees	45,841	58,606	41,000	41,000	**42,000**
Application Fees	385,919	17,370	18,500	18,500	**19,500**
Water Inspection	6,140	16,192	12,000	10,000	**12,000**
Miscellaneous	49,602	46,944	35,000	41,000	**42,300**
Total Water	23,842,406	24,622,301	22,091,975	24,763,850	**25,709,800**
SEWER					
Service Charges	15,960,622	16,617,906	15,928,000	17,000,000	**17,500,000**
Sewer Surcharge	809,413	880,527	774,000	774,000	**789,000**
Connection Charges	3,000	6,000	1,000	1,000	**1,000**
Sewer Inspection	4,340	3,250	4,000	4,000	**4,000**
Irrigation Water	2,374,443	2,672,627	2,144,000	2,408,000	**2,456,000**
Application Fees	10,850	8,020	10,000	10,000	**10,000**
Total Sewer	19,162,667	20,188,329	18,861,000	20,197,000	**20,760,000**
NON-OPERATING					
System Development	1,079,573	854,787	1,000,000	1,000,000	**950,000**
Interest Income	1,393,864	1,638,335	984,000	1,497,000	**650,000**
Rents and Royalties	55,545	51,118	55,545	55,545	**55,545**
Sale of Property	107,831	118,009	40,000	40,000	**40,000**
Grants/FEMA	243,948	495,886	0	1,725,087	**0**
Bembury Assessments	73,882	73,882	0	0	**0**
Total Non-Operating	2,954,643	3,232,016	2,079,545	4,317,632	**1,695,545**
TOTAL WATER & SEWER	**$45,959,716**	**$48,042,646**	**$43,032,520**	**$49,278,482**	**$48,165,345**

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
			ADMINISTRATION (2001)	
1	1	1	Asst. City Manager/Public Works Director	233,394
1	1	1	Deputy Director	153,500
1	1	1	Budget & CIP Manager	155,818
1	0	0	Project Manager	-
1	1	1	GIS Manager	130,171
0	0	1	Inventory Supervisor	77,000
1	1	1	Construction Project Manager	122,877
1	1	1	Safety and Training Manager	77,000
1	1	1	Budget Coordinator	74,902
1	1	1	Office Manager	107,751
1	2	2	Administrative Specialist II	97,118
1	0	0	Senior Administrative Specialist	-
2	2	2	Utilities Permit Coordinator	136,420
1	3	3	Utilities Inspector	216,636
1	1	0	Sr. Utilities Inspector	-
1	1	0	Utilities Permit Technician	-
1	1	1	Warehouse Coordinator	64,910
1	1	1	Engineering Aide	68,417
18	19	18		1,715,914
			WATER PRODUCTION (2030)	
1	1	1	Plant Superintendent	134,134
1	1	1	Treatment Plant Supervisor	101,418
10	10	10	Plant Operators I - IV	706,231
1	1	1	Tradesworker	59,048
1	1	1	Utilities Coordinator	75,987
1	1	1	Heavy Equipment Operator	63,558
15	15	15		1,140,376
			WATER DISTRIBUTION (2031)	
1	1	1	Distribution Supervisor	118,847
2	2	1	Cross Control Technician	89,108
5	5	4	Sr. Utilities Technician	340,622
8	8	6	Utilities Technician	313,196
1	1	1	Utilities Coordinator	93,600
2	2	2	Utilities Locator	127,833
1	0	0	Utilities Inspector	-
20	19	15		1,083,206

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
			WASTEWATER TREATMENT (3040)	
1	1	1	Plant Superintendent	118,490
1	1	1	Treatment Plant Supervisor	97,004
1	1	1	Plant Maintenance Supervisor	89,581
1	1	1	Laboratory Manager	99,078
3	3	3	Laboratory & Field Technician	219,440
9	9	9	Plant Operator	723,406
2	2	2	Tradesworker	149,492
0	0	1	Sr. Tradesworker	63,558
1	1	1	Heavy Equipment Operator	81,661
1	1	0	Utilities Coordinator	-
20	20	20		1,641,710
			WASTEWATER COLLECTION (3041)	
0	1	0	Operations Superintendnet	-
0	0	1	Field Operations Manager	145,836
1	1	1	Collections Supervisor	77,165
2	2	2	Utilities Coordinator	150,070
4	4	4	Sr. Utilities Technician	324,943
1	1	1	Heavy Equipment Operator	69,603
1	1	1	Utilities Locator	55,874
9	8	8	Utilities Technicians	413,507
18	18	18		1,236,998
			UTILITIES MAINTENANCE (4050)	
1	1	1	Utilities Maintenance Supervisor	109,702
4	4	4	Instrument Technician	285,176
8	9	9	Utilities Maintenance Tech I/II	548,342
2	1	1	Tradesworker	56,222
1	1	1	Utilities Coordinator	74,506
16	16	16		1,073,948
			CUSTOMER SERVICE (0707)	
0.75	0.75	0.75	Utility Billing Manager	109,291
1	1	2	Accounting Associate/Billing *	157,956
3.5	3.5	1.5	Billing & Collection Specialist *	80,342
1	1	1	Utilities Coordinator	81,335
1.5	1.5	1.5	Meter Technician	82,564
7.75	7.75	6.75		511,487

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
114.75	114.75	108.75	Regular Salaries	8,403,639
			Other Salaries/Authorized Compensation	247,526
			Overtime	435,000
			Employer Payroll Expenses	3,869,640
			Total Personnel Services	$ 12,955,805

FISCAL YEAR 2026-27
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY

FUND 420

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	7,093,974	8,369,801	7,394,685	**8,403,639**	33,838		1,008,954	
510300	OTHER SALARIES	249,421	346,320	315,438	**247,526**	(98,794)		(67,912)	
510305	PERSONAL LEAVE PAYOUTS	134,057	177,250	248,590	**205,000**	27,750		(43,590)	
510400	OVERTIME	557,830	367,000	559,216	**435,000**	68,000		(124,216)	
525010	FICA	585,006	667,554	648,030	**740,001**	72,447		91,971	
525030	RETIREMENT CONTRIBUTIONS	973,920	1,200,101	1,086,781	**1,298,579**	98,478		211,798	
525040	LIFE/HEALTH INSURANCE	1,627,812	1,687,140	1,687,140	**1,612,980**	(74,160)		(74,160)	
525070	EMPLOYEE ALLOWANCES	21,713	21,480	16,760	**13,080**	(8,400)		(3,680)	
	TOTAL PERSONNEL SERVICES	**$ 11,243,732**	**$12,836,646**	**$ 11,956,640**	**$ 12,955,805**	**$ 119,159**	**0.93%**	**$ 999,165**	**8.36%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	287,924	86,550	101,000	**86,550**	0		(14,450)	
530010	CITY ADMINISTRATION	2,077,000	2,128,420	2,128,420	**2,275,440**	147,020		147,020	
530015	REIMB FOR CUST SERVICE	(80,000)	(80,000)	(80,000)	**(80,000)**	0		0	
530070	SMALL TOOLS	17,676	26,300	25,000	**26,300**	0		1,300	
531001	BANK/CREDIT CARD FEES	176,628	200,000	200,000	**200,000**	0		0	
531010	PROFESSIONAL SERVICES	293,880	660,000	815,000	**660,000**	0		(155,000)	
531018	OTHER PROFESSIONAL SERVICES	23,129	25,000	100,000	**75,000**	50,000		(25,000)	
531040	OTHER CONTRACTUAL SERVICES	1,833,079	1,965,500	1,933,050	**2,411,200**	445,700		478,150	
531220	INVESTMENT ADVISORY FEES	20,569	20,000	20,000	**20,000**	0		0	
532040	OTHER LEGAL SERVICES	0	15,000	15,000	**15,000**	0		0	
538010	PAYMENTS IN LIEU OF TAXES	1,722,000	1,722,000	1,722,000	**1,722,000**	0		0	
540000	TRAINING & TRAVEL COSTS	22,528	70,340	40,500	**70,400**	60		29,900	
540100	BOOK/SUBS/MEMBERSHIPS	4,789	6,900	6,050	**6,900**	0		850	
541000	COMMUNICATIONS	5,064	10,000	6,480	**10,000**	0		3,520	
541010	TELEPHONE/TELEMETRY	65,061	66,000	74,500	**76,200**	10,200		1,700	
542020	POSTAGE & FREIGHT	65,000	60,000	60,000	**65,000**	5,000		5,000	
542100	EQUIP. SERVICES - REPAIRS	699,621	480,000	450,000	**429,616**	(50,384)		(20,384)	
542110	EQUIP. SERVICES - FUEL	167,182	146,113	146,113	**204,500**	58,387		58,387	
542120	EQUIP. SERVICES - CAPITAL	249,636	0	0	0	0		0	
543010	ELECTRICITY	2,110,373	2,799,800	2,296,500	**2,578,800**	(221,000)		282,300	
543020	WATER, SEWER, GARBAGE	121,460	138,190	139,600	**149,000**	10,810		9,400	
544020	EQUIPMENT RENTAL	66,690	119,150	57,000	**119,150**	0		62,150	
545220	SELF INSURANCE CHARGE	1,106,996	811,220	811,220	**572,920**	(238,300)		(238,300)	
546000	REPAIR AND MAINTENANCE	459,766	887,200	818,000	**884,700**	(2,500)		66,700	
546020	BUILDINGS & GROUND MAINT.	297,673	328,700	311,000	**328,700**	0		17,700	
546030	EQUIP. MAINT. CONTRACTS	72,335	75,000	75,000	**80,000**	5,000		5,000	
546040	EQUIPMENT MAINTENANCE	548,998	670,000	659,500	**690,000**	20,000		30,500	
546120	ROAD REPAIRS	318,939	350,000	320,000	**350,000**	0		30,000	
546170	SOFTWARE MAINTENANCE	0	0	45,791	0	0		(45,791)	
547000	PRINTING AND BINDING	20,969	30,600	30,100	**30,600**	0		500	
549020	TECHNOLOGY SVC CHARGE	545,080	757,140	757,140	**726,450**	(30,690)		(30,690)	
549080	HAZARDOUS WASTE DISPOSAL	717	2,200	800	**2,200**	0		1,400	
551000	OFFICE SUPPLIES	4,815	12,500	10,400	**13,500**	1,000		3,100	
552000	OPERATING SUPPLIES	484,714	553,500	517,000	**554,000**	500		37,000	
552020	FUEL	26,609	60,000	55,000	**65,000**	5,000		10,000	
552030	OIL & LUBE	7,040	11,000	13,500	**11,500**	500		(2,000)	
552070	UNIFORMS	40,814	43,380	42,662	**45,920**	2,540		3,258	
552090	OTHER CLOTHING	21,386	24,661	22,455	**23,577**	(1,084)		1,122	
552100	JANITORIAL SUPPLIES	2,094	5,000	6,600	**5,000**	0		(1,600)	
552210	NEW INSTALLATIONS SUPPLY	977,057	1,000,000	1,000,000	**1,000,000**	0		0	
552220	REPAIR SUPPLIES	410,487	310,000	340,000	**320,000**	10,000		(20,000)	
552800	CHEMICALS	4,486,804	4,720,796	4,653,600	**4,791,760**	70,964		138,160	
559000	DEPRECIATION/AMORTIZATION	11,616,514	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$ 31,399,099**	**$21,318,160**	**$ 20,745,981**	**$ 21,616,883**	**$ 298,723**	**1.4%**	**$ 870,902**	**4.2%**
NON-OPERATING EXPENSES									
560200	BUILDINGS	0	0	425,000	**0**			0	
560300	IMPROVEMENTS O/T BUILDING	6,454,220	10,775,000	19,849,498	**14,720,000**	3,945,000		(5,129,498)	
560400	MACHINERY EQUIP	2,038,310	7,105,500	8,864,454	**2,201,500**	(4,904,000)		(6,662,954)	
560700	VEHICLES	1,707,660	875,000	937,698	**1,945,000**	1,070,000		1,007,302	
560810	COMPUTER SOFTWARE	0	0	100,000	0	0		(100,000)	
	TOTAL CAPITAL EXPENSES	**$ 10,200,190**	**$18,755,500**	**$ 30,176,650**	**$ 18,866,500**	**$ 111,000**	**0.6%**	**$(10,885,150)**	**-36.1%**
570110	PRINCIPAL	77,509	990,000	990,000	1,016,000	26,000		26,000	
570120	INTEREST	1,696	52,352	52,352	26,515	(25,837)		(25,837)	
	TOTAL DEBT RELATED EXPENSES	**$ 79,206**	**$ 1,042,352**	**$ 1,042,352**	**$ 1,042,515**	**$ 163**	**0.0%**	**$ 163**	**0.0%**
	TOTAL EXPENSES	**$52,922,227**	**$53,952,658**	**$63,921,623**	**$54,481,703**	**$529,045**	**1.0%**	**($9,014,921)**	**-14.1%**

FISCAL YEAR 2026-27
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION

420.2001.533

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,182,407	1,690,845	1,317,276	**1,715,914**	25,069	1.5%	398,638	30.3%
510300	OTHER SALARIES	7,529	7,500	5,470	**5,000**	(2,500)	-33.3%	(470)	-8.6%
510305	PERSONAL LEAVE PAYOUTS	30,275	35,000	107,044	**45,000**	10,000	28.6%	(62,044)	-58.0%
510400	OVERTIME	2,789	0	216	**0**	0		(216)	-100.0%
525010	FICA	85,672	126,496	101,887	**128,380**	1,884	1.5%	26,493	26.0%
525030	RETIREMENT CONTRIBUTIONS	159,731	251,698	199,610	**260,385**	8,687	3.5%	60,775	30.4%
525040	LIFE/HEALTH INSURANCE	207,648	281,808	281,808	**266,976**	(14,832)	-5.3%	(14,832)	-5.3%
525070	EMPLOYEE ALLOWANCES	10,114	10,080	4,400	**1,680**	(8,400)	-83.3%	(2,720)	-61.8%
	TOTAL PERSONNEL SERVICES	**$1,686,164**	**$2,403,427**	**$2,017,711**	**$2,423,335**	**$19,908**	**0.8%**	**$ 405,624**	**20.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	218,704	3,500	3,500	**3,500**	0	0.0%	0	0.0%
530010	ADMINISTRATIVE REIMBURSEMENT	2,077,000	2,128,420	2,128,420	**2,275,440**	147,020	6.9%	147,020	6.9%
531010	PROFESSIONAL SERVICES	194,240	425,000	425,000	**425,000**	0	0.0%	0	0.0%
	Engineering design and consulting services, employee drug testing, Water/Sewer rate model update								
531040	OTHER CONTRACTUAL SERVICES	75,209	52,450	65,000	**252,450**	200,000	381.3%	187,450	288.4%
	Copy machine lease, answering service, radio maintenance, GIS service fee (Trimble Units), Bear's Paw Annual Lease Agreement, temp labor								
531220	INVESTMENT ADVISORY FEES	20,569	20,000	20,000	**20,000**	0	0.0%	0	0.0%
532040	OTHER LEGAL SERVICES	0	15,000	15,000	**15,000**	0	0.0%	0	
538010	PAYMENT IN LIEU OF TAXES	1,722,000	1,722,000	1,722,000	**1,722,000**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	1,380	2,000	1,500	**2,000**	0	0.0%	500	33.3%
541000	COMMUNICATIONS	805	3,000	1,000	**3,000**	0	0.0%	2,000	200.0%
541010	TELEPHONE	19,337	18,000	27,500	**27,600**	9,600	53.3%	100	0.4%
542100	EQUIP. SERVICES - REPAIRS	26,632	15,000	15,000	**16,616**	1,616	10.8%	1,616	10.8%
542110	EQUIP. SERVICES - FUEL	32,067	2,000	2,000	**20,000**	18,000	900.0%	18,000	900.0%
542120	EQUIP. SERVICES - CAPITAL	249,636	0	0	**0**	0		0	#DIV/0!
543010	ELECTRICITY	29,315	34,800	30,000	**34,800**	0	0.0%	4,800	16.0%
543020	WATER, SEWER, GARBAGE	30,478	31,000	35,000	**37,000**	6,000	19.4%	2,000	5.7%
545220	SELF INSURANCE CHARGE	1,106,996	811,220	811,220	**572,920**	(238,300)	-29.4%	(238,300)	-29.4%
546000	REPAIR AND MAINTENANCE	18,372	14,000	17,000	**16,500**	2,500	17.9%	(500)	-2.9%
546020	BUILDINGS & GROUND MAINT.	23,907	19,200	20,000	**19,200**	0	0.0%	(800)	-4.0%
	Landscape maintenance, elevator maintenance, HVAC maintenance, fountain maintenance, etc.								
546170	SOFTWARE MAINTENANCE	0	0	45,791	**0**	0		(45,791)	-100.0%
547000	PRINTING AND BINDING	222	2,000	2,000	**2,000**	0	0.0%	0	0.0%
549020	TECHNOLOGY SVC CHARGE	545,080	757,140	757,140	**726,450**	(30,690)	-4.1%	(30,690)	-4.1%
551000	OFFICE SUPPLIES	1,213	2,700	2,500	**2,700**	0	0.0%	200	8.0%
552000	OPERATING SUPPLIES	2,127	4,500	6,000	**5,000**	500	11.1%	(1,000)	-16.7%
	Janitorial supplies for facility, Utility Inspector and Warehouse Coordinator supplies								
552090	OTHER CLOTHING	541	542	1,083	**1,084**	542	100.0%	1	0.1%
554010	MEMBERSHIPS	0	700	700	**700**	0	0.0%	0	0.0%
559000	DEPRECIATION/AMORTIZATION	742,062	0	0	**0**	0		0	#DIV/0!
	TOTAL OPERATING EXPENSES	**$7,137,893**	**$6,084,172**	**$6,154,354**	**$6,200,960**	**$116,788**	**1.9%**	**$ 46,606**	**0.8%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIP	64,765	0	0	**0**	0		0	
560700	VEHICLES	0	0	0	**0**	0		0	
560810	COMPUTER SOFTWARE	0	0	100,000	**0**	0		(100,000)	-100.0%
570110	PRINCIPAL	77,509	990,000	990,000	**1,016,000**	26,000	2.6%	26,000	2.6%
570120	INTEREST	1,696	52,352	52,352	**26,515**	(25,837)	-49.4%	(25,837)	-49.4%
	TOTAL NON-OPERATING EXPENSES	**$143,971**	**$1,042,352**	**$1,142,352**	**$1,042,515**	**$163**	**0.0%**	**$ (99,837)**	**-8.7%**
	TOTAL EXPENSES	**$8,968,028**	**$9,529,951**	**$9,314,417**	**$9,666,810**	**$136,859**	**1.4%**	**$352,393**	**3.8%**

FISCAL YEAR 2026-27
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION

420.2030.533

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,003,155	1,027,295	1,070,064	**1,140,376**	113,081	11.0%	70,312	6.6%
510300	OTHER SALARIES	30,676	48,000	43,266	**41,683**	(6,317)	-13.2%	(1,583)	-3.7%
510305	PERSONAL LEAVE PAYOUTS	23,960	25,000	27,067	**28,000**	3,000	12.0%	933	3.4%
510400	OVERTIME	64,774	50,000	55,000	**50,000**	0	0.0%	(5,000)	-9.1%
525010	FICA	81,646	80,399	87,545	**92,623**	12,224	15.2%	5,078	5.8%
525030	RETIREMENT CONTRIBUTIONS	138,649	144,114	157,055	**170,547**	26,433	18.3%	13,492	8.6%
525040	LIFE/HEALTH INSURANCE	222,480	222,480	222,480	**222,480**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	968	960	960	**960**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$1,566,308**	**$1,598,248**	**$1,663,437**	**$1,746,669**	**$148,421**	**9.3%**	**$83,232**	**5.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	34,403	16,800	15,000	**16,800**	0	0.0%	1,800	12.0%
	FDEP operating license, security software update, elevator certification, RMP fee, CCR notice & marketing/drafting fee								
530070	SMALL TOOLS	1,612	2,500	2,000	**2,500**	0	0.0%	500	25.0%
531018	PROFESSIONAL SERVICES	23,129	25,000	100,000	**75,000**	50,000	200.0%	(25,000)	-25.0%
	SCADA repair and programming services								
531040	OTHER CONTRACTUAL SERVICES	1,133,443	1,085,800	1,050,000	**1,085,800**	0	0.0%	35,800	3.4%
	Sludge hauling ($685,800), well rehab ($400,000)								
540000	TRAINING & TRAVEL COSTS	4,894	3,600	3,000	**3,600**	0	0.0%	600	20.0%
541000	COMMUNICATIONS	125	500	200	**500**	0	0.0%	300	150.0%
541010	TELEMETRY COMMUNICATIONS	43,697	47,400	45,000	**47,400**	0	0.0%	2,400	5.3%
542100	EQUIP. SERVICES - REPAIRS	27,724	30,000	30,000	**15,000**	(15,000)	-50.0%	(15,000)	-50.0%
542110	EQUIP. SERVICES - FUEL	349	2,000	2,000	**2,000**	0	0.0%	0	0.0%
543010	ELECTRICITY	1,199,826	1,575,000	1,300,000	**1,412,000**	(163,000)	-10.3%	112,000	8.6%
543020	WATER, SEWER, GARBAGE	29,356	33,000	31,000	**33,000**	0	0.0%	2,000	6.5%
544020	EQUIPMENT RENTAL	35,080	29,600	27,000	**29,600**	0	0.0%	2,600	9.6%
546000	REPAIR AND MAINTENANCE	118,977	140,000	140,000	**140,000**	0	0.0%	0	0.0%
	Equipment calibration, plant motor repairs, electronic repairs, generator maintenance, metal fabrication for repairs, etc.							0	
546020	BUILDINGS & GROUND MAINT.	168,095	135,000	125,000	**135,000**	0	0.0%	10,000	8.0%
	Landscape maint ($41,700), Plant/Station painting ($35,000), fence repairs, annual level of effort								
546040	EQUIP. MAINTENANCE	200,909	196,000	185,000	**196,000**	0	0.0%	11,000	5.9%
	Electrical supplies/repairs, chemical feed equipment, sludge press parts, VFD's, SCADA hardware, HSP meter repairs/replacement								
547000	PRINTING AND BINDING	0	1,000	500	**1,000**	0	0.0%	500	100.0%
551000	OFFICE SUPPLIES	677	1,300	700	**1,300**	0	0.0%	600	85.7%
552000	OPERATING SUPPLIES	37,163	39,000	35,000	**39,000**	0	0.0%	4,000	11.4%
	Lab supplies, safety (SCBA masks), cleaning supplies							0	
552020	FUEL	14,143	25,000	20,000	**25,000**	0	0.0%	5,000	25.0%
552030	OIL & LUBE	4,671	7,500	9,900	**7,500**	0	0.0%	(2,400)	-24.2%
552070	UNIFORMS	6,061	6,300	6,000	**6,300**	0	0.0%	300	5.0%
552090	OTHER CLOTHING	4,061	4,065	4,311	**4,065**	0	0.0%	(246)	-5.7%
552800	CHEMICALS	3,958,535	4,040,869	4,100,000	**4,118,289**	77,420	1.9%	18,289	0.4%
554010	MEMBERSHIPS	116	300	150	**300**	0	0.0%	150	100.0%
559000	DEPRECIATION/AMORTIZATION	4,085,004	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$11,132,050**	**$7,447,534**	**$7,231,761**	**$7,396,954**	**-$50,580**	**-0.7%**	**$165,193**	**2.3%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDING	431,800	0	0	**0**	0		0	
560400	MACHINERY & EQUIPMENT	0	0	0	0	0		0	
	TOTAL NON-OPERATING EXPENSES	**$431,800**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$13,130,158**	**$9,045,782**	**$8,895,198**	**$9,143,623**	**$97,841**	**1.1%**	**$248,425**	**2.8%**

FISCAL YEAR 2026-27
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION

420.2031.533

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	1,149,288	1,273,674	1,156,530	**1,083,206**	(190,468)	-15.0%	(73,324)	-6.3%
510300 OTHER SALARIES	66,581	88,960	82,166	**59,625**	(29,335)	-33.0%	(22,541)	-27.4%
510305 PERSONAL LEAVE PAYOUTS	21,281	35,000	16,956	**35,000**	0	0.0%	18,044	106.4%
510400 OVERTIME	146,987	115,000	130,000	**125,000**	10,000	8.7%	(5,000)	-3.8%
525010 FICA	101,699	106,849	104,455	**102,154**	(4,695)	-4.4%	(2,301)	-2.2%
525030 RETIREMENT CONTRIBUTIONS	164,536	183,613	174,756	**176,732**	(6,881)	-3.7%	1,976	1.1%
525040 LIFE/HEALTH INSURANCE	296,640	281,808	281,808	**222,480**	(59,328)	-21.1%	(59,328)	-21.1%
525070 EMPLOYEE ALLOWANCES	3,388	3,360	3,360	**3,360**	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	**$1,950,401**	**$2,088,264**	**$1,950,031**	**$1,807,557**	**($280,707)**	**-13.4%**	**($142,474)**	**-7.3%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	5,836	7,500	6,000	**7,500**	0	0.0%	1,500	25.0%
530070 SMALL TOOLS	7,650	6,000	5,500	**6,000**	0	0.0%	500	9.1%
531040 OTHER CONTRACTUAL SERVICES	29,152	95,000	110,050	**295,000**	200,000	210.5%	184,950	168.1%
Excavation spoil disposal ($10,000), 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	861	26,200	15,000	**26,200**	0	0.0%	11,200	74.7%
541000 COMMUNICATIONS	371	420	420	**420**	0	0.0%	0	0.0%
542100 EQUIP. SERVICES - REPAIRS	192,907	105,000	105,000	**105,000**	0	0.0%	0	0.0%
542110 EQUIP. SERVICES - FUEL	37,805	50,000	50,000	**45,000**	(5,000)	-10.0%	(5,000)	-10.0%
543020 WATER, SEWER, GARBAGE	1,258	5,000	2,800	**5,000**	0	0.0%	2,200	78.6%
544020 EQUIPMENT RENTAL	10,000	37,000	10,000	**37,000**	0	0.0%	27,000	270.0%
Mini trackhoe rentals ($30,000), misc small equip rental ($7,000)								
546000 REPAIR AND MAINTENANCE	760	1,200	1,000	**1,200**	0	0.0%	200	20.0%
546040 EQUIP. MAINTENANCE	1,570	2,500	2,500	**2,500**	0	0.0%	0	0.0%
546120 ROAD REPAIRS	168,939	200,000	170,000	**200,000**	0	0.0%	30,000	17.6%
Road and driveway repairs due to watermain breaks and construction activities								
551000 OFFICE SUPPLIES	299	2,000	1,500	**2,000**	0	0.0%	500	33.3%
552000 OPERATING SUPPLIES	46,542	37,000	35,000	**37,000**	0	0.0%	2,000	5.7%
552070 UNIFORMS	9,126	9,620	8,500	**9,620**	0	0.0%	1,120	13.2%
552090 OTHER CLOTHING	4,602	5,420	4,332	**4,065**	(1,355)	-25.0%	(267)	-6.2%
552210 NEW INSTALLATIONS SUPPLY	977,057	1,000,000	1,000,000	**1,000,000**	0	0.0%	0	0.0%
Electronic meter change outs								
552220 REPAIR SUPPLIES	410,487	310,000	340,000	**320,000**	10,000	3.2%	(20,000)	-5.9%
Brass fittings, ball valves, curb stops, repair clamps, pipe repair supplies, polytube, sample stations, hydrants, etc.								
559000 DEPRECIATION/AMORTIZATION	1,387,778	0	0	**0**			0	
TOTAL OPERATING EXPENSES	**$3,293,002**	**$1,899,860**	**$1,867,602**	**$2,103,505**	**$203,645**	**10.7%**	**$235,903**	**12.6%**
NON-OPERATING EXPENSES								
560400 MACHINERY & EQUIPMENT	38,537	56,000	50,000	**57,000**	1,000	1.8%	7,000	14.0%
Small equipment replacements including mudhog pumps, locating equipment, mimi excavation trailer, small tapping machine								
TOTAL NON-OPERATING EXPENSES	**$ 38,537**	**$ 56,000**	**$ 50,000**	**$ 57,000**	**$ 1,000**	**1.8%**	**$ 7,000**	**14.0%**
TOTAL EXPENSES	**$5,281,940**	**$4,044,124**	**$3,867,633**	**$3,968,062**	**-$76,062**	**-1.9%**	**$100,429**	**2.6%**

FISCAL YEAR 2026-27
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT

420.3040.535

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,462,601	1,538,606	1,493,186	**1,641,710**	103,104	6.7%	148,524	9.9%
510300	OTHER SALARY/ON CALL	34,737	50,440	46,671	**48,664**	(1,776)	-3.5%	1,993	4.3%
510305	PERSONAL LEAVE PAYOUT	17,836	30,000	13,027	**26,000**	(4,000)	-13.3%	12,973	99.6%
510400	OVERTIME	98,960	50,000	75,000	**55,000**	5,000	10.0%	(20,000)	-26.7%
525010	FICA	119,102	119,545	121,543	**139,969**	20,424	17.1%	18,426	15.2%
525030	RETIREMENT CONTRIBUTIONS	196,453	221,962	214,638	**243,907**	21,945	9.9%	29,269	13.6%
525040	LIFE/HEALTH INSURANCE	296,640	281,808	281,808	**296,640**	14,832	5.3%	14,832	5.3%
525070	EMPLOYEE ALLOWANCES	3,236	2,400	3,360	**3,360**	960	40.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$2,229,565**	**$2,294,761**	**$2,249,233**	**$2,455,250**	**$160,489**	**7.0%**	**$206,017**	**9.2%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	25,012	34,750	51,000	**34,750**	0	0.0%	(16,250)	-31.9%
	NPDES permit fee, Risk Manangement Program fee, Lab Certification, LIMS hosting fees, Permiting fees, etc								
530070	SMALL TOOLS	1,854	4,000	4,500	**4,000**	0	0.0%	(500)	-11.1%
531010	PROFESSIONAL SERVICES	99,640	235,000	390,000	**235,000**	0	0.0%	(155,000)	-39.7%
	Subcontracted lab services: lab proficiency testing, lab equipment certifications, outside lab testing, consulting services								
531040	OTHER CONTRACTUAL SERVICES	398,773	514,250	500,000	**535,450**	21,200	4.1%	35,450	7.1%
	Contracted services for bio-solids hauling and disposal								
540000	TRAINING & TRAVEL COSTS	8,754	10,000	5,000	**10,000**	0	0.0%	5,000	100.0%
540100	BOOKS AND MEMBERSHIPS	1,613	2,400	1,700	**2,400**	0	0.0%	700	41.2%
541000	COMMUNICATIONS	534	1,820	600	**1,820**	0	0.0%	1,220	203.3%
541010	TELEPHONE	2,027	600	2,000	**1,200**	600	100.0%	(800)	-40.0%
542100	EQUIP. SERVICES - REPAIRS	46,410	40,000	10,000	**10,000**	(30,000)	-75.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	4,512	4,000	4,000	**6,000**	2,000	50.0%	2,000	50.0%
543010	ELECTRICITY	645,108	900,000	710,000	**850,000**	(50,000)	-5.6%	140,000	19.7%
543020	WATER, SEWER, GARBAGE	39,731	43,890	49,000	**48,000**	4,110	9.4%	(1,000)	-2.0%
544020	EQUIPMENT RENTAL	4,553	7,400	5,000	**7,400**	0	0.0%	2,400	48.0%
546000	REPAIR AND MAINTENANCE	242,666	534,000	500,000	**534,000**	0	0.0%	34,000	6.8%
	Electircal System reapirs ($20,000), large pump and motor repairs ($105,000), valve and piping replcmnts ($200,000), etc.								
546020	BUILDINGS & GROUND MAINT.	89,043	158,000	150,000	**158,000**	0	0.0%	8,000	5.3%
	Landscape & lake maintenance, door/window replacements, paint supplies, A/C repairs, roof repairs, fencing repairs, etc.								
546040	EQUIP. MAINTENANCE	214,101	311,500	300,000	**321,500**	10,000	3.2%	21,500	7.2%
	Belt press parts, instrumentation/electrical parts, chemical feed supplies, pipe and fittings, belts, blowers, etc.								
549080	HAZARDOUS WASTE DISPOSAL	717	2,200	800	**2,200**	0	0.0%	1,400	175.0%
551000	OFFICE SUPPLIES	732	2,500	1,500	**2,500**	0	0.0%	1,000	66.7%
552000	OPERATING SUPPLIES	113,429	144,000	130,000	**144,000**	0	0.0%	14,000	10.8%
	Lab testing supplies, first aid (PPE), bacti supplies, probe replcements, lab equipment supplies, etc								
552020	FUEL	11,786	20,000	20,000	**25,000**	5,000	25.0%	5,000	25.0%
552030	OIL & LUBE	2,369	3,500	3,600	**4,000**	500	14.3%	400	11.1%
552070	UNIFORMS AND SHOES	6,762	7,500	7,000	**7,500**	0	0.0%	500	7.1%
552090	OTHER CLOTHING	4,873	5,420	4,873	**5,420**	0	0.0%	547	11.2%
552100	JANITORIAL SUPPLIES	2,094	5,000	6,600	**5,000**	0	0.0%	(1,600)	-24.2%
552800	CHEMICALS	498,181	576,327	525,000	**579,871**	3,544	0.6%	54,871	10.5%
	Chemicals to meet treatment requirements								
559000	DEPRECIATION/AMORTIZATION	2,778,339	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$5,243,611**	**$3,568,057**	**$3,382,173**	**$3,535,011**	**($33,046)**	**-0.9%**	**$152,838**	**4.5%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	61,534	85,000	75,000	**100,000**	15,000	**17.6%**	25,000	**33.3%**
	TOTAL NON-OPERATING EXPENSES	**$61,534**	**$85,000**	**$75,000**	**$100,000**	**$15,000**	**17.6%**	**$15,000**	**20.0%**
	TOTAL EXPENSES	**$7,534,710**	**$5,947,818**	**$5,706,406**	**$6,090,261**	**$142,443**	**2.4%**	**$373,855**	**6.6%**

FISCAL YEAR 2026-27
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS

420.3041.535

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	826,066	1,228,767	889,598	**1,236,998**	8,231	0.7%	347,400	39.1%
510300	OTHER SALARIES	55,190	72,960	65,192	**40,577**	(32,383)	-44.4%	(24,615)	-37.8%
510305	PERSONAL LEAVE PAYOUTS	16,355	18,450	24,451	**25,000**	6,550	35.5%	549	2.2%
510400	OVERTIME	197,737	100,000	250,000	**150,000**	50,000	50.0%	(100,000)	-40.0%
525010	FICA	80,591	103,207	107,892	**109,285**	6,078	5.9%	1,393	1.3%
525030	RETIREMENT CONTRIBUTIONS	117,755	179,956	128,530	**189,996**	10,040	5.6%	61,466	47.8%
525040	LIFE/HEALTH INSURANCE	266,976	266,976	266,976	**266,976**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	2,676	2,880	2,880	**2,400**	(480)	-16.7%	(480)	-16.7%
	TOTAL PERSONNEL SERVICES	**$1,563,346**	**$1,973,196**	**$1,735,519**	**$2,021,232**	**$48,036**	**2.4%**	**$285,713**	**16.5%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	777	1,000	1,000	**1,000**	0	0.0%	0	0.0%
530070	SMALL TOOLS	3,928	7,800	8,000	**7,800**	0	0.0%	(200)	-2.5%
531040	OTHER CONTRACTUAL SERVICES	13,185	35,000	25,000	**35,000**	0	0.0%	10,000	40.0%
540000	TRAINING & TRAVEL COSTS	1,846	13,300	6,000	**13,300**	0	0.0%	7,300	121.7%
541000	COMMUNICATIONS	535	540	540	**540**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	190,123	145,000	145,000	**145,000**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	39,503	40,000	40,000	**66,000**	26,000	65.0%	26,000	65.0%
543010	ELECTRICITY	6,134	7,000	6,500	**7,000**	0	0.0%	500	7.7%
543020	WATER, SEWER, GARBAGE	4,373	8,000	4,500	**8,000**	0	0.0%	3,500	77.8%
544020	EQUIPMENT RENTAL	13,364	31,000	10,000	**31,000**	0	0.0%	21,000	210.0%
	Trackhoe rentals ($30,000), misc. small equip rental ($1,000)								
546000	REPAIR AND MAINTENANCE	5,628	13,000	10,000	**13,000**	0	0.0%	3,000	30.0%
546040	EQUIP. MAINTENANCE	5,561	10,000	12,000	**10,000**	0	0.0%	(2,000)	-16.7%
	Sewer televising camera repairs (6 cameras operated by division)								
546120	ROAD REPAIRS	150,000	150,000	150,000	**150,000**	0	0.0%	0	0.0%
	Road and driveway repairs due to reclaimed water & sewer line breaks and construction activities								
551000	OFFICE SUPPLIES	876	1,500	1,500	**1,500**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	242,267	252,500	245,000	**253,000**	500	0.2%	8,000	3.3%
	Reclaimed water meters, fittings & hardware supplies, manhole rings & covers, line repair materials, limerock, etc.								
552070	UNIFORMS AND SHOES	10,170	10,400	9,600	**10,400**	0	0.0%	800	8.3%
552090	OTHER CLOTHING	4,061	4,878	3,520	**4,607**	(271)	-5.6%	1,087	30.9%
552800	CHEMICALS	1,279	3,600	3,600	**3,600**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	3,060	3,500	3,500	**3,500**	0	0.0%	0	0.0%
559000	DEPRECIATION/AMORTIZATION	1,316,191	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$2,012,861**	**$738,018**	**$685,260**	**$764,247**	**$26,229**	**3.6%**	**$78,987**	**11.5%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	49,294	54,500	55,000	**69,500**	15,000	27.5%	14,500	26.4%
	Jet truck hoses, GPS unit, handheld radio replacements, confined space device replacements								
	TOTAL NON-OPERATING EXPENSES	**$49,294**	**$54,500**	**$55,000**	**$69,500**	**$15,000**	**27.5%**	**$14,500**	**26.4%**
	TOTAL EXPENSES	**$3,625,501**	**$2,765,714**	**$2,475,779**	**$2,854,979**	**$89,265**	**3.2%**	**$379,200**	**15.3%**

FISCAL YEAR 2026-27
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE

420.4050.536

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	907,637	1,085,809	903,683	**1,073,948**	(11,861)	-1.1%	170,265	18.8%
510300	OTHER SALARIES	52,701	76,460	70,673	**50,077**	(26,383)	-34.5%	(20,596)	-29.1%
510305	PERSONAL LEAVE PAYOUTS	11,077	20,000	39,059	**30,000**	10,000	50.0%	(9,059)	-23.2%
510400	OVERTIME	33,552	35,000	32,000	**35,000**	0	0.0%	3,000	9.4%
525010	FICA	72,951	87,730	78,478	**125,745**	38,015	43.3%	47,267	60.2%
525030	RETIREMENT CONTRIBUTIONS	128,744	148,492	138,827	**175,484**	26,992	18.2%	36,657	26.4%
525040	LIFE/HEALTH INSURANCE	237,312	237,312	237,312	**237,312**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	968	1,440	1,440	**960**	(480)	-33.3%	(480)	-33.3%
	TOTAL PERSONNEL SERVICES	**$1,444,939**	**$1,692,243**	**$1,501,472**	**$1,728,526**	**$36,283**	**2.1%**	**$227,054**	**15.1%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	2,177	7,000	8,500	**7,000**	0	0.0%	(1,500)	-17.6%
530070	SMALL TOOLS	2,633	6,000	5,000	**6,000**	0	0.0%	1,000	20.0%
531040	PROFESSIONAL SERVICES	23,316	23,000	23,000	**27,500**	4,500	19.6%	4,500	19.6%
	SCADA annual software license and maintenance fees (accounts for WTP, WWTP, and UM), Diesel tank cleaning								
540000	TRAINING & TRAVEL COSTS	4,792	15,240	10,000	**15,300**	60	0.4%	5,300	53.0%
541000	COMMUNICATIONS	710	720	720	**720**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	176,213	120,000	120,000	**120,000**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	44,034	38,113	38,113	**60,000**	21,887	57.4%	21,887	57.4%
543010	ELECTRICITY	229,991	283,000	250,000	**275,000**	(8,000)	-2.8%	25,000	10.0%
543020	WATER, SEWER, GARBAGE	16,264	17,300	17,300	**18,000**	700	4.0%	700	4.0%
544020	EQUIPMENT RENTAL	3,692	14,150	5,000	**14,150**	0	0.0%	9,150	183.0%
546000	REPAIR AND MAINTENANCE	73,363	185,000	150,000	**180,000**	(5,000)	-2.7%	30,000	20.0%
	Facility repairs, awing repairs and instrumentation services								
546020	BUILDINGS & GROUND MAINT.	16,628	16,500	16,000	**16,500**	0	0.0%	500	3.1%
546030	EQUIP. MAINT. CONTRACTS	72,335	75,000	75,000	**80,000**	5,000	6.7%	5,000	6.7%
	Emergency repairs - elecrical & fiber optic, awning replacement, technical instrumentation services, sheet metal repairs								
546040	EQUIP. MAINTENANCE	126,858	150,000	160,000	**160,000**	10,000	6.7%	0	0.0%
	Pump station motor/pump parts, check valves, equipment repair, bearings, pump station electronics - VFDs/PLCs, etc.								
551000	OFFICE SUPPLIES	805	1,500	1,200	**1,500**	0	0.0%	300	25.0%
552000	OPERATING SUPPLIES	43,125	75,500	65,000	**75,000**	(500)	-0.7%	10,000	15.4%
	Misc. Hardware (nuts, bolts, etc.), lubricants , electrical supplies (wire, tape, conduit)								
552020	FUEL	681	15,000	15,000	**15,000**	0	0.0%	0	0.0%
552070	UNIFORMS & SHOES	5,985	7,000	8,800	**9,100**	2,100	30.0%	300	3.4%
552090	OTHER CLOTHING	3,249	4,336	4,336	**4,336**	0	0.0%	0	0.0%
552800	CHEMICALS	28,810	100,000	25,000	**90,000**	(10,000)	-10.0%	65,000	260.0%
	Biostimulants for the Fats Oil & Grease (FOG) program for sewer collections system								
559000	DEPRECIATION	1,299,166	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$2,174,827**	**$1,154,359**	**$997,969**	**$1,175,106**	**$20,747**	**1.8%**	**$177,137**	**17.7%**
NON-OPERATING EXPENSES									
560400	MACHINERY EQUIPMENT	153,192	120,000	100,000	**120,000**	0	0.0%	20,000	20.0%
	Small motor/pump replcmnts, telemetry equipment, large VFD replacements, wellfiled flow meter replcmnts								
	TOTAL NON-OPERATING EXPENSES	**$153,192**	**$120,000**	**$100,000**	**$120,000**	**$0**	**0.0%**	**$20,000**	**20.0%**
	TOTAL EXPENSES	**$3,772,959**	**$2,966,602**	**$2,599,441**	**$3,023,632**	**$57,030**	**1.9%**	**$424,191**	**16.3%**

FISCAL YEAR 2026-27
BUDGET DETAIL
WATER & SEWER FUND
UTILITY BILLING / CUSTOMER SERVICE

420.0707.533

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	562,820	524,805	564,348	**511,487**	(13,318)	-2.5%	(52,861)	-9.4%
510300	OTHER SALARIES	2,008	2,000	2,000	**1,900**	(100)	-5.0%	(100)	-5.0%
510305	PERSONAL LEAVE PAYOUT	13,275	13,800	20,986	**16,000**	2,200	15.9%	(4,986)	-23.8%
510400	OVERTIME	13,031	17,000	17,000	**20,000**	3,000	17.6%	3,000	17.6%
525010	FICA	43,345	43,328	46,230	**41,845**	(1,483)	-3.4%	(4,385)	-9.5%
525030	RETIREMENT CONTRIBUTIONS	68,053	70,266	73,365	**81,528**	11,262	16.0%	8,163	11.1%
525040	LIFE/HEALTH INSURANCE	100,116	114,948	114,948	**100,116**	(14,832)	-12.9%	(14,832)	-12.9%
525070	EMPLOYEE ALLOWANCE	363	360	360	**360**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$803,009**	**$786,507**	**$839,237**	**$773,236**	**($13,271)**	**-1.7%**	**($66,001)**	**-7.9%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	1,015	16,000	16,000	**16,000**	0	0.0%	0	0.0%
	PCH Intelius, Transworld								
530015	CUST SERV REIMBURSEMENT	(80,000)	(80,000)	(80,000)	**(80,000)**	0	0.0%	0	0.0%
	The Solid Waste and Stormwater funds reimburse this department for a portion of the Utility Billing Operations								
531001	CREDIT CARD PROCESSING	176,628	200,000	200,000	**200,000**	0	0.0%	0	0.0%
531040	OTHER CONTRACTUAL SERVICES	160,000	160,000	160,000	**180,000**	20,000	12.5%	20,000	12.5%
	Annual hosting/software licensing fees for utility billing software								
541000	COMMUNICATIONS	1,984	3,000	3,000	**3,000**	0	0.0%	0	0.0%
	Online payment system, IVR expense and cell phones								
542020	POSTAGE & FREIGHT	65,000	60,000	60,000	**65,000**	5,000	8.3%	5,000	8.3%
542100	EQUIP. SERVICES - REPAIRS	39,613	25,000	25,000	**18,000**	(7,000)	-28.0%	(7,000)	-28.0%
542110	EQUIP. SERVICES - FUEL	8,912	10,000	10,000	**5,500**	(4,500)	-45.0%	(4,500)	-45.0%
547000	PRINTING AND BINDING	20,747	27,600	27,600	**27,600**	0	0.0%	0	0.0%
	Outsourced printing and mailing of utility bills								
551000	OFFICE SUPPLIES	213	1,000	1,500	**2,000**	1,000	100.0%	500	33.3%
552000	OPERATING SUPPLIES	60	1,000	1,000	**1,000**	0	0.0%	0	0.0%
552070	UNIFORMS & OTHER CLOTHING	2,710	2,560	2,762	**3,000**	440	17.2%	238	8.6%
559000	DEPRECIATION	7,973	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$404,855**	**$426,160**	**$426,862**	**$441,100**	**$14,940**	**3.5%**	**$14,238**	**3.3%**
		$1,207,864	**$1,212,667**	**$1,266,099**	**$1,214,336**	**$1,669**	**0.1%**	**($51,763)**	**-4.1%**

CAPITAL IMPROVEMENT PROJECTS
WATER SEWER FUND 420

CIP NUMBER	PROJECT DESCRIPTION	Requested 2026-27	2027-28	2028-29	2029-30	2030-31
Water Production						
27K11	Water Treatment Plant Pumps	130,000	130,000	130,000	130,000	130,000
27K02	Infrastructure Repairs - Water Plant	100,000	100,000	100,000	100,000	100,000
27K57	Clearwell Rehabs (underground water storage)	750,000	1,000,000	0	0	0
27K15	Golden Gate Well Replacements (2 per year)	350,000	6,000,000	350,000	6,000,000	350,000
27K03	Disinfection Improvements (Compliance Agreement - FDEP)	700,000	8,000,000	0	0	0
	Loader Replacement (Lime Operation)	0	130,000	0	0	0
	Service Truck Replacements (1)	0	45,000	0	0	0
	Filter Bed Replacement (2 per year)	0	0	0	250,000	250,000
	TOTAL WATER PRODUCTION	**2,030,000**	**15,405,000**	**580,000**	**6,480,000**	**830,000**
Water Distribution						
27L02	Water Transmission Mains (Improvements coordinated by In-hou	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
27L02	Water PUR - Aligns with Improvements based on WDSMP**	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
27L02	Full Scale Multi-Basin Demonstration Project (River Park East - Cl	0	6,000,000	0	0	0
27L02	Water PUR - Basin-By-Basin (3B) - Special Projects (Citywide -12	1,980,000	1,980,000	3,960,000	1,650,000	16,500,000
27L02	Water PUR - Implementation of Multi-Basin Improvements - (5 Pri	0	0	4,620,000	0	0
	Total Water Transmission Mains:	**5,980,000**	**11,980,000**	**12,580,000**	**5,650,000**	**20,500,000**
	Collier County Joint-Projects (City WATER related)					
27L03	Collier County Stormwater Improvements - Big Cypress Country C	0	0	0	0	0
27L03	Collier County Stormwater Improvements - Collier County CRA Ga	800,000	0	0	0	0
27L03	Collier County Stormwater Improvements - Collier County CRA - P	0	2,300,000	0	0	0
27L03	Collier County Transportation Improvements - CR951 & GG Parkw	0	1,500,000	0	0	0
27L03	Collier County Stormwater Improvements - Septic to Sewer Phase	0	0	0	26,000,000	0
27L03	Collier County Stormwater Improvements - Brookside Phase 2 (C	0	0	TBD	TBD	0
	Total Collier County Joint-Projects (City WATER):	**800,000**	**3,800,000**	**0**	**26,000,000**	**0**
27L05	Pipe Locating Equipment - Ground Penetrating Radar	50,000	0	0	55,000	0
	Service Truck Replacements (1/year)	0	130,000	130,000	130,000	130,000
	Equipment Awning	0	100,000	0	0	0
	Service Truck* - New Additions - (1/year)	0	55,000	0	55,000	0
	Utilities Administration Facility Improvements	0	45,000	75,000	0	0
	Heavy Equipment Trailer Replacements (2)	0	0	0	17,000	0
	TOTAL WATER DISTRIBUTION	**6,830,000**	**16,110,000**	**12,785,000**	**31,907,000**	**20,630,000**
Wastewater Treatment						
27M07	Wastewater Treatment Plant Pumps	400,000	150,000	150,000	150,000	150,000
27M25	Infrastructure Repairs - Wastewater Plant	400,000	175,000	175,000	175,000	175,000
26M06	Biosolids Dewatering Replacement (Design)	300,000	4,500,000	0	0	0
27M12	Service Truck Replacements (1/year)	55,000	55,000	0	55,000	0
27M02	Filter Bed Replacements (Filters 1, 2, & 3)(1/year)	150,000	150,000	150,000	0	0
27M09	ASR - Class V Recharge Well Conversion	300,000	1,000,000	2,000,000	0	0
27M34	Telehandler/Tractor Replacement	200,000	0	0	0	0
	Aeration System Improvements	0	TBD	TBD	TBD	0
	NEW - Yard Tractor Purchase	0	110,000	0	0	0
	Blower Replacement (No. 5)	0	300,000	0	0	0
	Preliminary Interior Recoating & Gate Replacements	0	0	100,000	TBD	0
	TOTAL WASTEWATER TREATMENT	**1,805,000**	**6,440,000**	**2,575,000**	**380,000**	**325,000**
Wastewater Collections						
27N04	Replace Sewer Mains, Laterals, etc. (Improvements coordinated b	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
27N04	Full Scale Multi-Basin Demonstration Project (River Park East - Cl	0	8,000,000	0	0	0
27N04	Sewer PUR - Basin-By-Basin (3B) - Special Projects (Citywide -12	2,640,000	2,640,000	5,280,000	2,200,000	22,000,000
27N04	Sewer PUR - Implementation of Multi-Basin Improvements - (5 Pri	0	0	6,160,000		
	Total Replace Sewer Mains, Laterals, etc:	**5,140,000**	**13,140,000**	**13,940,000**	**4,700,000**	**24,500,000**
	Collier County Joint-Projects (City SEWER related)					
27N	Collier County Stormwater Improvements - Poinciana Village/Pond	TBD	TBD	0	0	0
27N	Collier County Stormwater Improvements - Septic to Sewer Phase	0	0	0	42,000,000	0
	Total Collier County Joint-Projects (City SEWER):	**0**	**0**	**0**	**42,000,000**	**0**
27N11	Service Truck Replacements (1/year)	130,000	130,000	130,000	130,000	130,000
27N03	Jet/Vacuum Truck (NEW - Addition)	650,000	0	0	0	0
27N05	Heavy Equipment Trailer Replacement	20,000	0	0	0	22,000
27N10	WWC Facility Improvements/Debris Drying Station/Truck Awning	100,000	TBD	TBD	0	0
	Service Truck - New Additions (1/year) GIS/Locator	0	75,000	75,000	0	0
	Television and Inspection Truck - New Addition	0	0	0	650,000	0
	Dewatering Pump Replacements	0	0	0	0	60,000
	TOTAL WASTEWATER COLLECTIONS	**6,040,000**	**13,345,000**	**14,145,000**	**47,480,000**	**24,712,000**
Utilities Maintenance						
27X01	Replace/Upgrade Remote Pumping Facilities	400,000	400,000	400,000	400,000	400,000
27X02	Pump Station Improvements	500,000	500,000	500,000	500,000	500,000
27X22	Generator Replacements	125,000	125,000	125,000	125,000	125,000
27X04	Submersible Pump Replacements	250,000	250,000	250,000	250,000	250,000
27X07	Power Service Control Equipment Replacements	150,000	150,000	150,000	150,000	150,000
27X05	Service Truck Replacements (1/year)	190,000	0	0	200,000	200,000
27X09	SCADA/Telemetry/Automation Improvements	0	990,000	1,615,000	225,000	125,000
	Odor Control System Replacements	0	100,000	0	0	100,000
	TOTAL UTILITIES MAINTENANCE	**1,615,000**	**2,515,000**	**3,040,000**	**1,850,000**	**1,850,000**
Utilities/Finance/Customer Service						
	Service Truck Replacement (1/year)	0	55,000	0	55,000	0
	TOTAL CUSTOMER SERVICE	**0**	**55,000**	**0**	**55,000**	**0**
IWRP (Integrated Water Resource Plan)						
27K59	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	**18,520,000**	**54,070,000**	**33,325,000**	**88,352,000**	**48,547,000**

GULF ACRES ROSEMARY HEIGHTS
FINANCIAL SUMMARY
Fiscal Year 2026-27

Beginning Fund Balance - As of September 30, 2025		**$2,265,562**
Projected Revenues FY 2025-26		306,000
Projected Expenditures FY 2025-26		227,488
Net Increase/(Decrease) in Net Unrestricted Assets		**$78,512**
Expected Fund Balance as of September 30, 2026		**$2,344,074**
Add Fiscal Year 2026-27 Budgeted Revenues		
Interest	50,000	
Assessments	245,455	$295,455
TOTAL AVAILABLE RESOURCES		**$2,639,529**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Professional Services	6,500	
Debt Principal & Interest	220,504	$227,004
BUDGETED CASH FLOW		**$68,451**
Projected Fund Balance as of September 30, 2027		**$2,412,525**

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 Special Assessment Area was established to fund the construction and provision of wastewater collection and treatment improvements benefiting property owners within the district. The assessment area is located within the City's utility service area but outside the municipal boundaries of the City of Naples.

The project was coordinated in conjunction with Collier County, which was undertaking drainage improvements in the same area. Coordinating these projects provided operational efficiencies and reduced impacts to residents.

As a special assessment project, the costs associated with construction are expected to be recovered through assessment payments from benefiting property owners. Property owners were provided with the following payment options:

- Full prepayment to avoid future interest and administrative fees;
- Annual installments collected through the property tax bill over a 20-year period beginning in November 2021; or
- A 20-year deferred payment option with accrued interest.

The project was funded through a combination of grants, County participation, and debt financing, including:

- A Big Cypress Basin / South Florida Water Management District grant in the amount of $1,578,314;
- A State appropriation through the Florida Department of Environmental Protection totaling $1,200,000, of which approximately $1,000,000 funded private sewer connections and the remaining balance reduced assessable project costs;
- Funding from Collier County for the City's engineering design costs totaling approximately $313,000; and
- A bank loan in the amount of approximately $3.38 million to bridge the timing difference between project construction and long-term assessment collections.
-

On March 8, 2021, the sanitary sewer system was substantially completed and formally accepted by the City of Naples. Construction services to connect individual properties to the sanitary sewer system began in May 2021 and were completed in June 2022, resulting in approximately 327 completed connections.

Special Assessment Fund (continued)

FY2026-27 Significant Budgetary Issues

Collection of special assessment payments through the Collier County Tax Collector began in FY 2020–21 and is expected to continue through FY 2039–40. Assessment revenues are budgeted to support annual debt service obligations and administrative costs associated with managing the assessment district.

The FY 2026–27 budget for the Gulf Acres/Rosemary Heights District primarily consists of debt service payments and professional services related to assessment administration and collection activities. The district remains financially stable, with assessment collections continuing as projected.

No major capital expenditures are anticipated within the district during FY 2026–27, as the utility infrastructure improvements and private service connections have been completed. Current activities are focused on ongoing loan repayment and administrative oversight of the assessment program.

FISCAL YEAR 2026-27
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
GULF ACRES/ROSEMARY HEIGHTS

426-3043-535

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
REVENUE								
325102 ASSESSMENT PAYMENTS	111,583	246,000	246,000	**245,455**	(545)	-0.2%	(545)	-0.2%
361000 INTEREST	79,533	25,000	60,000	**50,000**	25,000	100.0%	(10,000)	-16.7%
TOTAL REVENUE	**$ 191,116**	**$ 271,000**	**$ 306,000**	**$ 295,455**	**$ 24,455**	**9.0%**	**$ (10,545)**	**-3.4%**
EXPENSES								
531010 PROFESSIONAL SERVICES	6,685	6,980	6,980	**6,500**	(480)	-6.9%	(480)	-6.9%
570110 DEBT SERVICE/PRINCIPAL	0	154,000	154,000	**158,000**	4,000	2.6%	4,000	2.6%
570120 DEBT SERVICE/INTEREST	70,405	66,508	66,508	**62,504**	(4,004)	-6.0%	(4,004)	-6.0%
TOTAL EXPENSES	**$ 77,090**	**$ 227,488**	**$ 227,488**	**$ 227,004**	**$ (484)**	**-0.2%**	**$ (484)**	**-0.2%**
NET	**$ 114,026**	**$ 43,512**	**$ 78,512**	**$ 68,451**	**$ 24,939**	**57.3%**	**$ (10,061)**	**-12.8%**

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

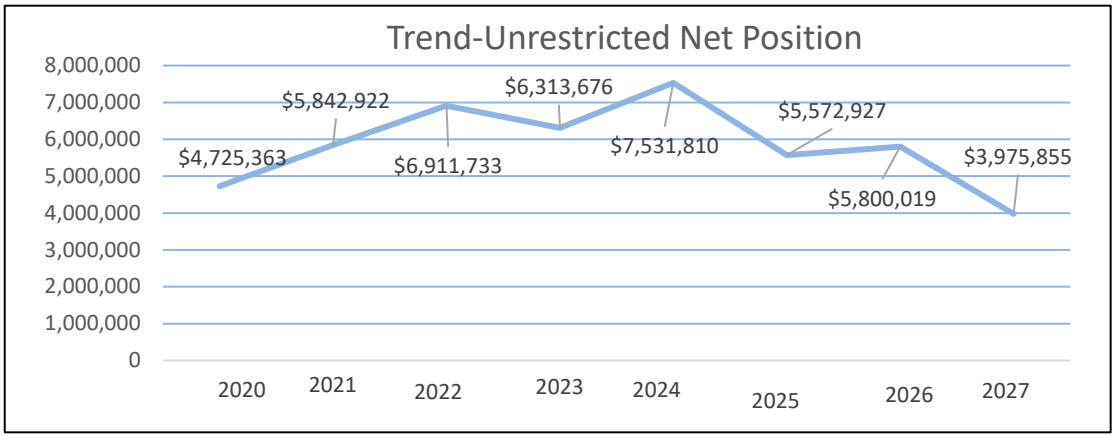
Year Ending 9/30	Principal	Interest	Total Requirement	Balance Remaining
2027	**158,000**	**62,504**	**220,504**	**$2,246,000**
2028	162,000	58,396	220,396	$2,084,000
2029	166,000	54,184	220,184	$1,918,000
2030	170,000	49,868	219,868	$1,748,000
2031	175,000	45,448	220,448	$1,573,000
2032	179,000	40,898	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	$0
Total	**$ 2,404,000**	**$ 459,992**	**$ 2,863,992**	

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NAPLES BEACH FUND
FINANCIAL SUMMARY
Fiscal Year 2026-27

Beginning Fund Balance - As of September 30, 2025		**$5,572,927**
Projected Revenues FY 2025-26		33,035,950
Projected Expenditures FY 2025-26		32,808,858
Net Increase/(Decrease) in Net Unrestricted Assets		**227,092**
Expected Fund Balance as of September 30, 2026		**$5,800,019**
Add Fiscal Year 2026-27 Budgeted Revenues		
Meter Collections	2,250,000	
Lowdermilk Concession Contract	300,000	
Naples Pier Concession Contract	0	
Parking Tickets	525,000	
Bond Proceeds	0	
TDC Grants	750,000	
Miscellaneous Revenue	125,000	$3,950,000
TOTAL AVAILABLE RESOURCES		**$9,750,019**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Administration	$1,177,960	
Beach Maintenance	1,626,479	
Beach Enforcement	967,301	
Naples Pier	273,400	
Lowdermilk Park	139,414	
Debt Service/Principal & Interest	1,268,811	
Capital projects	320,800	$5,774,165
BUDGETED CASH FLOW		**($1,824,165)**
Projected Fund Balance as of September 30, 2027		**$3,975,855**



With working capital of $5.57 million as of 9/30/25, this fund meets the policy requirement of $895 thousand or 3 months operating expense.

Beach Fund

Community Services, Police, and Finance (Fund 430)

Mission Statement:

The Beach Fund supports a balanced, sustainable, and value-driven system of beaches, parks, recreational amenities, and public spaces that enhance community experiences and quality of life throughout the City of Naples.

Fund Description

Naples is renowned for its beautiful Gulf beaches, which are among the City's most treasured assets. The City maintains 40 public beach access points extending from Seagate Drive to 33rd Avenue South, providing residents and visitors with convenient access to nearly nine miles of pristine, non-commercial shoreline.

The Beach Fund accounts for the costs associated with operating, maintaining, and enhancing the City's beaches, beach access points, and related facilities. Fund operations are organized into five divisions administered by three City departments:

- **Administration (Finance Department)** – Responsible for financial management of the Beach Fund, including revenue administration, parking meter collections, budgeting, and other administrative functions.
- **Beach Maintenance (Community Services Department)** – Provides routine maintenance and upkeep of all beach access locations (42) , including litter collection, landscaping, vegetation management, facility repairs, and general beautification efforts.
- **Enforcement (Police Department)** – Funds Beach Specialists who monitor parking areas, assist residents and visitors, respond to complaints and emergencies, and enforce applicable City ordinances.
- **Lowdermilk Park (Community Services Department)** – Supports operations and maintenance of Lowdermilk Park, a premier beachfront destination for recreation, family gatherings, special events, and weddings
- **Naples Pier (Community Services Department)** – Accounts for operating and maintenance costs associated with the Naples Pier, including utilities, permits, and visitor services.

With accessible parking available at the end of nearly every avenue, Naples offers some of the most convenient public beach access in Collier County. In addition to the numerous beach access points, the City maintains two beachfront parks: Lowdermilk Park and the beach park at 8th Avenue South.

FY 2026-27 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 one beachfront concession facility for public use at Lowdermilk Park. The concession offers 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.

FY 2026-27 Significant Budgetary Changes

The Beach Fund's total FY 2026-27 budget is $5,774,165, representing an increase of $366,771 over FY 2025-26. Budgeted expenditures include:

- Personnel Services: $2,096,103
- Operating Expenses: $2,088,451

The Fund is projected to end FY 2026-27 with a fund balance of $3,971,219, exceeding the City's policy requirement of maintaining reserves equal to at least three months of operating expenditures.

Revenue:
Total FY 2026-27 revenues are budgeted at $3,950,000.
Parking pay stations remain the Fund's primary revenue source, generating an estimated $2.25 million. Residents and Collier County property owners are eligible for complimentary beach parking permits, while visitors pay $5.00 per hour at parking stations. Parking permits are no longer available for purchase by visitors.
Additional revenue sources include:

- Tourist Development Council (TDC) Grant – Beach Maintenance: $500,000
- Tourist Development Council (TDC) Grant – Lowdermilk Park: $250,000
- Parking citations and late fees: $525,000

Expenditures:
Administration Division (Finance Department)

The Administration Division budget totals $2,446,771, an increase of $233,487 from FY 2025-26.

Beach Fund (continued)

Key expenditures include:

- City Administration allocation: $313,440 (increase of $24,740)
- Technology Services allocation: $46,220 (increase of $1,210)
- Transfer to Debt Service Fund for Naples Pier debt repayment: $1,268,811

These costs support operations across all Beach Fund divisions.

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Beach Maintenance Division (Community Services)

The Beach Maintenance Division budget totals $1,626,479, an increase of $94,514.

Personnel Services budgeted at $927,629, supporting:

- 9 full-time positions
- 2 part-time positions

Operating Expenses total $698,850, an increase of $40,072, supporting ongoing maintenance, repairs, and beach operations.

Enforcement Division (Naples Police Department)

The Enforcement Division budget totals $1,155,101, an increase of $131,900.

The increase reflects negotiated salary adjustments and the addition of one Beach Specialist position to support operations following the reopening of the Naples Pier.

Operating expenses are budgeted at $100,820, including vehicle maintenance, fuel, parking citation processing, and uniforms.

Capital Outlay totals $187,800, an increase of $44,800 from the prior year.

Naples Pier Division (Community Services)

The Naples Pier Division budget is $273,400, an increase of $165,632 associated with the anticipated reopening of the Naples Pier and related operating requirements.

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Lowdermilk Park Division (Community Services)

Lowdermilk Park is one of Naples premier beachfront parks, located on Gulf Shore Blvd. The revenues earned from the Lowdermilk concession are projected at $300,000 for FY 2026-27.

The FY 2026-27 total expenditures for Lowdermilk Park are budgeted at $272,414, a decrease of $259,000 from FY2026-27.

Capital Improvement Projects are detailed at the end of this section, with Lowdermilk Park's portion totaling $133,000.

CITY OF NAPLES
NAPLES BEACH FUND
REVENUE SUMMARY

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET
METER COLLECTION	2,713,853	2,576,097	2,200,000	2,200,000	**2,250,000**	50,000
LOWDERMILK CONTRACT	314,210	307,224	200,000	300,000	**300,000**	100,000
CAT/BOAT STORAGE FEES	1,192	0	1,000	0	**5,000**	4,000
PARKING TICKETS & LATE FEES	692,659	545,940	570,000	480,000	**525,000**	(45,000)
TDC - BEACH MAINTENANCE	200,000	685,000	500,000	500,000	**500,000**	0
TDC - LOWDERMILK PARK	0	192,648	200,000	200,000	**250,000**	50,000
TDC - PIER	0	0	0	2,200,000	**0**	0
FEMA / INSURANCE REIMB	272,924	76,966	0	12,911,315	**0**	0
BOND PROCEEDS	0	0	0	9,104,635	**0**	0
STATE GRANTS	0	0	0	5,000,000	**0**	0
INTEREST/SALES/MISC	279,479	271,499	120,000	140,000	**120,000**	0
TOTAL BEACH FUND	**$4,474,317**	**$4,655,374**	**$3,791,000**	**$33,035,950**	**$3,950,000**	**$159,000**

FUND: 430 BEACH FUND

FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE		FY 2027 Proposed
			ADMINISTRATION (1001)		
0.25	0.25	0.25	Utility Billing Manager (a)	(a)	36,431
0.5	0.5	0.5	Meter Technician	(a)	30,299
0.7	0.7	1.0	Special Projects Manager		152,461
1.45	1.45	1.75			219,191
			MAINTENANCE (1017)		
1	1	1	Equipment Operator III		85,542
1	1	1	Sr. Custodian		67,256
2	2	2	Custodian		97,972
6	6	6	Landscape Tech II/III (5 full-time, 2 part-time)		355,116
10	10	10			$605,886
			BEACH ENFORCEMENT (1018)		
7	7	8	Beach Specialist (b)		531,325
0.75	0.75	0.75	Guards / Pelican Patrol *		30,940
7.8	7.75	8.75	**(2 part-time positions to provide coverage for pelican protection year-round)*		562,265
19.2	**19.2**	**20.5**	**Regular Salaries**		**1,356,402**
			Other Salaries/Authorized compensation		**67,940**
			Overtime		**89,000**
			Employer Payroll Expenses		**582,761**
			Total PERSONNEL SERVICES		**$2,096,103**

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

FISCAL YEAR 2026-27
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY

FUND 430

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	1,050,619	1,182,241	1,181,234	**1,356,402**	174,161	14.7%	175,168	14.8%
510300	OTHER SALARIES & WAGES	61,845	118,820	12,462	**46,440**	(72,380)	-60.9%	33,978	272.7%
510305	PERSONAL LEAVE PAYOUTS	18,210	21,500	19,220	**21,500**	0	0.0%	2,280	11.9%
510400	OVERTIME	55,405	85,000	76,000	**89,000**	4,000	4.7%	13,000	17.1%
525010	FICA	88,927	103,150	97,751	**107,725**	4,575	4.4%	9,974	10.2%
525030	RETIREMENT CONTRIBUTIONS	140,326	168,267	165,388	**196,336**	28,069	16.7%	30,948	18.7%
525040	LIFE/HEALTH INSURANCE	248,436	258,818	258,818	**278,100**	19,282	7.4%	19,282	7.4%
525070	EMPLOYEE ALLOWANCES	2,312	120	430	**600**	480		170	39.5%
	TOTAL PERSONNEL SERVICES	**$1,666,080**	**$1,937,916**	**$1,811,303**	**$2,096,103**	**$158,186**	**8.2%**	**$284,799**	**15.7%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	527,991	129,500	324,400	**237,974**	108,474	83.8%	(86,426)	-26.6%
530010	CITY ADMINISTRATION	278,670	288,700	288,700	**313,440**	24,740	8.6%	24,740	8.6%
531010	PROFESSIONAL SERVICES	0	105,000	105,000	105,000	0	0.0%	0	0.0%
531100	CREDIT CARD CHARGES	206,754	175,000	175,000	**185,000**	10,000	5.7%	10,000	5.7%
531040	OTHER CONTRACTUAL SVCS	16,449	36,700	21,700	**36,700**	0	0.0%	15,000	69.1%
531220	INVESTMENT ADVISORY FEES	4,487	4,000	4,000	**4,000**	0	0.0%	0	0.0%
534110	VEHICLE CLEANING	0	0	0	**1,000**	1,000		1,000	
540000	TRAINING & TRAVEL COSTS	0	1,000	1,000	**1,000**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	32,680	40,764	35,464	**35,664**	(5,100)	-12.5%	200	0.6%
542100	EQUIP. SERVICES - REPAIRS	74,722	45,000	45,000	**45,000**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	26,288	16,500	16,500	**23,300**	6,800	41.2%	6,800	41.2%
542120	EQUIP. SERVICES - CAPITAL	28,241	0	0	**0**	0		0	
543010	ELECTRICITY	12,168	17,918	11,950	**17,550**	(368)	-2.1%	5,600	46.9%
543020	WATER, SEWER, GARBAGE	141,637	145,000	150,000	**145,000**	0	0.0%	(5,000)	-3.3%
544000	RENTALS & LEASES	4,075	44,000	44,000	**210,000**	166,000	377.3%	166,000	377.3%
545220	SELF INSURANCE CHARGE	56,315	49,296	49,296	**38,053**	(11,243)	-22.8%	(11,243)	-22.8%
546000	REPAIR AND MAINTENANCE	45,386	163,500	159,000	**265,000**	101,500	62.1%	106,000	66.7%
546070	REPAIR & MAINT: BUOYS & SIGNS	6,562	15,000	15,000	**15,000**	0	0.0%	0	0.0%
546050	STORM REPAIR	0	15,000	9,500	**15,000**	0	0.0%	5,500	57.9%
546170	SOFTWARE MAINTENANCE	0	0	24,394	0	0		(24,394)	-100.0%
547000	PRINTING AND BINDING	5,830	8,000	4,000	**8,000**	0	0.0%	4,000	100.0%
547060	DUPLICATING	2,088	1,000	2,203	**6,000**	5,000	500.0%	3,797	172.4%
549020	TECHNOLOGY SVC CHARGE	47,020	45,010	45,010	**46,220**	1,210	2.7%	1,210	2.7%
549050	SPECIAL EVENTS	70,300	161,000	161,000	**200,000**	39,000	24.2%	39,000	24.2%
551000	OFFICE SUPPLIES	1,154	2,500	2,500	**2,500**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	8,749	6,500	6,500	**6,500**	0	0.0%	0	0.0%
552070	UNIFORMS	1,259	13,300	11,000	**13,300**	0	0.0%	2,300	20.9%
552090	OTHER CLOTHING	2,707	2,978	4,250	**4,250**	1,272	42.7%	0	0.0%
552100	JANITORIAL SUPPLIES	73,224	108,000	103,000	**108,000**	0	0.0%	5,000	4.9%
559000	DEPRECIATION	410,882	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$2,085,639**	**$1,640,166**	**$1,819,367**	**$2,088,451**	**$448,285**	**27.3%**	**$269,084**	**14.8%**
NON-OPERATING EXPENSES									
560200	BUILDING IMPROVEMENTS	0	100,000	100,000	**0**	(100,000)		(100,000)	-100.0%
560300	OTHER IMPROVEMENTS	3,972,152	400,000	27,748,639	**50,000**	(350,000)	-87.5%	(27,698,639)	-99.8%
560400	MACHINERY EQUIPMENT	34,437	0	0	**187,800**	187,800		187,800	
560700	VEHICLES	116,042	60,500	60,500	**83,000**	22,500	37.2%	22,500	37.2%
570110	DEBT SERVICE/PRINCIPAL	0	0	0	**0**	0		0	
570120	DEBT SERVICE/INTEREST	0	0	0	**0**	0		0	
591000	TRANSFERS OUT	0	1,269,049	1,269,049	1,268,811	(238)		(238)	0.0%
	TOTAL NON-OPERATING EXPENSE	**4,122,631**	**1,829,549**	**0**	**29,178,188**	**1,589,611**	**(239,700)**	**-13.1%**	**(27,588,339)**	**-94.6%**
	TOTAL EXPENSES	**$7,874,349**	**$5,407,631**	**$32,808,858**	**$5,774,165**	**$366,771**	**6.8%**	**($27,034,456)**	**-82.4%**

FISCAL YEAR 2026-27
BUDGET DETAIL
BEACH FUND
ADMINISTRATION

430.1001.545

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	36,467	159,656	159,656	**219,191**	59,535	37.3%	59,535	37.3%
510300	OTHER SALARIES	43,281	74,880	0	**4,000**	(70,880)		(70,880)	
510400	OVERTIME	0	2,000	1,000	**1,000**	(1,000)	-50.0%	0	0.0%
525010	FICA	6,106	18,026	12,290	**17,121**	(905)	-5.0%	4,831	39.3%
525030	RETIREMENT CONTRIBUTIONS	4,189	23,240	23,240	**34,125**	10,885	46.8%	10,885	46.8%
525040	LIFE/HEALTH INSURANCE	11,124	21,506	21,506	**25,956**	4,450	20.7%	4,450	20.7%
525070	EMPLOYEE ALLOWANCES	417	120	430	**600**	480	400.0%	170	39.5%
	TOTAL PERSONNEL SERVICES	**$101,585**	**$299,428**	**$218,122**	**$301,993**	**$2,564**	**0.9%**	**$ 8,990**	**4.1%**
530000	OPERATING EXPENDITURES	424,064	55,000	280,000	**168,254**	113,254	205.9%	(111,746)	-39.9%
530010	CITY ADMINISTRATION	278,670	288,700	288,700	**313,440**	24,740	8.6%	24,740	8.6%
531110	CREDIT CARD FEE	206,754	175,000	175,000	**185,000**	10,000	5.7%	10,000	5.7%
531220	INVESTMENT ADVISORY FEES	4,487	4,000	4,000	**4,000**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	0	0	0	**0**	0		0	
541000	COMMUNICATIONS	9,890	15,300	10,000	**10,000**	(5,300)	-34.6%	0	0.0%
	Pay station line connections								
542120	EQUIP. SERVICES - CAPITAL	28,241	0	0	**0**	0		0	
545220	SELF INSURANCE CHARGE	56,315	49,296	49,296	**38,053**	(11,243)	-22.8%	(11,243)	-22.8%
546000	REPAIR AND MAINTENANCE	13,367	10,000	14,000	**103,500**	93,500	935.0%	89,500	639.3%
	Warranty / maintenance costs on paystations, beach end renumbering								
546170	SOFTWARE MAINTENANCE	0	0	24,394	**0**	0		(24,394)	-100.0%
547060	DUPLICATING	2,088	1,000	2,203	**6,000**	5,000	500.0%	3,797	172.4%
	Beach parking brochures and permits, weatherproof pay station stickers								
549020	TECHNOLOGY SVC CHARGE	47,020	45,010	45,010	**46,220**	1,210	2.7%	1,210	2.7%
551000	OFFICE SUPPLIES	1,018	1,500	1,500	**1,500**	0	0.0%	0	0.0%
554000	BOOKS, PUB, MEMBERSHIPS	0	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$1,071,915**	**$644,806**	**$894,103**	**$875,967**	**$231,161**	**35.8%**	**$ (18,136)**	**-2.0%**
NON-OPERATING EXPENSES									
560300	OTHER IMPROVEMENTS	3,953,898	0	27,048,563	**0**	0		(27,048,563)	-100.0%
591000	TRANSFERS OUT	0	1,269,049	1,269,049	**1,268,811**	(238)	0.0%	(238)	0.0%
	TOTAL NON-OPERATING	**$ 3,953,898**	**$ 1,269,049**	**$28,317,612**	**$ 1,268,811**	**$ (238)**	0.0%	**$(27,048,801)**	-95.5%
	TOTAL EXPENSES	**$5,127,397**	**$2,213,283**	**$29,429,837**	**$2,446,771**	**$233,487**	**10.5%**	**($27,057,947)**	**-91.9%**

FISCAL YEAR 2026-27
BUDGET DETAIL
BEACH FUND
MAINTENANCE

430.1017.545

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	541,548	552,415	561,802	**605,886**	53,471	9.7%	44,084	7.8%
510300	OTHER SALARIES	6,379	5,000	4,962	**6,000**	1,000	20.0%	1,038	20.9%
	Longevity								
510305	PERSONAL LEAVE PAYOUTS	7,087	7,500	11,220	**7,500**	0	0.0%	(3,720)	-33.2%
510400	OVERTIME	43,395	35,000	45,000	**40,000**	5,000	14.3%	(5,000)	-11.1%
525010	FICA	45,216	43,562	46,563	**48,658**	5,096	11.7%	2,095	4.5%
525030	RETIREMENT CONTRIBUTIONS	74,358	78,722	77,866	**86,097**	7,375	9.4%	8,231	10.6%
525040	LIFE/HEALTH INSURANCE	133,488	133,488	133,488	**133,488**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$851,470**	**$855,687**	**$880,901**	**$927,629**	**$71,942**	**8.4%**	**$46,728**	**5.3%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	87,334	30,000	25,000	**30,000**	0	0.0%	5,000	20.0%
	Beach supplies & equipment, replacement signs, trash cans, bench parts, bike racks								
531010	PROFESSIONAL SERVICES	0	105,000	105,000	**105,000**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	25,201	15,000	15,000	**15,000**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	9,777	6,500	6,500	**6,300**	(200)	-3.1%	(200)	-3.1%
543020	WATER, SEWER, GARBAGE	141,637	145,000	150,000	**145,000**	0	0.0%	(5,000)	-3.3%
546000	REPAIR AND MAINTENANCE	21,030	125,000	125,000	**125,000**	0	0.0%	0	0.0%
546050	STORM REPAIR	0	15,000	9,500	**15,000**	0	0.0%	5,500	57.9%
549050	SPECIAL EVENTS	70,300	161,000	161,000	**200,000**	39,000	24.2%	39,000	24.2%
	NYE Fireworks, July 4 Fireworks, Barges								
552070	UNIFORMS	697	4,300	4,000	**4,300**	0	0.0%	300	7.5%
552090	OTHER CLOTHING	2,707	2,978	4,250	**4,250**	1,272	42.7%	0	0.0%
552100	JANITORIAL SUPPLIES	20,000	49,000	49,000	**49,000**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$378,684**	**$658,778**	**$654,250**	**$698,850**	**$40,072**	**6.1%**	**$44,600**	**6.8%**
NON-OPERATING EXPENSES									
560300	OTHER IMPROVEMENTS	18,254	0	0	**0**	0		0	
560700	VEHICLES	67,345	17,500	17,500	**0**	(17,500)	-100.0%	(17,500)	-100.0%
	TOTAL NON-OPERATING EXPENSES	**$ 85,599**	**$ 17,500**	**$ 17,500**	**$ -**	**$ (17,500)**	**-100.0%**	**$ (17,500)**	**-100.0%**
	TOTAL EXPENSES	**$1,315,753**	**$1,531,965**	**$1,552,651**	**$1,626,479**	**$94,514**	**6.2%**	**$73,828**	**4.8%**

FISCAL YEAR 2026-27
BUDGET DETAIL
BEACH FUND
ENFORCEMENT

430.1018.545

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	472,604	470,170	459,776	**531,325**	61,155	13.0%	71,549	15.6%
510300	OTHER SALARIES	12,185	38,940	7,500	**36,440**	(2,500)	-6.4%	28,940	385.9%
	Longevity, two part-time Pelican Protection employees								
510305	PERSONAL LEAVE PAYOUTS	11,124	14,000	8,000	**14,000**	0	0.0%	6,000	75.0%
510400	OVERTIME	12,010	48,000	30,000	**48,000**	0	0.0%	18,000	60.0%
	Incldues Holiday Patrol								
525010	FICA	37,605	41,562	38,898	**41,946**	384	0.9%	3,048	7.8%
525030	RETIREMENT CONTRIBUTIONS	61,779	66,305	64,282	**76,114**	9,809	14.8%	11,832	18.4%
525040	LIFE/HEALTH INSURANCE	103,824	103,824	103,824	**118,656**	14,832	14.3%	14,832	14.3%
525070	EMPLOYEE ALLOWANCES	1,895	0	0	**0**	0		0	
	TOTAL PERSONNEL SERVICES	**$ 713,025**	**$ 782,801**	**$ 712,280**	**$ 866,481**	**$ 83,680**	**10.7%**	**$ 154,201**	**21.6%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	10,454	27,100	14,000	**22,320**	(4,780)	-17.6%	8,320	59.4%
	T2 sibscriptions, computer & phone								
534110	VEHICLE CLEANING	0	0	0	**1,000**	1,000	#DIV/0!	1,000	
540000	TRAINING & TRAVEL COSTS	0	1,000	1,000	**1,000**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	3,270	4,800	4,800	**5,000**	200	4.2%	200	4.2%
542100	EQUIP. SERVICES - REPAIRS	49,521	30,000	30,000	**30,000**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	16,511	10,000	10,000	**17,000**	7,000	70.0%	7,000	70.0%
547000	PRINTING AND BINDING	5,830	8,000	4,000	**8,000**	0	0.0%	4,000	100.0%
551000	OFFICE SUPPLIES	136	1,000	1,000	**1,000**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	8,749	6,500	6,500	**6,500**	0	0.0%	0	0.0%
552070	UNIFORMS	562	9,000	7,000	**9,000**	0	0.0%	2,000	28.6%
559000	DEPRECIATION	410,882	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$ 505,915**	**$ 97,400**	**$ 78,300**	**$ 100,820**	**$ 3,420**	**3.5%**	**$ 22,520**	**28.8%**
NON-OPERATING EXPENSES									
560300	BUILDING IMPROVEMENTS	0	100,000	100,000	**0**	(100,000)		(100,000)	
560400	MACHINERY EQUIPMENT	34,437	0	0	**187,800**	187,800		187,800	
560700	VEHICLES	48,697	43,000	43,000	**0**	(43,000)	-100.0%	(43,000)	-100.0%
	TOTAL NON-OPERATING EXPENSES	**$ 83,134**	**$ 143,000**	**$ 143,000**	**$ 187,800**	**$ 44,800**	**31.3%**	**$ 44,800**	**31.3%**
	TOTAL EXPENSES	**$1,302,074**	**$1,023,201**	**$933,580**	**$1,155,101**	**$131,900**	**12.9%**	**$221,521**	**23.7%**

FISCAL YEAR 2026-27
BUDGET DETAIL
BEACH FUND
NAPLES PIER

430.1064.545

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	467	9,600	900	**9,600**	0	0.0%	8,700	966.7%
531040	CONTRACTUAL SERVICES	294	1,700	1,700	**1,700**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	0	600	600	**600**	0	0.0%	0	0.0%
543010	ELECTRICITY	814	6,368	400	**6,000**	(368)	-5.8%	5,600	1400.0%
544000	RENTALS AND LEASES	4,075	44,000	44,000	**210,000**	166,000	377.3%	166,000	377.3%
	FDEP lease fee for the pier, portalet & barricade rentals								
546000	REPAIR AND MAINTENANCE	2,915	21,500	15,000	**21,500**	0	0.0%	6,500	43.3%
	Restroom repairs, pressure washing, bench replacments								
552100	JANITORIAL SUPPLIES	23,608	24,000	24,000	**24,000**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$ 32,172**	**$ 107,768**	**$ 86,600**	**$ 273,400**	**$ 165,632**	**153.7%**	**$ 186,800**	**215.7%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS /BUILDING	0	0	0	**0**	0		0	
560400	MACHINERY AND EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
	TOTAL EXPENSES	**$32,172**	**$107,768**	**$86,600**	**$273,400**	**$165,632**	**153.7%**	**$186,800**	**215.7%**

FISCAL YEAR 2026-27
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK

430.1065.545

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	5,671	7,800	4,500	**7,800**	0	0.0%	3,300	73.3%
	Site furniture replacement								
531040	OTHER CONTRACTUAL SERVICES	16,155	35,000	20,000	**35,000**	0	0.0%	15,000	75.0%
	Pressure washing, ADA enhancements, maintenance for playgrounds, gazebo, concession, restooms & walkovers								
541000	COMMUNICATIONS	19,520	20,064	20,064	**20,064**	0	0.0%	0	0.0%
543010	ELECTRICITY	11,354	11,550	11,550	**11,550**	0	0.0%	0	0.0%
546000	REPAIR & MAINTENANCE	8,075	7,000	5,000	**15,000**	8,000	114.3%	10,000	200.0%
546070	REPAIR & MAINT: BUOYS & SIGNS	6,562	15,000	15,000	**15,000**	0	0.0%	0	0.0%
552100	JANITORIAL SUPPLIES	29,616	35,000	30,000	**35,000**	0	0.0%	5,000	16.7%
	TOTAL OPERATING EXPENSES	**$ 96,953**	**$ 131,414**	**$ 106,114**	**$ 139,414**	**$ 8,000**	**6.1%**	**$ 33,300**	**31.4%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS /BUILDING	69,804	400,000	700,076	**50,000**	(350,000)	-87.5%	(400,076)	-88.9%
560700	VEHICLES	0	0	0	**83,000**	83,000		83,000	
	TOTAL ALL EXPENSES	**$166,757**	**$531,414**	**$806,190**	**$272,414**	**($259,000)**	**-48.7%**	**($283,776)**	**-35.2%**

CAPITAL IMPROVEMENT PROJECTS
BEACH FUND (Fund 430)

CIP NUMBER	PROJECT DESCRIPTION	Requested 2026-27	2027-28	2028-29	2029-30	2030-31
27R05	Lowdermilk Park Improvements	50,000	300,000	300,000	200,000	200,000
27R15	Beach Maintenance Cart (1)	18,000	18,000	18,000	18,000	18,000
27R01	Beach Vehicle Replacement	65,000	0	65,000	0	65,000
27R11	Body Worn Camera (8)	80,800	0	0	0	0
	Marine Vessel Replacement*	0	300,000	0	0	0
27R10	Portable Radio Replacement (9)	107,000	0	0	0	0
	Beach Specialist ATV Replacement (1)	0	22,000	24,000	27,000	0
TOTAL BEACH FUND		**320,800**	**640,000**	**407,000**	**245,000**	**283,000**

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

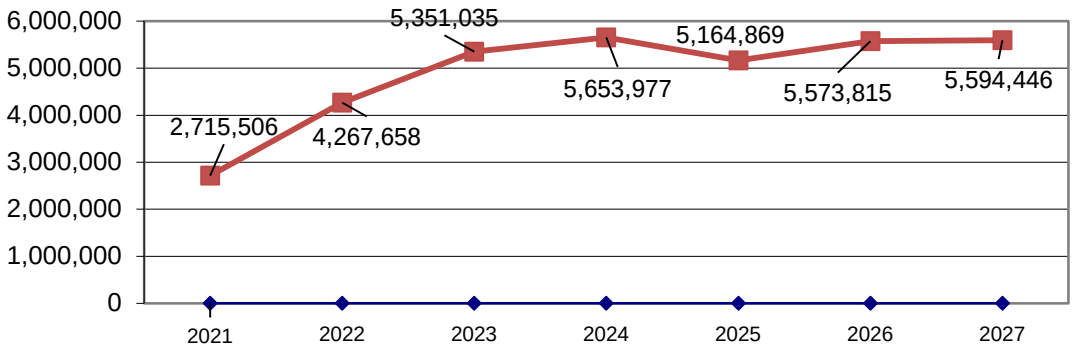
Interest Rate: 5% (2.89% Net Interest Cost including $2,588,257 Issuance Premium)
Term: 10 years
Beginning Balance: $20,635,000
Issue Date: 8/22/2024

Year	CRA Principal	Beach Fund Principal	CRA Interest	Beach Fund Interest	Total Payment	Balance Remaining
9/30/2027	**$ 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	$ -
	$ 8,949,764	$ 8,205,237	$ 2,128,406	$ 1,951,344	$ 21,234,750	

SOLID WASTE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2026-27

Beginning Fund Balance - As of September 30, 2025		**$5,164,869**
Projected Revenues FY 2025-26		10,557,462
Projected Expenditures FY 2025-26		10,148,516
Net Increase/(Decrease) in Net Unrestricted Assets		**408,946**
Expected Fund Balance as of September 30, 2026		**$5,573,815**
Add Fiscal Year 2026-27 Budgeted Revenues		
Solid Waste Fees	9,600,000	
Sale of Assets	20,000	
Special Pickups, Rolloff and Other	1,023,000	10,643,000
TOTAL AVAILABLE RESOURCES:		**$16,216,815**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Administration	977,051	
Residential Pick-up	1,640,650	
Horticultural Waste	683,906	
Commercial Pick-up	3,571,363	
Recycling Division	1,431,121	
Capital Requests	1,042,000	
Transfer - Administration	584,750	
Transfer - Self Insurance	345,928	
Payment in Lieu of Taxes	345,600	10,622,369
BUDGETED CASH FLOW		**20,631**
Projected Fund Balance as of September 30, 2027		**$5,594,446**

Trend - Unrestricted Net Position



Working capital is $6.41 million as of 9/30/25, policy requires $2.30 million or 3 months operating expense.

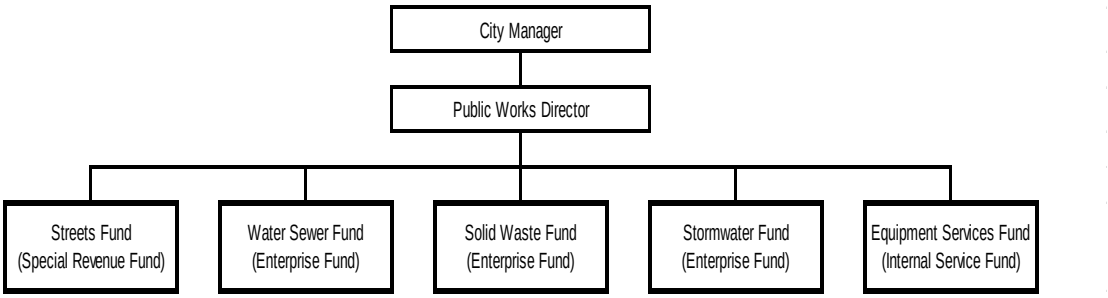
Solid Waste Fund

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.



2026-27 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 2 satellite collection vehicles and 2 large refuse trucks.

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

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

Solid Waste Fund (continued)

2026-27 Significant Budgetary Issues

Revenues

Revenues into the fund total $10,643,000. 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 $9,600,000 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). In June of 2026, City Council approved a 3.8% rate increase effective October 1, 2026.

The City charges for special pick-ups, such as demolition debris. For FY 2026-27 the Fund is budgeted to collect $40,000. Commercial roll-offs are budgeted at $845,000.

Interest Earnings are budgeted at $138,000. 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 $10,622,369, an overall decrease of $278,807 from FY 2025-26 adopted budget. There is 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 $3,295,329, a decrease of $34,302 from FY 2025-26 adopted budget.

There are four (4) positions budgeted in Administration. Major costs in this division are General Fund Administrative Charge ($584,750), Payment in Lieu of Taxes ($345,600) and Self Insurance ($345,928).

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 2026-27 is $683,906, a decrease of $12,489 from FY2025-26 adopted budget.

Solid Waste Fund (continued)

Residential Division
The Residential Division is responsible for the collection and disposal of all residential solid waste. There are 10 positions in the division. The budget is $1,640,650; an increase of $87,302 over FY 2025-26 adopted budget.

Significant costs include charges for waste taken to the County Landfill ($325,000), and costs to operate and maintain the solid waste collection vehicles ($356,000).

Commercial Division
The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is $3,571,363, an increase of $210,969 over FY 2025-26 adopted budget.

The Commercial Division has 6 employees. Personnel Services costs are $695,192, an increase of $54,458 over FY 2025-26 adopted budget.

The largest expense in the Commercial Division is County Landfill, at $1,795,000. Other significant expenses include: $494,816 for the hauling of roll off containers, $386,000 for fuel and maintenance of the solid waste commercial vehicles, $40,000 for compactor dumpster rentals, and $143,000 to replace dumpsters and 96-gallon carts for the commercial cart route.

Recycling Division
The Recycling Division is responsible for the single stream recycling program. 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 2026-27 the total budget is $1,431,121, an increase of $27,327 over the FY 2025-26 adopted budget.

Personnel Services for five (5) employees in this Division is $596,866, an increase of $20,927 over the FY 2025-26 adopted budget.

Operating Expenses total $834,255, which is a $27,327 increase over FY 2025-26 adopted budget.

Capital Outlay
Total Capital budgeted for FY 2025-26 in the Solid Waste Fund is $1,042,000, which includes the current year Capital Improvement Plan budget and $27,000 for the purchase of roll-off dumpsters.

Solid Waste Fund (continued)

2026-27 Performance Measures

Description	Actual 2023-24	Actual 2024-25*	Estimated 2025-26*	Projected 2026-27*
Residential Tons Collected	3,436	3,443	3,500	3,600
Commercial Tons Collected	13,884	13,812	13,800	14,000
Roll-off Tons Collected	6,077	5,432	6,000	6,500
Horticulture Collected (*Cubic Yards*)	12,796	16,715	14,000	15,000
Residential Recycling Tons Collected	2,684	2,638	2,800	2,900
Cost Per Ton of Waste Disposed *(Total Operating Expenses / Total Tonnage)*	$302	$308	$290	$297

**"Roll-off Tons Collected" account for the private hauler utilizing an alternative disposal site for Construction & Demolition Debris, overall accounting for a reduction in the reported waste in the range of 1,500 - 2,000 tons.*

CITY OF NAPLES
SOLID WASTE FUND
REVENUE SUMMARY

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET
SOLID WASTE FEES	9,487,994	9,717,768	9,505,000	9,505,000	**9,600,000**
SPECIAL PICK-UP FEES	40,006	38,722	40,000	40,000	**40,000**
INSURANCE REIMB./FEMA	0	234,562	0	15,462	**0**
OTHER FEES/COMM RLOFF	901,166	813,357	946,000	829,000	**845,000**
SALE OF SURPLUS ASSETS	42,035	16,088	20,000	20,000	**20,000**
INVESTMENT INCOME	167,112	190,635	128,000	148,000	**138,000**
TOTAL SOLID WASTE	**$10,638,313**	**$11,011,132**	**$10,639,000**	**$10,557,462**	**$10,643,000**

FUND: 450 SOLID WASTE FUND
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
			ADMINISTRATION (1201)	
1	1	1	Solid Waste Superintendent	141,200
1	1	1	Solid Waste Supervisor	90,671
			CUSTOMER SERVICE (1201)	
1	1	0	Senior Administrative Specialist	-
0	0	1	Lead Billing & Collection Specialist	67,096
0	1	1	Billing & Collection Specialist	56,250
1	0	0	Customer Service Representative	-
4	4	4		355,217
			HORTICULTURE (1209)	
0	0	0	Heavy Equipment Operator	-
3	3	3	Equipment Operator	187,306
1	1	1	Crew Leader III	67,860
4	4	4		255,166
			RESIDENTIAL (1222)	
1	1	1	Equipment Operator III	63,558
3	3	3	Crew Leader III	194,767
7	6	6	Service Worker III	360,711
11	10	10		619,036
			COMMERCIAL (1223)	
5	6	6	Heavy Equipment Operator	453,848
5	6	6		453,848
			RECYCLING (1224)	
4	4	4	Heavy Equipment Operator	305,332
1	1	1	Recycling Coordinator	100,767
5	5	5		406,099
29	**29**	**29**	**Regular Salaries**	**2,089,366**
			Other Salaries/Authorize compensation	76,852
			Overtime	98,800
			Employer Payroll Expenses	894,740
			Total Personnel Services	**$3,159,758**

FISCAL YEAR 2026-27
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY

FUND 450

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	1,823,917	1,943,184	1,907,102	**2,089,366**	146,182	7.5%	182,264	9.6%
510300 OTHER SALARIES	12,817	15,500	14,630	**17,222**	1,722	11.1%	2,592	17.7%
510305 PERSONAL LEAVE PAYOUTS	49,165	54,320	54,230	**59,630**	5,310	9.8%	5,400	10.0%
510400 OVERTIME	58,466	96,000	95,400	**98,800**	2,800	2.9%	3,400	3.6%
525010 FICA	142,023	147,527	154,038	**163,744**	16,217	11.0%	9,706	6.3%
525030 RETIREMENT CONTRIBUTIONS	241,180	273,622	264,906	**299,908**	26,286	9.6%	35,002	13.2%
525040 LIFE/HEALTH INSURANCE	430,128	430,128	430,128	**430,128**	0	0.0%	0	0.0%
525070 EMPLOYEE ALLOWANCES	968	960	960	**960**	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	**$2,758,664**	**$2,961,241**	**$2,921,394**	**$3,159,758**	**$198,517**	**6.7%**	**$238,364**	**8.2%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	59,787	2,550	1,400	**2,550**	0	0.0%	1,150	82.1%
530010 CITY ADMINISTRATION	511,320	545,670	545,670	**584,750**	39,080	7.2%	39,080	7.2%
530050 COUNTY LANDFILL	1,998,166	2,073,600	2,070,000	**2,120,000**	46,400	2.2%	50,000	2.4%
530150 ADMIN CHARGE - UTILITY BILLING	40,000	40,000	40,000	**40,000**	0	0.0%	0	0.0%
531001 PROF SVCS- CREDIT CARD	28,810	30,000	30,000	**30,000**	0	0.0%	0	0.0%
531012 PROFESSIONAL SERVICES	0	10,000	5,000	**10,000**	0	0.0%	5,000	100.0%
531040 OTHER CONTRACTUAL SERVICES	829,431	1,103,955	993,750	**1,184,966**	81,011	7.3%	191,216	19.2%
531041 HORTICULTURAL SERVICES	132,667	216,000	160,000	**198,000**	(18,000)	-8.3%	38,000	23.8%
531220 INVESTMENT ADVISORY FEES	2,551	2,500	2,500	**2,500**	0	0.0%	0	0.0%
538010 PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	**345,600**	0	0.0%	0	0.0%
540000 TRAINING & TRAVEL COSTS	9,066	11,000	6,000	**11,000**	0	0.0%	5,000	83.3%
541000 COMMUNICATIONS	421	1,500	500	**1,500**	0	0.0%	1,000	200.0%
541010 TELEPHONE	1,271	1,200	1,500	**1,200**	0	0.0%	(300)	-20.0%
542100 EQUIP.SERVICES - REPAIRS	1,347,712	715,000	715,000	**715,000**	0	0.0%	0	0.0%
542110 EQUIP. SERVICES - FUEL	225,072	246,000	249,500	**311,000**	65,000	26.4%	61,500	24.6%
542120 EQUIP. SERVICES - CAPITAL	451,377	0	0	**0**	0		0	
543010 ELECTRICITY	6,355	9,000	7,200	**9,000**	0	0.0%	1,800	25.0%
543020 WATER, SEWER, GARBAGE	5,738	6,700	5,800	**6,300**	(400)	-6.0%	500	8.6%
544020 EQUIPMENT RENTAL	28,082	117,400	55,000	**117,400**	0	0.0%	62,400	113.5%
545220 SELF INSURANCE CHARGE	299,015	425,659	425,659	**345,928**	(79,731)	-18.7%	(79,731)	-18.7%
546000 REPAIR AND MAINTENANCE	57,136	56,000	44,000	**56,000**	0	0.0%	12,000	27.3%
546170 SOFTWARE MAINTENANCE	0	0	36,845	0	0		(36,845)	-100.0%
547000 PRINTING AND BINDING	2,910	2,000	1,500	**2,000**	0	0.0%	500	33.3%
549020 TECHNOLOGY SVC CHARGE	54,760	52,170	52,170	**62,600**	10,430	20.0%	10,430	20.0%
551000 OFFICE SUPPLIES	909	2,000	1,500	**2,000**	0	0.0%	500	33.3%
552000 OPERATING SUPPLIES	23,075	32,000	29,000	**32,000**	0	0.0%	3,000	10.3%
552010 MINOR OPERATING EQUIPMENT	72,240	55,000	60,000	**63,000**	8,000	14.5%	3,000	5.0%
552070 UNIFORMS	12,440	15,384	13,342	**15,384**	0	0.0%	2,042	15.3%
552090 OTHER CLOTHING	6,768	6,233	6,771	**6,233**	0	0.0%	(538)	-7.9%
552100 JANITORIAL SUPPLIES	0	1,000	750	**1,000**	0	0.0%	250	33.3%
552510 SOLID WASTE DUMPSTERS	110,000	126,500	130,000	**143,000**	16,500	13.0%	13,000	10.0%
554010 MEMBERSHIPS	255	700	700	**700**	0	0.0%	0	0.0%
559000 DEPRECIATION	674,787	0	0	**0**	0		0	
TOTAL OPERATING EXPENSES	**$7,337,719**	**$6,252,321**	**$6,036,657**	**$6,420,611**	**$168,290**	**2.7%**	**$383,954**	**6.4%**
NON-OPERATING EXPENSES								
560400 MACHINERY & EQUIPMENT	45	15,000	12,000	**27,000**	12,000	80.0%	15,000	125.0%
560700 VEHICLES	2,213,383	1,115,000	1,178,465	**1,015,000**	(100,000)	-9.0%	(163,465)	-13.9%
TOTAL NON-OPERATING EXPENSES	**$2,213,428**	**$1,130,000**	**$1,190,465**	**$1,042,000**	**($88,000)**	**-7.8%**	**($148,465)**	**-12.5%**
TOTAL EXPENSES	**$12,309,811**	**$10,343,562**	**$10,148,516**	**$10,622,369**	**$278,807**	**2.7%**	**$473,854**	**4.7%**

FISCAL YEAR 2026-27
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION

450.1201.534

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	282,373	333,936	283,328	**355,217**	21,281	6.4%	71,889	25.4%
510300	OTHER SALARIES	502	1,000	1,000	**1,270**	270	27.0%	270	27.0%
510305	PERSONAL LEAVE PAYOUTS	13,288	13,820	11,076	**11,630**	(2,190)	-15.8%	554	5.0%
510400	OVERTIME	507	1,000	2,000	**1,800**	800	80.0%	(200)	-10.0%
525010	FICA	21,026	26,310	22,588	**27,878**	1,568	6.0%	5,290	23.4%
525030	RETIREMENT CONTRIBUTIONS	38,274	52,316	42,925	**57,074**	4,758	9.1%	14,149	33.0%
525040	LIFE/HEALTH INSURANCE	59,328	59,328	59,328	**74,160**	14,832	25.0%	14,832	25.0%
525070	EMPLOYEE ALLOWANCES	484	480	480	**480**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$415,782**	**$488,190**	**$422,725**	**$529,509**	**$41,319**	**8.5%**	**$106,784**	**25.3%**
OPERATING EXPENSES								**0**	
530000	OPERATING EXPENDITURES	59,787	550	400	**550**	0	0.0%	150	37.5%
530010	CITY ADMINISTRATION	511,320	545,670	545,670	**584,750**	39,080	7.2%	39,080	7.2%
530150	ADMIN CHARGE - UTILITY BILLING	40,000	40,000	40,000	**40,000**	0	0.0%	0	0.0%
531001	PROF SVCS- CREDIT CARD	28,810	30,000	30,000	**30,000**	0	0.0%	0	0.0%
531040	OTHER CONTRACTUAL SERVICES	85,900	93,750	93,750	**133,750**	40,000	42.7%	40,000	42.7%
	Recycle material consulting assistance, sorting floor cleaning/maintenance, portable radio maintenance service, rate study, etc								
531220	INVESTMENT ADVISORY FEES	2,551	2,500	2,500	**2,500**	0	0.0%	0	0.0%
538010	PAYMENTS IN LIEU OF TAXES	345,600	345,600	345,600	**345,600**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	9,066	11,000	6,000	**11,000**	0	0.0%	5,000	83.3%
541000	COMMUNICATIONS/TELEPHONE	421	1,500	500	**1,500**	0	0.0%	1,000	200.0%
541010	TELEPHONE	1,271	1,200	1,500	**1,200**	0	0.0%	(300)	-20.0%
542100	EQUIP. SERVICES - REPAIR	7,125	5,000	5,000	**5,000**	0	0.0%	0	0.0%
542110	EQUIP. SERVICES - FUEL	14,271	1,000	4,500	**4,000**	3,000	300.0%	(500)	-11.1%
542120	EQUIP. SERVICES - CAPITAL	451,377	0	0	**0**	0		0	
543010	ELECTRICITY	5,293	7,500	6,000	**7,500**	0	0.0%	1,500	25.0%
543020	WATER, SEWER, GARBAGE	5,738	6,700	5,800	**6,300**	(400)	-6.0%	500	8.6%
544020	EQUIPMENT RENTAL	2,163	77,400	20,000	**77,400**	0	0.0%	57,400	287.0%
	Copy machine lease, rental for loader for recycle material operation, large truck rental,etc.							0	
545220	SELF INSURANCE CHARGE	299,015	425,659	425,659	**345,928**	(79,731)	-18.7%	(79,731)	-18.7%
546000	REPAIR AND MAINTENANCE	50,890	51,000	40,000	**51,000**	0	0.0%	11,000	27.5%
	Building maintenance/repairs and landscape maintenance for the Solid Waste facility								
546170	SOFTWARE MAINTENANCE	0	0	36,845	**0**	0		(36,845)	-100.0%
547000	PRINTING AND BINDING	2,910	2,000	1,500	**2,000**	0	0.0%	500	33.3%
549020	TECHNOLOGY SVC CHARGE	54,760	52,170	52,170	**62,600**	10,430	20.0%	10,430	20.0%
551000	OFFICE SUPPLIES	909	2,000	1,500	**2,000**	0	0.0%	500	33.3%
552000	OPERATING SUPPLIES	1,961	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	750	**1,000**	0	0.0%	250	33.3%
554010	MEMBERSHIPS	255	700	700	**700**	0	0.0%	0	0.0%
559000	DEPRECIATION	0	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$1,981,934**	**$1,711,441**	**$1,672,886**	**$1,723,820**	**$12,379**	**0.7%**	**$50,934**	**3.0%**
NON-OPERATING EXPENSES									
560400	MACHINERY & EQUIPMENT	3,928	15,000	12,000	**27,000**	12,000	80.0%	15,000	125.0%
	Small equipment and roll-off container replacements								
560700	VEHICLES	2,213,383	1,115,000	1,178,465	**1,015,000**	(100,000)	-9.0%	(163,465)	
	TOTAL NON-OPERATING EXPENSES	**$2,217,311**	**$1,130,000**	**$1,190,465**	**$1,042,000**	**(88,000)**	**-7.8%**	**$ (148,465)**	
	TOTAL EXPENSES	**$4,615,027**	**$3,329,631**	**$3,286,076**	**$3,295,329**	(34,302)	**-1.0%**	**$9,253**	**0.3%**

FISCAL YEAR 2026-27
BUDGET DETAIL
SOLID WASTE
HORTICULTURE

450.1209.534

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	206,607	249,597	203,288	**255,166**	5,569	2.2%	51,878	25.5%
510300 OTHER SALARIES	1,506	1,500	1,979	**2,500**	1,000	66.7%	521	26.3%
510305 PERSONAL LEAVE PAYOUTS	3,881	4,500	4,634	**5,000**	500	11.1%	366	7.9%
510400 OVERTIME	14,821	20,000	24,400	**22,000**	2,000	10.0%	(2,400)	-9.8%
525010 FICA	16,730	13,651	16,764	**17,390**	3,739	27.4%	626	3.7%
525030 RETIREMENT CONTRIBUTIONS	27,735	26,735	26,721	**29,438**	2,703	10.1%	2,717	10.2%
525040 LIFE/HEALTH INSURANCE	59,328	59,328	59,328	**59,328**	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	**$330,607**	**$375,311**	**$337,114**	**$390,822**	**$15,511**	**4.1%**	**$53,708**	**15.9%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	0	500	250	**500**	0	0.0%	250	100.0%
531012 PROFESSIONAL SERVICES	0	10,000	5,000	**10,000**	0	0.0%	5,000	100.0%
531041 HORTICULTURAL SERVICES	132,667	216,000	160,000	**198,000**	(18,000)	-8.3%	38,000	23.8%
542100 EQUIP.SERVICES - REPAIR	109,962	55,000	55,000	**55,000**	0	0.0%	0	0.0%
542110 EQUIP.SERVICES - FUEL	12,062	30,000	30,000	**20,000**	(10,000)	-33.3%	(10,000)	-33.3%
552000 OPERATING SUPPLIES	5,866	6,000	4,000	**6,000**	0	0.0%	2,000	50.0%
552070 UNIFORMS	3,254	3,584	3,042	**3,584**	0	0.0%	542	17.8%
559000 DEPRECIATION	53,237	0	0	**0**	0		0	
TOTAL OPERATING EXPENSES	**$317,047**	**$321,084**	**$257,292**	**$293,084**	**($28,000)**	**-8.7%**	**$35,792**	**13.9%**
TOTAL EXPENSES	**$647,655**	**$696,395**	**$594,406**	**$683,906**	**($12,489)**	**-1.8%**	**$89,500**	**15.1%**

FISCAL YEAR 2026-27
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL

450.1222.534

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	591,353	567,205	608,240	**619,036**	51,831	9.1%	10,796	1.8%
510300 OTHER SALARIES	2,342	2,500	2,977	**3,875**	1,375	55.0%	898	30.2%
510305 PERSONAL LEAVE PAYOUTS	9,144	11,000	11,316	**12,000**	1,000	9.1%	684	6.0%
510400 OVERTIME	14,752	30,000	30,000	**30,000**	0	0.0%	0	0.0%
525010 FICA	45,545	44,485	49,986	**48,955**	4,470	10.0%	(1,031)	-2.1%
525030 RETIREMENT CONTRIBUTIONS	71,980	77,557	77,717	**85,183**	7,626	9.8%	7,466	9.6%
525040 LIFE/HEALTH INSURANCE	163,152	148,320	148,320	**148,320**	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	**$898,269**	**$881,067**	**$928,556**	**$947,369**	**$66,302**	**7.5%**	**$18,813**	**2.0%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	0	500	250	**500**	0	0.0%	250	100.0%
530050 COUNTY LANDFILL	274,102	320,000	310,000	**325,000**	5,000	1.6%	15,000	4.8%
Accounts for a 4.44% increase in landfill tipping fees								
542100 EQUIP.SERVICES - REPAIR	408,633	250,000	250,000	**250,000**	0	0.0%	0	0.0%
542110 EQUIP.SERVICES - FUEL	78,807	90,000	90,000	**106,000**	16,000	17.8%	16,000	17.8%
552000 OPERATING SUPPLIES	2,430	3,000	3,000	**3,000**	0	0.0%	0	0.0%
552070 UNIFORMS	4,515	5,800	5,000	**5,800**	0	0.0%	800	16.0%
552090 OTHER CLOTHING	3,249	2,981	3,249	**2,981**	0	0.0%	(268)	-8.2%
559000 DEPRECIATION	20,362	0	0	**0**	0		0	
TOTAL OPERATING EXPENSES	**$792,099**	**$672,281**	**$661,499**	**$693,281**	**$21,000**	**3.1%**	**$31,782**	**4.8%**
TOTAL EXPENSES	**$1,690,368**	**$1,553,348**	**$1,590,055**	**$1,640,650**	**$87,302**	**5.6%**	**$50,595**	**3.2%**

FISCAL YEAR 2026-27
BUDGET DETAIL
SOLID WASTE
COMMERCIAL

450.1223.534

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	408,074	415,804	427,554	**453,848**	38,044	9.1%	26,294	6.1%
510300	OTHER SALARIES	3,513	3,500	3,713	**4,000**	500	14.3%	287	7.7%
510305	PERSONAL LEAVE PAYOUTS	10,754	12,000	16,995	**18,000**	6,000	50.0%	1,005	5.9%
510400	OVERTIME	20,168	25,000	24,000	**25,000**	0	0.0%	1,000	4.2%
525010	FICA	32,845	33,381	34,974	**37,086**	3,705	11.1%	2,112	6.0%
525030	RETIREMENT CONTRIBUTIONS	57,338	62,057	62,147	**68,266**	6,209	10.0%	6,119	9.8%
525040	LIFE/HEALTH INSURANCE	74,160	88,992	88,992	**88,992**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$606,854**	**$640,734**	**$658,375**	**$695,192**	**$54,458**	**8.5%**	**$36,817**	**5.6%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	0	500	250	**500**	0	0.0%	250	100.0%
530050	COUNTY LANDFILL	1,724,064	1,753,600	1,760,000	**1,795,000**	41,400	2.4%	35,000	2.0%
531040	OTHER CONTRACTUAL SERVICES	320,142	447,205	375,000	**494,816**	47,611	10.6%	119,816	32.0%
	Subcontracted services for the hauling of open top roll-off containers and self contained compactors								
542110	EQUIP.SERVICES - REPAIR	488,553	260,000	260,000	**260,000**	0	0.0%	0	0.0%
542110	EQUIP.SERVICES - FUEL	94,761	75,000	75,000	**126,000**	51,000	68.0%	51,000	68.0%
543010	ELECTRICITY	1,062	1,500	1,200	**1,500**	0	0.0%	300	25.0%
544020	EQUIPMENT RENTAL	25,919	40,000	35,000	**40,000**	0	0.0%	5,000	14.3%
	Rental of self contained compactors (8 units)								
546000	REPAIR & MAINTENANCE	1,196	2,000	2,000	**2,000**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	8,736	9,000	10,000	**9,000**	0	0.0%	(1,000)	-10.0%
552070	UNIFORMS	2,336	3,000	2,500	**3,000**	0	0.0%	500	20.0%
552090	OTHER CLOTHING	1,354	1,355	1,355	**1,355**	0	0.0%	0	0.0%
552510	SOLID WASTE DUMPSTERS	110,000	126,500	130,000	**143,000**	16,500	13.0%	13,000	10.0%
559000	DEPRECIATION	413,854	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$3,191,977**	**$2,719,660**	**$2,652,305**	**$2,876,171**	**$156,511**	**5.8%**	**$223,866**	**8.4%**
	TOTAL EXPENSES	**$3,798,830**	**$3,360,394**	**$3,310,680**	**$3,571,363**	**$210,969**	**6.3%**	**$260,683**	**7.9%**

FISCAL YEAR 2026-27
BUDGET DETAIL
SOLID WASTE
RECYCLING

450.1224.534

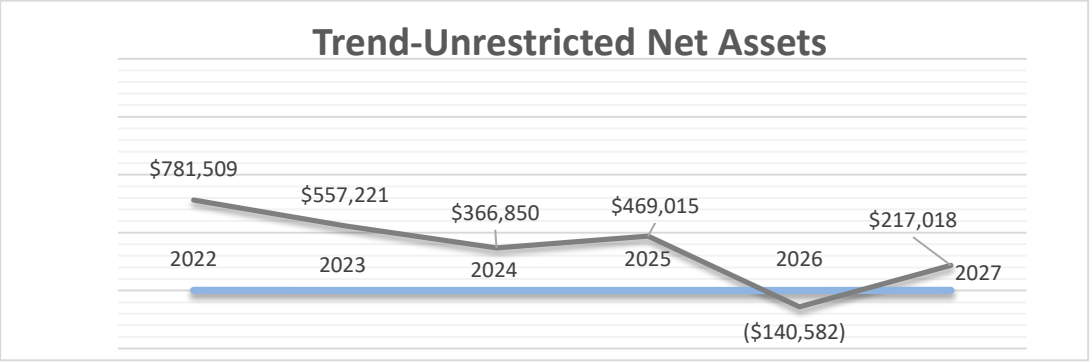
	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	335,510	376,642	384,692	**406,099**	29,457	7.8%	21,407	5.6%
510300 OTHER SALARIES	4,954	7,000	4,961	**5,577**	(1,423)	-20.3%	616	12.4%
510305 PERSONAL LEAVE PAYOUTS	12,098	13,000	10,209	**13,000**	0	0.0%	2,791	27.3%
510400 OVERTIME	8,218	20,000	15,000	**20,000**	0	0.0%	5,000	33.3%
525010 FICA	25,876	29,700	29,726	**32,435**	2,735	9.2%	2,709	9.1%
525030 RETIREMENT CONTRIBUTIONS	45,853	54,957	55,396	**59,947**	4,990	9.1%	4,551	8.2%
525040 LIFE/HEALTH INSURANCE	74,160	74,160	74,160	**59,328**	(14,832)	-20.0%	(14,832)	-20.0%
525070 EMPLOYEE ALLOWANCES	484	480	480	**480**	0	0.0%	0	0.0%
TOTAL PERSONNEL SERVICES	**$507,152**	**$575,939**	**$574,624**	**$596,866**	**$20,927**	**3.6%**	**$22,242**	**3.9%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	0	500	250	**500**	0	0.0%	250	100.0%
531040 CONTRACT SERVICES	423,388	563,000	525,000	**556,400**	(6,600)	-1.2%	31,400	6.0%
Recyclable material processing costs ($389,400), hauling cost for recyclables ($165,000), electronic equip disposal								
541200 EQUIP. SERVICES - REPAIRS	333,438	145,000	145,000	**145,000**	0	0.0%	0	0.0%
542110 EQUIP. SERVICES - FUEL	25,170	50,000	50,000	**55,000**	5,000	10.0%	5,000	10.0%
546000 REPAIR & MAINTENANCE	5,050	3,000	2,000	**3,000**	0	0.0%	1,000	50.0%
552000 OPERATING SUPPLIES	4,081	7,000	6,000	**7,000**	0	0.0%	1,000	16.7%
552010 OPERATING EQUIPMENT	72,240	55,000	60,000	**63,000**	8,000	14.5%	3,000	5.0%
Recycle cart replacements , purchase of commercial front loading dumpster containers								
552070 UNIFORMS	2,336	3,000	2,800	**3,000**	0	0.0%	200	7.1%
552090 OTHER CLOTHING	1,624	1,355	1,625	**1,355**	0	0.0%	(270)	-16.6%
559000 DEPRECIATION	187,334	0	0	**0**	0		0	
TOTAL OPERATING EXPENSES	**$1,054,662**	**$827,855**	**$792,675**	**$834,255**	**$6,400**	**0.8%**	**$41,580**	**5.2%**
TOTAL EXPENSES	**$1,561,814**	**$1,403,794**	**$1,367,299**	**$1,431,121**	**$27,327**	**1.9%**	**$63,822**	**4.7%**

CAPITAL IMPROVEMENT PROJECTS
SOLID WASTE FUND 450

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2026-27	2027-28	2028-29	2029-30	2030-31
27P01	Large Refuse Truck Purchases (2)	750,000	850,000	850,000	850,000	850,000
27P02	Rebuild Solid Waste Refuse Trucks	200,000	200,000	200,000	200,000	200,000
27P21	Satellite Collection Vehicle Replacement	65,000	65,000	65,000	65,000	65,000
	Service Vehicle Replacement	0	0	0	60,000	0
	FUND TOTAL	**1,015,000**	**1,115,000**	**1,115,000**	**1,175,000**	**1,115,000**

DOCK FUND
FINANCIAL SUMMARY
Fiscal Year 2026-27

Beginning Fund Balance - As of September 30, 2025		**($1,665,985)**
Adjusted for Interfund Loan		$2,135,000
Adjusted Unrestricted Net Position		**$469,015**
Projected Revenues FY 2025-26		$3,113,641
Projected Expenditures FY 2025-26		$3,723,238
Net Increase/(Decrease) in Net Unrestricted Assets		**($609,597)**
Expected Fund Balance as of September 30, 2026		**($140,582)**
Add Fiscal Year 2026-27 Budgeted Revenues		
Monthly Dock Rentals	540,000	
Transient Rentals	300,000	
Fuel Sales	2,200,000	
Bait & Misc. Sales	50,000	
Naples Landing	110,000	
City Fines	850	
Mooring Ball Rentals	4,200	
Non-refundable application fees	5,000	
Other Charges	9,500	
Interest Income	30,000	$3,249,550
TOTAL AVAILABLE RESOURCES:		**$3,108,968**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Personnel Services	446,374	
Fuel Purchases	1,700,000	
Resale Inventory	50,000	
Operations & Maintenance	451,290	
Transfer - Administration	113,120	
Transfer - Self Insurance	20,166	
Debt (Principal & Interest) Payment	61,000	
Capital Projects	50,000	$2,891,950
BUDGETED CASH FLOW		**$357,600**
Projected Fund Balance as of September 30, 2027		**$217,018**



City Dock Fund

Community Services (Fund 460)

Mission Statement:
The Naples City Dock aims to provide residents, visiting boaters, and commercial operators with safe facilities and a high level of customer service at a reasonable cost.

The Naples City Dock also seeks to:

- Promote tourism, boating activity, and local business activities.
- Promote Clean Marina practices.
- Uphold integrity, credibility, quality service, and responsible planning.

Department Description:

The Naples City Dock is a full-service municipal marina located in Crayton Cove, just west of marker Red 36 on Naples Bay. City Dock staff monitor VHF Channel 16 and assist boaters with directions, emergencies, weather information, and general boating support. The facility is conveniently located near downtown Naples, including the 5th Avenue South and 3rd Street South shopping and dining districts. Services include fuel (Rec 90 ethanol-free gasoline and off-highway dyed diesel), pump out service, ice, frozen/live bait, snacks and refreshments, transient dockage, annual dockage, and access to a variety of charter vessel operations. The dock is open from 7:00 am to 5:00 pm seven days a week except Christmas Day.

FY 2025-2026 Accomplishments:

- Maintained the FDEP Clean Marina designation.
- Continued MOLO enhancements and implementation for reservations, customer records, communications, and reporting.
- Advanced Fuel Tank Replacement Project planning, environmental review, and agency coordination.
- Coordinated with FDEP and consultants on historical petroleum documentation and required reporting.
- Improved the Charter Vessel Business Tax Receipt review process with the Finance Department including updated application approaches for charter, rental, bareboat, boat club, and related operations.
- Continued City Dock branding and merchandise planning while supporting residents, visitors, tenants, transient vessels, and commercial operators.

FY 2026-2027 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. Maintain strong occupancy and promote fuel, dockage, and transient services.
    c. Improve reservations, customer communication, and public-facing information.

Dock Fund (continued)

d. Continue staff training for clear, consistent, and professional customer service.

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. Support Fuel Tank Replacement Project completion in compliance with environmental requirements.
    c. Promote pump-out use, spill prevention, waste handling, and clean boating practices.
    d. Work with Natural Resources and regulatory agencies to support water quality and responsible waterfront operations.

3. **In accordance with Vision Goal - Our Governance (High Performing Government):**
    a. Maintain partnerships with Naples Police, Code Enforcement, Fire-Rescue, Coast Guard, FWC, and other agencies.
    b. Continue refining the Charter Vessel Business Tax Receipt review process with Finance and other applications, forms, and applicable documents.
    c. Continue revisions to Municipal Code Section 42 - Waterways to improve clarity, consistency, and enforceability.
    d. Maintain updated operating procedures, license documents, and administrative tracking tools.
    e. Improve performance reporting for fuel sales, occupancy, transient rentals, mooring activity, customer service, and overall marina activity.

FY 2026-2027 Significant Budgetary Changes:

Revenue:

Primary revenue sources are expected to include fuel sales, dockage and license revenue, transient rentals, mooring field activity, utility recovery, resale items, application fees, and miscellaneous dock revenue.

Total revenue for FY2026-2027 is budgeted at $3,249,550, which is a decrease of $255,800 below the FY2025-2026 budgeted revenue.

Expenses:

Major cost drivers are expected to include personnel services, fuel inventory, resale supplies, utilities, credit card fees, maintenance, software agreements, environmental compliance, and capital project support.

Personnel and Operating expenses for FY2026-2027 are budgeted at $2,780,950, which is a decrease of $74,329 below the FY2025-2026 budgeted expense. Notable increases include: Other Salaries $19,819, Operating Expenditures $7,000, and Repair and Maintenance $14,000. Fuel costs are expected to decrease $100,000.

Dock Fund (continued)

FY2026-2027 Capital Improvement Projects:

Capital Improvement Projects Dock Fund (Fund 460) are listed below.

CAPITAL IMPROVEMENT PROJECTS
DOCK FUND (Fund 460)

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2026-27	2027-28	2028-29	2029-30	2030-31
27Q03	Maintenance Dredge	50,000	0	50,000	0	50,000
	City Dock Equipment	0	65,000	0	0	0
TOTAL DOCK FUND		50,000	65,000	50,000	0	50,000

FISCAL YEAR 2026-27
CITY DOCK FUND
REVENUE SUMMARY

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET
DOCK RENTALS	511,778	489,492	540,000	540,000	**540,000**	0
TRANSIENT RENTALS	259,913	281,471	300,000	300,000	**300,000**	0
FUEL SALES	1,614,958	1,580,952	2,500,000	2,000,000	**2,200,000**	(300,000)
BAIT & MISC. SALES	61,007	36,611	45,000	50,000	**50,000**	5,000
NAPLES LANDINGS REV	73,800	115,755	85,000	105,000	**110,000**	25,000
MOORING BALL RENTAL	4,640	3,140	3,500	4,000	**4,200**	700
NON-REFUNDABLE APPLICATION FEE	9,606	5,150	5,000	5,000	**5,000**	0
CITY FINES	525	725	850	850	**850**	0
OTHER CHARGES	7,417	8,040	8,000	78,791	**9,500**	1,500
INVESTMENT EARNINGS	40,712	54,551	18,000	30,000	**30,000**	12,000
TOTAL CITY DOCK	**$2,584,354**	**$2,575,887**	**$3,505,350**	**$3,113,641**	**$3,249,550**	**$ (255,800)**

FUND 460: DOCK FUND
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
0.15	0.15	0.15	Community Services Director	29,292
0.1	0.1	0.1	Executive Assistant	10,004
0	0	1	Dockmaster *	82,354
1	1	1	Marina Manager	97,341
1	1	0	Assistant Dockmaster *	0
1	1	1	Senior Dockkeeper	54,860
3.25	**3.25**	**3.25**	**Regular Salaries**	**273,851**
			Other Authorized Compensation	47,319
			Overtime	10,000
			Employer Payroll Expenses	115,204
			Total Personnel Expenses	**$446,374**

* Assistant Dockmaster was reclassified to Dockmaster in FY25/26

FISCAL YEAR 2026-27
BUDGET DETAIL
CITY DOCK FUND

460.0415.572

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	232,579	268,555	266,528	**273,851**	5,296	2.0%	7,323	2.7%
510300	OTHER SALARIES	5,461	15,500	15,500	**35,319**	19,819	127.9%	19,819	127.9%
510305	PERSONAL LEAVE PAYOUTS	7,709	10,000	18,000	**12,000**	2,000	20.0%	(6,000)	-33.3%
510400	OVERTIME	69,334	10,000	18,000	**10,000**	0	0.0%	(8,000)	-44.4%
525010	FICA	23,207	22,629	22,629	**24,785**	2,156	9.5%	2,156	9.5%
525030	RETIREMENT CONTRIBUTIONS	28,065	35,132	35,132	**41,135**	6,003	17.1%	6,003	17.1%
525040	LIFE/HEALTH INSURANCE	48,204	48,204	48,204	**48,204**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	900	1,080	1,080	**1,080**	0		0	0.0%
	TOTAL PERSONNEL SERVICES	**$415,459**	**$411,100**	**$425,073**	**$446,374**	**$35,274**	**8.6%**	**$21,301**	**5.0%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	53,393	18,000	18,000	**25,000**	7,000	38.9%	7,000	38.9%
	Rope, buoys, signage, first aid kits, janitorial supplies, oil spill pads, dock boxes, pedestals, etc.								
530010	CITY ADMINISTRATION	103,000	107,550	107,550	**113,120**	5,570	5.2%	5,570	5.2%
531001	CREDIT CARD BANK FEE	70,736	75,000	75,000	**75,000**	0	0.0%	0	0.0%
531040	OTHER CONTRACTED SERVICES	10,385	36,000	36,000	**36,000**	0	0.0%	0	0.0%
540000	TRAINING AND TRAVEL COSTS	3,250	11,000	11,000	**9,000**	(2,000)	-18.2%	(2,000)	-18.2%
541000	COMMUNICATIONS	3,234	5,000	5,000	**5,000**	0	0.0%	0	0.0%
543010	ELECTRICITY	33,687	36,000	36,000	**36,000**	0	0.0%	0	0.0%
543020	WATER, SEWER, GARBAGE	48,404	52,250	52,250	**52,250**	0	0.0%	0	0.0%
544000	RENTALS & LEASES	37,661	57,600	57,600	**57,600**	0	0.0%	0	0.0%
	FEDP annual lease & supplement, FDEP submerged land lease								
545220	SELF INSURANCE CHARGE	49,432	52,109	52,109	**20,166**	(31,943)	-61.3%	(31,943)	-61.3%
546000	REPAIR AND MAINTENANCE	47,518	51,000	49,857	**65,000**	14,000	27.5%	15,143	30.4%
	Repair / maintenance of decking & pilings, fuel system, electrical, plumbing, restrooms, office, etc.								
546170	SOFTWARE MAINTENANCE	0	0	4,129	**0**	0		(4,129)	-100.0%
549020	TECHNOLOGY SVC CHARGE	31,930	39,670	39,670	**85,940**	46,270	116.6%	46,270	116.6%
551000	OFFICE SUPPLIES	1,954	2,000	2,000	**2,000**	0	0.0%	0	0.0%
551060	RESALE SUPPLIES	26,673	100,000	35,000	**50,000**	(50,000)	-50.0%	15,000	42.9%
552020	FUEL	1,228,357	1,800,000	1,540,000	**1,700,000**	(100,000)	-5.6%	160,000	10.4%
552090	OTHER CLOTHING	496	1,000	1,000	**2,500**	1,500	150.0%	1,500	150.0%
559000	DEPRECIATION/AMORTIZATION	318,400	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$2,068,509**	**$2,444,179**	**$2,122,165**	**$2,334,576**	**($109,603)**	**-4.5%**	**$212,411**	**10.0%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDINGS	0	1,115,000	1,115,000	**50,000**	(1,065,000)	-95.5%	(1,065,000)	-95.5%
570110	PRINCIPAL ON DEBT	0	0	0	**0**	0		0	
570120	INTEREST ON DEBT	61,000	53,375	61,000	**61,000**	7,625	14.3%	0	0.0%
	TOTAL NON-OPERATING	**$61,000**	**$1,168,375**	**$1,176,000**	**$111,000**	**($1,057,375)**	**-90.5%**	**($1,065,000)**	**-90.6%**
	TOTAL EXPENSES	**$2,544,968**	**$4,023,654**	**$3,723,238**	**$2,891,950**	**($1,131,704)**	**-28.1%**	**($831,288)**	**-22.3%**

CAPITAL IMPROVEMENT PROJECTS
DOCK FUND (Fund 460)

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2026-27	2027-28	2028-29	2029-30	2030-31
27Q03	Maintenance Dredge	50,000	0	50,000	0	50,000
	City Dock Equipment	0	65,000	0	0	0
TOTAL DOCK FUND		**50,000**	**65,000**	**50,000**	**0**	**50,000**

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
Year	4	2021	1.65%	$ 690,520.00	$ 80,520.00	$ 610,000	$ 4,270,000
Year	5	2022	1.65%	$ 680,455.00	$ 70,455.00	$ 610,000	$ 3,660,000
Year	6	2023	2.50%	$ 701,500.00	$ 91,500.00	$ 610,000	$ 3,050,000
Year	7	2024	2.50%	$ 686,250.00	$ 76,250.00	$ 610,000	$ 2,440,000
Year	8	2025	2.50%	$ 61,000.00	$ 61,000.00	$ -	$ 2,440,000
Year	9	2026	2.50%	$ 61,000.00	$ 61,000.00	$ -	$ 2,440,000
Year	**10**	**2027**	**2.50%**	**$ 61,000.00**	**$ 61,000.00**	**$ -**	**$ 2,440,000**
Year	11	2028	2.50%	$ 61,000.00	$ 61,000.00	$ -	$ 2,440,000
Year	12	2029	2.50%	$ 366,000.00	$ 61,000.00	$ 305,000	$ 2,135,000
Year	13	2030	2.50%	$ 358,375.00	$ 53,375.00	$ 305,000	$ 1,830,000
Year	14	2031	2.50%	$ 350,750.00	$ 45,750.00	$ 305,000	$ 1,525,000
Year	15	2032	2.50%	$ 343,125.00	$ 38,125.00	$ 305,000	$ 1,220,000
Year	16	2033	2.50%	$ 335,500.00	$ 30,500.00	$ 305,000	$ 915,000
Year	17	2034	2.50%	$ 327,875.00	$ 22,875.00	$ 305,000	$ 610,000
Year	18	2035	2.50%	$ 320,250.00	$ 15,250.00	$ 305,000	$ 305,000
Year	19	2036	2.50%	$ 312,625.00	$ 7,625.00	$ 305,000	$ -
		BALANCE REMAINING:		**$ 2,836,500.00**	**$ 396,500.00**	**$ 2,440,000**	

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

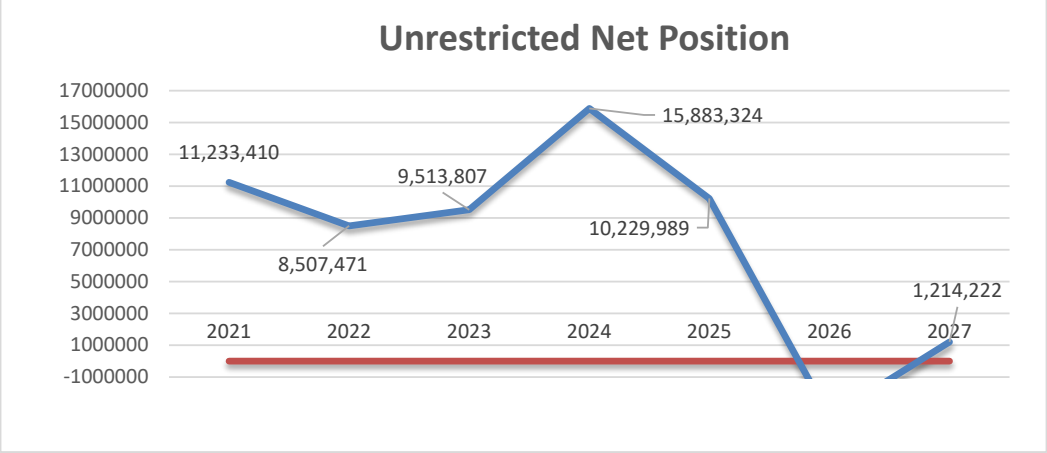
Note: City management made extra prinicipal payments in FY's 2024, 2023 , 2022, 2021, 2020

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STORMWATER FUND
FINANCIAL SUMMARY
Fiscal Year 2026-27

Beginning Fund Balance - As of September 30, 2025		**10,229,989**
Projected Revenues FY 2025-26		$60,482,989
Projected Expenditures FY 2025-26		$74,218,648
Net Increase/(Decrease) in Net Unrestricted Assets		**($13,735,659)**
Expected Fund Balance as of September 30, 2026		**($3,505,670)**
Add Fiscal Year 2026-27 Budgeted Revenues		
Stormwater Fees	11,200,000	
Other	22,914,787	
Interest Income	341,000	$34,455,787
Less Fiscal Year 2026-27 Budgeted Expenditures		
Stormwater Division	4,315,698	
Natural Resources Division	1,262,948	
Debt - Principal and Interest	1,899,749	
Capital Projects	22,257,500	$29,735,895
BUDGETED CASH FLOW		**$4,719,892**
Projected Fund Balance as of September 30, 2027		**$1,214,222**



There is a decline in Unrestricted Net Position due to the appropriation of of capital projects. Working capital is $9.722 million as of 9/30/25. Policy requires $1.71 million or 3 months of operating expense.

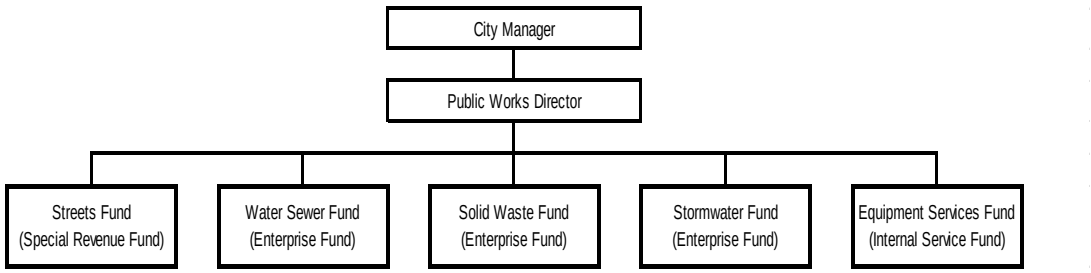
Stormwater Fund

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.



2026-27 Department Goals and Objectives

The City's 10-Year Stormwater Master Plan, the Muli-Basin Assessment's Implementation Plan developed in 2025, and the 2019 Stormwater Lakes Management Plan Update assist with guiding 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:

Stormwater Fund (continued)

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 restoration of stormwater lakes/ponds, as well as expansion of reclaimed swales, and 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 design and construction activities that support the recommendations generated from the Multi-Basin Assessment's Implementation Plan developed during 2025 (focus applied on the 5 sub-basins included within the Implementation Plan).
- Initiate design and construction activities that support the newly proposed Basin-By-Basin ("3-B's") concept that provides an equitable approach for addressing stormwater improvements ("hot spots") city-wide. (focus applied to ALL 12 Basins throughout the entire City).
- 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 progress on the 2019 Lakes Management Plan and water quality monitoring of the stormwater lakes, within 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.

2026-27 Significant Budgetary Issues

The FY 2026-27 Stormwater Fund budget totals $29,735,895, representing an increase of $11,546,812 compared to the FY 2025-26 adopted budget.

Stormwater Fund (continued)

Revenues
Total revenues are budgeted at $34,455,787. The primary revenue source is stormwater utility fees, which are estimated to generate $11.2 million and are collected through the bi-monthly utility bill.

In December 2025 City Council approved a 25% per year rate increase over a four-year period effective 10/01/2026.

The revenue budget also includes $22,660,787 in approved grant awards that are currently in various stages of the reimbursement process.

Additional revenue sources include $254,000 in permitting fees and $341,000 in interest earnings.

Expenditures
Personnel Services expenditures total $3,345,850, an increase of $332,200 over the FY 2025-26 adopted budget. This increase includes the addition of three positions repurposed from other funds.

Operating expenditures are budgeted at $2,232,796, representing an increase of $295,612 from the FY 2025-26 adopted budget.

Major operating expenditures include:
- City Administration (General Fund Reimbursement): $402,750
- Self-Insurance Charge: $101,695
- Water Quality Services: $465,000
- Professional Services: $200,000
- Road Repairs: $135,000
- Operating Supplies: $65,000
- Repair and Maintenance: $176,000
- Technology Service Charge: $137,070

Non-operating expenditures total $24,157,249, including $21,757,500 for capital projects and $1,899,749 for estimated loan payments associated with the Stormwater Outfall Project and a $500,000 transfer to the CRA to offset the stormwater system design incurred by the CRA fund.

The City is currently in the process of issuing $27 million in debt to support the Stormwater Outfall Project.

Stormwater Fund (continued)

2026-27 Performance Measures

Description	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Inspection and cleaning of Storm Sewer Drainage Pipes (lineal feet)	NA	17,349	21,500	60,000
Lining Storm Sewer Drainage Pipes (lineal feet)	NA	2,081	2,100	6,000
Street Sweeping (miles/year)	~7,500	~3,800	~4,500	~8,000

CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET
Permits	392,228	323,588	294,000	254,000	**254,000**
Stormwater Fees	6,279,587	8,819,097	8,650,000	9,000,000	**11,200,000**
Loan Proceeds	0	0	0	27,000,000	**0**
Interest Earned	447,041	634,213	335,000	335,000	**341,000**
Grants *	7,359,972	4,426,496	500,000	23,500,000	**22,660,787**
Insurance Reimbursements	228,274	0	0	3,799	**0**
FEMA	7,092	249,076	0	390,190	**0**
Other and Sales of Assets	0	518,290	0	0	**0**
TOTAL STORMWATER	**$14,714,194**	**$14,970,761**	**$9,779,000**	**$60,482,989**	**$34,455,787**

* 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, $2.4 M Stormwater Outfall Check Valve; 2024 State Grant $25 M Stormwater Outfall project, $1.5M Stormwater Lake Restoration FY25/26 Basin IV $550K

FUND: 470 STORMWATER FUND

STORMWATER DEPARTMENT
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
			NATURAL RESOURCES (6061)	
1	1	1	Natural Resources Manager	131,010
1	1	1	Senior Environmental Specialist	138,765
1	1	2	Environmental Specialist	165,105
1	1	1	Project Manager (Lakes)	99,098
1	1	0	Resiliency Project Manager	0
5	5	5		533,978
			STORMWATER DIVISION (6002)	
0.75	0.75	0.75	City Engineer (a)	124,644
1	1	1	Director of Critical Infrastructure	215,000
1	1	0	Engineering Aide	0
1	1	0	Engineering Coordinator	0
1	1	1	Budget Coordinator	91,360
1	1	1	Plans Review Engineer	100,396
1.50	1.50	1.50	Construction Project Manager (a)	180,825
1	1	1	Operations Supervisor	87,891
3	3	3	Project Manager	355,613
2	2	4	Heavy Equipment Operator	247,456
1	1	4	Utility Technician Sr	240,980
3	3	3	Utility Technician II	172,118
17.25	17.25	20.25		1,816,283
22.25	**22.25**	**25.25**	**Regular Salaries**	**2,350,261**
			Other Salaries	**54,105**
			Overtime	**25,000**
			Employer Payroll Expenses	**916,484**
			Total Personnel Services	**$3,345,850**

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

FISCAL YEAR 2026-27
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY

	FY 24-25 ACTUAL	FY 25-26 ADOPTED	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	1,208,802	2,148,807	1,574,218	**2,350,261**	201,454	9.4%	776,043	49.3%
510300 OTHER SALARIES	21,356	23,980	25,992	**25,105**	1,125	4.7%	(887)	-3.4%
510305 PERSONAL LEAVE PAYOUTS	25,592	21,400	7,144	**29,000**	7,600	35.5%	21,856	305.9%
510040 OVERTIME	23,982	25,000	25,000	**25,000**	0	0.0%	0	0.0%
525010 FICA	93,674	159,216	116,259	**181,610**	22,394	14.1%	65,351	56.2%
525030 RETIREMENT CONTRIBUTIONS	175,127	298,275	219,674	**347,886**	49,611	16.6%	128,212	58.4%
525040 LIFE/HEALTH INSURANCE	330,012	330,012	330,012	**374,508**	44,496	13.5%	44,496	13.5%
525070 EMPLOYEE ALLOWANCES	7,588	6,960	10,610	**12,480**	5,520	79.3%	1,870	17.6%
TOTAL PERSONNEL SERVICES	**$1,886,132**	**$3,013,650**	**$2,308,909**	**$3,345,850**	**$332,200**	**11.0%**	**1,036,941**	**44.9%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	298,531	27,000	20,500	**27,000**	0	0.0%	6,500	31.7%
530010 CITY ADMINISTRATION	284,800	332,550	332,550	**402,750**	70,200	21.1%	70,200	21.1%
530050 COUNTY LANDFILL	0	10,000	5,000	**10,000**	0	0.0%	5,000	100.0%
530070 SMALL TOOLS	3,429	3,500	2,500	**3,500**	0	0.0%	1,000	40.0%
530150 UTILITY BILLING ADMIN FEE	40,000	40,000	40,000	**40,000**	0	0.0%	0	0.0%
531000 PROF. SERV/WATER QUALITY	507,952	508,000	650,000	**465,000**	(43,000)	-8.5%	(185,000)	-28.5%
531010 PROFESSIONAL SERVICES	78,956	200,000	225,000	**200,000**	0	0.0%	(25,000)	-11.1%
531005 CREDIT CARD FEES	22,276	24,000	24,000	**24,000**	0	0.0%	0	0.0%
531040 OTHER CONTRACTUAL SERVICES	49,424	20,000	94,000	**95,000**	75,000	375.0%	1,000	1.1%
531220 INVESTMENT ADVISORY FEES	8,022	6,000	7,000	**6,000**	0	0.0%	(1,000)	-14.3%
540000 TRAINING & TRAVEL COSTS	6,192	10,000	8,000	**10,000**	0	0.0%	2,000	25.0%
541000 COMMUNICATIONS	2,562	3,600	3,000	**3,600**	0	0.0%	600	20.0%
541010 TELEPHONE	2,146	4,000	2,500	**4,000**	0	0.0%	1,500	60.0%
542100 EQUIP. SERVICES - REPAIR	121,825	87,500	87,500	**110,000**	22,500	25.7%	22,500	25.7%
542110 EQUIP. SERVICES - FUEL	23,255	21,000	21,000	**46,500**	25,500	121.4%	25,500	121.4%
542120 EQUIP. SERVICES - CAPITAL	18,671	0	0	**0**	0		0	
543010 ELECTRICITY	32,454	47,000	42,000	**45,000**	(2,000)	-4.3%	3,000	7.1%
543020 WATER, SEWER, GARBAGE	6,833	8,200	3,000	**8,200**	0	0.0%	5,200	173.3%
544020 RENTALS & LEASES	20,810	27,900	5,000	**31,500**	3,600	12.9%	26,500	530.0%
545220 SELF INSURANCE CHARGE	85,182	87,227	87,227	**101,695**	14,468	16.6%	14,468	16.6%
546000 REPAIR & MAINTENANCE	20,271	79,000	69,600	**176,000**	97,000	122.8%	106,400	152.9%
546040 EQUIPMENT MAINTENANCE	23,806	15,000	25,000	**20,000**	5,000	33.3%	(5,000)	-20.0%
546080 LAKE MAINTENANCE	10,542	35,000	20,000	**35,000**	0	0.0%	15,000	75.0%
546120 ROAD REPAIRS	109,878	135,000	130,000	**135,000**	0	0.0%	5,000	3.8%
546170 SOFTWARE MAINTENANCE	0	0	28,269	0	0		(28,269)	-100.0%
549020 TECHNOLOGY SVC CHARGE	96,550	117,310	117,310	**137,070**	19,760	16.8%	19,760	16.8%
551000 OFFICE SUPPLIES	2,521	6,500	4,500	**6,500**	0	0.0%	2,000	44.4%
552000 OPERATING SUPPLIES	36,039	65,000	80,000	**65,000**	0	0.0%	(15,000)	-18.8%
552020 FUEL	0	6,000	3,000	**6,000**	0	0.0%	3,000	100.0%
552070 UNIFORMS	4,889	3,500	3,000	**7,000**	3,500	100.0%	4,000	133.3%
552090 OTHER CLOTHING	1,354	1,897	1,083	**2,981**	1,084	57.1%	1,898	175.3%
554010 MEMBERSHIPS	2,633	5,500	3,500	**8,500**	3,000	54.5%	5,000	142.9%
559000 DEPRECIATION	2,544,158	0	0	**0**	0		0	
TOTAL OPERATING EXPENSES	**$4,465,963**	**$1,937,184**	**$2,145,039**	**$2,232,796**	**$295,612**	**15.3%**	**87,757**	**4.1%**
NON-OPERATING EXPENSES								
560300 IMPROVEMENTS O/T BUILDING	17,673,748	10,250,000	69,174,700	**20,498,900**	10,248,900	100.0%	(48,675,800)	-70.4%
560400 MACHINERY/ EQUIPMENT	2,400	58,500	60,000	**58,600**	100	0.2%	(1,400)	-2.3%
560700 VEHICLES	55,672	530,000	530,000	**1,200,000**	670,000	126.4%	670,000	126.4%
570110 PRINCIPAL	0	954,749	0	**954,749**	0	0.0%	954,749	
570120 INTEREST	0	945,000	0	**945,000**	0	0.0%	945,000	
591000 INTERFUND TRANSFER	0	0	0	**500,000**	500,000		500,000	
TOTAL NON-OPERATING EXPENSES	**17,731,820**	**12,738,249**	**69,764,700**	**24,157,249**	**11,419,000**	**89.6%**	**(45,607,451)**	**-65.4%**
TOTAL EXPENSES	**$24,083,915**	**$17,689,083**	**$74,218,648**	**$29,735,895**	**$12,046,812**	**68.1%**	**($44,482,753)**	**-59.9%**

FISCAL YEAR 2026-27
BUDGET DETAIL
STORMWATER DIVISION

470.6002.539

		FY 24-25 ACTUAL	FY 25-26 ADOPTED	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	832,986	1,604,975	1,161,132	**1,816,283**	211,308	13.2%	655,151	56.4%
510300	OTHER SALARIES	19,850	22,480	24,052	**22,855**	375	1.7%	(1,197)	-5.0%
	Longevity, on-call pay for nights & weekends								
510305	PERSONAL LEAVE PAYOUTS	21,794	17,700	4,698	**25,000**	7,300	41.2%	20,302	432.1%
510400	OVERTIME	23,982	25,000	25,000	**25,000**	0	0.0%	0	0.0%
525010	FICA	65,142	117,985	83,267	**141,427**	23,442	19.9%	58,160	69.8%
525030	RETIREMENT CONTRIBUTIONS	119,621	218,808	155,391	**268,209**	49,401	22.6%	112,818	72.6%
525040	LIFE/HEALTH INSURANCE	255,852	255,852	255,852	**300,348**	44,496	17.4%	44,496	17.4%
525070	EMPLOYEE ALLOWANCES	3,618	3,360	7,010	**8,880**	5,520	164.3%	1,870	26.7%
	TOTAL PERSONNEL SERVICES	**$1,342,845**	**$2,266,160**	**$1,716,402**	**$2,608,002**	**$341,842**	**15.1%**	**$891,600**	**51.9%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	287,038	5,000	4,500	**5,000**	0	0.0%	500	11.1%
530010	CITY ADMINISTRATION	284,800	332,550	332,550	**402,750**	70,200	21.1%	70,200	21.1%
530050	COUNTY LANDFILL	0	10,000	5,000	**10,000**	0	0.0%	5,000	
	Landfill costs for disposal of storm and other debris								
530070	SMALL TOOLS	3,429	3,500	2,500	**3,500**	0	0.0%	1,000	40.0%
531001	PROF SERC/CREDIT CARD	22,276	24,000	24,000	**24,000**	0	0.0%	0	0.0%
531010	PROFESSIONAL SERVICES	78,956	200,000	225,000	**200,000**	0	0.0%	(25,000)	-11.1%
	Professional surveying, design, permitting, and inspection services, 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	49,424	20,000	94,000	**95,000**	75,000	375.0%	1,000	1.1%
	Street sweeper hauling								
531220	INVESTMENT ADVISORY FEES	8,022	6,000	7,000	**6,000**	0	0.0%	(1,000)	-14.3%
540000	TRAINING & TRAVEL COSTS	2,422	4,000	4,000	**4,000**	0	0.0%	0	0.0%
541000	TELEPHONE/COMMUNICATIONS	2,146	4,000	2,500	**4,000**	0	0.0%	1,500	60.0%
542100	EQUIP. SERVICES - REPAIR	111,746	80,000	80,000	**100,000**	20,000	25.0%	20,000	25.0%
542110	EQUIP. SERVICES - FUEL	22,252	20,000	20,000	**45,000**	25,000	125.0%	25,000	125.0%
542120	EQUIP. SERVICES - CAPITAL	18,671	0	0	**0**	0		0	
543010	ELECTRICITY	32,454	47,000	42,000	**45,000**	(2,000)	-4.3%	3,000	7.1%
543020	WATER, SEWER, GARBAGE	6,833	8,200	3,000	**8,200**	0	0.0%	5,200	173.3%
544020	EQUIPMENT RENTAL	20,810	27,900	5,000	**31,500**	3,600		26,500	530.0%
545220	SELF INSURANCE CHARGE	85,182	87,227	87,227	**101,695**	14,468	16.6%	14,468	16.6%
546000	REPAIR & MAINTENANCE	11,312	65,000	59,600	**165,000**	100,000	153.8%	105,400	176.8%
546040	EQUIPMENT MAINTENANCE	23,806	15,000	25,000	**20,000**	5,000	33.3%	(5,000)	-20.0%
546080	LAKE MAINTENANCE	10,542	35,000	20,000	**35,000**	0	0.0%	15,000	75.0%
	Stormwater pond maintenance: lake bank vegitation trimming, aerator maintenance, floating islands, algae treatment								
546120	ROAD REPAIRS	109,878	135,000	130,000	**135,000**	0	0.0%	5,000	3.8%
546170	SOFTWARE MAINTENANCE	0	0	28,269	**0**	0		(28,269)	-100.0%
549020	TECHNOLOGY SVC CHARGE	96,550	117,310	117,310	**137,070**	19,760	16.8%	19,760	16.8%
551000	OFFICE SUPPLIES	1,338	4,000	2,500	**4,000**	0	0.0%	1,500	60.0%
552000	OPERATING SUPPLIES	36,039	65,000	80,000	**65,000**	0	0.0%	(15,000)	-18.8%
	Pipe fittings, valves, manhole covers, inlets, landscape restoration materials								
552020	FUEL	0	6,000	3,000	**6,000**	0	0.0%	3,000	100.0%
552070	UNIFORMS/CLOTHING	4,889	3,500	3,000	**7,000**	3,500	100.0%	4,000	133.3%
552090	OTHER CLOTHING	1,354	1,897	1,083	**2,981**	1,084	57.1%	1,898	175.3%
554010	MEMBERSHIPS	650	2,000	1,500	**5,000**	3,000	150.0%	3,500	233.3%
559000	DEPRECIATION	2,544,158	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$3,916,978**	**$1,369,084**	**$1,449,539**	**$1,707,696**	**$338,612**	**24.7%**	**$258,157**	**17.8%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDING	17,670,415	10,250,000	69,174,700	**20,498,900**	10,248,900	100.0%	(48,675,800)	-70.4%
560400	MACH EQUIP	0	58,500	60,000	**58,600**	100	0.2%	(1,400)	-2.3%
560700	VEHICLES	55,672	530,000	530,000	**1,200,000**	670,000	126.4%	670,000	126.4%
570110	PRINCIPAL	0	954,749	0	**954,749**	0	0.0%	954,749	
570120	INTEREST	0	945,000	0	**945,000**	0	0.0%	945,000	
591000	INTERFUND TRANSFER	0	0	0	**500,000**	500,000		500,000	
	TOTAL NON-OPERATING EXPENSES	**17,726,087**	**12,738,249**	**69,764,700**	**24,157,249**	**11,419,000**	**89.6%**	**(45,607,451)**	**-65.4%**
	TOTAL EXPENSES	**$22,985,909**	**$16,373,493**	**$72,930,641**	**$28,472,947**	**$12,099,454**	**73.9%**	**($44,457,694)**	**-61.0%**

FISCAL YEAR 2026-27
BUDGET DETAIL
NATURAL RESOURCES DIVISION

470.6061.537

		FY 24-25 ACTUAL	FY 25-26 ADOPTED	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	375,816	543,832	413,086	**533,978**	(9,854)	-1.8%	120,892	29.3%
510300	OTHER SALARIES	1,506	1,500	1,940	**2,250**	750	50.0%	310	16.0%
510305	PERSONAL LEAVE PAYOUTS	3,797	3,700	2,446	**4,000**	300	8.1%	1,554	63.5%
525010	FICA	28,532	41,231	32,992	**40,183**	(1,048)	-2.5%	7,191	21.8%
525030	RETIREMENT CONTRIBUTIONS	55,506	79,467	64,283	**79,677**	210	0.3%	15,394	23.9%
525040	LIFE/HEALTH INSURANCE	74,160	74,160	74,160	**74,160**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	3,970	3,600	3,600	**3,600**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$543,287**	**$747,490**	**$592,507**	**$737,848**	**($9,642)**	**-1.3%**	**$145,341**	**24.5%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	11,494	22,000	16,000	**22,000**	0	0.0%	6,000	37.5%
	Copier lease, dock rental, signs/bouys/markers, water quality supplies, outreach & educational materials								
531000	PROF SERV/WATER QUALITY	507,952	508,000	650,000	**465,000**	(43,000)	-8.5%	(185,000)	-28.5%
	Misc. engineering services, public outreach materials, water sampling								
540000	TRAINING & TRAVEL COSTS	3,770	6,000	4,000	**6,000**	0	0.0%	2,000	50.0%
	Conference and seminars								
541000	COMMUNICATIONS	2,562	3,600	3,000	**3,600**	0	0.0%	600	20.0%
542100	EQUIP. SERVICES - REPAIR	10,079	7,500	7,500	**10,000**	2,500	33.3%	2,500	33.3%
542110	EQUIP. SERVICES - FUEL	1,003	1,000	1,000	**1,500**	500	50.0%	500	50.0%
546000	REPAIR & MAINTENANCE	8,960	14,000	10,000	**11,000**	(3,000)	-21.4%	1,000	10.0%
551000	OFFICE SUPPLIES	1,183	2,500	2,000	**2,500**	0	0.0%	500	25.0%
554010	MEMBERSHIPS	1,983	3,500	2,000	**3,500**	0	0.0%	1,500	75.0%
	TOTAL OPERATING EXPENSES	**$548,985**	**$568,100**	**$695,500**	**$525,100**	**($43,000)**	**-7.6%**	**($170,400)**	**-24.5%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDING	3,333	0	0	**0**	0		0	
560400	MACHINERY & EQUIPMENT	2,400	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**5,733**	**-**	**-**	**-**	**-**		**$0**	
	TOTAL EXPENSES	**$1,098,006**	**$1,315,590**	**$1,288,007**	**$1,262,948**	**($52,642)**	**-4.0%**	**($25,059)**	**-1.9%**

CAPITAL IMPROVEMENT PROJECTS
FUND 470 - STORMWATER ENTERPRISE FUND

CIP NUMBER	PROJECT DESCRIPTION	Requested 2026-27	2027-28	2028-29	2029-30	2030-31
27V14 **	Implementation of Multi-Basin Impr - Basin IV (Priority Areas - Grant L0280) - DBB	0	15,000,000	0	0	0
27V14 **	Implementation of Multi-Basin Improvements - (5 Priority Basins) - DBB	0	0	14,000,000	0	0
27V14 **	Implementation of Pilot Lake to Bay Pump Station (Swan Lake) - DBB	5,000,000	0	0	0	0
27V14 **	Implementation of Pilot SW Collection System to Bay (17th Ave S) - DB	500,000	0	0	0	0
27V14 **	Full Scale Multi-Basin Demonstration Project (River Park East - CRA) - DBB	0	TBD	0	0	0
27V14 **	Basin-By-Basin (3B) - Special Projects (Citywide -12 Basins) - DB and DBB	6,000,000	6,000,000	12,000,000	5,500,000	50,000,000
27V14 **	Beach Outfall Project - Phase 3 (Gravity/Pump Stations - Reliability Improvements)	750,000	7,500,000	750,000	7,500,000	0
	Total Multi-Basin Improvements:	**12,250,000**	**28,500,000**	**26,750,000**	**13,000,000**	**50,000,000**
27V02	Citywide Stormwater Improvements (R&R)	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
27V30	Stormwater Pump Station Improvements - (R&R and ER) Pump/Motors, Control Par	600,000	600,000	1,100,000	600,000	600,000
27V28	Cove Stormwater Pump Station Replacement	1,198,900	18,980,000	0	0	0
26V27	Lake Equip/Control/Monitoring Imprv (Weirs, Aerators, Control Panels, etc.)	150,000	150,000	150,000	150,000	150,000
27V07	Service Vehicle - New Addition (1/year)	55,000	55,000	130,000	0	0
27V01	Service Vehicle - Replacement (1/year)	55,000	0	130,000	0	0
27V16	Streets Sweeper - Replacement (1/year)	500,000	0	0	0	500,000
27V21	Television and Inspection Vehicle - New Addition	590,000	0	0	0	0
27V26	Citywide Lake Restoration Improvements	3,300,000	100,000	2,750,000	100,000	5,300,000
	Marine Maintenance Boat/Trailer (outfall maintenance)	0	0	80,000	0	0
	Combination Cleaning/Vacuum Truck - New Addition *	0	0	700,000	0	0
TOTAL STORMWATER FUND		**21,698,900**	**51,385,000**	**34,790,000**	**16,850,000**	**59,550,000**

*New Projects

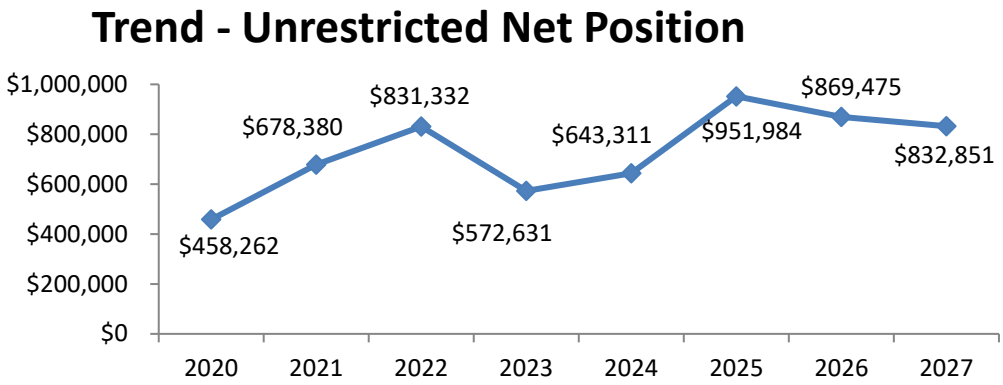
** "Implementation of Multi-Basin Improvements" is a project intended to track large scale Basin Improvements specific to the Multi-Basin Assessment that was completed during FY 2024-25. A single project is being presented that will contain multiple/specific allocations for transparncy

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TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2026-27

Beginning Fund Balance - As of September 30, 2025		**$951,984**
Projected Revenues FY 2025-26		1,116,987
Projected Expenditures FY 2025-26		1,199,496
Net Increase/(Decrease) in Net Unrestricted Assets		**(82,509)**
Expected Fund Balance as of September 30, 2026		**$869,475**
Add Fiscal Year 2026-27 Budgeted Revenues		
Memberships	$267,500	
Daily Play	117,000	
Lessons	528,000	
Ball Machine/Other Income	34,000	
Tournaments	80,000	
Sponsorships	35,000	
Retail Sales	32,000	
Investment Income	25,000	1,118,500
TOTAL AVAILABLE RESOURCES		**$1,987,975**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Personnel Services	$492,713	
Operating Expenses	522,900	
Capital Expenditures	50,000	
Transfer - Administration	80,600	
Transfer - Self Insurance	8,911	1,155,124
BUDGETED CASH FLOW		**($36,624)**
Projected Fund Balance as of September 30, 2027		**$832,851**



With working capital of $1,046,000 as of 9/30/25, this fund meets the policy requirement of $264,000 or 3 month operating expense.

Tennis Fund

Community Services (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 L. Allen Tennis Center will serve as Southwest Florida's premiere Tennis facility.

Department 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 a 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 Arthur L. 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 2025-2026 Accomplishments:

- Clay In May Tennis Championships hosted 607 participants
- Active memberships exceeded 685
- Ball Machine Rentals exceeded 400
- Racquet Restringing exceeded 850 Racquets. 16% Increase (all time high)
- 8 Courts completely resurfaced with 10 tons of clay per court with new lines
- A Metal Roof Shade Structure was added to the north end of the Tennis Center

FY 2026-2027 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 Community Services Department.

ii. Implement plan of action to maintain and upgrade tennis facilities based on quarterly review.

b. Expeditiously manage capital improvement projects.

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

a. Assist the Community Services Department with accreditation requirements.

b. Assist the Community Services Department with improving performance measurements that will include the quantification of services provided and customer satisfaction with department services.

FY 2026-2027 Significant Budgetary Changes:

Revenue:

Total Tennis Fund revenues are $1,118,500. The two primary revenue items to the fund are Membership fees $267,500 and Lessons/Clinics $528,000.

Expenses:

Personnel Services and Operating Expenses for FY2026-2027 are $1,105,124 an increase of $48,416 over the FY2025-2026 budget.

Personnel Services total is $492,713, a $40,607 increase from FY2025-2026, this includes adjustments made to salaries.

Operating Expenses total $612,411, which is a $7,809 increase over the FY2025-2026 budget.

Community Services

Performance Measures – Page 1- Arthur Allen Tennis Center

Description	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Estimate	FY 26/27 Target	Trend
Recreation – Tennis Members-Adult	250	307	335	345	345	↑
Measures the number of adult City resident memberships at the Arthur Allen Tennis Center						
Recreation - Tennis Members-Adult	90	102	105	125	125	↑
Measures the number of adult County resident memberships at the Arthur Allen Tennis Center						
Recreation – Tennis Members-Youth	62	89	70	60	60	⇔
Measures the number of youth City members at the Arthur Allen Tennis Center.						
Recreation – Tennis Members- Youth	53	68	55	60	60	↑
Measures the number of youth County members at the Arthur Allen Tennis Center						
Recreation – Tennis Members-Executive	68	74	80	70	70	⇔
Measures the number of executive City members at the Arthur Allen Tennis Center.						
Recreation – Tennis Members- Executive	23	31	35	35	35	↑
Measures the number of executive County members at the Arthur Allen Tennis Center						
Recreation – Tennis Tournaments	950	1500	1550	1500	1500	⇔
Measures the number of tournament participants						
Recreation – Racquet Restrings	$10,000	$15,000	$20,000	$24,000	$22,000	↑
Measures the revenue of tennis racquet restrings staff completes						
Recreation – Guest Tennis Players	$71,400	$95,000	$100,600	$108,000	108,000	↑
Measures the revenue of guest players at the Arthur Allen Tennis Center						

Tennis Fund

Community Services (Fund 480)

Community Services Performance Measures – Page 2 Arthur Allen Tennis Center						
Description	**FY 22/23 Actual**	**FY 23/24 Actual**	**FY 24/25 Actual**	**FY 25/26 Estimated**	**FY 26/27 Proposed**	**Trend**
Recreation – Tennis Ball Machine Rental	$10,000	$11,000	$9,500	$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	9	12	12	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	14	↔
Measures the number of special events held at the Arthur Allen Tennis Center throughout the year.						
Recreation – Tennis Junior Lessons	$102,000	$121,000	$120,000	$110,000	$110,000	↔
Measures the revenue weekly attendance at the Arthur Allen Tennis Center throughout the year						
Recreation – Tennis Adult Lessons	$300,000	$380,000	$385,000	$350,000	$425,000	↑
Measures the revenue at the Arthur Allen Tennis Center throughout the year						
Recreation – Tennis Round Robins	28	28	12	0	4	↑
Measures the average weekly attendance at the Arthur Allen Tennis Center throughout the year						

FY 2026-2027 Capital Improvement Projects:

Capital Improvement Projects Tennis Fund (Fund 480) are listed below.

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

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2026-27	2027-28	2028-29	2029-30	2030-31
27G01	Tennis Center Improvements	50,000	100,000	100,000	100,000	100,000
TOTAL TENNIS FUND		**50,000**	**100,000**	**100,000**	**100,000**	**100,000**

CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY

Fund 480	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ESTIMATED ACTUAL	% CHANGE
Memberships	230,094	249,118	255,000	255,000	**267,500**	12,500	4.9%
Daily Play	97,643	101,968	105,000	111,000	**117,000**	6,000	5.4%
Tournament Play	64,802	75,002	73,000	78,000	**80,000**	2,000	2.6%
Lessons/Clinics	455,240	501,795	506,000	471,000	**528,000**	57,000	12.1%
Ball Machine/Other	10,138	9,244	11,000	11,000	**11,000**	0	0.0%
Retail Sales	26,876	33,384	29,000	32,000	**32,000**	0	0.0%
Restrings	15,257	21,280	20,000	23,000	**23,000**	0	0.0%
Sponsorships	45,753	47,775	38,000	35,000	**35,000**	0	0.0%
FEMA	25,012	199,198	0	0	**0**	0	N/A
IAN Reimbursements	11,081	0	0	70,987	**0**	(70,987)	-100.0%
Investment/Misc Income	26,611	55,397	22,000	30,000	**25,000**	(5,000)	-16.7%
TOTAL TENNIS FUND	**$1,008,508**	**$1,294,159**	**$1,059,000**	**$1,116,987**	**$1,118,500**	**$1,513**	**0.1%**

FUND: 480 TENNIS FUND

TENNIS FUND
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
1	1	1	Tennis Services Manager	115,888
1	1	1	Tennis Assistant Manager	82,873
2	2	2	Recreation Coordinator	115,022
0.5	0.5	0.5	Recreation Assistant	17,347
4.5	**4.5**	**4.5**	**Regular Salaries**	**331,130**
			Other Salaries/Authorized Compensation	19,116
			Overtime	6,000
			Employer Payroll Expenses	136,467
			Total Personnel Services	**$492,713**

FISCAL YEAR 2026-27
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS FUND

480.0912.572

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	288,633	301,482	310,411	**331,130**	29,648	9.8%	20,719	6.7%
510300	OTHER SALARIES	20,176	6,500	3,493	**4,116**	(2,384)	-36.7%	623	17.8%
510305	PERSONAL LEAVE PAYOUTS	11,570	12,000	12,613	**15,000**	3,000	25.0%	2,387	18.9%
510400	OVERTIME	3,629	6,000	4,000	**6,000**	0	0.0%	2,000	50.0%
525010	FICA	23,432	23,899	24,767	**26,691**	2,792	11.7%	1,924	7.8%
525030	RETIREMENT CONTRIBUTIONS	40,790	42,417	43,726	**49,968**	7,551	17.8%	6,242	14.3%
525040	LIFE/HEALTH INSURANCE	59,328	59,328	59,328	**59,328**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	484	480	480	**480**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$448,042**	**$452,106**	**$458,818**	**$492,713**	**$40,607**	**9.0%**	**$33,895**	**7.4%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	8,396	10,000	8,000	**10,000**	0	0.0%	2,000	25.0%
	First aid supplies, cleaning supplies, banners, trophies, etc.								
530010	CITY ADMINISTRATION	70,280	74,100	74,100	**80,600**	6,500	8.8%	6,500	8.8%
531010	PROFESSIONAL SERVICES	374,537	401,000	401,000	**401,000**	0	0.0%	0	0.0%
	Court reservation system, Instructors and officials for clinics, camps lessons and tournaments.								
540000	TRAVEL & TRAINING	2,114	4,000	4,000	**4,000**	0	0.0%	0	0.0%
541000	COMMUNICATIONS	0	500	500	**500**	0	0.0%	0	0.0%
542100	EQUIP. SERVICES - REPAIRS	2,177	1,000	1,500	**2,500**	1,500	150.0%	1,000	66.7%
543020	WATER, SEWER, GARBAGE	2,848	2,290	2,500	**2,500**	210	9.2%	0	0.0%
545220	SELF INSURANCE CHARGE	15,205	10,802	10,802	**8,911**	(1,891)	-17.5%	(1,891)	-17.5%
546000	REPAIR AND MAINTENANCE	8,895	12,000	12,000	**12,000**	0	0.0%	0	0.0%
546170	SOFTWARE MAINTENANCE	0	0	5,716	**0**	0		(5,716)	-100.0%
546340	REPAIR & MAINT/LEVEL OF SVC	19,996	26,000	26,000	**26,000**	0	0.0%	0	0.0%
549020	TECHNOLOGY SVC CHARGE	7,650	8,360	8,360	**12,350**	3,990	47.7%	3,990	47.7%
549050	SPECIAL EVENTS	23,638	30,000	28,000	**28,000**	(2,000)	-6.7%	0	0.0%
551000	OFFICE SUPPLIES	1,046	1,500	1,500	**1,500**	0	0.0%	0	0.0%
551060	RESALE SUPPLIES	10,670	17,000	17,000	**17,000**	0	0.0%	0	0.0%
551070	RESALE SUPPLIES/RESTRINGS	4,405	5,500	5,500	**5,000**	(500)	-9.1%	(500)	-9.1%
554010	MEMBERSHIPS/BOOKS	44	550	200	**550**	0	0.0%	350	175.0%
559000	DEPRECIATION/AMORTIZATION	21,532	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$573,435**	**$604,602**	**$606,678**	**$612,411**	**$7,809**	**1.3%**	**$5,733**	**0.9%**
NON-OPERATING EXPENSES									
560300	IMPROVEMENTS O/T BUILDINGS	0	80,000	134,000	**50,000**	(30,000)	-37.5%	(84,000)	-62.7%
	TOTAL NON-OPERATING	**$0**	**$80,000**	**$134,000**	**$50,000**	**($30,000)**	**-37.5%**	**($84,000)**	**-62.7%**
	TOTAL EXPENSES	**$1,021,477**	**$1,136,708**	**$1,199,496**	**$1,155,124**	**$18,416**	**1.6%**	**($44,372)**	**-3.7%**

CAPITAL IMPROVEMENT PROJECTS

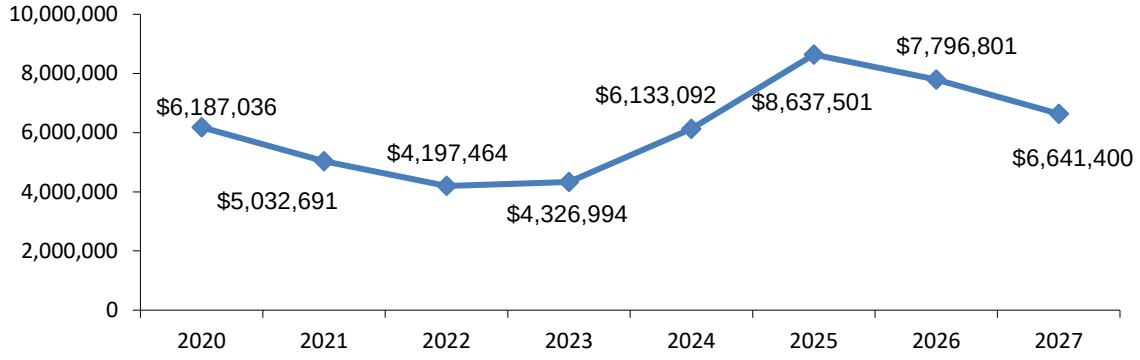
ARTHUR L. ALLEN TENNIS CENTER TENNIS FUND (Fund 480)

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2026-27	2027-28	2028-29	2029-30	2030-31
27G01	Tennis Center Improvements	50,000	100,000	100,000	100,000	100,000
TOTAL TENNIS FUND		**50,000**	**100,000**	**100,000**	**100,000**	**100,000**

RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2026-27

Beginning Fund Balance - As of September 30, 2025		**$8,637,501**
Projected Revenues FY 2025-26		4,403,651
Projected Expenditures FY 2025-26		5,244,351
Net Increase/(Decrease) in Net Unrestricted Assets		**(840,700)**
Expected Fund Balance as of September 30, 2026		**$7,796,801**
Add Fiscal Year 2026-27 Budgeted Revenues		
Charges for Services	3,495,805	
Interest Earnings	250,000	3,745,805
TOTAL AVAILABLE RESOURCES		**$11,542,606**
Less Fiscal Year 2025-26 Budgeted Expenditures		
Premiums and Claims	4,522,996	
Claims Management Services	87,584	
Reimbursements & Refunds	(100,000)	
Personnel Services	234,176	
Operating Expenses	17,650	
Transfer - Administration	138,800	4,901,206
BUDGETED CASH FLOW		**(1,155,401)**
Projected Fund Balance as of September 30, 2027		**$6,641,400**

Trend - Unrestricted Net Position



Note: Does not include reserve for future claims of $4.158 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.

2025-26 Department Accomplishments
- Competitively bid Employee Benefits Consulting and Brokerage Services.
- Reduced the workers' compensation Experience Modification Rate 7.2% (from .83 to .77) resulting in decreased assessment payments to the State.
- Timely and strategic transition of third-party claims administration services, including historical claims data, ensuring continuity of services and payment of claims.
- Litigation oversight and management of insurance defense claims resulting in ten mediated settlements and two negotiated settlements.
- Finalized Hurricane Ian insurance recovery payments totaling $5,591,361.

2026-27 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.

2026-27 Significant Budgetary Issues
The budget for the Risk Management Fund is $4,901,206, a $387,845 decrease over the FY 2025-26 budget.

Unrestricted net position is projected to be $6.641 million at the end of FY 2026-27. In addition to this amount, the fund has $4.158 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 $250,000 of revenue budgeted for interest on reserves. The revenue for FY 2026-27 is $3,745,805, a decrease of $657,846 million.

Expenditures
Personal Services
Personal Services are budgeted at $234,176, an increase of $16,216 from FY 2025-26 budget.

Risk Management Fund

Human Resources Department (continued)

Operating Expenses
Operating costs for the Risk Management Fund are $4,667,030, a $404,061 decrease over the FY 2025-26 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	$35,000
Third Party Administrator	$47,484
Actuarial Analyses	$5,100
Independent Risk Consultant	$0

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	$10,000
Workers Comp – Current Year Claims	$1,183,114
FF Cancer Bill	$12,538
General Liability	$1,042,819
Auto and Collision	$557,010
Property Damage	$1,715,015
Unemployment Compensation	$2,500

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

2026-27 Performance Measures

Description	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Incident Reports Processed	165	163	200	210
Preventable Employee Injuries	9	9	10	10
Preventable Vehicle Accidents	10	9	12	10
Work Comp Medical only Claims	26	30	28	29
Work Comp Lost Time Claims	9	3	3	3
Average Cost per Claim Work Comp Med Only	$996	$1,632	$1,011	$1,200
Average Cost per Claim Work Comp Lost Time	$25,560	$8,505	$10,000	$12,000

FISCAL YEAR 2026-27
RISK MANAGEMENT

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	% CHANGE
Charges for Services:							
General Fund	2,652,184	2,892,477	2,006,035	2,006,035	2,037,091	31,056	1.5%
Building Permits Fund	115,164	200,908	120,704	120,704	145,352	24,648	20.4%
CRA Fund	98,124	107,105	98,835	98,835	84,383	(14,452)	-14.6%
Streets Fund	290,149	448,299	340,701	340,701	75,692	(265,009)	-77.8%
Water & Sewer Fund	1,174,833	1,106,996	811,220	811,220	572,920	(238,300)	-29.4%
Beach Fund	61,861	56,315	49,296	49,296	38,053	(11,243)	-22.8%
Solid Waste Fund	210,293	299,015	425,659	425,659	345,928	(79,731)	-18.7%
City Dock Fund	33,469	49,432	52,109	52,109	20,166	(31,943)	-61.3%
Stormwater Fund	128,465	85,182	87,227	87,227	101,695	14,468	16.6%
Tennis Fund	12,756	15,205	10,802	10,802	8,911	(1,891)	-17.5%
Technology Services Fund	19,583	59,718	52,216	52,216	43,818	(8,398)	-16.1%
Equipment Services Fund	154,652	61,483	28,847	28,847	21,796	(7,051)	-24.4%
Subtotal	4,951,533	5,382,135	4,083,651	4,083,651	3,495,805	(587,846)	-14.4%
Interest Earnings	316,377	383,203	160,000	320,000	250,000	(70,000)	-21.9%
Total	**$5,267,910**	**$5,765,338**	**$4,243,651**	**$4,403,651**	**$3,745,805**	**$ (657,846)**	**-14.9%**

RISK MANAGEMENT
FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
1	1	1	Risk Manager	$172,817
1	**1**	**1**	**Regular Salaries**	**$172,817**
			Employer Payroll Expenses	61,359
			Total Personnel Services	**$234,176**

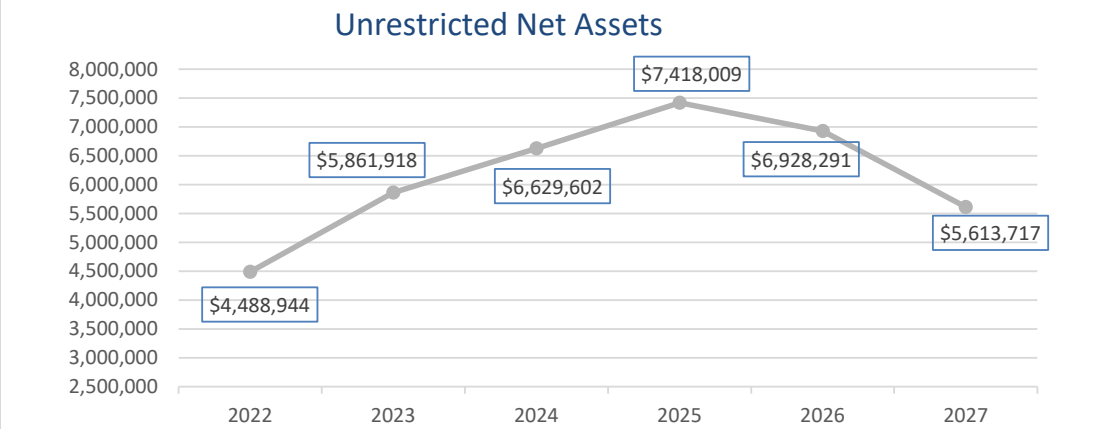
FISCAL YEAR 2026-27
RISK MANAGEMENT

500.7101.519

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	162,555	159,807	161,671	**172,817**	13,010	8.1%	11,146	6.9%
510305	PERSONL LEAVE PAYOUT	2,008	2,000	1,177	**2,000**	0	0.0%	823	69.9%
525010	FICA	12,947	11,996	12,458	**13,000**	1,004	8.4%	542	4.4%
525030	RETIREMENT CONTRIBUTIONS	23,346	23,925	27,484	**26,127**	2,202	9.2%	(1,357)	-4.9%
525040	LIFE/HEALTH INSURANCE	14,832	14,832	14,832	**14,832**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	5,410	5,400	5,400	**5,400**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$221,098**	**$217,960**	**$223,022**	**$234,176**	**$16,216**	**7.4%**	**$11,154**	**5.0%**
OPERATING EXPENSES									
530010	CITY ADMINISTRATION	110,240	126,810	126,810	**138,800**	11,990	9.5%	11,990	9.5%
531040	OTHER CONTRACTUAL SVCS	95,068	91,565	91,565	**87,584**	(3,981)	-4.3%	(3,981)	-4.3%
	Broker fee $35,000, TPA fee $47,484, actuary $5,100							0	
531070	MEDICAL SERVICES	4,583	5,000	5,000	**5,000**	0	0.0%	0	0.0%
531220	INVESTMENT ADVISORY FEES	5,179	4,500	4,500	**4,500**	0	0.0%	0	0.0%
540000	TRAINING & TRAVEL COSTS	534	5,000	5,000	**5,000**	0	0.0%	0	0.0%
	Travel to mediations, seminars and conferences								
541010	TELEPHONE	0	150	150	**150**	0	0.0%	0	0.0%
545010	UNEMP. COMPENSATION (CITYWIDE)	0	2,500	2,500	**2,500**	0	0.0%	0	0.0%
545100	WORKERS COMP STATE ASSESSMENT	7,497	10,000	10,000	**10,000**	0	0.0%	0	0.0%
545110	WORKERS COMP CURRENT YEAR	734,507	1,376,157	1,376,157	**1,183,114**	(193,043)	-14.0%	(193,043)	-14.0%
545120	INSURANCE - CANCER BILL	10,992	12,091	11,989	**12,538**	447	3.7%	549	4.6%
545200	GEN. LIABILITY & BUS PKG	1,278,976	1,108,170	1,108,170	**1,042,819**	(65,351)	-5.9%	(65,351)	-5.9%
545210	AUTO COLLISION	603,738	583,395	583,395	**557,010**	(26,385)	-4.5%	(26,385)	-4.5%
545250	PROPERTY AND FLOOD INSURANCE	1,460,030	1,842,753	1,842,753	**1,715,015**	(127,738)	-6.9%	(127,738)	-6.9%
545230	REIMBURSEMENT & REFUNDS	(182,042)	(100,000)	(149,660)	**(100,000)**	0	0.0%	49,660	-33.2%
551000	OFFICE SUPPLIES	0	1,500	1,500	**1,500**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	1,218	500	500	**500**	0	0.0%	0	0.0%
554010	MEMBERSHIPS	0	1,000	1,000	**1,000**	0	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	**$4,130,520**	**$5,071,091**	**$5,021,329**	**$4,667,030**	**($404,061)**	**-8.0%**	**($354,299)**	**-7.1%**
NON-OPERATING EXPENSES									
560400	MACHINERY & EQUIPMENT	0	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	
	TOTAL EXPENSES	**$4,351,618**	**$5,289,051**	**$5,244,351**	**$4,901,206**	**($387,845)**	**-7.3%**	**($343,145)**	**-6.5%**

HEALTH AND EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2026-27

Beginning Fund Balance - As of September 30, 2025			**$7,418,009**
Projected Revenues FY 2025-26			9,979,251
Projected Expenditures FY 2025-26			10,468,969
Net Increase/(Decrease) in Net Unrestricted Assets			**(489,718)**
Expected Fund Balance as of September 30, 2026			**$6,928,291**
Add Fiscal Year 2026-27 Budgeted Revenues			
Health Coverage:	City Paid	7,026,064	
	Employee Paid	1,239,894	
Dental Coverage:	City Paid	222,062	
	Employee Paid	229,148	
Retiree & COBRA	Employee Paid	469,212	
Flexible Spending	Employee Paid	145,230	
Dependent Care	Employee Paid	14,900	
Life Insurance:	City Paid	144,956	
	Employee Paid	170,050	
Vision Insurance	Employee Paid	43,168	
Long Term Disability	City Paid	197,478	
Interest Earnings		135,000	10,037,162
TOTAL AVAILABLE RESOURCES:			**$16,965,453**
Less Fiscal Year 2026-27 Budgeted Expenditures			
Transfer-Administration		248,220	
Contractual Services		361,766	
Dental Premium		500,130	
Stop Loss		1,553,715	
Healthcare Reimbursement		725,000	
Life/Vision/LT & ST Disability		664,775	
Health Paid Claims		5,700,000	
Prescription Claims		1,400,000	
Other Expenditures		198,130	11,351,736
BUDGETED CASH FLOW			**(1,314,574)**
Projected Fund Balance as of September 30, 2027			**$5,613,717**



Unrestricted Net Assets complies with Fund Balance Policy
Note: Does not include reserve for future claims of $577 thousand

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.
- Short-Term Disability — The City contracts for this service.

2025-26 Department Accomplishments

- Received 2025 Cigna Healthy Workforce Gold Level Designation.
- Received 2025 Healthiest Employers in Florida Recognition.
- Received 2025 Bell Seal for Workplace Mental Health Silver Designation.
- Provided onsite preventative health offerings (dermatology, quarterly chair massages and flu vaccinations).
- Increased preventative health screenings by increasing HRA target funding maximum from $500 to $750 (paid by the City).
- Coordinated targeted campaigns and mailings to employees' homes to promote virtual mental health services for employees and dependents.
- Coordinated on-site financial/retirement planning employee workshop with MissionSquare.
- Conducted employee Wellness Survey to solicit input from employees for future wellness events and campaigns.
- Implemented SaveOnSP - Specialty Rx Copay Assistance maximizes copay assistance from drug manufacturers for certain specialty medications by reducing customer cost share to $0 and sharing the savings with the City.

2026-27 Goals and Objectives

As part of Vision Goal 4 – Our Economy (Strengthen the economic health and vitality of the City) to 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 valuations.
- Medicare Part D Reporting to CMS and eligible employees.
- CMS Prescription Drug Reporting ("RxDC Report").
- ACA Reporting.
- PCORI Filing.
- Group Health Plan Gag Clause Attestation Submission.

Health & Employee Benefits Fund

Human Resources Department (continued)

As part of Vision Goal 4 - 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.
- Promote virtual urgent care, preventive care, & mental health (telehealth) at zero cost to employees & their covered dependents
- Promote digital health improvement through Omada's Diabetes Prevention Program.

2026-27 Significant Budgetary Issues

Revenues

The budgeted revenues to this fund total $10,037,162. There are two primary sources of revenues to the Employee Benefits Fund:

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

Employer (City) Contributions, budgeted at $7,590,560, are from the Personal Services section of each department. Employee (or former employee) contributions budgeted at $2,311,602 are deducted from an employee's pay or are billed. There is also $135,000 interest earnings budgeted.

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, except for Dental Insurance, which is a 5% increase.

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs. Expenditures are $11,351,736 - an increase of $907,172 (8.7%) from the FY 2025-26 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
- ✓ Accidental Death & Disability (AD&D)

Health & Employee Benefits Fund

Human Resources Department (continued)

Health Claims expenses, the largest expense in this fund, are budgeted at $5.7 million. Prescription Claims are budgeted at $1.4 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.

2026-27 Performance Measures

Description	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Healthy Habits Reimbursement Participation	80	86	90	93	95
Total Health Engagement	52%	53%	56%	57%	58%
Preventative Care Utilization	54%	55%	60%	60%	60%
EAP Utilization/Overall Presentation Rate*	13%	15%	22%	23%	24%

FISCAL YEAR 2026-27
REVENUE DETAIL
EMPLOYEE BENEFITS FUND

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	% CHANGE
CITY FUNDED BENEFITS						
Health Insurance	6,919,589	7,115,757	7,115,757	7,026,064	(89,693)	-1.3%
Life Insurance	256,665	110,722	110,722	144,956	34,234	30.9%
Long-Term & Short-Term Disability	76,612	155,538	155,538	197,478	41,940	27.0%
Dental	(922)	235,185	235,185	222,062	(13,123)	-5.6%
Total City Funded Portion	**$7,251,944**	**$7,617,202**	**$7,617,202**	**$7,590,560**	**-$26,642**	**-0.3%**
EMPLOYEE- FUNDED BENEFITS						
Health Insurance (Employee Portion)	1,247,276	1,255,722	1,255,722	1,239,894	(15,828)	-1.3%
Employee Flexible Spending	144,094	139,330	139,330	145,230	5,900	4.2%
Retiree/Cobra Premiums	367,689	400,213	400,213	469,212	68,999	17.2%
Dependent Care	11,262	11,000	11,000	14,900	3,900	35.5%
Life Insurance	132,715	116,942	116,942	170,050	53,108	45.4%
Vision Insurance	42,078	41,922	41,922	43,168	1,246	3.0%
Dental	239,258	216,920	216,920	229,148	12,228	5.6%
Total Employee Funded Portion	**$2,184,371**	**$2,182,049**	**$2,182,049**	**$2,311,602**	**$129,553**	**5.9%**
OTHER REVENUE						
Interest Earnings	158,332	118,000	180,000	135,000	(45,000)	-25.0%
Total Other	**$158,332**	**$118,000**	**$180,000**	**$135,000**	**($45,000)**	**-25.0%**
Total All Sources	**$9,594,647**	**$9,917,251**	**$9,979,251**	**$10,037,162**	**$57,911**	**0.6%**

FISCAL YEAR 2026-27
BUDGET DETAIL
EMPLOYEE BENEFITS FUND

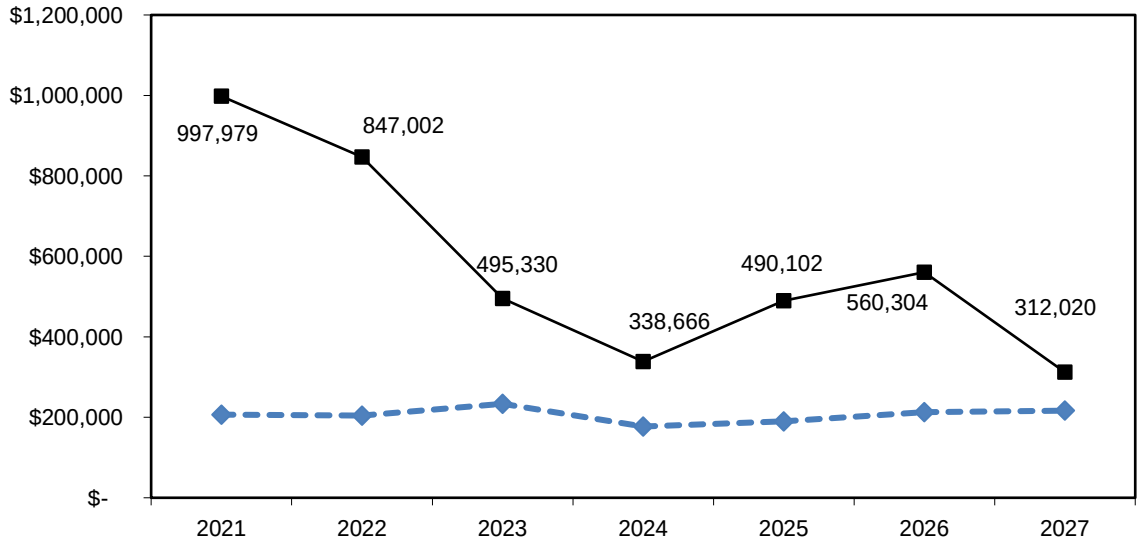
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		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
OPERATING EXPENSES									
530010	CITY ADMINISTRATION	202,970	224,850	224,850	**248,220**	23,370	10.4%	23,370	10.4%
531040	OTHER CONTRACTUAL SERVICES	378,114	367,870	361,000	**361,766**	(6,104)	-1.7%	766	0.2%
	Broker Fee $79,570; ASO Fee $252,602; EAP $5,759; PPACA $3,975; Embarc $14,760; PSST $2,600, GRS/GASB $2,500							0	
531080	DENTAL INSURANCE	417,521	493,280	477,988	**500,130**	6,850	1.4%	22,142	4.6%
531130	STOP LOSS PREMIUM	1,196,750	1,346,676	1,359,864	**1,553,715**	207,039	15.4%	193,851	14.3%
531140	LONG TERM DISABILITY	48,041	69,753	78,765	**87,579**	17,826	25.6%	8,814	11.2%
531150	LIFE INSURANCE	287,229	304,698	369,653	**424,129**	119,431	39.2%	54,476	14.7%
531160	VISION INSURANCE	40,572	41,922	43,113	**43,168**	1,246	3.0%	55	0.1%
531170	SHORT TERM DISABILITY	79,015	85,785	99,766	**109,899**	24,114		10,133	10.2%
531220	INVESTMENT ADVISORY FEES	2,384	2,000	2,000	**2,000**	0	0.0%	0	0.0%
545020	HEALTH PAID CLAIMS	8,240,381	5,400,000	5,400,000	**5,700,000**	300,000	5.6%	300,000	5.6%
545030	SCRIPT CARD EXPENSES	155,449	1,200,000	1,200,000	**1,400,000**	200,000	16.7%	200,000	16.7%
545050	HEALTHCARE REIMBURSEMENT	459,363	725,000	658,000	**725,000**	0	0.0%	67,000	10.2%
545060	EMPLOYEE FLEX	156,843	150,330	160,130	**160,130**	9,800	6.5%	0	0.0%
545090	HEALTH REIMBURSE/FITNESS	30,450	32,400	33,840	**36,000**	3,600	11.1%	2,160	6.4%
545230	REIMBURSEMENTS & REFUNDS	(2,068,284)	0	0	**0**	0		0	
	TOTAL OPERATING EXPENSES	**$9,626,797**	**$10,444,564**	**$10,468,969**	**$11,351,736**	**$907,172**	**8.7%**	**$882,767**	**8.4%**
	TOTAL EXPENSES	**$9,626,797**	**$10,444,564**	**$10,468,969**	**$11,351,736**	**$907,172**	**8.7%**	**$882,767**	**8.4%**

TECHNOLOGY SERVICES
FINANCIAL SUMMARY
FISCAL YEAR 2026-27

Beginning Fund Balance - As of September 30, 2025		**490,102**
Projected Revenues FY 2025-26		$4,964,255
Projected Expenditures FY 2025-26		4,894,053
Net Increase/(Decrease) in Net Unrestricted Assets		**$70,202**
Expected Fund Balance as of September 30, 2026		**$560,304**
Add Fiscal Year 2026-27 Budgeted Revenues		
Charges for Services	4,815,520	
Interest Earnings	25,000	
		4,840,520
TOTAL AVAILABLE RESOURCES		**$5,400,824**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Personnel Services	1,625,330	
Operating Expenses	2,351,246	
Transfer - City Administration	203,410	
Transfer - Self Insurance	43,818	
Capital Expenditures	865,000	$5,088,804
BUDGETED CASH FLOW		**($248,284)**
Projected Fund Balance as of September 30, 2027		**$312,020**

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



Technology Services Fund

Technology Services Department (Fund 520)

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

Fund Description

Technology Services is responsible for maintaining the City's computer network operations, network security, cybersecurity capabilities, telecommunications equipment, enterprise applications, as well as strategic planning for the implementation of new and emerging technologies. Department staff are skilled in network operations, cybersecurity, computer support, infrastructure management, data protection, telecommunications, and dissemination & visualization of information through Geographic Information Systems (GIS).

As an Internal Services Fund, Technology Services primarily focuses on maintaining and enhancing technology governance in support of the City's overall vision. The department provides technology support to all City departments as they meet their operational goals, improve efficiency, strengthen work products, and enhance interaction with the public. We do this by:

- Partnering with internal and external stakeholders to understand technology needs and implement initiatives that enhance service delivery and the quality of life for residents.
- Leading efforts to implement appropriate emerging technologies including artificial intelligence tools, cloud services, automation, cybersecurity, GIS, and audio visual/broadcast services to advance City and department objectives.
- Optimizing the use of on-premise vs. cloud, solutions to deliver reliable, secure, cost-effective value to the City.
- Continuing to enhance the security, integrity, reliability, availability, and recoverability of the City's networks, systems, and data.
- Demonstrating technical and operational excellence through professionalism, continuous improvement, policy governance, cyber security protections, and strong customer service.

Our Customers

Technology Services understands that the services we provide are ultimately for the citizens of the City. Our interactions with residents are often indirect, yet critical, as we ensure residents can access City information online, communicate with staff and elected officials, pay for services, submit requests, participate in public meetings, and receive timely information through phones.

Technology Services Fund

Technology Services Department (continued)

City staff have more direct, daily interactions with Technology Services staff as we maintain computers, operate the City's Technology Help Desk, administer electronic mail, collaboration tools, maintain telecommunications, provide internet access & network operations, manage cybersecurity controls, and support department-specific applications. Technology Services supports every department within the City, including providing 24x7 support for critical Public Safety operations.

Cooperation with Other Government Agencies

The need for governmental cooperation in the areas of information sharing, technical infrastructure, cybersecurity intelligence, emergency response, and continuity of operations has never been greater. Technology Services works closely with the Collier County Sheriff's Office (CCSO) in support of Public Safety services and actively engages with other governmental organizations within Collier County and the region.

Strategic Goals and Objectives

To meet Technology Services goals of staying ahead of future technologies, serving our customers, enhancing governance, improving resilience, and assisting all City departments, we work to:

- Ensure the City's network and technology ecosystem is designed and maintained for maximum performance, ease of use, reliability, survivability, and security.
- Build and maintain a resilient technology ecosystem with appropriate redundancy, backup, and recovery capabilities to mitigate single points of failure.
- Continue connecting City facilities to a City-owned network that is secure, hardened, and better positioned to withstand storm and flooding events.
- Support core technologies including data networks, telephone services, Microsoft 365 ecosystem, application systems, GIS platforms, Police and Fire communication systems, and 24x7 Public Safety operations.
- Provide disaster recovery and continuity services for catastrophic events including hurricanes, pandemics, cyberattacks, infrastructure failures, and other disruptive events.
- Empower users to make decisions quickly and effectively through reliable access to systems, secure data, training, collaboration tools, and appropriate automation.
- Administer and evolve a comprehensive cybersecurity awareness, education program using varied learning techniques and tools.
- Deploy real-time monitoring of City critical technology infrastructure where appropriate to enhance operational management.
- Strengthen technology governance & technology standards.

Emerging Technologies / Challenges

There is a general expectation that many local government functions are available 24x7 through applications, mobile access, cloud platforms, and the internet. In an age of automation and application services, this is not only feasible, but reasonable. Residents are able to pay utility bills well beyond traditional work hours, check permit status, pay for business licenses, pay parking tickets online, and report issues in real time to City Council, the City Manager, Code Enforcement, or special hotlines. Technology Services must

continue to work with each department to ensure residents have secure access to services as needed.

As a coastal community, Naples is at increased risk from storms, rising tides, flooding, and water quality issues. As stewards of the City's spatial data, Technology Services proactively works with departments to identify at-risk infrastructure based on elevation and floodplain maps and to produce flood inundation models based on storm predictions. These tools assist emergency managers and operating departments in planning, staging equipment, and responding to storm events.

Cloud computing and software-as-a-service continue to be major technology trends. Together with City departments, Technology Services evaluates business needs to determine the most efficient, secure, and sustainable technology solution. The department continues to evaluate cloud computing where it is advantageous, while ensuring data protection, records retention, vendor risk, cybersecurity, and continuity requirements are addressed.

Artificial intelligence is an emerging technology area with significant opportunity and risk. The City recognizes the potential benefits of AI technologies to enhance productivity, improve research, support analysis, brainstorm ideas, and assist with workflow efficiency. Technology Services will support responsible AI use through approved tools, data privacy safeguards, and staff review and ownership of resulting output.

Cybersecurity Strategy and Risk Management

Cyber threats remain one of the most significant operational risks facing local government. Technology Services continuously focuses on securing the City's networks, systems, applications, endpoints, cloud services, and data against the increasing number of daily cyber threats. Ransomware, email compromise, phishing, credential theft, data loss, and attacks against critical infrastructure and government agencies continue to rise globally.

Technology Services uses a layered cybersecurity strategy aligned with the National Institute of Standards and Technology (NIST) cybersecurity framework components of Identify, Protect, Detect, Respond, and Recover. The City's strategy includes governance, policies, education, technical controls, monitoring, response capabilities, backup, and recovery. Key points from the City's cybersecurity strategy include:

- Identify: Cyber risks, staffing and skill needs, cyber insurance requirements, third-party assessments, penetration tests, and policies including topics such as: Password & multi-factor authentication requirements, software and hardware standards, secure remote access, mobile device controls, media protection, physical security, patch management, and artificial intelligence (AI).
- Protect: Endpoint security, anti-virus, anti-malware, spyware protection, data encryption, password strength, multi-factor authentication, network access controls, segmentation, and physical access controls.
- Protect: Continue use of next-generation firewall capabilities to broker incoming and outgoing network traffic and reduce exposure to internet-based threats.

Technology Services Fund

Technology Services Department (continued)

- Detect/Protect: Microsoft 365, email security, advanced threat protection, links and attachment scanning, and email incident management to reduce risk from email-based attacks.
- Protect: Mobile device management, remote access management, and find-my-device capabilities.
- Respond: Maintain incident management monitoring and response capabilities, alternate communication modes, and defined roles.
- Recover: Maintain multiple months of backup and restore capability, configuration backup and restore, and disaster recovery capabilities for critical systems and services.
- Govern: Continue improving policies related to administrative rights, USB port management, access control, remote access, software approval, hardware lifecycle, patch management, end user responsibilities, and artificial intelligence (AI).

FISCAL YEAR 2026-27
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION

Charges to	BUDGET FY 22-23	BUDGET FY 23-24	BUDGET FY 24-25	BUDGET FY 25-26	BUDGET FY 26-27	Increase/ (Decrease)
General Fund	1,975,030	2,314,145	2,652,300	3,155,630	2,970,730	(184,900)
Building Permits Fund	361,610	420,687	474,510	585,330	571,060	(14,270)
CRA Fund	2,900	2,614	5,710	4,240	8,170	3,930
Streets Fund	73,210	78,760	95,940	116,380	132,040	15,660
Water & Sewer Fund	422,060	466,319	545,080	757,140	726,450	(30,690)
Beach Parking Fund	35,670	42,560	47,020	45,010	46,220	1,210
Solid Waste Fund	41,790	46,486	54,760	52,170	62,600	10,430
City Dock Fund	22,790	24,262	31,930	39,670	85,940	46,270
Storm Water Fund	74,130	85,021	96,550	117,310	137,070	19,760
Tennis Fund	6,410	5,722	7,650	8,360	12,350	3,990
Equipment Services Fund	39,150	45,444	50,950	51,090	62,890	11,800
Total	**3,054,750**	**3,532,020**	**4,062,400**	**4,932,330**	**4,815,520**	**(116,810)**

	Expected	Budgeted
Interest Earnings	28,000	25,000
State Grants / FEMA	3,925	0
Total Revenue	**4,964,255**	**4,840,520**

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.

FUND: 520 TECHNOLOGY SERVICES

TECHNOLOGY SERVICES

FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
1	1	1	Director Information Technology	174,009
1	1	1	Deputy Director Information Technology	160,412
1	1	1	Senior IT Technician	109,520
1	1	1	Senior Network Specialist	88,119
1	1	1	Security Adminstrator	133,952
1	1	1	GIS Coordinator	82,776
1	1	1	Administrative Coordinator	74,552
1	1	1	Video Program & Production Mgr	121,809
1	1	1	Public Safety Technician	86,723
1	1	1	Applications Anayst	77,428
10	**10**	**10**	**Regular Salaries**	**$1,109,300**
			Other Salaries & Wages	42,605
			Overtime	70,000
			Employer Payroll Expenses	403,425
			Total Personnel Services	**$1,625,330**

FISCAL YEAR 2026-27
BUDGET DETAIL
TECHNOLOGY SERVICES

FUND 520
520.8082.590

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES									
510200	REGULAR SALARIES & WAGES	927,749	1,016,231	1,009,052	**1,109,300**	93,069	9.2%	100,248	9.9%
510300	OTHER SALARIES *(On-Call Pay)*	17,467	16,480	16,480	**17,605**	1,125	6.8%	1,125	6.8%
510305	PERSONAL LEAVE PAYOUTS	26,750	25,000	25,000	**25,000**	0	0.0%	0	0.0%
510400	OVERTIME	45,950	50,000	60,000	**70,000**	20,000	40.0%	10,000	16.7%
525010	FICA	75,494	82,099	82,099	**89,182**	7,083	8.6%	7,083	8.6%
525030	RETIREMENT CONTRIBUTIONS	124,563	143,488	143,488	**157,043**	13,555	9.4%	13,555	9.4%
525040	LIFE/HEALTH INSURANCE	148,320	148,320	148,320	**148,320**	0	0.0%	0	0.0%
525070	EMPLOYEE ALLOWANCES	8,904	8,880	8,880	**8,880**	0	0.0%	0	0.0%
	TOTAL PERSONNEL SERVICES	**$1,375,197**	**$1,490,498**	**$1,493,319**	**$1,625,330**	**$134,832**	**9.0%**	**$132,011**	**8.8%**
OPERATING EXPENSES									
530000	OPERATING EXPENDITURES	15,263	40,000	30,000	**30,000**	(10,000)	-25.0%	0	0.0%
530010	CITY ADMINISTRATION	136,710	171,540	171,540	**203,410**	31,870	18.6%	31,870	18.6%
530310	TV VIDEO PRODUCTION	77,215	85,000	85,000	**100,000**	15,000		15,000	17.6%
531010	PROFESSIONAL SERVICES	383,275	430,000	500,896	**480,896**	50,896	11.8%	(20,000)	-4.0%
	Sentinel Technologies, Baez Consulting, BoreTech, Quality First, Aztec Communications, FTC, Encore, etc.								
540000	TRAINING & TRAVEL COSTS	8,021	20,000	12,000	**12,000**	(8,000)	-40.0%	0	0.0%
	Tyler Conference, Online training								
541000	COMMUNICATIONS	16,248	33,000	33,000	**33,000**	0	0.0%	0	0.0%
541020	TECHNOLOGY COMMUNICATIONS	97,750	125,000	128,350	**128,350**	3,350	2.7%	0	0.0%
	ISP for primary, redundant fiber, fiber to city facilities and wireless carrier								
542100	EQUIP. SERVICES - REPAIRS	13,136	20,000	20,000	**15,000**	(5,000)	-25.0%	(5,000)	-25.0%
542110	EQUIP. SERVICES - FUEL	634	2,000	2,000	**1,000**	(1,000)	-50.0%	(1,000)	-50.0%
542120	EQUIP. SERVICES - CAPITAL	1,843	0	0	**0**	0		0	
545220	SELF INSURANCE CHARGE	59,718	52,216	52,216	**43,818**	(8,398)	-16.1%	(8,398)	-16.1%
546000	REPAIR & MAINTENANCE	476,467	400,000	400,000	**400,000**	0	0.0%	0	0.0%
	Tyler maintenance for all modules								
546160	HARDWARE MAINTENANCE	247,070	170,000	189,860	**210,000**	40,000	23.5%	20,140	10.6%
546170	SOFTWARE MAINTENANCE	552,957	888,000	888,000	**915,000**	27,000	3.0%	27,000	3.0%
	Laserfiche, JustFOIA, Granicus, NeoGov, ManageEngine, Microsoft licenses, Questys, etc.								
546190	PRINTERS	1,274	2,000	2,000	**2,000**	0	0.0%	0	0.0%
552000	OPERATING SUPPLIES	16,261	8,000	8,000	**12,000**	4,000	50.0%	4,000	50.0%
552520	MINOR OPERATING EQUIPMENT	23,396	15,000	15,000	**12,000**	(3,000)	-20.0%	(3,000)	-20.0%
559000	DEPRECIATION	288,155	0	0	**0**			0	
	TOTAL OPERATING EXPENSES	**$2,415,393**	**$2,461,756**	**$2,537,862**	**$2,598,474**	**$136,718**	**5.6%**	**$60,612**	**2.4%**
NON-OPERATING EXPENSES									
560300	BUILDING AND IMPROVEMENTS	0	380,000	380,000	**400,000**	20,000		20,000	
560400	MACHINERY & EQUIPMENT	424,577	415,000	482,872	**355,000**	(60,000)	-14.5%	(127,872)	-26.5%
560700	VEHICLES	28,152	0	0	**110,000**	110,000		110,000	
560800	COMPUTER SOFTWARE	65,724	0	0	**0**	0		0	
	TOTAL NON-OPERATING EXPENSES	**$518,453**	**$795,000**	**$862,872**	**$865,000**	**$70,000**	**8.8%**	**$2,128**	**0.2%**
	TOTAL EXPENSES	**$4,309,042**	**$4,747,254**	**$4,894,053**	**$5,088,804**	**$341,550**	**7.2%**	**$194,751**	**4.0%**

CAPITAL IMPROVEMENT PROJECTS
TECHNOLOGY SERVICES FUND (Fund 520)

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2026-27	2027-28	2028-29	2029-30	2030-31
27T07	Wi-Fi Hardware Refresh	25,000	0	0	0	25,000
27T06	Network Switch Refresh	50,000	25,000	30,000	50,000	50,000
27T08	Security Camera Refresh	25,000	50,000	55,000	60,000	60,000
27T16	Fiber Optic Ring	350,000	250,000	250,000	50,000	50,000
27T11	MDF Security	50,000	50,000	30,000	0	50,000
27T15	Backup & Recovery	30,000	0	0	130,000	0
27T17	Department Vehicle	110,000	0	0	55,000	0
27T09	Emergency Call Boxes	60,000	30,000	10,000	15,000	15,000
27T10	Network Access Control (NAC)	50,000	0	0	0	0
	MSP Crossover	0	0	0	0	30,000
	Supplemental Data Center Cooling	0	0	0	0	80,000
	Storage Area Network Refresh	0	0	0	225,000	225,000
	PC/Laptop Replacement Program	0	0	350,000	300,000	300,000
	Security Camera Storage Refresh	0	0	100,000	0	0
	Hyper-V Virtual Host Servers Refresh	0	0	220,000	250,000	0
	Firewall Refresh	0	0	0	100,000	100,000
	Phone System Upgrade	0	450,000	0	0	0
TOTAL TECHNOLOGY SERVICES FUND		**865,000**	**855,000**	**1,045,000**	**1,235,000**	**1,105,000**

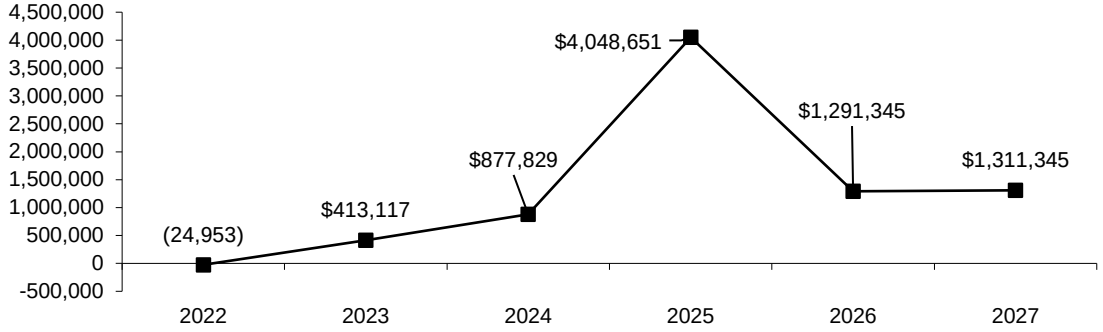
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EQUIPMENT SERVICES
FINANCIAL SUMMARY
FISCAL YEAR 2026-27

Beginning Fund Balance - As of September 30, 2025		**$4,048,651**
Projected Revenues FY 2025-26		3,235,577
Projected Expenditures FY 2025-26		5,992,883
Net Increase/(Decrease) in Net Unrestricted Assets		**($2,757,306)**
Expected Fund Balance as of September 30, 2026		**$1,291,345**
Add Fiscal Year 2026-27 Budgeted Revenues		
Charges for Services:		
Charges to Other Funds/Fuel	1,074,000	
Charges to Other Funds/Maintenance	2,433,232	
Collier EMS/Naples Airport	110,000	
Other Revenue	20,000	3,637,232
TOTAL AVAILABLE RESOURCES		$4,928,577
Less Fiscal Year 2026-27 Budgeted Expenditures		
Personnel Services	1,028,411	
Operations & Maintenance	2,108,265	
Transfer - Self Insurance	21,796	
Administrative Fee - General Fund	195,870	
Transfer - Technology Services	62,890	
Capital Expenditures	200,000	3,617,232
BUDGETED CASH FLOW		**$20,000**
Projected Fund Balance as of September 30, 2027		**$1,311,345**

Trend - Unrestricted Net Position



Equipment Services Fund

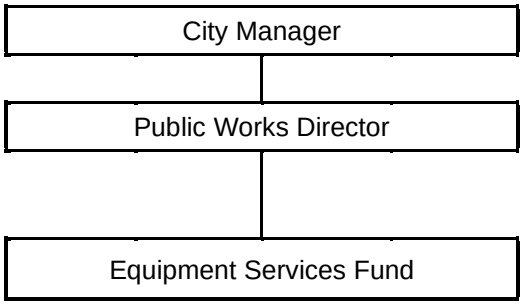
Utilities Department (Fund 530)

Mission Statement:
The mission of Equipment Services is to provide vehicles, equipment and fuel services to employees and departments of the City of Naples, thus enabling employees to perform the necessary functions of the City.

Department Description

The 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.



2026-27 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:

Equipment Services Fund (continued)

- Annually review the 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.
- Maintain 90–95% fleet availability for priority vehicles.

In accordance with Vision Plan Item 5 (maintain and enhance governance capacity for public service and leadership), recruit, develop, and retain a highly competent staff through such activities as attendance at workshops, seminars, and conferences.

- Send two (2) automotive technicians to receive Emergency Vehicle Technician (EVT) training to maintain certifications for maintaining City-owned emergency vehicles as well as four (4) technicians to Ford/Motorcraft electrical troubleshooting and FDRS (Ford Diagnostic & Repair System) Training.
- 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.

2026-27 Significant Budgetary Issues

The budget for the Equipment Services Fund is $3,617,232, an increase of $519,501 from the FY 2025-26 adopted budget.

Revenues
Funding for the Equipment Services Fund is provided by all City departments that utilize the services of the Equipment Services Division. Total revenue is budgeted at $3,507,232. The Finance Department generates weekly billings through the Tyler/Munis work order system to allocate charges incurred by departments receiving fuel, maintenance, and repair services from Equipment Services.

The revenue budget is primarily composed of two categories: fuel and maintenance. Revenue projections for both categories are based on the number of vehicles assigned to each department and their anticipated usage. Annual departmental budgets are developed using multi-year historical trends, changes in fleet inventory, and anticipated operational demands for assigned vehicles and equipment.

Fuel costs are budgeted based on the prevailing fuel prices at the time of budget preparation, with an additional 15% contingency factor to account for market fluctuations. The budget assumes annual consumption of approximately 175,235 gallons of gasoline and 102,386 gallons of diesel fuel. Actual fuel usage and costs are monitored through a computerized fuel card system that tracks vehicle identification, driver information, mileage, and fuel consumption.

In addition to serving City departments, Equipment Services provides fuel to the Collier County Emergency Management Department and equipment repair services to the Naples Airport Authority. Reimbursements from these external agencies are estimated at $110,000 for the fiscal year.

The funding also anticipates earning $20,000 in interest income.

Equipment Services Fund (continued)

Expenditures

Personnel Services

This fund supports nine full-time employees, representing a decrease of 1.0 FTE from FY 2025-26 due to the reassignment of a position to another fund. Personnel Services expenditures for FY 2026-27 are budgeted at $1,028,411, a decrease of $24,014 compared to the FY 2025-26 budget.

Operating Costs

Operating and capital expenditures are budgeted at $2,588,821 for FY 2026-27, an increase of $543,515 from FY 2025-26. Approximately 72% of this increase is attributable to higher projected fuel costs.

The fund's most significant operating expenditures include:

- Fuel: $1,074,000
- Operating Supplies: $375,000
- Sublet Repairs: $302,500
- City Administrative Costs: $195,870
- Tires: $155,000

These expenditures support the ongoing maintenance, repair, fueling, and operational readiness of the City's vehicle and equipment fleet.

2026-27 Performance Measures

	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Preventive Maintenance services performed annually	355	372	360	380
Work orders completed annually	2077	1997*	2200	2200
Number of vehicles/equipment replaced annually	37	42	41	30

**Equipment Services experienced a full-time mechanic vacancy for a period of 3 months during FY 2024-25 directly impacting maintenance performance.*

FUND 530 EQUIPMENT SERVICES

UTILITIES DEPARTMENT

FISCAL YEAR 2026-27

2025 Adopted	2026 Adopted	2027 Proposed	JOB TITLE	FY 2027 Proposed
1	1	1	Equipment Services Superintendent	120,591
1	1	1	Equipment Services Supervisor	83,408
3	3	2	Lead Mechanic	167,468
3	3	3	Mechanic	191,123
0	0	1	Mechanic Apprentice	56,222
1	1	1	Auto Parts Controller	68,649
1	1	0	Service Worker III	0
10	**10**	**9**	**Regular Salaries**	**$687,461**
			Other Salaries/Authorized Compensation	41,019
			Overtime	10,000
			Employer Payroll/Other Expenses	289,931
			Total Personnel Services	**$1,028,411**

Equipment Services Fund
Revenue and Interdepartmental Billings

Fund	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET
General Fund	1,034,367	1,474,526	1,079,053	1,085,500	**1,449,200**
Building Permits	74,500	87,674	75,000	75,000	**70,000**
Streets Fund	47,680	89,773	48,000	48,000	**48,000**
CRA	0	6,600	12,000	12,000	**0**
Water & Sewer Fund	607,115	897,579	626,113	596,113	**634,116**
Beach Fund	50,010	83,749	61,500	61,500	**68,300**
Solid Waste Fund	1,101,095	1,654,386	961,000	961,000	**1,026,000**
Storm Water Fund	78,552	113,804	108,500	108,500	**156,500**
Tennis Fund	1,750	1,000	1,000	1,500	**2,500**
Technology Services Fund	3,819	8,306	22,000	22,000	**16,000**
Equipment Services Fund	6,000	14,360	9,500	49,000	**36,616**
Total Chargebacks	3,004,888	4,431,757	3,003,666	3,020,113	**3,507,232**
Collier EMS/Naples Airport	109,450	110,000	110,000	110,000	**110,000**
Total Charges	**$3,114,338**	**$4,541,757**	**$3,113,666**	**$3,130,113**	**$3,617,232**
Other Revenue Sources					
Interest Income	0	6,000	7,000	68,000	**20,000**
FEMA / Insurance Reimb.	348,317	0	0	37,464	**0**
Total Other Sources	**$348,317**	**$6,000**	**$7,000**	**$105,464**	**$20,000**
Total All Sources	**$3,462,655**	**$4,547,757**	**$3,120,666**	**$3,235,577**	**$3,637,232**

FISCAL YEAR 2026-27
BUDGET DETAIL
EQUIPMENT SERVICES FUND

530.1302.590

	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET	%	CHG FROM ESTIMATED ACTUAL	%
PERSONNEL SERVICES								
510200 REGULAR SALARIES & WAGES	610,169	690,538	730,846	**687,461**	(3,077)	-0.4%	(43,385)	-5.9%
510300 OTHER SALARIES	19,521	29,480	19,480	**21,019**	(8,461)	-28.7%	1,539	7.9%
Standby pay $240 x 52 weeks and ASE/EVT certification bonuses per union contract								
510305 PERSONAL LEAVE PAYOUT	7,095	8,000	25,000	**20,000**	12,000	150.0%	(5,000)	-20.0%
510400 OVERTIME	7,486	16,500	10,000	**10,000**	(6,500)	-39.4%	0	0.0%
525010 FICA	47,460	53,651	56,867	**54,839**	1,188	2.2%	(2,028)	-3.6%
525030 RETIREMENT CONTRIBUTIONS	84,589	100,656	92,615	**100,644**	(12)	0.0%	8,029	8.7%
525040 LIFE/HEALTH INSURANCE	148,320	148,320	148,320	**133,488**	(14,832)	-10.0%	(14,832)	-10.0%
525070 EMPLOYEE ALLOWANCES	1,104	5,280	960	**960**	(4,320)	-81.8%	0	0.0%
TOTAL PERSONNEL SERVICES	**$925,744**	**$1,052,425**	**$1,084,088**	**$1,028,411**	**($24,014)**	**-2.3%**	**($55,677)**	**-5.1%**
OPERATING EXPENSES								
530000 OPERATING EXPENDITURES	7,697	8,000	8,000	**8,000**	0	0.0%	0	0.0%
530010 CITY ADMINISTRATION	169,410	182,710	182,710	**195,870**	13,160	7.2%	13,160	7.2%
530070 TOOL ALLOWANCE	1,714	3,500	3,200	**3,500**	0	0.0%	300	9.4%
531040 OTHER CONTRACTUAL SVCS	75,437	32,150	65,000	**32,600**	450	1.4%	(32,400)	-49.8%
Annual software support - FASTER Fleet, Mack Truck, Mitchell On-Demand (repair manuals), Ford, MyEkos								
540000 TRAINING & TRAVEL COSTS	4,167	12,900	10,000	**11,700**	(1,200)	-9.3%	1,700	17.0%
541000 COMMUNICATIONS	1,779	2,460	2,400	**2,460**	0	0.0%	60	2.5%
542100 EQUIP. SERVICES -REPAIRS	26,261	7,500	14,000	**13,616**	6,116	81.5%	(384)	-2.7%
542110 EQUIP. SERVICES -FUEL	14,306	2,000	35,000	**23,000**	21,000	1050.0%	(12,000)	-34.3%
542120 EQUIP. SERVICES -CAPITAL	5,096	0	0	**0**	0		0	
543010 ELECTRICITY	19,994	25,875	33,000	**35,000**	9,125	35.3%	2,000	6.1%
543020 WATER, SEWER, GARBAGE	18,958	23,700	23,700	**23,700**	0	0.0%	0	0.0%
545220 SELF INSURANCE CHARGE	61,483	28,847	28,847	**21,796**	(7,051)	-24.4%	(7,051)	-24.4%
546000 REPAIR AND MAINTENANCE	16,151	20,000	17,500	**20,000**	0	0.0%	2,500	14.3%
Fuel site, building and wash rack maintenance & repairs								
546030 EQUIP. MAINTENANCE	8,313	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	306,160	275,000	300,000	**302,500**	27,500	10.0%	2,500	0.8%
Hydraulic repairs, pump testing, welding, body repairs, transmission rebuilds, engine repairs, generator maintenance								
549020 TECHNOLOGY SVC CHARGE	50,950	51,090	51,090	**62,890**	11,800	23.1%	11,800	23.1%
549080 HAZARDOUS WASTE DISPOSAL	3,167	3,500	3,300	**3,500**	0	0.0%	200	6.1%
551000 OFFICE SUPPLIES	1,132	1,500	1,500	**1,500**	0	0.0%	0	0.0%
552000 OPERATING SUPPLIES	367,032	350,000	360,000	**375,000**	25,000	7.1%	15,000	4.2%
Repair parts for City vehicles and equipment; brakes, lubricants, filters, wipers, headlights, steering/suspension, etc								
552020 FUEL	693,670	682,613	825,000	**1,074,000**	391,387	57.3%	249,000	30.2%
Est. 175,235 gallons of gas @ $3.03 per gallon; 102,386 gallons of diesel @ $3.94: includes 15% contingency								
552060 TIRES	137,148	155,000	155,000	**155,000**	0	0.0%	0	0.0%
552070 UNIFORMS	3,944	4,750	4,750	**4,750**	0	0.0%	0	0.0%
552080 SHOP SUPPLIES	8,118	9,000	10,000	**10,000**	1,000	11.1%	0	0.0%
552090 OTHER CLOTHING	2,166	2,710	2,437	**2,439**	(271)	-10.0%	2	0.1%
559000 DEPRECIATION	46,590	0	0	**0**	0		0	
TOTAL OPERATING EXPENSES	**$2,050,842**	**$1,890,806**	**$2,142,434**	**$2,388,821**	**$498,015**	**26.3%**	**$246,387**	**11.5%**
NON-OPERATING EXPENSES								
560700 VEHICLE	0	70,000	70,000	**0**	(70,000)	-100.0%	(70,000)	-100.0%
560300 CAPITAL IMPROVEMENTS	115,345	0	2,611,861	**150,000**	150,000		(2,461,861)	-94.3%
560400 MACHINERY & EQUIPMENT	4,399	84,500	84,500	**50,000**	(34,500)	-40.8%	(34,500)	-40.8%
TOTAL NON-OPERATING EXPENSES	**$119,744**	**$154,500**	**$2,766,361**	**$200,000**	**$45,500**	**29.4%**	**($2,566,361)**	**-92.8%**
TOTAL EXPENSES	**$3,096,330**	**$3,097,731**	**$5,992,883**	**$3,617,232**	**$519,501**	**16.8%**	**($2,375,651)**	**-39.6%**

CAPITAL IMPROVEMENT PROJECTS
EQUIPMENT SERVICES FUND (Fund 530)

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2026-27	2027-28	2028-29	2029-30	2030-31
27S01	Facility Improvements	75,000	500,000	0	0	0
27S12	Service Truck Replacement	75,000	0	60,000	0	0
	Vehicle Lifts	0	40,000	0	40,000	0
	Wash Rack Upgrades	0	0	75,000	0	0
TOTAL EQUIPMENT SERVICES FUND		**150,000**	**540,000**	**135,000**	**40,000**	**0**

City of Naples, Florida
Capital Improvements Budget

Program Description

Pursuant to Chapter 2, Section 691 of the City Code of Ordinances, the City Manager presents the Five-Year Capital Improvement Program (CIP) to City Council by June 1 each year. The CIP generally includes projects with a useful life exceeding two years and a cost greater than $10,000. The complete CIP document is available online and through the Finance Department. The summary included in the operating budget is less detailed and identifies only those projects specifically budgeted for FY 2026–27.

The CIP serves as a planning tool to identify and coordinate the financing and scheduling of public improvements. The first year of the Five-Year Program, as amended through the budget process, is incorporated into this document. While projects are budgeted by fund and department, they are presented in this section on a consolidated basis for reference purposes.

Although capital improvement projects are generally defined as those exceeding $10,000, the City classifies any item with a purchase price greater than $1,000 as a fixed asset in accordance with Florida Statutes 274.02 and Florida Administrative Rule 69-I-73.003 (Recording of Property). As a result, certain items not formally classified as CIP projects may still be included in capital project line items for tracking purposes.

The following funds provide revenue to support the CIP through operating revenues, grants, donations, retained earnings, or debt proceeds:

- 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

2026-27 Significant Budgetary Issues

The FY 2026–27 capital budget focuses primarily on infrastructure improvements, including buildings, water and sewer upgrades, basin and stormwater improvements, park enhancements, and roadway and intersection improvements. Maintaining the City's quality of life and aesthetic appeal continues to be a key priority.

The Five-Year Capital Improvement Program totals $598.03 million, of which $104.58 is budgeted for FY 2026-27.

Public Service Tax Funds

The Public Service Tax Funds consist of two separate but closely related funds that primarily support capital projects associated with General Fund departments.

Public Service Tax – Debt Service Fund (Fund 200)

The Debt Service Fund accounts for the City's outstanding Public Service Tax Revenue Bond obligations. Debt associated with enterprise funds is excluded from this fund and is instead paid directly by those enterprise funds. After annual debt service obligations are satisfied, any remaining balance may be transferred to the Capital Improvement Fund to support capital expenditures.

Public Service Tax - Debt Service Fund (Fund 200)

Revenues

This fund has two primary revenue sources:

Public Service Taxes:

Authorized by Florida Statutes and the City Code, these taxes are generated from electric, telecommunications, natural gas, and propane services.

Electric Public Service Tax	$4,250,000
Propane Gas	$242,000
Natural Gas	$88,700
Telecommunications	$870,530

Communications Services Tax:

The City levies a 5.22% Communications Services Tax pursuant to Florida Statute Chapter 202. For FY 2026–27, the City continues to allocate a larger portion of these proceeds to the Streets Fund than to the General Fund and Public Service Tax Fund. This allocation increase began in FY 2023–24 and has remained at elevated levels.

Distribution of Communications Services Tax revenues is as follows:

General Fund	325,000
Public Services Tax Fund	870,530
Streets Fund	2,500,000
Total	$3,695,530

Additional revenues include transfers from the Community Redevelopment Agency (CRA) and Beach Fund for debt service obligations, as well as estimated interest income of $350,000.

Expenditures

The majority of expenditures within this fund are related to debt service obligations.

The City of Naples has the following outstanding debt obligations, excluding debt associated with the Water/Sewer and Stormwater Funds, which are budgeted separately:

Capital Improvement Budget (continued)

Type	Amount outstanding	2026-27 payment
Series 2018 Capital Improvement Note	$744,171	$387,504
2024 Capital Improvement Bond (CRA portion)	$8,949,763	$1,383,840
2024 Capital Improvement Bond (Beach Fund portion)	$8,205,237	$1,268,811

After satisfying debt service and other obligations, excess balances may be transferred to the Capital Improvement Fund as authorized by the City Code. For FY 2026–27, a transfer of $6,500,000 is budgeted from the Public Service Tax Debt Service Fund to the Public Service Tax Capital Improvement Fund for capital projects. This transfer leaves projected unrestricted net assets of $3,744,567 at fiscal year-end.

Public Service Tax - Capital Improvement Fund (Fund 340)

The Capital Improvement Fund was established to account for capital projects funded by the City's Public Service Taxes.

Revenues

The primary source of revenue for the Capital Improvement Fund is the $6,500,000 transfer from the Debt Service Fund. Included in FY 2026–27 revenues is a $29 million bond issuance to fund construction of Fire Station #2.

Expenditures

The City's Capital Improvement Program was presented to City Council during the May 2026 workshop and included all proposed projects exceeding $10,000 with an expected useful life greater than two years. While many projects are funded through enterprise and operating funds such as Water/Sewer or Solid Waste, General Fund capital projects are typically financed through the Public Service Tax Capital Improvement Fund.

The CIP presentation included $35,761,535 in projects within the Capital Improvement Fund. No subsequent budget adjustments were made during the workshop.

The Public Service Tax fund (the 340 fund) also includes an administrative charge of $185,720 for overhead costs.

All Funds Summary

The following section provides a listing of all FY 2026–27 capital projects across all funds. Additional details for each project are available in the Five-Year Capital Improvement Program document, which is accessible through the Finance Department and on the City's website.

The Capital Improvement Program (CIP) presented in May totaled $103,330,235. The budget summary below reflects a revised total of $108,880,235, an increase of $5,550,000. This increase includes $1,250,000 for the Building Renovation Project within

the Building Fund, which was approved following the City Council workshop, and a $4,300,000 FY 2025/26 carryover for the Seawall Replacements Project.

As part of the City's capital improvement planning process, projected operating cost impacts associated with capital projects are reviewed and incorporated into the operating budget when necessary. Because most projects involve replacements or major repairs, few have a significant operational impact. Any identified operating impacts are summarized following the project listings in the Capital Improvement Program.

PUBLIC SERVICE TAX
DEBT SERVICE FUND
FINANCIAL SUMMARY
FISCAL YEAR 2026-27

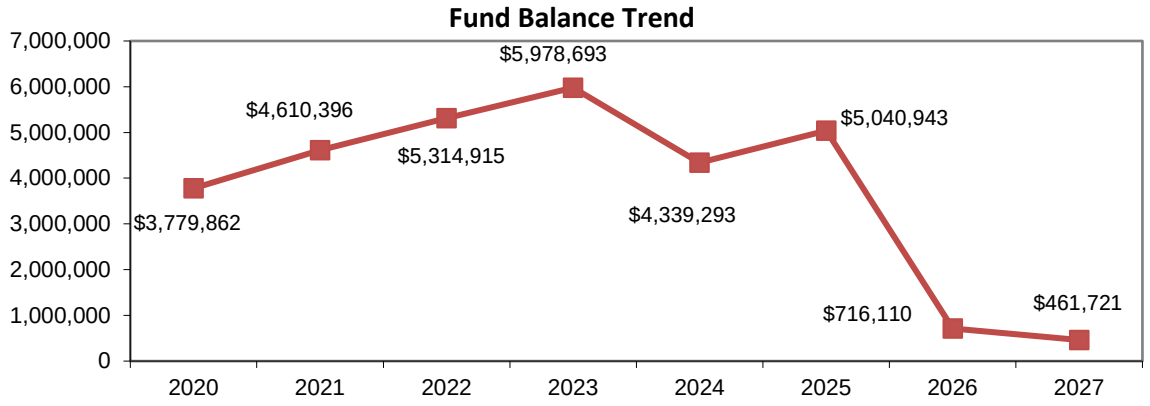
Fund 200

Beginning Fund Balance - Unrestricted September 30, 2025		**14,212,449**
Projected Revenues FY 2025-26		8,287,780
Projected Expenditures FY 2025-26		17,657,898
Net Increase/(Decrease) in Net Unrestricted Assets		**(9,370,118)**
Expected Unrestricted Net Assets as of September 30, 2026		**4,842,331**
Add Fiscal Year 2026-27 Budgeted Revenues		
Public Service Taxes		
Electric (FPL)	4,250,000	
Propane Gas	242,000	
Natural Gas	88,700	
Local Telecommunication Tax	870,530	
Interest Earned	350,000	
Transfers In	1,268,811	
Transfer CRA Bonds	1,383,940	8,453,981
TOTAL AVAILABLE RESOURCES		**$13,296,312**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Public Service Tax Debt Service	387,504	
CRA Debt Service	1,268,811	
Beach Fund Debt Service	1,383,940	
General Fund Admin. Reimbursement	11,490	
Transfer to Capital Projects Fund	***6,500,000***	9,551,745
BUDGETED CASH FLOW		**($1,097,764)**
Projected Unrestricted Net Assets as of September 30, 2027		**$3,744,567**

PUBLIC SERVICE TAX
CAPITAL PROJECTS FUND
FINANCIAL SUMMARY
FISCAL YEAR 2026-27

Fund 340

Beginning Fund Balance - Unrestricted September 30, 2025		**$5,040,943**
Projected Revenues FY 2025-26		6,120,304
Projected Expenditures FY 2025-26		10,445,137
Net Increase/(Decrease) in Net Assets		**(4,324,833)**
Expected Fund Balance as of September 30, 2026		**$716,110**
Add Fiscal Year 2026-27 Budgeted Revenues		
Transfer from Public Service Tax	***6,500,000***	
Interest Earned	140,000	
Loan Proceeds	29,000,000	
Surplus property	5,000	
Asssessments	47,866	
		35,692,866
TOTAL AVAILABLE RESOURCES		**$36,408,976**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Capital Projects	35,761,535	
General Fund Admin. Reimbursement	185,720	
		35,947,255
BUDGETED CASH FLOW		**(254,389)**
Projected Fund Balance as of September 30, 2027		**$461,721**



PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY

	2025 ACTUAL	2026 ADOPTED	2026 ESTIMATED	2027 BUDGETED
Special Assessments	63,515	59,304	59,304	**47,866**
Electric Public Service Tax	4,265,624	4,045,000	4,045,000	**4,250,000**
Propane/Gas Public Service Tax	204,511	238,000	238,000	**242,000**
Natural Gas Tax	95,169	87,000	87,000	**88,700**
Local Communications	870,530	870,530	870,530	**870,530**
Interest Income	674,100	200,000	394,000	**350,000**
Sale of Fixed Assets	37,882	5,000	5,000	**5,000**
Other / Interest Income	199,397	90,000	156,000	**140,000**
Interfund Loan Transfers	1,270,167	1,269,049	1,269,049	**1,268,811**
Bond Proceeds	0	0	0	**29,000,000**
Grants	0	0	400,000	**0**
Transfer CRA Bonds	1,385,419	1,384,201	1,384,201	**1,383,940**
COMBINED REVENUES	**$9,066,314**	**$8,248,084**	**$8,908,084**	**$37,646,847**
SOURCE: Fund 200	8,765,520	8,093,780	8,287,780	37,453,981
SOURCE: Fund 340	1,570,961	1,423,353	620,304	192,866
Combined Revenues	$10,336,481	$9,517,133	$8,908,084	$37,646,847

CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND
FISCAL YEARS 2027-31

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2026-27	2027-28	2028-29	2029-30	2030-31
PLANNING DEPARTMENT						
27B02	Inspection Vehicle	50,000	0	0	0	0
TOTAL PLANNING DEPARTMENT		**50,000**	**0**	**0**	**0**	**0**
POLICE DEPARTMENT						
27H12	Axon Equipment (Tasers, Body Worn Cameras)	333,000	333,000	333,000	333,000	350,000
27H13	In Car Camera Replacements	98,664	121,164	143,664	150,850	158,400
27H01	Marked Vehicle Replacement (3)	234,000	401,000	579,000	400,000	600,000
27H03	Unmarked Police Vehicle Replacement (3)	171,000	284,000	240,400	123,810	318,800
27H24	Marked Vehicles - New (7)	560,000	660,660	726,726	0	0
27H20	LPR Camera Replacements/Upgrade	462,871	462,871	0	100,000	300,000
27H05	AED Replacements & Accessories	15,000	15,000	15,000	30,000	15,000
27H02	Marine Outboard Motor Replacement (2)	65,000	0	0	70,000	70,000
27H07	Ballistic Helmet Replacement (34)	19,000	0	0	0	0
27H14	TAC Wall Video Enhancements	50,000	30,000	30,000	30,000	30,000
27H16	Indoor Drone Purchase	18,000	0	0	0	0
27H18	Digital Forensic Imaging	17,000	0	0	0	0
27H17	SIU Specialized Surveillance Equipment	18,000	0	0	0	0
27H15	Rifle Plate Purchase	40,000	0	0	0	0
	Motorcycle Replacement (2)	0	63,000	65,000	0	0
	Crime Scene Van	0	0	200,000	0	0
	Mobile Command Center Vehicle Replacement	0	0	0	0	1,000,000
	Unmarked Vehicles - New (2)	0	58,350	0	0	0
	Enclosed Trailer	0	20,000	0	0	0
	Marine Vessel Replacement (split with Beach Fund)	0	300,000	0	0	0
	Tactical Body Armor & Helmet Replacement (6)	0	30,000	0	0	0
	Drone - SUAS Replacements and Accessories (2)	0	0	99,220	0	0
	Building Wind and Flood Mitigation	0	0	0	450,000	0
	Police Specialty Vehicle (Swat)	0	0	0	300,000	0
	Portable Radio Replacement & Services	0	0	0	270,000	0
TOTAL POLICE DEPARTMENT		**2,101,535**	**2,779,045**	**2,432,010**	**2,257,660**	**2,842,200**
FIRE AND RESCUE DEPARTMENT						
25E22	New Fire Station Two (Design)	29,000,000	0	0	0	0
27E05	Personal Protective (Bunker) Gear Replacement	120,000	126,000	132,300	139,650	147,000
27E02	Engine Co. 1 - Fully Equipped (Repl.)	1,500,000	0	0	0	0
27E12	Public Safety Training Equipment and Props	350,000	0	0	0	0
27E06	Technical Rescue Equipment	65,000	0	0	0	0
	Lucas 2 Chest Compression	0	0	0	0	250,000
	Emergency Services Marine Dock Design/Build	0	0	100,000	500,000	0
	Ladder One fully equipped replacement	0	0	2,300,000	0	0
	Zoll heart monitors	0	500,000	0	0	0
	Engine Co. 2 - Fully Equipped (Repl)	0	0	1,500,000	0	0
	Fire boat 15yr replacement	0	1,500,000	0	0	0
	K-Saws / Chainsaws	0	0	28,000	0	0
	Battalion 1 (fully outfitted)	0	0	175,000	0	0
	SCBA Masks and Regulators	0	600,000	0	0	0
	Portable Radios	0	0	0	0	500,000
	EOC Station One Renovations	0	250,000	0	0	0
	Station One Renovation	0	0	0	250,000	0
	HVAC renovation at FS1	0	0	0	250,000	0
	Ocean rescue equipment	0	0	0	150,000	0

CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND
FISCAL YEARS 2027-31

CIP NUMBER	PROJECT DESCRIPTION	REQUEST 2026-27	2027-28	2028-29	2029-30	2030-31
	Staff Vehicles (3)	0	0	0	350,000	0
	Squad replacement & equipment	0	0	0	1,000,000	1,100,000
	SRU 2 replacement (pop up)	0	120,000	0	0	0
	Shallow water Craft (2)	0	0	0	0	250,000
	Hazardous Materials Response Equipment	0	0	0	0	250,000
TOTAL FIRE RESCUE		**31,035,000**	**3,096,000**	**4,235,300**	**2,639,650**	**2,497,000**
PARKS, RECREATION AND FACILITIES DEPARTMENT						
Landscaping/Parks & Parkways Continuing and New Projects						
27F03	Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000
27F32	Landscape Median Restoration	150,000	550,000	600,000	600,000	600,000
27F02	Small Equipment Replacement - Pk/Pkwys	110,000	50,000	50,000	50,000	50,000
27F07	Irrigation System Improvements	50,000	20,000	10,000	10,000	10,000
	Vehicle Replacement - Pk/Pkwys	0	65,000	0	65,000	0
	Urban Forest Tree Inventory Update	0	0	0	250,000	0
Recreation Facilities Continuing and New Projects						
27G03	River Park Aquatic Center - Improvements	75,000	50,000	50,000	50,000	100,000
27G11	Fleischmann Park Improvements	1,000,000	500,000	100,000	200,000	100,000
27G02	Baker Park Improvements	100,000	1,500,000	0	100,000	100,000
27G12	River Park Improvements	100,000	25,000	0	100,000	0
27G25	Norris Center Improvements	50,000	100,000	250,000	25,000	25,000
27G07	Naples Preserve Improvements	50,000	50,000	25,000	0	0
27G04	Cambier Park Improvements	100,000	100,000	100,000	100,000	100,000
	Anthony Park Improvements	0	25,000	25,000	25,000	25,000
	Recreation Vehicle Purchase	0	60,000	0	60,000	0
	Skate Park Improvements	0	100,000	400,000	400,000	0
	Department Master Plan Update	0	0	0	0	200,000
City Facilities Continuing and New Projects						
27I08	Community Services Admin Building Improvements	50,000	0	0	0	0
27I01	Police Department Building Improvements	180,000	200,000	0	0	0
27I12	City Hall Improvements	200,000	0	0	0	0
27I05	Replacement Vehicle - Facilities Maintenance	60,000	60,000	60,000	60,000	60,000
TOTAL COMMUNITY SERVICES DEPARTMENT		**2,575,000**	**3,755,000**	**1,970,000**	**2,395,000**	**1,670,000**
TOTAL PUBLIC SERVICE TAX		**35,761,535**	**9,630,045**	**8,637,310**	**7,292,310**	**7,009,200**

CITY OF NAPLES
FIVE YEAR CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS

	Estimated Actuals * 2025-26	Request 2026-27	2027-28	2028-29	2029-30	2030-31
Public Service Tax/Capital Projects Fund						
Administrative Departments	33,820	50,000	0	0	0	0
Police Department	1,859,473	2,101,535	2,779,045	2,432,010	2,257,660	2,842,200
Fire and Rescue Department	3,256,085	31,035,000	3,096,000	4,235,300	2,639,650	2,497,000
Community Services Department	5,055,735	2,575,000	3,755,000	1,970,000	2,395,000	1,670,000
Public Service Tax Fund Subtotal	**10,205,112**	**35,761,535**	**9,630,045**	**8,637,310**	**7,292,310**	**7,009,200**
Water Sewer Fund	29,896,650	18,520,000	54,070,000	33,325,000	88,352,000	48,547,000
Building Permits Fund	1,320,000	1,334,000	84,000	42,000	42,000	42,000
Community Redevelop. Agency (CRA)	4,395,799	22,850,000	28,485,000	16,600,000	2,100,000	3,400,000
Streets & Traffic Fund	626,402	1,965,000	1,530,000	2,090,000	2,025,000	1,975,000
Streets & Stormwater - General Fund	180,031	4,300,000	200,000	2,300,000	180,000	2,000,000
Solid Waste Fund	1,178,465	1,015,000	1,115,000	1,115,000	1,175,000	1,115,000
Stormwater Fund	69,764,700	21,698,900	51,385,000	34,090,000	16,850,000	59,550,000
Dock Fund	1,115,000	50,000	65,000	50,000	0	50,000
Tennis Fund	134,000	50,000	100,000	100,000	100,000	100,000
Beach Fund	27,909,139	320,800	640,000	407,000	245,000	283,000
Baker Park Fund	950,000	0	0	0	0	0
Technology Services Fund	862,872	865,000	855,000	1,045,000	1,235,000	1,105,000
Equipment Services	2,766,361	150,000	540,000	135,000	40,000	0
East Naples Bay Dredging	1,360,598	0	0	0	0	0
One Cent Sales Tax	1,282,822	0	0	0	0	0
TOTAL ALL CAPITAL PROJECTS	**153,947,950**	**108,880,235**	**148,699,045**	**99,936,310**	**119,636,310**	**125,176,200**

* Included prior year carryovers

Five Year Total	$ 602,328,100

The above list shows, by funding source, the projected Five Year Capital Improvement Program. For reference, the estimated actuals for FY 25-26 is provided.

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2027-31

	PROJECT DESCRIPTION	REQUEST 2026-27	2027-28	2028-29	2029-30	2030-31
PLANNING DEPARTMENT						
27B02	Inspection Vehicle	50,000	0	0	0	0
TOTAL PLANNING DEPARTMENT		**50,000**	**0**	**0**	**0**	**0**
POLICE DEPARTMENT						
27H12	Axon Equipment (Tasers, Body Worn Cameras)	333,000	333,000	333,000	333,000	350,000
27H13	In Car Camera Replacements	98,664	121,164	143,664	150,850	158,400
27H01	Marked Vehicle Replacement (3)	234,000	401,000	579,000	400,000	600,000
27H03	Unmarked Police Vehicle Replacement (3)	171,000	284,000	240,400	123,810	318,800
27H24	Marked Vehicles - New (7)	560,000	660,660	726,726	0	0
27H20	LPR Camera Replacements/Upgrade	462,871	462,871	0	100,000	300,000
27H05	AED Replacements & Accessories	15,000	15,000	15,000	30,000	15,000
27H02	Marine Outboard Motor Replacement (2)	65,000	0	0	70,000	70,000
27H07	Ballistic Helmet Replacement (34)	19,000	0	0	0	0
27H14	TAC Wall Video Enhancements	50,000	30,000	30,000	30,000	30,000
27H16	Indoor Drone Purchase	18,000	0	0	0	0
27H18	Digital Forensic Imaging	17,000	0	0	0	0
27H17	SIU Specialized Surveillance Equipment	18,000	0	0	0	0
27H15	Rifle Plate Purchase	40,000	0	0	0	0
	Motorcycle Replacement (2)	0	63,000	65,000	0	0
	Crime Scene Van	0	0	200,000	0	0
	Mobile Command Center Vehicle Replacement	0	0	0	0	1,000,000
	Unmarked Vehicles - New (2)	0	58,350	0	0	0
	Enclosed Trailer	0	20,000	0	0	0
	Marine Vessel Replacement (split with Beach Fund)	0	300,000	0	0	0
	Tactical Body Armor & Helmet Replacement (6)	0	30,000	0	0	0
	Drone - SUAS Replacements and Accessories (2)	0	0	99,220	0	0
	Building Wind and Flood Mitigation	0	0	0	450,000	0
	Police Specialty Vehicle (Swat)	0	0	0	300,000	0
	Portable Radio Replacement & Services	0	0	0	270,000	0
TOTAL POLICE DEPARTMENT		**2,101,535**	**2,779,045**	**2,432,010**	**2,257,660**	**2,842,200**
FIRE AND RESCUE DEPARTMENT						
25E22	New Fire Station Two (Design)	29,000,000	0	0	0	0
27E05	Personal Protective (Bunker) Gear Replacement	120,000	126,000	132,300	139,650	147,000
27E02	Engine Co. 1 - Fully Equipped (Repl.)	1,500,000	0	0	0	0
27E12	Public Safety Training Equipment and Props	350,000	0	0	0	0
27E06	Technical Rescue Equipment	65,000	0	0	0	0
	Lucas 2 Chest Compression	0	0	0	0	250,000
	Emergency Services Marine Dock Design/Build	0	0	100,000	500,000	0
	Ladder One fully equipped replacement	0	0	2,300,000	0	0
	Zoll heart monitors	0	500,000	0	0	0
	Engine Co. 2 - Fully Equipped (Repl)	0	0	1,500,000	0	0
	Fire boat 15yr replacement	0	1,500,000	0	0	0
	K-Saws / Chainsaws	0	0	28,000	0	0
	Battalion 1 (fully outfitted)	0	0	175,000	0	0
	SCBA Masks and Regulators	0	600,000	0	0	0
	Portable Radios	0	0	0	0	500,000
	EOC Station One Renovations	0	250,000	0	0	0
	Station One Renovation	0	0	0	250,000	0
	HVAC renovation at FS1	0	0	0	250,000	0
	Ocean rescue equipment	0	0	0	150,000	0
	Staff Vehicles (3)	0	0	0	350,000	0
	Squad replacement & equipment	0	0	0	1,000,000	1,100,000
	SRU 2 replacement (pop up)	0	120,000	0	0	0
	Shallow water Craft (2)	0	0	0	0	250,000
	Hazardous Materials Response Equipment	0	0	0	0	250,000
TOTAL FIRE RESCUE		**31,035,000**	**3,096,000**	**4,235,300**	**2,639,650**	**2,497,000**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2027-31

PROJECT DESCRIPTION	REQUEST 2026-27	2027-28	2028-29	2029-30	2030-31
COMMUNITY SERVICES DEPARTMENT					
Landscaping/Parks & Parkways Continuing and New Projects					
27F03 Tree Fill In and Replacement Program	300,000	300,000	300,000	300,000	300,000
27F32 Landscape Median Restoration	150,000	550,000	600,000	600,000	600,000
27F02 Small Equipment Replacement - Pk/Pkwys	110,000	50,000	50,000	50,000	50,000
27F07 Irrigation System Improvements	50,000	20,000	10,000	10,000	10,000
Vehicle Replacement - Pk/Pkwys	0	65,000	0	65,000	0
Urban Forest Tree Inventory Update	0	0	0	250,000	0
Recreation Facilities Continuing and New Projects					
27G03 River Park Aquatic Center - Improvements	75,000	50,000	50,000	50,000	100,000
27G11 Fleischmann Park Improvements	1,000,000	500,000	100,000	200,000	100,000
27G02 Baker Park Improvements	100,000	1,500,000	0	100,000	100,000
27G12 River Park Improvements	100,000	25,000	0	100,000	0
27G25 Norris Center Improvements	50,000	100,000	250,000	25,000	25,000
27G07 Naples Preserve Improvements	50,000	50,000	25,000	0	0
27G04 Cambier Park Improvements	100,000	100,000	100,000	100,000	100,000
Anthony Park Improvements	0	25,000	25,000	25,000	25,000
Recreation Vehicle Purchase	0	60,000	0	60,000	0
Skate Park Improvements	0	100,000	400,000	400,000	0
Department Master Plan Update	0	0	0	0	200,000
City Facilities Continuing and New Projects					
27I08 Community Services Admin Building Improvements	50,000	0	0	0	0
27I01 Police Department Building Improvements	180,000	200,000	0	0	0
27I12 City Hall Improvements	200,000	0	0	0	0
27I05 Replacement Vehicle - Facilities Maintenance	60,000	60,000	60,000	60,000	60,000
TOTAL COMMUNITY SERVICES DEPARTMENT	**2,575,000**	**3,755,000**	**1,970,000**	**2,395,000**	**1,670,000**
TOTAL PUBLIC SERVICE TAX	**35,761,535**	**9,630,045**	**8,637,310**	**7,292,310**	**7,009,200**
WATER SEWER FUND (Fund 420)					
Water Production					
27K11 Water Treatment Plant Pumps	130,000	130,000	130,000	130,000	130,000
27K02 Infrastructure Repairs - Water Plant	100,000	100,000	100,000	100,000	100,000
27K57 Clearwell Rehabs (underground water storage)	750,000	1,000,000	0	0	0
27K15 Golden Gate Well Replacements (2 per year)	350,000	6,000,000	350,000	6,000,000	350,000
27K03 Disinfection Improvements (Compliance Agreement - FDE	700,000	8,000,000	0	0	0
Loader Replacement (Lime Operation)	0	130,000	0	0	0
Service Truck Replacements (1)	0	45,000	0	0	0
Filter Bed Replacement (2 per year)	0	0	0	250,000	250,000
TOTAL WATER PRODUCTION	**2,030,000**	**15,405,000**	**580,000**	**6,480,000**	**830,000**
Water Distribution					
27L02 Water Transmission Mains (Improvements coordinated by	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
27L02 Water PUR - Aligns with Improvements based on WDSMP	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
27L02 Full Scale Multi-Basin Demonstration Project (River Park E	0	6,000,000	0	0	0
27L02 Water PUR - Basin-By-Basin (3B) - Special Projects (Cityw	1,980,000	1,980,000	3,960,000	1,650,000	16,500,000
27L02 Water PUR - Implementation of Multi-Basin Improvements	0	0	4,620,000	0	0
Total Water Transmission Mains:	**5,980,000**	**11,980,000**	**12,580,000**	**5,650,000**	**20,500,000**
Collier County Joint-Projects (City WATER related)					
27L03 Collier County Stormwater Improvements - Big Cypress Co	0	0	0	0	0
27L03 Collier County Stormwater Improvements - Collier County	800,000	0	0	0	0
27L03 Collier County Stormwater Improvements - Collier County	0	2,300,000	0	0	0
27L03 Collier County Transportation Improvements - CR951 & G	0	1,500,000	0	0	0
27L03 Collier County Stormwater Improvements - Septic to Sewe	0	0	0	26,000,000	0
27L03 Collier County Stormwater Improvements - Brookside Phas	0	0	TBD	TBD	0
Total Collier County Joint-Projects (City WATER):	**800,000**	**3,800,000**	**0**	**26,000,000**	**0**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2027-31

	PROJECT DESCRIPTION	REQUEST 2026-27	2027-28	2028-29	2029-30	2030-31
27L05	Pipe Locating Equipment - Ground Penetrating Radar	50,000	0	0	55,000	0
	Service Truck Replacements (1/year)	0	130,000	130,000	130,000	130,000
	Equipment Awning	0	100,000	0	0	0
	Service Truck* - New Additions - (1/year)	0	55,000	0	55,000	0
	Utilities Administration Facility Improvements	0	45,000	75,000	0	0
	Heavy Equipment Trailer Replacements (2)	0	0	0	17,000	0
TOTAL WATER DISTRIBUTION		**6,830,000**	**16,110,000**	**12,785,000**	**31,907,000**	**20,630,000**
Wastewater Treatment						
27M07	Wastewater Treatment Plant Pumps	400,000	150,000	150,000	150,000	150,000
27M25	Infrastructure Repairs - Wastewater Plant	400,000	175,000	175,000	175,000	175,000
26M06	Biosolids Dewatering Replacement (Design)	300,000	4,500,000	0	0	0
27M12	Service Truck Replacements (1/year)	55,000	55,000	0	55,000	0
27M02	Filter Bed Replacements (Filters 1, 2, & 3)(1/year)	150,000	150,000	150,000	0	0
27M09	ASR - Class V Recharge Well Conversion	300,000	1,000,000	2,000,000	0	0
27M34	Telehandler/Tractor Replacement	200,000	0	0	0	0
	Aeration System Improvements	0	TBD	TBD	TBD	0
	NEW - Yard Tractor Purchase	0	110,000	0	0	0
	Blower Replacement (No. 5)	0	300,000	0	0	0
	Preliminary Interior Recoating & Gate Replacements	0	0	100,000	TBD	0
TOTAL WASTEWATER TREATMENT		**1,805,000**	**6,440,000**	**2,575,000**	**380,000**	**325,000**
Wastewater Collections						
27N04	Replace Sewer Mains, Laterals, etc. (Improvements coordi	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
27N04	Full Scale Multi-Basin Demonstration Project (River Park E	0	8,000,000	0	0	0
27N04	Sewer PUR - Basin-By-Basin (3B) - Special Projects (Cityw	2,640,000	2,640,000	5,280,000	2,200,000	22,000,000
27N04	Sewer PUR - Implementation of Multi-Basin Improvements	0	0	6,160,000		
	Total Replace Sewer Mains, Laterals, etc:	**5,140,000**	**13,140,000**	**13,940,000**	**4,700,000**	**24,500,000**
	Collier County Joint-Projects (City SEWER related)					
27N	Collier County Stormwater Improvements - Poinciana Villa	TBD	TBD	0	0	0
27N	Collier County Stormwater Improvements - Septic to Sewe	0	0	0	42,000,000	0
	Total Collier County Joint-Projects (City SEWER):	**0**	**0**	**0**	**42,000,000**	**0**
27N11	Service Truck Replacements (1/year)	130,000	130,000	130,000	130,000	130,000
27N03	Jet/Vacuum Truck (NEW - Addition)	650,000	0	0	0	0
27N05	Heavy Equipment Trailer Replacement	20,000	0	0	0	22,000
27N10	WWC Facility Improvements/Debris Drying Station/Truck A	100,000	TBD	TBD	0	0
	Service Truck - New Additions (1/year) GIS/Locator	0	75,000	75,000	0	0
	Television and Inspection Truck - New Addition	0	0	0	650,000	0
	Dewatering Pump Replacements	0	0	0	0	60,000
TOTAL WASTEWATER COLLECTIONS		**6,040,000**	**13,345,000**	**14,145,000**	**47,480,000**	**24,712,000**
Utilities Maintenance						
27X01	Replace/Upgrade Remote Pumping Facilities	400,000	400,000	400,000	400,000	400,000
27X02	Pump Station Improvements	500,000	500,000	500,000	500,000	500,000
27X22	Generator Replacements	125,000	125,000	125,000	125,000	125,000
27X04	Submersible Pump Replacements	250,000	250,000	250,000	250,000	250,000
27X07	Power Service Control Equipment Replacements	150,000	150,000	150,000	150,000	150,000
27X05	Service Truck Replacements (1/year)	190,000	0	0	200,000	200,000
27X09	SCADA/Telemetry/Automation Improvements	0	990,000	1,615,000	225,000	125,000
	Odor Control System Replacements	0	100,000	0	0	100,000
TOTAL UTILITIES MAINTENANCE		**1,615,000**	**2,515,000**	**3,040,000**	**1,850,000**	**1,850,000**
Utilities/Finance/Customer Service						
	Service Truck Replacement (1/year)	0	55,000	0	55,000	0
TOTAL CUSTOMER SERVICE		**0**	**55,000**	**0**	**55,000**	**0**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2027-31

	PROJECT DESCRIPTION	REQUEST 2026-27	2027-28	2028-29	2029-30	2030-31
IWRP (Integrated Water Resource Plan)						
27K59	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		**18,520,000**	**54,070,000**	**33,325,000**	**88,352,000**	**48,547,000**
BUILDING FUND (Fund 110)						
27B04	Vehicle Replacement Program	84,000	84,000	42,000	42,000	42,000
27B25	Building Revovation	1,250,000	0	0	0	0
TOTAL BUILDING FUND		**1,334,000**	**84,000**	**42,000**	**42,000**	**42,000**
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)						
25C02[2]	1st Ave S, 12th St S, 10th St N Improvements	18,500,000	0	0	0	0
25C04[3]	Naples Design District Improvements	3,000,000	0	2,000,000	0	2,000,000
25C07	5th Ave S and Sugden Plaza Improvements	1,100,000	0	14,000,000	0	0
27C14	Neighborhoods Plans Projects	250,000	1,000,000	500,000	1,500,000	0
	Multi-basin Improvements (River Park West)	0	5,285,000	0	0	0
	Streets + Stormwater Impr (River Park East)	0	22,200,000	0	0	0
	Streets + Stormwater Impr (7th Ave N)	0	0	0	0	1,400,000
	Community Policing	0	0	100,000	100,000	0
	Park Improvements	0	0	0	500,000	0
TOTAL CRA FUND		**22,850,000**	**28,485,000**	**16,600,000**	**2,100,000**	**3,400,000**
STREETS & TRAFFIC FUND (Fund 190)						
	Arterial Pavement Resurfacing Program	1,500,000	1,000,000	750,000	750,000	750,000
27U29	Pedestrian & Bicycle Master Plan Projects	150,000	150,000	150,000	150,000	150,000
27U04	Service Vehicle Replacements (2)	110,000	0	115,000	0	0
27U12	Service Vehicle (New Addition) (1)	115,000	55,000	0	0	0
27U03	Traffic Control Cabinets (3) - 10th Street North - Resiliency	90,000	0	0	0	0
	Intersection/Signal System Improvements (c)	0	250,000	1,000,000	1,050,000	1,000,000
26U01	Intersection/Signal System Improvements (Broad & 2nd St	TBD	0	0	0	0
	American Disablity Act (ADA) Infrastructure Improvements	0	75,000	75,000	75,000	75,000
	Street Signage - 1st Ave S, 10th St, and 12th St (d) (CRA I	TBD	0	0	0	0
TOTAL STREETS AND TRAFFIC FUND		**1,965,000**	**1,530,000**	**2,090,000**	**2,025,000**	**1,975,000**
GENERAL FUND (001)						
SWall	Seawall Replacements	4,300,000	200,000	2,300,000	180,000	2,000,000
TOTAL STREETS & STORMWATER		**4,300,000**	**200,000**	**2,300,000**	**180,000**	**2,000,000**
SOLID WASTE FUND (Fund 450)						
27P01	Large Refuse Truck Purchases (2)	750,000	850,000	850,000	850,000	850,000
27P02	Rebuild Solid Waste Refuse Trucks	200,000	200,000	200,000	200,000	200,000
27P21	Satellite Collection Vehicle Replacement	65,000	65,000	65,000	65,000	65,000
	Service Vehicle Replacement	0	0	0	60,000	0
TOTAL SOLID WASTE FUND		**1,015,000**	**1,115,000**	**1,115,000**	**1,175,000**	**1,115,000**
STORMWATER FUND (Fund 470)						
27V14	Implementation of Multi-Basin Impr - Basin IV (Priority Area	0	15,000,000	0	0	0
27V14	Implementation of Multi-Basin Improvements - (5 Priority B	0	0	14,000,000	0	0
27V14	Implementation of Pilot Lake to Bay Pump Station (Swan L	5,000,000	0	0	0	0
27V14	Implementation of Pilot SW Collection System to Bay (17th	500,000	0	0	0	0
27V14	Full Scale Multi-Basin Demonstration Project (River Park E	0	TBD	0	0	0
27V14	Basin-By-Basin (3B) - Special Projects (Citywide -12 Basin	6,000,000	6,000,000	12,000,000	5,500,000	50,000,000
27V14	Beach Outfall Project - Phase 3 (Gravity/Pump Stations - F	750,000	7,500,000	750,000	7,500,000	0
	Total Multi-Basin Improvements:	**12,250,000**	**28,500,000**	**26,750,000**	**13,000,000**	**50,000,000**

CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2027-31

	PROJECT DESCRIPTION	REQUEST 2026-27	2027-28	2028-29	2029-30	2030-31
27V02	Citywide Stormwater Improvements (R&R)	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
27V30	Stormwater Pump Station Improvements - (R&R and ER) F	600,000	600,000	1,100,000	600,000	600,000
27V28	Cove Stormwater Pump Station Replacement	1,198,900	18,980,000	0	0	0
26V27	Lake Equip/Control/Monitoring Imprv (Weirs, Aerators, Cor	150,000	150,000	150,000	150,000	150,000
27V07	Service Vehicle - New Addition (1/year)	55,000	55,000	130,000	0	0
27V01	Service Vehicle - Replacement (1/year)	55,000	0	130,000	0	0
27V16	Streets Sweeper - Replacement (1/year)	500,000	0	0	0	500,000
27V21	Television and Inspection Vehicle - New Addition	590,000	0	0	0	0
27V26	Citywide Lake Restoration Improvements	3,300,000	100,000	2,750,000	100,000	5,300,000
	Marine Maintenance Boat/Trailer (outfall maintenance)	0	0	80,000	0	0
TOTAL STORMWATER FUND		**21,698,900**	**51,385,000**	**34,090,000**	**16,850,000**	**59,550,000**
CITY DOCK FUND (Fund 460)						
27Q03	Maintenance Dredge	50,000	0	50,000	0	50,000
	City Dock Equipment	0	65,000	0	0	0
TOTAL NAPLES CITY DOCK FUND		**50,000**	**65,000**	**50,000**	**0**	**50,000**
TENNIS FUND (Fund 480)						
27G01	Tennis Center Improvements	50,000	100,000	100,000	100,000	100,000
TOTAL TENNIS FUND		**50,000**	**100,000**	**100,000**	**100,000**	**100,000**
BEACH FUND (Fund 430)						
27R05	Lowdermilk Park Improvements	50,000	300,000	300,000	200,000	200,000
27R15	Beach Maintenance Cart (1)	18,000	18,000	18,000	18,000	18,000
27R01	Beach Vehicle Replacement	65,000	0	65,000	0	65,000
27R11	Body Worn Camera (8)	80,800	0	0	0	0
	Marine Vessel Replacement*	0	300,000	0	0	0
27R10	Portable Radio Replacement (9)	107,000	0	0	0	0
	Beach Specialist ATV Replacement (1)	0	22,000	24,000	27,000	0
TOTAL BEACH FUND		**320,800**	**640,000**	**407,000**	**245,000**	**283,000**
TECHNOLOGY FUND (Fund 520)						
27T07	Wi-Fi Hardware Refresh	25,000	0	0	0	25,000
27T06	Network Switch Refresh	50,000	25,000	30,000	50,000	50,000
27T08	Security Camera Refresh	25,000	50,000	55,000	60,000	60,000
27T16	Fiber Optic Ring	350,000	250,000	250,000	50,000	50,000
27T11	MDF Security	50,000	50,000	30,000	0	50,000
27T15	Backup & Recovery	30,000	0	0	130,000	0
27T17	Department Vehicle	110,000	0	0	55,000	0
27T09	Emergency Call Boxes	60,000	30,000	10,000	15,000	15,000
27T10	Network Access Control (NAC)	50,000	0	0	0	0
27T02	UPS Refresh	115,000	0	0	0	120,000
	MSP Crossover	0	0	0	0	30,000
	Supplemental Data Center Cooling	0	0	0	0	80,000
	Storage Area Network Refresh	0	0	0	225,000	225,000
	PC/Laptop Replacement Program	0	0	350,000	300,000	300,000
	Security Camera Storage Refresh	0	0	100,000	0	0
	Hyper-V Virtual Host Servers Refresh	0	0	220,000	250,000	0
	Firewall Refresh	0	0	0	100,000	100,000
	Phone System Upgrade	0	450,000	0	0	0
TOTAL TECHNOLOGY SERVICES FUND		**865,000**	**855,000**	**1,045,000**	**1,235,000**	**1,105,000**
EQUIPMENT SERVICES (Fund 530)						
27S01	Facility Improvements	75,000	500,000	0	0	0
27S12	Service Truck Replacement	75,000	0	60,000	0	0
	Vehicle Lifts	0	40,000	0	40,000	0
	Wash Rack Upgrades	0	0	75,000	0	0
TOTAL EQUIPMENT SERVICES FUND		**150,000**	**540,000**	**135,000**	**40,000**	**0**
	TOTAL ALL CAPITAL PROJECTS	**108,880,235**	**148,699,045**	**99,936,310**	**119,636,310**	**125,176,200**

Capital Projects - All Funds
Operating Budget Impact
Fiscal Year 2026-27

			Comment
PLANNING DEPARTMENT			
27B02	Inspection Vehicle	2,000	Fuel, maintenance, repairs and insurance
POLICE SERVICES			
27H12	Axon Equipment (Tasers, Body Worn Cameras)		Improvements/Replacement - no impact on operating budget
27H13	In Car Camera Replacements		Replacement - no impact on operating budget
27H01	Marked Vehicle Replacement (3)		Replacement - no impact on operating budget
27H03	Unmarked Police Vehicle Replacement (3)		Replacement - no impact on operating budget
27H24	Marked Vehicles - New (7)	25,000	Fuel, maintenance, repairs and insurance
27H20	LPR Camera Replacements/Upgrade		Improvements/Replacement - no impact on operating budget
27H05	AED Replacements & Accessories		No impact on operating budget
27H02	Marine Outboard Motor Replacement (2)		Improvements/Replacement - no impact on operating budget
27H07	Ballistic Helmet Replacement (34)		Replacement - no impact on operating budget
27H14	TAC Wall Video Enhancements		Future year software licenses
27H16	Indoor Drone Purchase		Future year maintenance
27H18	Digital Forensic Imaging		Future year annual maintenance
27H17	SIU Specialized Surveillance Equipment		Future year annual maintenance
27H15	Rifle Plate Purchase		No impact on operating budget
FIRE AND RESCUE DEPARTMENT			
25E22	New Fire Station Two (Design)		Not yet determined
27E05	Personal Protective (Bunker) Gear Replacement		Replacement - no impact on operating budget
27E02	Engine Co. 1 - Fully Equipped (Repl.)		Improvements/Replacement - no impact on operating budget
27E12	Public Safety Training Equipment and Props		Future year maintenance/repairs
27E06	Technical Rescue Equipment		Improvements/Replacement - no impact on operating budget
COMMUNITY SERVICES DEPARTMENT			
Landscaping/Parks & Parkways Continuing and New Projects			
27F03	Tree Fill In and Replacement Program		Annual maintenance of trees
27F32	Landscape Median Restoration		Annual maintenance of plants
27F02	Small Equipment Replacement - Pk/Pkwys		Replacement - no impact on operating budget
27F07	Irrigation System Improvements		Improvements/Replacement - no impact on operating budget
Recreation Facilities Continuing and New Projects			
27G03	River Park Aquatic Center - Improvements		Improvements/Replacement - no impact on operating budget
27G11	Fleischmann Park Improvements		Improvements/Replacement - no impact on operating budget
27G02	Baker Park Improvements		Improvements/Replacement - no impact on operating budget
27G12	River Park Improvements		Improvements/Replacement - no impact on operating budget
27G25	Norris Center Improvements		Improvements/Replacement - no impact on operating budget
27G07	Naples Preserve Improvements		Improvements/Replacement - no impact on operating budget
27G04	Cambier Park Improvements		Improvements/Replacement - no impact on operating budget
City Facilities Continuing and New Projects			
27I08	Community Services Admin Building Improvements		Improvements/Replacement - no impact on operating budget
27I01	Police Department Building Improvements		Improvements/Replacement - no impact on operating budget
27I12	City Hall Improvements		Improvements/Replacement - no impact on operating budget
27I05	Replacement Vehicle - Facilities Maintenance		Replacement - no impact on operating budget
WATER SEWER FUND (Fund 420)			
Water Production			
27K11	Water Treatment Plant Pumps		Improvements/Replacement - no impact on operating budget
27K02	Infrastructure Repairs - Water Plant		Improvements/Replacement - no impact on operating budget
27K57	Clearwell Rehabs (underground water storage)		Improvements/Replacement - no impact on operating budget
27K15	Golden Gate Well Replacements (2 per year)		Improvements/Replacement - no impact on operating budget
27K03	Disinfection Improvements (Compliance Agreement - FDEP)		No impact on operating budget
Water Distribution			
27L02	Water Trans Mains (Improvements coordinated by In-house Staff)		No impact on operating budget
27L02	Water PUR - Aligns with Improvements based on WDSMP**		Improvements/Replacement - no impact on operating budget
27L02	Water PUR - Basin-By-Basin (3B) - Special Projects (Citywide -12 Basins) - DB & DBB		Improvements/Replacement - no impact on operating budget
27L03	CC Stormwater Impr - CC CRA Gateway Triangle – Linwood Way and Bayside St		Replacement - no impact on operating budget
27L05	Pipe Locating Equipment - Ground Penetrating Radar		Replacement - no impact on operating budget
Wastewater Treatment			
27M07	Wastewater Treatment Plant Pumps		Replacement - no impact on operating budget
27M25	Infrastructure Repairs - Wastewater Plant		Improvements/Replacement - no impact on operating budget
26M06	Biosolids Dewatering Replacement (Design)		Improvements/Replacement - no impact on operating budget
27M12	Service Truck Replacements (1/year)		Replacement - no impact on operating budget
27M02	Filter Bed Replacements (Filters 1, 2, & 3)(1/year)		Replacement - no impact on operating budget
27M09	ASR - Class V Recharge Well Conversion		No impact on operating budget
27M34	Telehandler/Tractor Replacement		Replacement - no impact on operating budget

Capital Projects - All Funds
Operating Budget Impact
Fiscal Year 2026-27

			Comment
Wastewater Collections			
27N04	Replace Sewer Mains, Laterals, etc.		Replacement - no impact on operating budget
27N04	Sewer PUR - Basin-By-Basin (3B) - Spec Projects (Citywide -12 Basins) - DB and DBE		Replacement - no impact on operating budget
27N11	Service Truck Replacements (1/year)		Replacement - no impact on operating budget
27N03	Jet/Vacuum Truck (NEW - Addition)	28,250	Fuel, maintenance, repairs and insurance
27N05	Heavy Equipment Trailer Replacement		Replacement - no impact on operating budget
27N10	WWC Facility Improvements/Debris Drying Station/Truck Awning		Replacement - no impact on operating budget
Utilities Maintenance			
27X01	Replace/Upgrade Remote Pumping Facilities		Improvements/Replacement - no impact on operating budget
27X02	Pump Station Improvements		Improvements/Replacement - no impact on operating budget
27X22	Generator Replacements		Replacement - no impact on operating budget
27X04	Submersible Pump Replacements		Replacement - no impact on operating budget
27X07	Power Service Control Equipment Replacements		Replacement - no impact on operating budget
27X05	Service Truck Replacements (1/year)		Replacement - no impact on operating budget
IWRP (Integrated Water Resource Plan)			
27K59	Reclaimed Water Transmission Mains		Impact offset by reclaimed revenue
BUILDING FUND (Fund 110)			
27B04	Vehicle Replacement Program		Replacement - no impact on operating budget
27B25	Building Revovation		Not yet determined
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)			
25C02*	1st Ave S, 12th St S, 10th St N Improvements		Not yet determined
25C04*	Naples Design District Improvements		Not yet determined
25C07	5th Ave S and Sugden Plaza Improvements		Future year maintenance
27C14	Neighborhoods Plans Projects		Not yet determined
STREETS & TRAFFIC FUND (Fund 190)			
27U29	Pedestrian & Bicycle Master Plan Projects		No impact on operating budget
27U04	Service Vehicle Replacements (2)		Replacement - no impact on operating budget
27U12	Service Vehicle (New Addition) (1)	2,000	Fuel, maintenance, repairs and insurance
27U03	Traffic Control Cabinets (3) - 10th Street North - Resiliency Initiative		Replacement - no impact on operating budget
GENERAL FUND (001)			
Swall	Seawall Replacements		Future repair & maintenance
SOLID WASTE FUND (Fund 450)			
27P01	Large Refuse Truck Purchases (2)		Replacement - no impact on operating budget
27P02	Rebuild Solid Waste Refuse Trucks		Improvements/Replacement - no impact on operating budget
27P21	Satellite Collection Vehicle Replacement		Replacement - no impact on operating budget
STORMWATER FUND (Fund 470)			
27V14 **	Implementation of Pilot Lake to Bay Pump Station (Swan Lake) -		Improvements/Replacement - no impact on operating budget
27V14 **	Implementation of Pilot SW Collection System to Bay (17th Ave S) - DB		Improvements/Replacement - no impact on operating budget
27V14 **	Implementation of Pilot Lake to Bay Pump Station (Swan Lake) - DBB		Improvements/Replacement - no impact on operating budget
27V14 **	Implementation of Pilot SW Collection System to Bay (17th Av		Improvements/Replacement - no impact on operating budget
27V02	Citywide Stormwater Improvements (R&R)		Improvements/Replacement - no impact on operating budget
27V30	Pump Station Impr - (R&R and ER) Pump/Motors, Control Panels, SCADA/Networking		Replacement - no impact on operating budget
27V28	Cove Stormwater Pump Station Replacement		Replacement - no impact on operating budget
26V27	Lake Equip/Control/Monitoring Imprv (Weirs, Aerators, Control Panels, etc.)		Improvements/Replacement - no impact on operating budget
27V07	Service Vehicle - New Addition (1/year)	2,000	Fuel, maintenance, repairs and insurance
27V01	Service Vehicle - Replacement (1/year)		Replacement - no impact on operating budget
27V16	Streets Sweeper - Replacement (1/year)		Replacement - no impact on operating budget
27V21	Television and Inspection Vehicle - New Addition	2,000	Fuel, maintenance, repairs and insurance
27V26	Citywide Lake Restoration Improvements		Improvements/Replacement - no impact on operating budget
CITY DOCK FUND (Fund 460)			
27Q03	Maintenance Dredge		Future repair & maintenance
TENNIS FUND (Fund 480)			
27G01	Tennis Center Improvements		Improvements/Replacement - no impact on operating budget
BEACH FUND (Fund 430)			
27R05	Lowdermilk Park Improvements		Replacement - no impact on operating budget
27R15	Beach Maintenance Cart (1)		Replacement - no impact on operating budget
27R01	Beach Vehicle Replacement		Replacement - no impact on operating budget
27R11	Body Worn Camera (8)		Future repair & maintenance
27R10	Portable Radio Replacement (9)		Replacement - no impact on operating budget

Capital Projects - All Funds
Operating Budget Impact
Fiscal Year 2026-27

			Comment
TECHNOLOGY FUND (Fund 520)			
27T07	Wi-Fi Hardware Refresh		Improvements/Replacement - no impact on operating budget
27T06	Network Switch Refresh		Improvements/Replacement - no impact on operating budget
27T08	Security Camera Refresh		Improvements/Replacement - no impact on operating budget
27T16	Fiber Optic Ring		Future repair & maintenance
27T11	MDF Security		Not yet determined
27T15	Backup & Recovery	20,000	Additional storage costs
27T17	Department Vehicle		Replacement - no impact on operating budget
27T09	Emergency Call Boxes		Future year maintenance
27T10	Network Access Control (NAC)		Future repair & maintenance
27T02	UPS Refresh		Improvements/Replacement - no impact on operating budget
EQUIPMENT SERVICES (Fund 530)			
27S01	Facility Improvements		Improvements/Replacement - no impact on operating budget
27S12	Service Truck Replacement		Replacement - no impact on operating budget

City of Naples, Florida
Debt Administration Overview

The City Manager and Director of Finance are responsible for the administration and oversight of the City's debt portfolio; however, final authority for approving the structure, purpose, and amount of all borrowings rests with City Council..

The City's Debt Management Program is governed by the comprehensive Financial Policy adopted by the City of Naples. Detailed information regarding outstanding debt obligations, including original issue amounts, current balances, principal requirements, and interest payments, is presented in the Debt Summary Schedules included in this section.

Debt Issuance Procedures

Prior to issuing debt, proposed capital projects are carefully evaluated to ensure they align with both current operational needs and the City's long-term strategic objectives.

The Finance Department, in coordination with financial and legal consultants, manages the issuance process by determining the appropriate size and structure of each debt issue, identifying repayment sources, and evaluating the method of sale. As a standard practice, the City structures long-term debt with optional prepayment provisions whenever financially advantageous. Debt service obligations are managed in accordance with the City's fiscal policies promoting the prudent use of tax-exempt financing.

FY 2026–27 Update

Included in the FY 2026–27 budget is the planned issuance of approximately $29 million in debt to fund the construction of Fire Station #2. The proposed financing supports the City's continued investment in public safety infrastructure while maintaining compliance with adopted debt management and financial policies. The financing structure and repayment schedule will be finalized upon City Council approval and market evaluation.

In addition, the City continues to evaluate financing alternatives related to the anticipated Stormwater Outfall Project, currently estimated at approximately $27 million. Any future debt issuance associated with this project will be presented separately for City Council consideration.

Legal Debt Limits

Neither the State of Florida nor the City Charter establishes a statutory limit on the amount of debt the City may incur. In the absence of fixed legal limits, the City monitors debt affordability through several financial indicators and internal guidelines intended to ensure prudent fiscal management.

Fiscal Year	Outstanding Debt per Capita	Per Capita Personal Income	Debt as % of per Capital income
9/30/2020	$141	$110,423	0.64%
9/30/2021	$106	$114,388	0.55%
9/30/2022	$80	$126,941	0.41%
9/30/2023	$62	$141,245	0.31%
9/30/2024	$88	$151,564	0.58%
9/30/2025	$38	$153,182	0.05%
9/30/2026 (projected)	$19	$152,378	0.02%

. *As a general guide is that general obligation debt per capita should not exceed 2% of per capital income*

Interfund loans

Interfund loans allow borrowing between City funds, with or without interest, to provide financing for capital, operating, or cash flow purposes. These arrangements are typically used when the cost of issuing external debt would be disproportionate to the financing need.

Debt Administration Overview

Under certain circumstances, the City may authorize an interfund loan to assist a fund in accomplishing a City objective. Such loans are generally short-term and relatively modest in size.

City Dock Fund Interfund Loan
The City Dock Fund interfund loan was approved through Resolution 17-13935 after determining that issuing bonds or securing bank financing was not fiscally prudent. During FY 2017–18, the final cost of the dock project came in below budget, allowing staff to prepay $400,000 in principal and reduce future interest expense.

From FY 2019–20 through FY 2023–24, additional principal payments of $305,000 were made annually due to sufficient fund balance availability. In FY's 2025-26 and 2026–27, the Dock Fund will continue to defer the principal portion of the scheduled payment in order to preserve adequate reserves while undertaking a significant capital improvement project.

East Naples Bay Taxing District Interfund Loans
In July 2021, Resolution 21-14656 authorized a $2.9 million interfund loan to the East Naples Bay Taxing District, with annual installment payments beginning in 2022 and an anticipated payoff in 2031.

Due to significant delays and cost increases associated with the dredging project following Hurricane Ian, an additional $1.1 million interfund loan was approved in February 2024 through Resolution 24-15300. This supplemental financing is expected to be repaid no later than 2034 and perhaps earlier as the project is completed.

The City has not adopted a formal policy governing interfund loans because each request is evaluated individually based on operational need, financial feasibility, and overall benefit to the City. Loan terms are flexible but generally incorporate an interest rate benchmarked to the Bloomberg Municipal Bond Index for a comparable term.

The following interfund loans are budgeted and outstanding.

Recipient Fund	Approximate Balance 9/30/2026	Expected Payoff
City Dock Fund Interfund Loan	$2,440,000	2036
East Naples Bay Taxing District Interfund Loan (2022)	$1,450,000	2031
East Naples Bay Taxing District Interfund Loan (2024)	$1,020,000	2034

Outstanding Debt Summary

As of FY 2026–27, the City has five outstanding debt obligations, excluding anticipated financing associated with the proposed Stormwater Outfall Project.

Series	Approximate Balance 9/30/2026	Expected Payoff
2012A Water Sewer Revenue	$644,000	2027
2012B Water Sewer Revenue	$372,000	2027
2018 Capital Improvement Revenue Note – Station 1	$744,171	2028
2019 Gulf/Rosemary Special Assessment Bond	$2,404,000	2039
2024 1st Ave. South Parking Garage/Naples Pier	$17,155,000	2035

The FY 2026–27 proposed issuance for Fire Station #2 is not reflected in the table above, as the debt had not yet been finalized at the time of budget preparation.
The following pages provide detailed information regarding each outstanding debt obligation, along with the associated debt service requirements budgeted for FY 2026–27.

CITY OF NAPLES

COMBINED DEBT SERVICE SCHEDULE
ALL FINANCING SOURCES

Year Ending 9/30	Principal	Interest	Total Requirement
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	$220,590
Total	**$ 21,319,171**	**$ 4,597,093**	**$ 25,916,264**

Includes:

Water Sewer (Series 2012 A & B)
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
2027	**367,039**	**20,465**	**387,504**	**$377,132**
2028	377,132	10,371	387,503	$0
Total	**$ 744,171**	**$ 30,836**	**$ 775,007**	

Purpose: Fire Station #1

CITY OF NAPLES

WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE

Principal	Interest	Total Requirement
1,016,000	26,515	1,042,515
$ 1,016,000	**$ 26,515**	**$ 1,042,515**

2012 Water and Sewer Series A and Series B and Series 2013

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
2027	**644,000**	**17,066**	**661,066**	**$0**
Total	**$ 644,000**	**$ 17,066**	**$ 661,066**	

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
2027	**372,000**	**9,449**	**381,449**	**0**
Total	**$ 372,000**	**$ 9,449**	**$ 381,449**	

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
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
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	$0
Total	**$ 2,404,000**	**$ 459,992**	**$ 2,863,992**	

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

Interest Rate: 5% (2.89% Net Interest Cost including $2,588,257 Issuance Premium)
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
9/30/2027	**$ 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	$ -
	$ 8,949,764	$ 8,205,237	$ 2,128,406	$ 1,951,344	$ 21,234,750	

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ONE CENT SALES TAX
FINANCIAL SUMMARY
FISCAL YEAR 2026-27

Fund 350

Beginning Fund Balance - September 30, 2025		7,078,185
Projected Revenues FY 2025-26		353,000
Projected Expenditures FY 2025-26		1,282,822
Net Increase/(Decrease) in Net Unrestricted Assets		**(929,822)**
Expected Fund Balance as of September 30, 2026		**$6,148,364**
Add Fiscal Year 2026-27 Budgeted Revenues		
Capital Use Tax	0	
Interest Earned	180,000	180,000
TOTAL AVAILABLE RESOURCES		**$6,328,364**
Less Fiscal Year 2026-27 Budgeted Expenditures		
Capital Projects	0	
		0
BUDGETED CASH FLOW		**$180,000**
Projected Unrestricted Net Assets as of September 30, 2027		**$6,328,364**

City of Naples, Florida
One Cent Sales Tax Capital Projects

On November 6, 2018, Collier County voters approved a 1.0% local government infrastructure surtax on taxable transactions occurring within Collier County. The surtax became effective on January 1, 2019, and expired on December 31, 2023 upon reaching the $490 million collection limit. This was two years earlier than the maximum allowable duration.

The approved referendum stated:

> "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."

Revenue generated from the surtax is distributed among Collier County, Marco Island, Everglades City, and the City of Naples according to a statutory allocation formula. The City of Naples' share totaled approximately $28.83 million.

City staff identified priority projects intended to preserve service levels and support the City's long-term goals and vision. On June 3, 2019, the project plan was presented to City Council, with projects scheduled to begin in FY 2018–19 and continue through FY 2026–27. During subsequent annual Capital Improvement Plan updates, projects have been revised and refined to align with evolving City Council priorities. An updated summary of all projects is provided at the conclusion of this section.

As of the end of FY 2025–26, the One Cent Sales Tax Fund is projected to have an estimated balance of $6.15 million. Several future projects are currently under consideration for funding through these remaining revenues. Proposed projects will be presented to City Council for review and approval as the implementation schedule is updated.

FISCAL YEAR 2026-27
BUDGET DETAIL
ONE CENT SALES TAX

FUND 350

		FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 25-26 ESTIMATED ACTUAL	FY 26-27 PROPOSED BUDGET	CHG FROM ADOPTED BUDGET
REVENUE						
335161	CAPITAL USE SALES TAX	0	0	0	0	0
361000	INTEREST	584,889	220,000	353,000	180,000	(40,000)
	TOTAL REVENUE	**$ 584,889**	**$ 220,000**	**$ 353,000**	**$ 180,000**	**$ (40,000)**
NON-OPERATING EXPENSES						
560200	BUILDING IMPROVEMENTS	419,749	0	0	0	0
560300	CAPITAL IMPROVEMENTS	11,822,266	0	1,282,822	0	0
560400	MACHINERY & EQUIPMENT	104,368	0	0	0	0
	TOTAL EXPENSES	**$ 12,346,382**	**$ -**	**$ 1,282,822**	**$ -**	**$ -**
	NET	**$ (11,761,494)**	**$ 220,000**	**$ (929,822)**	**$ 180,000**	**$ (40,000)**

ONE-CENT SALES TAX CAPITAL PROJECTS
FISCAL YEARS 2019-2027

PROJECT DESCRIPTION	TOTAL 2019-2027	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Proposed 2026-27
Sales Tax Revenue	28,830,468	3,233,353	4,665,565	5,653,369	6,707,330	6,409,537	2,161,315	0	**0**	**0**
Investment Income	2,427,938	18,259	86,245	99,417	245,748	379,466	660,914	584,889	**353,000**	**180,000**
Prior Year Carryforward		0	3,251,612	7,503,337	12,146,319	18,753,469	19,728,779	18,839,679	**7,078,185**	**6,148,364**
Total Available Funds	**31,258,406**	3,251,612	8,003,422	13,256,123	19,099,397	25,542,471	22,551,008	19,424,568	**7,431,185**	**6,328,364**
POLICE SERVICES										
19Z01 Emergency Stand-By Generator Replacement	358,091	0	358,091	0	0	0	0	0	0	**0**
TOTAL POLICE DEPARTMENT	**358,091**	**0**	**358,091**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
FIRE AND RESCUE DEPARTMENT										
22Z07 Fire Station No. 2 Bay Hardening/Renovations	108,015	0	0	0	0	82,099	25,916	0	0	**0**
TOTAL FIRE RESCUE	**108,015**	**0**	**0**	**0**	**0**	**82,099**	**25,916**	**0**	**0**	**0**
COMMUNITY SERVICES DEPARTMENT										
19Z02 ADA and Mobility Improvements to City Buildings	505,241	0	36,116	49,376	0	0	0	419,749	0	**0**
19Z03 City Hall Improvements	736,788	0	51,738	34,142	0	650,908	0	0	0	**0**
20Z06 Government Buildings Hardening Program	294,073	0	14,500	0	0	0	0	275,478	4,095	**0**
TOTAL COMMUNITY SERVICES DEPARTMENT	**1,536,102**	**0**	**102,354**	**83,518**	**0**	**650,908**	**0**	**695,227**	**4,095**	**0**
STREETS & TRAFFIC										
22Z21 ADA Infrastructure Improvements	814,797	0	0	0	86,801	114,866	263,130	48,413	301,587	**0**
19Z04 Emergency Portable Generators for Signalized Intersections	39,640	0	39,640	0	0	0	0	0	0	**0**
25U01 Intersection Improvements	915,585	0	0		0	0	0	0	915,585	**0**
TOTAL STREETS AND TRAFFIC	**1,770,022**	**0**	**39,640**	**0**	**86,801**	**114,866**	**263,130**	**48,413**	**1,217,172**	**0**
STORMWATER FUND										
21V25 Phase I - Naples Bay Water Quality & Beach Restoration	21,143,634	0	0	1,026,287	239,603	4,964,823	3,352,991	11,498,375	61,555	**0**
21V26 Phase II - Naples Beach Hotel	0	0	0	0	0	0	0	0	0	**0**
TOTAL STORMWATER	**21,143,634**	**0**	**0**	**1,026,287**	**239,603**	**4,964,823**	**3,352,991**	**11,498,375**	**61,555**	**0**
TECHNOLOGY										
20Z08 Camera Infrastructure/Fiber Optics	194,179	0	0	0	19,524	996	69,291	104,368	0	**0**
TOTAL TECHNOLOGY SERVICES	**194,179**	**0**	**0**	**0**	**19,524**	**996**	**69,291**	**104,368**	**0**	**0**
TOTAL ONE-CENT CAPITAL PROJECTS	**25,110,042**	**0**	**500,085**	**1,109,804**	**345,928**	**5,813,692**	**3,711,329**	**12,346,382**	**1,282,822**	**0**
	Ending Balance	3,251,612	7,503,337	12,146,319	18,753,469	19,728,779	18,839,679	**7,078,185**	**6,148,364**	**6,328,364**

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 19,390. 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 benefiting 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

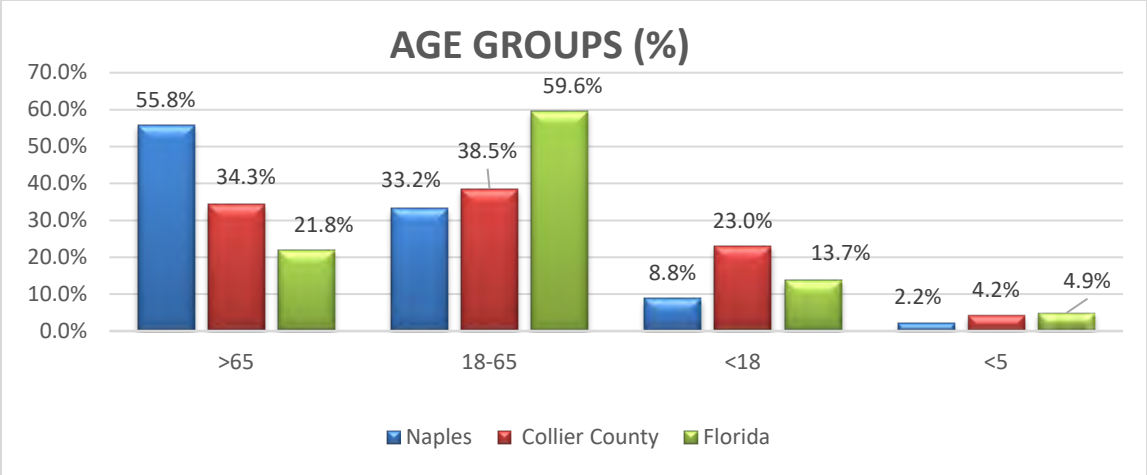
The City of Naples is serviced by the Naples Municipal Airport which is ideally located just minutes from downtown Naples. This 732-acre airport facility is a fully certificated air carrier airport. With two main runways, it is home to private, and charter air carriers, plus fire/rescue services, Mosquito 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 (2024) estimates the median household income within the City of Naples at $153,182, compared to $90,1451 for Collier County and $74,568 in the State of Florida.

Population estimates for 2025/2026 include 20,381 for the City of Naples, 417,100 in Collier County and 233,379,261 in the State of Florida.

The population in the City of Naples includes 53.5% Female and 46.5% Male. Collier County's population consists of 50.7% Female and 49.3% Male, while the State of Florida's population is comprised of 51.0% Female and 49.0% 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.

	2025			2016		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Collier County School District	5,908	1	3.4%	5,361	1	3.9%
NCH Healthcare System	4,567	2	2.6%	4,315	2	3.1%
Arthrex, Inc.	4,428	3	2.5%	2,105	4	1.5%
Publix Supermarkets	3,160	4	1.8%	1,249	6	0.9%
Collier County Government (excl. Sheriff)	2,717	5	1.6%	2,276	3	1.6%
Collier County Sheriff's Office	1,269	6	0.7%	1,401	5	1.0%
JW Marriott - Marco Island	1,100	7	0.6%	1,100	7	0.8%
Ritz Carlton Hotel	1,092	8	0.6%	801	9	0.6%
Seminole Casino - Immokalee	900	9	0.5%	1,000	8	0.7%
City of Naples	547	10	0.3%			
Naples Grande Resort				488	10	0.4%
Other employers	148,814		85.3%	118,576		85.5%
Estimated Total	174,502		100.0%	138,672		100.0%

Sources: Collier County Clerk of Courts 2025 Annual Comprehensive Financial Report.

Government

The City of Naples is a Council-Manager form of government. The legislative body consists of a Mayor and six Council Members. Each member of the legislative body is elected at large for a four-year staggered term with the elections being held in February every two (even-numbered) years and are listed below.

Mayor Teresa Heitmann, Vice Mayor Ted Blankenship, Council Member Berne Barton, Council Member William Kramer, Council Member Linda Penniman, Council Member John Krol, and

Council Member Scott Schultz. Officers appointed by City Council include City Clerk Patricia Rambosk, City Manager Gary Young 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
Berne Barton	March 2028
Ted Blanenship	March 2030
William Kramer	March 2028
John Kroll	March 2030
Linda Penniman	March 2028
Scott Schultz	March 2030

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. Gary Young serves as the City Manager, effective February 1, 2025.

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.

- Named the Best Place to Retire for 2024-2025 by U.S. News & World Report.
- 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**.

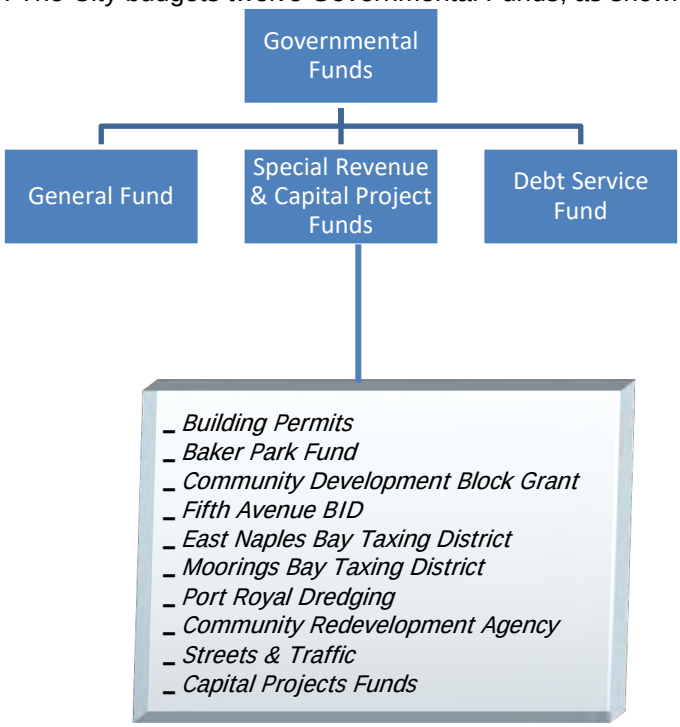
- 2009 Florida Local Environmental Resource Agencies' Environmental Leadership Award for Outstanding Leadership in Local Environmental Protection.
- Family Friendly Workplace by the Naples Alliance for Children awarded annually since 1999
- GFOA Certificate of Achievement in Financial Reporting
- GFOA 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
- Earned a Silver designation for Mental Health America Bell Seal Award 2026

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. Data is tracked in real time and used to generate reports for presentations provided to City Council. 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.

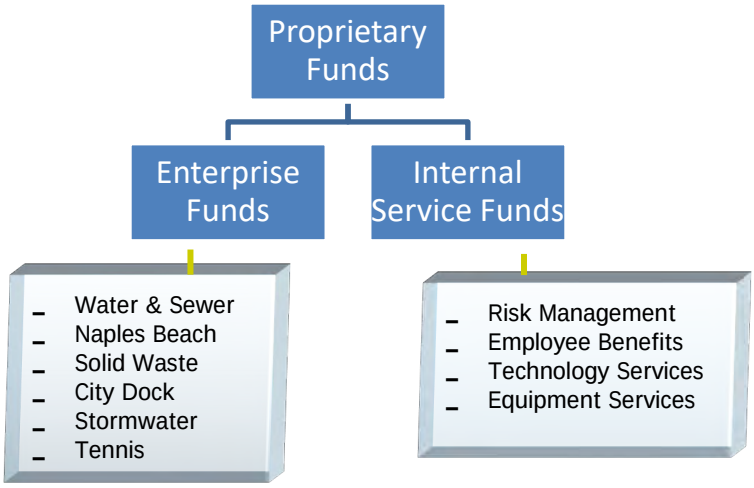
Special Revenue Funds are those funds with a revenue source that is specifically designated for a special purpose. In Naples, most of these funds are smaller, and therefore usually do not meet

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.

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 May. 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 prepares quarterly reports of financial condition, showing comparisons to last year's actual and to current year budget.

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.

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.

Audit – An official inspection of an individual's or organization's accounts, typically by an independent body.

- 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.

Deficit – An excess of expenditure or liabilities over income or assets in a given period.

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.

Glossary (continued)

- 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.

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.

Government Accounting Standards Board GASB – Independent, private-sector organization that sets accounting and financial standards for U.S. state and local governments.

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.

- 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 -

Major Fund – Fund whose revenues, expenditures/expense, assets or liabilities are at least 10% of the corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds..

Mill - A tax rate of one dollar ($1) per one thousand dollars ($1,000) of taxable property value.

Glossary (continued)

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.

- 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.

Personnel 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.

Glossary (continued)

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.

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.

- 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.

Working Capital – The excess of current assets over current liabilities.

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