



City of Naples

Naples City Council Meeting Agenda

March 12, 2026 - 7:30 p.m.

1420 East 2850 South

Naples, UT 84078

Opening Ceremonies

1. Approval of Agenda
2. Approval of Minutes - February 26, 2026 Regular Council Meeting
3. Any Follow Up Matters from February 26, 2026
4. Work Session for Upcoming Projects
5. Review of 2025/2026 Budget
6. Open and Public Meetings Annual Training
7. Motion to Adjourn

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should notify the Naples City offices at 789-9090, 1420 East 2850 South, Naples, UT 84078 at least 48 hours in advance of the meeting. Meetings are held at 1420 East 2850 South, Naples, UT.

The undersigned, duly appointed City Recorder, does hereby certify that the above agenda was posted at the Naples City Office, on the City's website <https://naplescityut.gov/> and on the State Public Meeting Notice website <https://utah.gov/pmn> Nikki W. Kay

Naples City Council

February 26, 2026

Minutes

A meeting of the Naples City Council was held February 26, 2026, 7:30 p.m., at the Naples City Office, 1420 East 2850 South, Naples, Uintah County, Utah.

DATE, TIME & PLACE OF MEETING

Council members attending were Brock Arnold, Nate Zilles, Dan Olsen, Ross Morton, Kenneth Reynolds and Jonathan Beede.

COUNCIL MEMBERS ATTENDING

Others attending were Tanner Birchell, Jaime Wabel, Sarah Wabel, Stephanie Adams, Scott Adams, Dean Baker, Jolene Baker, Connie Mott, Niles Mott, David Turner, Layken Olsen, Oaklie Olsen, Kelcie Olsen, Braden Olsen, Richard Goodrich, Grant Hatch, Leslie Montgomery, Wade Montgomery, Lisa Wiswell, Scott Wiswell, Olivia Wiswell, Davis S, Ashtyn Anderson, Benjamin Anderson, Jerry Slaugh, Kent Bunderson, Nan Bunderson, Alexis Tomlinson, Hannah Tomlinson, Becky Evans, Denny Birchell, Cindy Birchell, Michael Harrington, Gwen Harrison, Szeth Simmons, Ryan Cook, Nathan Simper, Whitney Ashman, Micheal Davis and Nikki Kay.

OTHERS ATTENDING

Mayor Arnold welcomed everyone and asked Councilman Morton to offer the invocation and Councilman Reynolds to lead the pledge of allegiance.

OPENING CEREMONY

Mayor Arnold asked for approval of the agenda. Dan Olsen **moved** to approve the agenda as presented. Nate Zilles **seconded** the motion. The motion passed with all in attendance voting aye.

APPROVAL OF THE AGENDA

The minutes of the city council meeting of February 12, 2026 were presented for approval. Ross Morton **moved** to approve the minutes of February 12, 2026. Kenneth Reynolds **seconded** the motion. The motion passed with all in attendance voting aye.

MINUTES APPROVED

Mayor Arnold asked if anyone had anything they would like to follow up with from the previous meeting. Councilman Zilles asked Ryan Cook if he was able to purchase his crack seal machine. Ryan stated he was and everything should be ready to go on it next week.

FOLLOW UP MATTERS

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Mayor Arnold asked if anyone had any questions about the bills. The bills presented were in the amount of \$44,512.34. Dan Olsen **moved** to approve the bills in the amount of \$44,512.34. Jonathan Beede seconded the motion. The motion passed with the following roll call vote:

Jonathan Beede	Aye
Kenneth Reynolds	Aye
Ross Morton	Aye
Dan Olsen	Aye
Nate Zilles	Aye

APPROVAL OF THE BILLS

Mayor Arnold explained the process of how the public comment period works. He noted that they have a full room and was willing to hear from anyone, but he asked that if someone gets up before you and articulates what you want to say then feel free to let them also speak for you. Mayor Arnold stated he would entertain a motion to enter a public comment period. Kenneth Reynolds **moved** to enter the public comment period. Nate Zilles **seconded** the motion. The motion passed with all voting aye.

PUBLIC COMMENT PERIOD

David Turner - stated he does not live in Naples City but does have property located in the City and said he does have a connection to the Naples Park. He said he wanted to talk about the pickleball court project. Mr. Turner said there are two types, there is a park and then there is a recreation area. He felt the pickleball court does not fit a park. Mr. Turner stated, a park is just an open grassy area with trees that a family can come, in an unstructured environment to enjoy peace and relaxation. He said a recreation area is more designed for physical sports and activities. Mr. Turner said the area they want to put the courts is used by families that come to watch their children on the playground. He said it also adds more congestion to the park in the summertime with ball games going on. Mr. Turner asked that they consider the people who live closest to the project when making their decisions. He said the pickleball courts would be more suited to an area by the Recreation District or maybe out to Jensen Park.

Scott Adams - said he was happy to be there and shared that he doesn't really get involved a lot and recognized the good comments offered by Mr. Turner. Mr. Adams said he likes pickleball because it is a low impact sport and he's a big fan of health and recreation. He said he also likes that it is something that all generations can play, because it is a low

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impact sport. Mr. Adams believed it is an activity that encourages participation by seniors, adults, and also youth. He said it serves all generations. Mr. Adams also addressed the comment about moving the courts to Jensen to draw people to it and he wondered why they wouldn't want that for Naples City. Mr. Adams said he believes this could strengthen community engagement and provide economic benefits because of lower maintenance costs. He said pickleball courts are not all about the sports, they can also provide a gathering place, improve health, and help make our community an end destination.

Ashtyn Anderson read a statement "You might be wondering why a kid like me is at City Council meeting. I love the park and I love pickleball and I think pickleball courts at Naples Park would be amazing. Pickleball is fun and I can play with friends or cousins or I can play on the playground if my mom and dad are playing. In closing, I came because I want pickleball courts in Naples Park. Thank you."

Clayton Brown - thanked the Council for the opportunity to speak. Mr. Brown said he is a resident of Naples City. He said he plays pickleball every morning and is a big fan for a couple of reasons. He said it's been mentioned that it is a multigenerational sport and low impact, and that has been his experience. Mr. Brown said one of the reasons he likes playing is because he can have his nine-year-old playing with his dad and there are not a lot of sports that you can do that. He said he plays with a group in town and there are people younger and then all the way up to a gentleman that is in his eighties. Mr. Brown said it is a very participatory sport and you don't have a lot of people that come to watch, so he felt like it would not bring a lot of extra traffic or crowds. Mr. Brown stated there are a lot of people he gets to play with that he wouldn't be able to play other sports with. He also shared that it's been a great opportunity for him to meet people in the community that he wouldn't have been able to meet otherwise. Mr. Brown felt it would be a great opportunity to bring the Naples City community together.

Wade Montgomery - stated he owns a home across from the park. He said he is not against pickleball, he is just against the location of it. Mr. Montgomery shared that he received twenty-three signatures from residents along 1900 South. He said they are residents that worry about the value of their homes. Mr. Montgomery said he did some research about

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the noise of pickleball and it is a real issue. He said there is litigation going on in some small municipalities that have been greatly impacted by the noise. Mr. Montgomery said, last fall when this was discussed, there was a lot of talk about compromise and that is how to solve a problem when there are a lot of strong opinions on both sides. He said the way to build a sense of community is to come together and find a solution that works for everybody. He urged them to deny it tonight and come up with a compromise and readdress it and do it right.

Braden Olsen - said that he has been to two different meetings where this matter has been discussed and he's not against it, just wants to find the perfect spot. Mr. Olsen shared that Councilman Morton did come to a softball board meeting where they discussed the pros and cons. He said he is all for youth sports. Mr. Olsen said his profession is as an electrician and he asked Councilman Morton how they were going to get power to the lights, nothing in the plans show that. He said, in his experience, they will probably go through the parking lot. He said he would like to look at the plans for it and that might sway him one way or the other. He doesn't want to see it mess with any of the games or activities already going on.

Becky Evans - said she has lived by the Naples Park for twenty-eight years and has seen a lot of changes and new people move in. She stated she likes to have all of the wonderful people. Ms. Evans said there are times she also longs for the big open fields behind them and she sees both sides. Ms. Evans shared that she is the President of the Girls Softball and said she is in favor of the pickleball courts in the currently proposed location. Ms. Evans said their primary concern is for a place to warm up and practice, and they do use even inch of the fields. She said, after discussing locations, this one would work the best for their program. Ms. Evans said they have a good working relationship with the Recreation District and they are helping to utilize the current space they have at the Naples Park in more efficient ways and the batting cage nets will be especially helpful for them. Ms. Evans said her daughter is looking forward to playing pickleball with her cousin. She thanked the Council for their time.

Niles Mott - expressed that he was serving as Mayor back when the park was being developed. He stated that he also served on the Recreation District Board when they obtained

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the property up town. Mr. Mott said he is not opposed to pickleball courts, he just didn't think it was the right spot and didn't know why they would tear up the lawns when they worked many years to get it to be the nice place that it is. Mr. Mott questioned why the Recreation District would not put the courts on the property by the Recreation Center, that would be his suggestion.

Dean Baker - gave a handout to the Council. He said he appreciated the comments regarding the City Park. Mr. Baker said he took two pictures, one of the park with people playing on the ground where they want to put the pickleball courts. The other picture he shared was one of the courts going in by the Ashley Elementary. He said the picture showed the concrete jungle that the courts were going to create. Mr. Baker also shared a picture of where the courts would be located at the park and said they will be right next to homes and right by the road. He said people living there are going to have to listen to the sound of the pickleball noise all the time while people are playing. Mr. Baker also obtained some signatures of people who didn't want the courts, he said they are Naples City residents.

Stephanie Adams - stated that she is in favor of the pickleball courts and understands that there are those that want to preserve the past of Naples. Ms. Adams said that she loves that they are a small town but also knows that in order to grow successfully they need to keep up with growth and the wants of the City. She stated that another petition also went around and there were over 150 signatures in favor of the pickleball courts. Ms. Adams said there were also pictures of the courts being located in another place, but as a mom of six kids, she feels it is a perfect location so she can send her smaller children to play at the park and still have a good view of them. Ms. Adams said if they go with a location further back, behind the third field, they are looking at more construction. She addressed the concern of whether or not it was a park or a recreation area and she said there are already areas for volleyball, softball, horseshoes, and the splash park. Ms. Adams said she would like them to keep growing with the wants and needs of the families that are here. She stated that she was so ready for the courts at Naples Park and believed it would help bring people and revenue to the City.

Heidi Morton - shared that she was in favor of pickleball courts. She said that she played tennis in high school and

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loved it but as she's gotten older, because of health issues, she's not been able to play, but she can play pickleball and it's been a way for her to connect with her family. She recognized that there has been a lot of concern with space and grass but feels the Recreation District has done a good job of alleviating those concerns. Ms. Morton said she would love to get out and take a walk and go to the courts and spend time with her family. She said they recently tried to play on the courts up town and those were full, but she saw kids as young as two years old with a paddle in their hands and their dads throwing the ball to them. Ms. Morton wanted to know why they wouldn't want to take that opportunity to create valuable family relationships in our community. She felt, with technology, it's a challenge to get our kids outside to play and this would bring an opportunity for that. Ms. Morton said she hopes our community can see the value in relationships.

With no other comments from the public, Nate Zilles **moved** to go back into regular session. Dan Olsen **seconded** the motion. The motion passed with all voting in favor of the motion.

Cindy Birchell with the Uintah Basin Jr. Livestock show came before the Council. Ms. Birchell said the livestock show will begin on June 4th with the participants showing goats, hogs, lambs, and beef. Mr. Birchell said they have about 310 participants signed up this year and what a wonderful learning opportunity it is for each of them. She expressed her appreciation for the past support of the Council and said the City's financial support helps them to buy prizes and ribbons. It was noted that sponsorship for the UBJL was a budgeted item. Kenneth Reynolds **moved** to approve the sponsorship in the amount of \$400. Jonathan Beede **seconded** the motion. The motion passed with the following roll call vote:

Jonathan Beede	Aye
Kenneth Reynolds	Aye
Ross Morton	Aye
Dan Olsen	Aye
Nate Zilles	Aye

Micheal Davis explained, due to a recent bill passed by the State Legislature, the City needed to adopt the 2006 Utah WUI Code along with a map indicating the Wildland Urban Interface areas of Naples City. He explained the bill came

***REQUEST FOR
SPONSORSHIP FOR
UINTAH BASIN JUNIOR
LIVESTOCK***

***DISCUSSION TO ADOPT
WILDLAND URBAN
INTERFACE CODE 2006 -
ORDINANCE 26-263***

about because of the increase in property damage caused by wildland fires and how that is playing into an increase in insurance rates for homeowners. Micheal explained the map was created with the help of the Fire Marshall and State Lands and Forestry. He said they had a public hearing when the map was created, but not many showed up. The ordinance adopting the WUI Code and the map were presented to Council for their approval. Dan Olsen **moved** to adopt Ordinance 26-263 adopting the 2006 Utah Wildland Urban Interface code along with the WUI map. Ross Morton **seconded** the motion. The motion passed with the following vote:

Jonathan Beede	Aye
Kenneth Reynolds	Aye
Ross Morton	Aye
Dan Olsen	Aye
Nate Zilles	Aye

A clean version of the changes to the Naples City purchasing policy was presented to the Council for their approval. The changes were discussed at the last meeting. Nate Zilles **moved** to approve Ordinance 26-264 as presented. Dan Olsen **seconded** the motion. The motion passed with a roll call vote:

Nate Zilles	Aye
Dan Olsen	Aye
Ross Morton	Aye
Kenneth Reynolds	Aye
Jonathan Beede	Aye

Ryan Cook presented a request to surplus three road department items. Two of the items were snow plows and the third item was the recently replaced crack seal machine. Ryan stated the items have been taken out of service and all were replaced with new. He said they have been placing approved items on the public surplus auction website. Ross Morton **moved** to give approval to surplus the items that were discussed. Kenneth Reynolds **seconded** the motion. The motion passed with all voting aye on a roll call vote:

Nate Zilles	Aye
Dan Olsen	Aye
Ross Morton	Aye
Kenneth Reynolds	Aye
Jonathan Beede	Aye

***APPROVE CHANGES TO
N A P L E S C I T Y
PURCHASING POLICY -
ORDINANCE 26-264***

***APPROVAL TO SURPLUS
ROAD DEPARTMENT
ITEMS***

Mayor Arnold stated he would not like to spend a lot of time discussing the matter of the approval or denial of pickleball courts at the Naples Park. He said council members have been able to hear comments from the public, he gave them an invitation at the last meeting to research the matter on their own and come prepared to make a decision, and he would like to move toward that.

***MOTION TO APPROVE OR
DENY PICKLEBALL
COURTS***

Councilman Morton referred to one of the comments that was brought up about the concrete jungle and the pickleball courts, he said the project referred to by the Ashley School includes tennis courts and pickleball courts in the same space. Councilman Morton said he has a stack of emails in support of the pickleball courts along with a survey that was taken with 155 signatures in favor of the pickleball courts. He said thirteen of the signatures were from people outside of the area, one was against, and six were unsure. Councilman Morton stated he has an email from the founder of the Uintah Highschool pickleball club that states pickleball is good for teens and how the new courts would provide an extra place for practice. Councilman Morton had a letter from the Foundation for Healthy Communities for Northeastern Utah talking about the dangers of mental health and obesity for kids being idle and offering support for the pickleball courts. Councilman Morton said it is on the strength of that support that he **moved** they support and they approve the USSD #1 in going forward with the project as proposed in their last meeting. Mayor Arnold asked if there was any other discussion?

Councilman Reynolds said he has no doubt that people want pickleball courts. He raised concern about the additional traffic and the additional parking needed for the people playing pickleball. He said if they want the courts then move them away from the parking lot. Councilman Reynolds said when people come before the Planning Commission and want to build, they make them provide for parking. He said the USSD #1 said this location was the best, but that was their opinion. Councilman Reynolds said if they insist on it in the current location then he wants to know who is going to pay for the parking. Councilman Morton said they have just built two new parking lots on each end of the park and they are not by the courts but they could have the people who play softball use those lots. He said they haven't been able to see the impact of those new parking lots yet but they've provided seventy new parking spots. Councilman Morton stated the west lot would be safer for those playing on the

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softball fields and once they become familiar with it, that will be their parking lot of choice. Micheal Davis said, because Councilman Olsen brought up parking the last time, he did ask Sunrise Engineering to provide some information for parking in the lot next to the school. He said he didn't know if they wanted the information now? Councilman Reynolds said he would like to know how much it's going to cost to develop because it's not fair for residents to get stuck with the bill. Councilman Morton stated, since he's been on the Council, they have talked about putting money aside for pickleball courts and now they have an opportunity to have an outside entity pay for the entire thing and it won't cost the City a dime. He said maybe some of the money they have talked about using for the courts can be used for parking. Jerry Slauch with Sunrise Engineering shared two estimates with the Council along with different layouts for parking on the lot east of Naples Elementary. He said the difference in cost would be based on rather they leave the power poles on the west side or remove them. Their information showed the different directions for parking with 74, 68, or 84 parking stalls. Councilman Zilles asked if the higher number of parking stalls included leaving the power poles. Mr. Slauch stated it did. Mr. Slauch stated they estimated high because costs are always changing. Mayor Arnold just wanted to clarify that approval for new parking was not on the table.

Councilman Olsen said there have been several comments on the legality of what they are doing, he asked Mr. Harrington if he was willing to address those concerns and if he could speak to the contract (deed) with the Turner's? Mr. Harrington said his job was not to weigh in legislatively, but to answer the question about the history of the agreement based on the original donation of land. Mr. Harrington stated there are certain types of agreements that have to be made in writing because certain verbal agreements are subject to fraud. He said anything regarding land or use of land has to be in writing and it has to be in detail. Mr. Harrington said that any kind of verbal exchanges simply don't matter under the law. Mr. Harrington said the only constriction on the City, regarding the Turner property, is for the City to maintain control and ownership. He stated that he is also familiar with the various litigation nationwide regarding pickleball courts and, just so the Council knows, as long as there are rules regarding lights out at 10:00 p.m. there is no cause of action for HOA's or residents because those are the typical hours, especially for a park, to have some level of noise. He said

the level of noise created by pickleball does not get close to the decibel level that someone could sue over. Mr. Harrington said the Council has no legal constrictions but they do have a tough choice to make. Mayor Arnold said he has a motion and he would entertain further discussion or a second. Dan Olsen said he would move to **second**. Mayor Arnold called for a roll call vote. The motion passed as follows:

Jonathan Beede	Aye
Kenneth Reynolds	Nay
Ross Morton	Aye
Dan Olsen	Aye
Nate Zilles	Aye

Micheal Davis explained there is a new online process for submitting capital projects to the CIB and to have them included on a one year plan or the 2-5 years plan. He gave copies of the plans to the Council. Micheal stated they are going to CIB in April for the 2500 South project and it is included on the one-year plan. He said the 2-5 years plan has the 2000 East project. Mayor Arnold said he assumed that if a project is on the one-year plan that it has been on the 2-5 years plan? Micheal said the CIB wants all one year projects to be shovel ready. Councilman Zilles said it is a requirement of the CIB now that they use the Utah project portal and if the project is not in there then it is not eligible. Micheal said the City has a UDOT loan that will be coming up next month and it will be to extend the project on 2000 East. Micheal said they have talked about a parking lot and street lights on 1900 South. Councilman Olsen asked if that could be moved up to the short term list? Micheal said they should move those into the budget and they would need to discuss projects, as a Council, that they want to include. Mayor Arnold said he would like to have a work session during their next meeting so they can discuss some of the projects. Micheal said he brought this before the Council because there is an upcoming meeting with the County where they hear all of the projects from each entity that they want considered for funding.

Councilman Olsen asked Becky Evans what her thoughts were regarding the need for lights on 1900 South. Ms. Evans said street lights would be so helpful for people who come to games in the evening and park across the street, just for safety reasons.

***OTHER MATTERS OR
FUTURE COUNCIL
MATTERS***

Kelsie Olsen also commented on how wonderful it would be to have lights. She stated when they leave the fields at night and they turn the ball diamond lights off, it is pitch black and you can't see a thing.

Councilman Zilles expressed his appreciation to Councilman Olsen and the concern he always shows for the safety of people.

With no other business before the Council, Ross Morton **moved** to adjourn the meeting. Jonathan Beede **seconded** the motion. The motion passed with all voting aye.

MOTION TO ADJOURN

APPROVED BY COUNCIL ON THE 12TH DAY OF MARCH 2026

BY: _____

ATTEST: _____

CITY OF NAPLES
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 CURRENT YEAR PROPERTY TAXES	.00	68,847.54	80,527.00	11,679.46	85.5
10-31-200 DELINQUENT PROPERTY TAX	.00	17.09	100.00	82.91	17.1
10-31-210 FEE-IN-LIEU OF PROPERTY TAXES	.00	4,629.78	7,473.00	2,843.22	62.0
10-31-220 PENALTIES/INT ON DELIQ TAXES	.00	626.31	1,000.00	373.69	62.6
10-31-300 SALES AND USE TAXES	.00	1,027,475.65	1,900,000.00	872,524.35	54.1
10-31-301 HIGHWAY USE TAXES	.00	461,223.93	825,000.00	363,776.07	55.9
10-31-400 FRANCHISE TAXES	.00	94,159.12	200,000.00	105,840.88	47.1
10-31-401 TELECOMMUNICATION TAX	.00	5,935.02	15,000.00	9,064.98	39.6
10-31-500 TRANSIENT ROOM TAX	.00	9,621.42	30,000.00	20,378.58	32.1
TOTAL TAXES	.00	1,672,535.86	3,059,100.00	1,386,564.14	54.7
<u>LICENSES AND PERMITS</u>					
10-32-100 BUSINESS LICENSES AND PERMITS	.00	14,381.50	19,000.00	4,618.50	75.7
10-32-150 MISC LICENSES & PERMITS	.00	.00	500.00	500.00	.0
10-32-200 BUILDING PERMIT FEES	.00	44,750.00	25,000.00	(19,750.00)	179.0
10-32-205 BUILDING PERMT BOND FORFEITURE	.00	.00	500.00	500.00	.0
10-32-210 STATE SHARE 1%	.00	448.17	500.00	51.83	89.6
TOTAL LICENSES AND PERMITS	.00	59,579.67	45,500.00	(14,079.67)	130.9
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-401 STATE GRANT/JAG GRANT	.00	.00	4,000.00	4,000.00	.0
10-33-402 CDBG GRANT	.00	.00	2,000.00	2,000.00	.0
10-33-423 CIB M.O.U. UC&VC	.00	.00	14,500.00	14,500.00	.0
10-33-424 SCHOOL RESOURCE OFFICER	.00	.00	51,500.00	51,500.00	.0
10-33-475 UT LOCAL GOV'T TRUST-SAFETY GR	.00	.00	1,200.00	1,200.00	.0
10-33-480 HEALTH INSURANCE PRM - REBATE	.00	2,198.00	4,000.00	1,802.00	55.0
10-33-560 CLASS "C" ROAD FUND ALLOTMENT	.00	62,968.83	165,000.00	102,031.17	38.2
10-33-570 LIQUOR TAX DISTRIBUTION	.00	.00	5,000.00	5,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	65,166.83	247,200.00	182,033.17	26.4
<u>CHARGES FOR SERVICES</u>					
10-34-130 ZONING & SUBDIVISION FEES	.00	350.00	1,500.00	1,150.00	23.3
10-34-240 MISCELLANEOUS INSPECTIONS	.00	6,632.00	5,000.00	(1,632.00)	132.6
10-34-740 FINGER PRINTING - POLICE	.00	350.00	500.00	150.00	70.0
10-34-770 POLICE REPORT	.00	185.00	500.00	315.00	37.0
TOTAL CHARGES FOR SERVICES	.00	7,517.00	7,500.00	(17.00)	100.2

CITY OF NAPLES
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FINES AND FORFEITURES</u>					
10-35-100	COURT FINES	.00	26,680.66	40,000.00	13,319.34	66.7
	TOTAL FINES AND FORFEITURES	.00	26,680.66	40,000.00	13,319.34	66.7
	<u>MISCELLANEOUS REVENUE</u>					
10-36-200	RENT COLLECTIONS	.00	520.00	10,000.00	9,480.00	5.2
10-36-210	ROCKY MTN POWER ENERGY GRANT	.00	.00	2,500.00	2,500.00	.0
10-36-213	VENDOR EVENT INCOME	.00	600.00	500.00	(100.00)	120.0
10-36-215	MISCELLANEOUS DONATIONS	.00	1,500.00	5,000.00	3,500.00	30.0
10-36-220	POLICE DONATIONS	.00	500.00	100.00	(400.00)	500.0
10-36-240	SCRAP & SURPLUS SALES	.00	8.00	500.00	492.00	1.6
10-36-250	INSURANCE PROCEEDS	.00	.00	500.00	500.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	3,128.00	19,100.00	15,972.00	16.4
	<u>OTHER REVENUES</u>					
10-38-100	INTEREST EARNINGS	.00	301,419.12	50,000.00	(251,419.12)	602.8
10-38-900	SUNDRY REVENUES	.00	725.57	500.00	(225.57)	145.1
	TOTAL OTHER REVENUES	.00	302,144.69	50,500.00	(251,644.69)	598.3
	TOTAL FUND REVENUE	.00	2,136,752.71	3,468,900.00	1,332,147.29	61.6

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-110 MAYOR SALARY	1,157.33	9,258.64	14,500.00	5,241.36	63.9
10-41-111 COUNCIL SALARIES	3,429.45	27,435.60	41,200.00	13,764.40	66.6
10-41-131 FICA	350.93	2,807.44	4,300.00	1,492.56	65.3
10-41-132 WORKMAN'S COMPENSATION	41.27	330.16	1,000.00	669.84	33.0
10-41-230 TRAVEL & PER DIEM	.00	405.73	3,500.00	3,094.27	11.6
10-41-280 TELEPHONE	40.00	320.00	500.00	180.00	64.0
10-41-610 MISCELLANEOUS EXPENSES	107.95	481.85	1,500.00	1,018.15	32.1
TOTAL LEGISLATIVE	5,126.93	41,039.42	66,500.00	25,460.58	61.7
<u>JUSTICE COURT</u>					
10-42-311 PUBLIC DEFENDER	570.00	3,720.09	3,000.00	(720.09)	124.0
10-42-330 EDUCATION AND TRAINING	.00	.00	200.00	200.00	.0
TOTAL JUSTICE COURT	570.00	3,720.09	3,200.00	(520.09)	116.3
<u>CITY ADMINISTRATOR</u>					
10-43-110 ADMINISTRATOR WAGES	4,810.40	78,802.04	125,000.00	46,197.96	63.0
10-43-120 ADMIN SECRETARY	2,168.00	35,152.84	56,000.00	20,847.16	62.8
10-43-131 FICA	502.64	8,635.88	13,000.00	4,364.12	66.4
10-43-132 WORKMAN'S COMPENSATION	44.37	748.10	2,000.00	1,251.90	37.4
10-43-133 HEALTH INSURANCE	.00	24,886.48	40,500.00	15,613.52	61.5
10-43-134 RETIREMENT	1,075.86	18,682.98	31,500.00	12,817.02	59.3
10-43-135 LONG TERM DISABILITY	33.15	559.32	800.00	240.68	69.9
10-43-137 E.A.P. EXPENSE	.00	433.44	500.00	66.56	86.7
10-43-210 BOOKS, SUBSCRIPTIONS, MBRSHIPS	.00	25.00	800.00	775.00	3.1
10-43-230 TRAVEL & PER DIEM	.00	.00	3,000.00	3,000.00	.0
10-43-240 OFFICE SUPPLIES AND EXPENSE	.00	175.52	400.00	224.48	43.9
10-43-245 COMPUTER SUPPLIES/MAINTENANCE	.00	.00	500.00	500.00	.0
10-43-247 WEB DESIGN EXPENSE	.00	.00	2,500.00	2,500.00	.0
10-43-250 VEHICLE MAINTENANCE	29.00	334.46	1,500.00	1,165.54	22.3
10-43-251 FUEL & OIL	54.08	752.93	2,000.00	1,247.07	37.7
10-43-279 CELLULAR PHONE	.00	800.00	1,200.00	400.00	66.7
10-43-330 EDUCATION AND TRAINING	.00	.00	2,000.00	2,000.00	.0
10-43-350 PUBLIC RELATIONS	.00	278.16	1,500.00	1,221.84	18.5
10-43-610 MISCELLANEOUS EXPENSES	.00	.00	500.00	500.00	.0
10-43-766 PROMOTE ECONOMIC DEVELOPMENT	.00	.00	1,000.00	1,000.00	.0
TOTAL CITY ADMINISTRATOR	8,717.50	170,267.15	286,200.00	115,932.85	59.5

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TREASURER</u>					
10-44-120 TREASURER/PT TIME	1,400.00	11,200.00	16,800.00	5,600.00	66.7
10-44-131 FICA	107.10	856.80	2,000.00	1,143.20	42.8
10-44-132 WORKMAN'S COMPENSATION	.70	5.60	100.00	94.40	5.6
10-44-134 RETIREMENT	223.58	1,788.64	3,200.00	1,411.36	55.9
10-44-240 OFFICE SUPPLIES AND EXPENSE	.00	.00	100.00	100.00	.0
10-44-241 BANK CHARGES	.00	1,208.14	1,500.00	291.86	80.5
10-44-610 MISCELLANEOUS EXPENSES	.00	.00	100.00	100.00	.0
TOTAL TREASURER	1,731.38	15,059.18	23,800.00	8,740.82	63.3
<u>RECORDER</u>					
10-45-110 RECORDER SALARY	2,975.20	48,723.21	77,000.00	28,276.79	63.3
10-45-131 FICA	211.72	3,631.43	5,300.00	1,668.57	68.5
10-45-132 WORKMAN'S COMPENSATION	1.49	25.17	100.00	74.83	25.2
10-45-133 HEALTH INSURANCE	.00	14,448.19	22,500.00	8,051.81	64.2
10-45-134 RETIREMENT	475.14	8,113.80	13,000.00	4,886.20	62.4
10-45-135 LONG TERM DISABILITY	14.13	238.71	400.00	161.29	59.7
10-45-137 E.A.P. EXPENSE	.00	216.72	300.00	83.28	72.2
10-45-210 BOOKS, SUBSCRIPTIONS, MBRSHIPS	.00	375.00	600.00	225.00	62.5
10-45-220 ADVERTISEMENT/NOTICES	.00	25.67	300.00	274.33	8.6
10-45-230 MILEAGE & PER DIEM	.00	.00	1,000.00	1,000.00	.0
10-45-240 OFFICE SUPPLIES AND EXPENSE	.00	.00	50.00	50.00	.0
10-45-245 COMPUTER SUPPLIES	.00	.00	100.00	100.00	.0
10-45-330 EDUCATION AND TRAINING	.00	445.00	700.00	255.00	63.6
10-45-610 MISCELLANEOUS EXPENSES	.00	.00	100.00	100.00	.0
10-45-612 BUSINESS LICENSE EXPENSE	.00	.00	300.00	300.00	.0
10-45-614 BUSINESS LICENSE - POSTAGE	.00	.00	150.00	150.00	.0
10-45-650 EQUIP. ETC. PURCHASE-NON ASSET	.00	.00	400.00	400.00	.0
TOTAL RECORDER	3,677.68	76,242.90	122,300.00	46,057.10	62.3
<u>ELECTIONS</u>					
10-46-220 ADVERTISEMENT	.00	1,418.63	3,600.00	2,181.37	39.4
TOTAL ELECTIONS	.00	1,418.63	3,600.00	2,181.37	39.4
<u>CITY ATTORNEY</u>					
10-47-310 PROSECUTING ATTORNEY	.00	40,000.00	40,000.00	.00	100.0
10-47-330 CITY ATTORNEY - CIVIL	.00	.00	45,000.00	45,000.00	.0
TOTAL CITY ATTORNEY	.00	40,000.00	85,000.00	45,000.00	47.1

CITY OF NAPLES
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FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INDEPENDENT AUDITOR</u>						
10-48-310	PROFESSIONAL SERVICES	.00	13,900.00	14,000.00	100.00	99.3
10-48-610	MISCELLANEOUS CHARGES	.00	.00	1,000.00	1,000.00	.0
	TOTAL INDEPENDENT AUDITOR	.00	13,900.00	15,000.00	1,100.00	92.7
<u>LIABILITY INSURANCE</u>						
10-49-511	LIABILITY INSURANCE	.00	17,516.41	19,700.00	2,183.59	88.9
10-49-512	PROPERTY INSURANCE	.00	27,339.66	25,300.00	(2,039.66)	108.1
10-49-513	PUBLIC EMPLOYEE BONDS, ETC	.00	.00	2,000.00	2,000.00	.0
10-49-515	SOCIAL MEDIA	.00	3,355.44	3,200.00	(155.44)	104.9
	TOTAL LIABILITY INSURANCE	.00	48,211.51	50,200.00	1,988.49	96.0
<u>GENERAL GOVERNMENT BUILDINGS</u>						
10-50-110	CUSTODIAN WAGES	250.00	4,342.14	7,000.00	2,657.86	62.0
10-50-131	FICA	19.13	345.92	500.00	154.08	69.2
10-50-132	WORKMAN'S COMPENSATION	.13	2.21	100.00	97.79	2.2
10-50-250	C. HALL BLDG EQUIP/SUPPLY/MAIN	1,596.53	2,041.63	6,500.00	4,458.37	31.4
10-50-255	AUTOMOBILE MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-50-260	GROUNDS EQUIP/SUPPLY/MAINT	.00	4,227.16	9,000.00	4,772.84	47.0
10-50-271	UTILITIES - CITY HALL	2,426.99	14,719.50	23,000.00	8,280.50	64.0
10-50-272	SHOP BLDG EQUIP/SUPPLY/MAINT	.00	.00	800.00	800.00	.0
10-50-273	OLD FIRE STATION - MAINT	261.30	261.30	1,500.00	1,238.70	17.4
10-50-274	UTILITIES - PLAZA PARK	57.00	8,016.30	8,500.00	483.70	94.3
10-50-275	FLAGS	675.00	675.00	1,000.00	325.00	67.5
10-50-610	MISCELLANEOUS EXPENSES	.00	779.07	1,500.00	720.93	51.9
10-50-611	CLEANING SUPPLIES	62.52	389.43	1,000.00	610.57	38.9
10-50-720	BUILDINGS/STRUCTURAL ADDITIONS	.00	.00	5,000.00	5,000.00	.0
10-50-721	MAINTENANCE BLDG/PARKING ETC	.00	.00	1,000.00	1,000.00	.0
10-50-730	IMPROVEMENT TO CITY HALL BLDG	.00	.00	3,000.00	3,000.00	.0
	TOTAL GENERAL GOVERNMENT BUILDINGS	5,348.60	35,799.66	70,400.00	34,600.34	50.9

CITY OF NAPLES
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SUPPLIES/EQUIPMENT</u>					
10-51-240 OFFICE SUPPLIES AND EXPENSE	27.96	1,529.43	3,500.00	1,970.57	43.7
10-51-245 COMPUTER SUPPORT/WEB	150.00	900.00	4,000.00	3,100.00	22.5
10-51-246 COMPUTER SOFTWARE	.00	.00	2,100.00	2,100.00	.0
10-51-248 COMPUTER SUPPLIES	.00	.00	300.00	300.00	.0
10-51-250 EQUIPMENT, SUPPLIES & MAINT	99.92	474.31	3,000.00	2,525.69	15.8
10-51-256 SOFTWARE SUPPORT - CASELLE	.00	12,578.37	13,000.00	421.63	96.8
10-51-610 MISCELLANEOUS EXPENSES	.00	.00	400.00	400.00	.0
10-51-650 EQUIP/ETC. PURCHASE-NON-ASSET	.00	.00	1,000.00	1,000.00	.0
10-51-730 ASSET PURCHASE - TECHNOLOGY	.00	.00	5,000.00	5,000.00	.0
TOTAL SUPPLIES/EQUIPMENT	277.88	15,482.11	32,300.00	16,817.89	47.9
<u>PLANNING AND ZONING</u>					
10-52-215 BOOKS, SUBSCRIPTIONS, MBRSHIPS	.00	202.00	1,500.00	1,298.00	13.5
10-52-220 ADVERTISE/NOTICES/POSTAGE	.00	119.27	1,000.00	880.73	11.9
10-52-230 TRAVEL & PER DIEM	.00	749.49	4,000.00	3,250.51	18.7
10-52-240 OFFICE SUPPLIES AND EXPENSE	.00	.00	500.00	500.00	.0
10-52-245 COMPUTER SUPPLIES/MAINTENANCE	20.00	423.95	2,000.00	1,576.05	21.2
10-52-247 MAP REVIEW/ENGINEER	.00	.00	6,000.00	6,000.00	.0
10-52-251 FUEL & OIL	.00	.00	100.00	100.00	.0
10-52-310 BOARD MEMBERS EXPENSE	.00	.00	3,000.00	3,000.00	.0
10-52-330 EDUCATION & WORKSHOP	.00	215.00	1,500.00	1,285.00	14.3
10-52-331 PUBLIC RELATIONS	.00	.00	2,000.00	2,000.00	.0
10-52-610 MISCELLANEOUS EXPENSES	.00	.00	600.00	600.00	.0
10-52-740 EQUIPMENT, FURNITURE, ETC.	.00	.00	500.00	500.00	.0
TOTAL PLANNING AND ZONING	20.00	1,709.71	22,700.00	20,990.29	7.5
<u>BOARDS & COMMISSIONS</u>					
10-53-220 RURAL WATER USERS	.00	100.00	100.00	.00	100.0
TOTAL BOARDS & COMMISSIONS	.00	100.00	100.00	.00	100.0

CITY OF NAPLES
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-54-110 POLICE SALARIES	25,343.23	365,276.65	570,000.00	204,723.35	64.1
10-54-111 PART-TIME/OVERTIME WAGES	1,083.18	5,063.16	20,000.00	14,936.84	25.3
10-54-131 FICA	1,959.48	29,580.89	40,000.00	10,419.11	74.0
10-54-132 WORKMAN'S COMPENSATION	160.77	3,077.73	6,000.00	2,922.27	51.3
10-54-133 HEALTH INSURANCE	.00	102,170.93	160,000.00	57,829.07	63.9
10-54-134 RETIREMENT	5,495.57	104,177.24	150,000.00	45,822.76	69.5
10-54-135 LONG TERM DISABILITY	90.82	1,730.31	2,200.00	469.69	78.7
10-54-137 E.A.P. EXPENSE	.00	1,815.03	2,500.00	684.97	72.6
10-54-140 OFFICER WELLNESS - DPS	.00	1,066.64	3,000.00	1,933.36	35.6
10-54-210 BOOKS, SUBSCRIPTIONS, ETC.	100.00	471.00	500.00	29.00	94.2
10-54-230 TRAVEL & PER DIEM	1,231.04	4,760.41	12,000.00	7,239.59	39.7
10-54-240 OFFICE SUPPLIES & EXPENSES	100.74	311.56	2,000.00	1,688.44	15.6
10-54-245 COMPUTER-SUBSCRIPTION/ EXPENSES	.00	4,019.88	5,000.00	980.12	80.4
10-54-247 SPILLMAN, LEXIPOL & SUPPORT	.00	16,291.84	18,000.00	1,708.16	90.5
10-54-249 EQUIPMENT/PURCHASE & MAINT	368.26	8,186.83	15,000.00	6,813.17	54.6
10-54-251 FUEL & OIL	1,368.43	13,725.93	33,000.00	19,274.07	41.6
10-54-271 UTILITIES-POLICE	560.34	2,055.57	5,000.00	2,944.43	41.1
10-54-279 CELLULAR PHONE	.00	2,440.00	4,000.00	1,560.00	61.0
10-54-282 UBNSF - DRUG TASK FORCE	.00	.00	13,000.00	13,000.00	.0
10-54-283 CENTRAL DISPATCH	.00	36,286.00	36,500.00	214.00	99.4
10-54-286 DUI ENFORCEMENT	590.79	3,905.73	5,000.00	1,094.27	78.1
10-54-320 DRUG AND ALCOHOL TESTING	.00	85.00	500.00	415.00	17.0
10-54-330 EDUCATION AND TRAINING	900.05	2,660.10	7,000.00	4,339.90	38.0
10-54-331 PUBLIC RELATIONS	810.26	1,515.72	2,500.00	984.28	60.6
10-54-332 MOBILE UNIT EXPENSES	324.32	2,250.24	4,500.00	2,249.76	50.0
10-54-333 CRIMINAL INVESTIGATIONS	34.11	667.72	2,500.00	1,832.28	26.7
10-54-334 K-9 EXPENSES & EQUIPMENT	6.75	1,178.74	3,000.00	1,821.26	39.3
10-54-470 UNIFORM ALLOWANCE	424.00	3,188.20	8,500.00	5,311.80	37.5
10-54-480 VEHICLE LEASE	.00	17,495.24	85,000.00	67,504.76	20.6
10-54-610 MISCELLANEOUS SUPPLIES	.00	.00	2,500.00	2,500.00	.0
10-54-760 GRANT PURCHASE ITEMS	.00	4,561.94	10,000.00	5,438.06	45.6
TOTAL POLICE DEPARTMENT	40,952.14	740,016.23	1,228,700.00	488,683.77	60.2
<u>EMERGENCY PREPARDNESS</u>					
10-55-610 ULGT SAFETY PROGRAM	.00	1,581.36	2,000.00	418.64	79.1
TOTAL EMERGENCY PREPARDNESS	.00	1,581.36	2,000.00	418.64	79.1

CITY OF NAPLES
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING INSPECTOR</u>						
10-58-110	BUILDING INSPECTOR WAGES	1,841.50	30,164.05	48,000.00	17,835.95	62.8
10-58-131	FICA	140.87	2,425.47	3,700.00	1,274.53	65.6
10-58-132	WORKMAN'S COMPENSATION	16.57	282.84	800.00	517.16	35.4
10-58-210	BOOKS, SUBSCRIPTIONS, MBRSHIPS	.00	.00	500.00	500.00	.0
10-58-230	TRAVEL & PER DIEM	.00	.00	400.00	400.00	.0
10-58-237	PLAN REVIEWS	.00	.00	500.00	500.00	.0
10-58-241	LICENSES & PERMITS	.00	200.00	500.00	300.00	40.0
10-58-242	STATE 1% SURCHARGE	.00	361.46	600.00	238.54	60.2
10-58-245	COMPUTER SUPPLIES & MAINT	.00	.00	100.00	100.00	.0
10-58-250	EQUIPMENT - VEHICLE UPKEEP	.00	.00	2,000.00	2,000.00	.0
10-58-251	FUEL & OIL	53.57	1,081.44	900.00	(181.44)	120.2
10-58-252	EQUIPMENT & TOOLS	.00	.00	100.00	100.00	.0
10-58-280	TELEPHONE	.00	280.00	500.00	220.00	56.0
10-58-330	EDUCATION AND TRAINING	.00	400.00	800.00	400.00	50.0
10-58-610	MISCELLANEOUS SUPPLIES	.00	.00	100.00	100.00	.0
TOTAL BUILDING INSPECTOR		2,052.51	35,195.26	59,500.00	24,304.74	59.2
<u>COMMUNITY MARKETING</u>						
10-59-210	CHAMBER MEMBERSHIP DUES	.00	16,500.00	20,000.00	3,500.00	82.5
10-59-215	UTAH LEAGUE MEMBERSHIP FEES	.00	2,701.05	2,800.00	98.95	96.5
10-59-223	COMMUNITY EVENTS FUNDING	400.00	3,753.13	6,800.00	3,046.87	55.2
10-59-224	PUBLIC RELATIONS	.00	4,738.54	6,500.00	1,761.46	72.9
10-59-225	JULY 24 EVENT	.00	15,277.05	27,000.00	11,722.95	56.6
10-59-310	ECONOMIC DEVELOPMENT	.00	.00	1,500.00	1,500.00	.0
10-59-610	HEALTH & WELLNESS	.00	.00	1,000.00	1,000.00	.0
TOTAL COMMUNITY MARKETING		400.00	42,969.77	65,600.00	22,630.23	65.5

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
10-60-110 SALARIES AND WAGES	5,722.40	95,179.53	156,000.00	60,820.47	61.0
10-60-111 OVERTIME WAGES	.00	1,357.52	5,000.00	3,642.48	27.2
10-60-116 SEASONAL LABOR	.00	.00	25,000.00	25,000.00	.0
10-60-131 FICA	393.58	6,881.55	11,000.00	4,118.45	62.6
10-60-132 WORKMAN'S COMPENSATION	58.37	997.96	2,000.00	1,002.04	49.9
10-60-133 HEALTH INSURANCE	.00	34,912.96	58,500.00	23,587.04	59.7
10-60-134 RETIREMENT	913.87	15,796.62	25,000.00	9,203.38	63.2
10-60-135 LONG TERM DISABILITY	27.18	464.67	800.00	335.33	58.1
10-60-137 E.A.P. EXPENSE	.00	433.44	600.00	166.56	72.2
10-60-220 ADVERTISEMENT	.00	.00	300.00	300.00	.0
10-60-230 TRAVEL	786.95	1,326.95	4,500.00	3,173.05	29.5
10-60-245 BLDG SUPPLIES & MAINT	898.15	4,541.25	6,000.00	1,458.75	75.7
10-60-246 ROAD MAINTENANCE SOFTWARE	1,900.00	1,900.00	2,500.00	600.00	76.0
10-60-250 EQUIPMENT, MAINT & SUPPLIES	6,922.22	19,990.31	35,000.00	15,009.69	57.1
10-60-251 FUEL & OIL	443.43	6,108.04	15,000.00	8,891.96	40.7
10-60-257 EQUIPMENT RENTAL EXPENSE	.00	350.00	3,000.00	2,650.00	11.7
10-60-258 PROFESSIONAL SERVICES	9,435.00	33,172.00	5,000.00	(28,172.00)	663.4
10-60-260 SANDER/SNOW PLOW MAINTENANCE	.00	9.95	6,000.00	5,990.05	.2
10-60-261 CRACK SEALER	13,525.62	13,525.62	15,000.00	1,474.38	90.2
10-60-262 "C" ROAD MAINTENANCE	485.00	9,962.85	20,000.00	10,037.15	49.8
10-60-265 SNOW REMOVAL	.00	1,668.24	16,200.00	14,531.76	10.3
10-60-266 ROAD SIGNS	.00	1,123.44	7,000.00	5,876.56	16.1
10-60-267 WEED CONTROL	.00	.00	7,000.00	7,000.00	.0
10-60-268 SIDEWALKS	26,563.97	34,497.43	65,000.00	30,502.57	53.1
10-60-271 UTILITIES - SHOP	1,271.42	5,748.57	10,000.00	4,251.43	57.5
10-60-272 HIGHWAY 40 BEAUTIFICATION	.00	.00	2,000.00	2,000.00	.0
10-60-274 TOOLS & SUPPLIES	.00	3,712.89	6,000.00	2,287.11	61.9
10-60-275 STRIPING OF STREETS	.00	11,961.50	40,000.00	28,038.50	29.9
10-60-276 FLAGS AND BANNERS	.00	.00	500.00	500.00	.0
10-60-277 LANDFILL CHARGE	.00	500.00	1,000.00	500.00	50.0
10-60-278 BLUE STAKES	.00	182.50	400.00	217.50	45.6
10-60-279 CELLULAR PHONE	.00	960.00	1,500.00	540.00	64.0
10-60-310 CDL LICENSING EXPENSE	.00	.00	200.00	200.00	.0
10-60-320 DRUG AND ALCOHOL TESTING	.00	170.00	400.00	230.00	42.5
10-60-330 EDUCATION AND TRAINING	.00	.00	500.00	500.00	.0
10-60-470 PPE / SAFETY CLOTHING	.00	527.11	1,800.00	1,272.89	29.3
10-60-472 SAFETY CLOTHING/R. COOK	.00	.00	600.00	600.00	.0
10-60-473 SAFETY CLOTHING/S. SIMMONS	.00	.00	600.00	600.00	.0
10-60-500 YEARLY SEAL COAT PROJECTS	.00	77,265.04	80,000.00	2,734.96	96.6
10-60-505 PAVING - SMALL PROJECTS	.00	.00	22,000.00	22,000.00	.0
10-60-590 TRAIL PROJECTS	.00	34,955.10	50,000.00	15,044.90	69.9
10-60-610 MISCELLANEOUS SUPPLIES	.00	8,895.00	.00	(8,895.00)	.0
10-60-703 SALT SHED REAIR	.00	60,735.00	200,000.00	139,265.00	30.4
10-60-704 CRACK SEAL MACHINE	.00	.00	85,000.00	85,000.00	.0
10-60-705 SNOW PLOW BLADE #9	.00	.00	25,000.00	25,000.00	.0
10-60-706 WOOD CHIPPER	.00	.00	60,000.00	60,000.00	.0
TOTAL STREETS	69,347.16	489,813.04	1,078,900.00	589,086.96	45.4

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET LIGHTS</u>						
10-68-270	UTILITIES-STREET LIGHTS	1,987.77	12,440.51	20,000.00	7,559.49	62.2
10-68-272	REPAIRS - STREET LIGHTS	365.70	817.26	6,000.00	5,182.74	13.6
	TOTAL STREET LIGHTS	2,353.47	13,257.77	26,000.00	12,742.23	51.0
<u>BUILDING & GROUNDS</u>						
10-70-230	TRAVEL & PER DIEM	.00	.00	750.00	750.00	.0
10-70-250	EQUIPMENT SUPPLIES & MAINT OF	.00	.00	600.00	600.00	.0
10-70-258	PARKING LOTS	.00	.00	500.00	500.00	.0
10-70-260	PARK LAWN & GROUNDS	.00	244.20	300.00	55.80	81.4
10-70-263	PAVILION MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-70-266	CITY BEAUTIFICATION	166.34	3,711.37	25,000.00	21,288.63	14.9
10-70-268	WATER ASSESSMENT EXPENSES	.00	502.19	400.00	(102.19)	125.6
10-70-269	SUBDIVISION PARK UTILITIES	28.50	5,679.95	4,500.00	(1,179.95)	126.2
10-70-271	UTILITIES OF EAST PARK	67.34	514.88	750.00	235.12	68.7
10-70-272	PARK IRRIGATION EXPENSES	.00	.00	100.00	100.00	.0
10-70-282	ROADSIDE PARK MAINT/IMPROVEMEN	343.96	1,733.34	4,000.00	2,266.66	43.3
	TOTAL BUILDING & GROUNDS	606.14	12,385.93	37,900.00	25,514.07	32.7
<u>TRANSFERS</u>						
10-90-150	TRANSFER TO DEBT SERVICE	.00	.00	164,000.00	164,000.00	.0
10-90-500	TRANSFER TO BLDG AUTH FUND	.00	.00	25,000.00	25,000.00	.0
	TOTAL TRANSFERS	.00	.00	189,000.00	189,000.00	.0
	TOTAL FUND EXPENDITURES	141,181.39	1,798,169.72	3,468,900.00	1,670,730.28	51.8
	NET REVENUE OVER EXPENDITURES	(141,181.39)	338,582.99	.00	(338,582.99)	.0

CITY OF NAPLES
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER REVENUES</u>					
30-38-100	INTEREST INCOME	.00	21,444.49	5,000.00	(16,444.49)	428.9
30-38-500	TRANSFER FROM GENERAL FUND	.00	.00	164,000.00	164,000.00	.0
	<u>TOTAL OTHER REVENUES</u>	.00	21,444.49	169,000.00	147,555.51	12.7
	<u>TOTAL FUND REVENUE</u>	.00	21,444.49	169,000.00	147,555.51	12.7

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

DEBT SERVICE FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>EXPENDITURES</u>					
30-40-510	CIB STORM WATER DRAIN	.00	48,358.59	50,000.00	1,641.41	96.7
30-40-550	ROAD BOND PRINCIPAL PAYMENT	24,720.01	95,720.01	114,000.00	18,279.99	84.0
30-40-800	BUDGET INCREASE TO SURPLUS	.00	.00	5,000.00	5,000.00	.0
	TOTAL EXPENDITURES	<u>24,720.01</u>	<u>144,078.60</u>	<u>169,000.00</u>	<u>24,921.40</u>	<u>85.3</u>
	TOTAL FUND EXPENDITURES	<u>24,720.01</u>	<u>144,078.60</u>	<u>169,000.00</u>	<u>24,921.40</u>	<u>85.3</u>
	NET REVENUE OVER EXPENDITURES	<u>(24,720.01)</u>	<u>(122,634.11)</u>	<u>.00</u>	<u>122,634.11</u>	<u>.0</u>

CITY OF NAPLES
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

ASSET ACQUISITION/CAP. PROJECT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REVENUES</u>					
35-38-100 INT EARNINGS FOR SINKING FUNDS	.00	7,771.87	5,000.00	(2,771.87)	155.4
TOTAL OTHER REVENUES	.00	7,771.87	5,000.00	(2,771.87)	155.4
TOTAL FUND REVENUE	.00	7,771.87	5,000.00	(2,771.87)	155.4

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

ASSET ACQUISITION/CAP. PROJECT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
35-40-250	BUDGET INCREASE TO SURPLUS	.00	.00	5,000.00	5,000.00	.0
	TOTAL EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	7,771.87	.00	(7,771.87)	.0

CITY OF NAPLES
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

EQUIPMENT REPLACEMENT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>OTHER REVENUES</u>					
39-38-100	INTEREST EARNINGS	.00	.00	5,000.00	5,000.00	.0
	TOTAL OTHER REVENUES	.00	.00	5,000.00	5,000.00	.0
	TOTAL FUND REVENUE	.00	.00	5,000.00	5,000.00	.0

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

EQUIPMENT REPLACEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
39-40-250	APPROPRIATED INCREASE FUND BAL	.00	.00	5,000.00	5,000.00	.0
	TOTAL EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF NAPLES
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

CAPITAL PROJECT-ROADS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>INTERGOVERNMENTAL REVENUE</u>					
40-33-425	CONTRIBUTIONS - ENTITIES	.00	14,490.00	.00	(14,490.00)	.0
40-33-435	JOINT HIGHWAY - NAPLES TRAIL	.00	.00	1,862,735.00	1,862,735.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	14,490.00	1,862,735.00	1,848,245.00	.8
	<u>OTHER REVENUES</u>					
40-38-100	INTEREST EARNINGS-ROADS	.00	29,569.40	40,000.00	10,430.60	73.9
	TOTAL OTHER REVENUES	.00	29,569.40	40,000.00	10,430.60	73.9
	TOTAL FUND REVENUE	.00	44,059.40	1,902,735.00	1,858,675.60	2.3

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

CAPITAL PROJECT-ROADS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
40-40-255	DESIGN ENGINEERING	.00	.00	40,000.00	40,000.00	.0
40-40-262	DRAINAGE PROJECTS	407,790.05	879,286.55	1,200,000.00	320,713.45	73.3
40-40-705	TRAILS - 1500 SOUTH	.00	34,884.03	50,000.00	15,115.97	69.8
40-40-710	TRAILS PARK PROJECT	.00	1,305.47	112,735.00	111,429.53	1.2
40-40-740	2000 E TRAIL PROJECT	.00	.00	500,000.00	500,000.00	.0
	TOTAL EXPENDITURES	407,790.05	915,476.05	1,902,735.00	987,258.95	48.1
	TOTAL FUND EXPENDITURES	407,790.05	915,476.05	1,902,735.00	987,258.95	48.1
	NET REVENUE OVER EXPENDITURES	(407,790.05)	(871,416.65)	.00	871,416.65	.0

CITY OF NAPLES
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

MUNICIPAL BUILDING PROJECT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>OTHER REVENUES</u>					
41-38-100 INTEREST EARNINGS	.00	.00	5,000.00	5,000.00	.0
TOTAL OTHER REVENUES	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND REVENUE	.00	.00	5,000.00	5,000.00	.0

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

MUNICIPAL BUILDING PROJECT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
41-40-250 APPROPRIATED INCREASE FUND BAL	.00	.00	5,000.00	5,000.00	.0
TOTAL EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF NAPLES
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

CAPITAL PROJECT-PARK FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>OTHER REVENUES</u>					
42-38-100	INTEREST EARNINGS-PARK FUND	.00	.00	5,000.00	5,000.00	.0
42-38-800	BEG. BAL. TO BE APPROPRIATED	.00	.00	10,000.00	10,000.00	.0
	TOTAL OTHER REVENUES	.00	.00	15,000.00	15,000.00	.0
	TOTAL FUND REVENUE	.00	.00	15,000.00	15,000.00	.0

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

CAPITAL PROJECT-PARK FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
42-40-735 PICKLEBALL COURTS	.00	.00	10,000.00	10,000.00	.0
42-40-745 PARK IMPROVEMENTS	.00	.00	5,000.00	5,000.00	.0
TOTAL EXPENDITURES	.00	.00	15,000.00	15,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	15,000.00	15,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF NAPLES
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

BUILDING AUTHORITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER REVENUES</u>					
43-38-600	TRANS FROM GENERAL FUND	.00	.00	25,000.00	25,000.00	.0
	TOTAL OTHER REVENUES	.00	.00	25,000.00	25,000.00	.0
	TOTAL FUND REVENUE	.00	.00	25,000.00	25,000.00	.0

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

BUILDING AUTHORITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
43-40-580	FIRE STATION PRINCIPLE PAYMENT	.00	.00	17,000.00	17,000.00	.0
43-40-590	INTEREST EXPENSE	.00	.00	8,000.00	8,000.00	.0
	TOTAL EXPENDITURES	.00	.00	25,000.00	25,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	25,000.00	25,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF NAPLES
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

VITALIZATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REVENUES</u>					
44-38-100 INTEREST EARNINGS	.00	.00	5,000.00	5,000.00	.0
TOTAL OTHER REVENUES	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND REVENUE	.00	.00	5,000.00	5,000.00	.0

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

VITALIZATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>						
44-40-250	APPROPRIATED INCREASE FUND BAL	.00	.00	5,000.00	5,000.00	.0
	TOTAL EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF NAPLES
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

#1 REDEVELOPMENT AGENCY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER REVENUES</u>					
45-38-100	INTEREST INCOME-REDEVELOPMENT	.00	12,411.97	5,000.00	(7,411.97)	248.2
	TOTAL OTHER REVENUES	.00	12,411.97	5,000.00	(7,411.97)	248.2
	TOTAL FUND REVENUE	.00	12,411.97	5,000.00	(7,411.97)	248.2

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

#1 REDEVELOPMENT AGENCY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
45-40-610	MISCELLANEOUS EXPENSES	.00	25.00	5,000.00	4,975.00	.5
	TOTAL EXPENDITURES	.00	25.00	5,000.00	4,975.00	.5
	TOTAL FUND EXPENDITURES	.00	25.00	5,000.00	4,975.00	.5
	NET REVENUE OVER EXPENDITURES	.00	12,386.97	.00	(12,386.97)	.0

CITY OF NAPLES
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

#2 REDEVELOPMENT-1500 SOUTH

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER REVENUES</u>					
46-38-100	INTEREST EARNINGS	.00	.00	2,500.00	2,500.00	.0
	TOTAL OTHER REVENUES	.00	.00	2,500.00	2,500.00	.0
	TOTAL FUND REVENUE	.00	.00	2,500.00	2,500.00	.0

CITY OF NAPLES
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

#2 REDEVELOPMENT-1500 SOUTH

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>						
46-40-610	MISCELLANEOUS EXPENSES	.00	25.00	2,500.00	2,475.00	1.0
	TOTAL EXPENDITURES	.00	25.00	2,500.00	2,475.00	1.0
	TOTAL FUND EXPENDITURES	.00	25.00	2,500.00	2,475.00	1.0
	NET REVENUE OVER EXPENDITURES	.00	(25.00)	.00	25.00	.0