



## City of North Port

### RESOLUTION NO. 2023-R-61

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH PORT, FLORIDA, AS THE GOVERNING BODY OF THE NORTH PORT ROAD AND DRAINAGE DISTRICT, ADOPTING THE FINAL NORTH PORT ROAD AND DRAINAGE DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; PRESCRIBING THE TERMS, CONDITIONS, AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATION AND THEIR PAYMENT; PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS AND REAPPROPRIATIONS; PROVIDING FOR FINDINGS; PROVIDING FOR POSTING OF THE BUDGET; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the North Port Road and Drainage District (“District”) is a dependent special district; and

**WHEREAS**, the City Commission of the City of North Port, Florida, serves as the governing body of the District (the “Board”); and

**WHEREAS**, the Board has the powers granted by the Code of the City of North Port, Florida; the City Charter; the general laws of the State of Florida; and the City's home rule authority, as may be necessary or proper to carry out the intent and purpose of the District; and

**WHEREAS**, Florida Statutes Section 189.016(3) requires that special districts adopt budgets by resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF NORTH PORT, FLORIDA, AS THE GOVERNING BODY OF THE NORTH PORT ROAD AND DRAINAGE DISTRICT:**

#### **SECTION 1 – FINDINGS**

- 1.01 The above recitals are true and correct and are incorporated in this resolution by reference.
- 1.02 The North Port Road and Drainage District Budget for fiscal year 2023 - 2024 (“the Fiscal Year”), attached as “Exhibit A,” complies with State law.
- 1.03 Public hearings on this budget were held on September 7, 2023 and September 21, 2023.

**SECTION 2 – ADOPTION**

- 2.01 This resolution shall be known as the "North Port Road and Drainage District Budget Resolution" for the Fiscal Year. This resolution and its exhibit provide for the revenues and expenditures of the North Port Road and Drainage District fund.
- 2.02 The Board approves the North Port Road and Drainage District Budget attached as Exhibit "A" and appropriates the following amounts from anticipated revenues and unappropriated balances:

<u>SPECIAL REVENUE FUND</u>	
North Port Road and Drainage District	\$ 24,462,370

- 2.03 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. The Board’s acceptance of those terms is deemed to constitute a budget adjustment, including appropriation of the funds.
- 2.04 Florida Statutes, the City Charter, and generally accepted accounting principles do not require budgeting to anticipate insurance recoveries that are governed by the terms of the source, such as insurance coverage terms. The Board’s acceptance of those terms is deemed to constitute a budget adjustment when the insurance recoveries are received, including appropriation to the fund.
- 2.05 Budget adjustments that increase total expenditures of a budgetary fund or that transfer money between funds require Board approval. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager, excluding the authorization of additional regular positions.
- 2.06 As of September 30 of the current year, all unencumbered appropriations that relate to grants and capital projects are deemed to automatically reappropriate for the Fiscal Year. Other unencumbered appropriations, such as expenses and capital necessary to maintain operations, may be reappropriated only by the Board through the adoption of a resolution.
- 2.07 As of September 30 of the current year, all unpaid purchase orders, outstanding contracts, and other commitments from the current year are designated as reservations of fund balance for encumbrances under fund equity and will be carried forward into the Fiscal Year as additions to the respective budget, including appropriation of the funds.
- 2.08 The City Manager is authorized to receipt all revenues for the purpose of which revenues are designated and appropriated. In so doing, the City Manager must accurately account and record receipts in the ledgers and financial records in each account. The ledgers and records will be subjected to audit.
- 2.09 The City Manager is authorized to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated. In so doing, the City Manager must cause each disbursement to be made upon a city warrant.

- 2.10 During the Fiscal Year, the Board may adopt a resolution appropriating all or part of any fund balances not specifically appropriated.

**SECTION 3 – POSTING OF BUDGET**

- 3.01 Within 30 days of the effective date of this resolution, the City Manager is directed to have the District Director post the approved budget on the District’s website. Pursuant to Florida Statutes Section 189.016, the budget must remain on the website for at least two years.

**SECTION 4 – CONFLICTS**

- 4.01 In the event of any conflict between the provisions of this resolution and any other resolution, in whole or in part, the provisions of this resolution will prevail to the extent of the conflict.

**SECTION 5 – SEVERABILITY**

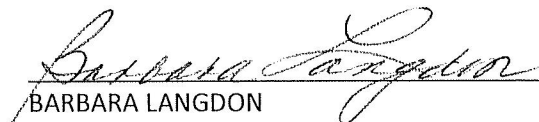
- 5.01 If a court of competent jurisdiction finds that any section, subsection, sentence, clause, phrase, or provision of this resolution is for any reason invalid or unconstitutional, that provision will be deemed a separate, distinct, and independent provision and will not affect the validity of the remaining portions of the resolution.

**SECTION 6 – EFFECTIVE DATE**

- 6.01 This resolution takes effect immediately.

ADOPTED by the City Commission of the City of North Port, Florida, acting in its capacity as the governing body of the North Port Road and Drainage District, in public session on September 21, 2023.


THE CITY COMMISSION OF THE CITY OF NORTH PORT,  
FLORIDA, SERVING AS THE GOVERNING BODY OF THE  
NORTH PORT ROAD AND DRAINAGE DISTRICT

  
\_\_\_\_\_  
BARBARA LANGDON  
MAYOR

ATTEST

  
HEATHER FAUST, MMC  
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS

  
AMBER L. SLAYTON, B.C.S.  
CITY ATTORNEY

**City of North Port - Fiscal Year 2023-24**

Millage per \$1,000 General Fund 3.7667	Road and Drainage
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<b>ESTIMATED REVENUES</b>	
Ad Valorem Taxes	\$ -
Millage per \$1,000 3.7667	
Sales and Use Taxes	3,784,860
Permits and Fees	-
Intergovernmental	750,490
Assessments	16,184,860
Charges for Service	4,430,190
Fines and Forfeits	-
Miscellaneous	503,170
Other Sources	4,000
<b>Total Sources</b>	<b>25,657,570</b>
Transfers In	-
<b>Total Estimated Revenues and Other Financing Sources</b>	<b>25,657,570</b>
<b>Beginning Fund Balances(Net Assets)</b>	<b>582,900</b>
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<b>Total Estimated Revenues, Sources and Beginning Fund Balances</b>	<b><u>\$ 26,240,470</u></b>
 <b>ESTIMATED EXPENDITURES/EXPENSES</b>	
General Government	\$ -
Public Safety	-
Physical Environment	-
Transportation	17,842,250
Economic Environment	-
Human Services	-
Culture/Recreation	-
Capital	4,571,150
Debt and Lease	-
Other Uses	-
<b>Total Expenditures</b>	<b>22,413,400</b>
Transfers Out	2,048,970
<b>Total Estimated Expenditures and Uses</b>	<b>24,462,370</b>
<b>Ending Fund Balances(Net Assets)</b>	<b>1,778,100</b>
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<b>Total Appropriations Including Uses and Ending Fund Balances</b>	<b><u>\$ 26,240,470</u></b>

The proposed budget is on file in the North Port City Clerk's office, as is the comparison of changes.