

# City of Naples

## Fiscal Year 2025-2026

### Budget Cover Page

### September 15, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$18,268, which is a 4.12 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,136.

The members of the governing body voted on the budget as follows:

**FOR:**

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

#### Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.440947/100	\$0.462172/100
No-New-Revenue Tax Rate:	\$0.425397/100	\$0.447150/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.425482/100	\$0.462800/100
Voter-Approval Tax Rate:	\$0.440947/100	\$0.470221/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for City of Naples secured by property taxes: \$0

## **Budget Impact Statement General 2001**

Current Tax Revenue increased due to an increase in the tax rate

Sales Tax revenue increased based off sales tax from previous fiscal year

Municipal Court Revenue increased due to ticket writing and a full staffed department

Miscellaneous Revenue decreased due to previous fiscal year

Mayor Salary decreased due to entity comparison and the need to allocate elsewhere

Judge Salary raised to previous wages that had been cut in the previous fiscal year due to lack of department staff and ticket writing

Police Department salaries have increased due to the need of a fully staffed department to ensure that the citizens are safe and protected. This in turn raised SS/Med, Unemployment, Health Insurance, and Retirement. Police Equipment increased due to the need of cameras to ensure officers and citizens are protected during police/citizen interaction.

Training was added to the Fire Department for the 25-26 fiscal year. Equipment Purchase was eliminated due to need for funds as well as the department purchasing a new pumper. This is not a permanent elimination.

Street Maintenance Equipment was eliminated due to the need for funds. The special street maintenance account is still available for practical needs.

The Miscellaneous Transfer to the Utility Account decreased due to better revenue in the water department

The overall budget impact should allow the city to maintain a balance of maintenance, while allocating funds to meet the needs of taxpayers.

GENERAL ACCOUNT # 2001				<i>Budget</i>	<i>Budget</i>
<i>Exhibit A 25-26</i>				<i>2025-2026</i>	<i>2024-2025</i>
<b>REVENUES</b>					
4101	Current Taxes			462110	443300
4120	Sales Tax			162000	150000
4125	Franchise Tax			28000	28000
4130	Sanitation Tax			229000	228000
4135	Bank Interest			1500	1500
4150	Community/Civic Rentals			5000	5000
4160	Public Safety			500	500
4170	Municipal Court			30000	20000
4190	Miscellaneous			10000	20000
<b>Totals</b>				<b>928110</b>	<b>896300</b>
<b>EXPENDITURES</b>				<i>Budget</i>	<i>Budget</i>
				<i>2025-2026</i>	<i>2024-2025</i>
5025	Mayor Expenses			6000	13350
5050	Office Expenses			104430	93855
5075	Municipal Court Exp			29180	22180
5100	Police Dept Expenses			298745	200648
5125	Fire Dept Expenses			38060	50760
5175	Community/Civic Exp			3550	2550
5200	Street Maintenance Exp			36300	62200
5225	Sanitaton Expenses			227350	223000
6000	Miscellaneous Expenses			184495	22757
<b>Totals</b>				<b>928110</b>	<b>896300</b>
DEPARTMENT BREAKDOWN					
<b>5025 MAYOR EXPENSE</b>					
202	Mayor Salary			6000	12250
290	Mayor Miscellaneous			0	1100
<b>Totals</b>				<b>6000</b>	<b>13350</b>

Page 2						<b>Budget</b>	<b>Budget</b>
						<b>2025-2026</b>	<b>2024-2025</b>
<b>5050 OFFICE EXPENSE</b>							
302	Salaries					60000	52000
307	Unemployment					120	110
308	Employee Retirement					800	1145
310	Training/Travel					300	5
311	Health Insurance					11700	11710
315	SS/Medicare					4590	3225
320	Office Supplies					1000	1000
325	Audit Fees					12000	10000
330	Legal Fees					500	500
335	Bond Fees					0	0
340	Membership Dues					1000	1500
345	Postage					0	0
350	Utilities					2000	2500
355	Telephone					4800	2000
360	Advertising					1500	1500
365	Office Equipment					100	5
368	Equipment Maintenance					100	5
370	Software					1000	650
380	Building Maintenance					1920	3500
390	Miscellaneous					1000	2500
392	Grant Writing Transfer					0	0
	<b>Totals</b>					<b>104430</b>	<b>93855</b>
						<b>Budget</b>	<b>Budget</b>
						<b>2025-2026</b>	<b>2024-2025</b>
<b>5075 MUNICIPAL COURT</b>							
400	Contract Labor					12980	7450
410	Training/Travels					300	250
420	Supplies					300	0
431	Fines to State					10000	10000
435	Bond Fees					0	0
437	Jail					750	150
441	License Fee					3000	2880
444	Attorney/Court Cost					500	200
445	Postage					100	0
455	Telephone					1250	1250
	<b>Totals</b>					<b>29180</b>	<b>22180</b>



					<i>Budget</i>	<i>Budget</i>
					<i>2025-2026</i>	<i>2024-2025</i>
<b>5100</b>	<b>POLICE DEPARTMENT</b>					
502	Salaries				177475	135840
507	Unemployment				1250	440
508	Employee Retirement				1600	2990
510	Training/Travel				3000	1500
511	Health Insurance				31040	22448
515	SS/Medicare				13580	8425
520	Office Supplies				1500	700
525	General Supplies				1500	2000
545	Postage				0	100
550	Utilities				2800	2300
555	Telephone				4900	3100
556	Testing/Test				100	5
557	Equipment				37500	2500
560	Advertisement				0	100
569	Auto Maintenance				3500	3500
570	Fuel				12000	9000
571	Uniforms				3000	2500
590	Miscellaneous				1000	700
591	Software/Technology				3000	2500
592	Legal Fees				0	0
	<b>Totals</b>				<b>298745</b>	<b>200648</b>
					<i>Budget</i>	<i>Budget</i>
					<i>2025-2026</i>	<i>2024-2025</i>
<b>5125</b>	<b>FIRE DEPARTMENT</b>					
620	Supplies				500	500
630	Training				2000	
640	Dues				160	160
650	Utilities				2500	2200
655	Telephone				600	600
665	Equipment				2500	2500
668	Equipment Maintenance				2000	2000
670	Fuel				1500	1500
671	Fire Station				24800	24800
679	Labor				1000	1000
681	Auto/Prop Insurance				0	
685	Work Comp				0	
687	Equipment Purchase				0	15000
690	Miscellaneous				500	500
	<b>Totals</b>				<b>38060</b>	<b>50760</b>

					<i>Budget</i>	<i>Budget</i>
					<i>2025-2026</i>	<i>2024-2025</i>
<b>5175</b>	<b>COMM/CIVIC CENTERS-PARK</b>					
820	Supplies				50	50
850	Utilities				2000	2000
857	Park Improvements				1000	0
868	Maintenance				500	500
	<b>Totals</b>				<b>3550</b>	<b>2550</b>
<b>5200</b>	<b>STREET MAINTENANCE</b>					
902	Salary					
907	Unemployment					
908	Retirement					
911	Health Insurance					
915	SS/Medicare					
917	Equipment				0	25000
920	Supplies/Material/Repairs				0	2000
928	Street Lights				32800	32000
968	Equipment Repairs				2500	2500
970	Fuel				1000	700
	<b>Totals</b>				<b>36300</b>	<b>62200</b>
					<i>Budget</i>	<i>Budget</i>
					<i>2025-2026</i>	<i>2024-2025</i>
<b>5225</b>	<b>SANITATION</b>					
1006	Garbage Removal				210000	206000
1011	Sales Tax				17350	17000
	<b>Totals</b>				<b>227350</b>	<b>223000</b>
<b>6000</b>	<b>MISCELLANEOUS</b>					
5310	Tax Assessment				15500	15500
5320	Delinquent Tax					0
5330	Liab/Prop/Auto Insurance				31810	30500
5340	Election Expense				3700	3700
5350	Workman's Comp				9785	9500
5360	Errors & Omissions				1800	1800
5380	Transfer Utility Acc				121900	140530
5390	Speciality Fund				0	26227
	<b>Totals</b>				<b>184495</b>	<b>227757</b>

## **Budget Impact Statement Utility 1001**

Revenue increased due to more accurate water usage billing

Salaries have increased due to the need for new employees to ensure proper maintenance of the town and water system. This in turn increased the SS/Med, Health Insurance, Retirement, and Unemployment.

Training and travel increased due to the need for training and renewal classes for current licensed operators

Uniforms increased to provide clothes and/or laundry services for employees

Sewer/Water Maintenance decreased due to other expenditures taking precedence, yet still allowing enough to maintain a healthy balance of maintenance

The overall budget impact should allow the city to maintain a balance of maintenance, while allocating money to ensure the citizens are supplied with healthy drinking water as well as meet the other needs of citizens.



UTILITY ACCOUNT # 1001						Budget	Budget
Exhibit 2025-2026						2025-2026	2024-2025
<b>REVENUES</b>							
10100	Carryover Balance					121900	117560
10101	Water,Sewage,Lt fee,RC					488000	456000
10103	Bank Interest					700	650
10104	Miscellaneous					1000	1000
	<b>Totals</b>					<b>611600</b>	<b>575210</b>
<b>EXPENDITURES</b>							
5101	Salaries					243360	196100
5116	Overtime					0	0
5121	SS/Medicare					18617	12200
5126	Work Comp					0	0
5131	Health Insurance					64020	4880
5132	Errors/Omissions					0	0
5136	Employee Retirement					2400	4320
5141	Unemployment					1705	800
5211	Utilities					29250	29000
5216	Telephone					3500	3500
5221	Permits/Dues/Subsc					11000	11200
5231	Inspections					8000	6500
5236	Postage					5300	4500
5241	Audit Fees					10000	10000
5246	Auto/Liab/Prop					0	0
5251	Equipment Maintenance					4200	4000
5256	Euipment Purchase					0	50000
5261	Office Supplies					800	800
5266	Chemical Supplies					12000	12000
5271	General Supplies					30000	29500
5281	Fuel					8400	8400
5286	Training Travel					5000	500
5291	Uniforms					3000	1000
5301	Billing Supplies					600	600
5303	Automobile Exp					18000	18000
5304	Advertising					500	500
5306	Bonds					0	0
5308	Sewer/Water Maint					95968	130000
5311	Miscellaneous					1000	2000
5312	Cellular Data					7130	7060
5313	Meter Financing					23850	23850
5314	Contract Services					4000	4000
5315	Subdivision W/S					0	0
Page 1	<b>Totals</b>					<b>611600</b>	<b>575210</b>