

**Agenda Item 2-b (2)  
Meeting of 9/17/14****RESOLUTION 14-13522**

**A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE DEPARTMENTS OF THE CITY, INCLUDING UTILITIES, AND FOR THE INTEREST AND PRINCIPAL ON THE OUTSTANDING BONDS AND OTHER FIXED OBLIGATIONS OF THE CITY FOR AND DURING THE FISCAL YEAR, PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE**

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

**WHEREAS,** on July 25, 2014, the City Council received a preliminary budget document, a copy of which is retained in the City Clerk's office as a public record; and

**WHEREAS,** on August 18 and 20, 2014, the City Council, at a public workshop, reviewed that document and recommended changes that are incorporated by reference; and

**WHEREAS,** a final budget document incorporating the information from the preliminary budget and changes approved on August 18 and 20, 2014 and at the Public Hearings shall be prepared and distributed to represent the work plan of the City; and

**WHEREAS,** at the September 3, 2014 public hearing on the tentative budget, after City Council eliminated the added firefighter position and increased the Contingency in the same amount, the tentative fiscal year 2014-15 budget was approved;

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

**Section 1.** This Resolution shall be known as the "Final Budget Resolution of the City of Naples" for its fiscal year 2014-15 and shall serve to appropriate the sums provided for herein.

**Section 2.** Appendix A, the City of Naples preliminary budget as amended on August 18 and 20, 2014 and at the tentative budget hearing on September 3, 2014, a copy of which is on file with the City Clerk, is hereby adopted.

**Section 3.** Appendix B represents a summary of the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, along with the total appropriations for expenditures and reserves, along with the list of amendments that were approved.

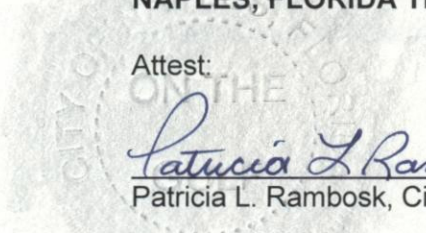


**Resolution 14-13522****Page 2**

- Section 4.** Florida Statutes, the City Charter and generally accepted accounting principles do not require budgets for grants and trust/agency funds that are governed by the terms of the source. City Council acceptance of such terms shall be deemed to constitute a budget adjustment, including appropriation of such funds.
- Section 5.** Budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Council approval via resolution. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager without City Council approval, excluding spending money or transferring money from budgeted Contingency Accounts. Funds may be transferred from the Contingency Account to another account by City Council motion or resolution.
- Section 6.** Appendix C is the document that represents the City of Naples Five Year Capital Improvement Program presented to City Council in June 2014 in accordance with the City Charter. Approved Capital Improvement Projects are included in the 2014-15 budget. Budget adjustments which modify the intent of the Capital Improvement Budget for Fiscal 2014-15 require City Council approval by resolution.
- Section 7.** On October 1, 2014 the Finance Director is authorized to reserve, and carry forward as additions to the next fiscal year's budget the unpaid purchase orders and outstanding contracts from Fiscal Year 2014-15.
- Section 8.** The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.
- Section 9.** The City Manager, through the Finance Director, is hereby authorized to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.
- Section 10.** If any section, paragraph, or part of this Resolution shall be declared unconstitutional or invalid, then the remainder of this Resolution shall not be affected thereby and shall remain in full force and effect. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 17<sup>TH</sup> DAY OF SEPTEMBER, 2014.

Attest:

  
Patricia L. Rambosk  
Patricia L. Rambosk, City Clerk

John F. Sorey III  
John F. Sorey III, Mayor

Approved as to form and legality:

Robert D. Pritt  
Robert D. Pritt, City Attorney

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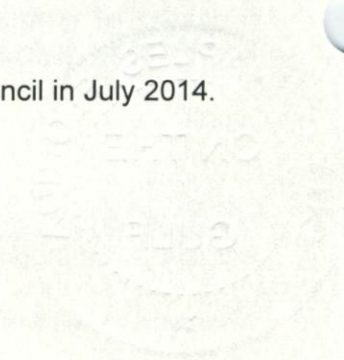
Date filed with City Clerk: 9-17-14



**Appendix A**

This is the 326-page Proposed Budget document that was presented to Council in July 2014.

(On file in the City Clerk's Office)



## Appendix B

## Summary of Proposed Budget (see Page 10 of Proposed Budget Book)

Fund Title	Projected	FY 14-15 Budget		Net	Budgeted
	9/30/2014 Fund Balance	Revenues	Expenditures	Change	9/30/2015 Fund Balance
<b>General Fund</b>	10,695,024	33,028,409	32,899,446	128,963	<b>10,823,987</b>
<b>Special Revenue Funds</b>					
Building Permits (110)	5,460,429	3,229,200	5,227,982	(1,998,782)	<b>3,461,647</b>
Special Park Fund/Baker Park (125)	4,464,200	10,144,050	14,608,250	(4,464,200)	<b>0</b>
Fifth Avenue Business (138)	3,969	373,650	373,647	3	<b>3,972</b>
East Naples Bay District (150)	(593,122)	223,550	223,550	0	<b>(593,122)</b>
Moorings Bay District (151)	1,092,577	43,440	109,250	(65,810)	<b>1,026,767</b>
Port Royal Dredging (155)	(9)	151,000	143,660	7,340	<b>7,331</b>
Community Redevelopment (180)	89,210	2,190,870	2,024,062	166,808	<b>256,018</b>
Streets and Traffic (190)	3,510,903	2,107,987	2,868,870	(760,883)	<b>2,750,020</b>
Utility Tax/ Debt Service (200)	1,844,163	4,190,715	5,057,321	(866,606)	<b>977,557</b>
Capital Projects Fund (340)	766,510	3,691,250	3,910,605	(219,355)	<b>547,155</b>
Total Capital, Debt and Special Revenue Funds	16,638,830	26,345,712	34,547,197	(8,201,485)	6,912,633
<b>Enterprise Funds</b>					
Water and Sewer (420)	14,293,516	32,323,418	32,318,968	4,450	<b>14,297,966</b>
Naples Beach Fund (430)	2,983,086	2,685,022	2,851,779	(166,757)	<b>2,816,329</b>
Solid Waste Fund (450)	2,362,478	6,169,700	7,180,792	(1,011,092)	<b>1,351,386</b>
City Dock Fund (460)	663,700	2,056,600	1,838,198	218,402	<b>882,102</b>
Storm Water Fund (470)	8,417,266	4,812,750	6,080,390	(1,267,640)	<b>7,149,626</b>
Tennis Fund (480)	111,659	525,900	581,326	(55,426)	<b>56,233</b>
Total Enterprise Funds	28,831,705	48,573,390	50,851,453	(2,278,063)	26,553,642
<b>Internal Service Funds</b>					
Risk Management (500)	2,381,416	3,159,759	4,349,527	(1,189,768)	<b>1,191,648</b>
Employee Benefits (510)	748,174	6,869,356	6,401,530	467,826	<b>1,216,000</b>
Technology Services (520)	785,202	1,618,340	1,728,737	(110,397)	<b>674,805</b>
Equipment Services (530)	148,936	2,489,917	2,462,927	26,990	<b>175,926</b>
Total Internal Service Funds	4,063,728	14,137,372	14,942,721	(805,349)	3,258,379
<b>TOTAL</b>	<b>60,229,287</b>	<b>122,084,883</b>	<b>133,240,817</b>	<b>(11,155,934)</b>	<b>47,548,641</b>

No changes were made at the Council Budget workshop to affect the financial portion of the Proposed Budget. The change at the tentative budget hearing held on September 3, 2014, eliminating the added firefighter position and increasing Contingency in the same amount, did not affect the final budget amount.



**Appendix C**

This is the 171-page Capital Improvement document that was presented to Council in June  
2014

(On file in the City Clerk's Office)