

RESOLUTION 2018-14215

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, FLORIDA, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019; 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 27, 2018, 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, at a public workshop on August 13, 2018, City Council reviewed that document and recommended changes that are incorporated by reference; and

WHEREAS, a final budget document incorporating the information from the preliminary budget and changes approved on August 13 and at the public hearings shall be prepared and distributed to represent the work plan of the City; and

WHEREAS, the City of Naples adopted a tentative budget following a public hearing on the Fiscal Year (FY) 2018-19 budget on September 5, 2018; and

WHEREAS, the City of Naples has conducted a public hearing on the FY 2018-19 final budget on September 17, 2018;

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 FY 2018-19 and shall serve to appropriate the sums provided for herein.

Section 2. Appendix A, the City of Naples preliminary budget, as amended, a copy of which is on file with the City Clerk, is hereby adopted.

Section 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, and a list of amendments from the preliminary budget document.

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- 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, excluding spending money or transferring money from budgeted Contingency Account. 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 May 2018 in accordance with the City Charter. Approved Capital Improvement Projects are included in the 2018-19 budget. Budget adjustments which modify the intent of the Capital Improvement Budget for FY 2018-19 require City Council approval by resolution.
- Section 7.** On October 1, 2018, the Finance Director is authorized to reserve and carry forward as additions to the next fiscal year's budget the unpaid purchase orders and outstanding contracts from the year ending September 30, 2018.
- 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.
- Section 11.** This resolution shall take effect immediately upon adoption.

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PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 17TH DAY OF SEPTEMBER, 2018.

Attest:



Patricia L. Rambosk, City Clerk



Bill Barnett, Mayor

Approved as to form and legality:



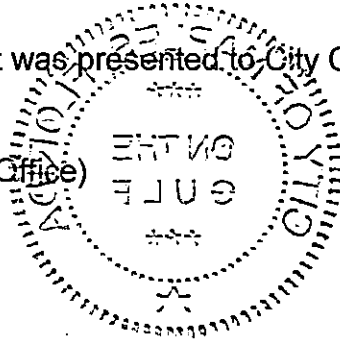
Robert D. Pritt, City Attorney

Date filed with City Clerk: 9-17-18

Appendix A

This is the 362-page Proposed Budget document that was presented to City Council in August 2018.

(On file in the City Clerk's Office)



Appendix B

Summary of Proposed Budget (see Page 5 of Proposed Budget Book)

During the budget workshop, the following changes were recommended to the budget. These changes will appear in the final budget document and are adopted by reference within this resolution.

1. General Fund – Reduce Naples Preserve salaries by double counted FICA \$3,176
2. General Fund – Include bay dead fish removal \$100,000 – already included in Contingency
3. Building Fund – Decrease roof project 16B25 by \$100,000 to \$400,000
4. Building Fund – Decrease FEMA revenue by \$153,000 (from \$400,000 to \$247,000)
5. Building Fund – Increase FY 17-18 revenue estimate by \$500,000
6. Water Sewer Fund – Increase Generator project 19M28 by \$1.0 million to \$1.4 million
7. Streets Fund – Increase gas tax revenue and decrease telecommunications tax by \$166,000
8. General Fund – Increase telecommunications tax by \$166,000.
9. Moorings Bay Fund – Increase expenses by \$25,000
10. Dock Fund – Increase the interest expense to 1.65% and interest expense by \$8,693
11. Add budget for Gulf Acres/Rosemary Heights with FY 18-19 revenue of \$6,159,000 and FY 18-19 expenses of \$5,731,789.

Appendix B (continued)

	Actual	Projected				Budgeted
	9/30/2017	9/30/2018	FY 18-19 Budget		Change in	9/30/2019
Fund Title	Fund Balance	Fund Balance	Revenues	Expenditures	Fund Balance	Fund Balance
General Fund	6,327,028	7,243,121	39,641,681	39,238,914	402,767	7,645,888
Special Revenue Funds						
Building Permits (110)	3,871,949	2,815,033	4,792,300	5,397,130	(604,830)	2,210,203
Community Block Grant (130)	49,404	38,650	110,000	100,000	10,000	48,650
Fifth Avenue Business (138)	5,048	4,561	545,898	545,898	0	4,561
East Naples Bay District (150)	327,582	595,022	313,593	186,000	127,593	722,615
Moorings Bay District (151)	1,188,365	1,201,630	41,094	54,250	(13,156)	1,188,474
Port Royal Dredging (155)	178,328	178,328	58,000	58,000	0	178,328
Community Redevelopment (180)	1,169,752	1,955,153	4,283,775	5,205,248	(921,473)	1,033,680
Streets and Traffic (190)	2,886,839	1,523,687	2,986,036	2,886,834	99,202	1,622,889
Utility Tax/ Debt Service (200)	1,168,050	1,354,784	5,302,578	5,320,469	(17,891)	1,336,893
Capital Projects Fund (340)	6,964,640	1,597,241	3,409,300	3,748,888	(339,588)	1,257,653
Total Capital, Debt and Special Revenue Funds	17,809,957	11,264,088	21,842,574	23,502,717	(1,660,143)	9,603,945
Enterprise Funds						
Water and Sewer (420)	30,045,196	27,443,004	33,355,500	42,610,205	(9,254,705)	18,188,299
Gulf Acres Rosemary Heights	0	(369,925)	6,159,000	5,731,789	427,211	57,286
Naples Beach Fund (430)	3,322,987	3,419,444	2,297,000	2,385,501	(88,501)	3,330,943
Solid Waste Fund (450)	835,761	833,988	7,162,000	7,326,871	(164,871)	669,117
City Dock Fund (460)	(858,091)	584,061	2,180,065	2,055,628	124,437	708,498
Storm Water Fund (470)	8,675,133	8,581,832	4,887,000	6,346,529	(1,459,529)	7,122,303
Tennis Fund (480)	302,771	316,514	648,500	656,513	(8,013)	308,501
Total Enterprise Funds	42,323,757	40,808,919	56,689,065	67,113,036	(10,423,971)	30,384,948
Internal Service Funds						
Risk Management (500)	3,862,970	3,832,464	2,766,332	3,407,304	(640,972)	3,191,492
Employee Benefits (510)	1,966,877	1,392,211	7,440,767	7,392,187	48,580	1,440,791
Technology Services (520)	370,747	525,317	1,589,900	1,676,233	(86,333)	438,984
Equipment Services (530)	(108,034)	8,128	2,342,805	2,339,308	3,497	11,625
Total Internal Service Funds	6,092,560	5,758,120	14,139,804	14,815,032	(675,228)	5,082,892
TOTAL	72,553,302	65,074,248	132,313,124	144,669,699	(12,356,575)	52,717,673

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Appendix C

This is the 176 page Capital Improvement document that was presented to City Council
in May 2018.

(On file in the City Clerk's Office)